



DEPARTMENT OF BUDGET & MANAGEMENT  
OFFICE OF BUDGET ANALYSIS

## Section B: BUDGET FILE

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**JULY 2020**

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## 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

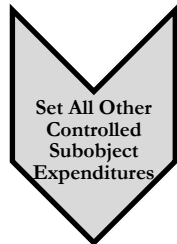
## Building Blocks of the Budget



- 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.



- 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?



- 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.



- 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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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

<b><u>Type</u></b>	<b><u>Description</u></b>
1	<b>Standard State Sedan (Gasoline):</b> Normal staff/client transportation for driver and up to four passengers with limited trunk or storage space.
1-E	<b>Fully Electric Compact Sedan:</b> Fully electric vehicle capable of traveling at least 30 miles between charging.
1-H	<b>Hybrid State Sedan:</b> Same as Type 1 except fueled by combining a gasoline engine with a powerful electric motor.
1-M	<b>Standard Mid-Size Sedan:</b> Normal staff/client transportation for driver and up to four passengers with full trunk and storage space.
1-PH	<b>Plug-In Hybrid Sedan:</b> Same size as a Type 1 and fueled by combining a gasoline engine with a powerful electric motor.
2-C	<b>Flex-Fueled Executive Sedan:</b> 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	<b>Hybrid Executive Sedan:</b> Fueled by combining a gasoline engine with a powerful electric motor.
2-PH	<b>Plug-In Hybrid Executive Sedan:</b> Fueled by combining a gasoline engine with a powerful electric motor.
3-1	<b>Standard Maryland State Police (MSP) Sedan, Unidentified (Non-Ethanol):</b> 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	<b>Standard Law Enforcement Sedan (All-Wheel Drive (AWD)):</b> 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).

<b><u>Type</u></b>	<b><u>Description</u></b>
5	<b>Compact Pick-up Truck:</b> General light hauling where cargo/payload should not exceed 1,000 lbs. Not recommended for snowplow operation.
6-C	<b>Flex-Fueled ½-Ton Pick-up Truck (Ethanol E-85):</b> 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 **3/4-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.

- | <u>Type</u> | <u>Description</u>  |
|-------------|---|
| 19          | <b>Truck – 1 Ton Dump – Regular Cab:</b> 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        | <b>Truck - 1-Ton Crew Cab &amp; Chassis Dump:</b> Same as Type 19 except equipped with 6-man crew cab. Can be fitted with the following body types:<br><b>Type 19-2</b> - Stake Body with Hydraulic Tailgate<br><b>Type 19-3</b> - Dump Stake Body<br><b>Type 19-4</b> - Dump Stake Body with Hydraulic Tailgate<br><b>Type 19-5</b> - 12' Van Body with Hydraulic Lift Gate  |
| 20          | <b>Truck - Regular Cab and Chassis - 16,000 lbs. Gross Vehicle Weight Rating (GVWR):</b> Used for general hauling of materials loaded by hand or power shovel. Can be fitted with the following body types:<br><b>Type 20-1</b> - Stake Body<br><b>Type 20-2</b> - Stake Body with Hydraulic Tailgate<br><b>Type 20-3</b> - Dump Stake Body<br><b>Type 20-4</b> - Dump Stake Body with Hydraulic Tailgate<br><b>Type 20-5</b> - 14' Van Body with Hydraulic Lift Gate                                       |
| 21          | <b>Truck – Regular Cab and Crew Cab Dump - 36,000 lbs. GVWR:</b> 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.<br><b>Type 21-2</b> – Stake Body with Hydraulic Tailgate<br><b>Type 21-3</b> – Dump Stake Body<br><b>Type 21-4</b> – Dump Stake Body with Hydraulic Tailgate<br><b>Type 21-5</b> – 14' Van Body with Hydraulic Lift Gate |
| 22          | <b>Truck – Regular Cab Dump - 21,000 lbs. GVWR:</b> For general hauling of materials loaded by hand or power shovel. Can be used with 9' maximum width snowplow.  |
| 23          | <b>Police Motorcycle:</b> 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

FY 2022 Operating Budget Submission Requirements

<b>Type No</b>		<b>Description</b>	<b>Estimated Vehicle Pricing</b>
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
<b>Total</b>		<b>\$4,613,277</b>	<b>\$4,088,150</b>

**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 -	<b>\$795</b>
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	<b>\$1,293</b>
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	<b>\$1,293</b>
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	<b>\$229</b>
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	<b>\$120</b>
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	<b>\$249</b>
Network Laser Color Printer (Multi Function Device) Xerox VersaLink C505/X Color Duplex LED Printer – Multifunction	<b>\$1742</b>
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	<b>\$282</b>

## **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](mailto: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 (SUBJECT 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
<b>Grand Total</b>	<b>\$22,266,524</b>	<b>\$265,070</b>	<b>\$3,332,422</b>	<b>\$25,864,016</b>

**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

<b>H00</b>	<b>DGS</b>	Business Enterprise	<b>301 West Preston Street (SB 1)</b>	524	<b>100%</b>	\$10,239	\$3,088	\$13,327
		Energy Projects and Services	<b>301 West Preston Street (SB 1)</b>	1,319	<b>100%</b>	\$25,773	\$7,772	\$33,545
		Inventory Standards	<b>301 West Preston Street (SB 1)</b>	3,831	<b>100%</b>	\$74,858	\$22,575	\$97,433
		Mailroom and Courier	<b>301 West Preston Street (SB 1)</b>	1,062	<b>100%</b>	\$20,752	\$6,258	\$27,010
		Records Management	<b>Jessup State Complex</b>	39,200	<b>100%</b>	\$196,000		\$196,000
<b>J00</b>	<b>MDOT</b>	Legislative Liaison	<b>Shaw House</b>	550	<b>100%</b>	\$10,747	\$3,241	\$13,988
		Main Office	<b>William Donald Schaefer Building</b>	101,129	<b>100%</b>	\$1,976,071	\$595,923	\$2,571,994
<b>K00</b>	<b>DNR</b>	Boating	<b>Tawes Building</b>	3,317	<b>100%</b>	\$64,815	\$19,546	\$84,361
		Engineering and Construction	<b>Tawes Building</b>	7,680	<b>89%</b>	\$133,560	\$40,278	\$173,838
		Fisheries Service	<b>Tawes Building</b>	12,076	<b>75%</b>	\$176,975	\$53,370	\$230,345
		Land Acquisition and Planning	<b>Tawes Building</b>	9,528	<b>83%</b>	\$154,528	\$46,601	\$201,129
		Licensing	<b>Centreville MSC</b>	1,725	<b>9%</b>	\$3,034		\$3,034
		Natural Resources Police	<b>Tawes Building</b>	9,228	<b>34%</b>	\$61,307	\$18,488	\$79,795
		Office of the Secretary	<b>Tawes Building</b>	32,656	<b>61%</b>	\$389,242	\$117,384	\$506,626
		Resource Assessment Service	<b>Tawes Building</b>	13,520	<b>68%</b>	\$179,644	\$54,175	\$233,819
		State Forest and Park Service	<b>Tawes Building</b>	6,816	<b>100%</b>	\$133,185	\$40,165	\$173,350
		Wildlife and Heritage	<b>Tawes Building</b>	6,131	<b>89%</b>	\$106,622	\$32,154	\$138,776
		Forest Service	<b>Tawes Building</b>	4,293	<b>59%</b>	\$49,493	\$14,925	\$64,418
		Forest Service	<b>Leonardtown MSC</b>	816	<b>100%</b>	\$15,945		\$15,945
		Chesapeake and Coastal	<b>Tawes Building</b>	19,984	<b>74%</b>	\$288,962	\$87,142	\$376,104
		Chesapeake and Coastal	<b>Salisbury MSC</b>	2,613	<b>16%</b>	\$8,169		\$8,169
<b>M00</b>	<b>MDH</b>	Behavioral Health	<b>201 West Preston Street (SB 4)</b>	7,896		\$40,044		\$40,044
		Behavioral Health	<b>201 West Preston Street (SB 4)</b>	8,439		\$42,798		\$42,798
		Developmental Disabilities Administration	<b>201 West Preston Street (SB 4)</b>	6,524		\$33,086		\$33,086
		Health Resources Commission	<b>Attman-Glazer Building</b>	720	<b>100%</b>	\$14,069	\$4,243	\$18,312
		Legislative Liaison	<b>Attman-Glazer Building</b>	749	<b>100%</b>	\$14,636	\$4,414	\$19,050
		Prevention and Health Promotion Administration	<b>Shillman Building</b>	866	<b>100%</b>	\$16,922		\$16,922
		Prevention and Health Promotion Administration	<b>Shillman Building</b>	31,854		\$143,543		\$143,543
		Public Health Commission	<b>201 West Preston Street (SB 4)</b>	29,683		\$150,535		\$150,535

FY 2022 Operating Budget Submission Requirements

<b>N00</b>	<b>DHS</b>	Headquarters - Capital	<b>Saratoga State Complex</b>			\$100,000		\$100,000
		Headquarters - Operating	<b>Saratoga State Complex</b>			\$2,925,334	\$2,205,257	\$5,130,591
		IMA	<b>Salisbury MSC</b>	510	<b>63%</b>	\$6,228		\$6,228
		Legislative Liaison	<b>Attman-Glazer Building</b>	791	<b>100%</b>	\$15,456	\$4,661	\$20,117
		Social Services	<b>Prince Frederick MSC</b>	22,774	<b>61%</b>	\$271,454		\$271,454
		Social Services	<b>Leonardtown MSC</b>	26,135	<b>50%</b>	\$254,319		\$254,319
		Social Services	<b>Bel Air MSC</b>	20,287	<b>63%</b>	\$247,756		\$247,756
		Social Services	<b>Salisbury MSC</b>	27,237	<b>63%</b>	\$332,634		\$332,634
		Social Services	<b>Elkton MSC</b>	39,546	<b>63%</b>	\$482,958		\$482,958
		Social Services	<b>Denton MSC</b>	8,540	<b>63%</b>	\$104,295		\$104,295
		Social Services	<b>Glen Burnie MSC</b>	33,821	<b>63%</b>	\$413,041		\$413,041
		Social Services	<b>Hilton Heights Community Center</b>	22,900		\$316,159		\$316,159
<b>P00</b>	<b>LABOR</b>	Headquarters	<b>Shilman Building</b>	54,213	<b>92%</b>	\$974,581	\$293,904	\$1,268,485
		Labor	<b>Bel Air MSC</b>	8,796	<b>100%</b>	\$171,875		\$171,875
		Legislative Liaison	<b>Attman-Glazer Building</b>	778	<b>100%</b>	\$15,202	\$4,585	\$19,787
<b>Q00</b>	<b>DPSCS</b>	Legislative Liaison	<b>Attman-Glazer Building</b>	658	<b>100%</b>	\$12,857	\$3,877	\$16,734
		MCE MD State Use Ind.	<b>Jessup State Complex</b>	10,229	<b>100%</b>	\$199,876		\$199,876
		MCE MD State Use Ind.-	<b>Jessup State Complex</b>	40,000	<b>100%</b>	\$200,000		\$200,000
		Parole and Probation	<b>MSC 6</b>	3,000	<b>19%</b>	\$11,138		\$11,138
<b>R00</b>	<b>MSDE</b>	Headquarters	<b>Civic Plaza</b>			\$2,463,940		\$2,463,940
		Legislative Liaison	<b>Treasury Building</b>	587	<b>100%</b>	\$11,470	\$3,459	\$14,929
		Rehabilitation Services	<b>Leonardtown MSC</b>	405	<b>100%</b>	\$7,914		\$7,914
		Vocational Rehab	<b>Bel Air MSC</b>	2,153	<b>78%</b>	\$32,814		\$32,814
<b>T00</b>	<b>COMM</b>	Legislative Liaison	<b>Attman-Glazer Building</b>	894	<b>100%</b>	\$17,469	\$5,268	\$22,737
<b>U00</b>	<b>MDE</b>	Legislative Liaison	<b>Treasury Building</b>	737	<b>100%</b>	\$14,401	\$4,343	\$18,744
		Water Management	<b>Salisbury MSC</b>	2,170	<b>58%</b>	\$24,593		\$24,593
<b>V00</b>	<b>DJS</b>	Legislative Liaison	<b>Attman-Glazer Building</b>	647	<b>100%</b>	\$12,642	\$3,813	\$16,455
<b>W00</b>	<b>DSP</b>	Legislative Liaison	<b>Attman-Glazer Building</b>	820	<b>100%</b>	\$16,023	\$4,832	\$20,855
<b>Total</b>								<b>\$22,266,524</b>

**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
<b>Grand Total</b>				<b>\$265,070</b>

**B.11.4 REIMBURSABLE LEASE MANAGEMENT CHARGES**

Agency Code	Abbrev.	Facility	Sq. Ft.	Pass Through Rent	Oversight Charge	Insurance	Total
<b>C00</b>	<b>JUD</b>	Prince George's County Office Building	73,219	\$1,909,397	\$84,096	\$922	\$1,994,415
<b>C80</b>	<b>OPD</b>	Prince George's County Office Building	13,560	\$353,616	\$15,574	\$171	\$369,361
<b>E00</b>	<b>COMP</b>	Prince George's County Office Building	1,665	\$43,420	\$1,912	\$21	\$45,353
<b>E50</b>	<b>SDAT</b>	Prince George's County Office Building	15,810	\$412,291	\$18,159	\$199	\$430,649
<b>E80</b>	<b>PTAAB</b>	Prince George's County Office Building	715	\$18,646	\$821	\$9	\$19,476
<b>N00</b>	<b>DHS</b>	Prince George's County Office Building	2,451	\$63,916	\$2,815	\$31	\$66,762
<b>Q00</b>	<b>DPSCS</b>	Prince George's County Office Building	9,602	\$250,399	\$11,028	\$121	\$261,548
<b>V00</b>	<b>DJS</b>	Prince George's County Office Building	5,318	\$138,683	\$6,108	\$67	\$144,858
<b>Grand Total</b>				<b>\$3,190,368</b>	<b>\$140,513</b>	<b>\$1,541</b>	<b>\$3,332,422</b>

**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](mailto: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	<b>Same as FY 2021 appropriation</b>
0153	Health Insurance-Special Subsidies	Zero growth rate
0154	Retirees Health Insurance Premiums	<b>Same as FY 2021 appropriation</b>
0155	Sick Leave Incentive Program	<b>Do Not Budget in FY 2022</b>
0156	VSP Payments (FY 2011 only)	<b>Do Not Budget in FY 2022</b>
0157	Other Post Employment Benefits	<b>Do Not Budget in FY 2022</b>
0160	Early Retirement Surcharge	<b>Do Not Budget in FY 2022</b>
0161	Employees' Retirement System (A62 not used)	21.38% of Regular Earnings 0101 (employees in the Employee's Retirement System)
0162	Employees' Pension System	<b>Do Not Budget in FY 2022</b>
0163	Teachers' Retirement System (A64 not used)	15.65% of Regular Earnings 0101 (employees in the Teacher's Retirement System)
0164	Teachers' Pension System	<b>Do Not Budget in FY 2022</b>
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	<b>Do Not Budget in FY 2022</b>
0174	Unemployment Compensation	28¢ / \$100 of payroll
0175	Workers' Compensation	<b>Same as FY 2021 appropriation</b>
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	<b>Do Not Budget in FY 2022</b>
0193	Health Savings	<b>Do Not Budget in FY 2022</b>
0194	Section 40 Retirement Benefits	<b>Do Not Budget in FY 2022</b>
0195	Section 40 COLA	<b>Do Not Budget in FY 2022</b>
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

Object	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
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	<b>Same as FY 2021 appropriation</b>
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	<b>Same as FY 2021 appropriation</b>
0306	Cell Phone Expenditures	
0322	Capital Lease(s) (Telecommunications)	<b>Same as FY 2021 appropriation</b>
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	<b>equal to FY 2020 actual expenditures</b>
0607	Fuel - Wood	
0608	Fuel - Steam	
0619	Fuel - Miscellaneous	
0620	Utilities - Electricity	<b>+9.0% over FY 2020 actual expenditures</b>
0621	Utilities - Water/Sewage	
0622	Utilities - Combined Utility Purchases	
0695	Corporate Purchasing Card	
0697	MES Charges	<b>Same as FY 2021 appropriation</b>
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/Microfiching	
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**

<b>Object</b>	<b>Title of Comptroller Object</b>	<b>Rates Assumption/ Basis for Calculation</b>
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	