



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Section I:

INTRODUCTION AND HIGHLIGHTS

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- **I.2 – Operating Budget Calendar**
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JULY 2021

I.1 NEW AND REMINDERS FOR FY 2023

Throughout this instructions document, the “**N**” symbol indicates items that are new for FY 2023 and correspond with this list.

Section Reorganization

Many sections have been reorganized or condensed for the FY 2023 Budget Instructions. Remarks about individual comptroller subobjects are largely moved to the Standard Rates and Calculations by Comptroller Subobject schedule, which now resides in [Section A.1](#).

BARS Guides and Videos

[Section B.6](#) will now provide agencies with a number of guides and videos on the use of BARS, and this section will be updated regularly on the DBM website as additional guides and videos are produced and published. These videos will take the form of links to YouTube videos.

COVID-19 Data – Federal Funds

For the FY 2023 Budget Submission, all agencies that have received federal COVID-19 relief funds are required to submit the budget with legislation-specific coding in each fiscal year. The intent is to capture and record the difference in the budget detail where federal relief funds have been received and expended. These funds are aggregated as total Federal Funds in the “Fund Balance” Tab in the Budget Request Submission (BRS).

For the FY 2023 Budget Submission, agencies should not request additional federal relief funds as part of the agency budget request for FY 2023. Instead, agencies should request an over-the-target for federal relief funds required in FY 2023 or a budget amendment for funds required in FY 2022. For additional guidance, please contact your OBA budget analyst.

For any new federal relief funds, including federal relief funds utilizing existing fund sources, contact DLBudgetHelp@maryland.gov to set up a new federal fund CFDA code related to any federal relief funds in BARS.

1. In the “Subject” line, input: New FF CFDA – CARES - ##.###.
2. In the Body of the email, provide the name of the CFDA and confirm which relief act the funds are sourced from.
3. If the CFDA code existed pre-COVID-19 relief under Fund 05 (FF) and is now also using federal relief funds, this new CFDA code will now receive a MD-specific alphabetical coding to indicate that it is a federal relief funding stream. **Some existing CFDA's have an established alphabetical coding. Please use the following coding structure for entry into BARS.**

- CARES Act: CFDA ##.###**C**; Fund 05**25** in FMIS; Fund **25** (**FC**) in BARS.
- CRRSAA: CFDA ##.###**D**; Fund 05**35** in FMIS; Fund **35** (**FD**) in BARS.
- ARPA: CFDA ##.###**E**; Fund 05**45** in FMIS; Fund **45** (**FE**) in BARS.

Once a confirmation email has been received from the Budget Processing Team (BPT) DLBudgetHelp@maryland.gov, the agency is free to use this source and coding in BARS for federal relief related expenditures. Higher Education agencies should track these expenditures on the Form 1 by designating a revenue line for COVID-19 Federal Funds for each institution. **Please see [Section A.4](#) for guidance regarding personnel expenditures using federal relief funds.**

COVID-19 Salary Costs - Comptroller Subobject 0125

BARS validation requires that the salary position data by fund must reconcile to the expenditure data by fund. To the extent that positions are supported by COVID-19 funding, the salary data would need to be updated with fund 25 (CARES), 35 (CRRSA), or 45 (ARPA) to reflect Covid-19 federal funding depending on which stimulus bill the funding came from. To capture COVID-19 salary costs while not requiring each BARS position to be updated using federal relief fund types, DBM has created comptroller subobject 0125 to allow agencies to designate COVID-19 salary and fringe costs. Agencies should use comptroller subobject 0125 to budget for total salary and fringe expenditures (comptroller subobjects 0101, 0151, 0152, 0154, 0161-0170, 0174, 0189), associated with position funding supported with COVID-19 federal fund support.

More specifically, in the agency Position detail within BARS related positions will remain funded by standard federal funds (fund 05). Therefore, the Expenditure grid (which must match Positions) funding will have 05 for all salary and fringe comptroller subobjects. Then, in comptroller subobject 0125 those fund type 05 values will be netted out with a negative, along with a positive in fund type 25 (CARES), 35 (CRRSA), or 45 (ARPA). Example:

- Two positions in a subprogram are to be supported by ARPA funding, fund source 11.111e.
- On the Position tab in BARS, both positions will be listed as 100% federal funds.
- On the Expenditure tab in BARS, comptroller subobjects for these positions are listed under federal funds/fund type 05 (0101, 0161-0169, 0174, and 0189) and net to \$200,000.
- In comptroller subobject 0125, the agency would put negative \$200,000 in FF/05 and positive \$200,000 in fund type 45.
- On the Revenue tab, the program would have \$0 in standard federal funds for those two positions as they have been netted out, but there would be \$200,000 in 11.111e.

Position Reconciliation Process in BARS

The first step in building a budget request is to establish the cost of the agency's permanent employee salaries and fringe benefits (in Object 01). During the summer, agencies are asked to complete a Position Reconciliation exercise in BARS to update the FY 2022 personnel data that will serve as the baseline for the FY 2023 personnel budget request. At that time, agencies can make adjustments for any position data elements that need to be updated (step, location, fund split, etc.) During this process, DBM also asks agencies to confirm the 3-year position FTE allocation ("PIN counts") by program, or Position Control (POSCON), to ensure DBM's records are correct. This process must be completed no later than August 27, 2021 or with the submission, whichever comes first.

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

1. BARS updated position data with salaries based on the July 1, 2021 salary schedule (without any FY 2022 salary adjustments) and associated fringe values calculated with current rates.
2. BARS populated updated Object 01 data in each respective comptroller object by fund type based on the PIN fund splits provided with the FY 2022 position data.

Like last year, salaries and fringes (0101, 0151, 0161, etc...) will be "Read Only" in the Expenditures tab in BARS once the Position Reconciliation exercise has been completed. See [Section A.4](#) for additional detail and step-by-step instructions leading up to the Position Reconciliation process.

DBM Salary Adjustments

The difference between the Salary Forecast totals and what the agency had budgeted for salaries and fringes based on salaries in FY 2022 will be entered into a “0192” dummy line that agencies will need to redistribute. These unallocated funds may be positive or negative based on the outcome of the Salary Forecast.

Certain agencies may have small amounts in 0192 where DBM has held agencies harmless for small target adjustments to correct calculated discrepancies in BARS personnel data. Agencies will be required to realign any funding out of comptroller subobject 0192 prior to submission in BARS. BARS will not allow a successful submission unless there are \$0 across the entire agency in comptroller subobject 0192.

Budgeted Turnover

Each agency’s budgeted turnover rate is calculated as follows:

$$\text{Budgeted Turnover Rate} = 0189 / (0101 + 0151 + \text{Retirement} + 0174)$$

All agencies must ensure that \$0 remain in comptroller subobject 0189 in the FY 2021 Actual Expenditures in the final budget submission.

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

The rates for fringes calculated using a position or contractual position’s salary will be automatically calculated within BARS during the Position Reconciliation process based on each position’s class code, step, and fund split. See [Section A.1](#) for more detail.

Social Security (FICA) Contributions (0151 and 0213)

Subobject 0151 – FICA will be automatically calculated within BARS during the Position Reconciliation process based on each position’s class code and step, using the calculation in Section A.1. As in FY 2022, FICA (subobject 0151) in BARS will only be calculated on regular earnings (0101), while FICA for other earnings subobjects—including 0102, 0104, 0105, 0110, 0111, and 0112—should be budgeted within the subobject. Agencies are encouraged to provide supporting information that outlines the computation of these other earnings subobjects.

The 0151 rate for FY 2022 = 7.34% of regular earnings (0101) up to \$157,033. For an annual salary over \$157,033 the rate is 1.45% of the amount over \$157,033.

The 0213 rate for FY 2022 = 7.65% of each position’s salary (0220) up to \$150,759. For an annual salary over \$150,759 the rate is 1.45% of the amount over \$150,759.

Retirement Rates

0161	Employees' Retirement System	21.18% of 0101
0163	Teachers' Retirement System	15.36% of 0101
0165	State Police Retirement System	76.19% of 0101
0166	Judges' Pension System	41.92% of 0101
0168	Optional Retirement/Pension System (TIAA)	7.25% of 0101
0169	Law Enforcement Officers Pension System	43.76% of 0101

Pay Plan Adjustments

Requests must be submitted electronically in priority order no later than October 15, 2021 to Kurt Stolzenbach at DBM: kurt.stolzenbach@maryland.gov, copying your budget analyst at OBA. It is not necessary for agencies to submit duplicate requests to the Office of Personnel Services and Benefits (OPSB). OBA works closely with OPSB to review requests for pay plan adjustments or new classifications and provides OPSB with the supporting documentation to review such requests. See Section A.4 for additional detail.

Reorganizations

DBM will only permit agencies to reflect a reorganization in BARS for reorganizations approved by DBM and the Office of Personnel Services and Benefits (OPSB) that is effective July 1 of the current year (July 1, 2021 for the FY 2023 budget request). Additional guidance can be found in Section A.4.

Contractual Positions

For the FY 2023 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 2022 to the Budget Year (BY) in FY 2023, as well as any necessary edits to the Prior Year (PY) actuals in FY 2021.

Fuel – Natural Gas/Propane (0606): Agencies that use natural gas procured by the Department of General Services (DGS) should level fund the FY 2023 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 2023.

Utilities – Electricity (0620): Agencies consuming electricity procured by DGS should request FY 2023 funding in line 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 electricity projections for FY 2023. 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.

Fully Electric Vehicles (EVs)

In FY 2022, DBM is mandated by the Legislature to ensure that at least 25% of all eligible new vehicle purchases are fully electric vehicles (EVs). Agencies will receive additional separate guidance on requesting EVs in FY 2022 and FY 2023. All agencies should budget for gasoline-fueled vehicles in FY 2023 and indicate on the DA-8 Form whether those vehicles could be replaced as an EV.

Four new fields are also located within the DA-8 and required with the vehicle request submission: Electric Vehicle Requested (Y/N), Daytime Location, Nighttime Location, and Does Parking Location have 24/7 public access?.

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

Section 29 of the FY 2022 Budget Bill requires State agencies and public institutions of higher education to report to DBM by August 1, 2021 on any interagency agreements in place in FY 2021 between them **in which total expenditures exceeded \$100,000**. Section 29 also requires agencies and institutions to receive approval from the Secretary of DBM before entering into any new higher education agreements in FY 2022 **in which total expenditures may exceed \$500,000**. See [Section A.5](#) for a complete breakdown of the detail required for these interagency agreements.

Agencies with Non-General Funds

For FY 2023, DBM will provide funding in the DBM Allowance budget for any FY 2023 salary adjustment for COLA and/or SLEOLA negotiated collective bargaining provisions.

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

Controlled Subobjects

The FY 2023 budget request must contain exactly the same amounts by fund as the FY 2022 legislative appropriation for the following subobjects. DBM will modify the FY 2023 budget once decisions about the items are finalized.

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

Submission Methodology

Agencies will have a FY 2023 budget target “Released” as the “Agency Request” stage in BARS. Agencies can view this baseline and then make adjustments to finalize the request. Agencies will also review and update FY 2021 and FY 2022 data in separate adjustments as needed.

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

Supporting Detail in BARS: For FY 2023 all Supporting Detail tabs will be prepopulated with the detailed information provided in the previous submission. This means that these lines of detail do not need to be entered from scratch, but instead just need to be adjusted to the extent the detail changed from the previous year.

- FY 2021 Actual Expenditures – The starting point for FY 2021 actual expenditures will be the FY 2021 working appropriation, including any budget amendments submitted by the agency and entered into BARS. Agencies are asked to correct this data as in previous years by submitting BARS adjustment(s) for FY 2021. There will be no direct connection to FMIS data.

In addition, because the DA-forms are replaced by Supporting Detail (SD) “tabs” in BARS, agencies will need to complete FY 2021 adjustments to update the supporting information currently in the system to submit the FY 2021 actuals.

- FY 2022 Agency Working Appropriation – prepopulated by BARS from the FY 2022 Legislative Appropriation. Agencies can submit adjustments to restate the FY 2022 appropriation within a program. Realignment within programs are permitted as usual but, ***no budget amendments should be included in this column. OBA will add amendment detail later in the budget process.*** Agencies with approved reorganizations should contact their OBA analyst for guidance.

In general, agencies should not need to perform adjustments to the Supporting Detail for FY 2022.

See [Section A.3](#) for additional detail.

Fund Balance Information Requirements for FY 2023 (Special Funds and Federal Funds)

For the FY 2023 Budget Submission, all agencies are required to complete the “Fund Balance” Tab in the Budget Request Submission (BRS) module to submit income and balance data for all Special and Federal fund sources. The FY 2023 budget request cannot be submitted in BARS without this information.

BARS requires agency submitters to enter opening balance data for FY 2021 as well as actual income for FY 2021 and estimated income for FY 2022 and FY 2023 for each individual special and federal fund source. With these four numbers, BARS can generate the balance, income, and expenditure summary information for each fund, which is a mandatory piece of the submission and a requirement from both DBM and DLS. Agencies must complete this part of the submission for all special funds as well as relevant multi-year federal fund block grants. For federal funds, agencies should report balance as the remainder/carryover of spending authority on a multi-year grant, as federal funds do not technically have a “balance.”

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

- Before final submission to DBM, agencies should review whether there are negative ending fund balances in any fiscal year – if there are, please contact your OBA analyst ahead of the submission to explain why.
- Special Fund beginning balances entered in BARS must match the figures in FMIS – DBM will compare the values against a report provided by GAD.
- Agencies should keep in mind rules that govern various special funds when budgeting funds in FY 2023 and when reporting income and balances. Some special funds cannot carry a balance,

and any remaining unspent revenue is reverted to the General Fund, while other special funds have percentage limits of what amount of revenue can be kept as fund balance for use in the next fiscal year.

See [Section B.4](#) for more detail.

Chart of Accounts Data Changes

Agencies are encouraged to review their agency's units, programs, subprograms, or agency subobjects in BARS through the Agency Administration - COA Maintenance tab. The BARS Chart of Accounts (COA) must be up-to-date in order for an agency to select valid account codes when making adjustments. Therefore, agencies are encouraged to update this information prior to budget development. Note that BPT will not be processing any COA disable requests during budget season, as disabling can result in data errors.

Agencies may wish to set-up new subprograms to provide a greater level of detail, to more easily track the budget for a particular project, or to budget a new agency activity. Agencies should follow the process below to update the agency COA. Please plan ahead for needed COA changes and work on them early in budget season so that the processing of COA additions does not hold up agency budget work. See [Section A.3](#) for additional detail.

General Guidance for Working in BARS

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

Reconcile Positions

Even before the target and agency request is available in BARS, agencies can begin by ensuring that Workday data is up-to-date as much as possible, consulting reports in BARS that indicate where differences exist between the budget system and Workday. If there are differences between the two data sources, create a separate tracking spreadsheet to plan for the needed changes. These changes may include differences in location, class code and grade/step, and fund split. Agencies should also be tracking the differences in salaries and fringes between FY 2022 and FY 2023 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 2021 Actual expenditures and personnel and begin making adjustments in the Contractuals SD against the rollover FY 2022 appropriation data to effectuate these changes. In addition, perform adjustments where necessary in FY 2023 to adjust for changes since the previous budget request. Agencies are not required to make changes to the Current Year. Contractual positions must be in a specific location rather than be co-located within an administrative unit, and must always maintain at least a 1.00:\$20,000 FTE-to-salary ratio.

Contracts/Grants

Agencies should also have a list of specific contracts and grants that constitute real-time tracking of contractual services provided to the agency. This data includes duration, total cost, description, an easily-identifiable name indicative of the purpose (not simply the vendor name), and how much it is expected to cost over the course of the contract. Agencies are required to provide descriptions of the contracts and grants that describe their purpose and utility. Agencies should continue to make every possible effort to provide contract

descriptions consistent with legislative intent and to assist DBM in the evaluation of the budget. Begin by making adjustments in the Contracts/Grants SD tab against the rollover FY 2021 appropriation (for the FY 2021 Actuals). Continue by planning funding changes for existing contracts and assessing changes in the FY 2022 budget request versus FY 2022 legislative appropriation. 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 2022 and FY 2023, 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 2021 to reconcile to the Actuals, and make changes where necessary in FY 2023.

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 2023 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 2023.

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

- This can also help agencies quickly budget three year actuals or some other calculated budgeting methodology.
- The data uploaded into the “Expenditures” tab must reconcile to the SD tabs for contractual positions, contracts/grants, and non-DGS leases.

Additional best practices can be found in [Section B.1](#), and additional guidance can be found in [Section A.2](#) and [Section B.6](#).

Finding Guides in BARS

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

BARS
Budget Analysis and Reporting System

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

Notifications: 0 new

Worktray

Work Items | Search Work Items | My Messages

Work Item Name: Step:

Date Last Changed: from to

Sort by: Document Time descending

Work Item Status: Claimed

No Work Items found

I.2 OPERATING BUDGET CALENDAR

Mid-April – June	<p>Budget submission requirements and budget targets developed by Office of Budget Analysis (OBA)</p> <ul style="list-style-type: none"> • OBA determines projected expenditures and revenues for the current level of service • OBA considers items in addition to the current level of service, which might be necessary in the next fiscal year - agencies may be asked for information about such items • OBA reviews data and determines budget target
End of May	Legislative appropriations finalized
July	Fiscal Digest available on DBM website
Mid-July	Budget targets, including calculated salaries and fringe benefits, released to agencies in BARS
July 27, 29	Budget submission requirements meetings
July – August 27	Agencies update personnel data through the Position Reconciliation exercise in BARS
July – August	Agencies prepare remainder of budget submission after completing the Position Reconciliation
August – October	Agencies review Prior Year 2021 Central Payroll Bureau Actuals and Position Control (POSCON) PIN counts
September	Agency budget requests due to OBA
October – November	Agency budget hearings
December – Mid-January	<p>Governor's Allowance created</p> <ul style="list-style-type: none"> • Decisions regarding agency budgets and statewide issues are finalized by the Governor and senior staff • OBA prepares the Governor's Allowance budget and various complementary publications
3rd Wednesday in January, or 10 days after the 2 nd Wednesday if a newly elected Governor	<p>Introduction of the Governor's Budget</p> <p>Press conference by the Governor</p> <p>Budget on DBM website</p>
January – Early April	<p>Legislative Session & Supplemental Budget</p> <ul style="list-style-type: none"> • General Assembly holds public hearings on the Governor's budget and recommends reductions • Agencies submit supplemental budget requests • Governor may introduce supplemental budget • General Assembly passes amended version of the Governor's Budget

I.3 IMPORTANT CONTACTS

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

TOPIC	CONTACT	E-MAIL	PHONE
General Questions	Your OBA Budget Analyst		
Budget Amendments	Angela Miller	dlbudgethelp_dbm@maryland.gov	410-260-7302
BARS Questions	Your OBA Budget Analyst		
Position Reconciliation and Salary Forecast	Kurt Stolzenbach	dlbudgethelp_dbm@maryland.gov	410-260-7416
Pay Plan Adjustments and New Classifications	Kurt Stolzenbach	Kurt.stolzenbach@maryland.gov	410-260-7416
Salary Tables	Veronica Moulis	Veronica.moulis1@maryland.gov	410-260-6184
DoIT Telecommunications	Russell Mueller	Russell.mueller@maryland.gov	410-697-9642
SEIF/State Agency Loan Program/Energy Performance Contracts	Carissa Ralbovsky	Carissa.ralbovsky@maryland.gov	410-260-6616
Vehicle Requests and DA-8 Forms	Michelle Pack	Michelle.pack2@maryland.gov	410-260-7417
DBM Fleet Administration	Joe Consoli	Joseph.consoli@maryland.gov	410-260-7195
Equipment Financing	Christian Lund	Clund@treasurer.state.md.us	410-260-7920
DGS Lease Management	Kimberly White	Kimberly.white1@maryland.gov	410-767-4516
DGS Operational Maintenance	Courtney League	Courtney.league@maryland.gov	410-767-5516
Local Aid Submissions	Nathan Bowen	Nathan.bowen@maryland.gov	410-260-7580
State Funding and Accountability Act	Tom Jones	Tom.jones2@maryland.gov	410-260-7578
Indirect Cost Recovery and Reversion Reporting	Michelle Pack	Michelle.pack2@maryland.gov	410-260-7417
Statement of Dedicated Funds	Emily Vianna	Emily.vianna@maryland.gov	410-260-7369
Managing for Results	Carissa Ralbovsky	Carissa.ralbovsky@maryland.gov	410-260-6616



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Section A:

Budget Development

In This Section

- A.1 – Standard Rates and Schedules by Comptroller Subobject
- A.2 – Budget Development Guidance
- A.3 – Budget Processing and Format
- A.4 – Personnel Budgeting – Objects 01 and 02
- A.5 – Budgeting for Operations
- A.6 – Over-the-Target Requests
- A.7 – Agency Reductions

JULY 2021

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

Object Title of Comptroller Object

Rates Assumption/ Basis for Calculation

Object .01 Salaries and Wages

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 Section A.2)
0152	Health Insurance	Same as FY 2022 appropriation
0153	Health Insurance-Special Subsidies	Zero growth rate
0154	Retirees Health Insurance Premiums	Same as FY 2022 appropriation
0155	Sick Leave Incentive Program	Do Not Budget in FY 2023
0156	VSP Payments (FY 2011 only)	Do Not Budget in FY 2023
0157	Other Post Employment Benefits	Do Not Budget in FY 2023
0160	Early Retirement Surcharge	Do Not Budget in FY 2023
0161	Employees' Retirement System (A62 not used)	21.18% of Regular Earnings 0101 (employees in the Employee's Retirement System)
0162	Employees' Pension System	Do Not Budget in FY 2023
0163	Teachers' Retirement System (A64 not used)	15.36% of Regular Earnings 0101 (employees in the Teacher's Retirement System)
0164	Teachers' Pension System	Do Not Budget in FY 2023
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 MDO'T
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	Do Not Budget in FY 2023
0174	Unemployment Compensation	28¢ / \$100 of payroll
0175	Workers' Compensation	Same as FY 2022 appropriation
0176	Workers' Compensation Reserve Fund	
0181	Tuition Waivers	Higher Education Institutions Only -as determined by governing boards
0182	Employee Transit Expenses	
0189	Turnover Expectancy	Turnover rate is calculated as 0189/(0101+0151+Retirement+0174)
0192	DBM Adjustment	Do Not Budget in FY 2023
0193	Health Savings	Do Not Budget in FY 2023
0194	Section 40 Retirement Benefits	Do Not Budget in FY 2023
0195	Section 40 COLA	Do Not Budget in FY 2023
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

A.1 - FY 2023 STANDARD RATES AND CALCULATIONS BY COMPTROLLER OBJECT

R*STARS

Comptroller

Object	Title of Comptroller Object
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
0214	Unemployment Compensation
0216	Royalty Payments
0217	Contractual Health Insurance
0220	Special Payments Payroll
0221	Prizes and Awards to Non-Employees
0289	Contractual Turnover Expectancy
0299	Other Technical and Special Fees

Rates Assumption/
Basis for Calculation

7.65% to \$150,759 + 1.45% of excess
28¢ / \$100 of payroll

Same as FY 2022 appropriation

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	Same as FY 2022 appropriation
0306	Cell Phone Expenditures	Includes all cellular phones, personal data assistants (PDAs), and tablets
0322	Capital Lease(s) (Telecommunications)	Same as FY 2022 appropriation
0395	Corporate Purchasing Card	
0397	Paycheck Postage Costs	

Object .04 Travel

0401	In State/Routine Operations	Includes tolls, parking fees, and private meilage 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	Do Not Budget in FY 2023
	Private Vehicle Mileage	58.0¢ per mile (<i>This rate will be adjusted after the federal government sets its mileage reimbursement rate.</i>)
	Meal Allowances	State Employees & Non-Paid Board
	Breakfast	\$13.00
	Lunch	\$15.00
	Dinner	\$28.00
	Per Day Maximum	\$56.00

Object .06 Fuel and Utilities

0601	Fuel - Alcohol	
0602	Fuel - Coal	
0603	Fuel - Oil #2	Justify any increase using a line item comment in BARS
0604	Fuel - Oil #3	Justify any increase using a line item comment in BARS
0605	Fuel - Oil #6	Justify any increase using a line item comment in BARS
0606	Fuel - Natural Gas/Propane	equal to FY 2020 actual expenditures
0607	Fuel - Wood	
0608	Fuel - Steam	
0619	Fuel - Miscellaneous	
0620	Utilities - Electricity	equal to FY 2020 actual expenditures
0621	Utilities - Water/Sewage	
0622	Utilities - Combined Utility Purchases	
0695	Corporate Purchasing Card	
0697	MES Charges	Same as FY 2022 appropriation
0698	Loan Repayment- Energy Conservation	Amount listed in schedule in Appendix 3
0699	Utilities - Miscellaneous	

A.1 - FY 2023 STANDARD RATES AND CALCULATIONS BY COMPTROLLER OBJECT

R*STARS

Comptroller

Object **Title of Comptroller Object**

Rates Assumption/

Basis for Calculation

Object .07 Motor Vehicle Operations and Maintenance

Cars, Station Wagons, Carryalls and Vans

0701 Purchase Cost or Lease Cost

See Equipment List in [Appendix 4](#)

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

See schedule in [Appendix 6](#)

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

See schedule in [Appendix 5](#)

0795 Corporate Purchasing Card

0799 Other Motor Vehicle Charges

Object .08 Contractual Services

0801 Advertising & Legal Publication

0803 Architects

0804 Printing/Reproduction

0805 Bookbinding/Photographic

0806 Microfilming

0807 Engineers

0808 Equipment Rental (Other than Data Processing)

0809 Equipment Repairs and Maintenance

0810 Extermination

0811 Food Services

0812 Building/Road Repairs and Maintenance

0813 Janitorial Services

0814 Grounds Maintenance

0815 Laundry

Correctional Laundry 55.0¢ per pound

0816 Housekeeping

0817 Legal Services

0818 Purchase of Care Services

0819 Education/Training Contracts

0820 Medical Care (Physicians Dental, Etc.)

0821 Management Studies and Consultants

0822 Hospital Care

0823 Security Services

0824 Laboratory Services

0825 Veterinarian

0826 Freight and Delivery

A.1 - FY 2023 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>
0827	Trash and Garbage Removal	
0828	Office Assistance	
0829	Fiscal Service	
0830	Medical Assistance Reimbursements	
0831	Administrative Hearings	Same as FY 2022 appropriation
0832	Education & Training Reimbursement - Job Related	
0834	Sign Language Interpreter Services	
0833	eMaryland Marketplace	Same as FY 2022 appropriation
0835	Administrative Allocations	
0836	Human Services - Other Fee-for-Service	
0838	Other Human Services	
0839	Human Resources Shared Services Allocation	Same as FY 2022 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 2022 appropriation
0875	Retirement - administrative fee	Same as FY 2022 appropriation
0876	DoIT services allocation	Same as FY 2022 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 2022 appropriation
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	Same as FY 2022 appropriation
0895	Corporate Purchasing Card	
0897	Enterprise Budgeting System Allocation	Same as FY 2022 appropriation
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

A.1 - FY 2023 STANDARD RATES AND CALCULATIONS BY COMPTROLLER OBJECT

R*STARS

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

Object .10 Equipment Replacement

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

A.1 - FY 2023 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>
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

A.1 - FY 2023 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>
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	See schedule in <u>Appendix 6</u>
1303	Rent Paid to DGS	See schedules in <u>Appendix 9</u>
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 statewideoperating maintenance projects that are administered by DGS
1499	Other Land and Structures	

A.2 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). For FY 2023, DBM has removed all COVID-19 federal relief funds from agency targets.
- 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 A.1](#) 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.

Building Blocks of the Budget

Set Staffing Levels and Salaries for Permanent Positions

- Budget the number of employees the agency will need in order to achieve the goals of the upcoming fiscal period and set the salaries for these employees using the subobject 0101 target set during the Position Reconciliation exercise. New positions must be submitted as over-the-target requests.
- Budget the health and pension benefits and turnover rate that relate to the positions budgeted above.
- The most important subobjects for the agency for this step are 0101, 0112, 0125, 0151, 0152, 0154, 0161, 0169, 0174, and 0189.

Set Staffing Levels and Salaries for Contractual Positions

- Budget the number of contractual employees the agency will need in order to achieve the goals and objectives of the upcoming fiscal period and set the salaries for those contractals. Be diligent about ending contractual positions that are no longer necessary.
- The most important subobjects for the agency for this step are 0220, 0213, 0214, 0217, and 0289.
- The State provides health insurance for certain contractual employees, level fund from FY 2022.
- When budget developers build their salary and fringe budgets, they should include the following considerations:
 - Will the agency be reclassifying individual employees?
 - Will the agency be converting contractual employees to permanent employees?
 - What are the current vacancies and how many of those will be filled in the budget?

Set All Other Controlled Subobject Expenditures

- Controlled subobjects are nondiscretionary. The amounts in the request must be exactly the same, by fund source, as those in the legislative appropriation. While BARS will validate this, the agency should ensure this is correct and contact the assigned DBM budget analyst if there are any questions or concerns. These specific subobjects are 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 A.1 include 0698, 0704, 1302, and 1303.

Set Any Other Mandated Expenditures

- The budget should include any mandated (non-discretionary only) increases or expenditures set forth in statute and carry forward any required contractual expenditures and capital lease financing payments. The staffing considerations for these mandated increases should be considered in the previous steps.
- Agencies should only include mandated increases where the legislature has passed a law that includes language that the “Governor shall” appropriate or include in the budget a specific expenditure amount or budget formula. These are non-discretionary. Agencies should not include funding for new laws that do not specify an amount or provide a formula, unless they are able to include the funding within the target. Alternatively, agencies may request this funding in an over-the-target request.
- CAVEAT: The Legislature will sometimes pass laws that include an intent section with budget language. Intent language in a law is not a legal requirement and agencies should not consider these mandates. Agencies should budget these expenditures within existing funds or submit an over-the-target request.

A.3 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 B.2.](#)

Submission Methodology

Data Starting Point/Baseline: When agencies first access their data in BARS to start the FY 2023 budget submission, the following are the starting points for that data.

- FY 2021 Actuals (Prior Year or PY). The starting point for FY 2021 actual expenditures will be the FY 2021 working appropriation. There will be no direct connection to FMIS data.
- FY 2022 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 2022 Appropriation plus any approved and processed budget amendments.
- FY 2023 Request (Budget Year or BY). The baseline will consist of (a) the FY 2022 Legislative Appropriation plus (b) any statewide personnel actions that happen during FY 2022 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 2023 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 2023 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 DBM’s highlighted budget amendment guidance on the Budget Instructions webpage for more information.

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

✍ **Chart of Accounts Data Changes**

Agencies are encouraged to review their agency’s units, programs, subprograms, or agency subobjects in BARS through the Agency Administration - COA Maintenance tab. The BARS Chart of Accounts (COA) must be up-to-date in order for an agency to select valid account codes when making adjustments. **Therefore, Agencies are encouraged to update this information prior to budget development.** Note that BPT will not be processing any COA disable requests during budget season, as disabling can result in data errors.

Agencies may wish to set-up new subprograms to provide a greater level of detail, to more easily track the budget for a particular project, or to budget a new agency activity. Agencies should follow the process below to update the agency COA. Please plan ahead for needed COA changes and work on them early in budget season so that the processing of COA additions does not hold up agency budget work.

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

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

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

A.4 PERSONNEL BUDGETING – OBJECTS 01 AND 02

A.4.1 POSITION RECONCILIATION AND PIN BUDGETING – OBJECT 01

The first step in building a budget request is to establish the cost of the agency's permanent employee salaries and fringe benefits (in Object 01). During the summer, agencies are asked to complete a Position Reconciliation exercise in BARS to update the FY 2022 personnel data that will serve as the baseline for the FY 2023 personnel budget request. At that time, agencies can make adjustments for any position data elements that need to be updated (step, location, fund split, etc.) During this process, DBM also asks agencies to confirm the 3-year position FTE allocation ("PIN counts") by program, or Position Control (POSCON), to ensure DBM's records are correct. This process must be completed no later than August 27, 2021 or with the submission, whichever comes first.

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

1. BARS updated position data with salaries based on the July 1, 2021 salary schedule (without any FY 2022 salary adjustments) and associated fringe values calculated with current rates.
2. BARS populated updated Object 01 data in each respective comptroller object by fund type based on the PIN fund splits provided with the FY 2022 position data.

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

OBA provides the following guidance regarding position realignment between programs:

- FY 2023:** During Position Reconciliation, agencies may realign positions between programs provided the FTE counts are equal to the POSCON agency total. After Position Reconciliation, this action is discouraged and DBM recommends that agencies do not take the additional effort to further realign positions as it complicates the budget submission process.
- FY 2022:** DBM will limit FY 2022 adjustments to material changes such as DBM approved reorganizations. Agencies may only realign positions between programs through a FY 2022 budget amendment adjustment so that Object 01 position and budget data reconcile. Contact your DBM analyst if you want to implement a FY 2022 position realignment – DBM discourages mid-year reorganizations.
- FY 2021:** DBM will limit FY 2021 adjustments to material changes such as DBM approved reorganizations. DBM will provide separate guidance in August for completing the FY 2021 Central Payroll Bureau (CPB) actual expenditures and FTE counts.

✂ Position Reconciliation ("PosRec") Guidance

Agencies will begin the Position Reconciliation process for the FY 2023 Budget Submission in July 2021. During the PosRec exercise, agencies will have the ability to process all needed position adjustments in BARS through to the "Released" (i.e., finalized) stage. Position adjustments processed during PosRec will be fully incorporated into the Expenditures grid in BARS and become a final part of the budget request. Once Position Reconciliation is complete, agencies will be instructed to notify DBM that the task is complete by sending an email to dlbudgethelp_dbm@maryland.gov and copying

the OBA analyst. Agencies must complete the Position Reconciliation exercise by the due date provided in the DBM guidance letter.

For more detailed guidance regarding PosRec, including how to complete all work in BARS and review prior year actuals, refer to the user guide Position Reconciliation Guidance and Instructions.

Salary Tables for the FY 2023 Budget

Refer to [Appendix 1](#) for salary rates.

- The salary schedule effective January 1, 2021 is the basis for FY 2023 salaries in BARS and incorporates:
 - annualized Cost of Living Adjustments (COLA) (as of January 1, 2021),
 - SLEOLA COLA (as of July 1, 2021)
 - Adjusted Salaries to meet \$15 minimum wage rate
- **For FY 2023, DBM will provide funding in the DBM Allowance budget for any FY 2023 salary adjustment for COLA and/or SLEOLA negotiated collective bargaining provisions.**

A.4.2 FRINGE BENEFITS – OBJECT 01

Agency budget submissions include both regular earnings (subobject 0101) as well as additional earnings such as additional assistance, overtime, shift differential, miscellaneous adjustments and reclassifications. **It is critical that agencies properly calculate fringes for these different types of earnings and budget the corresponding fringes in the correct subobject.** Detailed guidance on fringe calculations can be found in Section A.1. Below are descriptions regarding a subset of fringes with particularly complicated calculations or nuances.

Accrued Leave Payout (Comptroller Object 0111)

This object is used for accrued leave payout for long-term employees who leave State service. Agencies should use this subobject to account for accrued leave payouts for the FY 2022 budget book appropriation and the FY 2023 budget request. Actual expenditures for FY 2021 will be included in 0101, Salary Payments.

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

Appendix B to Part 225, 8.d.:

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

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

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

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

✎ COVID-19 Salary Costs - Comptroller Subobject 0125

BARS validation requires that the salary position data by fund must reconcile to the expenditure data by fund. To the extent that positions are supported by COVID-19 funding, the salary data would need to be updated with fund 25 (CARES), 35 (CRRSA), or 45 (ARPA) to reflect Covid-19 federal funding depending on which stimulus bill the funding came from. To capture COVID-19 salary costs while not requiring each BARS position to be updated using federal relief fund types, DBM has created comptroller subobject 0125 to allow agencies to designate COVID-19 salary and fringe costs. Agencies should use comptroller subobject 0125 to budget for total salary and fringe expenditures (comptroller subobjects 0101, 0151, 0152, 0154, 0161-0170, 0174, 0189), associated with position funding supported with COVID-19 federal fund support.

More specifically, in the agency Position detail within BARS related positions will remain funded by standard federal funds (fund 05). Therefore, the Expenditure grid (which must match Positions) funding will have 05 for all salary and fringe comptroller subobjects. Then, in comptroller subobject 0125 those fund type 05 values will be netted out with a negative, along with a positive in fund type 25 (CARES), 35 (CRRSA), or 45 (ARPA). Example:

- Two positions in a subprogram are to be supported by ARPA funding, fund source 11.111e.
- On the Position tab in BARS, both positions will be listed as 100% federal funds.
- On the Expenditure tab in BARS, comptroller subobjects for these positions are listed under federal funds/fund type 05 (0101, 0161-0169, 0174, and 0189) and net to \$200,000.
- In comptroller subobject 0125, the agency would put negative \$200,000 in FF/05 and positive \$200,000 in fund type 45.
- On the Revenue tab, the program would have \$0 in standard federal funds for those two positions as they have been netted out, but there would be \$200,000 in 11.111e.

✎ FICA Contributions (0151)

Subobject 0151 – FICA will be automatically calculated within BARS during the Position Reconciliation process based on each position's class code and step, using the calculation in Section A.1. **As in FY 2022, FICA (subobject 0151) in BARS will only be calculated on regular earnings (0101), while FICA for other earnings subobjects—including 0102, 0104, 0105, 0110, 0111, and 0112—should be budgeted within the subobject.** Agencies are encouraged to provide supporting information that outlines the computation of these other earnings subobjects.

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

BARS will validate that agencies budget employee health insurance (0152) and retiree health insurance (0154) at the same level as the FY 2022 legislative appropriation. Specifically, the agency budget submission for 0152 and 0154 must reconcile agency-wide with FY 2022, by fund type. Like other controlled subobjects, DBM will determine the final health insurance rate, with agency input, for each agency in December. Note that BARS includes these values already populated. **Agencies are encouraged to realign the health insurance request to programs/sub-programs with budgeted positions. Appendix 2 provides your agency's average rate for 0152 and 0154 per FTE based on the FY 2022 legislative appropriation. This rate will assist with allocating costs by budgeted positions.**

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

A.4.3 ADDITIONAL POSITION REQUESTS – OBJECT 01

Agencies must submit new position requests as an over-the-target request through a BARS Over-the-Target adjustment type. Every effort should be made to meet agency needs within the existing workforce before requesting new positions. ALL new position requests, including contractual conversions, must be requested as over-the-target items. The over-the-target requests must be limited to demands from major workload growth already in effect, new facilities already approved, new mandates, program transfers that cannot be met by reallocations, and federal contracts and grants.

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

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

- There is a justified need for and a benefit from the new position (quantifiable workload).
- The work cannot be absorbed by existing staff, student help, patient/inmate labor, or positions reallocated from other areas (program discontinuations or excessive vacancies).
- The function is expected to be needed for at least three fiscal years.
- The need is for a full-time employee at least 40 weeks during the year, unless the request is for less than one full-time equivalent (FTE) position.
- If the agency is not requested general funds for the position, the funding for the position (federal/private/local government grant program or student government fees) is reasonably expected to be available for more than three years.
- The budgeted turnover rate for the agency does not exceed 5.9%. If the budgeted turnover is 6.0% or greater, the agency should realign existing vacant positions and potentially submit an over-the-target for a turnover reduction.

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

Contractual Conversions

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

- There is a justified need for an employee.
- The employee is not student help, patient labor, or an inmate.
- The function is expected to be needed for at least three fiscal years.
- The need is for a full-time employee, or at least 32 hours a week, for 40 weeks during the year.
- The funding for the position (federal/private/local government grant program or student government fees) is reasonably expected to be available for more than three years.
- The contract position and funding were approved in the FY 2018 legislative appropriation.
- Funding for the conversion is currently included in object 02 within the target and there is a corresponding reduction in contractual services (object 02) if the conversion is approved. The amount for a new position must include FICA (0151), retirement (0161, 0163, 0165, 0168, 0169), unemployment compensation (0174), and turnover (0189). Do not include any amount for workers' compensation (0175).
- Agencies should give priority for contractual conversions to existing workers who have been working in a contractual capacity for at least two years.
- Agencies are expected to include in the over-the-target request how 1.5 authorized contractual positions will be eliminated for each requested contractual conversion to a PIN, including specific contractual PIN numbers from Workday.

A.4.4 PAY PLAN ADJUSTMENTS AND NEW CLASSIFICATIONS

Agency requests for pay plan and salary adjustments to existing classifications and for the creation of new classifications must be submitted as part of the FY 2023 budget request. Agency requests for pay plan adjustments outside the budget process will be considered only in order to address an immediate necessity that, if not addressed, will significantly impede the agency from achieving its mission, goals, and objectives. Agencies should submit all pay plan adjustments no later than October 15, 2021.

Agencies must complete DA-25A and DA-25B forms when requesting a salary adjustment to one or more job classifications or the creation of one or more classifications in FY 2023. **If salary adjustments are approved by DBM and the Governor, DBM will include related funding in the DBM budget, and if approved by the General Assembly, will disburse funding to the requesting agency via a budget amendment at the beginning of the fiscal year.**

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

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

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

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

Requests must be submitted electronically in priority order no later than October 15, 2021 to Kurt Stolzenbach at DBM: kurt.stolzenbach@maryland.gov, copying your budget analyst at OBA. It is not necessary for agencies to submit duplicate requests to the Office of Personnel Services and Benefits (OPSB). OBA works closely with OPSB to review requests for pay plan adjustments or new classifications and provides OPSB with the supporting documentation to review such requests.

A.4.5 REORGANIZATIONS

The Department of Budget and Management (DBM) will only permit agencies to reflect a reorganization in BARS for reorganizations approved by DBM and the Office of Personnel Services and Benefits (OPSB) that is effective July 1 of the current year (July 1, 2021 for the FY 2023 budget request). This policy will avoid mid-year reorganizations that make reconciliation difficult for position and budget data as the Central Payroll and FMIS source data reflect both the old and new organizational structure.

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

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

During FY 2022, agencies should submit reorganizations no later than March 1, 2022 so that the proposal can be reviewed. If the proposed reorganization is approved, the new account code structure can be implemented within Workday and FMIS effective for July 1, 2022. The proposal should be forwarded to the OBA budget analyst for review of funding and organizational design. The proposal should include at a minimum:

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

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

Reorganizations Approved Effective July 1, 2021

DBM will assist the agency to coordinate the implementation of the reorganization in BARS as part of the FY 2023 budget process. The reorganizational realignment is to be reflected for all three fiscal years (FY 2021 Actual, FY 2022 Working Appropriation and FY 2023 Request) in both the salary and budget data. The data for the three years will be adjusted through the following process for each fiscal year:

- FY 2023:** Agency will reflect the reorganization as part of the budget request process by 1) moving the positions by PIN; 2) realigning appropriation; and 3) updating the fund source as appropriate.
- FY 2022:** Agency will create a BARS deficiency adjustment that 1) moves the positions by PIN; 2) realigns appropriation; and 3) updates fund source as appropriate. **Do not create the BARS deficiency without prior approval from OBA.**
- FY 2021:** Agency will create a BARS adjustment that 1) moves the positions by class code; 2) realigns appropriation; and 3) updates fund source as appropriate.

A.4.6 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 2023.

✎ **For the FY 2023 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 2022 to the Budget Year (BY) in FY 2023, as well as any necessary edits to the Prior Year (PY) actuals in FY 2021. More detail regarding use of the Contractual Positions SD tab can be found in the related user guide.

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 2022) and should not be funded in FY 2023.

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.

Detailed guidance on contractual fringe calculations can be found in Section A.1. However, turnover has specific nuances necessitating further detail:

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 2023, 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 2023.** 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.

A.5 BUDGETING FOR OPERATIONS

A.5.1 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

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

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

A.5.2 FUEL AND UTILITIES – OBJECT 06

Calculations for fuel and utilities may reflect a historically-based usage projection multiplied by a rate or an FY 2021 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.

- Reminder: No State agency may purchase electricity in the State’s competitive electricity market until DGS and the Maryland Energy Administration ensure that the purchase is consistent with the State’s strategy.

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 2023 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.”

University System of Maryland (USM) Institutions: Due to specific energy usage changes and needs specific to each institution, USM should utilize its own electricity and natural gas projections for FY 2023.

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

Loan Repayment - Energy Conservation Project/State Agency Loan Program (0698): Agencies can find the schedule for EPCs and SALP as of May 2021 in Appendix 3. 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.

A.5.3 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 2023 vehicle needs within the FY 2023 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 2023 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 2023. 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 in Appendix 4. 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 in Appendix 5. 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 FY 2022, DBM is mandated by the Legislature to ensure that at least 25% of all eligible new vehicle purchases are fully electric vehicles (EVs). Agencies will receive additional separate guidance on requesting EVs in FY 2022 and FY 2023. All agencies should budget for gasoline-fueled vehicles in FY 2023 and indicate on the DA-8 Form whether those vehicles could be replaced as an EV.

DA-8 Detail Requirements

Each agency must fill out all sections of the DA-8 for replacement or additional vehicles for FY 2023, 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.

✍ Four new fields are also located within the DA-8 and required with the vehicle request submission: Electric Vehicle Requested (Y/N), Daytime Location, Nighttime Location, and Does Parking Location have 24/7 public access?.

A.5.4 CONTRACTUAL SERVICES – OBJECT 08

Contracts (Object 08)

Agencies are responsible for providing complete contract detail for each year with the agency budget submission, 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.

For the FY 2023 budget request, the threshold for reporting individual contracts is \$50,000.

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

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.

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.

Agencies are encouraged to provide this additional information whenever needed. 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 2023 funding for 0876 in agency targets will match the FY 2022 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 2021 to update needed services.

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

Section 29 of the FY 2022 Budget Bill (HB 588) requires State agencies and public institutions of higher education to report to DBM by August 1, 2021 on any interagency agreements in place for any part of FY 2021 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 29 also requires agencies and institutions to receive approval from the Secretary of DBM before entering into any new higher education agreements in FY 2022 **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>.

A.5.5 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 descriptions or comments in the budget request submission. 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>. In addition, see Appendix 8 for more information regarding computer equipment prices as well as information on the technical definitions of various Comptroller Objects.

A.5.6 GRANTS, SUBSIDIES, CONTRIBUTIONS – OBJECT 12

Each agency is required to provide detail on funds granted by the agency to other entities. **For the FY 2023 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 2021 appropriation data for the FY 2021 Agency Actuals, and any FY 2023 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.

A.5.7 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 2023 budget proposal to assure that the lease data is still valid.** For further information, contact:

Kimberly White
DGS Division of Lease Management and Procurement
Room 601, 300 W. Preston Street
Baltimore, MD 21201
410-767-4516
kimberly.white1@maryland.gov

NOTE: Garage space rental must appear as subobject 0705 unless the entire garage or parking lot is being leased or such spaces are included in the building lease.

Insurance Premiums

The following subobjects must be used for budgeting insurance premiums. Specific questions regarding premiums should be directed to the State Treasurer's Office (STO) at 410-260-7684.

Rent Paid to DGS (1303)

Subobject 1303 is restricted and must be used for rental payments made to DGS. The lease schedules (Appendix 9) should be used to budget for the three components that comprise this subobject as follows:

- ✦ **Appendix 9 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 Appendix 9 – State-owned Property Lease Schedule for FY 2023 charges. Please contact your DBM budget analyst by August 7, 2021 if there are any projected changes to your square footage needs. DBM will make any needed adjustments in the FY 2023 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 Appendix 9. DBM will make appropriate adjustments in the FY 2023 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 Appendix 9.

A.5.8 LAND AND STRUCTURES – OBJECT 14 (OPERATING MAINTENANCE)

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

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 2023 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 2023. 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
Interagency Commission on School Construction	R00A07.02
Maryland Higher Education Commission	R62100.47
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, U00A01.14, U00A01.15

If you need additional guidance, contact your DBM analyst or Kurt Stolzenbach at 410-260-7416.

A.6 OVER-THE-TARGET REQUESTS

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

A maximum of **ONE** over-the-target request from any department or independent agency will be considered.

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

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

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

With the exception of the few agencies that do not submit in BARS, all over-the-target requests must be submitted to DBM as an "Agency Over the Target Request" adjustment in BARS. If your agency does not use BARS, please work with your OBA analyst to ensure you are getting them all of the information they need to do so on your behalf. The information provided in this BARS adjustment is used by DBM staff to understand both the costs and the programmatic impacts of the request. Thorough yet concise information allows for a comprehensive analysis and comparison of all requests across the State.

An over-the-target request must be submitted concurrently with (not after) the FY 2023 base budget submission.

If an agency submits more than one over-the-target request, all requests will be returned to the agency or department for further prioritization. **Multiple items should not be combined into one request.**

Key guidance/best practices for entering an over-the-target in BARS:

- Overview Tab – Adjustment Naming Convention. The Name should reflect the purpose of the additional funding being requested. For example, if 2021 Legislation passed requiring implementation of a new program but was not accompanied by a funding mandate and no funding was provided in the target, the Name of the adjustment would be the title of that new program (maybe even including the Chapter number). As another example, if the request is for say three new vehicles it could be named "3 Additional Sedans."

- Again, **multiple items with different purposes should not be combined into one adjustment.** Agencies should not combine over-the-targets of different initiatives solely to meet the single request criteria. In the rare instance of an agency being given prior OBA approval to submit more than one over-the-target request, the agency must submit each request as a separate adjustment.
- Overview Tab – Description Field. Use this field for a less formal description of the request, including any supplemental explanatory notes for the included costs that you want to share with your OBA analyst. Some text entry is required to pass validations.
- Narrative Tab – Impact Field. Some text is mandatory. Use this space to provide in-depth explanations of the positive impact that the additional funding would have on your performance, operations, etc. Be thorough—the more information that is provided here, the fewer questions your OBA analyst will have. Note that this field is a carryover from old DA-21 forms pre-BARS if that helps provide context.
- Narrative Tab – Justification Field. Some text is mandatory. Use this space to provide additional in-depth information regarding why this request should be funded. Be thorough—the more information that is provided here, the fewer questions your OBA analyst will have. Note that this field is a carryover from old DA-21 forms pre-BARS if that helps provide context.
- Other Tabs. Complete the remainder of the tabs the same as any other adjustment type.

Information Technology Over-the-Target Requests

Agencies seeking to obtain approval and funding for a new Major Information Technology Development Project (MITDP) must submit an “Agency Over the Target Request” adjustment in BARS. These requests will not count against the cap of one over-the-target. Agencies must also submit an Information Technology Project Request (ITPR) to the Department of Information Technology (DoIT) and send a copy of the ITPR to the OBA budget analyst. **The amounts listed in the adjustment in BARS and the ITPR forms must match.**

Make sure that the “Narrative” tab in the BARS adjustment includes an estimate of the Total Project Cost (TPC), which is equal to the cost from project initiation through one full fiscal year of operations and maintenance after implementation. DBM will work closely with DoIT to validate the feasibility of the request, assess the agency’s capacity to manage a major project, and evaluate the affordability of the project. **For ongoing MITDPs, the funding for each year of a MITDP must be carefully reviewed by the agency budget staff and DBM staff. Please carefully align the budget and ITPR to reflect any changes in the scope of the MITDP. Any special and federal fund sources to be used to support the project should be identified in the budget request.**

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

A.7 AGENCY REDUCTIONS

To assist DBM in preparing a balanced budget proposal for the Governor’s consideration, State agencies are asked to provide agency-proposed reduction items with the FY 2023 budget submission. General fund reduction targets will be provided when DBM distributes agency general fund targets in early July.

Agencies are asked to submit Agency Reduction adjustments in BARS, which will be sent to DBM with the FY 2023 budget submission. If your agency does not use BARS, please work with your OBA analyst to ensure you are getting them all of the information they need to do so on your behalf. Agencies must submit a set of reduction options that total to the target, and individual reduction “options” should be submitted as separate adjustments in BARS. **Agencies should not combine all reduction options into a single BARS Agency Reduction adjustment.**

Key guidance/best practices for entering a reduction in BARS:

- Overview Tab – Adjustment Naming Convention. The Name should reflect the purpose of the funding being reduced. For example, if the agency is proposing to increase their expected turnover the name would be “Increase Turnover to X.X%.” Or if the agency proposed to reduce a specific grant program, the adjustment name would be the name of the grant program.
 - Again, **multiple items with different purposes should not be combined into one adjustment**. This will create more work for both the agency and their OBA analyst.
- Overview Tab – Description Field. Use this field for a less formal description of the proposal, including any supplemental explanatory notes that you want to share with your OBA analyst. Some text entry is required to pass validations.
- Narrative Tab – Impact Field. Some text is mandatory. Use this space to provide in-depth explanations of the impact that the reduced funding would have on your performance, operations, etc. Be thorough—such as listing the specific number of individuals who would not be served due to a reduction—the more information that is provided here, the fewer questions your OBA analyst will have.
- Narrative Tab – Justification Field. Some text is mandatory. Use this space to provide additional in-depth information regarding the agency’s position on the proposed reduction. Be thorough—the more information that is provided here, the fewer questions your OBA analyst will have.
- Other Tabs. Complete the remainder of the tabs the same as any other adjustment type.

DBM encourages agencies to identify on-going reductions as opposed to one-time cost savings actions.



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Section B:

BUDGET SUBMISSION GUIDANCE

In This Section

- B.1 – Best Practices for Budget Submission
- B.2 – Checklist of Submission Requirements
- B.3 – Required Documentation
- B.4 – Fund File and Non-General Funds
- B.5 – Federal Relief Funds Guidance
- B.6 – BARS Guidance and Agency Adjustment Types

JULY 2021

B.1 BEST PRACTICES FOR BUDGET SUBMISSION

To assist agencies with the completion of the FY 2023 Budget Submission, DBM has generated a list of best practices created in consultation with agencies and budget analysts that are applied by the most successful agencies during the budget submission process. Many of these best practices are strategies for using the BARS budget system. DBM encourages agencies to utilize the following guidelines during the lead-up to the FY 2023 Budget Submission, where applicable.

- Use the “Support” button in BARS and related user guides to diagnose issues with adjustments or processes in the system. If the problem persists:
 1. If there is an Application Error, contact the service desk (service.desk@maryland.gov).
 2. If there is a Chart of Accounts or Fund Source change needed, contact the DBM Budget Processing Team (dlbudgethelp_dbm@maryland.gov) copying your OBA analyst.
 3. If there is any other issue, contact your OBA analyst (and additional OBA staff, if instructed) as issues arise.
- Utilize validation error guides available in the “Support” tab in BARS to identify solutions for submitting adjustments and the Budget Request Submission module. Additional guides and summaries may be found in Section B.5.
- Manage the agency position complement actively throughout the year using Workday, if applicable. Agencies are strongly encouraged to have all location data (unit, program, and subprogram) as well as job classification and step information for filled and vacant positions updated in Workday.
- Use the “Copy Workday” function in BARS during the Position Reconciliation exercise to the extent that the information is well-maintained in Workday. This significantly reduces the amount of time required to manage each PIN individually in the system for the Budget Year, and eliminates the need to change the vacancy status for each position.
- Submit all changes to positions during the Position Reconciliation process such that no additional position-related adjustments are necessary during the FY 2023 budget submission.
- Use Ad-hoc to confirm adjustments as they are entered into the BARS budget system. Ad-hoc may be used
 1. before adjustments have been “Released” to identify areas where additional detail needs to be loaded, or
 2. to check items as they are being loaded into BARS to get a sense if those adjustments were loaded into BARS as intended.

In addition, a number of pre-formatted ad-hoc reports are available, including reports displaying Budget Year GF Target Tracking, 3 Year Expenditure, 3 Year Revenue, 3 Year Adjustment Tracking, and SD Tab related reports.

- Agencies are also encouraged to use Reports in BARS to observe what is currently “Released” or baseline in the system. Reports may be expanded to view detail from adjustments in mid-flight by selecting adjustments with the “In Review” or “Reviewed” status in Reports. The “Agency Adjustment Summary” provides agencies a list of all of their budget adjustment transactions for the last three budget years and provides these filters and groups in an intuitive tool.
- Emphasize reading Section I.1 “New and Reminders for FY 2023” and Section A.1 “Standard Rates and Calculations” to all staff responsible for the budget. These sections represent the most important information for agency fiscal staff where DBM rates or recommendations have changed year-over-year.
- Zero out comptroller subobject 0189 budgeted turnover in the FY 2021 Agency Actuals.
- Engage regional offices well in advance of the budget submission deadline during the spring and summer interim to determine needs. Agencies are encouraged to use the interim to set expectations of what should be requested through the budget and how the submission process should proceed.
- Engage staff in internal training after the finalization of the Governor’s Allowance to identify areas of deficiency for staff and/or offices that may require additional training or emphasis during the interim.
- Develop internal training for onboarding new or existing staff onto the BARS system. Agencies are encouraged to engage their budget analysts and the Office of Budget Analysis during the spring and summer to gain mastery with the BARS system, particularly in new budget requirements that were particular pain points during the prior year’s submission.
- Download the BARS grid formats from each of the data entry tabs in BARS to assist in the creation of new data for BARS. In agencies where there are field offices responsible for the update and submission of their own budget, DBM recommends downloading those budget grids for each individual office from BARS and distributing them for update and completion.
- Utilize pre-formatted Ad-hoc reports available for download from BARS to monitor the holistic budget preparation prior to final submission through the Budget Request Submission module.
- Export and save time-intensive grids from BARS as a backup. Create an internal file structure to save these exported grids as information is added and adjustments are made. If changes are required to data entered by the agency, it may be easier to update the exported Excel file and re-import the data than micromanage multiple lines in a BARS grid.
- Submit Over-the-Target and Deficiency requests alongside the budget request using the Budget Request Submission module. DBM will not accept additional requests outside of the system for the FY 2023 budget submission.

- Provide reliable data in the Fund Balance tab when finalizing the Budget Request Submission module. This will avoid extensive questions from DBM and DLS regarding fund balances, particularly for special funds.
- Export and save the completed Fund Balance tab in the Budget Request Submission module once it has been populated prior to submission. The Fund Balance tab in the final submission module is wiped each time new adjustments are added and refreshed for inclusion in the submission, and having a backup file from the export can save significant time and effort.
- Run the Budget Request Submission module early and often before the submission is complete, omitting the Workflow comment to ensure failed validation. This process can help identify wider issues with the budget submission or give the submitter a sense of the remaining detail required for the submission.
- Prepare for the most common Budget Request Submission module validation errors:
 1. Contractual FTEs are at least \$20k per 1.00 FTE
 2. Comptroller Subobject 0192 equals \$0 across the entire agency
 3. Target lock requirements must be met (these can be reviewed in the Targets Tab)
 4. Reduction target totals are met via Reduction adjustments within the submission

B.2 CHECKLIST OF SUBMISSION REQUIREMENTS

Submitted Electronically

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

Agencies should send an email to dlbudgethelp_dbm@maryland.gov and the OBA budget analyst to confirm the agency's submission of the FY 2023 budget request, and attach the following documents and forms in that message.

Submission Requirement

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

✦ *DBM once again requires the submission of the DA-8 for vehicle requests. DA-28 supporting detail forms are no longer necessary for adjustments to the Current Year appropriation as Budget Amendments will be submitted and requested through BARS for the FY 2022 Working Appropriation. Budget Amendment detail must be submitted no later than the budget submission or October 15, 2021, whichever comes first.*

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

✦ *Managing for Results has a separate submission deadline of September 3, and should be emailed to oba.mfr@maryland.gov and the OBA analyst by that date.*

B.3 DOCUMENTATION REQUIREMENTS

B.3.1 ORGANIZATIONAL CHARTS

Section 28 of the FY 2022 budget bill requires that the Department of Budget and Management (DBM) submit to the Department of Legislative Services (DLS) a **one-page** organizational chart for each agency that depicts the allocation of personnel across operational and administrative activities.

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

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

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

B.3.2 LOCAL AID

Agencies that distribute local aid are required to include in the budget submission an estimated and preliminary distribution of local aid for FY 2021 actual expenditures, the FY 2022 appropriation, and the FY 2023 request.

The submission should include the supporting documentation that was used to arrive at the distributions in each fiscal year. Between the submission of the budget request and the end of December 2021, any additional information that would affect the distribution of local aid in the request year should be submitted to the assigned DBM budget analyst and directly to Nathan Bowen at Nathan.bowen@maryland.gov.

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

<u>BUDGET</u>	<u>STATEWIDE PROGRAMS</u>
D21A0102	Governor's Office of Crime Prevention, Youth, and Victim Services, Local Law Enforcement Grants
D21A0103	Governor's Office of Crime Prevention, Youth, and Victim Services, State Aid for Police Protection Fund
D26A0702	Senior Citizens Activities Centers Operating Fund
D38I0103	State Board of Elections (Voting System Funding)
D50H0106	Fire, Rescue, and Ambulance Fund
J00A0102	Operating Grants-In-Aid/Payments in Lieu of Taxes (PILOT)
J00B0105	County and Municipality Funds (Highway User Revenues)

J00H0106	Statewide Programs Operations
K00A0401	Revenue Equity Program
K00A0505	Land Acquisition and Planning (Instant Bingo Revenue to Calvert County)
K00A0510	Outdoor Recreation Land Loan (Program Open Space, local programs)
K00A1001	Critical Area Commission
M00F0207	Targeted Local Health Services
M00L0102	Behavioral Health Crisis Response
P00E0102	Maryland Racing Commission –Division of Racing
P00E0106	Video Lottery Terminal (VLT) – Local Impact Grants
P00G0114	Adult Education
Q00A0104	Emergency Number Systems (911) – State Grant
Q00G0001	Police and Correctional Training Commissions – General Administration (Law Training Center Grants)
R00A02--	Aid to Education (All programs with General Funds or Education Trust Funds)
R00A0602	School Safety Aid
R00A0702	School Construction Aid
R11A1102, 03, and 04	Aid to Libraries
R62I00--	Aid to Community Colleges – Formula, Special Grants, and Fringe Benefits
S00A24--	Neighborhood Revitalization
W00A0108	Vehicle Theft Prevention Council

B.3.3 INDIRECT COST RECOVERY AND REPORTING REQUIREMENTS

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

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

DA-27 Form Detail Requirements

All agencies must complete a DA-27 form (even if there are no recoveries to report). Agencies should use the DA-27 form to specify the exact amounts and types of indirect cost recoveries and reversions made. Data should be provided at the program level and totaled to the unit level and the agency level. **Please report data for FY 2021, as well as estimates for FY 2022 and FY 2023.** The following information will be required:

1. List the **Statewide Indirect Cost Recoveries**. This is the amount of total recoveries allocated to Statewide Indirect Costs. The allocation percentage is determined by dividing the amount of Statewide Indirect Costs used in the Indirect Cost Allocation Plan by the total

amount of indirect costs used in the calculation of the **Federally Approved Indirect Cost Recovery Rate**. The resulting percentage is the **Federally Approved Statewide Cost Recovery Rate**. Please note that both of these rates are required in the two farthest right columns of the DA-27 form.

2. List the **Internal Indirect Cost Recoveries**. This is the amount remaining from total indirect cost recoveries after Statewide Indirect Cost Recoveries have been subtracted.
3. Report the amount of Indirect Cost Recoveries **reverted to the General Fund**. This amount should not be less than the amount of Statewide Indirect Cost Recoveries, but may be more.
4. Report the amount of **Indirect Cost Recoveries Retained by the Agency**. This amount should be no greater than the amount of Internal Indirect Cost Recoveries, but may be less.

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

B.4 FUND FILE FOR NON-GENERAL FUNDS

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

✓ For the FY 2023 Budget Submission, all agencies are required to complete the “Fund Balance” Tab in the Budget Request Submission (BRS) module to submit income and balance data for all Special and Federal fund sources. The FY 2023 budget request cannot be submitted in BARS without this information.

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

Non-General Fund Submission Requirements

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

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

1. Updating Fund Source Detail by Program in BARS

For FY 2023, BARS currently has fund source detail by program that rolled over in parallel with the FY 2022 budget data to create the FY 2023 Agency Request stage. To the extent DBM created non-General Fund target adjustments, specific fund sources were indicated by the OBA analyst creating the adjustment. This means that, like the budget detail, the fund detail already has a “baseline” and all actions made to change the budget will be adjustments against that baseline.

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

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

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

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

BARS requires agency submitters to enter opening balance data for FY 2021 as well as actual income for FY 2021 and estimated income for FY 2022 and FY 2023 for each individual special and federal fund source. With these four numbers, BARS can generate the balance, income, and expenditure summary information for each fund, which is a mandatory piece of the submission and a requirement from both DBM and DLS. Agencies must complete this part of the submission for all special funds as well as relevant multi-year federal fund block grants. For federal funds, agencies should report the balance as the remainder/carryover of spending authority on a multi-year grant, as federal funds do not technically have a “balance.”

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

- **Before final submission to DBM, agencies should review whether there are negative ending fund balances in any fiscal year – if there are, please contact your OBA analyst ahead of the submission to explain why.**
- **Special Fund beginning balances entered in BARS must match the figures in FMIS – DBM will compare the values against a report provided by GAD.**
- Agencies should keep in mind rules that govern various special funds when budgeting funds in FY 2023 and when reporting income and balances. Some special funds cannot carry a balance, and any remaining unspent revenue is reverted to the General Fund, while other special funds have percentage limits of what amount of revenue can be kept as fund balance for use in the next fiscal year.

Agencies are responsible for...

Fund Revenue										
Fund Source	FY 2019 Starting Balance	FY 2019 Revenue	FY 2019 Expenditures	FY 2020 Starting Balance	FY 2020 Revenue	FY 2020 Expenditures	FY 2021 Starting Balance	FY 2021 Revenue	FY 2021 Expenditures	FY 2021 Closing Balance
44 93.600 Head Start	\$0	\$135,969	\$135,969	\$0	\$126,912	\$126,912	\$0	\$126,931	\$126,931	\$0
45 93.936 Cooperative Agreements to Supp	\$0	\$83,955	\$0	\$83,955	\$83,571	\$83,571	\$83,955	\$83,313	\$83,320	\$83,948
46 96.001 Social Security-Disability Insuran	\$0	\$38,024,240	\$38,024,240	\$0	\$45,108,114	\$45,108,114	\$0	\$44,940,558	\$44,940,558	\$0
47 96.006 Supplemental Security Income	\$0	\$5,847,931	\$5,847,931	\$0	\$6,128,813	\$6,128,813	\$0	\$6,075,774	\$6,075,774	\$0
48 AA.R00 Federal Indirect Costs	\$0	\$2,122,423	\$2,122,423	\$0	\$1,817,650	\$1,817,650	\$0	\$2,019,310	\$2,019,310	\$0
49 AB.R00 National Association of Educatio	\$0	\$89,213	\$89,213	\$0	\$163,370	\$163,370	\$0	\$163,370	\$163,370	\$0
50 R00300 Special Indirect Costs	\$0	\$595,000	\$595,000	\$0	\$39,362	\$39,362	\$0	\$39,364	\$39,364	\$0
51 R00301 Third Party Recoveries-Vocaton	\$0	\$62,167	\$62,166	\$1	\$129,757	\$122,572	\$7,186	\$122,573	\$122,573	\$7,186
52 R00305 Fees	\$0	\$293,399	\$189,211	\$14,188	\$344,104	\$140,050	\$35,242	\$334,811	\$342,014	\$28,069
53 R00309 Blind Vendors Program	\$0	\$2,811,701	\$2,811,701	\$0	\$4,014,338	\$4,014,338	\$0	\$4,078,902	\$4,038,802	\$0
54 R00312 Maryland Public Secondary Sch	\$0	\$353,207	\$353,207	\$0	\$408,664	\$408,664	\$0	\$419,534	\$419,534	\$0
55 R00326 Blue Ribbon Schools	\$0	\$34,840	\$23,115	\$11,725	\$40,378	\$40,378	\$11,725	\$40,807	\$40,807	\$11,725
56 R00332 National Board for Professional	\$0	\$255,603	\$216,717	\$38,886	\$261,115	\$300,000	\$1	\$300,000	\$300,000	\$1
57 R00347 Public Education Partnership Fu	\$0	\$427,254	\$427,255	\$0	\$1,246,919	\$1,246,919	\$0	\$1,328,944	\$1,328,944	\$0
58 R00355 Teacher of the Year	\$0	\$284,954	\$284,954	\$0	\$291,560	\$291,560	\$0	\$294,683	\$294,683	\$0
59 R00356 Web Based Learning	\$0	\$68,754	\$73,686	\$15,871	\$220,877	\$220,877	\$15,871	\$143,043	\$143,043	\$15,870
60 R00364 Medical Assistance Administrat	\$0	\$1,267,070	\$1,135,830	\$71,241	\$1,135,830	\$1,135,830	\$1,135,830	\$1,135,830	\$1,135,830	\$100,362
61 R00365 Public Boarding School - SEED	\$0	\$5,091,840	\$5,091,840	\$0	\$5,091,840	\$5,091,840	\$0	\$5,091,840	\$5,091,840	\$0
62 R00366 Licensing Fees	\$0	\$1,538,950	\$1,474,547	\$63,501	\$1,538,950	\$1,538,950	\$0	\$1,538,950	\$1,538,950	\$66,211
63 SVF305 Cigarette Restitution Fund	\$0	\$12,672,078	\$12,672,078	\$0	\$12,672,078	\$12,672,078	\$0	\$12,672,078	\$12,672,078	\$0
64 SVF318 Maryland Education Trust Fund	\$0	\$555,803,155	\$555,803,155	\$0	\$483,795,337	\$415,615,972	(\$12,020,630)	\$291,906,726	\$291,906,726	(\$12,020,630)
44 - All Other Funds (Total Fund Revenue)	\$17,391,915	\$1,719,278,863	\$1,719,059,896	\$17,610,880	\$2,037,189,515	\$2,045,296,266	\$9,585,129	\$2,012,528,661	\$2,037,733,006	(\$15,699,216)

These columns are auto-populated
by your selected adjustments

Special Funds

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

Statewide special funds are not unique to any agency and use the following codes. Agencies planning to include statewide funds in their FY 2023 Budget Request ***must confirm funding availability*** with the DBM budget analyst.

Code	Statewide Fund Name
swf302	Major Information Technology Development Project Fund (do not include any new, requested projects; only ongoing projects use this code)
swf305	Cigarette Restitution Fund
swf307	Dedicated Purpose Fund
swf309	Chesapeake Bay Restoration Fund
swf310	Rate Stabilization Fund
swf313	Higher Education Investment Fund
swf314	State Police Helicopter Replacement Fund
swf315	Chesapeake Bay 2010 Trust Fund
swf316	Strategic Energy Investment Fund – RGGI
swf317	Maryland Emergency Medical System Operations Fund
swf318	Maryland Education Trust Fund
swf319	Universal Service Trust Fund
swf320	Speed Monitoring Systems Fund
swf321	Video Lottery Terminal Proceeds
swf322	Housing Counseling and Foreclosure Mediation Fund
swf323	Fair Campaign Finance Fund
swf324	Mortgage Loan Servicing Practices Settlement Fund
swf326	Public Utility Customer Investment Fund
swf327	Contingent Fund
swf330	Strategic Energy Investment Fund - Other
swf331	The Blueprint for Maryland’s Future Fund
swf332	not in use
swf333	Dedicated Purpose Account - Covid 19
swf334	Rainy Day Fund – COVID-19
swf335	Marketplace Facilitator Revenue
swf336	Recovery Now Fund

Federal Funds

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

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

COVID-19 Data – Federal Funds

For federal funding associated with the COVID-19 Coronavirus Aid, Relief and Economic Security (CARES) Act, the Families First Coronavirus Response Act, the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA), and the American Rescue Plan Act (ARPA), Agencies should use legislation-specific coding to indicate each of these initiatives as federal funds in agency budgets. Additional guidance is provided in Section B.5.

For all federal fund appropriations in the FY 2023 budget submission, the amount of expenditures must equal the amount in the budget file for each of the three years (Actual, Appropriation, Request).

Reimbursable Funds

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

Agencies must verify that any requested Reimbursable Fund amounts are in the budgets of agencies providing the funds. When submitting budget requests, include copies of the appropriate signed reciprocity agreements.

✍ For new reimbursable fund agreements, agencies must notify DBM of any reimbursable fund agreements where the source funds originate as general funds. In order for reimbursable fund amendments to occur for FY 2022, supporting budgetary language must be authorized via legislation and primarily via the Budget Bill. DLS will not approve reimbursable fund amendments with general funds as the source funds after the end of the Legislative Session.

Non-Budgeted Funds

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

ADDITIONAL NOTES FOR ALL AGENCIES

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

- **Form 1:** Summary of Current Unrestricted and Restricted Funds equal to amounts expended, appropriated, or requested, in accordance with the *Financial Accounting and Reporting Manual* of the National Association of College and University Business Officers (NACUBO).
 - **Form 2:** Revenue Analysis listing tuition, fees, and revenues generated by fiscal year. Total revenue reported usually exceeds a given year's expenditures with differences reported as fund balance.
-
- **In the ongoing attempt to decrease the number of budget amendments,** agencies relying on Special Fund and Federal Fund revenue should **carefully evaluate revenue and expenditure expectations** before submission of the budget request. A careful evaluation of cash flow needs will enable each agency to provide reasonable estimates of special and federal fund revenue.

B.5 FEDERAL RELIEF FUNDS GUIDANCE

✎ For the FY 2023 Budget Submission, all agencies that have received federal COVID-19 relief funds are required to submit the budget with legislation-specific coding in each fiscal year. The intent is to capture and record the difference in the budget detail where federal relief funds have been received and expended. These funds are aggregated as total Federal Funds in the “Fund Balance” Tab in the Budget Request Submission (BRS).

✎ For the FY 2023 Budget Submission, agencies should not request additional federal relief funds as part of the agency budget request for FY 2023. Instead, agencies should request an over-the-target for federal relief funds required in FY 2023 or a budget amendment for funds required in FY 2022. For additional guidance, please contact your OBA budget analyst.

This section provides additional guidance for all of the following federal relief bills:

- Coronavirus Aid, Relief, and Economic Security (CARES) Act
- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)
- American Rescue Plan Act (ARPA)

✎ For any new federal relief funds, including federal relief funds utilizing existing fund sources, contact DLBudgetHelp_DBM@maryland.gov to set up a new federal fund CFDA code related to any federal relief funds in BARS.

1. In the “Subject” line, input: New FF CFDA – CARES - ##.###.
2. In the Body of the email, provide the name of the CFDA and confirm which relief act the funds are sourced from.
3. If the CFDA code existed pre-COVID-19 relief under Fund 05 (FF) and is now also using federal relief funds, this new CFDA code will now receive a MD-specific alphabetical coding to indicate that it is a federal relief funding stream.

Some existing CFDA codes have an established alphabetical coding. Please use the following coding structure for entry into BARS.

- CARES Act: CFDA ##.###C; Fund 0525 in FMIS; Fund 25 (FC) in BARS.
- CRRSAA: CFDA ##.###D; Fund 0535 in FMIS; Fund 35 (FD) in BARS.
- ARPA: CFDA ##.###E; Fund 0545 in FMIS; Fund 45 (FE) in BARS.

4. Once a confirmation email has been received from the Budget Processing Team (BPT) DLBudgetHelp_DBM@maryland.gov, the agency is free to use this source and coding in BARS for federal relief related expenditures. **Please see Section A.4 for guidance regarding personnel expenditures using federal relief funds.**

This guidance applies only to those agencies eligible for direct federal CARES, CRRSA, and/or ARPA funding **and** any agency being reimbursed by MDH for COVID-19 Relief Fund expenditures. Federal guidance for ARP State and Local Fiscal Recovery Funds can be found at the following URL: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments>. Additional resources for individual program grants at various federal agencies can be found on the National Association of State Budget Officers website at the following URL: <https://www.nasbo.org/resources/covid-19-relief-funds-guidance-and-resources#ARP>. As always, please reach out to your OBA analyst if you are unsure which guidance applies to your agency.

The American Rescue Plan builds upon those federal stimulus packages passed and enacted in 2020. A summary of the \$1.9 trillion stimulus package can be found at the following link: <https://www.ncsl.org/ncsl-in-dc/publications-and-resources/american-rescue-plan-act-of-2021.aspx>.

B.6 BARS GUIDANCE, AGENCY ADJUSTMENT TYPES, AND SUBMISSION RESOURCES

General Guidance for Working in BARS

While DBM is providing some basic guidance and ideas for how to approach the budget request, we recognize that each agency will complete the request in BARS differently. The following content provides an approach to using the BARS system among several possible approaches. DBM encourages agencies to share best practices internally and with DBM and agency colleagues as Maryland continues to refine and improve its guidance for budget submission through BARS.

BARS Agency Help Guide

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Agency-Help-Guide.pdf>

Agencies should go through a prescribed list of resources to investigate issues that may arise while using BARS. DBM has emphasized a tiered system of user assistance and contact information depending on the type of issue. DBM urges agencies to be patient as the BARS system continues to evolve.

Stages, Statuses, and the Adjustment Paradigm

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Stages-Statuses-Adjustment-Paradigm.pdf>

Video: <https://youtu.be/MA8-hqAZmvs>

BARS operates on an adjustment basis, utilizing individual workflows called “adjustments” to enter data into the system. This has been borne out to be vastly different from previous budget operations in the HOBOS system and requires a new paradigmatic way of thinking. This guide includes information for processing adjustments and knowing when detail in the system is “final.”

Explaining Adjustment Types

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Explaining-Adjustment-Types.pdf>

Video: <https://youtu.be/axc61g1rK5w>

BARS includes a variety of adjustment types that dictate the method and point and time that certain types of data are entered into the budget. A short reference guide is appended at the end of this section.

Creating an Adjustment

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Creating-Adjustment.pdf>

Video: <https://youtu.be/6hgXNqioctw>

Each adjustment has individual pieces of data that indicates which agency, which fiscal year, and which part of the budget (Positions, Contractual Positions, Contracts and Grants, Real Estate, General Expenditures, and Fund Sources) is being affected by the adjustment in question. There are always minimum data requirements in order to submit an adjustment successfully.

Adjustment Validations

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Adjustment-Validations.pdf>

Video: <https://youtu.be/iUe6sAYySiw>

Each adjustment also has individual pieces of data that comprise those minimum data requirements, called “validations.” Depending on what the user would like to do, different validations may trigger to ensure sufficiency. Many of these are self-explanatory, while a select few require a deeper knowledge of the interactions between pieces of an adjustment.

Using the Import/Export Function

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Using-Import-Export-Function.pdf>

Video: <https://youtu.be/Y0Vo91DJV2w>

Each data entry “tab” in BARS allows for the import and export of detail to Microsoft Excel to expedite data entry and/or analysis. Excel is among the fastest ways to manage the detail in BARS, which is arranged into “grids” that must be adjusted manually to implement any changes. There are many rules to using the import/export function, and the method differs in certain tabs.

Position Reconciliation for FY 2023

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Position-Reconciliation-Guide.pdf>

Video: https://youtu.be/m0g_5vaXjx8

Prior to the availability of the Target and Agency Request, agencies can begin by ensuring that Workday is current with staffing and position information. This process includes the ability to fix differences between Workday and BARS and update BARS for anticipated detail for FY 2023.

Contractual Positions

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Contractual-SD.pdf>

Video: <https://youtu.be/9Dm053BZgkA>

Agencies should have a conceptualization of the FY 2021 Actuals, FY 2022 Working Appropriation, and FY 2023 Budget Request for contractual positions prior to engaging in BARS. Contractual positions utilize the Contractuals Supporting Detail (SD) tab. Contractual positions must always maintain a minimum of a \$20,000:1.00 FTE ratio, with lower salaries equating to a partial FTE.

Contracts/Grants

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-ContractsGrants-SD-tab.pdf>

Video: TBD

Agencies are also required to enter all Object 08 Contracts and Object 12 Grants into the BARS budget system in a separate SD tab. This SD tab information is specific to the Object 08 and Object 12 expenditures at the subprogram level in the agency budget. **Note: All interagency agreements of \$50,000 or more must be reported in the Contract/Grant SD tab. 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.**

Contracts/Grants Maintenance Screen

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Maintain-Contracts-Grants-Module.pdf>

Video: <https://youtu.be/MA8-hqAZmvs>

Agencies must provide detail for all contracts and grants over \$50,000, including description data and the term of the contract and/or grant. The Contracts/Grants Maintenance Screen holds this data and allows agencies to maintain its own library of contracts and grants for use in the Contracts/Grants SD tab.

Real Estate

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Real-Estate-SD-Tab.pdf>

Video: TBD

Agencies must enter all Comptroller Subobject 1301 Non-DGS leases into the Real Estate SD tab. This SD tab includes detail that has been required in the agency budget submission before BARS existed. This SD tab information is specific to the Subobject 1301 expenditure at the subprogram level in the agency budget. Make the requisite adjustments in FY 2021 to reconcile to the Actuals, and make changes where necessary in FY 2023.

Real Estate Maintenance Screen

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Maintain-Real-Estate-Leases-Module.pdf>

Video: TBD

Similar 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. The Real Estate Maintenance Screen holds this data and allows agencies to maintain its own library of non-DGS leases for use in the Real Estate SD tab.

Turnover Tab

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Turnover-Tab.pdf>

Video: <https://youtu.be/0rDN3BF3rWw>

This is a unique “SD” tab that allows an agency to set its budgeted turnover rate at the subprogram, program, unit, or agency-wide level. This tab allows agencies to set varying budgeted turnover rates in concert with the detail located in the SD tab and overwrite the turnover rates budgeted within the “Expenditures” tab.

Revenue Tab and Realigning Revenues

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Revenue-Tab-Realigning-Funds-Revenues.pdf>

Video: https://youtu.be/C_kRFyGvMps

In BARS, all expenditures must match revenues by fund type at the program level. Prior to the implementation of BARS, this was performed manually and revenues were “plugged” in certain fund sources, sometimes with little consideration of the resulting effect published in the Budget Book. BARS and DBM now demand accountability in the form of fund source detail for all funds entered into the Expenditures tab in BARS, such that all adjustment actions with a dollar figure difference by fund type require a fund source to be identified explicitly.

BARS Ad-Hoc Guide and Data Dictionary

Excel and Pivot Tables Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Using-Excel-and-Pivot-Tables.pdf>

Video: <https://youtu.be/w1nIRraJCSQ>

BARS allows the ability to download pivot table data sets of budget information that has been stored in the system. These enhanced pivot tables are specific to the user's permissions and are informed by the available data detailed in the "BARS Data Dictionary." Due to the numerous fields, agency users that are unaccustomed to pivot tables or BARS are encouraged to use the BARS Data Dictionary as a guide for this incredibly powerful tool. This tool may be located by clicking "BARS Analysis" and is colloquially called "Ad-hoc reporting" by BARS users.

Submitting the Budget Request

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Submitting-the-Budget-Request.pdf>

Video: TBD

Once all of the adjustment detail has been entered into BARS pertaining to the Budget Request, an agency then "bundles" these adjustments and aggregates them into the Budget Request Submission (BRS) module that is submitted to DBM. This compiled submission runs additional validation checks prior to submission to confirm that the budget submission as a whole is valid and sufficient, including checks to determine if the General Fund target or other target "locks" have been exceeded. This budget submission method represents the final step in the agency budget submission before it is received by DBM analysts.

Creating an Amendment – Budget Amendments

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Creating-Budget-Amendment.pdf>

Video: TBD

DBM now requests that agencies submit budget amendments utilizing BARS—with the exception of year-end closing amendments. DBM continues to work to maintain the Working Appropriation and keep it as updated as possible to limit massive changes when agencies are required to finalize their Actuals for the Budget Request Submission. DBM will require all agencies to provide line item detail to accompany the budget amendment submission, even if that budget amendment was not submitted in BARS. For those agencies who do not have access to BARS and need to process an amendment, DBM requires the submission of a traditional amendment format as well as accompanying line item detail so that DBM can enter the amendment into BARS on behalf of the agency.

Various Reports

Subobject Analysis Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Using-Reports-Subobject-Analysis-Report.pdf>

3-Year Agency Report Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Using-Reports-3Year-Report.pdf>

Position Detail Report Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Using-Reports-Position-Detail-Report.pdf>

Video: TBD

In addition to Ad-hoc reporting in Excel, BARS provides a variety of easy-to-use reports that are pre-formatted to appear similar to reports from past budget cycles. These reports can provide a shortcut to much of the information located within the grids, and can even show information before it has

been “Released” and finalized in the grids. DBM recommends a combination of pre-formatted reports and Ad-hoc reports to provide a full sense of the budget prior to the budget submission.

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
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	Agency Request	N



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Section C:

MANAGING FOR RESULTS

In This Section

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

JULY 2021

C.1 MANAGING FOR RESULTS SUBMISSION REQUIREMENTS

Important Notes for FY 2023:

- The Managing for Results (MFR) template for FY 2023 will be distributed by July 16, 2021. This template will have prior year data (FY 2017 to FY 2021) locked for editing, to protect the integrity of what was published as “actual” data in prior years. If you have a substantial number of metrics that require “actual” data to be revised, please contact your OBA analyst to determine the most efficient way to get that information into the locked template. The data entry columns for performance discussion, endnotes and data definitions should NOT be locked – please contact your OBA analyst if they are so DBM can unlock them for editing.
- All agencies will submit the MFR on one combined due date of September 3, 2021. This is NOT the same as the due date for your budget request, which is different for each agency.
- DBM asked agencies to submit MFR template changes by June 4, 2021. This allows DBM to update the Excel-based templates and distribute them by July.
- Data submitted by agencies in the template fall into two categories: “MFR” (or “M”) and “DBM/DLS only” (or “D.”) DBM will only publish the “MFR” data in the agency’s official MFR plan.
- Data Definitions and Controls Procedures columns in the MFR Excel template must be completed for all “MFR” published measures. While not required, DBM highly recommends completing this data for the “DBM/DLS” metrics as well.
- The Performance Discussion column only needs to be completed for those metrics that have a notable trend worth explaining.

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

- MFR Excel template (mandatory): DBM will e-mail each agency an MFR template to complete no later than July 16, 2021. Each agency must use this revised electronic file to create the FY 2023 MFR submission – **do not use a prior year MFR template or you will be required to resubmit.** Agencies should review the template to check for any errors (including verifying past year actual data), but should not change the format or insert new measures or objectives. DBM will ask agencies to resubmit if the files contain alterations.
 - Performance discussions (mandatory): See [Section C.3](#) for guidance.
 - Data definitions and control procedures (mandatory): See [Section C.3](#) for guidance.
- Signed data certification statement (mandatory): Submit as a PDF file.

Submitting MFR Files: Agencies should e-mail MFR documents to oba.mfr@maryland.gov and their DBM budget analyst by **September 3, 2021**. The subject line of the e-mail must list the applicable budget code for the agency and the acronym for each file attached, for example “H00 ET, C.” This example indicates that the Excel template (with the performance discussion and data definitions and control procedures) and the data certification are attached. **Hard copies are not needed.** The file name for each document must include the budget code, the acronym that identifies the subject of the file, and the fiscal year. When agencies submit revised files after the initial file submission, they should include the date of revision in the file name, for example “H00 ET 23 revised 11-20-21.”

The acronyms and examples of file names are shown below:

Acronym:

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

Examples of file names:

H00 ET 23
H00 C 23

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

- “MFR Do Not Edit” and “All Data” Tabs: The Excel template has three tabs. The “All Data” tab is the only tab the agency needs to update. Data entered in the “All Data” tab will automatically populate the “MFR Do Not Edit” tab. The “DC Section Key” tab provides descriptions of what information to include in the Data Definitions and Control Procedures section of the “All Data” tab.
- Few changes to the MFR may occur in the fall: Discussions about changes to the MFR should occur during the spring, as DBM has encouraged in the past. Agencies desiring to change goals, objectives, and measures after June 4 will be considered on a case-by-case basis.
- Explanatory endnotes in the Excel template are only required in the following circumstances:
 - Actual data is not yet available or was revised from a prior year actual.
 - “Actual” data is an estimate rather than final.
 - Actual data was not collected for a specific year or is collected in alternate years.
 - Definition or calculation method for a measure changed.
 - Reporting period for data changed (for example, from state to federal fiscal year).
 - Technical or unusual term is used (for example, “walk-off”).

Endnotes should be concise - lengthy performance explanations should be included in the performance discussion column instead.
- Revisions after submission: Agencies expecting changes to data or that have measures for which data are not available by the MFR due date, must include an explanation in the transmittal e-mail when submitting the initial files including: (a) which data will change and (b) when the final data will be available. When agencies submit the final files, the subject of the transmittal e-mail should include the language “**Final files** including all data” and the e-mail message should state what has been revised, with files that have changes highlighted.
- Proofreading: Agencies must proofread the Excel template before submitting to DBM to ensure:
 - All requested data is accurate and complete, and
 - Endnote text is concise, grammatically correct, and free of spelling errors.

C.2 SUMMARY OF MFR SUBMISSION REQUIREMENTS FOR FY 2023

MFR COMPONENT		GUIDANCE
Excel Template (ET)	Mandatory	Goals, objectives, and performance measures must remain the same in the DBM template. Requested changes will be considered on a case-by-case basis by the DBM budget analyst.
Mission	Mandatory	http://www.dbm.maryland.gov/Documents/MFR_documents/MFRGuidebook.pdf (Page 28)
Vision	Optional	http://www.dbm.maryland.gov/Documents/MFR_documents/MFRGuidebook.pdf (Page 41)
Key Goals	Mandatory	Agencies only need to submit agency-level goals, and program-level objectives and measures to support those goals.
Key Objectives	Mandatory	Objectives should be “SMART” – Specific, Measureable, Attainable, Results-Oriented and Time-bound. The Excel template will “roll-up” objectives under each goal. Include an explanatory endnote in the Excel template if a performance target in an objective has changed. Work with DBM to update the objective if the timeframe for an objective has passed (i.e. references to FY 2020 or prior). References to FY 2021 are OK to publish in the FY 2023 MFR, as it demonstrates whether the agency met its stated objective in the actual year.
Key Performance Measures	Mandatory	The performance measures included in the “MFR” data group have been determined with agency input as requested. Any later changes will be considered on a case-by-case basis by the DBM budget analyst. Agencies should update actual data for FY 2021, include estimates for FY 2022 and FY 2023, and double-check to ensure that data from past years is accurate. Include explanatory endnotes in the Excel template if actual data for a measure changed, estimated data is reported rather than actual data, or if a substantial change took place.
Performance Discussion (PD)	Mandatory	The agency may discuss overall performance or focus on specific programs or initiatives. Describe what performance data reveal about agency performance. Agencies must provide performance discussion on a per measure basis in the Excel template, but only for those measures that have a notable trend to explain. Further guidance is provided in Section C.3 .
Data Definitions and Control Procedures (DC)	Mandatory	Data definitions and control procedures are the first step toward ensuring data integrity. Agencies must provide data definitions and control procedures for all “M” measures within the Excel Template. As a best practice, DBM recommends also recording this information for “D” measures. Further guidance is provided in Section C.3 .
Certification of the Integrity of the MFR Data (C)	Mandatory	Each agency must submit an electronic, PDF certification <u>signed</u> by the agency head or designee that certifies the integrity of the MFR data. The certification letter should include the agency name and budget code. DBM requires only <u>one</u> signed certification to certify the integrity of all of the agency’s data.

C.3 MFR COMPONENT GUIDANCE

Performance Discussion (PD)

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

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

A typical performance discussion includes:

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

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

Data Certification (C)

The Data Certification submission should be a letter written on the agency’s letterhead, signed by the agency head or designee, certifying that the entire content of the MFR submission is accurate. For example, the letter can state, “I have fully reviewed the Managing for Results submission for FY 2023 and hereby certify, to the best of my ability, the information to be reliable and accurate.”

Data Definitions and Control Procedures (DC)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FY 2023 Operating Budget Submission Requirements

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

STATE OF MARYLAND STANDARD SALARY SCHEDULE Annual Rates Effective July 1, 2021																					
GRADE PROFILE	BASE	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	MID POINT STEP	STEP	STEP	STEP	STEP	STEP	THIRD QUARTILE	STEP	STEP	STEP	STEP	STEP
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
STD 0005									\$31,286	\$31,351	\$31,904	\$32,469	\$33,041	\$33,629	\$34,228	\$34,837	\$35,459	\$36,094	\$36,739	\$37,397	\$38,069
STD 0006						\$31,286	\$31,580	\$32,136	\$32,707	\$33,284	\$33,876	\$34,480	\$35,097	\$35,720	\$36,360	\$37,016	\$37,681	\$38,361	\$39,049	\$39,753	\$40,471
STD 0007				\$31,286	\$31,823	\$32,948	\$33,531	\$34,127	\$34,735	\$35,357	\$35,989	\$36,635	\$37,291	\$37,962	\$38,650	\$39,347	\$40,059	\$40,787	\$41,528	\$42,283	\$43,049
STD 0008		\$31,286	\$31,521	\$32,631	\$33,789	\$34,993	\$35,615	\$36,252	\$36,905	\$37,569	\$38,246	\$38,935	\$39,640	\$40,357	\$41,090	\$41,840	\$42,601	\$43,380	\$44,171	\$44,975	\$45,798
STD 0009	\$31,286	\$32,322	\$33,467	\$34,656	\$35,893	\$37,182	\$37,851	\$38,534	\$39,228	\$39,940	\$40,662	\$41,403	\$42,156	\$42,923	\$43,709	\$44,509	\$45,322	\$46,153	\$47,003	\$47,868	\$48,747
STD 0010	\$33,148	\$34,325	\$35,549	\$36,821	\$38,147	\$39,523	\$40,239	\$40,970	\$41,712	\$42,474	\$43,251	\$44,041	\$44,848	\$45,671	\$46,507	\$47,364	\$48,236	\$49,125	\$50,031	\$50,957	\$51,899
STD 0011	\$35,207	\$36,467	\$37,776	\$39,139	\$40,554	\$42,029	\$42,795	\$43,576	\$44,374	\$45,188	\$46,015	\$46,861	\$47,724	\$48,603	\$49,503	\$50,419	\$51,353	\$52,307	\$53,280	\$54,270	\$55,279
STD 0012	\$37,410	\$38,757	\$40,160	\$41,618	\$43,136	\$44,711	\$45,530	\$46,366	\$47,220	\$48,086	\$48,976	\$49,882	\$50,805	\$51,745	\$52,708	\$53,688	\$54,686	\$55,705	\$56,763	\$57,844	\$58,943
STD 0013	\$39,768	\$41,212	\$42,712	\$44,271	\$45,890	\$47,578	\$48,456	\$49,350	\$50,265	\$51,195	\$52,144	\$53,112	\$54,100	\$55,106	\$56,143	\$57,213	\$58,303	\$59,413	\$60,548	\$61,704	\$62,882
STD 0014	\$42,294	\$43,836	\$45,443	\$47,109	\$48,843	\$50,648	\$51,588	\$52,546	\$53,523	\$54,521	\$55,534	\$56,587	\$57,666	\$58,769	\$59,890	\$61,034	\$62,201	\$63,392	\$64,605	\$65,844	\$67,106
STD 0015	\$44,989	\$46,644	\$48,361	\$50,145	\$52,004	\$53,935	\$54,941	\$55,970	\$57,037	\$58,122	\$59,231	\$60,362	\$61,515	\$62,692	\$63,892	\$65,116	\$66,366	\$67,638	\$68,934	\$70,257	\$71,606
STD 0016	\$47,881	\$49,647	\$51,488	\$53,397	\$55,384	\$57,485	\$58,583	\$59,701	\$60,841	\$62,001	\$63,191	\$64,399	\$65,636	\$66,895	\$68,177	\$69,487	\$70,826	\$72,188	\$73,576	\$74,990	\$76,432
STD 0017	\$50,971	\$52,861	\$54,830	\$56,896	\$59,064	\$61,323	\$62,495	\$63,687	\$64,909	\$66,155	\$67,425	\$68,717	\$70,039	\$71,385	\$72,760	\$74,159	\$75,592	\$77,047	\$78,536	\$80,053	\$81,596
STD 0018	\$54,279	\$56,317	\$58,462	\$60,694	\$63,014	\$65,426	\$66,683	\$67,958	\$69,268	\$70,600	\$71,958	\$73,343	\$74,755	\$76,198	\$77,665	\$79,166	\$80,695	\$82,254	\$83,843	\$85,464	\$87,106
STD 0019	\$57,862	\$60,071	\$62,368	\$64,752	\$67,234	\$69,817	\$71,158	\$72,531	\$73,929	\$75,354	\$76,805	\$78,290	\$79,801	\$81,342	\$82,914	\$84,519	\$86,157	\$87,800	\$89,466	\$91,167	\$92,897
STD 0020	\$61,725	\$64,088	\$66,541	\$69,097	\$71,754	\$74,518	\$75,955	\$77,418	\$78,913	\$80,437	\$81,993	\$83,577	\$85,196	\$86,842	\$88,492	\$90,178	\$91,892	\$93,643	\$95,429	\$97,245	\$99,103
STD 0021	\$65,857	\$68,385	\$71,016	\$73,745	\$76,590	\$79,544	\$81,083	\$82,651	\$84,251	\$85,882	\$87,526	\$89,190	\$90,888	\$92,619	\$94,385	\$96,184	\$98,021	\$99,895	\$101,805	\$103,752	\$105,735
STD 0022	\$70,280	\$72,984	\$75,795	\$78,722	\$81,763	\$84,928	\$86,570	\$88,216	\$89,893	\$91,605	\$93,350	\$95,132	\$96,944	\$98,800	\$100,689	\$102,616	\$104,582	\$106,587	\$108,635	\$110,719	\$112,848
STD 0023	\$75,012	\$77,907	\$80,916	\$84,044	\$87,286	\$90,604	\$92,329	\$94,087	\$95,882	\$97,713	\$99,582	\$101,487	\$103,428	\$105,415	\$107,434	\$109,494	\$111,600	\$113,745	\$115,935	\$118,170	\$120,447
STD 0024	\$80,074	\$83,171	\$86,392	\$89,678	\$93,091	\$96,642	\$98,487	\$100,374	\$102,291	\$104,251	\$106,250	\$108,286	\$110,369	\$112,489	\$114,652	\$116,857	\$119,109	\$121,408	\$123,748	\$126,137	\$128,568
STD 0025	\$85,493	\$88,762	\$92,138	\$95,651	\$99,304	\$103,103	\$105,077	\$107,096	\$109,149	\$111,246	\$113,383	\$115,563	\$117,790	\$120,060	\$122,372	\$124,734	\$127,141	\$129,597	\$132,102	\$134,656	\$137,260
STD 0026	\$91,195	\$94,672	\$98,285	\$102,043	\$105,954	\$110,018	\$112,131	\$114,287	\$116,486	\$118,731	\$121,017	\$123,351	\$125,731	\$128,161	\$130,637	\$133,160	\$135,740	\$138,372	\$141,052	\$143,787	\$146,573

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

STATE OF MARYLAND Salary Schedule for Bargaining Unit Employees in Units A, B, C, D, F and H Employees Annual Rates Effective July 1, 2021																					
GRADE PROFILE	BASE	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	MID POINT STEP	STEP	STEP	STEP	STEP	STEP	THIRD QUARTILE	STEP	STEP	STEP	STEP	STEP
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ASTD 0005										\$31,286	\$31,588	\$32,147	\$32,714	\$33,295	\$33,888	\$34,491	\$35,107	\$35,736	\$36,375	\$37,026	\$37,692
ASTD 0006							\$31,286	\$31,817	\$32,382	\$32,954	\$33,540	\$34,138	\$34,749	\$35,366	\$36,000	\$36,649	\$37,308	\$37,980	\$38,662	\$39,359	\$40,070
ASTD 0007				\$31,286	\$31,508	\$32,621	\$33,198	\$33,788	\$34,390	\$35,006	\$35,632	\$36,272	\$36,921	\$37,585	\$38,267	\$38,957	\$39,662	\$40,383	\$41,116	\$41,863	\$42,622
ASTD 0008			\$31,286	\$32,308	\$33,454	\$34,646	\$35,262	\$35,893	\$36,539	\$37,197	\$37,867	\$38,549	\$39,247	\$39,957	\$40,683	\$41,425	\$42,179	\$42,950	\$43,733	\$44,530	\$45,345
ASTD 0009	\$31,286	\$32,002	\$33,135	\$34,312	\$35,537	\$36,813	\$37,475	\$38,152	\$38,839	\$39,544	\$40,259	\$40,993	\$41,738	\$42,498	\$43,275	\$44,068	\$44,873	\$45,696	\$46,537	\$47,394	\$48,264
ASTD 0010	\$32,820	\$33,984	\$35,196	\$36,456	\$37,769	\$39,132	\$39,841	\$40,564	\$41,299	\$42,053	\$42,822	\$43,604	\$44,403	\$45,218	\$46,046	\$46,895	\$47,758	\$48,638	\$49,536	\$50,452	\$51,385
ASTD 0011	\$34,858	\$36,105	\$37,402	\$38,751	\$40,152	\$41,612	\$42,370	\$43,144	\$43,934	\$44,740	\$45,559	\$46,397	\$47,251	\$48,122	\$49,013	\$49,919	\$50,844	\$51,789	\$52,752	\$53,732	\$54,732
ASTD 0012	\$37,039	\$38,373	\$39,762	\$41,205	\$42,709	\$44,268	\$45,079	\$45,906	\$46,752	\$47,610	\$48,490	\$49,387	\$50,301	\$51,232	\$52,186	\$53,156	\$54,144	\$55,153	\$56,201	\$57,270	\$58,359
ASTD 0013	\$39,374	\$40,803	\$42,289	\$43,832	\$45,435	\$47,107	\$47,975	\$48,861	\$49,767	\$50,688	\$51,627	\$52,586	\$53,564	\$54,560	\$55,587	\$56,646	\$57,725	\$58,825	\$59,948	\$61,093	\$62,259
ASTD 0014	\$41,875	\$43,401	\$44,992	\$46,642	\$48,359	\$50,146	\$51,077	\$52,025	\$52,993	\$53,980	\$54,984	\$56,026	\$57,095	\$58,186	\$59,296	\$60,429	\$61,585	\$62,764	\$63,965	\$65,191	\$66,441
ASTD 0015	\$44,543	\$46,182	\$47,881	\$49,648	\$51,489	\$53,401	\$54,396	\$55,415	\$56,472	\$57,546	\$58,644	\$59,764	\$60,905	\$62,071	\$63,259	\$64,471	\$65,708	\$66,968	\$68,251	\$69,561	\$70,896
ASTD 0016	\$47,407	\$49,155	\$50,978	\$52,868	\$54,836	\$56,915	\$58,003	\$59,109	\$60,239	\$61,387	\$62,564	\$63,761	\$64,986	\$66,232	\$67,502	\$68,798	\$70,124	\$71,473	\$72,847	\$74,247	\$75,675
ASTD 0017	\$50,466	\$52,337	\$54,286	\$56,332	\$58,478	\$60,715	\$61,876	\$63,056	\$64,266	\$65,499	\$66,756	\$68,036	\$69,345	\$70,678	\$72,039	\$73,424	\$74,843	\$76,284	\$77,758	\$79,260	\$80,788
ASTD 0018	\$53,741	\$55,759	\$57,882	\$60,092	\$62,390	\$64,778	\$66,022	\$67,285	\$68,581	\$69,900	\$71,245	\$72,616	\$74,015	\$75,443	\$76,896	\$78,381	\$79,895	\$81,439	\$83,013	\$84,618	\$86,244
ASTD 0019	\$57,289	\$59,476	\$61,750	\$64,111	\$66,568	\$69,126	\$70,453	\$71,812	\$73,197	\$74,607	\$76,045	\$77,514	\$79,011	\$80,537	\$82,093	\$83,681	\$85,303	\$86,930	\$88,579	\$90,264	\$91,977
ASTD 0020	\$61,113	\$63,453	\$65,882	\$68,413	\$71,043	\$73,779	\$75,202	\$76,651	\$78,131	\$79,640	\$81,181	\$82,749	\$84,352	\$85,982	\$87,615	\$89,284	\$90,982	\$92,715	\$94,483	\$96,282	\$98,121
ASTD 0021	\$65,204	\$67,708	\$70,312	\$73,015	\$75,831	\$78,756	\$80,280	\$81,832	\$83,417	\$85,032	\$86,659	\$88,307	\$89,987	\$91,701	\$93,450	\$95,232	\$97,050	\$98,906	\$100,796	\$102,724	\$104,687
ASTD 0022	\$69,583	\$72,260	\$75,044	\$77,942	\$80,953	\$84,086	\$85,712	\$87,342	\$89,003	\$90,697	\$92,425	\$94,189	\$95,984	\$97,821	\$99,691	\$101,599	\$103,546	\$105,532	\$107,558	\$109,623	\$111,730
ASTD 0023	\$74,269	\$77,135	\$80,114	\$83,212	\$86,421	\$89,706	\$91,414	\$93,155	\$94,932	\$96,745	\$98,596	\$100,482	\$102,404	\$104,371	\$106,370	\$108,410	\$110,494	\$112,618	\$114,786	\$116,999	\$119,254
ASTD 0024	\$79,280	\$82,347	\$85,537	\$88,789	\$92,169	\$95,685	\$97,511	\$99,379	\$101,278	\$103,218	\$105,197	\$107,213	\$109,275	\$111,375	\$113,516	\$115,699	\$117,929	\$120,205	\$122,522	\$124,887	\$127,295
ASTD 0025	\$84,646	\$87,883	\$91,225	\$94,703	\$98,320	\$102,082	\$104,036	\$106,036	\$108,067	\$110,144	\$112,260	\$114,419	\$116,623	\$118,870	\$121,160	\$123,499	\$125,882	\$128,313	\$130,793	\$133,322	\$135,900
ASTD 0026	\$90,291	\$93,734	\$97,311	\$101,033	\$104,904	\$108,928	\$111,020	\$113,155	\$115,332	\$117,554	\$119,819	\$122,129	\$124,485	\$126,892	\$129,343	\$131,842	\$134,396	\$137,001	\$139,655	\$142,363	\$145,122

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

STATE OF MARYLAND					
Executive Pay Plan - Salary Schedule					
Annual Rates Effective July 1, 2021					
Grade Profile	Scale		Minimum	Midpoint	Maximum
EPP 0001	ES4	9904	\$86,971	\$101,463	\$115,960
EPP 0002	ES5	9905	\$93,443	\$109,052	\$124,658
EPP 0003	ES6	9906	\$100,436	\$117,244	\$134,051
EPP 0004	ES7	9907	\$107,989	\$126,097	\$144,203
EPP 0005	ES8	9908	\$116,144	\$135,656	\$155,164
EPP 0006	ES9	9909	\$124,955	\$145,982	\$167,006
EPP 0007	ES10	9910	\$134,467	\$157,128	\$179,785
EPP 0008	ES11	9911	\$144,748	\$169,171	\$193,595
EPP 0009	EX91	9991	\$166,456	\$222,931	\$279,407

STATE OF MARYLAND
PHYSICIAN SALARY SCHEDULE
Annual Rates Effective July 1, 2021

Grade Profile	SCALE	BASE	STEP	STEP	STEP	STEP	STEP	STEP	MID POINT STEP	STEP	STEP	THIRD QUAR TILE STEP	STEP	STEP	STEP
			1	2	3	4	5	6	7	8	9	10	11	12	13
PHY 0001	0031	\$91,751	\$95,381	\$99,013	\$102,941	\$106,869	\$111,116	\$115,364	\$119,960	\$124,552	\$129,521	\$134,490	\$139,862	\$145,235	\$150,819
PHY 0002	0032	\$98,880	\$102,802	\$106,724	\$110,966	\$115,208	\$119,795	\$124,383	\$129,346	\$134,306	\$139,672	\$145,036	\$150,842	\$156,645	\$162,677
PHY 0003	0033	\$106,580	\$110,817	\$115,051	\$119,633	\$124,214	\$129,168	\$134,121	\$139,481	\$144,840	\$150,635	\$156,429	\$162,696	\$168,967	\$175,478
PHY 0004	0034	\$114,896	\$119,471	\$124,044	\$128,994	\$133,940	\$139,294	\$144,645	\$150,428	\$156,216	\$162,476	\$168,735	\$175,503	\$182,272	\$189,306
PHY 0005	0035	\$123,874	\$128,818	\$133,759	\$139,102	\$144,446	\$150,225	\$156,004	\$162,253	\$168,503	\$175,264	\$182,023	\$189,332	\$196,640	\$204,237
PHY 0006	0036	\$133,576	\$138,914	\$144,250	\$150,020	\$155,790	\$162,032	\$168,273	\$175,023	\$181,774	\$189,075	\$196,373	\$204,269	\$212,163	\$220,366
PHY 0007	0037	\$144,051	\$149,815	\$155,581	\$161,811	\$168,043	\$174,784	\$181,526	\$188,815	\$196,102	\$203,990	\$211,874	\$220,400	\$228,925	\$237,781
PHY 0008	0038	\$155,366	\$161,590	\$167,813	\$174,547	\$181,278	\$188,556	\$195,835	\$203,710	\$211,582	\$220,096	\$228,613	\$237,821	\$247,028	\$256,598
PHY 0009	0039	\$159,642	\$166,040	\$172,439	\$179,358	\$186,280	\$193,763	\$201,243	\$209,340	\$217,432	\$226,185	\$234,940	\$244,406	\$253,871	\$263,705
PHY 0010	0040	\$167,583	\$174,307	\$181,031	\$188,299	\$195,568	\$203,430	\$211,291	\$219,797	\$228,301	\$237,494	\$246,689	\$256,637	\$266,581	\$276,915

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

Institutional Educator Pay Plan																		
Annual Rates Effective July 1, 2021																		
	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
TEAC 0001	\$51,900	\$53,535	\$55,177	\$56,814														
TEAC 0002	\$57,540	\$59,739	\$61,964	\$64,192	\$66,191	\$68,184	\$70,183	\$72,181	\$74,179	\$75,023								
TEAC 0003	\$62,918	\$65,129	\$67,334	\$69,543	\$71,753	\$73,963	\$76,169	\$78,379	\$80,589	\$82,799	\$85,006	\$87,215	\$89,426	\$91,476	\$93,648	\$95,812	\$97,981	\$100,531
TEAC 0004	\$66,219	\$68,112	\$70,007	\$71,899	\$73,791	\$76,281	\$78,764	\$81,251	\$83,734	\$86,221	\$89,216	\$92,051	\$94,603	\$97,158	\$99,711	\$102,261	\$104,814	\$107,366
TEAC 0005	\$69,338	\$71,263	\$73,192	\$75,116	\$77,044	\$79,534	\$82,020	\$84,507	\$86,998	\$89,487	\$92,680	\$95,512	\$97,795	\$100,394	\$102,992	\$105,588	\$108,185	\$110,781

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

STATE OF MARYLAND CORRECTIONAL SALARY SCHEDULE Annual Rates Effective July 1, 2021																				
GRADE PROFILE	Former Grade	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	MID POINT STEP	STEP	STEP	STEP	STEP	THIRD QUAR STEP	STEP	STEP	STEP	STEP	STEP
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
CORR 0001	0010	\$36,970	\$38,294	\$39,674	\$41,104	\$41,850	\$42,609	\$43,382	\$44,174	\$44,981	\$45,803	\$46,642	\$47,499	\$48,368	\$49,259	\$50,165	\$51,090	\$52,034	\$52,996	\$53,976
CORR 0002	0011	\$39,288	\$40,706	\$42,176	\$43,711	\$44,507	\$45,319	\$46,148	\$46,996	\$47,856	\$48,737	\$49,633	\$50,549	\$51,484	\$52,436	\$53,408	\$54,400	\$55,411	\$56,441	\$57,492
CORR 0003	0012	\$41,767	\$43,283	\$44,862	\$46,500	\$47,352	\$48,221	\$49,109	\$50,011	\$50,935	\$51,877	\$52,836	\$53,816	\$54,817	\$55,835	\$56,875	\$57,933	\$59,035	\$60,157	\$61,301
CORR 0004	0013	\$44,421	\$46,041	\$47,726	\$49,483	\$50,395	\$51,325	\$52,277	\$53,243	\$54,230	\$55,238	\$56,265	\$57,311	\$58,389	\$59,502	\$60,635	\$61,790	\$62,970	\$64,173	\$65,398
CORR 0005	0014	\$47,260	\$48,994	\$50,798	\$52,674	\$53,651	\$54,648	\$55,665	\$56,701	\$57,756	\$58,851	\$59,973	\$61,120	\$62,286	\$63,476	\$64,690	\$65,928	\$67,190	\$68,477	\$69,791
CORR 0006	0015	\$50,296	\$52,151	\$54,085	\$56,093	\$57,139	\$58,210	\$59,319	\$60,447	\$61,600	\$62,777	\$63,975	\$65,200	\$66,447	\$67,721	\$69,020	\$70,344	\$71,691	\$73,068	\$74,470
CORR 0007	0016	\$53,548	\$55,534	\$57,601	\$59,785	\$60,927	\$62,089	\$63,276	\$64,482	\$65,718	\$66,976	\$68,262	\$69,572	\$70,906	\$72,266	\$73,659	\$75,076	\$76,519	\$77,991	\$79,490
CORR 0008	0017	\$57,023	\$59,173	\$61,427	\$63,776	\$64,995	\$66,234	\$67,506	\$68,801	\$70,121	\$71,466	\$72,842	\$74,241	\$75,671	\$77,126	\$78,616	\$80,130	\$81,678	\$83,256	\$84,860
CORR 0009	0018	\$60,801	\$63,121	\$65,535	\$68,044	\$69,351	\$70,677	\$72,039	\$73,424	\$74,837	\$76,277	\$77,746	\$79,246	\$80,773	\$82,333	\$83,923	\$85,545	\$87,198	\$88,883	\$90,592
CORR 0010	0019	\$64,863	\$67,343	\$69,924	\$72,610	\$74,005	\$75,433	\$76,887	\$78,368	\$79,879	\$81,422	\$82,994	\$84,597	\$86,232	\$87,900	\$89,603	\$91,312	\$93,045	\$94,815	\$96,613
CORR 0011	0020	\$69,203	\$71,862	\$74,625	\$77,499	\$78,993	\$80,515	\$82,070	\$83,656	\$85,274	\$86,921	\$88,605	\$90,316	\$92,032	\$93,785	\$95,568	\$97,389	\$99,246	\$101,136	\$103,067

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

STATE OF MARYLAND Correctional Salary Schedule - Unit H - ACO Annual Rates Effective July 1, 2021																				
GRADE PROFILE	Former Grade	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	MID POINT STEP	STEP	STEP	STEP	STEP	THIRD QUAR STEP	STEP	STEP	STEP	STEP	STEP
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
CO 0001	0010	\$36,604	\$37,915	\$39,281	\$40,697	\$41,435	\$42,187	\$42,952	\$43,736	\$44,536	\$45,349	\$46,180	\$47,028	\$47,888	\$48,771	\$49,668	\$50,584	\$51,518	\$52,470	\$53,441
CO 0002	0011	\$38,898	\$40,302	\$41,758	\$43,277	\$44,066	\$44,870	\$45,691	\$46,530	\$47,382	\$48,254	\$49,141	\$50,048	\$50,974	\$51,916	\$52,878	\$53,861	\$54,862	\$55,882	\$56,922
CO 0003	0012	\$41,353	\$42,854	\$44,417	\$46,039	\$46,883	\$47,743	\$48,623	\$49,515	\$50,430	\$51,363	\$52,313	\$53,282	\$54,274	\$55,282	\$56,311	\$57,359	\$58,450	\$59,561	\$60,694
CO 0004	0013	\$43,981	\$45,585	\$47,253	\$48,992	\$49,895	\$50,816	\$51,758	\$52,716	\$53,692	\$54,690	\$55,707	\$56,743	\$57,811	\$58,913	\$60,035	\$61,178	\$62,346	\$63,537	\$64,750
CO 0005	0014	\$46,792	\$48,509	\$50,294	\$52,152	\$53,120	\$54,106	\$55,113	\$56,139	\$57,184	\$58,268	\$59,379	\$60,514	\$61,669	\$62,847	\$64,049	\$65,275	\$66,524	\$67,799	\$69,099
CO 0006	0015	\$49,797	\$51,634	\$53,549	\$55,537	\$56,573	\$57,633	\$58,731	\$59,848	\$60,990	\$62,155	\$63,341	\$64,554	\$65,789	\$67,050	\$68,336	\$69,647	\$70,981	\$72,344	\$73,732
CO 0007	0016	\$53,018	\$54,984	\$57,030	\$59,192	\$60,323	\$61,474	\$62,649	\$63,843	\$65,067	\$66,312	\$67,586	\$68,882	\$70,203	\$71,550	\$72,929	\$74,332	\$75,761	\$77,218	\$78,703
CO 0008	0017	\$56,457	\$58,586	\$60,818	\$63,144	\$64,351	\$65,578	\$66,837	\$68,119	\$69,427	\$70,758	\$72,120	\$73,506	\$74,922	\$76,362	\$77,837	\$79,336	\$80,869	\$82,431	\$84,020
CO 0009	0018	\$60,198	\$62,496	\$64,886	\$67,369	\$68,664	\$69,977	\$71,325	\$72,697	\$74,095	\$75,521	\$76,976	\$78,461	\$79,973	\$81,517	\$83,092	\$84,697	\$86,334	\$88,003	\$89,694
CO 0010	0019	\$64,221	\$66,676	\$69,231	\$71,891	\$73,271	\$74,685	\$76,125	\$77,592	\$79,087	\$80,615	\$82,172	\$83,759	\$85,378	\$87,029	\$88,716	\$90,407	\$92,123	\$93,875	\$95,656
CO 0011	0020	\$68,518	\$71,150	\$73,885	\$76,731	\$78,211	\$79,718	\$81,257	\$82,827	\$84,429	\$86,060	\$87,727	\$89,422	\$91,120	\$92,856	\$94,622	\$96,424	\$98,263	\$100,134	\$102,046

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

STATE OF MARYLAND
MSP CIVILIAN PILOT Unit H STANDARD SALARY SCHEDULE
Annual Rates Effective July 1, 2021

GRADE PROFILE	TITLE	BASE	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
			1	2	3	4	5	6	7	8	9	10	11	12	13	14
PILT 001A	Pilot I-A	\$68,659	\$70,032	\$71,433	\$72,863	\$74,321	\$75,807	\$77,324	\$78,871	\$80,448	\$82,057	\$83,700	\$85,373	\$87,082	\$88,824	\$90,602
PILT 001B	Pilot I-B	\$72,436	\$73,883	\$75,361	\$76,871	\$78,408	\$79,977	\$81,577	\$83,208	\$84,873	\$86,570	\$88,303	\$90,069	\$91,872	\$93,709	\$95,584
PILT 0002	Pilot II	\$76,897	\$78,435	\$80,004	\$81,606	\$83,238	\$84,903	\$86,602	\$88,335	\$90,101	\$91,905	\$93,742	\$95,617	\$97,530	\$99,482	\$101,472
PILT 0003	Pilot III	\$81,511	\$83,142	\$84,804	\$86,502	\$88,232	\$89,997	\$91,797	\$93,633	\$95,507	\$97,418	\$99,367	\$101,355	\$103,383	\$105,451	\$107,561
PILT 0004	Pilot IV	\$86,404	\$88,132	\$89,894	\$91,693	\$93,526	\$95,398	\$97,305	\$99,254	\$101,239	\$103,263	\$105,329	\$107,436	\$109,586	\$111,778	\$114,014
PILT 0005	Instructor Pilot	\$91,586	\$93,418	\$95,287	\$97,193	\$99,136	\$101,119	\$103,143	\$105,206	\$107,311	\$109,457	\$111,647	\$113,879	\$116,158	\$118,483	\$120,852
PILT 0006	Chief Pilot	\$97,081	\$99,022	\$101,004	\$103,024	\$105,085	\$107,187	\$109,331	\$111,519	\$113,750	\$116,025	\$118,346	\$120,712	\$123,128	\$125,591	\$128,102

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

	STATE OF MARYLAND STATE AND NATURAL RESOURCES POLICE SALARY SCHEDULE Annual Rates Effective July 1, 2021																				
Grade Profile	Maryland State Police	Natural Resources Police	BASE	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
SNRP 0001	Candidate 0050	Candidate 0080	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
SNRP 0002	Trooper 0051	Officer 0081	\$55,704	\$58,490	\$61,412	\$64,486	\$67,709	\$71,095	\$72,872	\$74,693	\$76,562	\$78,479	\$80,440	\$82,452	\$84,513	\$86,627	\$88,793	\$91,014	\$93,287	\$95,620	\$100,403
SNRP 0003	Trooper 1st Class 0052	Officer 1st Class 0082	\$59,605	\$62,582	\$65,714	\$68,999	\$72,449	\$76,072	\$77,973	\$79,924	\$81,922	\$83,971	\$86,072	\$88,225	\$90,430	\$92,689	\$95,009	\$97,383	\$99,819	\$102,314	\$107,430
SNRP 0004	Senior Trooper 0053	Senior Officer 0083	\$60,796	\$63,836	\$67,026	\$70,379	\$73,897	\$77,594	\$79,532	\$81,522	\$83,559	\$85,649	\$87,791	\$89,988	\$92,238	\$94,544	\$96,908	\$99,331	\$101,814	\$104,360	\$109,578
SNRP 0005	Master Trooper 0054	Master Officer 0084	\$62,012	\$65,112	\$68,367	\$71,785	\$75,376	\$79,147	\$81,124	\$83,153	\$85,231	\$87,363	\$89,547	\$91,786	\$94,079	\$96,433	\$98,844	\$101,315	\$103,849	\$106,446	\$111,767
SNRP 0006	Corporal 0055	Corporal 0085	\$63,871	\$67,065	\$70,420	\$73,940	\$77,635	\$81,520	\$83,556	\$85,646	\$87,788	\$89,983	\$92,235	\$94,541	\$96,904	\$99,327	\$101,811	\$104,357	\$106,966	\$109,641	\$115,123
SNRP 0007	Sergeant 0056	Sergeant 0086	\$68,342	\$71,759	\$75,347	\$79,114	\$83,072	\$87,224	\$89,407	\$91,640	\$93,932	\$96,282	\$98,687	\$101,157	\$103,686	\$106,279	\$108,936	\$111,661	\$114,454	\$117,314	\$123,182
SNRP 0008	1st Sergeant 0057		\$73,127	\$76,782	\$80,621	\$84,652	\$88,885	\$93,331	\$95,665	\$98,057	\$100,510	\$103,023	\$105,599	\$108,238	\$110,946	\$113,719	\$116,563	\$119,478	\$122,466	\$125,527	\$131,804
SNRP 0009		Lieutenant 0087	\$77,813	\$81,703	\$85,788	\$90,079	\$94,584	\$99,314	\$101,797	\$104,343	\$106,951	\$109,626	\$112,367	\$115,177	\$118,057	\$121,009	\$124,035	\$127,136	\$130,315	\$133,573	\$140,252
SNRP 0010	Lieutenant 0058	Captain 0088	\$81,898	\$85,995	\$90,295	\$94,811	\$99,552	\$104,529	\$107,143	\$109,822	\$112,570	\$115,384	\$118,271	\$121,227	\$124,258	\$127,364	\$130,550	\$133,814	\$137,160	\$140,589	\$147,620
SNRP 0011	Captain 0059	Major 0089	\$87,633	\$92,016	\$96,615	\$101,446	\$106,519	\$111,847	\$114,644	\$117,509	\$120,450	\$123,460	\$126,547	\$129,712	\$132,953	\$136,276	\$139,685	\$143,177	\$146,756	\$150,425	\$157,946
SNRP 0012	Major 0060	Lieutenant Colonel 0090	\$93,767	\$98,454	\$103,380	\$108,548	\$113,976	\$119,676	\$122,668	\$125,736	\$128,878	\$132,100	\$135,404	\$138,791	\$142,260	\$145,818	\$149,464	\$153,201	\$157,029	\$160,956	\$169,006
SNRP 0013	Lieutenant Colonel 0061	Superintendente 0091	\$100,330	\$105,347	\$110,614	\$116,146	\$121,953	\$128,053	\$131,253	\$134,534	\$137,898	\$141,346	\$144,880	\$148,502	\$152,216	\$156,021	\$159,923	\$163,922	\$168,021	\$172,220	\$180,832

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

	STATE OF MARYLAND STATE POLICE AVIATION COMMAND SALARY SCHEDULE Annual Rates Effective July 1, 2021																			
Grade Profile	SCALE	BASE	STEP	STEP	STEP	STEP	STEP	STEP	MID POINT STEP	STEP	STEP	STEP	STEP	STEP	THIRD QUAR TILE STEP	STEP	STEP	STEP	STEP	STEP
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
MED 0001	0151 Medic	\$61,204	\$63,990	\$66,912	\$69,986	\$73,209	\$76,595	\$78,372	\$80,193	\$82,062	\$83,979	\$85,940	\$87,952	\$90,013	\$92,127	\$94,293	\$96,514	\$98,787	\$101,120	\$105,903
MED 0002	0152 Medic	\$65,105	\$68,082	\$71,214	\$74,499	\$77,949	\$81,572	\$83,473	\$85,424	\$87,422	\$89,471	\$91,572	\$93,725	\$95,930	\$98,189	\$100,509	\$102,883	\$105,319	\$107,814	\$112,930
MED 0003	0153 Medic	\$66,296	\$69,336	\$72,526	\$75,879	\$79,397	\$83,094	\$85,032	\$87,022	\$89,059	\$91,149	\$93,291	\$95,488	\$97,738	\$100,044	\$102,408	\$104,831	\$107,314	\$109,860	\$115,078
MED 0004	0154 Medic	\$67,512	\$70,612	\$73,867	\$77,285	\$80,876	\$84,647	\$86,624	\$88,653	\$90,731	\$92,863	\$95,047	\$97,286	\$99,579	\$101,933	\$104,344	\$106,815	\$109,349	\$111,946	\$117,267
MED 0005	0155 Medic	\$69,371	\$72,565	\$75,920	\$79,440	\$83,135	\$87,020	\$89,056	\$91,146	\$93,288	\$95,483	\$97,735	\$100,041	\$102,404	\$104,827	\$107,311	\$109,857	\$112,466	\$115,141	\$120,623
MED 0006	0155 Medic	\$73,842	\$77,259	\$80,847	\$84,614	\$88,572	\$92,724	\$94,907	\$97,140	\$99,432	\$101,782	\$104,187	\$106,657	\$109,186	\$111,779	\$114,436	\$117,161	\$119,954	\$122,814	\$128,682
MED 0007	0157 Medic	\$78,627	\$82,282	\$86,121	\$90,152	\$94,385	\$98,831	\$101,165	\$103,557	\$106,010	\$108,523	\$111,099	\$113,738	\$116,446	\$119,219	\$122,063	\$124,978	\$127,966	\$131,027	\$137,304
TRMA 0008	0158 Trauma	\$57,204	\$59,990	\$62,912	\$65,986	\$69,209	\$72,595	\$74,372	\$76,193	\$78,062	\$79,979	\$81,940	\$83,952	\$86,013	\$88,127	\$90,293	\$92,514	\$94,787	\$97,120	\$101,903
TRMA 0009	0159 Trauma	\$61,105	\$64,082	\$67,214	\$70,499	\$73,949	\$77,572	\$79,473	\$81,424	\$83,422	\$85,471	\$87,572	\$89,725	\$91,930	\$94,189	\$96,509	\$98,883	\$101,319	\$103,814	\$108,930
TRMA 0010	0160 Trauma	\$62,296	\$65,336	\$68,526	\$71,879	\$75,397	\$79,094	\$81,032	\$83,022	\$85,059	\$87,149	\$89,291	\$91,488	\$93,738	\$96,044	\$98,408	\$100,831	\$103,314	\$105,860	\$111,078
TRMA 0011	0161 Trauma	\$63,512	\$66,612	\$69,867	\$73,285	\$76,876	\$80,647	\$82,624	\$84,653	\$86,731	\$88,863	\$91,047	\$93,286	\$95,579	\$97,933	\$100,344	\$102,815	\$105,349	\$107,946	\$113,267
TRMA 0012	0162 Trauma	\$65,371	\$68,565	\$71,920	\$75,440	\$79,135	\$83,020	\$85,056	\$87,146	\$89,288	\$91,483	\$93,735	\$96,041	\$98,404	\$100,827	\$103,311	\$105,857	\$108,466	\$111,141	\$116,623
TRMA 0013	0163 Trauma	\$69,842	\$73,259	\$76,847	\$80,614	\$84,572	\$88,724	\$90,907	\$93,140	\$95,432	\$97,782	\$100,187	\$102,657	\$105,186	\$107,779	\$110,436	\$113,161	\$115,954	\$118,814	\$124,682
TRMA 0014	0164 Trauma	\$74,627	\$78,282	\$82,121	\$86,152	\$90,385	\$94,831	\$97,165	\$99,557	\$102,010	\$104,523	\$107,099	\$109,738	\$112,446	\$115,219	\$118,063	\$120,978	\$123,966	\$127,027	\$133,304
RESC 0015	0165 Rescue	\$58,204	\$60,990	\$63,912	\$66,986	\$70,209	\$73,595	\$75,372	\$77,193	\$79,062	\$80,979	\$82,940	\$84,952	\$87,013	\$89,127	\$91,293	\$93,514	\$95,787	\$98,120	\$102,903
RESC 0016	0166 Rescue	\$62,105	\$65,082	\$68,214	\$71,499	\$74,949	\$78,572	\$80,473	\$82,424	\$84,422	\$86,471	\$88,572	\$90,725	\$92,930	\$95,189	\$97,509	\$99,883	\$102,319	\$104,814	\$109,930
RESC 0017	0167 Rescue	\$63,296	\$66,336	\$69,526	\$72,879	\$76,397	\$80,094	\$82,032	\$84,022	\$86,059	\$88,149	\$90,291	\$92,488	\$94,738	\$97,044	\$99,408	\$101,831	\$104,314	\$106,860	\$112,078
RESC 0018	0168 Rescue	\$64,512	\$67,612	\$70,867	\$74,285	\$77,876	\$81,647	\$83,624	\$85,653	\$87,731	\$89,863	\$92,047	\$94,286	\$96,579	\$98,933	\$101,344	\$103,815	\$106,349	\$108,946	\$114,267
RESC 0019	0169 Rescue	\$66,371	\$69,565	\$72,920	\$76,440	\$80,135	\$84,020	\$86,056	\$88,146	\$90,288	\$92,483	\$94,735	\$97,041	\$99,404	\$101,827	\$104,311	\$106,857	\$109,466	\$112,141	\$117,623
RESC 0020	0170 Rescue	\$70,842	\$74,259	\$77,847	\$81,614	\$85,572	\$89,724	\$91,907	\$94,140	\$96,432	\$98,782	\$101,187	\$103,657	\$106,186	\$108,779	\$111,436	\$114,161	\$116,954	\$119,814	\$125,682
RESC 0021	0171 Rescue	\$75,627	\$79,282	\$83,121	\$87,152	\$91,385	\$95,831	\$98,165	\$100,557	\$103,010	\$105,523	\$108,099	\$110,738	\$113,446	\$116,219	\$119,063	\$121,978	\$124,966	\$128,027	\$134,304

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

STATE OF MARYLAND																			
CONSOLIDATED LAW ENFORCEMENT SALARY SCALE																			
Annual Rates Effective July 1, 2021																			
Grade Profile	Base	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
SLE 0001	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000
SLE 0002	\$44,563	\$46,123	\$47,740	\$49,411	\$51,139	\$52,931	\$53,989	\$55,071	\$56,173	\$57,297	\$58,443	\$59,613	\$60,807	\$62,022	\$63,263	\$64,529	\$65,819	\$67,137	\$69,488
SLE 0003	\$47,683	\$49,354	\$51,081	\$52,870	\$54,721	\$56,638	\$57,771	\$58,928	\$60,104	\$61,307	\$62,534	\$63,786	\$65,061	\$66,364	\$67,691	\$69,046	\$70,427	\$71,837	\$74,352
SLE 0004	\$51,022	\$52,806	\$54,656	\$56,570	\$58,550	\$60,600	\$61,813	\$63,049	\$64,312	\$65,598	\$66,911	\$68,249	\$69,616	\$71,009	\$72,430	\$73,878	\$75,357	\$76,864	\$79,554
SLE 0005	\$54,592	\$56,505	\$58,483	\$60,531	\$62,650	\$64,841	\$66,140	\$67,462	\$68,812	\$70,190	\$71,596	\$73,027	\$74,487	\$75,978	\$77,497	\$79,048	\$80,631	\$82,243	\$85,122
SLE 0006	\$58,414	\$60,461	\$62,577	\$64,769	\$67,035	\$69,381	\$70,769	\$72,186	\$73,629	\$75,102	\$76,606	\$78,138	\$79,702	\$81,296	\$82,922	\$84,580	\$86,273	\$87,999	\$91,080
SLE 0007	\$62,503	\$64,691	\$66,956	\$69,301	\$71,728	\$74,240	\$75,725	\$77,239	\$78,786	\$80,361	\$81,969	\$83,609	\$85,280	\$86,986	\$88,727	\$90,501	\$92,312	\$94,160	\$97,455
SLE 0008	\$71,256	\$73,750	\$76,330	\$79,003	\$81,769	\$84,630	\$86,324	\$88,052	\$89,814	\$91,611	\$93,444	\$95,314	\$97,220	\$99,166	\$101,150	\$103,173	\$105,237	\$107,342	\$111,098
SLE 0009	\$81,232	\$84,075	\$87,017	\$90,064	\$93,219	\$96,481	\$98,410	\$100,381	\$102,388	\$104,435	\$106,526	\$108,658	\$110,831	\$113,047	\$115,309	\$117,617	\$119,970	\$122,369	\$126,653
SLE 0010	\$92,605	\$95,847	\$99,202	\$102,673	\$106,269	\$109,987	\$112,186	\$114,431	\$116,721	\$119,056	\$121,436	\$123,866	\$126,342	\$128,870	\$131,448	\$134,076	\$136,758	\$139,496	\$144,378
SLE 0011	\$105,569	\$109,264	\$113,091	\$117,049	\$121,146	\$125,386	\$127,892	\$130,451	\$133,061	\$135,723	\$138,437	\$141,206	\$144,030	\$146,913	\$149,851	\$152,848	\$155,906	\$159,025	\$164,592

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

STATE OF MARYLAND
PARK RANGER SALARY SCHEDULE
Annual Rates Effective July 1, 2021

Grade Profile	SCALE	STEP	STEP	STEP	STEP	STEP	STEP	STEP	MID POINT STEP	STEP	STEP	STEP	STEP	STEP	THIRD QUAR TILE STEP	STEP	STEP	STEP	STEP	STEP
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
PR 0001	0062	\$49,368	\$51,848	\$54,496	\$57,296	\$60,362	\$61,451	\$62,558	\$63,788	\$66,312	\$67,591	\$68,894	\$70,229	\$71,585	\$72,970	\$74,381	\$75,823	\$77,294	\$78,790	\$80,318
PR 0002	0063	\$52,575	\$55,250	\$58,128	\$61,247	\$64,597	\$65,779	\$66,995	\$68,311	\$70,922	\$72,296	\$73,698	\$75,123	\$76,578	\$78,065	\$79,578	\$81,120	\$82,696	\$84,302	\$85,941
PR 0003	0064	\$56,023	\$58,973	\$62,132	\$65,560	\$69,192	\$70,469	\$71,777	\$73,194	\$75,902	\$77,374	\$78,873	\$80,406	\$81,969	\$83,557	\$85,182	\$86,842	\$88,532	\$90,254	\$92,017
PR 0004	0065	\$59,831	\$63,062	\$66,531	\$70,213	\$74,125	\$75,514	\$76,913	\$78,432	\$81,244	\$82,823	\$84,432	\$86,076	\$87,750	\$89,460	\$91,200	\$92,976	\$94,790	\$96,639	\$98,487
PR 0005	0066	\$65,461	\$69,062	\$72,850	\$76,854	\$81,075	\$83,075	\$85,109	\$87,199	\$89,472	\$91,672	\$93,927	\$96,226	\$98,580	\$101,016	\$103,489	\$105,997	\$108,557	\$111,181	\$115,888
PR 0006	0067	\$70,788	\$74,710	\$78,883	\$83,298	\$87,976	\$89,639	\$91,321	\$93,126	\$96,271	\$98,148	\$100,058	\$101,971	\$103,926	\$105,917	\$107,951	\$110,023	\$112,137	\$114,288	\$116,492
PR 0007	0068	\$74,418	\$81,331	\$85,488	\$89,864	\$94,491	\$96,062	\$98,562	\$101,041	\$103,622	\$106,191	\$108,826	\$111,513	\$113,911	\$116,092	\$118,994	\$121,968	\$125,020	\$128,144	\$135,192
PR 0008	0069	\$76,967	\$84,183	\$88,543	\$93,140	\$97,974	\$99,753	\$102,535	\$105,274	\$107,744	\$110,628	\$114,805	\$117,658	\$120,590	\$123,574	\$126,664	\$129,832	\$133,078	\$136,406	\$143,909
PR 0009	0070	\$82,698	\$90,460	\$95,154	\$100,070	\$105,206	\$107,073	\$110,061	\$112,999	\$115,671	\$118,766	\$123,168	\$126,235	\$129,372	\$132,583	\$135,897	\$139,293	\$142,778	\$146,346	\$154,398
PR 0010	0071	\$88,830	\$97,244	\$102,227	\$107,479	\$113,004	\$114,904	\$118,098	\$121,250	\$124,138	\$127,464	\$132,120	\$135,413	\$138,784	\$142,230	\$145,787	\$149,430	\$153,168	\$156,997	\$165,632

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

STATE OF MARYLAND DEAY 24PP SALARY SCHEDULE Annual Rates Effective July 1, 2021																					
GRADE PROFILE	BASE	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	MID POINT STEP	STEP	STEP	STEP	STEP	STEP	THIRD QUARTILE STEP	STEP	STEP	STEP	STEP	STEP
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
SD 0005									\$28,801	\$28,861	\$29,370	\$29,890	\$30,416	\$30,958	\$31,509	\$32,070	\$32,642	\$33,227	\$33,821	\$34,426	\$35,045
SD 0006						\$28,801	\$29,071	\$29,583	\$30,109	\$30,640	\$31,185	\$31,741	\$32,309	\$32,882	\$33,472	\$34,076	\$34,688	\$35,314	\$35,947	\$36,595	\$37,256
SD 0007				\$28,801	\$29,295	\$30,331	\$30,867	\$31,416	\$31,976	\$32,548	\$33,130	\$33,725	\$34,329	\$34,946	\$35,580	\$36,221	\$36,877	\$37,547	\$38,229	\$38,924	\$39,629
SD 0008		\$28,801	\$29,017	\$30,039	\$31,105	\$32,213	\$32,786	\$33,372	\$33,973	\$34,585	\$35,208	\$35,842	\$36,491	\$37,151	\$37,826	\$38,516	\$39,217	\$39,934	\$40,662	\$41,402	\$42,160
SD 0009	\$28,801	\$29,754	\$30,808	\$31,903	\$33,042	\$34,228	\$34,844	\$35,473	\$36,112	\$36,767	\$37,432	\$38,114	\$38,807	\$39,513	\$40,237	\$40,973	\$41,722	\$42,487	\$43,269	\$44,065	\$44,874
SD 0010	\$30,515	\$31,598	\$32,725	\$33,896	\$35,117	\$36,383	\$37,042	\$37,715	\$38,398	\$39,100	\$39,815	\$40,542	\$41,285	\$42,043	\$42,812	\$43,601	\$44,404	\$45,222	\$46,056	\$46,909	\$47,776
SD 0011	\$32,410	\$33,570	\$34,775	\$36,030	\$37,332	\$38,690	\$39,395	\$40,114	\$40,849	\$41,598	\$42,360	\$43,138	\$43,933	\$44,742	\$45,570	\$46,414	\$47,273	\$48,152	\$49,047	\$49,959	\$50,887
SD 0012	\$34,438	\$35,678	\$36,970	\$38,312	\$39,709	\$41,159	\$41,913	\$42,683	\$43,469	\$44,266	\$45,085	\$45,919	\$46,769	\$47,634	\$48,521	\$49,423	\$50,342	\$51,280	\$52,254	\$53,249	\$54,260
SD 0013	\$36,609	\$37,938	\$39,319	\$40,754	\$42,244	\$43,798	\$44,607	\$45,430	\$46,272	\$47,128	\$48,002	\$48,893	\$49,802	\$50,728	\$51,683	\$52,668	\$53,671	\$54,693	\$55,738	\$56,802	\$57,886
SD 0014	\$38,934	\$40,354	\$41,833	\$43,367	\$44,963	\$46,624	\$47,490	\$48,372	\$49,271	\$50,190	\$51,122	\$52,092	\$53,085	\$54,100	\$55,132	\$56,185	\$57,260	\$58,356	\$59,473	\$60,613	\$61,775
SD 0015	\$41,415	\$42,939	\$44,519	\$46,161	\$47,873	\$49,650	\$50,576	\$51,524	\$52,506	\$53,505	\$54,525	\$55,567	\$56,628	\$57,711	\$58,816	\$59,943	\$61,094	\$62,265	\$63,458	\$64,675	\$65,917
SD 0016	\$44,077	\$45,703	\$47,398	\$49,155	\$50,984	\$52,918	\$53,929	\$54,958	\$56,008	\$57,075	\$58,171	\$59,283	\$60,422	\$61,581	\$62,761	\$63,967	\$65,199	\$66,453	\$67,731	\$69,032	\$70,360
SD 0017	\$46,922	\$48,662	\$50,474	\$52,376	\$54,372	\$56,451	\$57,530	\$58,627	\$59,752	\$60,899	\$62,068	\$63,258	\$64,475	\$65,714	\$66,980	\$68,267	\$69,587	\$70,926	\$72,297	\$73,693	\$75,114
SD 0018	\$49,967	\$51,843	\$53,818	\$55,872	\$58,008	\$60,228	\$61,385	\$62,559	\$63,765	\$64,991	\$66,241	\$67,516	\$68,816	\$70,144	\$71,495	\$72,877	\$74,284	\$75,719	\$77,182	\$78,674	\$80,186
SD 0019	\$53,265	\$55,299	\$57,413	\$59,608	\$61,893	\$64,270	\$65,505	\$66,769	\$68,056	\$69,367	\$70,703	\$72,070	\$73,461	\$74,880	\$76,327	\$77,804	\$79,312	\$80,825	\$82,358	\$83,924	\$85,517
SD 0020	\$56,821	\$58,997	\$61,255	\$63,608	\$66,053	\$68,598	\$69,921	\$71,267	\$72,644	\$74,047	\$75,479	\$76,937	\$78,428	\$79,943	\$81,462	\$83,014	\$84,591	\$86,203	\$87,847	\$89,519	\$91,230
SD 0021	\$60,625	\$62,952	\$65,374	\$67,886	\$70,505	\$73,225	\$74,641	\$76,085	\$77,558	\$79,059	\$80,572	\$82,104	\$83,667	\$85,261	\$86,886	\$88,542	\$90,234	\$91,959	\$93,717	\$95,509	\$97,335
SD 0022	\$64,697	\$67,186	\$69,773	\$72,468	\$75,267	\$78,181	\$79,692	\$81,208	\$82,751	\$84,327	\$85,934	\$87,574	\$89,242	\$90,951	\$92,690	\$94,463	\$96,273	\$98,119	\$100,004	\$101,923	\$103,882
SD 0023	\$69,053	\$71,718	\$74,488	\$77,367	\$80,351	\$83,406	\$84,994	\$86,612	\$88,264	\$89,950	\$91,671	\$93,424	\$95,211	\$97,040	\$98,899	\$100,795	\$102,734	\$104,708	\$106,724	\$108,782	\$110,878
SD 0024	\$73,712	\$76,563	\$79,528	\$82,553	\$85,695	\$88,964	\$90,663	\$92,400	\$94,164	\$95,969	\$97,809	\$99,683	\$101,600	\$103,552	\$105,543	\$107,573	\$109,646	\$111,762	\$113,916	\$116,116	\$118,354
SD 0025	\$78,701	\$81,710	\$84,818	\$88,052	\$91,415	\$94,912	\$96,729	\$98,588	\$100,477	\$102,408	\$104,375	\$106,382	\$108,432	\$110,521	\$112,650	\$114,824	\$117,040	\$119,301	\$121,607	\$123,958	\$126,355
SD 0026	\$83,950	\$87,151	\$90,477	\$93,936	\$97,536	\$101,277	\$103,222	\$105,207	\$107,231	\$109,298	\$111,402	\$113,551	\$115,742	\$117,979	\$120,258	\$122,581	\$124,956	\$127,379	\$129,846	\$132,363	\$134,928

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

HOURLY PERSONNEL PAY RATES Annual Rates Effective January 1, 2021						
CODE	GRADE	SCALE	TITLE	RATE		
5539*\$	HRLY 0001	9998	Senior Citizen Aide *	\$11.75	to	\$14.75
5128*\$	HRLY 0002	0074	Student Engineer (Co-Op)	1st 6 Mos.- 2nd 6 Mos.- 3rd 6 Mos.- 4th 6 Mos.-		\$14.90 \$16.07 \$17.26 \$18.65
5302*\$	HRLY 0003	0076	Student Technical Assistant	1st Yr.- 2nd Yr.- 3rd Yr.- 4th Yr.- Graduate-		\$11.75 \$12.38 \$13.20 \$13.95 \$14.65
5734*\$	HRLY 0001	9998	Summer Student Worker *	\$11.75	to	\$13.62
5300*\$	HRLY 0001	9998	Work Study Student *	\$11.75	to	\$13.62

HOURLY PERSONNEL PAY RATES Annual Rates Effective July 1, 2021						
CODE	GRADE	SCALE	TITLE	RATE		
5539*\$	HRLY 0001	9998	Senior Citizen Aide *	\$15.00	to	\$18.00
5128*\$	HRLY 0002	0074	Student Engineer (Co-Op)	1st 6 Mos.- 2nd 6 Mos.- 3rd 6 Mos.- 4th 6 Mos.-		\$15.00 \$16.16 \$17.36 \$18.74
5302*\$	HRLY 0003	0076	Student Technical Assistant	1st Yr.- 2nd Yr.- 3rd Yr.- 4th Yr.- Graduate-		\$15.00 \$15.63 \$16.45 \$17.20 \$17.90
5734*\$	HRLY 0001	9998	Summer Student Worker *	\$15.00	to	\$16.87
5300*\$	HRLY 0001	9998	Work Study Student *	\$15.00	to	\$16.87

STATE OF MARYLAND

MARYLAND INSURANCE ADMINISTRATION SALARY SCHEDULE

Annual Rates Effective July 1, 2021

[illegible]

APPENDIX 2

AGENCY HEALTH RATE (0152/0154) BY FTE

Agency	0152 Amount	FTEs	Rate per FTE		0154 Amount	FTEs	Rate per FTE
B75: Legislative Branch	\$7,817,173	772.00	10,126		\$3,908,589	772.00	5,063
C00: Judiciary	\$42,920,280	4,068.00	10,551		\$21,460,142	4,068.00	5,275
C80: Office of the Public Defender	\$8,903,659	883.50	10,078		\$4,452,274	883.50	5,039
C81: Office of the Attorney General	\$2,928,704	276.50	10,592		\$1,464,488	276.50	5,297
C82: Office of the State Prosecutor	\$99,567	13.00	7,659		\$49,790	13.00	3,830
C85: Maryland Tax Court	\$69,867	9.00	7,763		\$34,938	9.00	3,882
C90: Public Service Commission	\$1,530,420	138.00	11,090		\$765,210	138.00	5,545
C91: Office of People's Counsel	\$215,688	19.00	11,352		\$107,844	19.00	5,676
C94: Subsequent Injury Fund	\$153,085	17.00	9,005		\$76,551	17.00	4,503
C96: Uninsured Employers' Fund	\$142,857	13.00	10,989		\$71,435	13.00	5,495
C98: Workers' Compensation Commission	\$1,169,550	115.00	10,170		\$584,775	115.00	5,085
D05: Board of Public Works	\$108,351	9.00	12,039		\$54,180	9.00	6,020
D10: Executive Department - Governor	\$698,625	80.00	8,733		\$349,353	80.00	4,367
D11: Office of the Deaf and Hard of Hearing	\$35,181	3.00	11,727		\$17,592	3.00	5,864
D12: Department of Disabilities	\$322,979	34.80	9,281		\$161,507	34.80	4,641
D13: Maryland Energy Administration	\$257,130	30.00	8,571		\$128,580	30.00	4,286
D15: Executive Department-Boards, Commissions and Offices	\$674,545	68.60	9,833		\$337,307	68.60	4,917
D16: Secretary of State	\$291,864	24.00	12,161		\$145,943	24.00	6,081
D17: Historic St. Mary's City Commission	\$340,814	31.00	10,994		\$170,407	31.00	5,497
D21: Office of Justice, Youth, and Victim Services	\$548,072	56.00	9,787		\$274,064	56.00	4,894
D26: Department of Aging	\$331,344	39.00	8,496		\$165,673	39.00	4,248
D27: Maryland Commission On Civil Rights	\$285,262	25.00	11,410		\$142,631	25.00	5,705
D28: Maryland Stadium Authority	\$1,215,395	45.80	26,537		\$718,044	45.80	15,678

FY 2023 Operating Budget Submission Requirements

Agency	0152 Amount	FTEs	Rate per FTE		0154 Amount	FTEs	Rate per FTE
D30: Maryland Food Center Authority	\$211,145	127.00	1,663		\$122,464	127.00	964
D38: State Board of Elections	\$444,263	45.80	9,700		\$222,154	45.80	4,851
D40: Department of Planning	\$1,415,260	127.00	11,144		\$707,693	127.00	5,572
D50: Military Department	\$2,374,893	291.50	8,147		\$1,187,480	291.50	4,074
D53: Maryland Institute for Emergency Medical Services Systems	\$896,666	94.00	9,539		\$448,380	94.00	4,770
D55: Department of Veterans Affairs	\$890,996	117.00	7,615		\$445,556	117.00	3,808
D60: State Archives	\$618,784	61.00	10,144		\$339,824	61.00	5,571
D78: Maryland Health Benefit Exchange	\$841,520	67.00	12,560		\$420,760	67.00	6,280
D80: Maryland Insurance Administration	\$2,725,458	259.00	10,523		\$1,362,858	259.00	5,262
D90: Canal Place Preservation and Development Authority	\$19,341	3.00	6,447		\$9,672	3.00	3,224
D99: Office of Administrative Hearings	\$1,453,140	115.00	12,636		\$726,570	115.00	6,318
E00: Comptroller of Maryland	\$10,414,370	1,082.90	9,617		\$5,207,186	1,082.90	4,809
E17: Alcohol and Tobacco Commission	\$269,528	30.00	8,984		\$134,764	30.00	4,492
E20: State Treasurer's Office	\$617,640	60.00	10,294		\$308,923	60.00	5,149
E50: State Department of Assessments and Taxation	\$5,716,687	570.30	10,024		\$2,858,344	570.30	5,012
E75: Maryland Lottery and Gaming Control Agency	\$3,069,227	324.10	9,470		\$1,534,614	324.10	4,735
E80: Property Tax Assessment Appeals Boards	\$111,784	8.00	13,973		\$55,896	8.00	6,987
F10: Department of Budget and Management	\$3,245,097	317.40	10,224		\$1,622,549	317.40	5,112
F50: Department of Information Technology	\$2,109,300	185.00	11,402		\$1,054,745	185.00	5,701
G20: Maryland State Retirement and Pension Systems	\$2,047,231	215.00	9,522		\$1,023,615	215.00	4,761
G50: Teachers and State Employees Supplemental Retirement Plans	\$120,274	14.00	8,591		\$60,144	14.00	4,296
H00: Department of General Services	\$6,012,992	656.00	9,166		\$3,006,496	656.00	4,583
J00: Department of Transportation	\$85,624,739	10,784.50	7,940		\$42,815,221	10,784.50	3,970

FY 2023 Operating Budget Submission Requirements

Agency	0152 Amount	FTEs	Rate per FTE		0154 Amount	FTEs	Rate per FTE
K00: Department of Natural Resources	\$13,601,766	1,354.00	10,046		\$6,801,554	1,354.00	5,023
L00: Department of Agriculture	\$4,456,450	411.70	10,825		\$2,228,231	411.70	5,412
M00: Maryland Department of Health	\$65,876,126	6,373.15	10,337		\$32,938,064	6,373.15	5,168
N00: Department of Human Services	\$58,258,115	5,990.68	9,725		\$29,128,038	5,990.68	4,862
P00: Maryland Department of Labor	\$13,215,272	1,355.17	9,752		\$6,608,330	1,355.17	4,876
Q00: Department of Public Safety and Correctional Services	\$107,458,585	9,253.40	11,613		\$53,729,294	9,253.40	5,806
R00: State Department of Education	\$14,659,330	1,411.90	10,383		\$7,330,365	1,411.90	5,192
R11: Maryland State Library Agency	\$279,155	31.00	9,005		\$139,593	31.00	4,503
R13: Morgan State University	\$12,177,038	1,277.00	9,536		\$6,089,150	1,277.00	4,768
R14: St. Mary's College of Maryland	\$4,190,784	416.00	10,074		\$1,441,440	416.00	3,465
R15: Maryland Public Broadcasting Commission	\$1,508,870	145.00	10,406		\$754,435	145.00	5,203
R30: University System of Maryland	\$272,094,538	24,961.84	10,900		\$87,615,144	24,961.84	3,510
R60: Maryland 529	\$140,007	27.00	5,185		\$82,799	27.00	3,067
R62: Maryland Higher Education Commission	\$575,520	60.00	9,592		\$287,760	60.00	4,796
R95: Baltimore City Community College	\$4,373,496	437.00	10,008		\$2,186,748	437.00	5,004
R99: Maryland School for the Deaf	\$3,629,325	334.50	10,850		\$1,814,664	334.50	5,425
S00: Department of Housing and Community Development	\$3,315,296	333.00	9,956		\$1,657,648	333.00	4,978
T00: Department of Commerce	\$2,016,488	188.00	10,726		\$1,008,244	188.00	5,363
U00: Department of the Environment	\$9,698,872	880.00	11,021		\$4,849,436	880.00	5,511
V00: Department of Juvenile Services	\$20,113,150	1,995.55	10,079		\$10,057,572	1,995.55	5,040
W00: Department of State Police	\$27,608,955	2,483.50	11,117		\$13,804,478	2,483.50	5,558

APPENDIX 3**ENERGY PERFORMANCE CONTRACTS (EPC) AND STATE AGENCY
LOAN PROGRAM (SALP) SCHEDULE – SUBOBJECT 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 TBD.

Agency Code	Name	EPC Amount FY 2023	SALP Amount FY 2023	Total 0698
D28	Maryland Stadium Authority	\$490,099		\$490,099
D55	Department of Veterans Affairs	\$56,774	\$11,185	\$67,959
D90	Canal Place Authority		\$13,496	\$13,496
H00	Department of General Services	\$1,590,901		\$1,590,901
J00B	State Highway Administration	\$1,836,055	\$300,000	\$2,136,055
J00D	Maryland Port Administration	\$781,853		\$781,853
J00E	Motor Vehicle Administration	\$174,621	\$148,689	\$323,310
J00H	Maryland Transit Administration	\$1,290,080		\$1,290,080
J00I	Maryland Aviation Administration	\$1,605,945		\$1,605,945
L00	Maryland Department of Agriculture	\$195,225	\$17,565	\$212,790
M00	Maryland Department of Health		\$158,692	\$158,692
M00L09	Spring Grove	\$1,087,345		\$1,087,345
M00L08	Springfield Hospital	\$254,389		\$254,389
M00M05	Holly Center	\$599,326		\$599,326
M00L04	Thomas B Finan Center	\$300,681		\$300,681
Q00	Department of Public Safety and Correctional Services	\$1,688,553	\$77,692	\$1,766,245
R00	State Department of Education	\$169,421		\$169,421
R30B22	University of Maryland College Park	\$1,840,495	\$306,779	\$2,147,274
R30B28	University of Baltimore	\$650,370		\$650,370
R30B34	University of Maryland Center for Environmental Science	\$149,067	\$142,539	\$291,606
V00	Department of Juvenile Services	\$478,344	\$77,700	\$556,044
W00	Department of State Police	\$484,421	\$20,200	\$504,621

APPENDIX 4**GUIDELINES FOR AUTHORIZATION AND USE OF STANDARD STATE VEHICLES BY CLASSIFICATION****SEDANS**

Passenger cars, marked and unmarked cars

Type	Description
1	Standard State Sedan (Gasoline): Normal staff/client transportation for driver and up to four passengers with limited trunk or storage space.
1-E	Fully Electric Compact Sedan: Fully electric vehicle capable of traveling at least 30 miles between charging.
1-H	Hybrid State Sedan: Same as Type 1 except fueled by combining a gasoline engine with a powerful electric motor.
1-M	Standard Mid-Size Sedan: Normal staff/client transportation for driver and up to four passengers with full trunk and storage space.
1-PH	Plug-In Hybrid Sedan: Same size as a Type 1 and fueled by combining a gasoline engine with a powerful electric motor.
2-C	Flex-Fueled Executive Sedan: May be fueled solely by ethanol (E-85), unleaded gasoline, or a mixture of the alcohol fuel and gasoline from the same tank.
2-H	Hybrid Executive Sedan: Fueled by combining a gasoline engine with a powerful electric motor.
2-PH	Plug-In Hybrid Executive Sedan: Fueled by combining a gasoline engine with a powerful electric motor.
3-1	Standard Maryland State Police (MSP) Sedan, Unidentified (Non-Ethanol): For use by MSP, Natural Resources Police, and line public safety functions with statutory arrest powers authorized to carry firearms and make arrests as part of routine duty.
4	Standard Law Enforcement Sedan (All-Wheel Drive (AWD)): For use by MSP, Natural Resources Police, and other law enforcement units in line operations that require a vehicle with more capability and interior room than the Type 1 Standard State Sedan.

LIGHT TRUCKS AND VANS (LTVs)

Light trucks and vans including pickup trucks, cargo, and carry-all vans with maximum rated payload of 2,500 pounds or less, and passenger vans with 12 passenger capacity (with the driver).

Type	Description
5	Compact Pick-up Truck: General light hauling where cargo/payload should not exceed 1,000 lbs. Not recommended for snowplow operation.

- 6-C **Flex-Fueled ½-Ton Pick-up Truck (Ethanol E-85):** General light hauling where cargo/payload should not exceed 1,500 lbs. Option available for 4 x 4 when necessary for off-road and grounds maintenance. May be fueled solely by ethanol (E-85), unleaded gasoline, or a mixture. Not recommended for snow plowing.
- 6-P **Police Special Service - 1/2-Ton Pick-up Truck (Unleaded gasoline):** Not recommended for snow plowing; has a V8 engine.
- 7 **¾-Ton Pick-up Truck:** General light hauling where cargo/payload should not exceed 2,500 lbs. Option available for 4 x 4 when necessary for off-road, grounds maintenance, or snow plow operation.
- 8 **1-Ton Pick-up Truck with Regular Cab:** General light hauling where cargo/payload does not exceed 3,500 lbs. Option for 4 x 4 available when necessary for off road, grounds maintenance, or light snow plowing.
- 9 **Part-time Four Wheel Drive Compact Utility Vehicle with Console:** For off-road transport and as justified based on job function and established criteria.
- 9-P **Flex-Fueled Part-time All Wheel Drive Compact Utility Vehicle (Ethanol E-85):** May be fueled solely by ethanol (E-85), unleaded gasoline, or a mixture of alcohol fuel and gasoline from the same tank. For off-road transport and as justified based on job function and established criteria.
- 10-1 **Part-time Four Wheel Drive Full Size Utility Vehicle with Extended Cab:** Restricted to those agencies towing 6,000 to 8,000 pounds and carrying payloads of 1,300 to 1,700 pounds. For off-road transport and as justified based on job function/established criteria.
- 10-C **Part-time Four Wheel Drive Full Size Utility Vehicle with Console (Ethanol E-85):** Restricted to those agencies towing 6,000 to 8,000 pounds and carrying payloads of 1,300 to 1,700 pounds. For off-road transport and as justified based on job function and established criteria; may be fueled solely by ethanol (E-85), unleaded gasoline, or a mixture of the alcohol fuel and gasoline from the same tank.
- 10-M **Part-time Four Wheel Drive Mid-Size Utility Vehicle:** Recommended for towing up to 5,000 pounds and carrying payloads of 12,000. For off-road transport and as justified based on job function and established criteria.
- 10-P **Two Wheel Drive Full-Size Utility Police Pursuit Certified Vehicle:** For use by law enforcement officers in pursuit, possibly off-road. Not recommended for towing.
- 11 **Five Passenger Mini-Wagon/Van:** Passenger/client transport with more cargo space than in the Standard Sedan.
- 11-1 **Mobility Mini-Van:** This vehicle is used as a paratransit vehicle, providing transportation for ambulatory passengers and having the capability to accommodate one or two wheelchair passengers.
- 11-C **Five Passenger Mini-Wagon/Van (Ethanol-85):** Passenger/client transport with more cargo space than in the Standard Sedan; may be fueled solely by ethanol (E-85), unleaded gasoline, or a mixture of the alcohol fuel and gasoline from the same tank.

- 13-C **Flex-Fueled Full-Size Eight (8) Passenger Specialty Wagon/Van:** Passenger/client transport; may be fueled by ethanol (E-85), unleaded gasoline, or a mixture of alcohol fuel and gasoline from the same tank.
- 14-C **Flex-Fueled Full-Size Twelve (12) Passenger Wagon/Van:** Passenger/client transport; may be fueled by ethanol (E-85), unleaded gasoline, or a mixture of alcohol fuel and gasoline from the same tank.
- 17-C **Full-Size ¾-Ton Specialty Cargo Van:** May be fueled solely by ethanol (E-85), unleaded gasoline, or a mixture of alcohol fuel and gasoline from the same tank.
- 18 **Full Size 1 Ton Cargo Van:** General light hauling and utility work where cargo/payload does not exceed 3,600 lbs. Cargo/payload rides in same compartment as driver and passenger. Often used for building maintenance assignments where cargo/payload should not be transported in unprotected open bed pick-up trucks.

HEAVY TRUCKS

Trucks with a maximum rated capacity of over 2,500.

Type	Description
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- | | |
|------|---|
| 19 | Truck – 1 Ton Dump – Regular Cab: General grounds and building maintenance such as hauling hand-loaded dirt, cinders, rock salt, and debris. 4 x 4 option available when necessary for off-road operation and medium-duty snowplowing. |
| 19-1 | Truck - 1-Ton Crew Cab & Chassis Dump: Same as Type 19 except equipped with 6-man crew cab. Can be fitted with the following body types:
Type 19-2 - Stake Body with Hydraulic Tailgate
Type 19-3 - Dump Stake Body
Type 19-4 - Dump Stake Body with Hydraulic Tailgate
Type 19-5 - 12' Van Body with Hydraulic Lift Gate |
| 20 | Truck - Regular Cab and Chassis - 16,000 lbs. Gross Vehicle Weight Rating (GVWR): Used for general hauling of materials loaded by hand or power shovel. Can be fitted with the following body types:
Type 20-1 - Stake Body
Type 20-2 - Stake Body with Hydraulic Tailgate
Type 20-3 - Dump Stake Body
Type 20-4 - Dump Stake Body with Hydraulic Tailgate
Type 20-5 - 14' Van Body with Hydraulic Lift Gate |
| 21 | Truck – Regular Cab and Crew Cab Dump - 36,000 lbs. GVWR: Required for general highway maintenance such as hauling crushed stone, heavy rock, dirt, cinders, rock salt, and debris; heavy-duty snow removal by pushing a 10' snow plow of approximately 1,500 to 2,000 lbs.
Type 21-2 – Stake Body with Hydraulic Tailgate
Type 21-3 – Dump Stake Body
Type 21-4 – Dump Stake Body with Hydraulic Tailgate
Type 21-5 – 14' Van Body with Hydraulic Lift Gate |

- 22 **Truck – Regular Cab Dump - 21,000 lbs. GVWR:** For general hauling of materials loaded by hand or power shovel. Can be used with 9' maximum width snowplow.
- 23 **Police Motorcycle:** Motorized vehicle for law enforcement agencies with arrest powers. Used for patrolling and other law enforcement activities.
- 24 **Aerial Bucket Truck:** Used for the installation and maintenance of overhead power lines, parking lot light standards, road signs, tree trimming, or other assignments involving work at heights not normally accessible to workers using ordinary step ladders or other forms of portable scaffolding. The characteristics of the cab and chassis are determined by the boom and bucket requirements.
- 25 **Wrecker Truck:** Used for the transport or towing of other motor vehicles or other mobile equipment (bulldozers, tractors, disabled vehicles, etc.) The characteristics of the cab and chassis are determined by the size and weight of the vehicle to be transported. Loaded by hand or power shovel. Can be used with 9' maximum width snowplow.
- 26 **Client Transport Bus:** Used to transport groups of more than 15 people (patients, prisoners, etc.). The characteristics of the particular unit (e.g., seating capacity and arrangements, security screening, etc.) are determined by the mission to be accomplished.
- 27 **Sewer Vac Truck:** Used by highway maintenance facilities to remove debris from roadside drainage systems. The characteristics of the cab and chassis are determined by the requirements of the vacuuming system.
- 28 **Road Sweeper Truck:** Used by highway maintenance facilities to remove debris from roads and bridges. The characteristics of the cab and chassis are determined by the requirements of the sweeping system.
- 29 **De-icer Truck:** Used by airports to apply de-icing fluid to aircraft. The characteristics of the cab and chassis are determined by the requirements of the de-icing system.
- 30 **High Speed Multi-Purpose Snow Removal Trucks:** Used to remove snow from airport runways. The characteristics of the cab and chassis are determined by the requirements of the de-icing system.
- 31 **Mobile Command Truck:** Used by State Law Enforcement units as a mobile command center and enables these units to direct operational activities from the field.
- 32 **Armored Personnel Vehicle:** Used by State Law Enforcement units to perform critical response and rescue operations in a safe, secure, and highly mobile armored vehicle.

BUS: A bus that has a seating capacity of more than 15 passengers, including those with modified capacity to accommodate the mission of the program (e.g., wheelchair lifts).

AIRCRAFT: Airplanes and helicopters including those designed to alight on water, and the associated ground support equipment (e.g., tugs, tow bars, auxiliary power units, etc.).

WATERCRAFT: All types of boats regardless of power source (sail, inboard, outboard, paddles, oars, etc.), boat trailers or other equipment (except sedans, LTVs, or trucks) used to transport watercraft over land, and all types of outboard motors, including electric.

RAIL VEHICLE: Any vehicle designed to operate on the rail system to include engines, subway cars, passenger cars, and all types of railway cargo carriers or rolling stock.

MISCELLANEOUS/OTHER: Any vehicle not covered by one of the other categories, including motorcycles, all-terrain vehicles, snowmobiles, road graders, farm tractors, riding mowers, trailer mounted motor-generator sets and/or air compressors, portable office trailers, motor homes, cargo trailers, equipment haulers, back hoes, trenchers, and other motorized equipment whose primary purpose does not include transport of persons or personal effects.

STANDARD PURCHASE PRICES FOR VEHICLES – FY 2023

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

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

APPENDIX 5

MOTOR VEHICLE VALUES AND COMMUTE CALCULATIONS

TRADE-IN/RESALE VALUES: AUTOMOBILES, LIGHT TRUCKS AND VANS

Year	Standard Sedan	½-Ton Pick-Up	¾-Ton Pick-Up	SUV Compact 4 x 4	Mini-Van	¾-Ton Passenger Van	¾-Ton Van
2015	3,622	10,030	14,024	7,649	7,047	9,002	12,514
2016	5,373	13,173	19,037	9,128	8,728	10,542	15,758
2017	8,269	15,077	22,862	11,518	14,843	12,434	18,077
2018	10,539	16,780	26,877	13,779	18,023	13,027	18,901
2019	13,520	21,050	30,384	16,316	20,154	21,565	20,403
2020	14,582	24,002	31,872	17,270	25,648	21,759	22,063

VEHICLE COMMUTE DEDUCTION CHART – FY 2023

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

FY 2023 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:
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
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

FY 2023 INSURANCE PREMIUMS - Schedule "A" Recommended Premiums

	Stars	RSTARS	Auto	Property	Tort	O/E	EDP	Fine Arts	Public	Boiler &	Vessel &	Travel	Cyber Security	Total
AGENCY NAME	Code	Code	Premium	Premium	Premium	Premium	Premium	Premium	Official	Machine	Hull Prem	Accident	Coverage	Obj 13
LEGISLATIVE BRANCH														
General Assembly/Legislative Services	210101	B75A01	698	3,680	46,020	4,986	2,238		1,318	275		36	8,813	67,366
JUDICIAL & LEGAL REVIEW														
Judiciary	220100	C00A00	9,891	10,676	254,194	26,442	8,818	5,246	6,989	798		17	46,740	359,920
Office of the Public Defender	220200	C80B00	540	14,037	53,340	5,779	1,269		1,527	100		54	10,214	86,320
Office of the Attorney General	220300	C81C00	1,800	2,000	21,883	1,924	648		509	100		180	3,401	30,645
Office of the State Prosecutor	220400	C82D00	720	2,000	873	85	100		100	100		-	149	3,407
Maryland Tax Court	220500	C85E00	-	2,000	540	59	100		100	100		-	103	3,002
Public Service Comm	220700	C90G00	4,160	2,000	11,853	897	213		237	100		57	1,586	16,943
Office of the People's Counsel	220800	C91H00	-	2,000	1,140	124	100		100	100		-	218	3,782
Subsequent Injury Fund	220900	C94I00	-	2,000	1,020	111	100		100	100		-	195	3,626
Uninsured Employers' Fund	221000	C96J00	-	2,000	780	85	100		100	100		-	149	3,314
Workers' Compensation Comm	220600	C98F00	180	2,000	6,900	748	465		198	100		55	1,321	11,787
EXECUTIVE & ADMIN CONTROL														
Board of Public Works	230501	D05E01	-	2,000	540	59	100		100	100		-	103	3,002
Executive Dept-Governor	230101	D10A01	1,716	2,000	6,276	533	100		141	100		180	942	10,272
Office of Deaf and Hard of Hearing	230104	D11A04	-	2,000	180	20	100		100	100		-	100	2,600
Department of Disabilities	230102	D12A02	180	2,000	1,740	189	418		100	100		44	333	4,924
Maryland Energy Administration	230113	D13A13	180	2,000	1,800	195	100		100	100		77	345	4,717
Boards Commissions & Offices	230105	D15A05	540	2,000	4,140	449	100	148	119	119		-	793	7,868
Secretary of State	230106	D16A06	540	2,000	1,577	169	100		100	100		-	299	4,345
Historic St. Mary's City Comm	230201	D17B01	4,320	5,639	1,860	202	100	100	100	422	2,949	17	356	11,745
Governors Office for Children	230118	D18A18	-	-	-	-			-			-	-	-
Governor's Office of Crime Prevention, Youth & Victim Ser	D21A01		-	-	60	7	100		-	100		-	100	367
Md Dept of Aging	230107	D26A07	540	2,000	2,357	254	100		100	100		12	448	5,371
Commission on Civil Rights	231200	D27L00	-	2,000	1,860	202	100		100	100		16	356	4,734
Md Stadium Authority	230103	D28A03	6,300	324,438	52,885	806	15,628		213	24,262		72	1,425	419,729
Md Food Center Authority	231400	D30N00	8,284	15,324	2,298	169	100		100	1,146		-	299	19,436
State Board of Elections	230901	D38I01	180	2,000	2,640	286	15,303		100	100		13	506	20,948
Department of Planning	232301	D40W01	8,624	7,928	7,740	839	347	100	222	593	317	20	1,482	19,588
Military Department	230801	D50H01	11,573	224,909	20,128	1,970	100	504	521	16,653	-	91	3,481	268,357
Md. Inst for Emergency Medical Serv	232700	D53T00	7,937	7,294	9,629	611	1,206		161	402		84	1,080	20,467
Department of Veterans Affairs	231500	D55P00	18,964	28,218	8,174	754	230		199	1,564		5	1,333	40,477
State Archives	230110	D60A10	540	2,000	3,780	410	1,427	10,005	108	100	109	10	724	18,673
Maryland Automobile Insurance Fund	231000	D70J00	-	-	16,871	1,417			375			-	-	18,663
MD Health Benefit Exchange	232501	D78Y01	-	2,000	4,020	436	298	100	115	100		10	770	7,849
Maryland Insurance Administration	232601	D80Z01	1,080	2,000	15,558	1,684	993		445	100		171	2,976	23,927
Canal Place Preservation and Develop Authori	232800	D90U00	180	2,624	180	20	100	100	100	196		-	100	3,420
Office of Administrative Hearings	230111	D99A11	1,080	2,000	7,020	761	276		201	100		32	1,344	11,734
FINANCIAL & REVENUE ADMIN														
Comptroller of the Treasury														
Office of the Comptroller	240101	E00A01	13,068	2,182	69,550	7,222	13,097		2,049	163		188	12,765	107,216

	Stars	RSTARS	Auto	Property	Tort	O/E	EDP	Fine Arts	Public Official	Boiler &	Vessel &	Travel	Cyber Security	Total
AGENCY NAME	Code	Code	Premium	Premium	Premium	Premium	Premium	Premium	Bond	Machine	Hull Prem	Accident	Coverage	Obj 13
General Accounting Division	240102	E00A02	-	-	-	-								-
Bureau of Revenue Estimates	240103	E00A03	-	-	-	-								-
Revenue Administration Division	240104	E00A04	-	-	-	-								-
Compliance Division	240105	E00A05	-	-	-	-								-
Maryland Alcohol & Tobacco Commission	240106	E00A06	-	-	-	-								-
Central Payroll Bureau	240109	E00A09	-	-	-	-								-
Information Technology Division		E00A10	-	-	-	-								-
State Treasurer														
Treasury Management	240201	E20B01	180	2,000	2,400	260	144		100	100		5	460	5,469
Insurance Management	240202	E20B02	-	2,000	1,200	130	100		100	100			230	3,860
Dept of Assessments & Taxation	240300	E50C00	1,260	2,000	35,220	3,816	620		1,008	100		2	6,745	49,511
State Lottery & Gaming Control Agency	240400	E75D00	19,954	2,000	46,477	2,106	446		557	122		56	3,723	55,487
Property Tax Assessment Appeals Board	240500	E80E00	180	2,000	480	52	100		100	100			100	2,932
Register of Wills														
Allegany	500201	E90B01	-	2,000	300	33			100				100	2,533
Anne Arundel	500202	E90B02	-	2,000	1,500	163			100				287	4,050
Baltimore County	500203	E90B03	-	2,000	2,220	241			100				425	4,986
Calvert	500204	E90B04	-	2,000	420	46			100				100	2,666
Caroline	500205	E90B05	-	2,000	240	26			100				100	2,466
Carroll	500206	E90B06	-	2,000	600	65			100				115	2,880
Cecil	500207	E90B07	-	2,000	420	46			100				100	2,666
Charles	500208	E90B08	-	2,000	420	46			100				100	2,666
Dorchester	500209	E90B09	-	2,000	120	13			100				100	2,333
Frederick	500210	E90B10	-	2,000	660	72			100				126	2,958
Garrett	500211	E90B11	-	2,000	180	20			100				100	2,400
Harford	500212	E90B12	-	2,000	480	52			100				100	2,732
Howard	500213	E90B13	-	2,000	720	78			100				138	3,036
Kent	500214	E90B14	-	2,000	180	20			100				100	2,400
Montgomery	500215	E90B15	-	2,000	2,400	260			100				460	5,220
Prince Georges	500216	E90B16	-	2,000	1,860	202			100				356	4,518
Queen Annes	500217	E90B17	-	2,000	240	26			100				100	2,466
St Mary's	500218	E90B18	-	2,000	300	33			100				100	2,533
Somerset	500219	E90B19	-	2,000	180	20			100				100	2,400
Talbot	500220	E90B20	-	2,000	360	39			100				100	2,599
Washington	500221	E90B21	-	2,000	360	39			100				100	2,599
Wicomico	500222	E90B22	-	2,000	360	39			100				100	2,599
Worcester	500223	E90B23	-	2,000	180	20			100				100	2,400
Baltimore City	500224	E90B24	-	2,000	2,460	267			100				471	5,298
BUDGETARY & PERSONNEL ADM														
Dept of Budget & Management														
Office of the Secretary	250101	F10A01	1,391	2,000	8,887	956	325		253	100		19	1,689	14,229
Office of Personnel Services and Benefits	250102	F10A02	-	-	8,100	878			232				1,551	10,761
Office of Budget Analysis	250105	F10A05	-	-	1,620	176			100				310	2,206
Office of Capital Budgeting	250106	F10A06	-	-	600	65			100				115	880
Department of Information Technology	250204	F50B04	900	20,442	11,760	1,274	60,377		337	100		26	2,252	96,568

FY 2023 INSURANCE PREMIUMS - Schedule "A" Recommended Premiums

	Stars	RSTARS	Auto	Property	Tort	O/E	EDP	Fine Arts	Public	Boiler &	Vessel &	Travel	Cyber Security	Total
AGENCY NAME	Code	Code	Premium	Premium	Premium	Premium	Premium	Premium	Official	Machine	Hull Prem	Accident	Coverage	Obj 13
RETIREMENT & PENSION SYS ADM														
Md State Retirement and Pension Systems	261001	G20J01	360	2,000	10,500	1,138	714		-	100		334	2,011	16,797
Teachers & Employees Supp. Retirement	261200	G50L00	-	2,000	840	91	100		100	100		9	161	3,401
Injured Workers Insurance Fund	260700	G99G00	-	-	9,120	988							1,746	11,854
GENERAL SERVICES														
Department of General Services														
Office of the Secretary	280101	H00A01	5,802	179,438	46,888	234			100			30	414	227,104
Office of Facilities Security	280201	H00B01	5,580	-	11,400	1,235			326				2,183	15,144
Office of Facilities Operations & Maint	280301	H00C01	7,380	711,360	11,820	1,281	299	100	338	53,197			2,263	780,658
Office of Procurement & Logistics	280401	H00D01	1,620	-	5,040	546			144				965	6,695
Office of Real Estate	280501	H00E01	900	-	1,620	176			100				310	2,206
Office of Facilities Planning, Design & Constru	280701	H00G01	4,860	-	5,220	566			149				1,000	6,935
Business Enterprise Administration	280701	H00H01	-	-	1,440	156			100				276	1,972
TRANSPORTATION														
Department of Transportation														
Secretary's Office J01	290101	J00A01	6,968	24,199	20,293	2,093	9,542		553	622		118	3,700	61,120
State Highway Administration J02	290201	J00B01	643,310	201,376	1,228,223	19,240	38,085		5,085	14,382	72	180	34,010	1,540,653
Maryland Port Administration J03	290400	J00D00	54,374	328,431	13,725	1,365	482		361	23,195	1,130	222	2,413	371,324
Motor Vehicle Administration J04	290500	J00E00	25,539	83,025	159,566	11,102	6,871		2,934	4,501		74	19,625	287,698
Md Transit Administration J05	290801	J00H01	108,486	1,126,041	-	21,866	32,279		5,779	84,208		220	38,652	1,309,045
Maryland Aviation AdministrationJ06	290900	J00I00	87,511	758,012	31,774	3,218	28,107	100	850	51,365		187	5,687	879,300
MD Transportation Authority J07	291000	J00J00	389,182	103,377	281,439	11,226	1,662	100	2,967	7,731	1,296	180	19,843	429,821
NATURAL RESOURCES & RECREATION														
Department of Natural Resources														
Office of the Secretary	300101	K00A01	41,919	39,151	215,882	709	1,046		2,586	100		131	1,252	260,857
Forestry Service	300102	K00A02	64,980	3,138	5,460	592	100			235			1,046	10,571
Wildlife & Heritage Service	300103	K00A03	62,640	3,864	5,040	546	100			289	376		965	11,180
Maryland Park Service	300104	K00A04	187,380	97,845	15,480	1,677	4,169	200		7,317	870		2,964	130,522
Land Acquisition & Planning	300105	K00A05	1,440	2,000	1,740	189	100			100			333	4,462
Licensing and Registration Service	300106	K00A06	-	2,000	1,980	215	100			100			379	4,774
Natural Resources Police	300107	K00A07	92,700	5,307	20,400	2,210	334			397	14,204		3,907	46,759
Engineering & Construction	300109	K00A09	12,420	2,000	2,580	280	100			100	998		494	6,552
Critical Area Commission	300110	K00A10	180	2,000	1,020	111	100			100			195	3,526
Boating Services	300111	K00A11	-	-	-	-								-
Resource Assessment Service	300112	K00A12	8,820	3,048	5,400	585	100			228	844		1,034	11,239
Maryland Environmental Trust	300113	K00A13	360	2,000	480	52	100			100			100	2,832
Watershed Services	300114	K00A14	2,340	2,000	3,960	429	100			100	11		758	7,358
Fisheries Service	300117	K00A17	51,480	5,983	10,560	1,144	100			447	4,517		2,022	24,773
AGRICULTURE														
Department of Agriculture														
Office of the Secretary	310111	L00A11	14,169	26,271	40,384	280	501	100	100	1,965		112	494	70,207
Office of Marketing, Animal Industries & Consu	310112	L00A12	8,640	4,640	5,520	598	142	100	158	347			1,057	12,562

FY 2023 INSURANCE PREMIUMS - Schedule "A" Recommended Premiums

	Stars	RSTARS	Auto	Property	Tort	O/E	EDP	Fine Arts	Public Official	Boiler &	Vessel &	Travel	Cyber Security	Total
AGENCY NAME	Code	Code	Premium	Premium	Premium	Premium	Premium	Premium	Bond	Machine	Hull Prem	Accident	Coverage	Obj 13
Office of Plant Industries & Pest Management	310114	L00A14	22,500	4,854	5,700	618	113		163	363	48		1,092	12,951
Office of Resource Conservation	310115	L00A15	13,860	2,000	10,980	1,190	100		314	100			2,103	16,787
HEALTH, HOSPITALS & MENTAL HYGIENE														
Department of Health & Mental Hygiene														
Office of the Secretary	320101	M00A01	20,433	21,711	139,899	82,205	2,092		636	100		924	4,251	251,818
Regulatory Services	320201	M00B01	8,640	2,000	30,120	3,263	434		862	100			5,768	42,547
Dep Sec for Public Health Serv	320601	M00F01	1,980	2,000	5,640	611	100		161	100			1,080	9,692
Health System & Infrastructure Administration	320602	M00F02	-	2,000	209,340	22,679	100		5,994	100			40,088	280,301
Prevention & Health Promotion Administration	320603	M00F03	119,880	2,000	27,180	2,945	984		778	100			5,205	39,192
Office of The Chief Medical Examiner	320605	M00F05	720	14,821	5,160	559	471	100	148	1,108			988	23,355
Office of Preparedness & Response	320606	M00F06	-	220,893	1,560	169	188		100	16,519			299	239,728
Western Maryland Center	320903	M00I03	1,620	43,125	12,540	1,359	100		359	3,225			2,401	63,109
Deer's Head Center	320904	M00I04	1,620	35,199	12,780	1,385	109		366	2,632			2,447	54,918
Laboratories Administration	321002	M00J02	180	29,615	12,060	1,307	740	100	345	2,215			2,309	48,691
Health & Disabilities	321101	M00K01	-	2,000	780	85	100		100	100			149	3,314
Mental Hygiene Admin	321201	M00L01	-	6,275	7,200	780	109		206	469			1,379	16,418
Thomas Finan Hospital Ctr	321204	M00L04	3,960	8,510	11,220	1,216	100		321	636			2,149	24,152
Reg Inst for Children & Adoles-Balto	321205	M00L05	1,980	11,991	7,980	865	100		228	897			1,528	23,589
Eastern Shore Hospital Ctr	321207	M00L07	3,420	10,470	11,340	1,229	303		325	783			2,172	26,622
Springfield Hospital Ctr	321208	M00L08	11,880	53,544	40,380	4,375	285		1,156	4,004			7,733	111,477
Spring Grove Hospital Ctr	321209	M00L09	10,260	37,479	44,400	4,810	318		1,271	2,803			8,502	99,583
Clifton T Perkins Hospital Ctr	321210	M00L10	3,240	22,835	36,000	3,900	154		1,031	1,708			6,894	72,522
Reg Inst for Child & Adoles-Mont Co	321211	M00L11	1,620	8,495	9,540	1,034	100		273	635			1,827	21,904
Behavioral Health Admin Facility Maint	321215	M00L15	360	2,000	60	7	100		100	121			100	2,488
Dev Disabilities Admin	321301	M00M01	1,620	2,004	10,380	1,125	196		297	150			1,988	16,140
Holly Center	321305	M00M05	5,940	6,611	12,240	1,326	100		350	494			2,344	23,465
DDA- Court Involved Delivery System	321306	M00M06	900	2,000	5,040	546	100		144	100			965	8,895
Potomac Center	321307	M00M07	3,780	6,480	11,100	1,203	150		318	485			2,126	21,862
Dev Disabilities Admin Facility Maint	321315	M00M15	540	16,712	-	-	100		100	1,250			-	18,162
Medical Care Programs Admin	321701	M00Q01	-	2,000	37,020	4,011	817		1,060	100			7,089	52,097
Health Regulatory Commission	321801	M00R01	2,160	2,000	6,540	709	100		187	100			1,252	10,888
HUMAN RESOURCES														
Department of Human Resources														
Office of the Secretary	330101	N00A01	12,616	13,747	117,362	897	100		237	100		143	1,586	134,172
Social Services Admin	330200	N00B00	900	2,000	6,900	748	111		198	100			1,321	11,378
Operations Office	330501	N00E01	4,680	2,000	10,680	1,157	295		306	100			2,045	16,583
Office of Technology for Human Services	330600	N00F00	720	2,000	5,820	631	2,832		167	100			1,115	12,665
Local Dept. Operations (Soc. Serv)	330700	N00G00	63,000	5,812	316,440	34,281	16,821		9,061	435		713	60,597	444,160
Child Support Enforcement Admin	330800	N00H00	1,260	5,171	4,140	449	111		119	387			793	11,170
Family Investment Administration	330900	N00I00	900	2,000	14,880	1,612	293		426	100			2,849	22,160
LABOR, LICENSING AND REGULATION														
Department of Labor, Licensing & Regulation														
Office of the Secretary	340101	P00A01	-	-	7,140	774			204			357	1,367	9,842
Division of Administration	340201	P00B01	4,906	18,756	15,281	865	4,956		228	1,208			1,528	42,822

FY 2023 INSURANCE PREMIUMS - Schedule "A" Recommended Premiums

	Stars	RSTARS	Auto	Property	Tort	O/E	EDP	Fine Arts	Public Official	Boiler &	Vessel &	Travel	Cyber Security	Total
AGENCY NAME	Code	Code	Premium	Premium	Premium	Premium	Premium	Premium	Bond	Machine	Hull Prem	Accident	Coverage	Obj 13
Division of Financial Reg	340301	P00C01	-	-	4,920	533			141				942	6,536
Div of Labor & Industry	340401	P00D01	7,920	-	11,640	1,261			333				2,229	15,463
Div of Racing	340501	P00E01	-	-	420	46			100				100	666
Office of Occup & Prof Lic	340601	P00F01	-	-	4,080	442			117				781	5,420
Div of Workforce Development	340701	P00G01	3,420	-	23,760	2,574			680				4,550	31,564
Office of Unemploy Insur-Div of Unempl Insu	340801	P00H01	1,080	-	22,800	2,470			653				4,366	30,289
PUBLIC SAFETY & CORRECTIONAL SERVICES														
Dept. of Public Safety and Correctional Serv														
Office of the Secretary	350101	Q00A01	12,702	27,637	378,382	4,797	3,699		1,268	100		205	8,479	424,567
Sheriff's Office	350101	Q00A01			112,412	174,646								287,058
Deputy Secretary for Operations	350102	Q00A02	25,380	2,000	23,580	2,555	732		675	100			4,515	34,157
Maryland Correctional Enterprises	350103	Q00A03	25,020	9,695	10,920	1,183	278		313	725			2,091	25,205
Division of Correction Headquarters		Q00B01	2,340	-	3,300	358	100		100	100			632	4,590
Md Parole Comm	350301	Q00C01	2,160	2,000	4,380	475	100		125	100			839	8,019
Division of Parole & Probation		Q00C02	11,520	2,000	7,020	761	1,069		201	100			1,344	12,495
Patuxent Institution		Q00D00	4,140	49,980	24,120	2,613	132		691	3,738			4,619	85,893
Inmate Grievance Office	350500	Q00E00	-	2,000	420	46	100		100	100			100	2,866
Police & Corr Training Comm	350700	Q00G00	14,220	26,554	4,200	455	233	100	120	1,986			804	34,452
Maryland Commission on Correctional Standar	351400	Q00N00	180	2,000	240	26	100		100	100			100	2,666
Corrections - North	351802	Q00R02	28,440	302,310	132,840	14,391	1,045		3,804	22,608			25,438	502,436
Community Supervision - North	351803	Q00R03	10,440	2,000	13,980	1,515	217		400	100			2,677	20,889
Corrections - South	351902	Q00S02	29,700	302,383	150,180	16,270	467		4,300	22,613			28,759	524,972
Community Supervision - South	351903	Q00S03	2,160	2,000	19,620	2,126	367		562	100			3,757	28,532
Community Supervision - Central	352003	Q00T03	7,020	2,000	26,280	2,847	527		752	100			5,033	37,539
Detention - Central	352004	Q00T04	12,600	245,960	111,840	12,116	207		3,202	18,394			21,417	413,136
PUBLIC EDUCATION														
State Dept of Education														
Headquarters	360101	R00A01	14,668	10,376	88,175	8,938	3,761		2,362	776		280	15,798	130,466
Maryland Longitudinal Data System Ctr	360105	R00A05	-	-	-	-								-
MD Center For School Safety		R00A06	1,620	-	840	91	100		100	100			161	1,392
Interagency Comm for Public School Const.		R00A07	-	-	1,620	176			100				310	2,206
MD State Library Agency	361300	R11A11	-	2,000	1,860	202	120		100	136			356	4,774
Morgan State Univ	361300	R13M00	18,974	303,961	190,049	8,086	12,888	4,544	2,137	18,798	816	2,019	14,293	557,591
St Mary's College of MD	360400	R14D00	13,561	206,676	54,336	2,763	1,205	933	730	13,106	1,475	133	4,883	286,240
Md Public Broadcasting Comm	361500	R15P00	2,340	11,184	8,700	943	825	100	249	836		118	1,666	24,621
University System of Maryland														
UoM, Baltimore City (R31)	360221	R30B21	26,521	1,400,521	337,015	34,073	6,769	1,261	9,006	54,587			60,229	1,903,461
UoM, College Park (R32)	360222	R30B22	303,534	2,902,160	765,911	64,539	19,496	41,925	17,058	152,747	163		114,082	4,078,081
Bowie State University (R23)	360223	R30B23	10,636	194,686	54,008	3,822	2,308	699	1,010	13,052			6,756	276,341
Towson State University (R24)	360224	R30B24	58,864	885,501	282,516	14,612	10,991	100	3,862	48,704	84		25,829	1,272,199
UoM, Eastern Shore (R35)	360225	R30B25	36,540	206,196	223,025	5,025	3,379	118	1,328	15,268	113		8,882	463,334
Frostburg State University (R26)	360226	R30B26	26,941	195,613	51,641	4,771	2,028	875	1,261	10,213	27		8,434	274,863
Coppin State University (R27)	360227	R30B27	13,986	157,539	37,773	2,854	2,890	335	754	10,937			5,044	218,126
University of Baltimore (R28)	360228	R30B28	2,700	138,311	39,615	4,245	2,960	100	1,122	9,301			7,503	203,157

	Stars	RSTARS	Auto	Property	Tort	O/E	EDP	Fine Arts	Public Official	Boiler &	Vessel &	Travel	Cyber Security	Total
AGENCY NAME	Code	Code	Premium	Premium	Premium	Premium	Premium	Premium	Bond	Machine	Hull Prem	Accident	Coverage	Obj 13
Salisbury State University (R29)	360229	R30B29	30,060	345,275	71,316	7,189	2,348	2,917	1,900	25,639	194		12,708	469,486
UoM, University College (R40)	360230	R30B30	1,260	104,404	62,620	6,715	3,218	224	1,775	7,658			11,869	198,483
UoM, Baltimore County (R41)	360231	R30B31	47,200	789,409	150,790	13,676	39,992	5,179	3,615	57,217	309		24,175	1,084,362
UoM, Ctr for Envir Science (R44)	360234	R30B34	11,983	60,156	20,418	1,801	301		476	3,821	9,089		3,183	99,245
Univ System of Md, Hdqtr (R46)	360236	R30B36	540	98,877	6,660	722	2,864	100	191	7,394		8,989	1,275	127,072
Maryland 529 (formerly College Savings Plans o	360800	R60H00	-	2,000	1,620	176	100		-	100		14	310	4,320
Md Higher Education Commission	360900	R62I00	180	2,000	4,968	390	191	100	103	100		19	689	8,560
Baltimore City Community College	360300	R95C00	4,451	94,333	26,524	2,841	2,297	977	751	7,054		216	5,021	140,014
Md School for Deaf-Frederick	360501	R99E01	7,932	78,995	20,618	2,178	1,271	100	576	5,354		24	3,849	112,965
HOUSING AND COMMUNITY DEVELOPMENT														
Dept of Housing & Comm Dev														
Office of the Secretary	370120	S00A20	-	2,000	8,449	403	100			100		141	712	11,905
Division of Credit Assurance	370122	S00A22	-	2,000	2,700	293	100			100			517	5,710
Division of Neighborhood Revitalization	370124	S00A24	-	2,000	2,160	234	100			100			414	5,008
Division of Development Finance	370125	S00A25	-	2,000	8,220	891	100			100			1,574	12,885
Division of Information Technology	370126	S00A26	-	2,000	720	78	596			100			138	3,632
Division of Finance and Administration	370127	S00A27	5,220	2,000	2,340	254	100		742	100			448	5,984
MD African American Museum Corp	370201	S50B01	-	8,721	1,500	163	267	606	100	652			287	12,296
BUSINESS AND ECONOMIC DEVELOPMENT														
Dept of Business & Economic Dev														
Office of Secretary	380100	T00A00	2,340	2,000	3,660	397	627		105	100		263	701	7,853
Division of Business & Enterprise Developmt	380600	T00F00	540	2,000	4,560	494	100		131	100			873	8,258
Division of Tourism, Film and The Arts	380700	T00G00	-	2,000	3,060	332	100	588	100	100			586	6,866
ENVIRONMENT														
Department of the Environment														
Office of the Secretary	390101	U00A01	5,974	3,899	22,871	91	3,128		100	106		124	161	30,480
Administration Services Admin	390102	U00A02	-	-	2,700	293			100				517	3,610
Water Management Admin	390104	U00A04	19,080	-	19,560	2,119			560				3,746	25,985
Science Services Admin	390105	U00A05	-	-	-	-			-		390			390
Land Management Administration	390106	U00A06	11,340	-	14,520	1,573			416				2,781	19,290
Air And Radiation Management Administration	390107	U00A07	5,580	2,000	9,660	1,047	100		277	100			1,850	15,034
Coordinating Offices	390110	U00A10	28,620	-	5,760	624			165		708		1,103	8,360
Maryland Environmental Service	390200	U10B00	129,749	33,130	106,558	5,493	1,503		1,452	411	6,717		9,709	164,973
JUVENILE JUSTICE														
Department of Juvenile Services														
Office of the Secretary	400101	V00D01	21,420	2,000	2,520	273	433		100	100		281	483	6,190
Departmental Support	400102	V00D02	14,305	-	95,383	852			225				1,505	97,965
Residential & Community Operations	400201	V00E01	-	-	2,520	273			100				483	3,376
Region 1- Baltimore City	400701	V00G01	1,620	4,059	23,280	2,522	199		667	304			4,458	35,489
Region 2 - Central Region	400801	V00H01	6,480	2,000	16,260	1,762	269		466	100			3,114	23,971
Region 3 - Western Region	400901	V00I01	8,100	2,000	28,800	3,120	1,168		825	100			5,515	41,528
Region 4 - Eastern Region	401001	V00J01	2,160	2,172	9,900	1,073	242		283	162			1,896	15,728

APPENDIX 7

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 2020. 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 2022	FY 2023
October 2021	January 1, 2022	One interest-only payment	Two full payments
December 2021 and/or March 2022	July 1, 2022	none	One interest-only payment plus one full payment
June 2022 and/or October 2022	January 1, 2023	none	One interest-only payment
After October 2022	July 1, 2023	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 2021 and/or FY 2022 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 2023 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:		August 2021	
Financial Agency		Fiscal Year 2022	Fiscal Year 2023
C80	Office of the Public Defender	\$592,664	\$753,783
D38	State Board of Elections	\$434,617	\$24,823
D55	Department of Veterans Affairs	\$415,763	\$547,730
E20	State Treasurer's Office	\$73,114	\$25,384
K00	Department of Natural Resources	\$209,132	\$104,480
M00	Maryland Department of Health	\$874,252	\$813,803
Q00	Department of Public Safety and Correctional Services	\$673,276	\$1,290,064
R14	St. Mary's College of Maryland	\$85,515	\$85,424
R15	Maryland Public Television	\$518,137	\$268,966
S00	Department of Housing and Community Development	\$628	\$92,325
U00	Maryland Department of the Environment	\$222,247	\$162,106
Total		\$4,099,345	\$4,168,888

APPENDIX 8

INFORMATION TECHNOLOGY BUDGETING AND PRICING

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

OptiPlex 3080 SFF XCTO

Processor - 10th Generation Intel® Core™ i5-10500 (6-Core, 12MB Cache, 3.1GHz to 4.5GHz, 65W), 8GB , 1x8GB, DDR4 non ECC memory, 256GB PCIe NVMe Class 35 Solid State Drive, 8x DVD+/-RW 9.5mm Optical Disk Drive, 4 Year ProSupport Plus, CFI – DoIT Image, Asset Tag, Asset Report **\$675**

Standard Laptop- Latitude 5520 XCTO base

11th Generation Intel® Core™ i5-1135G7 (4 Core, 8M cache, base 2.4GHz, up to 4.2GHz) 8GB 1x8GB DDR4 3200MHz Non-ECC, M.2 256GB PCIe NVMe Class 35 Solid State Drive , No Optical Drive, Integrated Wireless, 15.6” Screen (1920 x 1080 pixels), 4 Year ProSupport Plus, CFI – DoIT Image, Asset Tag, Asset Report, Absolute Resilience 4 yr **\$1,280**

Dell Thunderbolt Dock- WD19TBS

3 Years Advanced Exchange Service **\$220**

Dell UltraSharp U2422H 24" Monitor

1920X1080, HDMI port, DisplayPort, DisplayPort (out), USB-C upstream port (data only), Super speed USB 10Gbps (USB 3.2 Gen2) Type-A downstream port (2), Audio line-out port, Super speed USB 10Gbps (USB 3.2 Gen2) Type-A downstream port with power charging, USB-C downstream port (10Gbps, 15W) 3 Years Advanced Exchange Service **\$228**

Dell E2420H 24" Monitor

1920 x 1080,, 1 x VGA, 1 x DisplayPort, 3 Years Advanced Exchange Service **\$102**

APPENDIX 9.1 TOTAL DGS RENT CHARGES (SUBOBJECT 1303)

Agency Code	State-Owned	Lease Oversight	Reimburs. Lease Mgmt	Grand Total
B75	\$0	\$170	\$0	\$170
C00	\$0	\$12,790	\$2,144,747	\$2,157,537
C80	\$13,225	\$7,464	\$397,201	\$417,890
C81	\$0	\$6,141	\$0	\$6,141
C82	\$0	\$253	\$0	\$253
C90	\$1,168,671	\$0	\$0	\$1,168,671
C91	\$154,469	\$0	\$0	\$154,469
C94	\$0	\$255	\$0	\$255
C96	\$0	\$260	\$0	\$260
C98	\$0	\$3,909	\$0	\$3,909
D12	\$110,085	\$316	\$0	\$110,401
D13	\$24,281	\$0	\$0	\$24,281
D15	\$34,641	\$170	\$0	\$34,811
D26	\$186,381	\$0	\$0	\$186,381
D27	\$82,540	\$0	\$0	\$82,540
D38	\$0	\$3,259	\$0	\$3,259
D40	\$10,315	\$170	\$0	\$10,485
D53	\$0	\$379	\$0	\$379
D55	\$30,181	\$0	\$0	\$30,181
D60	\$217,372	\$7,383	\$0	\$224,755
D70	\$94,638	\$0	\$0	\$94,638
D80	\$5,925	\$3,865	\$0	\$9,790
D99	\$0	\$3,022	\$0	\$3,022
E00	\$1,214,995	\$4,838	\$48,772	\$1,268,605
E50	\$0	\$3,261	\$463,110	\$466,371
E75	\$0	\$4,850	\$0	\$4,850
E80	\$0	\$170	\$20,944	\$21,114
F10	\$785,065	\$0	\$0	\$785,065
F50	\$150,818	\$0	\$0	\$150,818
G20	\$5,792	\$4,460	\$0	\$10,252
G50	\$157,563	\$0	\$0	\$157,563
H00	\$374,167	\$0	\$0	\$374,167
J00	\$2,689,422	\$15,878	\$0	\$2,705,300
K00	\$2,381,299	\$1,183	\$0	\$2,382,482
L00	\$0	\$298	\$0	\$298
M00	\$466,460	\$55,781	\$0	\$522,241
N00	\$7,764,866	\$82,142	\$71,794	\$7,918,802
P00	\$1,518,552	\$4,139	\$0	\$1,522,691
Q00	\$436,858	\$15,892	\$281,263	\$734,013
R00	\$2,769,323	\$8,346	\$0	\$2,777,669
R11	\$0	\$260	\$0	\$260
R60	\$0	\$355	\$0	\$355
R95	\$0	\$4,359	\$0	\$4,359
S00	\$0	\$6,242	\$0	\$6,242
T00	\$23,647	\$373	\$0	\$24,020
U00	\$45,071	\$15,347	\$0	\$60,418
V00	\$17,113	\$8,199	\$155,777	\$181,089
W00	\$21,689	\$3,209	\$0	\$24,898
PDAB		\$170		\$170
Grand Total	\$22,955,424	\$289,558	\$3,583,608	\$26,828,590

APPENDIX 9.2 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%	\$10,161	\$3,064	\$13,225
C90	PSC	Legislative Liaison	Attman-Glazer Building	710	100%	\$14,428	\$4,351	\$18,779
		Main Office	William Donald Schaefer Building	43,474	100%	\$883,466	\$266,426	\$1,149,892
C91	OPC	Main Office	William Donald Schaefer Building	5840	100%	\$118,679	\$35,790	\$154,469
D12	MDOD	TTY Service Office	301 West Preston Street (SB 1)	4162	100%	\$84,579	\$25,506	\$110,085
D13	MEA	Legislative Liaison	Attman-Glazer Building	918	100%	\$18,655	\$5,626	\$24,281
D15	EXEC	Maryland State Ethics Commission	Attman-Glazer Building	3,742	35%	\$26,615	\$8,026	\$34,641
D26	AGING	Legislative Liaison	Attman-Glazer Building	294	100%	\$5,975	\$1,802	\$7,777
		Main Office	301 West Preston Street (SB 1)	14,367	47%	\$137,222	\$41,382	\$178,604
D27	MCCR	Main Office	William Donald Schaefer Building	14,860	21%	\$63,416	\$19,124	\$82,540
D40	MDP	Legislative Liaison	Attman-Glazer Building	390	100%	\$7,925	\$2,390	\$10,315
D55	DVA	Main Office	Fred L. Wineland Building	1,934	59%	\$23,188	\$6,993	\$30,181
D60	MSA	Main Office	State Archives Building	68,485	12%	\$167,008	\$50,364	\$217,372
D70	MAIF	Legal Staff	William Donald Schaefer Building	3,578	100%	\$72,711	\$21,927	\$94,638
D80	MIA	Legislative Liaison	Attman-Glazer Building	224	100%	\$4,552	\$1,373	\$5,925
E00	COMP	Admissions Tax	301 West Preston Street (SB 1)	1,255	100%	\$25,504	\$7,691	\$33,195
		Alcohol and Tobacco	Treasury Building	2,555	10%	\$5,192	\$1,566	\$6,758
		Data Processing	Treasury Building	25,832	100%	\$524,950	\$158,309	\$683,259
		Data Processing	301 West Preston Street (SB 1)	756	100%	\$15,363	\$4,633	\$19,996
		Major IT	Attman-Glazer Building	14,367	40%	\$116,785	\$35,219	\$152,004
		Motor Fuel Tax Division	Jessup State Complex	11,790	100%	\$239,593	\$72,254	\$311,847
		Unclaimed Property	301 West Preston Street (SB 1)	300	100%	\$6,097	\$1,839	\$7,936
F10	DBM	Central Collection	300 West Preston Street (SB 2)	21,860	100%	\$444,232	\$133,967	\$578,199
		Health & Employee Benefits	301 West Preston Street (SB 1)	7,821	100%	\$158,936	\$47,930	\$206,866
F50	DoIT	Equipment Room	William Donald Schaefer Building	336	100%	\$6,828	\$2,059	\$8,887
		Main Service Office	301 West Preston Street (SB 1)	5,366	100%	\$109,046	\$32,885	\$141,931
G20	SRA	Legislative Liaison	Attman-Glazer Building	219	100%	\$4,450	\$1,342	\$5,792
G50	MSRP	Main Office	William Donald Schaefer Building	5,957	100%	\$121,056	\$36,507	\$157,563

FY 2023 Operating Budget Submission Requirements

H00	DGS	Business Enterprise	301 West Preston Street (SB 1)	524	100%	\$10,649	\$3,211	\$13,860
		Energy Projects and Services	301 West Preston Street (SB 1)	1,319	100%	\$26,804	\$8,083	\$34,887
		Inventory Standards	301 West Preston Street (SB 1)	3,831	100%	\$77,852	\$23,478	\$101,330
		Mailroom and Courier	301 West Preston Street (SB 1)	1,062	100%	\$21,582	\$6,508	\$28,090
		Records Management	Jessup State Complex	39,200	100%	\$196,000		\$196,000
J00	MDOT	Legislative Liaison	Shaw House	550	100%	\$11,177	\$3,371	\$14,548
		Main Office	William Donald Schaefer Building	101,129	100%	\$2,055,114	\$619,760	\$2,674,874
K00	DNR	Boating	Tawes Building	3,317	100%	\$67,407	\$20,328	\$87,735
		Engineering and Construction	Tawes Building	7,680	89%	\$138,903	\$41,889	\$180,792
		Fisheries Service	Tawes Building	12,076	75%	\$184,054	\$55,505	\$239,559
		Land Acquisition and Planning	Tawes Building	9,528	83%	\$160,709	\$48,465	\$209,174
		Licensing	Centreville MSC	1,725	9%	\$3,155		\$3,155
		Natural Resources Police	Tawes Building	9,228	34%	\$63,760	\$19,228	\$82,988
		Office of the Secretary	Tawes Building	32,656	61%	\$404,812	\$122,079	\$526,891
		Resource Assessment Service	Tawes Building	13,520	68%	\$186,830	\$56,342	\$243,172
		Park Service	Tawes Building	6,816	100%	\$138,513	\$41,771	\$180,284
		Wildlife and Heritage	Tawes Building	6,131	89%	\$110,887	\$33,440	\$144,327
		Forest Service	Tawes Building	4,293	59%	\$51,472	\$15,522	\$66,994
		Forest Service	Leonardtown MSC	816	100%	\$16,583		\$16,583
		Chesapeake and Coastal	Tawes Building	19,984	74%	\$300,521	\$90,628	\$391,149
		Chesapeake and Coastal	Salisbury MSC	2,613	16%	\$8,496		\$8,496
M00	MDH	Behavioral Health	201 West Preston Street (SB 4)	7,896		\$40,044		\$40,044
		Behavioral Health	201 West Preston Street (SB 4)	8,439		\$42,798		\$42,798
		Developmental Disabilities Administration	201 West Preston Street (SB 4)	6,524		\$33,086		\$33,086
		Health Resources Commission	Attman-Glazer Building	720	100%	\$14,632	\$4,412	\$19,044
		Legislative Liaison	Attman-Glazer Building	749	100%	\$15,221	\$4,590	\$19,811
		Prevention and Health Promotion Administration	Shillman Building	866	100%	\$17,599		\$17,599
		Prevention and Health Promotion Administration	Shillman Building	31,854		\$143,543		\$143,543
		Public Health Commission	201 West Preston Street (SB 4)	29,683		\$150,535		\$150,535

FY 2023 Operating Budget Submission Requirements

N00	DHS	Headquarters - Capital	Saratoga State Complex			\$100,000		\$100,000
		Headquarters - Operating	Saratoga State Complex			\$2,925,334	\$2,205,257	\$5,130,591
		IMA	Salisbury MSC	510	63%	\$6,478		\$6,478
		Legislative Liaison	Attman-Glazer Building	791	100%	\$16,074	\$4,848	\$20,922
		Social Services	Prince Frederick MSC	22,774	61%	\$282,312		\$282,312
		Social Services	Leonardtown MSC	26,135	50%	\$264,492		\$264,492
		Social Services	Bel Air MSC	20,287	63%	\$257,667		\$257,667
		Social Services	Salisbury MSC	27,237	63%	\$345,939		\$345,939
		Social Services	Elkton MSC	39,546	63%	\$502,276		\$502,276
		Social Services	Denton MSC	8,540	63%	\$108,467		\$108,467
		Social Services	Glen Burnie MSC	33,821	63%	\$429,563		\$429,563
		Social Services	Hilton Heights Community Center	22,900		\$316,159		\$316,159
P00	LABOR	Headquarters	Shilman Building	54,213	92%	\$1,013,564	\$305,660	\$1,319,224
		Labor	Bel Air MSC	8,796	100%	\$178,750		\$178,750
		Legislative Liaison	Attman-Glazer Building	778	100%	\$15,810	\$4,768	\$20,578
Q00	DPSCS	Legislative Liaison	Attman-Glazer Building	658	100%	\$13,372	\$4,032	\$17,404
		MCE MD State Use Ind.	Jessup State Complex	10,229	100%	\$207,871		\$207,871
		MCE MD State Use Ind.-	Jessup State Complex	40,000	100%	\$200,000		\$200,000
		Parole and Probation	MSC 6	3,000	19%	\$11,583		\$11,583
R00	MSDE	Headquarters	Civic Plaza			\$2,711,440		\$2,711,440
		Legislative Liaison	Treasury Building	587	100%	\$11,929	\$3,597	\$15,526
		Rehabilitation Services	Leonardtown MSC	405	100%	\$8,230		\$8,230
		Vocational Rehab	Bel Air MSC	2,153	78%	\$34,127		\$34,127
T00	COMM	Legislative Liaison	Attman-Glazer Building	894	100%	\$18,168	\$5,479	\$23,647
U00	MDE	Legislative Liaison	Treasury Building	737	100%	\$14,977	\$4,517	\$19,494
		Water Management	Salisbury MSC	2,170	58%	\$25,577		\$25,577
V00	DJS	Legislative Liaison	Attman-Glazer Building	647	100%	\$13,148	\$3,965	\$17,113
W00	DSP	Legislative Liaison	Attman-Glazer Building	820	100%	\$16,664	\$5,025	\$21,689
Total								\$22,955,424

APPENDIX 9.3 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	11	202,930	\$11,161
C80	OPD	21	135,706	\$7,464
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	12	87,958	\$4,838
E50	SDAT	10	59,294	\$3,261
E75	MSLA	1	88,182	\$4,850
E80	PTAB	3	2,529	\$170
G20	SRA	1	81,082	\$4,460
J00B	SHA	1	31,495	\$1,732
J00E	MVA	11	102,254	\$5,624
J00H	MTA	7	109,511	\$6,023
J00I	MAA	1	45,439	\$2,499
K00	DNR	5	21,502	\$1,183
L00	MDA	3	5,415	\$298
M00	MDH	15	1,014,208	\$55,781
N00	DHS	50	1,493,490	\$82,142
P00	LABOR	9	75,252	\$4,139
Q00	DPSCS	23	288,946	\$15,892
R00	MSDE - DDA	1	58,111	\$3,196
	MSDE - DORS	20	61,166	\$3,364
	MSDE - CCA	14	32,478	\$1,786
R11	MSL	1	4,725	\$260
R60	MPCT	1	6,448	\$355
R95	BCCC	4	79,252	\$4,359
S00	DHCD	3	113,489	\$6,242
T00	COMM	1	6,773	\$373
U00	MDE	4	279,040	\$15,347
V00	DJS	16	149,075	\$8,199
W00	DSP	5	58,338	\$3,209
	PDAB	1	1,642	\$170
Grand Total				\$289,558

APPENDIX 9.4 REIMBURSABLE LEASE MANAGEMENT CHARGES

Agency Code	Abbrev.	Facility	Sq. Ft.	Pass Through Rent	Oversight Charge	Insurance	Total
C00	JUD	Prince George's County Office Building	73,219	\$2,059,729	\$84,096	\$922	\$2,144,747
C80	OPD	Prince George's County Office Building	13,560	\$381,456	\$15,574	\$171	\$397,201
E00	COMP	Prince George's County Office Building	1,665	\$46,839	\$1,912	\$21	\$48,772
E50	SDAT	Prince George's County Office Building	15,810	\$444,752	\$18,159	\$199	\$463,110
E80	PTAAB	Prince George's County Office Building	715	\$20,114	\$821	\$9	\$20,944
N00	DHS	Prince George's County Office Building	2,451	\$68,948	\$2,815	\$31	\$71,794
Q00	DPSCS	Prince George's County Office Building	9,602	\$270,114	\$11,028	\$121	\$281,263
V00	DJS	Prince George's County Office Building	5,318	\$149,602	\$6,108	\$67	\$155,777
Grand Total				\$3,441,554	\$140,513	\$1,541	\$3,583,608