



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Fiscal Year 2022: OPERATING BUDGET SUBMISSION REQUIREMENTS

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JULY 2020



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Section I:

INTRODUCTION AND HIGHLIGHTS

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JULY 2020

July 7, 2020

TO: All Departments and Independent Agencies

FROM: Department of Budget and Management (DBM)

SUBJECT: FY 2022 Operating Budget Submission Requirements

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

Attached are the requirements for submitting agency FY 2022 operating budget requests. In keeping with the Governor's commitment to fiscal discipline, we are asking that you work with your staff to craft an FY 2022 budget proposal that:

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

Last year the State used the BARS system for the second time. We are greatly appreciative of agencies' patience and hard work during this transition. Based upon experience and feedback, OBA has continued to work on the development and implementation of BARS. Throughout the FY 2022 Budget Submission Requirements document, there will be references to many of the budget creation and submission processes that are now housed in the BARS system. Please pay close attention to these changes and do not hesitate to contact your OBA analyst with any questions about the process or BARS. Guides will be available to agencies through BARS that will provide specific instructions on performing many operations within the budget system.

DBM appreciates your cooperation in this important endeavor.

Reminder: Refer to [Section I.2](#) for a summary of new or revised requirements.

I.2 NEW FOR FY 2022

Throughout this instructions document, the “✍” symbol indicates items that are new for FY 2022 and correspond with this list.

Position Reconciliation Process in BARS

The first step in building a budget request is to establish the cost of the agency’s permanent employee salaries and fringe benefits (object 01). During the summer, agencies are asked to complete a Position Reconciliation exercise in BARS to update the FY 2021 personnel data that will serve as part of the baseline for the FY 2022 personnel budget request. At that time, agencies can make adjustments for any position data elements that need to be updated (step, location, fund split, etc.) During this process, DBM also ask agencies to confirm the 3-year position FTE allocation (“PIN counts”) by program, or Position Control (POSCON), to ensure DBM’s records are correct. This process must be completed no later than August 28, 2020 or with the submission, whichever comes first.

Before agencies complete the Position Reconciliation exercise, BARS applied across the board updates as follows:

1. BARS updated position data with salaries based on the July 1, 2020 salary schedule (without FY 2021 salary adjustments) and associated fringe values calculated with current rates.
2. BARS populated updated Object 01 data in each respective comptroller object by fund type based on the PIN fund splits provided with the FY 2021 position data.

Like last year, salaries and fringes (0101, 0151, 0161, etc...) will be "Read Only" in the Expenditures tab in BARS once the Position Reconciliation exercise has been completed.

See [Section A.1](#) for additional detail and step-by-step instructions leading up to the Position Reconciliation process.

Budget Amendments

Starting in FY 2021, budget amendments needed to realign or increase current year appropriations should be submitted to DBM in BARS. This means that agencies will not be submitting DA-28 forms during FY 2021.

See [Section D.8](#) for more information and for detailed instructions on the budget amendment request process.

COVID-19 Salary Costs - Comptroller Subobject 0125

BARS validation requires that the salary position data by fund must reconcile to the expenditure data by fund. To the extent that positions are supported by COVID-19 funding, the salary data would need to be updated with fund “25” to reflect Covid-19 federal funding. Rather than require agencies to update salary data for COVID-19 fund types and still capture salary costs related to COVID-19 funding, DBM has created Comptroller Object 0125. Agencies should use comptroller subobject 0125 to budget for total salary and fringe expenditures (comptroller subobjects 0101, 0151, 0152, 0154, 0161-0170, 0174, 0189), associated with position funding supported with COVID-19 federal fund support. Agencies will budget these COVID-19 federally funded total salary fringe costs in each subprogram in comptroller subobject 0125 using fund type “25” and offset with a federal fund “05” negative value in comptroller subobject 0125 to net to zero.

Fringe Calculations in BARS (FICA, Retirement Rates, and Unemployment Insurance)

The rates for fringes calculated using a position or contractual position's salary will be automatically calculated within BARS during the Position Reconciliation process based on each position's class code, step, and fund split. See [Section B.14](#) for more detail.

Social Security (FICA) Contributions (0151 and 0213)

The 0151 rate for FY 2022 = 7.28% of regular earnings (0101) up to \$151,933. For an annual salary over \$151,933 the rate is 1.45% of the amount over \$151,933.

The 0213 rate for FY 2022 = 7.65% of each position's salary (0220) up to \$145,212. For an annual salary over \$145,212 the rate is 1.45% of the amount over \$145,212.

Retirement Rates

0161	Employees' Retirement System	20.71% of 0101
0163	Teachers' Retirement System	14.96% of 0101
0165	State Police Retirement System	78.09% of 0101
0166	Judges' Pension System	40.27% of 0101
0168	Optional Retirement/Pension System (TIAA)	7.25% of 0101
0169	Law Enforcement Officers Pension System	42.96% of 0101

Pay Plan Adjustments

Requests for an Annual Salary Review (ASR) must be submitted electronically in priority order no later than October 15, 2020 to Kurt Stolzenbach at DBM: kurt.stolzenbach@maryland.gov, copying your budget analyst at OBA. It is not necessary for agencies to submit duplicate requests to the Office of Personnel Services and Benefits (OPSB). OBA works closely with OPSB to review requests for pay plan adjustments or new classifications and provides OPSB with the supporting documentation to review such requests. See [Section A.3](#) for additional detail.

Reorganizations

DBM will only permit agencies to reflect a reorganization in BARS for reorganizations approved by DBM and the Office of Personnel Services and Benefits (OPSB) that is effective July 1 of the current year (July 1, 2020 for the FY 2022 budget request). Additional guidance can be found in [Section A.4](#).

Contractual Positions

For the FY 2022 Budget Submission, BARS will collapse contractual position lines of the same class code into a single line within each chart of accounts down to the subprogram level. Agencies are required to provide justification for each contractual position using the Contractual Positions SD tab using the "Description" field. Agencies only need to enter detail for any changes from FY 2021 to the Budget Year (BY) in FY 2022, as well as any necessary edits to the Prior Year (PY) actuals in FY 2020.

Fuel – Natural Gas/Propane (0606): Agencies that use natural gas procured by the Department of General Services (DGS) should level fund the FY 2022 request with the FY 2020 actual expenditures, except for University System of Maryland (USM) institutions. Due to specific energy usage changes and needs at each institution, USM should utilize its own natural gas projections for FY 2022.

Utilities – Electricity (0620): Agencies consuming electricity procured by DGS should request FY 2022 funding of 9% over the FY 2020 actual expenditures, except for University System of Maryland (USM) institutions. Due to specific energy usage changes and needs at each institution, USM should

utilize its own electricity projections for FY 2022. The 9% increase is due to a large escalation of utility capacity and transmission rates, as well as expected costs associated with the State's renewable energy portfolio standard. *No State agency may purchase electricity in the State's competitive electric utility market until DGS and the Maryland Energy Administration ensure that the purchase is consistent with the State's strategy.*

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

Section 26 of the FY 2021 Budget Bill requires State agencies and public institutions of higher education to report to DBM by August 1, 2020 on any interagency agreements in place in FY 2020 between them **in which total expenditures exceeded \$100,000**. Section 26 also requires agencies and institutions to receive approval from the Secretary of DBM before entering into any new higher education agreements in FY 2021 **in which total expenditures may exceed \$500,000**. See [Section B.8](#) for a complete breakdown of the detail required for these interagency agreements.

Agencies with Non-General Funds

For FY 2022, DBM will provide funding in the DBM Allowance budget for any FY 2022 salary adjustment for COLA and/or SLEOLA negotiated collective bargaining provisions.

In addition, as in the past, DBM requests that agencies with health insurance supported by non-general funds prepare for the cost of possible rate increases by setting aside special and federal fund balance for this expense.

Controlled Subobjects

The FY 2022 budget request must contain exactly the same amounts by fund as the FY 2021 legislative appropriation for the following subobjects. DBM will modify the FY 2022 budget once decisions about the items are finalized.

- 0152 = Health Insurance
- 0154 = Retirees Health Insurance Premiums
- 0175 = Injured Worker's Insurance Fund (IWIF) premiums
- 0217 = Contractual health insurance
- 0305 = DBM paid telecommunications
- 0322 = DBM telecommunications lease
- 0697 = Maryland Environmental Service charges
- 0831 = Office of Administrative Hearings
- 0833 = eMaryland Marketplace
- 0839 = Human Resources Shared Services
- 0874 = Office of the Attorney General administrative fee
- 0875 = Retirement administrative fee
- 0876 = DoIT services allocation
- 0882 = Annapolis Data Center charges
- 0894 = Statewide Personnel System
- 0897 = Enterprise Budgeting System

Submission Methodology

Agencies will have a FY 2022 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 2020 and FY 2021 data in separate adjustments as needed.

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 2021 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 2022 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 2020 Actual Expenditures – The starting point for FY 2020 actual expenditures will be the FY 2020 working appropriation. Agencies are asked to correct this data as in previous years by submitting BARS adjustment(s) for FY 2020. 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 2020 adjustments to update the supporting information currently in the system to submit the FY 2020 actuals.

- FY 2021 Agency Working Appropriation – prepopulated by BARS from the FY 2021 Legislative Appropriation. Agencies can submit adjustments to restate the FY 2021 appropriation within a program. Realignments within programs are permitted as usual but, ***no budget amendments should be included in this column. OBA will add amendment detail 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 2021.

See [Section B.2](#) for additional detail.

Fund Balance Information Requirements for FY 2022 (Special Funds and Federal Funds)

For the FY 2022 Budget Submission, all agencies are required to complete the “Fund Balance” Tab in the Budget Request Submission (BRS) module to submit income and balance data for all Special and Federal fund sources. The FY 2022 budget request cannot be submitted in BARS without this information.

BARS requires agency submitters to enter opening balance data for FY 2020 as well as actual income for FY 2020 and estimated income for FY 2021 and FY 2022 for each individual special and federal fund source. With these four numbers, BARS can generate the balance, income, and expenditure summary information for each fund, which is a mandatory piece of the submission and a requirement from both DBM and DLS. Agencies must complete this part of the submission for all special funds as well as relevant multi-year federal fund block grants. For federal funds, agencies should report balance as the remainder/carryover of spending authority on a multi-year grant, as federal funds do not technically have a “balance.”

This information is entered in the “Budget Request Submission” module where agencies can review the budget request in aggregate before submission to DBM. Please contact your OBA analyst with any questions about how to enter in this data.

- Before final submission to DBM, agencies should review whether there are negative ending fund balances in any fiscal year – if there are, please contact your OBA analyst ahead of the submission to explain why.
- Special Fund beginning balances entered in BARS must match the figures in FMIS – DBM will compare the values against a report provided by GAD.
- Agencies should keep in mind rules that govern various special funds when budgeting funds in FY 2022 and when reporting income and balances. Some special funds cannot carry a balance, and any remaining unspent revenue is reverted to the General Fund, while other special funds have percentage limits of what amount of revenue can be kept as fund balance for use in the next fiscal year.

See [Section C.1](#) for more detail.

COVID-19 Data – Federal Funds

For federal funding associated with the COVID-19 Coronavirus Aid, Relief and Economic Security (CARES) Act and Families First Coronavirus Response Act, Agencies should use “25” instead of “05” to indicate federal funds. Each agency is responsible for tracking the additional Federal grant revenue by CFDA number for reporting purposes. The intent is to capture the difference between regular Federal funding and the COVID-19 Federal funding for each program.

The Revenue Tab can be used to designate the COVID-19 funding using the appropriate Federal fund revenue source by CFDA number and using fund “25” for the fund type.

Agencies should work with the Office of Budget Analysis to begin creating the COVID-19 fund sources in BARS Revenue Chart of Accounts

Higher Education agencies should track these expenditures on the Form 1 by designating a revenue line for COVID-19 Federal Funds for each institution.

The amount of expenditures must equal the amount in the budget file for each of the three years (Actual, Appropriation, Request).

Strategic Energy Investment Fund (SEIF)

To address a requirement set by the 2020 Joint Chairmen’s Report, DBM publishes an appendix in the Governor’s Budget Books on the revenue, budget and expenditures of the Strategic Energy Investment Fund (SEIF) for the FY 2020 actual expenditures, the FY 2021 working appropriation and the FY 2022 allowance.

The revenue portion of the report shall include the following:

1. The number of auctions, allowances sold, and price per allowance (including both current and, if offered, future control periods),
2. Anticipated revenue from set-aside allowances.
3. Interest income received on the SEIF.

See [Section D.5](#) for additional detail and requirements.

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. Note that BPT will not be processing any COA disable requests during budget season, as disabling can result in data errors.

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. Agencies should follow the process below to update the agency COA. Please plan ahead for needed COA changes and work on them early in budget season so that the processing of COA additions does not hold up agency budget work. See [Section B.2](#) for additional detail.

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 are providing one possible approach below. 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 2021 and FY 2022 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 2020 Actual expenditures and personnel and begin making adjustments in the Contractuals SD against the rollover FY 2020 appropriation data to effectuate these changes. In addition, perform adjustments where necessary in FY 2022 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 their purpose and utility. Agencies should continue to make every possible effort to provide contract

descriptions consistent with legislative intent and to assist DBM in the evaluation of the budget. Begin by making adjustments in the Contracts/Grants SD tab against the rollover FY 2020 appropriation (for the FY 2020 Actuals). Continue by planning funding changes for existing contracts and assessing changes in the FY 2022 budget request versus FY 2021. 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 2021 and FY 2022, 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 2020 to reconcile to the Actuals, and make changes where necessary in FY 2022.

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 2022.

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.

- 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 in [Section B.1](#).

Additional best practices can be found in [Section I.6](#), and additional guidance can be found in [Section B.1](#).

Finding Guides in BARS

Guides will be available to agencies through BARS that will provide specific instruction on performing many operations within the budget system. These guides may be found under the “Support” button in BARS.

BARS
Budget Analysis and Reporting System

Worktray | Operating Budget | Administration | Agency Administration | Reports | Ad Hoc Reporting | **Support** | Logout

Notifications: 0 new

Worktray

PROD

Work Items | Search Work Items | My Messages

Work Item Name: Step:

Date Last Changed: from to

Sort by: Document Time descending

Work Item Status: Claimed

Search

No Work Items found

I.3 CHECKLIST OF SUBMISSION REQUIREMENTS

(Attach to each budget submission)

Submitted Electronically

✦ Because of the level of budget detail captured by the BARS budget system, State agencies are no longer required to submit hard copies of the budget submission. However, please use this checklist for reference of what budget submission requirements are still required to be submitted electronically outside of the BARS system.

Agencies should send an email to dlbudgethelp_dbm@maryland.gov and the OBA budget analyst to confirm the agency's submission of the FY 2022 budget request, and attach the following documents and forms in that message.

Submission Requirement

<input type="checkbox"/>	DA-25A and DA-25B: Pay Plan Adjustment or New Classification Request: <u>Justification</u> , and <u>Details & Summary</u>
<input type="checkbox"/>	Organizational Chart
<input type="checkbox"/>	DA-8: Motor Vehicle Operation & Maintenance
<input type="checkbox"/>	DA-27: Indirect Cost Recovery and Reversion Reporting

✦ *DBM once again requires the submission of the DA-8 for vehicle requests. DA-28 supporting detail forms are no longer necessary for adjustments to the Current Year appropriation as Budget Amendments will be submitted and requested through BARS for the FY 2021 Working Appropriation. Budget Amendment detail must be submitted no later than the budget submission or October 15, 2020, whichever comes first.*

✦ *REMINDER: the DA-1, DA-2, DA-3A, DA-20, DA-21A, DA-21B, DA-22, DA-23, DA-24 and DA-28 supporting detail forms are no longer necessary as this information is now captured in the BARS budget system.*

✦ *Managing for Results has a separate submission deadline of September 4, and should be emailed to oba.mfr@maryland.gov and the OBA analyst by that date.*

I.4 OPERATING BUDGET CALENDAR

Mid-April – June	<p>Budget submission requirements and budget targets developed by Office of Budget Analysis (OBA)</p> <ul style="list-style-type: none"> • OBA determines projected expenditures and revenues for the current level of service • OBA considers items in addition to the current level of service, which might be necessary in the next fiscal year - agencies may be asked for information about such items • OBA reviews data and determines budget target
End of May	Legislative appropriations finalized
July	Fiscal Digest available on DBM website
Mid-July	Budget targets, including calculated salaries and fringe benefits, released to agencies in BARS
July 28, 30	Budget submission requirements meetings
July – August 28	Agencies update personnel data through the Position Reconciliation exercise in BARS
July – August	Agencies prepare remainder of budget submission after completing the Position Reconciliation
August – October	Agencies review Prior Year 2020 Central Payroll Bureau Actuals and Position Control (POSCON) PIN counts
September	Agency budget requests due to OBA
October – November	Agency budget hearings
December – Mid-January	<p>Governor's Allowance created</p> <ul style="list-style-type: none"> • Decisions regarding agency budgets and statewide issues are finalized by the Governor and senior staff • OBA prepares the Governor's Allowance budget and various complementary publications
3rd Wednesday in January, or 10 days after the 2 nd Wednesday if a newly elected Governor	<p>Introduction of the Governor's Budget</p> <p>Press conference by the Governor</p> <p>Budget on DBM website</p>
January – Early April	<p>Legislative Session & Supplemental Budget</p> <ul style="list-style-type: none"> • General Assembly holds public hearings on the Governor's budget and recommends reductions • Agencies submit supplemental budget requests • Governor may introduce supplemental budget • General Assembly passes amended version of the Governor's Budget

I.5 IMPORTANT CONTACTS

Please do not hesitate to contact your OBA budget analyst with any questions you have about the budget submission requirements or other issues that arise.

TOPIC	CONTACT	E-MAIL	PHONE
General Questions	Your OBA Budget Analyst		
Physical Budget Submission Drop-Off (No Longer Required)	Angela Miller; see Section I.3	Angela.miller@maryland.gov	410-260-7302
BARS Questions	Your OBA Budget Analyst		
Position Reconciliation and Salary Forecast	Kurt Stolzenbach	dlbudgethelp_dbm@maryland.gov	410-260-7416
Pay Plan Adjustments and New Classifications	Kurt Stolzenbach	Kurt.stolzenbach@maryland.gov	410-260-7416
Salary Tables	Veronica Moulis	Veronica.moulis1@maryland.gov	410-260-6184
DoIT Telecommunications	Russell Mueller	Russell.mueller@maryland.gov	410-697-9642
SEIF/State Agency Loan Program/Energy Performance Contracts	Carissa Ralbovsky	Carissa.ralbovsky@maryland.gov	410-260-6616
Vehicle Requests and DA-8 Forms	Kurt Stolzenbach	Kurt.stolzenbach@maryland.gov	410-260-7416
DBM Fleet Administration	Joe Consoli	Joseph.consoli@maryland.gov	410-260-7195
Equipment Financing	Christian Lund	Clund@treasurer.state.md.us	410-260-7920
DGS Lease Management	Robert Suit	Robert.suit@maryland.gov	410-767-1819
DGS Operational Maintenance	Courtney League	Courtney.league@maryland.gov	410-767-5516
Local Aid Submissions	Nathan Bowen	Nathan.bowen@maryland.gov	410-260-7580
State Funding and Accountability Act	Breanna Browne	Breanna.browne@maryland.gov	410-260-7537
Indirect Cost Recovery and Reversion Reporting	Michelle Pack	Michelle.pack2@maryland.gov	410-260-7417
Statement of Dedicated Funds	Emily Vianna	Emily.vianna@maryland.gov	410-260-7369
Managing for Results	Carissa Ralbovsky	Carissa.ralbovsky@maryland.gov	410-260-6616

I.6 BEST PRACTICES FOR BUDGET SUBMISSION

To assist agencies with the completion of the FY 2022 Budget Submission, DBM has generated a list of best practices created in consultation with agencies and budget analysts that are applied by the most successful agencies during the budget submission process. Many of these best practices are strategies for using the BARS budget system. DBM encourages agencies to utilize the following guidelines during the lead-up to the FY 2022 Budget Submission, where applicable.

- Use the “Support” button in BARS to diagnose issues with adjustments or processes in the system. If the problem persists:
 1. If there is an Application Error, contact the service desk.
 2. If there is a Chart of Accounts or Fund Source change needed, contact the DBM Budget Processing Team (dlbudgethelp_dbm@maryland.gov) copying your OBA analyst.
 3. If there is any other issue, contact your OBA analyst (and additional OBA staff, if instructed) as issues arise.
- Utilize validation error guides available in the “Support” tab in BARS to identify solutions for submitting adjustments and the Budget Request Submission module.
- Manage the agency position complement actively throughout the year using Workday, if applicable. Agencies are strongly encouraged to have all location data (unit, program, and subprogram) as well as job classification and step information for filled and vacant positions updated in Workday.
- Use the “Copy Workday” function in BARS during the Position Reconciliation exercise to the extent that the information is well-maintained. This significantly reduces the amount of time required to manage each PIN individually in the system for the Budget Year, and eliminates the need to change the vacancy status for each position.
- Submit all changes to positions during the Position Reconciliation process such that no additional position-related adjustments are necessary during the FY 2022 budget submission.
- Use Ad-hoc to confirm adjustments as they are entered into the BARS budget system. Ad-hoc may be used
 1. before adjustments have been “Released” to identify areas where additional detail needs to be loaded, or
 2. to check items as they are being loaded into BARS to get a sense if those adjustments were loaded into BARS as intended.
- Agencies are also encouraged to use Reports in BARS to observe what is currently “Released” or baseline in the system. Reports may be expanded to view detail from adjustments in mid-flight by selecting adjustments with the “In Review” or “Reviewed” status in Reports

- Emphasize reading Section I.2 “New for FY 2022” and Section B.14 “Standard Rates and Calculations” to all staff responsible for the budget. These sections represent the most important information for agency fiscal staff where DBM rates or recommendations have changed year-over-year.
- Engage regional offices well in advance of the budget submission deadline during the spring and summer interim to determine needs. Agencies are encouraged to use the interim to set expectations of what should be requested through the budget and how the submission process should proceed.
- Engage staff in internal training after the finalization of the Governor’s Allowance to identify areas of deficiency for staff and/or offices that may require additional training or emphasis during the interim.
- Develop internal training for onboarding new or existing staff onto the BARS system. Agencies are encouraged to engage their budget analysts and the Office of Budget Analysis during the spring and summer to gain mastery with the BARS system, particularly in new budget requirements that were particular pain points during the prior year’s submission.
- When entering the FY 2020 Actuals into BARS:
 1. Zero out all expenditures from the Expenditures Tab by program or subprogram;
 2. Load expenditures by fund type into the Expenditures Tab, based on actual expenditures from the agency’s DAFR 6000 and DAFR G200;
 3. Zero out SD Tabs (Contract and Grants Tab, Contractual Tab, and Real Estate Tab) and add totals matching Expenditure Tab detail consistent with expenditures by category, creating new lines in those tabs where necessary; and
 4. Compare back to DAFR 6000 to confirm totals match by fund type by program, including encumbrances.

