



FY 2024 Operating Budget Submission Requirements

Office of Budget Analysis, DBM
July 2022

ELECTRONIC ACCESS TO BUDGET SUBMISSION REQUIREMENTS
<http://dbm.maryland.gov/budget/Pages/operbudget/OperatingBudgetInstructions.aspx>

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I. INTRODUCTION AND HIGHLIGHTS

I.1 New and Reminders for FY 2024

I.1.1 New for FY 2024

No Reduction Targets

The Hogan Administration has decided not to require reduction targets for the FY 2024 budget season. Agencies do not have to provide options to DBM for reducing their budgets this year.

Section B.2 Checklist of Submission Requirements

Section B.2 of Budget Instructions has been expanded to include the new Reimbursable Fund requirement below as well as a number of common data error checks that BARS does not validate. **Please review this expanded list of requirements for submission** and ask your OBA analyst if you have any questions.

New Reimbursable Fund Requirement

To ensure that agencies submitting budgets with reimbursable funds have confirmation that those funds will be received, for the FY 2024 budget submission agencies must attach to their official submission email Memorandums of Understanding (MOUs) or an email chain where the sending agency confirms their intent to send the funds.

BARS Updates

The BARS developers spent the interim this year resolving budget system defects and making improvements to enhance user experience. Further details regarding changes to the system will be provided during Budget Instructions and BARS training later this summer, but the following is a brief summary:

1. *Older Budget Data:* Actuals from before FY 2017 have now been loaded into the system, back to FY 2014. They can be viewed in ad hoc and reports.
2. *Position Reconciliation Increment Change:* DBM's recommendation during Position Reconciliation is to use the "Copy Workday" functionality as much as possible, which saves users considerable time and effort. However, at the time of Position Reconciliation, employees set to receive the FY 2023 increment in January would be without an increment even though BARS FY 2024 data has been updated to reflect all increments. To avoid "Copy Workday" from removing the increment for those positions (thus under-budgeting salaries), BARS developers have implemented the following:
 - a. If a position is updated in BARS with an increment/step, it is flagged in the back of the system as having received that step.
 - b. When Workday data is imported into BARS, in the Position grid data for these positions will automatically update to the new step even if Workday itself still has the old step.
 - c. Users can therefore still use "Copy Workday" to expedite the Position Reconciliation process without incorrectly reducing the salaries of positions.

COLA Funding in 0299

When processing FY 2023 amendments providing funding to agencies for contractual COLAs and increments, DBM placed funding in 0299. For the FY 2024 budget submission, agencies must **realign this funding in FY 2024** from 0299 into 0220 prior to submission. Agencies can leave funding in 0299 for FY 2023 during the FY 2024 budget submission.

Fuel and Utilities (Natural Gas 0606 and Electricity 0620)

Agencies that use natural gas and electricity procured by the Department of General Services (DGS) should level fund the FY 2024 request with the FY 2022 actual expenditures, except for University System of Maryland (USM) institutions. Energy market projections are volatile due to geopolitical factors, and as such DGS is estimating that expenses may increase more than 55% for natural gas and 40% for electricity in FY 2024. DBM will monitor these projections and address additional costs for state agencies closer to the beginning of the fiscal year. However, non-General Funded agencies should keep rising energy costs in mind and plan to absorb some increases with non-General Fund revenues and fund balances.

Zero-Emission Vehicles (ZEVs)

In FY 2024, 25% of vehicles purchased for the State Fleet must be electric vehicles that have a zero-emission vehicle (ZEV) equivalent. As a result, the DA-8 form has been revised to include two new columns where agencies must indicate whether the vehicle being replaced can be a ZEV, and a justification for any non-ZEV requests. Due to the current fluctuations in the estimated purchase price for ZEVs, agencies are instructed to budget for and request **gasoline vehicles**. DBM, in consultation with the Department of General Services (DGS), will determine which vehicles will be replaced with ZEVs based on where DGS can install charging infrastructure. The price difference between the ZEV and the gasoline-powered vehicle will be paid by DBM utilizing funding from the Strategic Energy Investment Fund (SEIF). Please refer to [Section A.5.3](#) for more information.

Department of General Services (DGS) Rent - Comptroller Subobject 1303

There are substantial changes to the DGS rent schedule this year due to agency relocations out of State Center into leased facilities in Downtown Baltimore. Please refer to [Section A.5.7](#) for more information regarding these changes.

Budget Process Primer

Given the number of new agency budget staff in recent years, DBM has added [Section I.3](#) to instructions. It provides an overview of the budget process in Maryland, including key terminology and concepts. Please encourage new staff to review.

*I.1.2 Key Reminders for FY 2024***BARS Guides and Videos**

[Section B.6](#) includes a list of guides and videos on the use of BARS for agencies, all which are available on the Budget Instructions website. **Please refer to these helpful resources for training and reminders regarding BARS functionality.**

DA-8 Forms

When submitting these forms to request new or replacement vehicles, DBM asks that agencies submit only one tab of data per agency rather than breaking the request up into different tabs.

COVID-19 Data – Federal Funds

For the FY 2024 Budget Submission, all agencies that have received federal COVID-19 relief funds are required to submit the three-year budget data with fund type (25, 35, 45)/source coding specific to each stimulus bill. See [Section B.5](#) for more information.

COVID-19 Salary Costs - Comptroller Subobject 0125

To the extent that positions are supported by COVID-19 funding, instead of changing position fund type data on the Position Tab in BARS, use comptroller subobject 0125 on the Expenditure Tab to budget for associated total salary and fringe expenditures (comptroller subobjects 0101, 0151, 0152, 0154, 0161-0170, 0174, 0189). See [Section A.4.1.](#) for more information.

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 on the specific rates.

Turnover in Actuals (0189 and 0289) in Actuals

All agencies must ensure that \$0 remains in comptroller subobjects 0189 and 0289 in the FY 2022 Actual Expenditures in the final budget submission.

DBM Salary Adjustments - Comptroller Subobject 0192

At the start of setting up a new fiscal year in BARS, DBM runs a Salary Forecast in the system which resolves any differences between the Expenditure data and Position data. These differences mainly result from data defects in the system or from processes being taken out of order (usually small rounding or fund split changes). To prevent this from impacting agency budget targets, significant changes from running the Salary Forecast will be netted out in one location per agency in a "0192" line that related agencies will need to redistribute. 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 is \$0 across the entire agency in comptroller subobject 0192.

Pay Plan Adjustments

Requests must be submitted electronically in priority order no later than October 15, 2022 to Kurt Stolzenbach at DBM: kurt.stolzenbach@maryland.gov, copying your OBA budget analyst. 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.4.4](#) 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 are effective July 1 of the current year (July 1, 2022 for the FY 2024 budget request). Additional guidance can be found in [Section A.4.5.](#)

Fund Balance Information Requirements (Special Funds and Federal Funds)

For the FY 2024 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. See [Section B.4.2](#) 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. If a necessary code is disabled or not yet created, agency users will not be able to use that code while making adjustments. **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.3.1 for additional detail.

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 • 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
End of July	Budget submission requirements training sessions
July – August 26	Agencies update personnel data through the Position Reconciliation exercise in BARS
July – October	Agencies prepare remainder of budget submission after completing Position Reconciliation. Agencies review Prior Year 2022 Central Payroll Bureau Actuals and Position Control (POSCON) PIN counts
August – October	Agency budget requests due to OBA
October – November	Agency budget hearings as needed
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 changes, restrictions on funds, and budget-specific language affecting agency operations • Agencies submit supplemental budget requests to DBM • Governor may introduce supplemental budget • General Assembly passes amended version of the Governor's Budget

I.3 Primer on the Operating Budget Process

Starting Point: Targets/Current Services Budget (CSB)

The CSB is a “fixed ceiling” technique of budget formulation that allows the Governor to designate the maximum amount an agency can request in its base budget for the next fiscal year (i.e. budget target). The legislative appropriation for the current fiscal year is used as a starting point for computing the CSB budget for the next fiscal year.

The following are typical adjustments made to compute the CSB budget.

- Funds are removed for one-time expenditures.
- Annualizations are made to programs or activities that were not operational for the complete fiscal year.
- Adjustments are made to expenditures that are driven by a formula, caseload, or population change (mandates and entitlements).
- Funds may be added to implement newly enacted legislation, including funding mandates, and to cover the costs of any new facilities that are due to open.
- Funds may also be removed to reflect a change in policy or sunset of statute.
- Multi-year funding commitments are honored.

The CSB, or budget target, for an agency usually only applies to general funds, but certain special funds sometimes also receive targets. OBA formulates the CSB for each department and independent agency or component unit as necessary. Some agencies also receive targets at a lower level--usually to reflect mandates, entitlements, or Governor’s initiatives.

OBA implements all target detail via adjustments in the DBM budget system BARS (Budget Analysis and Reporting System), and agencies can both review the data in BARS and receive a target memo provided by OBA summarizing the target and changes made. The target memo also includes the agency’s budget submission due date, with dates rolling through the fall to allow DBM to process and review the large magnitude of data entailed with agency budget submissions.

Budget Request and Submission

For situations where there is one CSB figure for the entire agency, the agency head will determine the allocation of the CSB to agency units, whose administrators will in turn reappropriate that amount to the various elements and programs within the individual units. Agencies are encouraged to allocate resources through strategic planning to achieve outcome-based results.

Agencies prepare their budgets in accordance with the format and instructions prescribed by the Secretary of Budget and Management in this document.

The budget requests, including detailed explanations, are submitted to OBA in BARS from August through October. This data is submitted with actuals for the prior fiscal year along with any realignments to the current year’s budget that have a net zero impact on program-level appropriations. There are also certain budget detail forms that are completed and submitted outside of the BARS system that agency budget staff should be mindful of.

OBA Review, Hearings

Once agencies submit their budget requests to DBM, OBA analysts check submission data for technical flaws (such as negative expenditure amounts or incorrectly budgeted scheduled subobjects) and work with agencies to correct those issues. Then, analysts review the requests, analyze year-to-year changes in each agency's budget and assess any deficiency, over-the-target, and reduction proposals submitted by agencies. Analysts determine if changes should be recommended to DBM leadership. During this time, analysts may ask agencies about spending trends, performance, and other budget-related topics. Analysts are often working on tight schedules during this period, so timely responses are much appreciated.

Once analysts complete their review of agency budgets, they report to DBM management with any recommended changes or requests for agency comment. At this point, DBM management and other staff will meet internally to finalize decisions regarding an agency's budget. This may involve inviting agencies to meet with DBM management to discuss their request and proposed recommendations. In these situations, DBM will provide agencies with a copy of the DBM analysis several days in advance of their meeting. After these meetings, final recommendations are sent to the Governor.

Spending Affordability Committee (SAC)

This committee was established during the 1982 session and is composed of the President of the Senate, the Speaker of the House, Majority and Minority leaders of the Senate and the House, the chairmen of the four standing fiscal committees and other members selected by the presiding officers.

The committee must report to the Legislative Policy Committee and Governor by December 20 of each year with recommendations for fiscal goals for the budget to be considered in the next legislative session.

Specifically, this report includes the following recommendations:

- A level of state spending
- A level of new debt authorization
- A level of state personnel
- The use of any anticipated surplus
- End-of-year general fund balance
- End-of-year balance in the Revenue Stabilization Account (aka Rainy Day Fund)
- Structural (aka long-term) balance goal.

SAC examines the following in making recommendations:

- Continuation of current laws
- Recognition of inflation
- Removal of one-time expenses & non-recurring PAYGO
- Identification of deficiencies
- Observation of federal mandates and multi-year commitments
- Funding of prior session legislation
- Recognition of workload changes
- Annualization of program costs
- New facility costs
- Adjustment of employee turnover

Governor's Budget Submission

The State constitution requires the Governor to annually present a balanced budget to the General Assembly shortly after it convenes in regular session. In essence, the figure for the total proposed appropriations shall not exceed the figure for total estimated revenues as determined by the Bureau of Revenue Estimates (balanced budget).

Budget Books

The Governor's funding decisions are incorporated into the budget using the BARS system, characterized as allowances. This allowance, in effect, is the Governor's "request" to the General Assembly to spend that amount of money for the purpose specified.

The allowances are grouped by department and agency, and then included in a two-volume set of budget books. These books are accessible through the DBM website. Each agency's allowance carries a budget code number. The sequence of numbers determines where the budget of a department is placed in the two volumes.

With each allowance is a description of the program for which funds will be appropriated. Information is provided showing what each program spent in dollars the previous fiscal year, has as its current fiscal year appropriation, and the proposed allowance for the upcoming fiscal year.

Beyond this budget detail in the books, DBM publishes additional information online including (a) goals and objectives of the agency's strategic plan and measures of performance for that program (Managing for Results) and (b) personnel detail that lists each position classification and the number of positions in each class together with the total salary for the previous, current, and next fiscal year.

A separate Budget Highlights book is provided that describes key aspects of the budget and the Governor's main priorities.

Budget Bill

The Governor submits the budget bill in accordance with the provisions of Article III, Section 52 of the Constitution of Maryland.

The budget bill is introduced in each house of the General Assembly by the presiding officers on the third Wednesday of January. This date is extended to the tenth day of the legislative session every four years for the newly elected governor. The legislative session formally begins the second Wednesday of January.

Although the budget bill is introduced independently in both the Senate and House of Delegates, the printed version of the first reader includes both bill numbers. One house passes the budget bill first in one year and by prearranged schedule the other house passes the bill first in the next year.

The Budget bill has three major parts. The first part contains specific appropriation proposed for each unit of state government. This is the largest part of the bill.

The second part of the budget bill contains a number of sections that provide certain standard details pertaining to the expenditure of the appropriations contained in the first part. The Legislature can and

does add restrictions on appropriations, across-the-board cuts, and other additional language in this section.

The third part of the budget bill is a one-page “Budget Summary Table” showing a summary of the general fund balance, estimated revenues, and expenditures during the current and coming fiscal years.

Budget Reconciliation and Financing Act (BRFA)

Sometimes, the Governor may propose amending existing statute to balance the proposed budget through a BRFA. The BRFA bill is separate from the budget bill but both bills are considered in tandem with one another. The BRFA may seek to balance the budget through the suspension, reduction, or elimination of statutorily mandated funding, or through a change in the State’s tax code.

Legislative Session

Supplemental Budget

If the situation arises where the Governor may want to change or increase the budget bill, he can do this through a Supplemental Budget in accordance with State Finance and Procurement Article, Section 7-102 of the annotated Code of Maryland.

The supplemental budget amendments may be used to correct an oversight, fund pending legislation, use unappropriated revenue, or in case of an emergency. Supplemental budgets can be submitted any time before the budget bill passes. The Governor can choose to submit one supplemental budget, none, or multiple.

Legislative Review and Enactment – Changes in the FY 2024 Budget Process

Maryland is undergoing a major budget process change starting with the FY 2024 budget season. Previously, the Governor introduced a balanced budget and the General Assembly could only reduce that budget. Starting with the FY 2024 budget, due to the passage of Maryland Question 1 on the 2020 ballot which amended Article II Section 17 and Article III Sections 14 and 52 of the Maryland Constitution, the process is as follows:

- The General Assembly may now increase, reduce, or add to the budget, or restrict funding for different purposes.
- The legislature must pass a budget that is equal to or less than the budget proposed by the Governor. Any restricted, or fenced-off, funding is left to the Governor’s discretion to release.
- Under the new constitutional amendment, the Governor may issue line-item vetoes on items where the General Assembly added to the budget.
- The General Assembly must still enact a balanced budget.

Shortly after the Governor introduces the budget, the Department of Legislative Services presents a fiscal briefing to the budget committees on the provisions and implications of the Governor’s proposed budget. This briefing would include an overview of the BRFA bill, should it exist.

The budget overview presents extensive data concerning expenditures by highlighting new programs and significant program changes introduced in the budget. Additionally, the overview summarizes the positions being created or abolished in the budget.

Budget Analysis - Department of Legislative Services (DLS)

Legislative analysts communicate with the agencies, reviewing the budget request and obtaining information on any expenditure not adequately explained or justified. The budget bill is reviewed by the legislative analysts piece-by-piece, similar to the manner in which the analysts in DBM review agency requests.

Legislative Budget Hearings

The budget committees (Senate Budget and Taxation and House Appropriations) hold public hearings on the budget bill following a schedule for various agencies prepared by DLS and approved by the chairmen of both committees. The structure of budget committee hearings has varied from session to session. Hearings may be held separately (sub-committees) or jointly.

Committee/Subcommittee Decisions

After the budget hearings are completed, the decisions concerning the appropriation and expressions of legislative intent and fiscal policy for each agency are determined. The following are the types of decisions that can occur:

- The most prominent form of reduction is the “line-item” reduction. The item being eliminated is specifically identified and the resulting action is applied to the object classification in the program.
- In some instances, an overall reduction is made to one or more agency’s allowance and the specific items or functions to be affected are left to the discretion of the agency or department. This action permits the General Assembly to exercise overall financial control and to set fiscal policy without interfering with the management of the agency.
- In addition to appropriation changes, the committees also propose language for inclusion in the budget bill placing limitations on the expenditure of funds or expressing legislative intent as to the use of funds. This can take two forms:
 - Fencing, a practice by the General Assembly of restricting the expenditure of appropriated funds to a specific purpose (either in the same program or in another program).
 - Restricted funding, the General Assembly may choose to make certain funding contingent upon agencies completing an action, such as submitting a report (i.e. a JCR report). This funding will not be released until the legislature has reviewed that report, sent to DBM confirmation that the funding is released, and DBM notifies the General Accounting Division (GAD) in the Comptroller’s Office to that effect.

When the budget committees arrive at their final position on the budget bill, the DLS Office of Policy Analysis prepares the respective committee reports. The two reports differ according to which house moves the budget bill.

First House Action

When the first house's budget committee has completed its deliberation and its report is prepared, the chairman is ready to bring the bill to the floor. This occurs around the end of the ninth week of the legislative session.

Recent practice has been to report the bill out of the committee and then delay the debate (lay the bill over) for two to three days. This additional time permits members to review the recommended amendments and other supporting documentation.

Second House Action

When the bill is received in the second house, the bill is referred to the budget committee for review and comment by any member of that committee. The changes made as a result of the action in the first house are explained to the committee by DLS.

Committee amendments, which differ from the first house amendments, are applied to the bill, and the committee report and reprint of the bill are completed. The bill is brought to the floor for second reading about the end of the eleventh week of the session.

The bill is then laid over to permit time for review and study. If the second house does not further amend the budget bill, it is enacted upon passage at this point. However, if the second house has amended the bill, the amended bill must be returned to the first house. At this point the first house must accept the bill as amended, or a conference committee must be called to resolve the points of difference.

Conference Committee

The conference committee is composed of three members of each house, and is, by rule, restricted to dealing only with those amendments that have not received concurrence in both houses. The conference committee recommendations must be accepted in their entirety by each house. If they are not, the conference committee must be reinstituted, or another appointed.

Joint Chairmen's Report

The Office of Policy Analysis at DLS prepares the Joint Chairmen's Report detailing every action taken by the General Assembly upon the budget bill and submits the report to the chairmen of both budget committees. Compiling it usually takes 3 weeks to a month after the budget bill passes.

The report contains an explanation of each budget amendment and statements of legislative policy and intent that were accepted by the General Assembly, and includes the fiscal status of the budget as enacted by the General Assembly.

The report is used by each agency to comply with legislative direction in executing its budget and preparing studies or special reports required by the General Assembly.

Fiscal Digest

Once the specific budget reductions are identified, OBA, in consultation with the agencies, makes specific reductions within BARS. In some instances, the General Assembly will make a statewide percentage reduction in an object category and allow the Governor to designate the allocation of the reduction among the state agencies.

Once the reductions have been allocated, the Department of Budget and Management prepares and publishes the Fiscal Digest by the beginning of the fiscal year (July). The digest includes the following:

- Summary of the status of the general funds
- Estimate of revenues for the coming fiscal year
- Details of the appropriations for operating purposes
- A schedule of withheld allotments
- A summary of authorized positions
- A listing of deficiency appropriations for the current fiscal year
- Summary of the enacted capital budget

The digest consolidates all modifications to each appropriation--changes made by the Governor through supplemental budgets and the changes made by the General Assembly--and reflects the final legislative appropriation.

Other Key Operating Budget Components/Concepts

Board of Public Works

A three-member panel (Governor, Comptroller, and Treasurer) charged with ensuring that significant State expenditures are necessary and appropriate. Specifically, the Board:

- approves the expenditure of all general obligation (GO) bond funds
- approves the expenditure of funds for capital improvements except for State roads, bridges, and highways
- approves the sale, lease, or transfer of State real and personal property
- controls procurement policy, adopts procurement regulations, and approves most contracts exceeding \$200,000
- approves allocation of funds paid to each county for school construction and adopts rules for the administration of the Public School Construction Program
- preserves and protects the State's submerged lands, shoreline, and tidal wetlands and issues licenses to dredge or fill wetlands

The Governor can present a Board item that reduces an appropriation by up to 25% (commonly referred to as “cost containment”).

Contingent Fund

A general fund reserve in the BPW budget available to increase an agency's appropriation in the event of an emergency or other reason. It not a large pot of funding, and can only cover smaller issues.

- DBM monitors/recommends/controls disbursements from the Contingent Fund. Any use of the fund must be proposed to DBM and DBM prepares the BPW item.
- Upon approval from the BPW, transfers from the contingent fund are made by budget amendment (processed by DBM).
- One of only two ways to get new general funds for the current year.

State Reserve Fund

Comprised of the:

- Dedicated Purpose Account, which was created for the purpose of retaining appropriations for multi-year expenditures or to address certain fiscal contingencies.
- Revenue Stabilization Account (Rainy Day Fund), retaining revenues for future fiscal shortfalls.
- Economic Development Opportunity Fund (Sunny Day Fund), established for the purpose of acting on economic development opportunities beyond the capabilities of existing programs.
- Catastrophic Event Fund (Stormy Day Fund), established for the purpose of enabling the state to respond without undue delay to a natural disaster or catastrophic event.

Mandates

A statutory or constitutional requirement that a specific amount be appropriated or a specific formula be used to calculate the appropriation. In order to truly be a mandate, the legislation must state “shall” (i.e. “the Governor shall include XXX in the budget”) and it must be a specific dollar amount or be a formula that is calculable at the time of budget submission in January each year.

Statewide Controlled Subobjects

"Statewides" are charges that apply to most agencies and go towards covering certain statewide costs. Usually, they fund the costs of a central control agency that provides services throughout the State (ex: DBM or the Department of Information Technology (DoIT)). Because DBM needs to ensure that those central control agencies are adequately funded, DBM “controls” their allocation in the budget, making sure that every agency budgets correctly by fund type.

Each of these statewide subobjects has a fee schedule that is determined on various factors, including some that are set in statute. For example, the State Retirement Agency (SRA) is funded by all entities with active employees in the pension system, so the schedule is based on those active employee counts.

For these statewides, BARS ensures that agencies submit their budget request with exactly what was in the Legislative Appropriation (by agency by fund type). The reason is because if an agency was able to realign funding elsewhere within their budget target, the Administration would have to provide additional funding to make up the difference for the central cost. In other words, these statewide costs are part of what makes up the CSB, and an agency’s target assumes that they budgeted the same as the appropriation. However, agencies are able to realign the charges between units/programs/subprograms in their request should they choose so, provided the net amount by fund type does not change for the agency.

In late November/early December, DBM updates these statewide schedules to support centralized costs in the Allowance. For example, if SRA requires additional funds to support their IT systems, subobject 0875

(the statewide) must increase in other agencies to cover these charges. DBM undergoes the following process:

1. Reaches out to agencies to determine whether the fund types supporting the statewides should change based on the specific fee schedule allocation. In the case of SRA, if more positions in the agency are now supported by federal funds, it would make sense to increase the federal fund percentage for 0875.
2. Uses these revised funding splits combined with the updated statewide allocation schedule (i.e. split between agencies) and the Governor's Allowance for the central charge to update every agency's charge in BARS. NOTE that BARS automatically increases/decreases these charges based on where funding was in the request, so if an agency wants to realign the charges they should do so in the request or via budget amendment during the fiscal year.

More detail on the allocation process for each statewide controlled subobject is in Section A.1 of budget instructions.

I.4 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, as they are your main contact for all questions. If you need specific help regarding an issue listed below, please make sure to **copy your OBA analyst** on any communications with related contacts.

TOPIC	CONTACT	E-MAIL
General Questions	Your OBA Budget Analyst	
Budget Amendments	Angela Miller	dlbudgethelp_dbm@maryland.gov
BARS Questions	Your OBA Budget Analyst	
Position Reconciliation and Salary Forecast	Kurt Stolzenbach	dlbudgethelp_dbm@maryland.gov
Pay Plan Adjustments and New Classifications	Kurt Stolzenbach	Kurt.stolzenbach@maryland.gov
Salary Tables	Kurt Stolzenbach	kurt.stolzenbach@maryland.gov
DoIT Telecommunications	Russell Mueller	Russell.mueller@maryland.gov
SEIF/State Agency Loan Program/Jane E. Lawton Loan Program	Tom Jones	tom.jones2@maryland.gov
Vehicle Requests and DA-8 Forms	Michelle Pack	dlbudgethelp_dbm@maryland.gov
DBM Fleet Administration	Joe Consoli	Joseph.consoli@maryland.gov
State Treasurer's Office Equipment Financing	Kristen Robinson	krobinson@treasurer.state.md.us
DGS Lease Management	Kimberly White	Kimberly.white1@maryland.gov
DGS Operational Maintenance	Courtney League	Courtney.league@maryland.gov
DGS Energy Performance Contracts	David St. Jean	david.stjean1@maryland.gov
Local Aid Submissions	Nathan Bowen	Nathan.bowen@maryland.gov
Indirect Cost Recovery and Reversion Reporting	Michelle Pack	dlbudgethelp_dbm@maryland.gov
Org Charts	Michelle Pack	dlbudgethelp_dbm@maryland.gov
Managing for Results	Jennifer Spangler	jennifer.spangler@maryland.gov

A. BUDGET DEVELOPMENT

A.1 Standard Rates and Schedules by Comptroller Subobject

The following tables contain the R*STARS Comptroller Objects (i.e. subobject codes) to be used in the preparation of the FY 2024 budget. If an agency uses agency subobjects and plans to make changes/additions to those crosswalks, please email dlbudgetHelp_DBM@maryland.gov and copy your DBM analyst with the necessary changes as soon as possible.

Object .01 Salaries and Wages

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0101	Regular Earnings (i.e. Salaries)	Data in BARS will automatically be updated by Position Reconciliation and any other position adjustments. Can only be adjusted via the Position tab in BARS.
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	Cost of reclassifying positions (vacant or filled) to different grades and steps. Includes related salary, social security, retirement, unemployment, and turnover values.
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	7.37% to \$159,471 + 1.45% of excess of Regular Earnings 0101. Data in BARS will automatically be updated by Position Reconciliation and any other position adjustments. Can only be adjusted via the Position tab in BARS.
0152	Health Insurance	Same as FY 2023 appropriation by fund type at the agency level. Should be realigned within the agency to align with position detail as necessary. DBM will update agency values in December based on health cost trends and Governor decisions.
0153	Health Insurance-Special Subsidies	Maryland Department of Transportation (MDOT - J00) only. Budget in accordance with union contract.
0154	Retirees Health Insurance Premiums	Same as FY 2023 appropriation by fund type at the agency level. Should be realigned within the agency to align with position detail as necessary. DBM will update agency values in December based on health cost trends and Governor decisions.
0155	Sick Leave Incentive Program	Do Not Budget in FY 2024.
0156	VSP Payments (FY 2011 only)	Do Not Budget in FY 2024.
0157	Other Post Employment Benefits	Do Not Budget in FY 2024.
0160	Early Retirement Surcharge	Do Not Budget in FY 2024.
0161	Employees' Retirement System	21.36% of Regular Earnings 0101. Data in BARS will automatically be updated by Position Reconciliation and any other position adjustments. Can only be adjusted via the Position tab in BARS.
0162	Employees' Pension System	Do Not Budget in FY 2024. All related costs are budgeted in 0161.
0163	Teachers' Retirement System (A64 not used)	15.36% of Regular Earnings 0101. Data in BARS will automatically be updated by Position Reconciliation and any other position adjustments. Can only be adjusted via the Position tab in BARS.

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0164	Teachers' Pension System	Do Not Budget in FY 2024. All related costs are budgeted in 0163.
0165	State Police Retirement System	77.25% of Regular Earnings 0101. Data in BARS will automatically be updated by Position Reconciliation and any other position adjustments. Can only be adjusted via the Position tab in BARS.
0166	Judges' Pension System	40.02% of Regular Earnings 0101. Data in BARS will automatically be updated by Position Reconciliation and any other position adjustments. Can only be adjusted via the Position tab in BARS.
0167	Mass Transit Administration Pension System	Rate to be determined by MDOT.
0168	Optional Retirement/Pension System (TIAA)	7.25% of Regular Earnings 0101.
0169	Law Enforcement Officers' Pension System	45.73% of Regular Earnings 0101. Data in BARS will automatically be updated by Position Reconciliation and any other position adjustments. Can only be adjusted via the Position tab in BARS.
0170	Other Retirement Systems	For higher education institutions only.
0171	Other Pension Systems	Do Not Budget in FY 2024.
0172	Deferred Compensation Match	Do Not Budget in FY 2024.
0174	Unemployment Compensation	0.28% of Regular Earnings 0101. Data in BARS will automatically be updated by Position Reconciliation and any other position adjustments. Can only be adjusted via the Position tab in BARS.
0175	Workers' Compensation	Same as FY 2023 appropriation by fund type at the agency level. Budgeted values are based on most recent actual workers' compensation experience, and DBM will update agency values in December based on FY 2022 actuals plus projected trends and Governor's decisions. Agencies should budget either (a) in one location or (b) based on which subprograms have workers' compensation costs.
0176	Workers' Compensation Reserve Fund	Do Not Budget in FY 2024.
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). This is not updated by Position Reconciliation or the Positions tab in BARS—agencies should review rates by subprogram/fund type following POS REC and adjust as necessary using the Turnover and/or Expenditure tab.
0192	DBM Adjustment	Do Not Budget in FY 2024.
0193	Health Savings	Do Not Budget in FY 2024.
0194	Section 40 Retirement Benefits	Do Not Budget in FY 2024.
0195	Section 40 COLA	Do Not Budget in FY 2024.
0199	Other Fringe Benefit Costs	Agencies should avoid using this subobject. Discuss with DBM analyst prior to use and be prepared to answer DBM/DLS questions.

Object .02 Technical and Special Fees

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0201	Honorariums	
0202	Per Diem Payments	
0203	Clerical/Secretarial Support	
0204	Legal Service Support	
0205	Medical Service Support	

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0206	Religious Service Support	
0207	Social Service Support	
0208	Training and Staff Development	
0209	Administrative/Management Services Support	
0210	Patient and Student Payments	
0211	Employee Awards	
0212	Athletic Services Support	
0213	Social Security Contributions	7.65% to \$153,549 + 1.45% of excess of Payroll 0220. Adjusted via the Contractuals tab in BARS, and may also be edited on the Expenditures tab.
0214	Unemployment Compensation	0.28% of Payroll 0220. Adjusted via the Contractuals tab in BARS, and may also be edited on the Expenditures tab.
0216	Royalty Payments	
0217	Contractual Health Insurance	Same as FY 2023 appropriation by fund type at the agency level. Should be realigned within the agency to align with position detail as necessary. DBM will update agency values in December based on health cost trends and Governor decisions.
0220	Special Payments Payroll (Contractual Employee Salaries)	Can only be adjusted via the Contractuals tab in BARS.
0221	Prizes and Awards to Non-Employees	
0289	Contractual Turnover Expectancy	Turnover rate is calculated as 0289/(0220+0213+0214). This is <u>not</u> updated by the Contractuals tab or the Turnover tab in BARS—agencies should review rates by subprogram/fund type following and adjust as necessary using the Expenditure tab.
0299	Other Technical and Special Fees	Agencies should avoid using this subobject. Discuss with DBM analyst prior to use and be prepared to answer DBM/DLS questions.

Object .03 Communications

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0301	Postage	1st Class/Standard Letter 58¢.
0302	Telephone	Billed directly by vendors; Same as FY 2022 Actuals for PBX/Centrex if independent.
0303	Telecommunications	Billed directly by vendors; Same as FY 2022 Actuals for PBX/Centrex if independent.
0304	Misc. Communications Charges	Billed directly by vendors; Same as FY 2022 Actuals for PBX/Centrex if independent.
0305	DBM Paid Telecommunications	Same as FY 2023 appropriation by fund type at the agency level. Budgeted values are based on radio maintenance contracts, allocated across agencies based on fall radio counts. DBM will update agency values in December. Agencies should budget either (a) in one location or (b) based on which subprograms have radios.
0306	Cell Phone Expenditures	Includes all cellular phones, personal data assistants (PDAs), and tablets.
0322	Capital Lease(s) (Telecommunications)	Do Not Budget in FY 2024.
0395	Corporate Purchasing Card	
0397	Paycheck Postage Costs	

Object .04 Travel

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0401	In State/Routine Operations	Includes tolls, parking fees, and private mileage reimbursement.
0402	In State/Conferences/ Seminars/Training	Includes conference fees, necessary hotels, and other in-state travel costs not in 0401.
0403	Out-of-State/Routine Operations	Refer to State travel regulations for reimbursement amounts.
0404	Out-of-State/Conferences/ Seminars/Training	Includes conference fees, necessary hotels, and other out-of-state travel costs not in 0403.
0495	Corporate Purchasing Card	Do Not Budget in FY 2024
	Private Vehicle Mileage	62.5¢ per mile <i>(This rate is adjusted each year after the federal government sets its mileage reimbursement rate.)</i>
	Meal Allowances	State Employees & Non-Paid Board
	Breakfast	\$15.00
	Lunch	\$18.00
	Dinner	\$30.00
	Per Day Maximum	\$63.00

Object .06 Fuel and Utilities

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0601	Fuel - Alcohol	
0602	Fuel - Coal	Be prepared to answer DBM/DLS questions regarding request amount.
0603	Fuel - Oil #2	Be prepared to answer DBM/DLS questions regarding request amount.
0604	Fuel - Oil #3	Be prepared to answer DBM/DLS questions regarding request amount.
0605	Fuel - Oil #6	Be prepared to answer DBM/DLS questions regarding request amount.
0606	Fuel - Natural Gas/Propane	Equal to FY 2022 actual expenditures.
0607	Fuel - Wood	Be prepared to answer DBM/DLS questions regarding request amount.
0608	Fuel - Steam	Be prepared to answer DBM/DLS questions regarding request amount.
0619	Fuel - Miscellaneous	
0620	Utilities - Electricity	Equal to FY 2022 actual expenditures.
0621	Utilities - Water/Sewage	
0622	Utilities - Combined Utility Purchases	
0695	Corporate Purchasing Card	
0697	Maryland Environmental Service (MES) Charges	Same as FY 2023 appropriation by fund type. Budgeted values are based on MOUs with MES, and DBM will update agency values in December based on MOU schedules.
0698	Loan Repayment- Energy Conservation	Amount listed in schedule in <u>Appendix 3</u> .
0699	Utilities - Miscellaneous	Agencies should avoid using this subobject. Discuss with DBM analyst prior to use and be prepared to answer DBM/DLS questions.

Object .07 Motor Vehicle Operations and Maintenance

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0701	Purchase Cost or Lease Cost	Must match provided DA-8 forms at the subprogram/fund type level. See Vehicle List in <u>Appendix 4</u> .
0702	Gas and Oil	Passenger Vehicles 19.0¢/mile. Light Trucks & Vans 24.0¢/mile. Updated September 2022.
0703	Maintenance and Repair	Passenger Vehicles 17.0¢/mile. Light Trucks & Vans 20.0¢/mile. