

## A.1 - FY 2023 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 2023 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 <u>Object</u>	<u>Title of Comptroller Object</u>	<u>Rates Assumption/ Basis for Calculation</u>
<b>Object .01 Salaries and Wages</b>		
0101	Regular Earnings	Use values that result 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	Salary and fringe expenditures associated with position funding supported by COVID-19 federal relief funds
0151	Social Security Contributions	7.34% to \$157,033 + 1.45% of excess (see <a href="#">Section A.2</a> )
0152	Health Insurance	<b>Same as FY 2022 appropriation</b>
0153	Health Insurance-Special Subsidies	Zero growth rate
0154	Retirees Health Insurance Premiums	<b>Same as FY 2022 appropriation</b>
0155	Sick Leave Incentive Program	<b>Do Not Budget in FY 2023</b>
0156	VSP Payments (FY 2011 only)	<b>Do Not Budget in FY 2023</b>
0157	Other Post Employment Benefits	<b>Do Not Budget in FY 2023</b>
0160	Early Retirement Surcharge	<b>Do Not Budget in FY 2023</b>
0161	Employees' Retirement System (A62 not used)	21.18% of Regular Earnings 0101 (employees in the Employee's Retirement System)
0162	Employees' Pension System	<b>Do Not Budget in FY 2023</b>
0163	Teachers' Retirement System (A64 not used)	15.36% of Regular Earnings 0101 (employees in the Teacher's Retirement System)
0164	Teachers' Pension System	<b>Do Not Budget in FY 2023</b>
0165	State Police Retirement System	76.19% of Regular Earnings 0101 (employees in the State Police Retirement System)
0166	Judges' Pension System	41.92% 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	43.76% 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 2023</b>
0174	Unemployment Compensation	28¢ / \$100 of payroll
0175	Workers' Compensation	<b>Same as FY 2022 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	Turnover rate is calculated as 0189/(0101+0151+Retirement+0174)
0192	DBM Adjustment	<b>Do Not Budget in FY 2023</b>
0193	Health Savings	<b>Do Not Budget in FY 2023</b>
0194	Section 40 Retirement Benefits	<b>Do Not Budget in FY 2023</b>
0195	Section 40 COLA	<b>Do Not Budget in FY 2023</b>
0199	Other Fringe Benefit Costs	
<b>Object .02 Technical and Special Fees</b>		
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	

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<u>Object</u>	<u>Title of Comptroller Object</u>	<u>Rates Assumption/ Basis for Calculation</u>
0208	Training and Staff Development	
0209	Administrative/Management Services Support	
0210	Patient and Student Payments	
0211	Employee Awards	
0212	Athletic Services Support	
0213	Social Security Contributions	7.65% to \$150,759 + 1.45% of excess
0214	Unemployment Compensation	28¢ / \$100 of payroll
0216	Royalty Payments	
0217	Contractual Health Insurance	<b>Same as FY 2022 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	Billed directly by vendors; Same as FY 2021 Actuals for PBX/Centrex if independent
0303	Telecommunications	Billed directly by vendors; Same as FY 2021 Actuals for PBX/Centrex if independent
0304	Misc. Communications Charges	Billed directly by vendors; Same as FY 2021 Actuals for PBX/Centrex if independent
0305	DBM Paid Telecommunications	<b>Same as FY 2022 appropriation</b>
0306	Cell Phone Expenditures	Includes all cellular phones, personal data assistants (PDAs), and tablets
0322	Capital Lease(s) (Telecommunications)	<b>Same as FY 2022 appropriation</b>
0395	Corporate Purchasing Card	
0397	Paycheck Postage Costs	

#### Object .04 Travel

0401	In State/Routine Operations	Includes tolls, parking fees, and private mileage reimbursement
0402	In State/Conferences/Seminars/Training	Includes conference fees, necessary hotels, and other in-state travel costs not in 0401
0403	Out-of-State/Routine Operations	Please refer to State travel regulations for out-of-State reimbursement amounts
0404	Out-of-State/Conferences/Seminars/Training	
0495	Corporate Purchasing Card	<b>Do Not Budget in FY 2023</b>

#### Private Vehicle Mileage

58.0¢ per mile (*This rate will be adjusted after the federal government sets its mileage reimbursement rate.*)

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>equal to 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 2022 appropriation</b>
0698	Loan Repayment- Energy Conservation	Amount listed in schedule in <u>Appendix 3</u>
0699	Utilities - Miscellaneous	

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<u>Comptroller Object</u>	<u>Title of Comptroller Object</u>	<u>Rates Assumption/ Basis for Calculation</u>
<b>Object .07 Motor Vehicle Operations and Maintenance</b>		
Cars, Station Wagons, Carryalls and Vans		
0701 Purchase Cost or Lease Cost		See Equipment List in <a href="#">Appendix 4</a>
0702 Gas and Oil		Passenger Vehicles 14.0¢/mile Light Trucks & Vans 18.5¢/mile
0703 Maintenance and Repair		Passenger Vehicles 10.5¢/mile Light Trucks & Vans 12.5¢/mile
0704 Insurance		<b>See schedule in <a href="#">Appendix 6</a></b>
0705 Garage Rent - Areas served by mass transit		NTE 1 to 3 ratio of spaces to employees
- Areas not served by mass transit		NTE 1 to 2 ratio of spaces to employees
Aircraft		
0710 Purchase Cost or Lease Cost		
0711 Gas and Oil		
0712 Maintenance and Repair		
0713 Insurance		
0714 Hangar Rental/Landing Fees		
Watercraft		
0720 Purchase Cost or Lease Cost		
0721 Gas and Oil		
0722 Maintenance and Repair		
0723 Insurance		
0724 Boat Slip Rental/Launching Fees		
Other Land Vehicles		
0730 Purchase Cost or Lease Cost		
0731 Gas and Oil		
0732 Maintenance and Repair		
0733 Insurance		
0734 Garage or Storage Space Rental		
0789 Vehicle Commuter Charge		<b>See schedule in <a href="#">Appendix 5</a></b>
0795 Corporate Purchasing Card		
0799 Other Motor Vehicle Charges		
<b>Object .08 Contractual Services</b>		
0801 Advertising & Legal Publication		
0803 Architects		
0804 Printing/Reproduction		
0805 Bookbinding/Photographic		
0806 Microfilming		
0807 Engineers		
0808 Equipment Rental (Other than Data Processing)		
0809 Equipment Repairs and Maintenance		
0810 Extermination		
0811 Food Services		
0812 Building/Road Repairs and Maintenance		
0813 Janitorial Services		
0814 Grounds Maintenance		
0815 Laundry		Correctional Laundry 55.0¢ per pound
0816 Housekeeping		
0817 Legal Services		
0818 Purchase of Care Services		
0819 Education/Training Contracts		
0820 Medical Care (Physicians Dental, Etc.)		
0821 Management Studies and Consultants		
0822 Hospital Care		
0823 Security Services		
0824 Laboratory Services		
0825 Veterinarian		
0826 Freight and Delivery		

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#### Comptroller

<u>Object</u>	<u>Title of Comptroller Object</u>	<u>Rates Assumption/ Basis for Calculation</u>
0827	Trash and Garbage Removal	
0828	Office Assistance	
0829	Fiscal Service	
0830	Medical Assistance Reimbursements	
0831	Administrative Hearings	<b>Same as FY 2022 appropriation</b>
0832	Education & Training Reimbursement - Job Related	
0834	Sign Language Interpreter Services	
0833	eMaryland Marketplace	<b>Same as FY 2022 appropriation</b>
0835	Administrative Allocations	
0836	Human Services - Other Fee-for-Service	
0838	Other Human Services	
0839	Human Resources Shared Services Allocation	<b>Same as FY 2022 appropriation</b>
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	<b>Same as FY 2022 appropriation</b>
0875	Retirement - administrative fee	<b>Same as FY 2022 appropriation</b>
0876	DoIT services allocation	<b>Same as FY 2022 appropriation</b>
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	<b>Same as FY 2022 appropriation</b>
0883	In State Services-Tape Maintenance	
0885	In State Services-Other	Agencies must use 0885 to budget expenditures related to interagency agreements or agreements with local government entities
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	<b>Same as FY 2022 appropriation</b>
0895	Corporate Purchasing Card	
0897	Enterprise Budgeting System Allocation	<b>Same as FY 2022 appropriation</b>
0898	Data Processing-Other Contractual Services-DP	
0899	Other Contractual Services Non-DP	Agencies should endeavor to avoid use and ensure contract detail in BARS is updated to reflect any "Miscellaneous Contracts" over \$50,000

#### Object .09 Supplies and Materials

0901 Agriculture

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0902		Office Supplies	
0903		Audio Visual	
0904		Building and Household	
0905		Cosmetic	
0906		Laboratory	
0907		Dietary	
0908		Housekeeping	
0909		Medical	
0910		Laundry	
0911		Medicine, Drugs and Chemicals	
0912		Wearing Apparel-Uniforms Employees	
0913		Wearing Apparel-Uniforms Clients (Patients, Prisoners)	
0914		Instructional Supplies	
0915		Library Supplies	
0916		Recreational Supplies	
0917		Small Tools	
0918		Veterinary	
0919		Tobacco	
0920		Food - Raw Food Costs: includes regular meals, special diets, gratuitous meals	
0921		Data Processing Computer Forms	
0926		Data Processing Supplies	
0930		Microcomputer Packaged Applications Software	
0932		Microcomputer Operating Systems Software	
0933		Software Upgrades	
0951		Items for Resale	
0990		Data Processing-Academic/Research	
0991		Data Processing-Administrative	
0995		Corporate Purchasing Card	
0998		Data Processing Other Materials	
0999		Other Supplies and Materials	

### Object .10 Equipment Replacement

1001	Agricultural Equipment
1002	Audio-Visual Equipment
1003	Cleaning Equipment
1004	Dental Equipment
1005	Dietary Equipment
1006	Duplicating Equipment
1007	Educational Equipment
1008	Household Equipment
1009	Human Environmental Equipment
1010	Laboratory Equipment
1011	Laundry Equipment
1012	Livestock
1013	Maintenance and Building Equipment
1014	Medical Equipment
1015	Office Equipment
1016	Power Plant Equipment
1017	Recreational Equipment
1018	Veterinary Equipment
1019	Radios and Electronic Equipment
1021	Capital Lease(s)- Payment(s) to Treasurer (Non-DP)
1022	Capital Lease(s) (Non-DP)
1023	Operating Lease(s) (Non-DP)
1024	Installment Payment(s) to Treasurer (Non-DP, Non-Capital)
1031	Data Processing Equipment-Mainframe
1032	Data Processing Equipment-Minicomputer
1033	Data Processing Equipment-Microcomputer
1034	Data Processing Equipment-Workstations
1035	Data Processing Equipment-Imaging Systems
1036	Data Processing Equipment-Peripherals

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#### Comptroller

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

#### Object .11 Equipment Additional

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

#### Object .12 Grants, Subsidies, and Contributions

1201	Social Security Contributions-Grants
1202	Aid to Political Subdivisions
1203	Health and Insurance Grants
1204	Educational Grants
1205	Inmate Payments
1206	Grants to Other St. Gov't. Prog./Agen.
1207	Grants to Non-Governmental Entities
1208	Statewide Cost Allocation
1209	Employees' Retirement System Grants
1210	Employees' Pension System Grants
1211	Teachers' Retirement System Grants
1212	Teachers' Pension System Grants

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<u>Object</u>	<u>Title of Comptroller Object</u>	<u>Rates Assumption/ Basis for Calculation</u>
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	Agencies should endeavor to avoid use and ensure grant detail in BARS is updated to reflect any "Miscellaneous Grants" over \$50,000

#### Object .13 Fixed Charges

1301	Rent (non-DGS)	
1302	Insurance Coverage Paid to STO	<a href="#">See schedule in Appendix 6</a>
1303	Rent Paid to DGS	<a href="#">See schedules in Appendix 9</a>
1304	Subscriptions	
1305	Association Dues	
1306	Bond Payments	
1307	Interest	
1308	Licenses	
1309	Insurance (Non STO Payments)	Insurance coverage payments <u>not</u> paid to the State Treasurer's Office
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)	Reserved for statewide operating maintenance projects that are administered by DGS
1499	Other Land and Structures	