Remember that BARS and the Budget Request Submission module do not validate against these totals for Actuals and they must be double-checked prior to submission.

- Download the BARS grid formats from each of the data entry tabs in BARS to assist in the creation of new data for BARS. In agencies where there are field offices responsible for the update and submission of their own budget, DBM recommends downloading those budget grids for each individual office from BARS and distributing them for update and completion.
- Utilize pre-formatted Ad-hoc reports available for download from BARS to monitor the holistic budget preparation prior to final submission through the Budget Request Submission module.
- Export and save time-intensive grids from BARS as a backup. Create an internal file structure to save these exported grids as information is added and adjustments are made. If changes are required to data entered by the agency, it may be easier to update the exported Excel file and re-import the data than micromanage multiple lines in a BARS grid.

- Submit Over-the-Target and Deficiency requests alongside the budget request using the Budget Request Submission module. DBM will not accept additional requests outside of the system for the FY 2022 budget submission.
- Provide reliable data in the Fund Balance tab when finalizing the Budget Request Submission module. This will avoid extensive questions from DBM and DLS regarding fund balances, particularly for special funds.
- Export and save the completed Fund Balance tab in the Budget Request Submission module once it has been populated prior to submission. The Fund Balance tab in the final submission module is wiped each time new adjustments are added and refreshed for inclusion in the submission, and having a backup file from the export can save significant time and effort.
- Run the Budget Request Submission module early and often before the submission is complete, omitting the Workflow comment to ensure failed validation. This process can help identify wider issues with the budget submission or give the submitter a sense of the remaining detail required for the submission.
- Prepare for the most common Budget Request Submission module validation errors:
 1. Contractual FTEs are at least \$20k per 1.00 FTE
 2. Comptroller Subobject 0192 equals \$0 across the entire agency
 3. Target lock requirements must be met (these can be reviewed [Targets Tab](#))
 4. Reduction target totals are met via Reduction adjustments within the submission



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Section A:

POSITION RECONCILIATION AND SALARY FORECAST

In This Section

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

JULY 2020

A.1 SALARY FORECAST AND PIN BUDGETING – OBJECT 01

The first step in building a budget request is to establish the cost of the agency’s permanent employee salaries and fringe benefits (object 01). During the summer, agencies are asked to complete a Position Reconciliation exercise in BARS to update the FY 2021 personnel data that will serve as part of the baseline for the FY 2022 personnel budget request. At that time, agencies can make adjustments for any position data elements that need to be updated (step, location, fund split, etc.) During this process, DBM also ask agencies to confirm the 3-year position FTE allocation (“PIN counts”) by program, or Position Control (POSCON), to ensure DBM’s records are correct. This process must be completed no later than August 28, 2020 or with the submission, whichever comes first.

Before agencies complete the Position Reconciliation exercise, BARS applied across the board updates as follows:

1. BARS updated position data with salaries based on the July 1, 2020 salary schedule (without FY 2021 salary adjustments) and associated fringe values calculated with current rates.
2. BARS populated updated Object 01 data in each respective comptroller object by fund type based on the PIN fund splits provided with the FY 2021 position data.

Like last year, salaries and fringes (0101, 0151, 0161, etc...) will be "Read Only" in the Expenditures tab in BARS once the Position Reconciliation exercise has been completed.

OBA provides the following guidance regarding position realignment between programs:

- FY 2022:** During Position Reconciliation, agencies may realign positions between programs provided the FTE counts are equal to the POSCON agency total. After Position Reconciliation, this action is discouraged and DBM recommends that agencies do not take the additional effort to further realign positions as it complicates the budget submission process.
- FY 2021:** DBM will limit FY 2021 adjustments to material changes such as DBM approved reorganizations. Agencies may only realign positions between programs through a FY 2021 budget amendment adjustment so that Object 01 position and budget data reconcile. Contact your DBM analyst if you want to implement a FY 2021 position realignment – DBM discourages mid-year reorganizations.
- FY 2020:** DBM will limit FY 2020 adjustments to material changes such as DBM approved reorganizations. DBM will provide separate guidance in August for completing the FY 2020 CPB actual expenditures and FTE counts.

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.

✎ Position Reconciliation (“PosRec”) Guidance

Agencies will begin the Position Reconciliation process for the FY 2022 Budget Submission in July 2020. During the PosRec exercise, agencies will have the ability to process all needed position adjustments in BARS through to the “Released” (i.e., finalized) stage. Position adjustments processed during PosRec will be fully incorporated into the Expenditures grid in BARS and become a final part

of the budget request. Once Position Reconciliation is complete, agencies will be instructed to notify DBM that the task is complete by sending an email to dlbudgethelp_dbm@maryland.gov and copying the OBA analyst. Agencies must complete the Position Reconciliation exercise by the due date provided in the DBM guidance letter.

Prior to the Position Reconciliation exercise in BARS, agencies should ensure their Workday data is up to date and accurate. As part of the Workday review, agencies should:

- A. Update Workday to include new positions that were approved during the most recent legislative session. Agencies are required to provide the newly created 6-digit Workday PINs to DBM so that DBM can implement the conversion, in BARS, of the associated “N” PINs (i.e., “New” positions for FY 2021) to the new 6-digit Workday PIN.
- B. Ensure that Workday is up to date for information relating to position location (i.e., subprogram), class code, grade, step, and fund source. Having this data up to date will make the Position Reconciliation process in BARS much easier, as agencies will have the option of copying Workday data wholesale.
- C. Compare BARS and Workday data to plan any changes that will be needed in BARS to bring that data up to date. Ample reports are available in the BARS system, such as the Position Detail, Workday Difference, and Position Baseline Comparison reports, to assist in targeting data that must be brought up to date.

Additional guidance, including step-by-step instructions on the completion of the process, will be made available to agencies by the Office of Budget Analysis to kick off Position Reconciliation.

Salary Tables for the FY 2022 Budget

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

- The salary schedule effective January 1, 2020 is the basis for FY 2022 salaries in BARS and incorporates:
 - annualized Cost of Living Adjustments (COLA) (as of January 1, 2020),
- **For FY 2022, DBM will provide funding in the DBM Allowance budget for any FY 2022 salary adjustment for COLA and/or SLEOLA negotiated collective bargaining provisions.**

FY 2020 Salary Data (“CPB Actuals Review”)

Agencies need to review actual amounts expended for regular earnings (subobject 0101) by program and class code for publication in the Governor’s Budget Books. DBM will combine the data from Central Payroll Bureau (CPB) with the BARS position inventory FY 2020 Actual FTE as of June 30, 2020. DBM will also provide detailed FTE data by PIN to assist the agency’s reconciliation.

Agencies will be asked in August to ensure FY 2020 FTE counts, class codes, and salaries are correct or as accurate as possible. These data will not reflect R*STARS adjustments or merging of salaries for a reclassified position. (For example: an Office Secretary II became an Office Secretary III and the two salaries need to be merged with the position record.)

Agencies should create a BARS adjustment(s) to realign position FTE or salary data by program if needed. DBM expects agencies to submit the reviewed FY 2020 salary data with the budget submission and will provide more detailed guidance to agencies in August.

Since the position data is coming from the above referenced data source, DBM does not anticipate that there should be material changes to the data. Total FTE counts for the FY 2020 CPB Actuals should not change. The net adjustments should equal “zero” at the agency level. Agencies should only make an adjustment if it is substantial.

- Reorganizations that have occurred after January FY 2020 do not need to be reflected in these FY 2020 figures.
- FTEs are listed by program by class code.
- It is possible that funds (but not FTEs) for temporary positions have been included. Adjust as you see fit, but it is suggested that you remove these from the total.
- Reminder: the CPB figures are as of a specific point in time so as to capture a snapshot of the fiscal year.

If you have adjustments to make, please contact the DBM Budget Processing Team (BPT) at dlbudgethelp_dbm@maryland.gov to obtain your agency’s excel file to update for changes. For this budget cycle, BPT will use your file to make all required adjustments in BARS.

A.1.1 ADDITIONAL FY 2022 PERSONNEL BUDGET DATA

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

As in FY 2021, DBM is specifying that FICA (subobject 0151) in BARS will only be calculated on regular earnings (0101), while FICA for other earnings subobjects should be budgeted within the subobject. Agencies are encouraged to provide supporting information that outlines the computation of these other earnings subobjects.

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

Reclassifications	0112	0112	0112	0112	0112
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Miscellaneous Adjustments (Comptroller Object 0110): This object is for salary adjustments that are not categorized in any of the specific Object 01 Salaries and Wages Comptroller Objects.

Accrued Leave Payout (Comptroller Object 0111): This object is used for accrued leave payout for long-term employees who leave State service. Agencies should use this subobject to account for accrued leave payouts for the FY 2021 budget book appropriation and the FY 2022 budget request. Actual expenditures for FY 2020 will be included in 0101, Salary Payments.

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

Appendix B to Part 225, 8.d.:

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

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

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

https://www.whitehouse.gov/sites/whitehouse.gov/files/omb/federal_register/FR2005/083105_a87.pdf

Reclassification (Comptroller Object 0112): This is used for reclassifications and/or for funding a position(s) above the base salary reflected in BARS after the Position Reconciliation exercise. Agencies should account for reclassification costs for FY 2021 and FY 2022 (actual expenditures will appear as salary payments) within the FY 2022 budget request. ***Please ensure all fringe benefits associated with any changes in 0112 are budgeted in 0112.***

New Position Requests

Agencies must submit new position requests as an over-the-target request through a BARS Agency Adjustment - Over-the-Target adjustment type. Every effort should be made to meet agency needs within the existing workforce before requesting new positions. ALL new position requests, including

contractual conversions, must be requested as over-the-target items. The over-the-target requests must be limited to demands from major workload growth already in effect, new facilities already approved, new mandates, program transfers that cannot be met by reallocations, and federal contracts and grants.

Any new position, if approved, will be updated in BARS through DBM's approval of the agency's over-the-target adjustment item in December. The BARS adjustment requires R*STARS location, number of positions (decimal equivalent), class code, step, increment month, retirement code, fund type percentage and justification. New positions, other than contractual conversions, are to be requested at the base salary even though recruitment for the position may be planned at a higher step. The agency can budget the salary and fringe difference in comptroller subobject 0112 – Reclassifications if the agency plans to hire the position above base. Contractual conversions should be budgeted no greater than one step above the grade/step of the current contract.

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

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

Please feel free to contact your DBM analyst for process clarification as requesting additional positions through BARS is a new process.

Contractual Conversions

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

- There is a justified need for an employee.
- The employee is not student help, patient labor, or an inmate.
- The function is expected to be needed for at least three fiscal years.
- The need is for a full-time employee, or at least 32 hours a week, for 40 weeks during the year.
- The funding for the position (federal/private/local government grant program or student government fees) is reasonably expected to be available for more than three years.
- The contract position and funding were approved in the FY 2018 legislative appropriation.
- Funding for the conversion is currently included in object 02 within the target and there is a corresponding reduction in contractual services (object 02) if the conversion is approved. The amount for a new position must include health insurance (0152), retiree health insurance

(0154), FICA (0151), retirement (0161, 0163, 0165, 0168, 0169), unemployment compensation (0174), and turnover (0189). Do not include any amount for workers' compensation (0175).

- Agencies should give priority for contractual conversions to existing workers who have been working in a contractual capacity for at least two years.
- Agencies are expected to include in the over-the-target request how 1.5 authorized contractual positions will be eliminated for each requested contractual conversion to a PIN, including specific contractual PIN numbers from Workday.

A.2 FRINGE BENEFITS – OBJECT 01

✍ COVID-19 Salary Costs - Comptroller Subobject 0125

BARS validation requires that the salary position data by fund must reconcile to the expenditure data by fund. To the extent that positions are supported by COVID-19 funding, the salary data would need to be updated with fund “25” to reflect Covid-19 federal funding. Rather than require agencies to update salary data for COVID-19 fund types and still capture salary costs related to COVID-19 funding, DBM has created Comptroller Object 0125. Agencies should use comptroller subobject 0125 to budget for total salary and fringe expenditures (comptroller subobjects 0101, 0151, 0152, 0154, 0161-0170, 0174, 0189), associated with position funding supported with COVID-19 federal fund support.

Agencies will budget these COVID-19 federally funded total salary fringe costs in each subprogram in comptroller subobject 0125 using fund type “25” and offset with a federal fund “05” negative value in comptroller subobject 0125 to net to zero.

✍ FICA Contributions (0151)

Subobject 0151 – FICA will be automatically calculated within BARS during the Position Reconciliation process based on each position’s class code and step. The calculations performed by BARS are as follows:

- (1) If the total of 0101 for one position is equal to or less than \$151,933, multiply the sum by 0.0728. The result is the amount for 0151 for one position.
- (2) If the total of 0101 for one position exceeds \$151,933:
 - a. Multiply \$151,933 by 0.0728.
 - b. Multiply the difference between the annual salary and \$151,933 by 0.0145.
 - c. Add the result of these calculations to get the total 0151 for one position.

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

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

BARS will validate that agencies budget employee health insurance (0152) and retiree health insurance (0154) at the same level as the FY 2021 legislative appropriation. Specifically, the agency budget submission for 0152 and 0154 must reconcile agency-wide with FY 2021, by fund type. Like other controlled subobjects, DBM will determine the final health insurance rate, with agency input, for each agency in December. Note that BARS includes these values already populated. **Agencies are encouraged to realign the health insurance request to programs/sub-programs with budgeted positions. Section A.2.1 provides your agency’s average rate for 0152 and 0154 per FTE based on the FY 2021 legislative appropriation. This rate will assist with allocating costs by budgeted positions.**

As in the past, DBM requests that agencies with health insurance supported by non-general funds prepare for the cost of possible rate increases by setting aside special and federal fund balance for this expense.

Note: Retiree health insurance amounts paid directly to vendors by the agency are to be requested in R*STARS Comptroller Object 0153 and shall be calculated in accordance with each contractual agreement in effect. The terms of the agreement are to be specifically provided using a line item comment in BARS along with the calculation used to arrive at the per-employee cost.

Pay for Performance Bonuses (0156)

Do not budget in FY 2022.

Other Post-Employment Benefits (0157)

Do not budget in FY 2022.

Retirement/Pension Systems

Retirement subobjects will be calculated within BARS based on each position's class code, step and retirement code. The calculations performed by BARS are as follows:

Request amount of subobject 0101 **X** Percentage listed in [Section B.14](#) for the specific retirement program as listed below

<u>SUBOBJECT</u>	<u>SUBJECT TITLE</u>
0161	Employee, Correctional Officer, and Legislative Retirement Systems
0163	Teachers' Retirement System
0165	State Police Retirement System
0166	Judges' Pension System (including Magistrates)
0167	Mass Transit Administration Pension System
0168	Optional Retirement/Pension System (TIAA)
0169	Natural Resources Law Enforcement Officer Pension System
0170	Other Retirement Systems
0171	Other Pension Systems

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

Deferred Compensation (Comptroller Object 0172)

Do not budget in FY 2022.

Unemployment Compensation Insurance (Comptroller Object 0174)

Subobject 0174 – UI will be calculated within BARS based on each position's class code and step. Amounts relating to the regular payroll will be computed by:

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

Workers' Compensation Premiums (Comptroller Object 0175)

The FY 2022 amounts and fund distribution will be pre-populated in BARS at the same level as the FY 2021 legislative appropriation. DBM will adjust this subobject after the FY 2022 budget submission. **This is the case even if you have information that the amount will be lower in FY 2022.**

Turnover (Comptroller Object 0189)

Turnover on all positions should be considered at the subprogram level (or program level if subprograms are not used) rather than being calculated on individual PINs. This will result in a level of turnover that reflects historical/normal resignation and recruitment activity at the subprogram or program level. The turnover rate used for the subprogram or program must be reported using a line item comment in BARS. **Turnover should not be used as a “plug” figure to meet the GENERAL FUND target unless the agency is prepared to operate with the higher rate.**

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

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

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

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

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

The turnover amount should be entered as a negative amount in Comptroller Object 0189.
BARS also includes a tool for calculating and applying turnover rates across programs, units, and agency-wide.

Other Fringe Benefit Costs (Comptroller Object 0199)

Use for fringe benefit costs that are not categorized within any of the specific Object 01, Salaries and Wages, Comptroller Objects. Agency should include supporting justification for such a request using the comment field in BARS

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

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

A.2.1 Agency Health Rate (0152 and 0154) by FTE

Agency	0152 Amount	FTEs	Rate per FTE	0154 Amount	FTES	Rate per FTE
B75: Legislative Branch	8,025,253	767.00	<i>10,463</i>	4,065,249	767.00	<i>5,300</i>
C00: Judiciary	40,920,581	4,068.00	<i>10,059</i>	20,724,753	4,068.00	<i>5,095</i>
C80: Office of the Public Defender	8,839,758	888.50	<i>9,949</i>	4,374,169	888.50	<i>4,923</i>
C81: Office of the Attorney General	2,754,740	295.50	<i>9,322</i>	1,382,904	295.50	<i>4,680</i>
C82: Office of the State Prosecutor	85,275	13.00	<i>6,560</i>	43,185	13.00	<i>3,322</i>
C85: Maryland Tax Court	64,089	9.00	<i>7,121</i>	32,205	9.00	<i>3,578</i>
C90: Public Service Commission	1,444,073	138.00	<i>10,464</i>	731,330	138.00	<i>5,299</i>
C91: Office of People's Counsel	188,800	19.00	<i>9,937</i>	95,628	19.00	<i>5,033</i>
C94: Subsequent Injury Fund	150,546	17.00	<i>8,856</i>	76,246	17.00	<i>4,485</i>
C96: Uninsured Employers' Fund	182,550	13.00	<i>14,042</i>	92,460	13.00	<i>7,112</i>
C98: Workers' Compensation Commission	1,159,628	115.00	<i>10,084</i>	587,284	115.00	<i>5,107</i>
D05: Board of Public Works	119,836	9.00	<i>13,315</i>	59,985	9.00	<i>6,665</i>
D10: Executive Department - Governor	663,944	81.50	<i>8,147</i>	332,239	81.50	<i>4,077</i>
D11: Office of the Deaf and Hard of Hearing	28,810	3.00	<i>9,603</i>	14,452	3.00	<i>4,817</i>
D12: Department of Disabilities	265,667	28.80	<i>9,225</i>	133,803	28.80	<i>4,646</i>
D13: Maryland Energy Administration	198,978	30.00	<i>6,633</i>	100,851	30.00	<i>3,362</i>
D15: Executive Department-Boards, Commissions and Offices	696,573	68.60	<i>10,154</i>	348,930	68.60	<i>5,086</i>
D16: Secretary of State	283,818	26.00	<i>10,916</i>	142,159	26.00	<i>5,468</i>
D17: Historic St. Mary's City Commission	346,208	31.00	<i>11,168</i>	174,532	31.00	<i>5,630</i>
D21: Office of Justice, Youth, and Victim Services	601,826	61.00	<i>9,866</i>	301,741	61.00	<i>4,947</i>
D26: Department of Aging	371,884	39.00	<i>9,535</i>	153,362	39.00	<i>3,932</i>
D27: Maryland Commission On Civil Rights	286,857	31.00	<i>9,253</i>	144,527	31.00	<i>4,662</i>

A.2.1 Agency Health Rate (0152 and 0154) by FTE

Agency	0152 Amount	FTEs	Rate per FTE	0154 Amount	FTES	Rate per FTE
D38: State Board of Elections	388,627	43.80	8,873	194,580	43.80	4,442
D40: Department of Planning	1,296,168	129.00	10,048	648,815	129.00	5,030
D50: Military Department	2,261,417	302.50	7,476	1,134,915	302.50	3,752
D53: Maryland Institute for Emergency Medical Services Systems	861,098	94.00	9,161	436,165	94.00	4,640
D55: Department of Veterans Affairs	837,421	116.00	7,219	419,547	116.00	3,617
D60: State Archives	680,387	63.00	10,800	340,807	63.00	5,410
D78: Maryland Health Benefit Exchange	792,061	67.00	11,822	400,929	67.00	5,984
D80: Maryland Insurance Administration	2,676,143	259.00	10,333	1,355,398	259.00	5,233
D90: Canal Place Preservation and Development Authority	19,061	3.00	6,354	9,653	3.00	3,218
D99: Office of Administrative Hearings	1,350,078	117.00	11,539	702,094	117.00	6,001
E00: Comptroller of Maryland	10,764,703	1,109.90	9,699	5,385,413	1,109.90	4,852
E20: State Treasurer's Office	640,091	60.00	10,668	324,792	60.00	5,413
E50: State Department of Assessments and Taxation	5,871,692	587.30	9,998	2,940,748	587.30	5,007
E75: Maryland Lottery and Gaming Control Agency	2,836,394	324.10	8,752	1,435,574	324.10	4,429
E80: Property Tax Assessment Appeals Boards	103,322	8.00	12,915	52,620	8.00	6,578
F10: Department of Budget and Management	2,960,861	319.20	9,276	1,491,169	319.20	4,672
F50: Department of Information Technology	2,399,090	195.60	12,265	1,207,602	195.60	6,174
G20: Maryland State Retirement and Pension Systems	2,232,149	207.00	10,783	1,268,826	207.00	6,130
G50: Teachers and State Employees Supplemental Retirement Plans	134,616	14.00	9,615	68,176	14.00	4,870
H00: Department of General Services	6,098,435	645.00	9,455	3,076,188	645.00	4,769
J00: Department of Transportation	66,580,222	10,784.50	6,174	33,394,536	10,784.50	3,097
K00: Department of Natural Resources	13,259,832	1,343.00	9,873	6,660,650	1,343.00	4,960
L00: Department of Agriculture	4,190,642	412.10	10,169	2,102,160	412.10	5,101

A.2.1 Agency Health Rate (0152 and 0154) by FTE

Agency	0152 Amount	FTEs	Rate per FTE		0154 Amount	FTES	Rate per FTE
M00: Maryland Department of Health	63,236,128	6,347.15	<i>9,963</i>		31,807,340	6,347.15	<i>5,011</i>
N00: Department of Human Services	60,897,648	6,118.05	<i>9,954</i>		30,453,244	6,118.05	<i>4,978</i>
P00: Maryland Department of Labor	13,777,060	1,378.17	<i>9,997</i>		6,949,898	1,378.17	<i>5,043</i>
Q00: Department of Public Safety and Correctional Services	99,478,283	9,618.40	<i>10,342</i>		48,693,719	9,618.40	<i>5,063</i>
R00: State Department of Education	14,571,710	1,415.90	<i>10,291</i>		7,317,339	1,415.90	<i>5,168</i>
R11: Maryland State Library Agency	272,340	31.00	<i>8,785</i>		136,343	31.00	<i>4,398</i>
R13: Morgan State University	12,214,038	1,244.00	<i>9,818</i>		5,649,243	1,244.00	<i>4,541</i>
R14: St. Mary's College of Maryland	4,329,475	425.00	<i>10,187</i>		1,365,950	425.00	<i>3,214</i>
R15: Maryland Public Broadcasting Commission	1,463,323	145.00	<i>10,092</i>		733,706	145.00	<i>5,060</i>
R30: University System of Maryland	268,786,112	25,237.06	<i>10,650</i>		89,901,703	25,237.06	<i>3,562</i>
R60: Maryland 529	184,380	27.00	<i>6,829</i>		111,897	27.00	<i>4,144</i>
R62: Maryland Higher Education Commission	477,301	60.00	<i>7,955</i>		239,137	60.00	<i>3,986</i>
R95: Baltimore City Community College	4,224,456	437.00	<i>9,667</i>		1,953,073	437.00	<i>4,469</i>
R99: Maryland School for the Deaf	3,522,790	334.50	<i>10,532</i>		1,762,738	334.50	<i>5,270</i>
S00: Department of Housing and Community Development	3,132,101	331.00	<i>9,463</i>		1,585,711	331.00	<i>4,791</i>
T00: Department of Commerce	1,989,313	188.00	<i>10,581</i>		996,327	188.00	<i>5,300</i>
U00: Department of the Environment	9,778,092	883.00	<i>11,074</i>		4,926,174	883.00	<i>5,579</i>
V00: Department of Juvenile Services	16,779,809	2,012.05	<i>8,340</i>		8,394,139	2,012.05	<i>4,172</i>
W00: Department of State Police	26,871,284	2,457.50	<i>10,934</i>		13,452,892	2,457.50	<i>5,474</i>

A.3 PAY PLAN ADJUSTMENTS AND NEW CLASSIFICATIONS

Agency requests for pay plan and salary adjustments to existing classifications and for the creation of new classifications must be submitted as part of the FY 2022 budget request. Agency requests for pay plan adjustments outside the budget process will be considered only in order to address an immediate necessity that, if not addressed, will significantly impede the agency from achieving its mission, goals, and objectives. Agencies should submit all pay plan adjustments no later than October 15, 2020.

Agencies must complete [DA-25A](#) and [DA-25B](#) forms when requesting a salary adjustment to one or more job classifications or the creation of one or more classifications in FY 2022. **If salary adjustments are approved by DBM and the Governor, DBM will include related funding in the DBM budget, and if approved by the General Assembly, will disburse funding to the requesting agency via a budget amendment at the beginning of the fiscal year.**

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

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

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

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

Requests must be submitted electronically in priority order no later than October 15, 2020 to Kurt Stolzenbach at DBM: kurt.stolzenbach@maryland.gov, copying your budget analyst at OBA. It is not necessary for agencies to submit duplicate requests to the Office of Personnel Services and Benefits (OPSB). OBA works closely with OPSB to review requests for pay plan adjustments or new classifications and provides OPSB with the supporting documentation to review such requests.

A.4 REORGANIZATIONS

The Department of Budget and Management (DBM) will only permit agencies to reflect a reorganization in BARS for reorganizations approved by DBM and the Office of Personnel Services and Benefits (OPSB) that is effective July 1 of the current year (July 1, 2020 for the FY 2022 budget request). This policy will avoid mid-year reorganizations that make reconciliation difficult for position and budget data as the Central Payroll and FMIS source data reflect both the old and new organizational structure.

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

Agency reorganizations that impact the salary level of a position or positions will require approval of the Office of Budget Analysis (OBA) within the Department of Budget and Management (DBM). **Agencies must obtain OBA approval prior to the Office of Personnel Services and Benefits (OPSB) review of the appropriateness of the requested salary level(s).**

During FY 2021, agencies should submit reorganizations no later than March 1, 2021 so that the proposal can be reviewed. If the proposed reorganization is approved, the new account code structure can be implemented within Workday and FMIS effective for July 1, 2021. The proposal should be forwarded to the OBA budget analyst for review of funding and organizational design. The proposal should include at a minimum:

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

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

Reorganizations Approved Effective July 1, 2020

DBM will assist the agency to coordinate the implementation of the reorganization in BARS as part of the FY 2022 budget process. The reorganizational realignment is to be reflected for all three fiscal years (FY 2020 Actual, FY 2021 Working Appropriation and FY 2022 Request) in both the salary and budget data. The data for the three years will be adjusted through the following process for each fiscal year:

FY 2022: agency will reflect the reorganization as part of the budget request process by 1) moving the positions by PIN; 2) realigning appropriation; and 3) updating the fund source as appropriate.

FY 2021: agency will create a BARS deficiency adjustment that 1) moves the positions by PIN; 2) realigns appropriation; and 3) updates fund source as appropriate. **Do not create the BARS deficiency without prior approval from OBA.**

FY 2020: agency will create a BARS adjustment that 1) moves the positions by class code; 2) realigns appropriation; and 3) updates fund source as appropriate.

STATE OF MARYLAND Salary Schedule - Excludes Bargaining Unit A, B, C, D, F and H Employees Annual Rates Effective July 1, 2020																					
GRADE PROFILE	BASE	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	MID POINT STEP	STEP	STEP	STEP	STEP	STEP	THIRD QUARTILE STEP	STEP	STEP	STEP	STEP	STEP
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
STD 0005	\$24,217	\$25,040	\$25,896	\$26,787	\$27,711	\$28,673	\$29,175	\$29,682	\$30,207	\$30,736	\$31,278	\$31,832	\$32,393	\$32,969	\$33,556	\$34,153	\$34,763	\$35,386	\$36,018	\$36,663	\$37,322
STD 0006	\$25,656	\$26,537	\$27,450	\$28,406	\$29,394	\$30,424	\$30,960	\$31,505	\$32,065	\$32,631	\$33,211	\$33,803	\$34,408	\$35,019	\$35,647	\$36,290	\$36,942	\$37,608	\$38,283	\$38,973	\$39,677
STD 0007	\$27,199	\$28,140	\$29,120	\$30,140	\$31,199	\$32,301	\$32,873	\$33,457	\$34,053	\$34,663	\$35,283	\$35,916	\$36,559	\$37,217	\$37,892	\$38,575	\$39,273	\$39,987	\$40,713	\$41,453	\$42,204
STD 0008	\$28,845	\$29,854	\$30,902	\$31,991	\$33,126	\$34,306	\$34,916	\$35,541	\$36,181	\$36,832	\$37,496	\$38,171	\$38,862	\$39,565	\$40,284	\$41,019	\$41,765	\$42,529	\$43,304	\$44,093	\$44,900
STD 0009	\$30,611	\$31,688	\$32,810	\$33,976	\$35,189	\$36,452	\$37,108	\$37,778	\$38,458	\$39,156	\$39,864	\$40,591	\$41,329	\$42,081	\$42,851	\$43,636	\$44,433	\$45,248	\$46,081	\$46,929	\$47,791
STD 0010	\$32,498	\$33,651	\$34,851	\$36,099	\$37,399	\$38,748	\$39,450	\$40,166	\$40,894	\$41,641	\$42,402	\$43,177	\$43,968	\$44,775	\$45,595	\$46,435	\$47,290	\$48,161	\$49,050	\$49,957	\$50,881
STD 0011	\$34,516	\$35,751	\$37,035	\$38,371	\$39,758	\$41,204	\$41,955	\$42,721	\$43,503	\$44,301	\$45,112	\$45,942	\$46,788	\$47,650	\$48,532	\$49,430	\$50,346	\$51,281	\$52,235	\$53,205	\$54,195
STD 0012	\$36,676	\$37,997	\$39,372	\$40,801	\$42,290	\$43,834	\$44,637	\$45,456	\$46,294	\$47,143	\$48,015	\$48,903	\$49,808	\$50,730	\$51,674	\$52,635	\$53,613	\$54,612	\$55,650	\$56,709	\$57,787
STD 0013	\$38,988	\$40,403	\$41,874	\$43,402	\$44,990	\$46,645	\$47,505	\$48,382	\$49,279	\$50,191	\$51,121	\$52,070	\$53,039	\$54,025	\$55,042	\$56,091	\$57,159	\$58,248	\$59,360	\$60,494	\$61,649
STD 0014	\$41,464	\$42,976	\$44,551	\$46,185	\$47,885	\$49,654	\$50,576	\$51,515	\$52,473	\$53,451	\$54,445	\$55,477	\$56,535	\$57,616	\$58,715	\$59,837	\$60,981	\$62,149	\$63,338	\$64,552	\$65,790
STD 0015	\$44,106	\$45,729	\$47,412	\$49,161	\$50,984	\$52,877	\$53,863	\$54,872	\$55,918	\$56,982	\$58,069	\$59,178	\$60,308	\$61,462	\$62,639	\$63,839	\$65,064	\$66,311	\$67,582	\$68,879	\$70,201
STD 0016	\$46,942	\$48,673	\$50,478	\$52,350	\$54,298	\$56,357	\$57,434	\$58,530	\$59,648	\$60,785	\$61,951	\$63,136	\$64,349	\$65,583	\$66,840	\$68,124	\$69,437	\$70,772	\$72,133	\$73,519	\$74,933
STD 0017	\$49,971	\$51,824	\$53,754	\$55,780	\$57,905	\$60,120	\$61,269	\$62,438	\$63,636	\$64,857	\$66,102	\$67,369	\$68,665	\$69,985	\$71,333	\$72,704	\$74,109	\$75,536	\$76,996	\$78,483	\$79,996
STD 0018	\$53,214	\$55,212	\$57,315	\$59,503	\$61,778	\$64,143	\$65,375	\$66,625	\$67,909	\$69,215	\$70,547	\$71,904	\$73,289	\$74,703	\$76,142	\$77,613	\$79,112	\$80,641	\$82,199	\$83,788	\$85,398
STD 0019	\$56,727	\$58,893	\$61,145	\$63,482	\$65,915	\$68,448	\$69,762	\$71,108	\$72,479	\$73,876	\$75,299	\$76,754	\$78,236	\$79,747	\$81,288	\$82,861	\$84,467	\$86,078	\$87,711	\$89,379	\$91,075
STD 0020	\$60,514	\$62,831	\$65,236	\$67,742	\$70,347	\$73,056	\$74,465	\$75,900	\$77,365	\$78,859	\$80,385	\$81,938	\$83,525	\$85,139	\$86,756	\$88,409	\$90,090	\$91,806	\$93,557	\$95,338	\$97,159
STD 0021	\$64,565	\$67,044	\$69,623	\$72,299	\$75,088	\$77,984	\$79,493	\$81,030	\$82,599	\$84,198	\$85,809	\$87,441	\$89,105	\$90,802	\$92,534	\$94,298	\$96,099	\$97,936	\$99,808	\$101,717	\$103,661
STD 0022	\$68,901	\$71,552	\$74,308	\$77,178	\$80,159	\$83,262	\$84,872	\$86,486	\$88,130	\$89,808	\$91,519	\$93,266	\$95,043	\$96,862	\$98,714	\$100,603	\$102,531	\$104,497	\$106,504	\$108,548	\$110,635
STD 0023	\$73,541	\$76,379	\$79,329	\$82,396	\$85,574	\$88,827	\$90,518	\$92,242	\$94,001	\$95,797	\$97,629	\$99,497	\$101,400	\$103,348	\$105,327	\$107,347	\$109,411	\$111,514	\$113,661	\$115,852	\$118,085
STD 0024	\$78,503	\$81,540	\$84,698	\$87,919	\$91,265	\$94,747	\$96,555	\$98,405	\$100,285	\$102,206	\$104,166	\$106,162	\$108,204	\$110,283	\$112,403	\$114,565	\$116,773	\$119,027	\$121,321	\$123,663	\$126,047
STD 0025	\$83,816	\$87,021	\$90,331	\$93,775	\$97,356	\$101,081	\$103,016	\$104,996	\$107,008	\$109,064	\$111,159	\$113,297	\$115,480	\$117,705	\$119,972	\$122,288	\$124,648	\$127,055	\$129,511	\$132,015	\$134,568
STD 0026	\$89,406	\$92,815	\$96,357	\$100,042	\$103,876	\$107,860	\$109,932	\$112,046	\$114,201	\$116,402	\$118,644	\$120,932	\$123,265	\$125,648	\$128,075	\$130,549	\$133,078	\$135,658	\$138,286	\$140,967	\$143,699

"Step increases are not guaranteed and are contingent on funding in the State budget."

STATE OF MARYLAND
Salary Schedule for Bargaining Unit Employees in Units A, B, C, D, F and H Employees
Annual Rates Effective July 1, 2020

GRADE PROFILE	BASE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	MID POINT STEP 9	STEP 10	STEP 11	STEP 12	STEP 13	STEP 14	THIRD QUARTILE STEP 15	STEP 16	STEP 17	STEP 18	STEP 19	STEP 20
ASTD 0005	\$23,977	\$24,792	\$25,639	\$26,521	\$27,436	\$28,389	\$28,886	\$29,388	\$29,907	\$30,431	\$30,968	\$31,516	\$32,072	\$32,642	\$33,223	\$33,814	\$34,418	\$35,035	\$35,661	\$36,300	\$36,952
ASTD 0006	\$25,401	\$26,274	\$27,178	\$28,124	\$29,102	\$30,122	\$30,653	\$31,193	\$31,747	\$32,307	\$32,882	\$33,468	\$34,067	\$34,672	\$35,294	\$35,930	\$36,576	\$37,235	\$37,903	\$38,587	\$39,284
ASTD 0007	\$26,929	\$27,861	\$28,831	\$29,841	\$30,890	\$31,981	\$32,547	\$33,125	\$33,715	\$34,319	\$34,933	\$35,560	\$36,197	\$36,848	\$37,516	\$38,193	\$38,884	\$39,591	\$40,309	\$41,042	\$41,786
ASTD 0008	\$28,559	\$29,558	\$30,596	\$31,674	\$32,798	\$33,966	\$34,570	\$35,189	\$35,822	\$36,467	\$37,124	\$37,793	\$38,477	\$39,173	\$39,885	\$40,612	\$41,351	\$42,107	\$42,875	\$43,656	\$44,455
ASTD 0009	\$30,307	\$31,374	\$32,485	\$33,639	\$34,840	\$36,091	\$36,740	\$37,403	\$38,077	\$38,768	\$39,469	\$40,189	\$40,919	\$41,664	\$42,426	\$43,203	\$43,993	\$44,800	\$45,624	\$46,464	\$47,317
ASTD 0010	\$32,176	\$33,317	\$34,505	\$35,741	\$37,028	\$38,364	\$39,059	\$39,768	\$40,489	\$41,228	\$41,982	\$42,749	\$43,532	\$44,331	\$45,143	\$45,975	\$46,821	\$47,684	\$48,564	\$49,462	\$50,377
ASTD 0011	\$34,174	\$35,397	\$36,668	\$37,991	\$39,364	\$40,796	\$41,539	\$42,298	\$43,072	\$43,862	\$44,665	\$45,487	\$46,324	\$47,178	\$48,051	\$48,940	\$49,847	\$50,773	\$51,717	\$52,678	\$53,658
ASTD 0012	\$36,312	\$37,620	\$38,982	\$40,397	\$41,871	\$43,400	\$44,195	\$45,005	\$45,835	\$46,676	\$47,539	\$48,418	\$49,314	\$50,227	\$51,162	\$52,113	\$53,082	\$54,071	\$55,099	\$56,147	\$57,214
ASTD 0013	\$38,601	\$40,002	\$41,459	\$42,972	\$44,544	\$46,183	\$47,034	\$47,902	\$48,791	\$49,694	\$50,614	\$51,554	\$52,513	\$53,490	\$54,497	\$55,535	\$56,593	\$57,671	\$58,772	\$59,895	\$61,038
ASTD 0014	\$41,053	\$42,550	\$44,109	\$45,727	\$47,410	\$49,162	\$50,075	\$51,004	\$51,953	\$52,921	\$53,905	\$54,927	\$55,975	\$57,045	\$58,133	\$59,244	\$60,377	\$61,533	\$62,710	\$63,912	\$65,138
ASTD 0015	\$43,669	\$45,276	\$46,942	\$48,674	\$50,479	\$52,353	\$53,329	\$54,328	\$55,364	\$56,417	\$57,494	\$58,592	\$59,710	\$60,853	\$62,018	\$63,206	\$64,419	\$65,654	\$66,912	\$68,197	\$69,505
ASTD 0016	\$46,477	\$48,191	\$49,978	\$51,831	\$53,760	\$55,799	\$56,865	\$57,950	\$59,057	\$60,183	\$61,337	\$62,510	\$63,711	\$64,933	\$66,178	\$67,449	\$68,749	\$70,071	\$71,418	\$72,791	\$74,191
ASTD 0017	\$49,476	\$51,310	\$53,221	\$55,227	\$57,331	\$59,524	\$60,662	\$61,819	\$63,005	\$64,214	\$65,447	\$66,701	\$67,985	\$69,292	\$70,626	\$71,984	\$73,375	\$74,788	\$76,233	\$77,705	\$79,203
ASTD 0018	\$52,687	\$54,665	\$56,747	\$58,913	\$61,166	\$63,507	\$64,727	\$65,965	\$67,236	\$68,529	\$69,848	\$71,192	\$72,563	\$73,963	\$75,388	\$76,844	\$78,328	\$79,842	\$81,385	\$82,958	\$84,552
ASTD 0019	\$56,165	\$58,309	\$60,539	\$62,853	\$65,262	\$67,770	\$69,071	\$70,403	\$71,761	\$73,144	\$74,553	\$75,994	\$77,461	\$78,957	\$80,483	\$82,040	\$83,630	\$85,225	\$86,842	\$88,494	\$90,173
ASTD 0020	\$59,914	\$62,208	\$64,590	\$67,071	\$69,650	\$72,332	\$73,727	\$75,148	\$76,599	\$78,078	\$79,589	\$81,126	\$82,698	\$84,296	\$85,897	\$87,533	\$89,198	\$90,897	\$92,630	\$94,394	\$96,197
ASTD 0021	\$63,925	\$66,380	\$68,933	\$71,583	\$74,344	\$77,211	\$78,705	\$80,227	\$81,781	\$83,364	\$84,959	\$86,575	\$88,222	\$89,902	\$91,617	\$93,364	\$95,147	\$96,966	\$98,819	\$100,709	\$102,634
ASTD 0022	\$68,218	\$70,843	\$73,572	\$76,413	\$79,365	\$82,437	\$84,031	\$85,629	\$87,257	\$88,918	\$90,612	\$92,342	\$94,101	\$95,902	\$97,736	\$99,606	\$101,515	\$103,462	\$105,449	\$107,473	\$109,539
ASTD 0023	\$72,812	\$75,622	\$78,543	\$81,580	\$84,726	\$87,947	\$89,621	\$91,328	\$93,070	\$94,848	\$96,662	\$98,511	\$100,396	\$102,324	\$104,284	\$106,284	\$108,327	\$110,409	\$112,535	\$114,704	\$116,915
ASTD 0024	\$77,725	\$80,732	\$83,859	\$87,048	\$90,361	\$93,808	\$95,599	\$97,430	\$99,292	\$101,194	\$103,134	\$105,110	\$107,132	\$109,191	\$111,290	\$113,430	\$115,616	\$117,848	\$120,119	\$122,438	\$124,799
ASTD 0025	\$82,986	\$86,159	\$89,436	\$92,846	\$96,392	\$100,080	\$101,996	\$103,956	\$105,948	\$107,984	\$110,058	\$112,175	\$114,336	\$116,539	\$118,784	\$121,077	\$123,413	\$125,797	\$128,228	\$130,707	\$133,235
ASTD 0026	\$88,520	\$91,896	\$95,402	\$99,051	\$102,847	\$106,792	\$108,843	\$110,936	\$113,070	\$115,249	\$117,469	\$119,734	\$122,044	\$124,403	\$126,806	\$129,256	\$131,760	\$134,314	\$136,916	\$139,571	\$142,276

"Step increases are not guaranteed and are contingent on funding in the State budget."

STATE OF MARYLAND					
Executive Pay Plan - Salary Schedule					
Annual Rates Effective July 1, 2020					
Grade Profile	Scale		Minimum	Midpoint	Maximum
EPP 0001	ES4	9904	\$85,265	\$99,473	\$113,686
EPP 0002	ES5	9905	\$91,610	\$106,913	\$122,213
EPP 0003	ES6	9906	\$98,466	\$114,945	\$131,422
EPP 0004	ES7	9907	\$105,871	\$123,624	\$141,375
EPP 0005	ES8	9908	\$113,866	\$132,996	\$152,121
EPP 0006	ES9	9909	\$122,504	\$143,119	\$163,731
EPP 0007	ES10	9910	\$131,830	\$154,047	\$176,259
EPP 0008	ES11	9911	\$141,909	\$165,853	\$189,799
EPP 0009	EX91	9991	\$163,192	\$218,559	\$273,928

STATE OF MARYLAND
PHYSICIAN SALARY SCHEDULE
Annual Rates Effective July 1, 2020

Grade Profile	SCALE	BASE	STEP	STEP	STEP	STEP	STEP	STEP	MID POINT STEP	STEP	STEP	THIRD QUAR TILE STEP	STEP	STEP	STEP
			1	2	3	4	5	6	7	8	9	10	11	12	13
PHY 0001	0031	\$89,951	\$93,510	\$97,071	\$100,922	\$104,773	\$108,937	\$113,101	\$117,607	\$122,109	\$126,981	\$131,852	\$137,119	\$142,387	\$147,861
PHY 0002	0032	\$96,941	\$100,786	\$104,631	\$108,790	\$112,949	\$117,446	\$121,944	\$126,809	\$131,672	\$136,933	\$142,192	\$147,884	\$153,573	\$159,487
PHY 0003	0033	\$104,490	\$108,644	\$112,795	\$117,287	\$121,778	\$126,635	\$131,491	\$136,746	\$142,000	\$147,681	\$153,361	\$159,505	\$165,653	\$172,037
PHY 0004	0034	\$112,643	\$117,128	\$121,611	\$126,464	\$131,313	\$136,562	\$141,808	\$147,478	\$153,152	\$159,290	\$165,426	\$172,061	\$178,698	\$185,594
PHY 0005	0035	\$121,445	\$126,292	\$131,136	\$136,374	\$141,613	\$147,279	\$152,945	\$159,071	\$165,199	\$171,827	\$178,453	\$185,619	\$192,784	\$200,232
PHY 0006	0036	\$130,956	\$136,190	\$141,421	\$147,078	\$152,735	\$158,854	\$164,973	\$171,591	\$178,209	\$185,367	\$192,522	\$200,263	\$208,002	\$216,045
PHY 0007	0037	\$141,226	\$146,877	\$152,530	\$158,638	\$164,748	\$171,356	\$177,966	\$185,112	\$192,256	\$199,990	\$207,719	\$216,078	\$224,436	\$233,118
PHY 0008	0038	\$152,319	\$158,421	\$164,522	\$171,124	\$177,723	\$184,858	\$191,995	\$199,715	\$207,433	\$215,780	\$224,130	\$233,157	\$242,184	\$251,566
PHY 0009	0039	\$156,511	\$162,784	\$169,057	\$175,841	\$182,627	\$189,963	\$197,297	\$205,235	\$213,168	\$221,750	\$230,333	\$239,613	\$248,893	\$258,534
PHY 0010	0040	\$164,297	\$170,889	\$177,481	\$184,606	\$191,733	\$199,441	\$207,148	\$215,487	\$223,824	\$232,837	\$241,851	\$251,604	\$261,353	\$271,485

"Step increases are not guaranteed and are contingent on funding in the State budget."

STATE OF MARYLAND
STATE AND NATURAL RESOURCES POLICE SALARY SCHEDULE
Annual Rates Effective July 1, 2020

Grade Profile	Maryland State Police	Natural Resources Police	BASE	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
SNRP 0001	Candidate 0050	Candidate 0080	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
SNRP 0002	Trooper 0051	Officer 0081	\$51,010	\$53,561	\$56,238	\$59,052	\$62,003	\$65,104	\$66,732	\$68,400	\$70,111	\$71,866	\$73,662	\$75,504	\$77,392	\$79,328	\$81,311	\$83,345	\$85,427	\$87,563	\$91,943
SNRP 0003	Trooper 1st Class 0052	Officer 1st Class 0082	\$54,582	\$57,309	\$60,177	\$63,185	\$66,344	\$69,662	\$71,403	\$73,190	\$75,020	\$76,896	\$78,820	\$80,791	\$82,810	\$84,880	\$87,003	\$89,178	\$91,408	\$93,693	\$98,379
SNRP 0004	Senior Trooper 0053	Senior Officer 0083	\$55,673	\$58,457	\$61,379	\$64,449	\$67,670	\$71,056	\$72,831	\$74,653	\$76,519	\$78,432	\$80,394	\$82,405	\$84,466	\$86,578	\$88,742	\$90,961	\$93,236	\$95,567	\$100,345
SNRP 0005	Master Trooper 0054	Master Officer 0084	\$56,786	\$59,625	\$62,606	\$65,737	\$69,024	\$72,478	\$74,288	\$76,146	\$78,049	\$80,001	\$82,001	\$84,052	\$86,152	\$88,308	\$90,516	\$92,779	\$95,099	\$97,477	\$102,350
SNRP 0006	Corporal 0055	Corporal 0085	\$58,489	\$61,414	\$64,486	\$67,710	\$71,094	\$74,651	\$76,516	\$78,429	\$80,391	\$82,401	\$84,463	\$86,575	\$88,739	\$90,958	\$93,233	\$95,564	\$97,953	\$100,403	\$105,423
SNRP 0007	Sergeant 0056	Sergeant 0086	\$62,583	\$65,713	\$68,999	\$72,448	\$76,072	\$79,875	\$81,874	\$83,919	\$86,018	\$88,169	\$90,372	\$92,634	\$94,950	\$97,324	\$99,758	\$102,253	\$104,810	\$107,429	\$112,803
SNRP 0008	1st Sergeant 0057		\$66,965	\$70,312	\$73,828	\$77,520	\$81,396	\$85,467	\$87,604	\$89,795	\$92,041	\$94,342	\$96,701	\$99,119	\$101,598	\$104,138	\$106,741	\$109,411	\$112,147	\$114,951	\$120,699
SNRP 0009		Lieutenant 0087	\$71,257	\$74,819	\$78,560	\$82,489	\$86,615	\$90,946	\$93,220	\$95,551	\$97,940	\$100,389	\$102,900	\$105,473	\$108,110	\$110,813	\$113,584	\$116,424	\$119,335	\$122,319	\$128,435
SNRP 0010	Lieutenant 0058	Captain 0088	\$74,998	\$78,749	\$82,687	\$86,822	\$91,164	\$95,721	\$98,116	\$100,569	\$103,085	\$105,662	\$108,306	\$111,013	\$113,788	\$116,633	\$119,550	\$122,540	\$125,603	\$128,743	\$135,182
SNRP 0011	Captain 0059	Major 0089	\$80,249	\$84,262	\$88,475	\$92,899	\$97,544	\$102,423	\$104,984	\$107,608	\$110,301	\$113,058	\$115,884	\$118,783	\$121,751	\$124,794	\$127,916	\$131,114	\$134,391	\$137,751	\$144,639
SNRP 0012	Major 0060	Lieutenant Colonel 0090	\$85,866	\$90,159	\$94,669	\$99,402	\$104,373	\$109,593	\$112,333	\$115,142	\$118,020	\$120,970	\$123,996	\$127,097	\$130,274	\$133,532	\$136,871	\$140,293	\$143,799	\$147,395	\$154,766
SNRP 0013	Lieutenant Colonel 0061	Superintendent 0091	\$91,877	\$96,471	\$101,294	\$106,360	\$111,678	\$117,263	\$120,194	\$123,199	\$126,280	\$129,437	\$132,673	\$135,990	\$139,391	\$142,876	\$146,449	\$150,111	\$153,864	\$157,710	\$165,596

"Step increases are not guaranteed and are contingent on funding in the State budget."

STATE OF MARYLAND
STATE POLICE AVIATION COMMAND SALARY SCHEDULE
Annual Rates Effective July 1, 2020

Grade Profile	SCALE	BASE	STEP	STEP	STEP	STEP	STEP	STEP	MID POINT STEP	STEP	STEP	STEP	STEP	STEP	THIRD QUAR TILE STEP	STEP	STEP	STEP	STEP	STEP
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
MED 0001	0151 Medic	\$56,510	\$59,061	\$61,738	\$64,552	\$67,503	\$70,604	\$72,232	\$73,900	\$75,611	\$77,366	\$79,162	\$81,004	\$82,892	\$84,828	\$86,811	\$88,845	\$90,927	\$93,063	\$97,443
MED 0002	0152 Medic	\$60,082	\$62,809	\$65,677	\$68,685	\$71,844	\$75,162	\$76,903	\$78,690	\$80,520	\$82,396	\$84,320	\$86,291	\$88,310	\$90,380	\$92,503	\$94,678	\$96,908	\$99,193	\$103,879
MED 0003	0153 Medic	\$61,173	\$63,957	\$66,879	\$69,949	\$73,170	\$76,556	\$78,331	\$80,153	\$82,019	\$83,932	\$85,894	\$87,905	\$89,966	\$92,078	\$94,242	\$96,461	\$98,736	\$101,067	\$105,845
MED 0004	0154 Medic	\$62,286	\$65,125	\$68,106	\$71,237	\$74,524	\$77,978	\$79,788	\$81,646	\$83,549	\$85,501	\$87,501	\$89,552	\$91,652	\$93,808	\$96,016	\$98,279	\$100,599	\$102,977	\$107,850
MED 0005	0155 Medic	\$63,989	\$66,914	\$69,986	\$73,210	\$76,594	\$80,151	\$82,016	\$83,929	\$85,891	\$87,901	\$89,963	\$92,075	\$94,239	\$96,458	\$98,733	\$101,064	\$103,453	\$105,903	\$110,923
MED 0006	0155 Medic	\$68,083	\$71,213	\$74,499	\$77,948	\$81,572	\$85,375	\$87,374	\$89,419	\$91,518	\$93,669	\$95,872	\$98,134	\$100,450	\$102,824	\$105,258	\$107,753	\$110,310	\$112,929	\$118,303
MED 0007	0157 Medic	\$72,465	\$75,812	\$79,328	\$83,020	\$86,896	\$90,967	\$93,104	\$95,295	\$97,541	\$99,842	\$102,201	\$104,619	\$107,098	\$109,638	\$112,241	\$114,911	\$117,647	\$120,451	\$126,199
TRMA 0008	0158 Trauma	\$52,510	\$55,061	\$57,738	\$60,552	\$63,503	\$66,604	\$68,232	\$69,900	\$71,611	\$73,366	\$75,162	\$77,004	\$78,892	\$80,828	\$82,811	\$84,845	\$86,927	\$89,063	\$93,443
TRMA 0009	0159 Trauma	\$56,082	\$58,809	\$61,677	\$64,685	\$67,844	\$71,162	\$72,903	\$74,690	\$76,520	\$78,396	\$80,320	\$82,291	\$84,310	\$86,380	\$88,503	\$90,678	\$92,908	\$95,193	\$99,879
TRMA 0010	0160 Trauma	\$57,173	\$59,957	\$62,879	\$65,949	\$69,170	\$72,556	\$74,331	\$76,153	\$78,019	\$79,932	\$81,894	\$83,905	\$85,966	\$88,078	\$90,242	\$92,461	\$94,736	\$97,067	\$101,845
TRMA 0011	0161 Trauma	\$58,286	\$61,125	\$64,106	\$67,237	\$70,524	\$73,978	\$75,788	\$77,646	\$79,549	\$81,501	\$83,501	\$85,552	\$87,652	\$89,808	\$92,016	\$94,279	\$96,599	\$98,977	\$103,850
TRMA 0012	0162 Trauma	\$59,989	\$62,914	\$65,986	\$69,210	\$72,594	\$76,151	\$78,016	\$79,929	\$81,891	\$83,901	\$85,963	\$88,075	\$90,239	\$92,458	\$94,733	\$97,064	\$99,453	\$101,903	\$106,923
TRMA 0013	0163 Trauma	\$64,083	\$67,213	\$70,499	\$73,948	\$77,572	\$81,375	\$83,374	\$85,419	\$87,518	\$89,669	\$91,872	\$94,134	\$96,450	\$98,824	\$101,258	\$103,753	\$106,310	\$108,929	\$114,303
TRMA 0014	0164 Trauma	\$68,465	\$71,812	\$75,328	\$79,020	\$82,896	\$86,967	\$89,104	\$91,295	\$93,541	\$95,842	\$98,201	\$100,619	\$103,098	\$105,638	\$108,241	\$110,911	\$113,647	\$116,451	\$122,199
RESC 0015	0165 Rescue	\$53,510	\$56,061	\$58,738	\$61,552	\$64,503	\$67,604	\$69,232	\$70,900	\$72,611	\$74,366	\$76,162	\$78,004	\$79,892	\$81,828	\$83,811	\$85,845	\$87,927	\$90,063	\$94,443
RESC 0016	0166 Rescue	\$57,082	\$59,809	\$62,677	\$65,685	\$68,844	\$72,162	\$73,903	\$75,690	\$77,520	\$79,396	\$81,320	\$83,291	\$85,310	\$87,380	\$89,503	\$91,678	\$93,908	\$96,193	\$100,879
RESC 0017	0167 Rescue	\$58,173	\$60,957	\$63,879	\$66,949	\$70,170	\$73,556	\$75,331	\$77,153	\$79,019	\$80,932	\$82,894	\$84,905	\$86,966	\$89,078	\$91,242	\$93,461	\$95,736	\$98,067	\$102,845
RESC 0018	0168 Rescue	\$59,286	\$62,125	\$65,106	\$68,237	\$71,524	\$74,978	\$76,788	\$78,646	\$80,549	\$82,501	\$84,501	\$86,552	\$88,652	\$90,808	\$93,016	\$95,279	\$97,599	\$99,977	\$104,850
RESC 0019	0169 Rescue	\$60,989	\$63,914	\$66,986	\$70,210	\$73,594	\$77,151	\$79,016	\$80,929	\$82,891	\$84,901	\$86,963	\$89,075	\$91,239	\$93,458	\$95,733	\$98,064	\$100,453	\$102,903	\$107,923
RESC 0020	0170 Rescue	\$65,083	\$68,213	\$71,499	\$74,948	\$78,572	\$82,375	\$84,374	\$86,419	\$88,518	\$90,669	\$92,872	\$95,134	\$97,450	\$99,824	\$102,258	\$104,753	\$107,310	\$109,929	\$115,303
RESC 0021	0171 Rescue	\$69,465	\$72,812	\$76,328	\$80,020	\$83,896	\$87,967	\$90,104	\$92,295	\$94,541	\$96,842	\$99,201	\$101,619	\$104,098	\$106,638	\$109,241	\$111,911	\$114,647	\$117,451	\$123,199

"Step increases are not guaranteed and are contingent on funding in the State budget."

STATE OF MARYLAND																			
CONSOLIDATED LAW ENFORCEMENT SALARY SCALE																			
Annual Rates Effective July 1, 2020																			
Grade Profile	Base	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
SLE 0001	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000
SLE 0002	\$40,808	\$42,237	\$43,717	\$45,247	\$46,830	\$48,471	\$49,440	\$50,430	\$51,440	\$52,469	\$53,519	\$54,590	\$55,683	\$56,796	\$57,932	\$59,092	\$60,273	\$61,480	\$63,633
SLE 0003	\$43,665	\$45,195	\$46,777	\$48,415	\$50,110	\$51,865	\$52,903	\$53,962	\$55,040	\$56,141	\$57,264	\$58,411	\$59,579	\$60,772	\$61,987	\$63,228	\$64,493	\$65,784	\$68,087
SLE 0004	\$46,722	\$48,357	\$50,050	\$51,803	\$53,617	\$55,494	\$56,604	\$57,737	\$58,893	\$60,071	\$61,273	\$62,499	\$63,750	\$65,025	\$66,327	\$67,653	\$69,007	\$70,387	\$72,851
SLE 0005	\$49,992	\$51,743	\$53,555	\$55,430	\$57,371	\$59,378	\$60,567	\$61,778	\$63,014	\$64,276	\$65,563	\$66,874	\$68,211	\$69,576	\$70,967	\$72,387	\$73,837	\$75,313	\$77,950
SLE 0006	\$53,492	\$55,366	\$57,304	\$59,311	\$61,386	\$63,535	\$64,806	\$66,103	\$67,425	\$68,774	\$70,151	\$71,554	\$72,986	\$74,446	\$75,935	\$77,453	\$79,003	\$80,584	\$83,405
SLE 0007	\$57,237	\$59,240	\$61,314	\$63,461	\$65,684	\$67,984	\$69,344	\$70,731	\$72,147	\$73,590	\$75,062	\$76,564	\$78,095	\$79,657	\$81,251	\$82,876	\$84,534	\$86,226	\$89,243
SLE 0008	\$65,252	\$67,536	\$69,899	\$72,346	\$74,880	\$77,500	\$79,050	\$80,633	\$82,246	\$83,892	\$85,571	\$87,283	\$89,028	\$90,810	\$92,627	\$94,480	\$96,370	\$98,298	\$101,738
SLE 0009	\$74,387	\$76,991	\$79,685	\$82,476	\$85,364	\$88,352	\$90,119	\$91,923	\$93,761	\$95,636	\$97,550	\$99,502	\$101,493	\$103,522	\$105,594	\$107,707	\$109,861	\$112,059	\$115,981
SLE 0010	\$84,802	\$87,771	\$90,843	\$94,022	\$97,315	\$100,720	\$102,734	\$104,789	\$106,886	\$109,024	\$111,204	\$113,429	\$115,697	\$118,012	\$120,373	\$122,780	\$125,236	\$127,742	\$132,214
SLE 0011	\$96,674	\$100,058	\$103,562	\$107,187	\$110,939	\$114,821	\$117,117	\$119,460	\$121,850	\$124,287	\$126,773	\$129,309	\$131,895	\$134,535	\$137,225	\$139,970	\$142,770	\$145,626	\$150,724

"Step increases are not guaranteed and are contingent on funding in the State budget."

STATE OF MARYLAND
PARK RANGER SALARY SCHEDULE
Annual Rates Effective July 1, 2020

Grade Profile	SCALE	STEP	STEP	STEP	STEP	STEP	STEP	STEP	MID POINT STEP	STEP	STEP	STEP	STEP	STEP	THIRD QUAR TILE STEP	STEP	STEP	STEP	STEP	STEP
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
PR 0001	0062	\$45,208	\$47,479	\$49,904	\$52,468	\$55,276	\$56,273	\$57,286	\$58,413	\$60,724	\$61,896	\$63,089	\$64,311	\$65,553	\$66,821	\$68,114	\$69,434	\$70,781	\$72,151	\$73,550
PR 0002	0063	\$48,144	\$50,595	\$53,230	\$56,086	\$59,154	\$60,237	\$61,350	\$62,555	\$64,946	\$66,204	\$67,488	\$68,793	\$70,125	\$71,487	\$72,873	\$74,285	\$75,728	\$77,199	\$78,700
PR 0003	0064	\$51,302	\$54,003	\$56,897	\$60,036	\$63,361	\$64,531	\$65,729	\$67,026	\$69,506	\$70,855	\$72,227	\$73,631	\$75,062	\$76,517	\$78,004	\$79,524	\$81,072	\$82,649	\$84,263
PR 0004	0065	\$54,789	\$57,748	\$60,925	\$64,297	\$67,880	\$69,151	\$70,432	\$71,823	\$74,399	\$75,844	\$77,318	\$78,823	\$80,357	\$81,922	\$83,516	\$85,142	\$86,803	\$88,497	\$90,189
PR 0005	0066	\$59,945	\$63,242	\$66,712	\$70,379	\$74,243	\$76,075	\$77,938	\$79,852	\$81,933	\$83,948	\$86,013	\$88,119	\$90,274	\$92,504	\$94,769	\$97,066	\$99,410	\$101,813	\$106,123
PR 0006	0067	\$64,823	\$68,415	\$72,237	\$76,280	\$80,563	\$82,086	\$83,626	\$85,280	\$88,160	\$89,879	\$91,627	\$93,380	\$95,169	\$96,993	\$98,856	\$100,753	\$102,689	\$104,659	\$106,677
PR 0007	0068	\$68,147	\$74,478	\$78,285	\$82,292	\$86,529	\$87,968	\$90,258	\$92,527	\$94,891	\$97,243	\$99,657	\$102,118	\$104,313	\$106,310	\$108,968	\$111,691	\$114,486	\$117,347	\$123,801
PR 0008	0069	\$70,481	\$77,090	\$81,082	\$85,292	\$89,719	\$91,348	\$93,896	\$96,404	\$98,666	\$101,307	\$105,132	\$107,744	\$110,429	\$113,162	\$115,992	\$118,893	\$121,865	\$124,913	\$131,784
PR 0009	0070	\$75,730	\$82,838	\$87,137	\$91,639	\$96,341	\$98,051	\$100,787	\$103,478	\$105,925	\$108,760	\$112,790	\$115,599	\$118,472	\$121,412	\$124,447	\$127,557	\$130,748	\$134,016	\$141,389
PR 0010	0071	\$81,345	\$89,050	\$93,614	\$98,423	\$103,482	\$105,222	\$108,147	\$111,034	\$113,679	\$116,724	\$120,988	\$124,003	\$127,091	\$130,246	\$133,503	\$136,840	\$140,262	\$143,769	\$151,677

"Step increases are not guaranteed and are contingent on funding in the State budget."

STATE OF MARYLAND
CORRECTIONAL SALARY SCHEDULE - Ecluding Bargaining Unit H
Annual Rates Effective July 1, 2020

GRADE PROFILE	Former Grade	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	MID POINT STEP	STEP	STEP	STEP	STEP	THIRD QUAR STEP	STEP	STEP	STEP	STEP	STEP
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
CORR 0001	0010	\$36,245	\$37,543	\$38,896	\$40,298	\$41,029	\$41,773	\$42,531	\$43,307	\$44,099	\$44,904	\$45,727	\$46,567	\$47,419	\$48,293	\$49,181	\$50,088	\$51,013	\$51,956	\$52,917
CORR 0002	0011	\$38,517	\$39,907	\$41,349	\$42,853	\$43,634	\$44,430	\$45,243	\$46,074	\$46,917	\$47,781	\$48,659	\$49,557	\$50,474	\$51,407	\$52,360	\$53,333	\$54,324	\$55,334	\$56,364
CORR 0003	0012	\$40,948	\$42,434	\$43,982	\$45,588	\$46,423	\$47,275	\$48,146	\$49,030	\$49,936	\$50,859	\$51,800	\$52,760	\$53,742	\$54,740	\$55,759	\$56,797	\$57,877	\$58,977	\$60,099
CORR 0004	0013	\$43,550	\$45,138	\$46,790	\$48,512	\$49,406	\$50,318	\$51,251	\$52,199	\$53,166	\$54,154	\$55,161	\$56,187	\$57,244	\$58,335	\$59,446	\$60,578	\$61,735	\$62,914	\$64,115
CORR 0005	0014	\$46,333	\$48,033	\$49,801	\$51,641	\$52,599	\$53,576	\$54,573	\$55,589	\$56,623	\$57,697	\$58,797	\$59,921	\$61,064	\$62,231	\$63,421	\$64,635	\$65,872	\$67,134	\$68,422
CORR 0006	0015	\$49,309	\$51,128	\$53,024	\$54,993	\$56,018	\$57,068	\$58,155	\$59,261	\$60,392	\$61,546	\$62,720	\$63,921	\$65,144	\$66,393	\$67,666	\$68,964	\$70,285	\$71,635	\$73,009
CORR 0007	0016	\$52,498	\$54,445	\$56,471	\$58,612	\$59,732	\$60,871	\$62,035	\$63,217	\$64,429	\$65,662	\$66,923	\$68,207	\$69,515	\$70,849	\$72,214	\$73,603	\$75,018	\$76,461	\$77,931
CORR 0008	0017	\$55,904	\$58,012	\$60,222	\$62,525	\$63,720	\$64,935	\$66,182	\$67,451	\$68,746	\$70,064	\$71,413	\$72,785	\$74,187	\$75,613	\$77,074	\$78,558	\$80,076	\$81,623	\$83,196
CORR 0009	0018	\$59,608	\$61,883	\$64,250	\$66,709	\$67,991	\$69,291	\$70,626	\$71,984	\$73,369	\$74,781	\$76,221	\$77,692	\$79,189	\$80,718	\$82,277	\$83,867	\$85,488	\$87,140	\$88,815
CORR 0010	0019	\$63,591	\$66,022	\$68,552	\$71,186	\$72,553	\$73,953	\$75,379	\$76,831	\$78,312	\$79,825	\$81,366	\$82,938	\$84,541	\$86,176	\$87,846	\$89,521	\$91,220	\$92,955	\$94,718
CORR 0011	0020	\$67,846	\$70,452	\$73,161	\$75,979	\$77,444	\$78,936	\$80,460	\$82,015	\$83,601	\$85,216	\$86,867	\$88,545	\$90,227	\$91,946	\$93,694	\$95,479	\$97,300	\$99,152	\$101,046

"Step increases are not guaranteed and are contingent on funding in the State budget."

STATE OF MARYLAND
Correctional Salary Schedule - Bargaining Unit H
Annual Rates Effective January 1, 2020

GRADE PROFILE	Former Grade	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	MID POINT STEP	STEP	STEP	STEP	STEP	THIRD QUAR STEP	STEP	STEP	STEP	STEP	STEP
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
CO 0001	0010	\$35,886	\$37,171	\$38,510	\$39,899	\$40,622	\$41,359	\$42,109	\$42,878	\$43,662	\$44,459	\$45,274	\$46,105	\$46,949	\$47,814	\$48,694	\$49,592	\$50,507	\$51,441	\$52,393
CO 0002	0011	\$38,135	\$39,511	\$40,939	\$42,428	\$43,201	\$43,990	\$44,795	\$45,617	\$46,452	\$47,307	\$48,177	\$49,066	\$49,974	\$50,898	\$51,841	\$52,804	\$53,786	\$54,786	\$55,805
CO 0003	0012	\$40,542	\$42,013	\$43,546	\$45,136	\$45,963	\$46,806	\$47,669	\$48,544	\$49,441	\$50,355	\$51,287	\$52,237	\$53,209	\$54,198	\$55,206	\$56,234	\$57,303	\$58,393	\$59,503
CO 0004	0013	\$43,118	\$44,691	\$46,326	\$48,031	\$48,916	\$49,819	\$50,743	\$51,682	\$52,639	\$53,617	\$54,614	\$55,630	\$56,677	\$57,757	\$58,857	\$59,978	\$61,123	\$62,291	\$63,480
CO 0005	0014	\$45,874	\$47,557	\$49,307	\$51,129	\$52,078	\$53,045	\$54,032	\$55,038	\$56,062	\$57,125	\$58,214	\$59,327	\$60,459	\$61,614	\$62,793	\$63,995	\$65,219	\$66,469	\$67,744
CO 0006	0015	\$48,820	\$50,621	\$52,499	\$54,448	\$55,463	\$56,502	\$57,579	\$58,674	\$59,794	\$60,936	\$62,099	\$63,288	\$64,499	\$65,735	\$66,996	\$68,281	\$69,589	\$70,925	\$72,286
CO 0007	0016	\$51,978	\$53,905	\$55,911	\$58,031	\$59,140	\$60,268	\$61,420	\$62,591	\$63,791	\$65,011	\$66,260	\$67,531	\$68,826	\$70,147	\$71,499	\$72,874	\$74,275	\$75,703	\$77,159
CO 0008	0017	\$55,350	\$57,437	\$59,625	\$61,905	\$63,089	\$64,292	\$65,526	\$66,783	\$68,065	\$69,370	\$70,705	\$72,064	\$73,452	\$74,864	\$76,310	\$77,780	\$79,283	\$80,814	\$82,372
CO 0009	0018	\$59,017	\$61,270	\$63,613	\$66,048	\$67,317	\$68,604	\$69,926	\$71,271	\$72,642	\$74,040	\$75,466	\$76,922	\$78,404	\$79,918	\$81,462	\$83,036	\$84,641	\$86,277	\$87,935
CO 0010	0019	\$62,961	\$65,368	\$67,873	\$70,481	\$71,834	\$73,220	\$74,632	\$76,070	\$77,536	\$79,034	\$80,560	\$82,116	\$83,703	\$85,322	\$86,976	\$88,634	\$90,316	\$92,034	\$93,780
CO 0011	0020	\$67,174	\$69,754	\$72,436	\$75,226	\$76,677	\$78,154	\$79,663	\$81,202	\$82,773	\$84,372	\$86,006	\$87,668	\$89,333	\$91,035	\$92,766	\$94,533	\$96,336	\$98,170	\$100,045

"Step increases are not guaranteed and are contingent on funding in the State budget."

Institutional Educator Pay Plan																		
Annual Rates Effective July 1, 2020																		
	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
TEAC 0001	\$48,001	\$49,514	\$51,033	\$52,547														
TEAC 0002	\$53,217	\$55,251	\$57,310	\$59,370	\$61,219	\$63,063	\$64,911	\$66,759	\$68,607	\$69,387								
TEAC 0003	\$58,192	\$60,236	\$62,276	\$64,319	\$66,364	\$68,407	\$70,448	\$72,492	\$74,535	\$76,580	\$78,621	\$80,664	\$82,709	\$84,605	\$86,614	\$88,616	\$90,621	\$92,980
TEAC 0004	\$61,245	\$62,996	\$64,749	\$66,499	\$68,249	\$70,551	\$72,848	\$75,148	\$77,445	\$79,745	\$82,515	\$85,137	\$87,498	\$89,860	\$92,221	\$94,580	\$96,941	\$99,301
TEAC 0005	\$64,130	\$65,910	\$67,694	\$69,474	\$71,257	\$73,560	\$75,859	\$78,160	\$80,464	\$82,766	\$85,718	\$88,338	\$90,450	\$92,853	\$95,256	\$97,657	\$100,059	\$102,460

"Step increases are not guaranteed and are contingent on funding in the State budget."

HOURLY PERSONNEL PAY RATES
Annual Rates Effective July 1, 2020

CODE	GRADE	SCALE	TITLE	RATE	
5539*\$	HRLY 0001	9998	Senior Citizen Aide *	\$11.00	to \$14.00
5128*\$	HRLY 0002	0074	Student Engineer (Co-Op)	1st 6 Mos.- \$14.61 2nd 6 Mos.- \$15.75 3rd 6 Mos.- \$16.92 4th 6 Mos.- \$18.28	
5302*\$	HRLY 0003	0076	Student Technical Assistant	1st Yr.- \$11.00 2nd Yr.- \$11.63 3rd Yr.- \$12.45 4th Yr.- \$13.20 Graduate- \$13.90	
5734*\$	HRLY 0001	9998	Summer Student Worker *	\$11.00	to \$12.87
5300*\$	HRLY 0001	9998	Work Study Student *	\$11.00	to \$12.87

STATE OF MARYLAND
MSP CIVILIAN PILOT Unit H STANDARD SALARY SCHEDULE
Annual Rates Effective July 1, 2020

GRADE PROFILE	TITLE	BASE	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
			1	2	3	4	5	6	7	8	9	10	11	12	13	14
PILT 001A	Pilot I-A	\$67,312	\$68,658	\$70,032	\$71,434	\$72,863	\$74,320	\$75,807	\$77,324	\$78,870	\$80,448	\$82,058	\$83,699	\$85,374	\$87,082	\$88,825
PILT 001B	Pilot I-B	\$71,015	\$72,434	\$73,883	\$75,363	\$76,870	\$78,408	\$79,977	\$81,576	\$83,208	\$84,872	\$86,571	\$88,302	\$90,070	\$91,871	\$93,709
PILT 0002	Pilot II	\$75,389	\$76,897	\$78,435	\$80,005	\$81,605	\$83,238	\$84,903	\$86,602	\$88,334	\$90,102	\$91,903	\$93,742	\$95,617	\$97,531	\$99,482
PILT 0003	Pilot III	\$79,912	\$81,511	\$83,141	\$84,805	\$86,501	\$88,232	\$89,997	\$91,797	\$93,634	\$95,507	\$97,418	\$99,367	\$101,355	\$103,383	\$105,451
PILT 0004	Pilot IV	\$84,709	\$86,403	\$88,131	\$89,895	\$91,692	\$93,527	\$95,397	\$97,307	\$99,253	\$101,238	\$103,263	\$105,329	\$107,437	\$109,586	\$111,778
PILT 0005	Instructor Pilot	\$89,790	\$91,586	\$93,418	\$95,287	\$97,192	\$99,136	\$101,120	\$103,143	\$105,206	\$107,310	\$109,457	\$111,646	\$113,880	\$116,159	\$118,482
PILT 0006	Chief Pilot	\$95,177	\$97,080	\$99,023	\$101,003	\$103,024	\$105,085	\$107,187	\$109,332	\$111,519	\$113,750	\$116,025	\$118,345	\$120,713	\$123,128	\$125,590

"Step increases are not guaranteed and are contingent on funding in the State budget."

STATE OF MARYLAND DEAY 24PP SALARY SCHEDULE Annual Rates Effective July 1, 2020																					
GRADE PROFILE	BASE									MID POINT						THIRD QUARTILE					
		1	2	3	4	5	6	7	8	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
STD 0005	\$22,293	\$23,051	\$23,839	\$24,659	\$25,509	\$26,395	\$26,857	\$27,324	\$27,807	\$28,294	\$28,793	\$29,303	\$29,820	\$30,350	\$30,890	\$31,440	\$32,001	\$32,575	\$33,156	\$33,750	\$34,357
STD 0006	\$23,618	\$24,429	\$25,269	\$26,149	\$27,059	\$28,007	\$28,500	\$29,002	\$29,518	\$30,039	\$30,572	\$31,117	\$31,674	\$32,237	\$32,815	\$33,407	\$34,007	\$34,620	\$35,241	\$35,877	\$36,525
STD 0007	\$25,038	\$25,904	\$26,807	\$27,745	\$28,720	\$29,735	\$30,261	\$30,799	\$31,348	\$31,909	\$32,480	\$33,063	\$33,654	\$34,260	\$34,882	\$35,510	\$36,153	\$36,810	\$37,478	\$38,160	\$38,851
STD 0008	\$26,553	\$27,482	\$28,447	\$29,449	\$30,494	\$31,580	\$32,142	\$32,717	\$33,306	\$33,906	\$34,517	\$35,138	\$35,774	\$36,422	\$37,083	\$37,760	\$38,447	\$39,150	\$39,864	\$40,590	\$41,333
STD 0009	\$28,179	\$29,171	\$30,203	\$31,277	\$32,393	\$33,556	\$34,160	\$34,776	\$35,403	\$36,045	\$36,697	\$37,366	\$38,046	\$38,738	\$39,447	\$40,169	\$40,903	\$41,653	\$42,420	\$43,200	\$43,994
STD 0010	\$29,916	\$30,978	\$32,082	\$33,231	\$34,428	\$35,670	\$36,316	\$36,975	\$37,645	\$38,333	\$39,033	\$39,747	\$40,475	\$41,218	\$41,972	\$42,746	\$43,533	\$44,335	\$45,153	\$45,988	\$46,839
STD 0011	\$31,774	\$32,911	\$34,093	\$35,322	\$36,599	\$37,930	\$38,622	\$39,327	\$40,047	\$40,781	\$41,528	\$42,292	\$43,071	\$43,864	\$44,676	\$45,503	\$46,346	\$47,207	\$48,085	\$48,978	\$49,889
STD 0012	\$33,762	\$34,978	\$36,244	\$37,559	\$38,930	\$40,351	\$41,091	\$41,844	\$42,616	\$43,398	\$44,200	\$45,018	\$45,851	\$46,699	\$47,568	\$48,453	\$49,353	\$50,273	\$51,229	\$52,203	\$53,196
STD 0013	\$35,891	\$37,193	\$38,547	\$39,954	\$41,416	\$42,939	\$43,731	\$44,538	\$45,364	\$46,203	\$47,059	\$47,933	\$48,825	\$49,733	\$50,669	\$51,635	\$52,618	\$53,620	\$54,644	\$55,688	\$56,751
STD 0014	\$38,170	\$39,562	\$41,011	\$42,516	\$44,081	\$45,709	\$46,558	\$47,422	\$48,304	\$49,204	\$50,119	\$51,069	\$52,043	\$53,038	\$54,050	\$55,083	\$56,136	\$57,211	\$58,306	\$59,423	\$60,563
STD 0015	\$40,602	\$42,096	\$43,645	\$45,255	\$46,933	\$48,676	\$49,584	\$50,512	\$51,475	\$52,455	\$53,455	\$54,476	\$55,517	\$56,579	\$57,662	\$58,767	\$59,895	\$61,043	\$62,213	\$63,407	\$64,624
STD 0016	\$43,212	\$44,806	\$46,468	\$48,191	\$49,984	\$51,879	\$52,871	\$53,880	\$54,909	\$55,956	\$57,029	\$58,120	\$59,237	\$60,372	\$61,530	\$62,712	\$63,920	\$65,149	\$66,402	\$67,678	\$68,980
STD 0017	\$46,001	\$47,706	\$49,483	\$51,348	\$53,304	\$55,344	\$56,401	\$57,477	\$58,580	\$59,704	\$60,850	\$62,016	\$63,210	\$64,425	\$65,666	\$66,928	\$68,221	\$69,535	\$70,879	\$72,247	\$73,640
STD 0018	\$48,986	\$50,826	\$52,761	\$54,775	\$56,870	\$59,047	\$60,181	\$61,332	\$62,514	\$63,716	\$64,942	\$66,191	\$67,466	\$68,768	\$70,092	\$71,447	\$72,827	\$74,234	\$75,668	\$77,131	\$78,613
STD 0019	\$52,220	\$54,214	\$56,287	\$58,438	\$60,678	\$63,010	\$64,219	\$65,459	\$66,720	\$68,007	\$69,317	\$70,656	\$72,020	\$73,411	\$74,830	\$76,278	\$77,756	\$79,239	\$80,742	\$82,278	\$83,839
STD 0020	\$55,706	\$57,839	\$60,053	\$62,360	\$64,758	\$67,252	\$68,549	\$69,870	\$71,218	\$72,594	\$73,998	\$75,428	\$76,889	\$78,375	\$79,863	\$81,385	\$82,932	\$84,512	\$86,124	\$87,763	\$89,440
STD 0021	\$59,435	\$61,717	\$64,092	\$66,555	\$69,122	\$71,788	\$73,177	\$74,592	\$76,037	\$77,508	\$78,991	\$80,494	\$82,026	\$83,588	\$85,182	\$86,806	\$88,464	\$90,155	\$91,878	\$93,636	\$95,425
STD 0022	\$63,427	\$65,867	\$68,404	\$71,046	\$73,790	\$76,647	\$78,129	\$79,615	\$81,128	\$82,673	\$84,248	\$85,856	\$87,492	\$89,166	\$90,871	\$92,610	\$94,385	\$96,195	\$98,042	\$99,924	\$101,845
STD 0023	\$67,698	\$70,311	\$73,026	\$75,850	\$78,775	\$81,770	\$83,326	\$84,913	\$86,532	\$88,186	\$89,872	\$91,592	\$93,344	\$95,137	\$96,959	\$98,818	\$100,718	\$102,654	\$104,631	\$106,647	\$108,703
STD 0024	\$72,266	\$75,062	\$77,969	\$80,934	\$84,014	\$87,219	\$88,884	\$90,587	\$92,317	\$94,086	\$95,890	\$97,727	\$99,607	\$101,521	\$103,472	\$105,463	\$107,495	\$109,570	\$111,682	\$113,838	\$116,032
STD 0025	\$77,157	\$80,107	\$83,154	\$86,324	\$89,621	\$93,050	\$94,831	\$96,654	\$98,506	\$100,399	\$102,327	\$104,295	\$106,305	\$108,353	\$110,440	\$112,572	\$114,744	\$116,960	\$119,221	\$121,526	\$123,876
STD 0026	\$82,303	\$85,441	\$88,701	\$92,094	\$95,623	\$99,290	\$101,198	\$103,144	\$105,128	\$107,154	\$109,218	\$111,324	\$113,472	\$115,665	\$117,899	\$120,177	\$122,505	\$124,880	\$127,299	\$129,767	\$132,282

"Step increases are not guaranteed and are contingent on funding in the State budget."



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

JULY 2020

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 2021 and FY 2022 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 2020 Actual expenditures and personnel and begin making adjustments in the Contractuals SD against the rollover FY 2021 appropriation data to effectuate these changes. In addition, perform adjustments where necessary in FY 2022 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 for the FY 2020 Actuals. Continue by planning funding changes for existing contracts and assessing changes in the FY 2022 budget request versus FY 2021. 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 2021 and FY 2022, 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 2020 to reconcile to the Actuals, and make changes where necessary in FY 2022.

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 2022.

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 2022 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.

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, 0125, 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 2021.
- 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 your assigned Office of Budget Analysis (OBA) analyst.

In BARS—the statewide solution for budget development and analysis—agencies submit adjustments against the baseline budget in order to create and submit the budget request. Most of the detail that makes up a budget submission is now contained in BARS itself, but for a list of remaining outside-of-BARS DA-form requirements, see the agency checklist, [Section I.3](#).

Submission Methodology

Data Starting Point/Baseline: When agencies first access their data in BARS to start the FY 2022 budget submission, the following are the starting points for that data.

- FY 2020 Actuals (Prior Year or PY). The starting point for FY 2020 actual expenditures will be the FY 2020 working appropriation. There will be no direct connection to FMIS data.
- FY 2021 Appropriation (Current Year or CY). As budget amendments are now a separate, ongoing process in BARS, the primary CY adjustments that agencies will be making during budget submission are deficiencies. When agencies first access their CY data in BARS, it will be the FY 2021 Appropriation plus any finalized budget amendments.
- FY 2022 Request (Budget Year or BY). The baseline will consist of (a) the FY 2021 Legislative Appropriation plus (b) any statewide personnel actions that happen during FY 2021 (COLA) plus/minus (c) any target adjustments that OBA analysts enter at the line item level to reflect caseload changes, new or escalating mandates, removal of funding that is sun setting, or other management decisions. Even after work in BARS has started, agencies can always view this baseline by viewing the FY 2022 Target Stage in BARS reports or ad hoc.

Targets: Agency General Fund and Special Fund Targets—both agency-level and more specific to mandated program areas—can be viewed in BARS in the Budget Request Submission (BRS) Module.

Submitting Adjustments in BARS: Agencies should view the baselines listed above and then make adjustments to update their actuals and finalize the FY 2022 request. Agencies with approved reorganizations should contact their OBA analyst for guidance.

Supporting Detail (previously “DA-Forms”): Prior to the FY 2020 budget submission, this data was submitted outside of a budget system, usually in Excel. BARS conveniently stores this information and ensures that it matches relevant budget data. SD data which is edited in BARS adjustments includes:

- Position Detail. Used to identify PIN-level detail behind Object 01 salaries and fringes form.
- Contractuals Detail. Used to identify contractual position-level detail behind Object 02 salaries and fringes. Formerly the DA-22 form.

- Contract/Grant Detail. Used to identify the specific contracts and grants that comprise the budget in Object 08 and Object 12. Formerly the DA-23 form.
- Real Estate Detail. Used to identify the specific leases that are budgeted for in comptroller subobject 1301. Formerly the DA-24 form.

If agencies need to establish new contracts, grants, or real estate leases, or merge or delete old ones that are no longer in use, they must use the Agency Administration - Maintain Contracts and Grants or Maintain Real Estate Leases modules in BARS.

Agency Budget Justifications: 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**

Starting in FY 2021, budget amendments needed to realign or increase current year appropriations should be submitted to DBM in BARS. See [Section D.8](#) for more information.

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

✍ **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.** Note that BPT will not be processing any COA disable requests during budget season, as disabling can result in data errors.

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. Agencies should follow the process below to update the agency COA. Please plan ahead for needed COA changes and work on them early in budget season so that the processing of COA additions does not hold up agency budget work.

1. **Agency Adjustment (Subprograms)** – An agency approver can create the subprogram item in BARS using the Agency Administration – COA Maintenance – Maintain Sub-Program module. When complete, the user should e-mail dlbudgethelp_dbm@maryland.gov and CC the OBA analyst with the BARS item # so that the item can be approved and released. Agencies must include a subprogram description with each subprogram that is created, at least a sentence long (preferably longer) explaining to DBM and DLS readers the purpose and work of that subprogram. Make sure to include in the email an explanation of the reason for the changes. The Budget Processing Team (BPT) will reply by e-mail when updated and approved in BARS.

2. **Agency Adjustment (Agency Subobjects)** – An agency approver can create the subobject item in BARS using the Agency Administration – COA Maintenance – Maintain Agency Sub-object module. When complete, the user should e-mail dlbudgethelp_dbm@maryland.gov and CC the OBA analyst with the BARS item # so that the item can be approved and released. Make sure to include in the email an explanation of the reason for the changes. The BPT will reply by e-mail when updated and approved in BARS.
3. **OBA Adjustment (Units and Programs)** – Agencies can submit requests via email for COA changes that require more substantial agency updates to units or programs (name or description changes and creation of new COA components as part of a reorganization). The agency should submit these updates via an Excel spreadsheet showing current and proposed COA detail by e-mail to dlbudgethelp_dbm@maryland.gov and CC the OBA budget analyst. Make sure to include in the email an explanation of the reason for the changes. The 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. Agencies must use the Contractual Positions Supporting Detail (SD) module within BARS to enter contractual positions for FY 2022.

✎ **For the FY 2022 Budget Submission, BARS will collapse contractual position lines of the same class code into a single line within each chart of accounts down to the subprogram level. Agencies are required to provide justification for each contractual position using the Contractual Positions SD tab using the “Description” field. Agencies only need to enter detail for any changes from FY 2021 to the Budget Year (BY) in FY 2022, as well as any necessary edits to the Prior Year (PY) actuals in FY 2020.**

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 2021) and should not be funded in FY 2022.

Special Payments Payroll (Object 02)

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

✎ **Social Security or FICA (0213)**

The 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 \$145,212 is multiplied by 0.0765. The result is the amount for FICA (0213) for that position.

FICA for each contractual annual salary greater than \$145,212 is calculated in BARS as follows:

- (1) Multiply \$145,212 by 0.0765.
- (2) Multiply the difference between the annual salary and \$145,212 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 2021 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 2022, 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 2022. 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 2022 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 2021 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 2022 funding must match the FY 2021 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.** DBM will work with DoIT to make any needed changes during the budget closing process in December 2020.

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 2022 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 2022 funding will match the FY 2021 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:	\$13.00
Lunch:	\$15.00
<u>Dinner:</u>	<u>\$28.00</u>
Maximum per day:	\$56.00

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 2020 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 2022 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 level fund the FY 2022 request with the FY 2020 actual expenditures, except for University System of Maryland (USM) institutions. Due to specific energy usage changes and needs at each institution, USM should utilize its own natural gas projections for FY 2022.

✂ **Utilities – Electricity (0620):** Agencies consuming electricity procured by DGS should request FY 2022 funding of 9% over the FY 2020 actual expenditures, except for University System of Maryland (USM) institutions. Due to specific energy usage changes and needs at each institution, USM should utilize its own electricity projections for FY 2022. The 9% increase is due to a large escalation of utility capacity and transmission rates, as well as expected costs associated with the State’s renewable energy portfolio standard. *No State agency may purchase electricity in the State’s competitive electric utility market until DGS and the Maryland Energy Administration ensure that the 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 2022 funding equal to the FY 2021 appropriation by fund for 0697. DBM will update the figures for FY 2022 as needed. Agencies should inform the DBM analyst of any fund split changes in 0697.

If an agency is working on a collaboration with MES that may result in a facility being added to the MES reimbursable charges schedule, please inform the OBA analyst as well as Tom Jones at tom.jones2@maryland.gov as soon as possible.

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 May 2020. 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 2022	SALP Amount FY 2022	Total 0698
D28	MD STADIUM AUTHORITY	\$980,970	\$101,000	\$1,081,970
D55	MD DEPT OF VETERAN AFFAIRS	\$56,832	\$10,968	\$67,800
D90	CANAL PLACE AUTHORITY		\$13,496	\$13,496
H00	DEPT OF GENERAL SERVICES	\$1,592,615		\$1,592,615
J00B	MD STATE HIGHWAY ADMIN	\$1,837,842	\$375,000	\$2,212,842
J00D	MD PORT ADMIN	\$967,401	\$156,696	\$1,124,097
J00E	MOTOR VEHICLE ADMIN	\$174,775	\$157,423	\$332,198
J00H	MD TRANSIT ADMIN	\$1,291,340		\$1,291,340
J00I	MD AVIATION ADMIN	\$1,607,555	\$91,000	\$1,698,555
L00	MD DEPT OF AGRICULTURE	\$195,429	\$41,745	\$237,174
M00	MD DEPT OF HEALTH		\$117,846	\$117,846
M00L09	Spring Grove	\$2,036,843		\$2,036,843
M00L08	Springfield Hospital	\$254,616		\$254,616
M00M05	Holly Center	\$599,832		\$599,832
M00L04	Thomas B Finan Center	\$300,935		\$300,935
Q00	DEPT OF PUBLIC SAFETY AND CORRECTIONAL SERV	\$2,468,240		\$2,468,240
R00	STATE DEPT OF EDUCATION	\$169,598		\$169,598
R30B22	UM COLLEGE PARK	\$1,842,434	\$451,802	\$2,294,236
R30B28	UNIVERSITY OF BALTIMORE	\$651,063		\$651,063
R30B34	UM CENTER FOR ENVIRO SCIENCE	\$149,223	\$142,539	\$291,762
V00	DEPT OF JUVENILE SERVICES	\$478,794	\$77,700	\$556,494
W00	MD STATE POLICE	\$0	\$20,200	\$20,200

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 2022 vehicle needs within the FY 2022 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 2022 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 2022. *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 of 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 10 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 2022.

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 2022, 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	⚡ Electric

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.
- ⚡ Reason a fully electric or hybrid vehicle was not selected

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 2022 are discouraged, and consideration of such requests will be limited. If an agency determines that an unscheduled vehicle replacement is needed during FY 2022, the agency will be expected to substitute the vehicle replacement with a scheduled FY 2022 replacement. Out-of-schedule vehicle requests due to “new” programs and federal funding must be submitted as a deficiency request for FY 2022.

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 2022 Commute Deduction Chart** ([pages 10 to 11 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 2022 budget request at a subprogram or program total level. *Please note that the actual FY 2022 schedule to be used will be developed near the beginning of FY 2022 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 Joseph 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 four 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) 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 trailers, 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 2022

Type No		Description	Estimated Vehicle Pricing
1	-	Compact Sedan or Wagon, Gas	\$17,941.00
1-E	-	Compact Sedan or Wagon, Electric	\$28,757.00
1-H	-	Compact Sedan or Wagon, Hybrid	\$24,899.00
1-PH	-	Compact Sedan or Wagon, Plug-In Hybrid	\$31,038.00
2	-	Mid-Size Sedan or Crossover, Gas	\$17,847.00
2-H	-	Mid-Size Sedan or Crossover, Hybrid	\$24,174.00
2-PH	-	Mid-Size Sedan or Crossover, Plug-In Hybrid	\$31,033.00
3	-	Full-Size Sedan (Executive Sedan)	\$23,249.00
3-C	-	Full-Size Sedan, Flex Fueled-E85 (Executive Sedan)	\$23,249.00
4-1-R6	-	Full Size Sedan, Certified Police Pursuit Rated, V-6 Engine, RWD	\$23,203.00
4-1-A8	-	Full Size Sedan, Certified Police Pursuit Rated, V-8 Engine, AWD	\$25,258.00
4-1-R8		Full Size Sedan, Certified Police Pursuit Rated, V-8 Engine, RWD	\$23,356.00
4H	-	Certified Police Pursuit Rated, 4 Cylinder, AWD, Hybrid	\$28,582.00
4-6-P	-	½ Ton Pick-up Truck, 4WD, 4x4, Police Special Services	\$26,695.00
4-9-P	-	Compact Utility Vehicle, AWD or 4x4, Certified Police Pursuit Rated	\$27,941.00
4-10-P	-	Mid-Size Utility Vehicle, AWD or 4x4, Certified Police Pursuit Rated	\$31,649.00
4-10-M-P	-	Mid-Size Utility Vehicle, AWD or 4x4 Certified Police Pursuit Rated	\$33,331.00
4-10M-PH	-	Mid-Size Utility Vehicle, AWD or 4X4 Certified Police Pursuit Rated	\$36,710.00
5	-	Mid-Size Pick-up Truck Extended Cab, RWD	\$23,582.00
5-1	-	Mid-Size Pick-up Truck, Extended Cab 4x4	\$26,393.00
6-C	-	½ Ton Pick-Up Truck (E-85) V6 Engine, 6.4ft. Extended Cab	\$24,575.00
7-L	-	¾-Ton Pick-up Truck, Gas (Crew Cab) 6.4ft. bed	\$27,948.00
7-X	-	¾ Ton Pick –up Truck, Gas (Extended Cab) 6.4ft. bed	\$23,151.00
7-R	-	¾ Ton Pick-up Truck, Gas (Regular Cab) 8ft. bed	\$22,899.00
8-L	-	1-Ton Pick-up Truck, Gas (Crew Cab) 6.4ft bed	\$30,256.00

Type No		Description	Estimated Vehicle Pricing
8-LL	-	1 Ton Pick-up Truck Gas (Crew Cab) 8ft. bed	\$30,475.00
8-X	-	1 Ton Pick-up Truck, Gas (Extended Cab) 6.4ft. bed	\$29,008.00
8-XX	-	1 Ton Pic-up Truck with Extended Cab & 8ft bed	\$28,550.00
8-R	-	1 Ton Pick-up Truck (Regular Cab) 8ft, bed	\$26,826.00
9	-	Compact Utility Vehicle Gas AWD or 4x4	\$21,420.00
9-H	-	Compact Utility Vehicle, Hybrid, AWD or 4x4	\$26,798.00
10	-	Full Size Utility Vehicle, AWD or 4x4	\$35,554.00
10-1	-	Full-Size Utility Vehicle, Extended, AWD or 4x4 , E-85	\$41,501.00
10-C	-	Full-Size Utility Vehicle, AWD or 4x4, E-85	\$34,554.00
10-M	-	Mid-Size Utility Vehicle, AWD or 4x4	\$26,469.00
11	-	Mini-Van/Wagon, 7 Passenger (formerly Compact Specialty)	\$23,376.00
11-PH	-	Mini-Van/Wagon, 7 Passenger, Plug-in, Hybrid	\$39,920.00
13	-	Full Size Van/Wagon, 12 Passenger	\$24,661.00
16	-	Mini Cargo Van/Wagon, Compact Specialty	\$17,238.00
17	-	¾ Ton Full Size Cargo Van	\$21,815.00
17-D	-	¾ Ton Full Size Cargo Van/Wagon	\$25,917.00
17-1	-	¾ Ton Full Size Cargo Van/Wagon, 4x4, Diesel	\$28,435.00
17-1-D	-	¾ Ton Full Size Cargo Van/Wagon, 4x4, Diesel	\$40,800.00

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
2014	1,555	6826	8,513	3,295	2,517	4,603	6,770
2015	1,895	6,508	9,940	2,640	2,612	5,259	6,176
2016	2,260	8,112	10,398	2,550	2,779	7,639	7,492
2017	1,913	6,872	11,338	5,080	3,472	5,914	7,817
2018	2,833	8,888	12,345	4,590	4,545	8,213	9,518
2019	2,889	11,167	17,252	4,981	5,176	10,108	9,630

B.7.4 VEHICLE COMMUTE DEDUCTION CHART – FY 2022

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 2022 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)

Please submit at the FY 2021 appropriation level.

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 a separate maintenance screen in BARS for the FY 2022 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.

For the FY 2022 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. DoIT will only bill 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 2022 funding for 0876 in agency targets will match the FY 2021 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 2020 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 SPS State Personnel System (0894)

Agencies supported by non-general funds will be billed for the operation and maintenance of the SPS State personnel system for the FY 2022 Allowance. These charges will be made for agencies using Comptroller Subobject 0894. 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.

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 2022 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 26 of the FY 2021 Budget Bill requires State agencies and public institutions of higher education to report to DBM by August 1, 2020 on any interagency agreements in place in FY 2019 between them **in which total expenditures exceeded \$100,000**. This detail must include the following components:

1. a common code for each interagency agreement that specifically identifies each agreement and the fiscal year in which the agreement began;
2. the starting date for each agreement;
3. the ending date for each agreement;

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

Section 26 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 on reporting requirements, please refer to the reporting requirements on the website, <https://dbm.maryland.gov/contracts/Pages/InteragencyAgreementReporting.aspx>. For additional information on the approval of contracts that exceed \$500,000, please refer to the website as well, <https://dbm.maryland.gov/contracts/Pages/InteragencyAgreementApprovals.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 2021	FY 2022
October 2020	January 1, 2021	One interest-only payment	Two full payments
December 2020 and/or March 2021	July 1, 2021	none	One interest-only payment plus one full payment
June 2021 and/or October 2021	January 1, 2022	none	One interest-only payment
After October 2021	July 1, 2022	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 2020 and/or FY 2021 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 2022 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 2020	
Financial Agency		Fiscal Year 2021	Fiscal Year 2022
C80	Office of the Public Defender	\$374,345	\$590,133
D38	State Board of Elections	\$1,239,468	\$43,617
D55	Department of Veterans Affairs	\$10,097	\$414,855
E20	State Treasurer's Office	\$96,662	\$73,114
K00	Department of Natural Resources	\$219,219	\$209,132
M00	Maryland Department of Health	\$599,067	\$874,252
Q00	Department of Public Safety and Correctional Services	\$918,361	\$666,462
R13	Morgan State University	\$177,144	-
R14	St. Mary's College of Maryland	\$63,669	\$85,515
R15	Maryland Public Television	\$635,250	\$518,137
U00	Department of the Environment	\$279,994	\$221,931
Total		\$4,613,277	\$4,088,150

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.**

For the FY 2022 budget request, the threshold for reporting individual grants is \$50,000. If there are multiple contracts within a single grant line that sum to greater than \$50,000, these grants may be logged as “Miscellaneous Grant” consistent with prior year submissions and other DBM guidance.

For each grant, provide an update to existing FY 2020 appropriation data for the FY 2020 Agency Actuals, and any FY 2022 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. Agencies should also restrict any use of “Miscellaneous Grant” detail within an unspecified Comptroller Subobject 1299 line.

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 2022 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 2022 charges.**

Please contact your DBM budget analyst by August 7, 2020 if there are any projected changes to your square footage needs. DBM will make any needed adjustments in the FY 2022 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 2022 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. This detail must be provided with the FY 2022 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	\$5,772	\$369,361	\$387,849
C81		\$6,141		\$6,141
C82		\$253		\$253
C90	\$1,123,722			\$1,123,722
C91	\$148,527			\$148,527
C94		\$255		\$255
C96		\$260		\$260
C98		\$3,909		\$3,909
D12		\$316		\$316
D13	\$23,347			\$23,347
D15	\$33,310	\$170		\$33,480
D26	\$179,211			\$179,211
D27	\$79,366			\$79,366
D38		\$3,259		\$3,259
D40	\$9,919	\$170		\$10,089
D53		\$379		\$379
D55	\$29,020			\$29,020
D60	\$209,011	\$7,383		\$216,394
D70	\$90,998			\$90,998
D80	\$5,697	\$3,865		\$9,562
D99		\$3,022		\$3,022
E00	\$1,168,263	\$1,502	\$45,353	\$1,215,118
E50		\$3,261	\$430,649	\$433,910
E75		\$4,850		\$4,850
E80		\$170	\$19,476	\$19,646
F10	\$754,871			\$754,871
F50	\$343,749			\$343,749
G20	\$5,570	\$3,944		\$9,514
G50	\$151,503			\$151,503
H00	\$367,315			\$367,315
J00	\$2,585,982	\$15,042		\$2,601,024
K00	\$2,289,709	\$1,183		\$2,290,892
L00		\$200		\$200
M00	\$464,290	\$32,014		\$496,304
N00	\$7,679,552	\$79,276	\$66,762	\$7,825,590
P00	\$1,460,147	\$4,388		\$1,464,535
Q00	\$427,748	\$19,672	\$261,548	\$708,968
R00	\$2,519,597	\$8,384		\$2,527,981
R11		\$260		\$260
R60		\$355		\$355
R95		\$4,359		\$4,359
S00		\$6,398		\$6,398
T00	\$22,737	\$373		\$23,110
U00	\$43,337	\$15,347		\$58,684
V00	\$16,455	\$11,530	\$144,858	\$172,843
W00	\$20,855	\$4,556		\$25,411
Grand Total	\$22,266,524	\$265,070	\$3,332,422	\$25,864,016

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%	\$849,486	\$256,179	\$1,105,665
C91	OPC	Main Office	William Donald Schaefer Building	5,840	100%	\$114,114	\$34,413	\$148,527
D13	MEA	Legislative Liaison	Attman-Glazer Building	918	100%	\$17,938	\$5,409	\$23,347
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%	\$131,944	\$39,790	\$171,734
D27	MCCR	Main Office	William Donald Schaefer Building	14,860	21%	\$60,977	\$18,389	\$79,366
D40	MDP	Legislative Liaison	Attman-Glazer Building	390	100%	\$7,621	\$2,298	\$9,919
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%	\$160,584	\$48,427	\$209,011
D70	MAIF	Legal Staff	William Donald Schaefer Building	3,578	100%	\$69,914	\$21,084	\$90,998
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%	\$4,992	\$1,506	\$6,498
		Data Processing	Treasury Building	25,832	100%	\$504,760	\$152,220	\$656,980
		Data Processing	301 West Preston Street (SB 1)	756	100%	\$14,772	\$4,455	\$19,227
		Major IT	Attman-Glazer Building	14,367	40%	\$112,293	\$33,864	\$146,157
		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	\$128,814	\$555,961
		Health & Employee Benefits	301 West Preston Street (SB 1)	7,821	100%	\$152,823	\$46,087	\$198,910
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	\$53,140	\$229,353
		TTY Service Office	301 West Preston Street (SB 1)	4,162	100%	\$81,326	\$24,525	\$105,851
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%	\$116,400	\$35,103	\$151,503

FY 2022 Operating Budget Submission Requirements

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	\$7,772	\$33,545
		Inventory Standards	301 West Preston Street (SB 1)	3,831	100%	\$74,858	\$22,575	\$97,433
		Mailroom and Courier	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%	\$1,976,071	\$595,923	\$2,571,994
K00	DNR	Boating	Tawes Building	3,317	100%	\$64,815	\$19,546	\$84,361
		Engineering and Construction	Tawes Building	7,680	89%	\$133,560	\$40,278	\$173,838
		Fisheries Service	Tawes Building	12,076	75%	\$176,975	\$53,370	\$230,345
		Land Acquisition and Planning	Tawes Building	9,528	83%	\$154,528	\$46,601	\$201,129
		Licensing	Centreville MSC	1,725	9%	\$3,034		\$3,034
		Natural Resources Police	Tawes Building	9,228	34%	\$61,307	\$18,488	\$79,795
		Office of the Secretary	Tawes Building	32,656	61%	\$389,242	\$117,384	\$506,626
		Resource Assessment Service	Tawes Building	13,520	68%	\$179,644	\$54,175	\$233,819
		State Forest and Park Service	Tawes Building	6,816	100%	\$133,185	\$40,165	\$173,350
		Wildlife and Heritage	Tawes Building	6,131	89%	\$106,622	\$32,154	\$138,776
		Forest Service	Tawes Building	4,293	59%	\$49,493	\$14,925	\$64,418
		Forest Service	Leonardtown MSC	816	100%	\$15,945		\$15,945
		Chesapeake and Coastal	Tawes Building	19,984	74%	\$288,962	\$87,142	\$376,104
		Chesapeake and Coastal	Salisbury MSC	2,613	16%	\$8,169		\$8,169
M00	MDH	Behavioral Health	201 West Preston Street (SB 4)	7,896		\$40,044		\$40,044
		Behavioral Health	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

FY 2022 Operating Budget Submission Requirements

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%	\$247,756		\$247,756
		Social Services	Salisbury MSC	27,237	63%	\$332,634		\$332,634
		Social Services	Elkton MSC	39,546	63%	\$482,958		\$482,958
		Social Services	Denton MSC	8,540	63%	\$104,295		\$104,295
		Social Services	Glen Burnie MSC	33,821	63%	\$413,041		\$413,041
		Social Services	Hilton Heights Community Center	22,900		\$316,159		\$316,159
P00	LABOR	Headquarters	Shilman Building	54,213	92%	\$974,581	\$293,904	\$1,268,485
		Labor	Bel Air MSC	8,796	100%	\$171,875		\$171,875
		Legislative Liaison	Attman-Glazer Building	778	100%	\$15,202	\$4,585	\$19,787
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.-	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			\$2,463,940		\$2,463,940
		Legislative Liaison	Treasury Building	587	100%	\$11,470	\$3,459	\$14,929
		Rehabilitation Services	Leonardtown MSC	405	100%	\$7,914		\$7,914
		Vocational Rehab	Bel Air MSC	2,153	78%	\$32,814		\$32,814
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	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								\$22,266,524

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	19	104,950	\$5,772
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
D12	MDOD	1	5,738	\$316
D15	EXEC	1	1,536	\$170
D38	SBE	2	59,248	\$3,259
D40	MDP	1	1,165	\$170
D53	MIEMSS	4	6,884	\$379
D60	MSA	1	134,240	\$7,383
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	PTAB	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	96,550	\$5,310
J00I	MAA	1	45,439	\$2,499
K00	DNR	5	21,502	\$1,183
L00	MDA	2	3,630	\$200
M00	MDH	15	582,074	\$32,014
N00	DHS	47	1,441,381	\$79,276
P00	LABOR	9	79,775	\$4,388
Q00	DPSCS	29	357,664	\$19,672
R00	MSDE - CCA	1	53,666	\$2,952
	MSDE - DDA	19	59,338	\$3,264
	MSDE - DORS	14	39,413	\$2,168
R11	MSL	1	4,725	\$260
R60	MPCT	1	6,448	\$355
R95	BCCC	4	79,252	\$4,359
S00	DHCD	4	116,320	\$6,398
T00	COMM	1	6,773	\$373
U00	MDE	4	279,040	\$15,347
V00	DJS	21	209,633	\$11,530
W00	DSP	7	82,839	\$4,556
Grand Total				\$265,070

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
(SUBJECT 1302)

Please submit at the FY 2021 appropriation level.

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

Operating Maintenance

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

Object 08 – Contractual Services

- Building/ Road Repairs and Maintenance (0812)

Object 14 – Land and Structures

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

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

Agency Maintenance

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

DGS Administered Maintenance

Operating maintenance projects administered 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 2022 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 2022 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 2022. 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, S00A25.15
Department of the Environment	U00A01.03, U00A01.04, U00A01.05, U00A01.11, U00A01.12, U00A01.15

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 2022 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)	
0125	COVID-19 Personnel Expenditures	
0151	Social Security Contributions	7.28% to \$151,933 + 1.45% of excess (see Section A.2)
0152	Health Insurance	Same as FY 2021 appropriation
0153	Health Insurance-Special Subsidies	Zero growth rate
0154	Retirees Health Insurance Premiums	Same as FY 2021 appropriation
0155	Sick Leave Incentive Program	Do Not Budget in FY 2022
0156	VSP Payments (FY 2011 only)	Do Not Budget in FY 2022
0157	Other Post Employment Benefits	Do Not Budget in FY 2022
0160	Early Retirement Surcharge	Do Not Budget in FY 2022
0161	Employees' Retirement System (A62 not used)	21.38% of Regular Earnings 0101 (employees in the Employee's Retirement System)
0162	Employees' Pension System	Do Not Budget in FY 2022
0163	Teachers' Retirement System (A64 not used)	15.65% of Regular Earnings 0101 (employees in the Teacher's Retirement System)
0164	Teachers' Pension System	Do Not Budget in FY 2022
0165	State Police Retirement System	79.00% of Regular Earnings 0101 (employees in the State Police Retirement System)
0166	Judges' Pension System	40.27% 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	44.43% of Regular Earnings 0101 (employees in the SLEOLA Retirement System)
0170	Other Retirement Systems	
0171	Other Pension Systems	
0172	Deferred Compensation Match	Do Not Budget in FY 2022
0174	Unemployment Compensation	28¢ / \$100 of payroll
0175	Workers' Compensation	Same as FY 2021 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 2022
0193	Health Savings	Do Not Budget in FY 2022
0194	Section 40 Retirement Benefits	Do Not Budget in FY 2022
0195	Section 40 COLA	Do Not Budget in FY 2022
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

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>
0208	Training and Staff Development	
0209	Administrative/Management Services Support	
0210	Patient and Student Payments	
0211	Employee Awards	
0212	Athletic Services Support	
0213	Social Security Contributions	7.65% to \$145,212 + 1.45% of excess
0214	Unemployment Compensation	28¢ / \$100 of payroll
0216	Royalty Payments	
0217	Contractual Health Insurance	Same as FY 2021 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 55¢
0302	Telephone	
0303	Telecommunications	
0304	Misc. Communications Charges	
0305	DBM Paid Telecommunications	Same as FY 2021 appropriation
0306	Cell Phone Expenditures	
0322	Capital Lease(s) (Telecommunications)	Same as FY 2021 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	\$13.00
	Lunch	\$15.00
	Dinner	\$28.00
	Per Day Maximum	\$56.00

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	equal to FY 2020 actual expenditures
0607	Fuel - Wood	
0608	Fuel - Steam	
0619	Fuel - Miscellaneous	
0620	Utilities - Electricity	+9.0% over FY 2020 actual expenditures
0621	Utilities - Water/Sewage	
0622	Utilities - Combined Utility Purchases	
0695	Corporate Purchasing Card	
0697	MES Charges	Same as FY 2021 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>
0824	Laboratory Services	
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 2021 appropriation
0832	Education & Training Reimbursement - Job Related	
0834	Sign Language Interpreter Services	
0833	eMaryland Marketplace	Same as FY 2021 appropriation
0835	Administrative Allocations	
0836	Human Services - Other Fee-for-Service	
0838	Other Human Services	
0839	Human Resources Shared Services Allocation	Same as FY 2021 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 2021 appropriation
0875	Retirement - administrative fee	Same as FY 2021 appropriation
0876	DoIT services allocation	Same as FY 2021 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 2021 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/Microficheing	
0891	Data Processing-Freight	
0892	Data Processing-Academic/Research	
0893	Data Processing-Administrative	
0894	Statewide Personnel System Allocation	Same as FY 2021 appropriation
0895	Corporate Purchasing Card	
0897	Enterprise Budgeting System Allocation	Same as FY 2021 appropriation
0898	Data Processing-Other Contractual Services-DP	
0899	Other Contractual Services Non-DP	

Object .09 Supplies and Materials

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>
0901	Agriculture	
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

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>
1034	Data Processing Equipment-Workstations	
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	

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>
1208	Statewide Cost Allocation	
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	Same as FY 2021 appropriation
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	



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Section C:

FUND SOURCE FILE

In This Section

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

JULY 2020

C.1 FUND FILE FOR NON-GENERAL FUNDS

Many agencies have revenue from sources other than the General Fund in the budget request - special, federal, reimbursable, and non-budgeted funds. In BARS, the fund source detail is specified on the “Revenue Tab” in each adjustment, and thus may interchangeably be referred to as “Revenue Data.” All agencies must provide fund source detail in BARS that reconciles with the budget submission fund type splits at the program level.

✓ For the FY 2022 Budget Submission, all agencies are required to complete the “Fund Balance” Tab in the Budget Request Submission (BRS) module to submit income and balance data for all Special and Federal fund sources. The FY 2022 budget request cannot be submitted in BARS without this information.

BARS requires that fund source detail be provided in every adjustment made, which means that agencies no longer need to submit separate fund source detail in an Excel template. While users will specify fund sources as they work, they will also have the opportunity to create revenue-only adjustments before submission to DBM to adjust the fund source breakdown after viewing the entire budget submission in aggregate.

Non-General Fund Submission Requirements

1. Fund Source Detail by Program:
Specify in each BARS adjustment, as well as realign if necessary before submitting the entire Budget Request submission.
2. Fund Source Income and Balance Data for Special and Federal Funds:
Provide the prior year fund balance and three years of income (PY actual and CY/BY estimates) for each individual special and federal fund source.

BARS will verify that the expenditure amounts submitted in the fund file are exactly the same as the expenditure amounts reported in the budget files at the program level.

1. Updating Fund Source Detail by Program in BARS

For FY 2022, BARS currently has fund source detail by program that rolled over in parallel with the FY 2021 budget data to create the FY 2022 Agency Request stage. To the extent DBM created non-General Fund target adjustments, specific fund sources were indicated by the OBA analyst creating the adjustment. This means that, like the budget detail, the fund detail already has a “baseline” and all actions made to change the budget will be adjustments against that baseline.

To help agencies manage fund sources used in the budget, the following tools will be provided:

- The “Fund Balance” tab the Budget Request Submission module in BARS, which aggregates fund and revenue detail from all adjustments across all three submission years that have been bundled for the submission, and
- Reports and ad-hoc templates that aggregate all the fund detail and will also show if a fund is overspent once users provide opening balance and income information for the fund (see #2 below).

If, when seeing all the fund detail in aggregate, the agency wishes to adjust at which level each fund source supports each program, a BARS adjustment can be created that makes NO changes to expenditures and only updates revenues.

2. Updating Fund Source Income and Balance Data (Special Funds and Federal Funds)

BARS requires agency submitters to enter opening balance data for FY 2020 as well as actual income for FY 2020 and estimated income for FY 2021 and FY 2022 for each individual special and federal fund source. With these four numbers, BARS can generate the balance, income, and expenditure summary information for each fund, which is a mandatory piece of the submission and a requirement from both DBM and DLS. Agencies must complete this part of the submission this for all special funds as well as relevant multi-year federal fund block grants. For federal funds, agencies should report balance as the remainder/carryover of spending authority on a multi-year grant, as federal funds do not technically have a “balance.”

This information is entered in the “Budget Request Submission” module where agencies can review the budget request in aggregate before submission to DBM. Please contact your OBA analyst with any questions about how to enter in this data.

- Before final submission to DBM, agencies should review whether there are negative ending fund balances in any fiscal year – if there are, please contact your OBA analyst ahead of the submission to explain why.
- Special Fund beginning balances entered in BARS must match the figures in FMIS – DBM will compare the values against a report provided by GAD.
- Agencies should keep in mind rules that govern various special funds when budgeting funds in FY 2022 and when reporting income and balances. Some special funds cannot carry a balance, and any remaining unspent revenue is reverted to the General Fund, while other special funds have percentage limits of what amount of revenue can be kept as fund balance for use in the next fiscal year.

Agencies are responsible for...

		A		B		C		D			
Fund Revenue											
Fund Source		FY 2019 Starting Balance	FY 2019 Revenue	FY 2019 Expenditures	FY 2020 Starting Balance	FY 2020 Revenue	FY 2020 Expenditures	FY 2021 Starting Balance	FY 2021 Revenue	FY 2021 Expenditures	FY 2021 Closing Balance
44 93.600 Head Start		\$0	\$135,969	\$135,969	\$0	\$126,912	\$126,912	\$0	\$126,931	\$126,931	\$0
45 93.936 Cooperative Agreements to Supp		\$0	\$83,955	\$0	\$83,955	\$83,571	\$83,571	\$83,955	\$83,313	\$83,320	\$83,948
46 96.001 Social Security-Disability Insuran		\$0	\$38,024,240	\$38,024,240	\$0	\$45,108,114	\$45,108,114	\$0	\$44,940,558	\$44,940,558	\$0
47 96.006 Supplemental Security Income		\$0	\$5,847,931	\$5,847,931	\$0	\$6,128,813	\$6,128,813	\$0	\$6,075,774	\$6,075,774	\$0
48 AA.R00 Federal Indirect Costs		\$0	\$2,122,423	\$2,122,423	\$0	\$1,817,650	\$1,817,650	\$0	\$2,019,310	\$2,019,310	\$0
49 AB.R00 National Association of Educatio		\$0	\$89,213	\$89,213	\$0	\$163,370	\$163,370	\$0	\$163,370	\$163,370	\$0
50 R00300 Special Indirect Costs		\$0	\$595,000	\$595,000	\$0	\$39,362	\$39,362	\$0	\$39,364	\$39,364	\$0
51 R00301 Third Party Recoveries-Vocaton		\$0	\$62,167	\$62,166	\$1	\$129,757	\$122,572	\$7,186	\$122,573	\$122,573	\$7,186
52 R00305 Fees		\$0	\$293,399	\$189,211	\$14,188	\$344,104	\$40,050	\$35,242	\$334,811	\$342,014	\$28,069
53 R00309 Blind Vendors Program		\$0	\$2,811,701	\$2,811,701	\$0	\$4,014,338	\$4,014,338	\$0	\$4,078,902	\$4,038,802	\$0
54 R00312 Maryland Public Secondary Sch		\$0	\$353,207	\$353,207	\$0	\$408,664	\$408,664	\$0	\$419,534	\$419,534	\$0
55 R00326 Blue Ribbon Schools		\$0	\$34,840	\$23,115	\$11,725	\$40,378	\$40,378	\$11,725	\$40,807	\$40,807	\$11,725
56 R00332 National Board for Professional		\$0	\$255,603	\$216,717	\$38,004	\$261,115	\$300,000	\$1	\$300,000	\$300,000	\$1
57 R00347 Public Education Partnership Fu		\$0	\$427,254	\$427,255	\$0	\$1,246,919	\$1,246,919	\$0	\$1,328,944	\$1,328,944	\$0
58 R00355 Teacher of the Year		\$0	\$284,954	\$284,954	\$0	\$291,560	\$291,560	\$0	\$294,683	\$294,683	\$0
59 R00356 Web Based Learning		\$0	\$68,754	\$73,686	\$15,877	\$220,877	\$220,877	\$15,877	\$163,043	\$163,043	\$15,879
60 R00364 Medical Assistance Administrati		\$0	\$1,267,070	\$1,135,830	\$71,240	\$1,235,814	\$1,235,814	\$0	\$1,235,814	\$1,235,814	\$0
61 R00365 Public Boarding School - SEED		\$0	\$5,091,840	\$5,091,840	\$0	\$5,091,840	\$5,091,840	\$0	\$5,091,840	\$5,091,840	\$0
62 R00366 Licensing Fees		\$0	\$1,538,950	\$1,474,547	\$63,503	\$1,540,000	\$1,540,000	\$0	\$1,540,000	\$1,540,000	\$0
63 SVF305 Cigarette Restitution Fund		\$0	\$12,672,078	\$12,672,078	\$0	\$12,000,000	\$12,000,000	\$0	\$12,000,000	\$12,000,000	\$0
64 SVF318 Maryland Education Trust Fund		\$0	\$555,803,155	\$555,803,155	\$0	\$483,795,337	\$415,815,972	(\$12,020,638)	\$291,906,728	\$291,906,728	(\$12,020,635)
65 RA.0000000000000000000000000000		\$0	\$438,438	\$438,438	\$0	\$438,438	\$438,438	\$0	\$438,438	\$438,438	\$0
		\$17,391,915	\$1,719,278,863	\$1,719,059,896	\$17,610,880	\$2,037,189,515	\$2,045,296,266	\$8,585,129	\$2,012,528,661	\$2,037,733,006	(\$15,699,216)

These columns are auto-populated by your selected adjustments

Special Funds

For Special Funds unique to a specific agency, use the first three characters of the R*STARS Financial Agency Code followed by a unique 3-digit code that will be in the range of 301-450. **Agencies must submit a list of any new or revised fund source codes and titles to the OBA Budget Processing Team (BPT) with a copy to the OBA analyst.** Codes should be *clearly* and *separately* labeled as “NEW” and/or “REVISED.” BPT email: dlbudgethelp_dbm@maryland.gov.

Statewide special funds are not unique to any agency and use the following codes. Agencies planning to include statewide funds in their FY 2022 Budget Request ***must confirm funding availability*** with the DBM budget analyst.

Code	Statewide Fund Name
swf302	Major Information Technology Development Project Fund (do not include any new, requested projects; only ongoing projects use this code)
swf305	Cigarette Restitution Fund
swf307	Dedicated Purpose Fund
swf309	Chesapeake Bay Restoration Fund
swf310	Rate Stabilization Fund
swf313	Higher Education Investment Fund
swf314	State Police Helicopter Replacement Fund
swf315	Chesapeake Bay 2010 Trust Fund
swf316	Strategic Energy Investment Fund – RGGI
swf317	Maryland Emergency Medical System Operations Fund
swf318	Maryland Education Trust Fund
swf319	Universal Service Trust Fund
swf320	Speed Monitoring Systems Fund
swf321	Video Lottery Terminal Proceeds
swf322	Housing Counseling and Foreclosure Mediation Fund
swf323	Fair Campaign Finance Fund
swf324	Mortgage Loan Servicing Practices Settlement Fund
swf326	Public Utility Customer Investment Fund
swf327	Contingent Fund
swf330	Strategic Energy Investment Fund - Other
swf331	The Blueprint for Maryland’s Future Fund

Federal Funds

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

Examples:

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

COVID-19 Data – Federal Funds

For federal funding associated with the COVID-19 Coronavirus Aid, Relief and Economic Security (CARES) Act and Families First Coronavirus Response Act, Agencies should use “25” instead of “05” to indicate federal funds. Each agency is responsible for tracking the additional Federal grant revenue by CFDA number for reporting purposes. The intent is to capture the difference between regular Federal funding and the COVID-19 Federal funding for each program.

The Revenue Tab can be used to designate the COVID-19 funding using the appropriate Federal fund revenue source by CFDA number and using fund “25” for the fund type.

Agencies should work with the Office of Budget Analysis to begin creating the COVID-19 fund sources in BARS Revenue Chart of Accounts

Higher Education agencies should track these expenditures on the Form 1 by designating a revenue line for COVID-19 Federal Funds for each institution.

The amount of expenditures must equal the amount in the budget file for each of the three years (Actual, Appropriation, Request).

Reimbursable Funds

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

Agencies must verify that any requested Reimbursable Fund amounts are in the budgets of agencies providing the funds. Agencies should notify DBM of any reimbursable fund agreements where the source funds originate as general funds. When submitting budget requests, include copies of the appropriate signed reciprocity agreements.

Non-Budgeted Funds

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

ADDITIONAL NOTES FOR ALL AGENCIES

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

- **Form 1:** Summary of Current Unrestricted and Restricted Funds equal to amounts expended, appropriated, or requested, in accordance with the *Financial Accounting and Reporting Manual* of the National Association of College and University Business Officers (NACUBO).
- **Form 2:** Revenue Analysis listing tuition, fees, and revenues generated by fiscal year. Total revenue reported usually exceeds a given year’s expenditures with differences reported as fund balance.

- **In the ongoing attempt to decrease the number of budget amendments,** agencies relying on Special Fund and Federal Fund revenue should **carefully evaluate revenue and expenditure expectations** before submission of the budget request. A careful evaluation of cash flow needs will enable each agency to provide reasonable estimates of special and federal fund revenue.



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Section D:

SUPPORTING DOCUMENTS AND LEGISLATIVE REPORTING REQUIREMENTS

In This Section

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

JULY 2020

ELECTRONIC ACCESS TO BUDGET SUBMISSION REQUIREMENTS

<http://dbm.maryland.gov/budget/Pages/operbudget/OperatingBudgetInstructions.aspx>

D.1 OVER-THE-TARGET REQUESTS

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

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

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

Contractual conversions funded within the agency's base budget (i.e. the agency is requesting PIN authorization but not additional funds) will not count against the limit of one request per agency.

Any request must be submitted to DBM as an "Agency Over the Target Request" adjustment in BARS. The information provided in this BARS adjustment is used by DBM staff to understand both the costs and the programmatic impacts of the request. Thorough yet concise information allows for a comprehensive analysis and comparison of all requests across the State. An over-the-target request must be submitted in time with the FY 2022 base budget submission. Agencies will not be able to include general funds above the target in the budget submission. If an agency submits more than one over-the-target request, all requests will be returned to the agency or department for further prioritization. **Multiple items should not be combined into one request.**

Information Technology Over-the-Target Requests

Agencies seeking to obtain approval and funding for a new Major Information Technology Development Project (MITDP) must submit an "Agency Over the Target Request" adjustment in BARS. Agencies must also submit an Information Technology Project Request (ITPR) to the Department of Information Technology (DoIT) and send a copy of the ITPR to the OBA budget analyst. **The amounts listed in the adjustment in BARS and the ITPR forms must match.** Make sure that the "Narrative" tab in the BARS adjustment includes an estimate of the Total Project Cost (TPC), which is equal to the cost from project initiation through one full fiscal year of operations and maintenance after implementation. DBM will work closely with DoIT to validate the feasibility of the request, assess the agency's capacity to manage a major project, and evaluate the affordability of the project. **For ongoing MITDPs, the funding for each year of a MITDP must be carefully reviewed by the agency budget staff and DBM staff. Please carefully align the budget and ITPR to reflect any changes in the scope of the MITDP. Any special and federal fund sources to be used to support the project should be identified in the budget request.**

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

D.2 ORGANIZATIONAL CHARTS

Section 25 of the FY 2021 budget bill requires that the Department of Budget and Management (DBM) submit to the Department of Legislative Services (DLS) a **one-page** organizational chart for each agency that depicts the allocation of personnel across operational and administrative activities.

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

Agencies must submit the organizational chart in either Microsoft Word or Adobe PDF format. Agencies should submit the electronic file to their DBM budget analyst and dlbudgethelp_dbm@maryland.gov as part of the budget request submission process. The file must be sent at the same time as DA-forms and the confirmation that the agency has completed the Budget Request Submission module in BARS. *DBM is responsible for forwarding these charts to DLS. Agencies should not submit the files directly to DLS.*

If you have additional questions, please contact your assigned DBM budget analyst.

D.3 LOCAL AID

Agencies that distribute local aid are required to include in the budget submission an estimated and preliminary distribution of local aid for FY 2019 actual expenditures, FY 2020 actual expenditures, the FY 2021 appropriation, and the FY 2022 request.

The submission should include the supporting documentation that was used to arrive at the distributions in each fiscal year. Between the submission of the budget request and the end of December 2020, any additional information that would affect the distribution of local aid in the request year should be submitted to the assigned DBM budget analyst and directly to Nathan Bowen at Nathan.bowen@maryland.gov.

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

<u>BUDGET</u>	<u>STATEWIDE PROGRAMS</u>
D21A0102	Governor's Office of Crime Prevention, Youth, and Victim Services, Local Law Enforcement Grants
D21A0103	Governor's Office of Crime Prevention, Youth, and Victim Services, State Aid for Police Protection Fund
D26A0702	Senior Citizens Activities Centers Operating Fund
D38I0103	State Board of Elections (Voting System Funding)
D50H0106	Fire, Rescue, and Ambulance Fund
J00A0102	Operating Grants-In-Aid/Payments in Lieu of Taxes (PILOT)
J00B0105	County and Municipality Funds (Highway User Revenues)
J00H0106	Statewide Programs Operations
K00A0401	Revenue Equity Program
K00A0505	Land Acquisition and Planning (Instant Bingo Revenue to Calvert County)
K00A0510	Outdoor Recreation Land Loan (Program Open Space, local programs)
K00A1001	Critical Area Commission
M00F0207	Targeted Local Health Services
M00L0102	Behavioral Health Crisis Response
P00E0102	Maryland Racing Commission –Division of Racing
P00E0106	Video Lottery Terminal (VLT) – Local Impact Grants
P00G0114	Adult Education
Q00A0104	Emergency Number Systems (911) – State Grant
Q00G0001	Police and Correctional Training Commissions – General Administration (Law Training Center Grants)
R00A02--	Aid to Education (All programs with General Funds or Education Trust Funds)
R00A0602	School Safety Aid
R00A0702	School Construction Aid

R11A1102, 03, and 04	Aid to Libraries
R62I00--	Aid to Community Colleges – Formula, Special Grants, and Fringe Benefits
S00A24--	Neighborhood Revitalization
W00A0108	Vehicle Theft Prevention Council

D.4 CHESAPEAKE BAY RESTORATION EXPENDITURES

BAY BUDGET

A summary of Chesapeake Bay restoration operating and capital expenditures will be included in the FY 2022 Budget Books. Per the Committee Narrative on page 92 the 2020 Joint Chairmen's Report, the summary shall reflect FY 2020 actual expenditures, the FY 2021 budget book appropriation, and the FY 2022 allowance by fund type and fund source.

This reporting requirement applies to the following agencies, who will each receive a template from DBM by August 14, 2020 to be completed and submitted electronically with the FY 2022 budget submission:

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

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

- The subprogram or project receives funding that supports Chesapeake Bay restoration activities in any one of fiscal years 2020, 2021 or 2022, and
 - More than 50% of subprogram activities are directly related to Chesapeake Bay restoration. Agencies may note the percent related if they do not believe 100% should be counted. Activities defined as restoration of the Chesapeake Bay include Living Resource Protection and Restoration, Vital Habitat Protection and Restoration, Sound Land Use, Stewardship and Community Engagement, and Research.
1. DNR, MDA, MDE, MDP and MSDE must review and update the list of subprograms when completing the template.
 2. MDOT will submit by project and SMCM, MSU and each USM campus will complete the template as in past years.
 3. All agencies except MDOT are asked to provide fund source information.

For more information, contact Tom Jones at Tom.jones2@maryland.gov.

D.5 STRATEGIC ENERGY INVESTMENT FUND (SEIF)

To address a requirement set by the 2020 Joint Chairmen's Report, DBM publishes an appendix in the Governor's Budget Books on the revenue, budget and expenditures of the Strategic Energy Investment Fund (SEIF) for the FY 2020 actual expenditures, the FY 2021 working appropriation and the FY 2022 allowance.

✎ The revenue portion of the report shall include the following:

1. The number of auctions, allowances sold, and price per allowance (including both current and, if offered, future control periods)
2. Anticipated revenue from set-aside allowances
3. Interest income received on the SEIF

The budget and expenditure portion of the report shall include the amount of SEIF funds budgeted and spent by each State agency, as well as prior and end-of-year fund balances for each subaccount:

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

The Maryland Department of the Environment and the Maryland Energy Administration (MEA) will be responsible for providing SEIF revenue estimates. MEA will also be responsible for coordinating and submitting a Statewide SEIF budget request, as well as expenditure information for the actual FY 2020 budget and the FY 2021 working appropriation.

For more information, contact Carissa Ralbovsky at carissa.ralbovsky@maryland.gov.

D.6 STATE FUNDING AND ACCOUNTABILITY ACT REPORT

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

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

- **8-Digit R*STARS Code**- List the agency's 8-Digit R*STARS code in which the funding of \$50,000 or more was expended in FY 2020 for each of the grantees or loan recipients in Column A.
- **Agency Program Name** – List the agency program name associated with the 8-Digit R*STARS code in Column B.
- **Grantee/Loan Recipient Name** – List the name of the for profit or nonprofit entity or association receiving the State aid in Column C. Each grantee or loan recipient receiving a total of \$50,000 or more must be listed separately.
- **Grantee/Loan Recipient Street Address** – List the address for the grantee or loan recipient listed in Column D.
- **Grantee/Loan Recipient City** – List the grantee or loan recipient's city in Column E.
- **Grantee/Loan Recipient State** – List the grantee or loan recipient's state in Column F.
- **Grantee/Loan Recipient Zip Code** – List the grantee or loan recipient's zip code in Column G.
- **State Aid Amount** – List the cumulative amount (\$50,000 or more) expended for the grantee or loan recipient in FY 2020 in Column H.
- **State Aid Description** – List a brief description of the type of State aid provided to the grantee or loan recipient in Column I. Agencies are encouraged to use the grant name or program service name to describe the service. However, please be consistent in the use of the description.
- **Grant (G) or Loan (L)** – Identify the type of funding (either a grant or a loan) in Column J.

Please submit your completed form to your assigned budget analyst with a copy to Breanna Browne (Breanna.browne@maryland.gov), no later than Friday, August 14, 2020.

Please feel free to contact Breanna Browne at (410) 260-7537 if you have any questions or concerns about the process.

D.7 INDIRECT COST RECOVERY AND REVERSION REPORTING

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

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

DA-27 Form

All agencies must complete a [DA-27 form](#) (even if there are no recoveries to report). Agencies should use the DA-27 form to specify the exact amounts and types of indirect cost recoveries and reversions made. Data should be provided at the program level and totaled to the unit level and the agency level. **Please report data for FY 2020, as well as estimates for FY 2021 and FY 2022.** The following information will be required:

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

Copies of the [DA-27 form](#) and the most current **Negotiated Agreement Letter** must be included in the agency's budget submission, and electronic copies of the DA-27 form and the most current agreement letter must be sent to Michelle Pack, michelle.pack2@maryland.gov, and the DBM budget analyst. This information is reported in Appendix I of the Governor's Budget Highlights Book.

D.8 ADJUSTMENTS TO CURRENT YEAR APPROPRIATION

✎ Starting with the FY 2021 working appropriation, DBM is moving the budget amendment process into BARS with the exception of closing amendments. **This means that agencies will not be submitting DA-28 forms during FY 2021.**

The following is the process for submitting current year appropriation adjustments. More specific instruction regarding using the BARS functionality will be provided separately.

1. **Before Adjusting the FY 2021 Working Appropriation.** Agencies are encouraged to consider the following before submitting any budget amendment requests to DBM.
 - a. Has the agency expended all of its appropriation authority and thus needs additional appropriation authority? Does the agency project it will expend its full appropriation authority before April 2020?
 - b. If the full appropriation authority will not be expended before April 2020, could the request be a deficiency instead of a budget amendment? Deficiencies are also submitted through BARS but are wrapped up in the overall budget submission and considered as part of the Governor's budget deliberations in the fall. Separate guidance is available on submitting deficiencies in BARS.
 - c. Does the agency have a history of underutilized special fund and/or federal fund appropriation authority? If so, can appropriation be realigned across programs instead of being increased through the budget amendment process? **As in the past, few amendments increasing the appropriation will be processed in the first half of the fiscal year.**

Note that BARS does have functionality that enables agencies to realign their appropriation within programs by fund type to reflect revised spending plans (the CY Adjustment type).

2. **Submitting a Budget Amendment Request.**
 - a. Agencies go into BARS and create a Budget Amendment type adjustment in the system, necessitating line item level detail as well as the narrative normally required in an amendment form. Again, separate specific instructions will be provided regarding this BARS functionality.
 - b. Once the adjustment has been reviewed and processed internally, agencies submit their amendments to OBA within the system. Email the Budget Processing Team (DLBudgetHelp_DBM@maryland.gov) and your OBA analyst notifying them that an amendment has been submitted. **In that email, explain why the amendment is urgent.**
 - c. OBA will decide whether the amendment is approved for processing. Similar to DA-28s of the past, some agencies will be asked to combine the amendment with amendments in the second half of the year. Some amendments will be processed instead as deficiencies.
 - d. If the amendment is approved for processing, OBA will generate the pdf amendment form from BARS and email it to the agency for signing. Once signed, the agency mails the hard copy of the signed form back to OBA for final processing. As an alternative to mailing, agencies can scan in the signed copy and email it to DLBudgetHelp_DBM@maryland.gov.

In the fall, budget amendments are due to OBA no later than **October 15** if they are to be included in the FY 2022 budget volumes. **Agencies should exclude agency generated budget amendments from the FY 2021 agency working appropriation in the budget submission.**

D.9 STATEMENT OF DEDICATED FUNDS

Section 7-107 of the State Finance & Procurement Article requires DBM to publish an itemized summary of revenues collected by the State that are dedicated by law to a special fund. The summary shall reflect the name, purpose, and source of revenue of each special fund, along with the amount deposited into the special fund in FY 2020 and the revenue balance in the special fund at the close of FY 2020.

Agencies are required to enter FY 2020 revenue and balance data into BARS as part of the FY 2022 budget request. This data will be used to compile the Statement of Dedicated Funds. Agencies may be asked to verify information related to the specials funds such as statutory references, purpose, and source.

Please contact Emily Vianna at Emily.vianna@maryland.gov with any questions.

D.10 AGENCY REDUCTIONS

To assist DBM in balancing growing Statewide spending mandates without sufficient revenue growth to support these additional costs, State agencies are asked to provide agency-proposed reduction items with the FY 2022 budget submission.

Agencies are asked to submit Agency Reduction adjustments in BARS, which will be sent to DBM with the FY 2022 budget submission. General fund reduction targets will be provided when DBM distributes agency general fund targets in early July. Agencies must submit a set of reduction options that total to the target, and individual reduction “options” should be submitted as separate adjustments in BARS. **Agencies should not combine all reduction options into a single BARS Agency Reduction adjustment.**

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



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Section E:

MANAGING FOR RESULTS

In This Section

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

JULY 2020

E.1 MANAGING FOR RESULTS SUBMISSION REQUIREMENTS

Important Notes for FY 2022:

- All agencies will submit the MFR on one combined due date of September 4, 2020. This is NOT the same as the due date for your budget request, which is different for each agency.
- DBM asked agencies to submit MFR template changes by June 5, 2020. This allows DBM to update the Excel-based templates and distribute them by July.
- Data submitted by agencies in the template falls into two categories: “MFR” and “DBM/DLS only.” DBM will only publish the “MFR” data in the agency’s official MFR plan.
- **Data Definitions and Controls Procedures columns in the MFR Excel template must be completed for all “MFR” published measures.** While not required, DBM highly recommends completing this data for the “DBM/DLS” metrics as well.
- Performance Discussion columns only need to be completed for those metrics that have a notable trend worth explaining.

MFR Submission Files: Each agency must submit the following two electronic files - [Sections E.2](#) and [E.3](#) provide more guidance for each component. Note that performance discussions and data definitions and control procedures are included within the MFR Excel template.

- MFR Excel template (mandatory): DBM will e-mail each agency an MFR template to complete no later than July 10, 2020. Each agency must use this electronic file to create the FY 2022 MFR submission. Agencies should review the template to check for any errors (including verifying past year actual data), but should not change the format or insert new measures or objectives. DBM will ask agencies to resubmit if the files contain alterations.
 - Performance discussions (mandatory): See [Section E.3](#) for guidance.
 - Data definitions and control procedures (mandatory): See [Section E.3](#) for guidance.
- Signed data certification statement (mandatory): Submit as a PDF file.

Submitting MFR Files: Agencies should e-mail MFR documents to oba.mfr@maryland.gov and their DBM budget analyst by **September 4, 2020**. The subject line of the e-mail must list the applicable budget code for the agency and the acronym for each file attached, for example “U00 ET, C.” This example indicates that the Excel template (with the performance discussion and data definitions and control procedures) and the data certification are attached. **Hard copies are not needed.** The file name for each document must include the budget code, the acronym that identifies the subject of the file, and the fiscal year. When agencies submit revised files after the initial file submission, they should include the date of revision in the file name, for example “U00 ET 22 revised 11-12-20.”

The acronyms and examples of file names are shown below:

Acronym:

ET = Excel template (*now includes Performance Discussion and Definition and Controls*)

C = Certification statement

Examples of file names:

U00 ET 22

U00 C 22

Excel Template: Please reach out to your DBM budget analyst or Carissa Ralbovsky (Carissa.ralbovsky@maryland.gov) if you have any questions or concerns about the Excel template that DBM created for your agency. Some important notes for completing the Excel template:

- “MFR Do Not Edit” and “All Data” Tabs: The Excel template has three tabs. The “All Data” tab is the only tab the agency needs to update data in. Data entered in the “All Data” tab will automatically populate the “MFR Do Not Edit” tab. The “DC Section Key” tab provides descriptions of what information to include in the Data Definitions and Control Procedures section of the “All Data” tab.
- Few changes to the MFR may occur in the fall: Discussions about changes to the MFR should occur during the spring, as DBM has encouraged in the past. Agencies desiring to change goals, objectives, and measures after June 5 will be considered on a case-by-case basis.
- Explanatory endnotes in the Excel template are only required in the following circumstances:
 - Actual data is not yet available or was revised from a prior year actual.
 - “Actual” data is an estimate rather than final.
 - Actual data was not collected for a specific year or is collected in alternate years.
 - Significant declines or improvements in performance are indicated in the data.
 - Performance target level changed. No note is needed if only the target date has changed.
 - Definition or calculation method for a measure changed.
 - Reporting period for data changed (for example, from state to federal fiscal year).
 - Technical or unusual term is used (for example, “walk-off”).
 Endnotes should be concise - lengthy performance explanations should be included in the performance discussion column instead.
- Revisions after submission: Agencies expecting changes to data or that have measures for which data are not available by the MFR due date, must include an explanation in the transmittal e-mail when submitting the initial files including: (a) which data will change and (b) when the final data will be available. When agencies submit the final files, the subject of the transmittal e-mail should include the language “**Final files** including all data” and the e-mail message should state what has been revised, with files that have changes highlighted.
- Proofreading: Agencies must proofread the Excel template before submitting to DBM to ensure:
 - All requested data is accurate and complete, and
 - Endnote text is concise, grammatically correct, and free of spelling errors.

E.2 SUMMARY OF MFR SUBMISSION REQUIREMENTS FOR FY 2022

MFR COMPONENT		GUIDANCE
Excel Template (ET)	Mandatory	Goals, objectives, and performance measures must remain the same in the DBM template. Requested changes will be considered on a case-by-case basis by the DBM budget analyst.
Mission	Mandatory	http://www.dbm.maryland.gov/Documents/MFR_documents/MFRGuidebook.pdf (Page 28)
Vision	Optional	http://www.dbm.maryland.gov/Documents/MFR_documents/MFRGuidebook.pdf (Page 41)
Key Goals	Mandatory	Agencies only need to submit agency-level goals, and program-level objectives and measures to support those goals.
Key Objectives	Mandatory	Objectives should be “SMART” – Specific, Measureable, Attainable, Results-Oriented and Time-bound. The Excel template will “roll-up” objectives under each goal. Include an explanatory endnote in the Excel template if a performance target in an objective has changed. Work with DBM to update the objective if the timeframe for an objective has passed (i.e. references to FY 2019 or prior). References to FY 2020 are OK to publish in the FY 2022 MFR, as it demonstrates whether the agency met its stated objective in the actual year.
Key Performance Measures	Mandatory	The performance measures included in the “MFR” data group have been determined with agency input as requested. Any later changes will be considered on a case-by-case basis by the DBM budget analyst. Agencies should update actual data for FY 2020, include estimates for FY 2021 and FY 2022, and double-check to ensure that data from past years is accurate. Include explanatory endnotes in the Excel template if actual data for a measure changed, estimated data is reported rather than actual data, or if a substantial change took place.
Performance Discussion (PD)	Mandatory	The agency may discuss overall performance or focus on specific programs or initiatives. Describe what performance data reveal about agency performance. Agencies must provide performance discussion on a per measure basis in the Excel template, but only for those measures that have a notable trend to explain. Further guidance is provided in Section E.3 .
Data Definitions and Control Procedures (DC)	Mandatory	Data definitions and control procedures are the first step toward ensuring data integrity. Agencies must provide data definitions and control procedures for all “M” measures within the Excel Template. As a best practice, DBM recommends also recording this information for “D” measures. Further guidance is provided in Section E.3 .
Certification of the Integrity of the MFR Data (C)	Mandatory	Each agency must submit an electronic, PDF certification <u>signed</u> by the agency head or designee that certifies the integrity of the MFR data. The certification letter should include the agency name and budget code. DBM requires only <u>one</u> signed certification to certify the integrity of all of the agency’s data.

E.3 MFR COMPONENT GUIDANCE

Performance Discussion (PD)

The Performance Discussion section is an opportunity for agencies to describe what performance data reveals about agency performance during the past year. Agencies should utilize the “Performance Discussion” column in the “All Data” tab of the Excel template to discuss performance on a per measure basis. **Agencies are NOT required to complete the performance discussion section for every metric, only metrics with a notable trend to explain.**

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

A typical performance discussion includes:

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

If you need any assistance or have questions about the new format for the performance discussion, please contact Carissa Ralbovsky at Carissa.ralbovsky@maryland.gov.

Data Certification (C)

The Data Certification submission should be a letter written on the agency’s letterhead, signed by the agency head or designee, certifying that the entire content of the MFR submission is accurate. For example, the letter can state, “I have fully reviewed the Managing for Results submission for FY 2022 and hereby certify, to the best of my ability, the information to be reliable and accurate.”

Data Definitions and Control Procedures (DC)

Agencies should use the “Data Definition and Control Procedures” section in the “All Data” tab of the Excel template to provide data definition and control procedures for each MFR metric.

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

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

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

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

Data Definitions: A data definition should include both conceptual and operational components that clearly explain the measure with a detailed description of its calculation to allow for replication. Agencies should specify formulas used to calculate measures in the data definitions. Additionally, a complete data definition should fulfill the following criteria:

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

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

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

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

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

- Data-entry training, including how information will be used and the importance of accuracy;
- Written and established guidelines and procedures for data entry that are used consistently;
- Information received via mail or telephone that is date stamped or logged when received;
- Supervisory review for accuracy of information entered into the computer system;
- Written documentation of the control structure from providers of third-party data; and
- Documentation of the third-party provider's operations to ensure that the information received is accurate.

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

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

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

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

DBM requires agencies to use the Excel template to include Data Definitions and Control Procedures in the corresponding sections on the "All Data" tab. Agencies should review the Excel template to ensure all required information is included in their submission.

If you need any assistance or have questions about the new format for the Data Definitions and Control Procedures, please contact Carissa Ralbovsky at Carissa.ralbovsky@maryland.gov.

FY 2022 Operating Budget Submission Requirements

Section Title in "All Data" tab	Column Title in "All Data" tab of	Description of Information to Provide in "All Data" tab
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IDENTIFIERS	Goal Number	Provide the MFR goal number for this performance measure.
	Objective Number	Provide the objective number for this performance measure.
DATA DEFINITION AND CONTROL PROCEDURES	Type (Input, output, outcome, quality, efficiency)	Indicate the performance measure type as input, output, outcome, quality, or efficiency. Refer to the MFR Guidebook Section A.3 (page 84) for additional guidance.
	Description and Definitions of Terms	Provide complete written description of exactly what is being measured in plain language. Define all terms from written description that need further explanation to ensure consistent interpretation and calculation.
	Data Source/Provider of Data	Provide name of the program/unit if internal source, or the name of the external source/third party provider of data.
	Document or Database Source	Provide the document or database name, file location, and name of organization that collects and maintains data and name of the document. If the document is on a personal computer, specify which drive and file folder(s). Indicate if data comes from a paper record, in house electronic file, or third party database. Provide the Web address if applicable.
	Contact Information	What entity or person owns and maintains the database? Specify whom to contract to learn more about the sources of data.
	Method of data collection	Describe the method of data collection and storage.
	Frequency of data collection	Specify how often the data is collected (monthly, annually, etc.)
	Report Timeframe	Specify whether data represent state fiscal year, federal fiscal year, calendar year or academic year.
	Calculation method(s) or formula(s)	Provide the calculation method or formula used to arrive at this performance measure. The formula will include the specific data elements referenced under "Data Source/Provider of Data" above.
	Data Accuracy and Reliability	How is accuracy and reliability of the data ensured? Describe what steps are taken to ensure data is not duplicated (audits, mgmt review, provider processes, etc.).
	Qualifications, limitations, or areas needing improvement`	Describe any qualifications for use of the data. Indicate any outstanding issues or action items that need to be addressed. Identify improvements in terms of data collection, reporting, etc. that are needed to make this performance measure more useful.
	Benchmarks (if applicable)	For comparison purposes, cite performance information for similar internal programs or programs in other jurisdictions or other states, national standards, or other sources such as published articles, research, audits, or management evaluations.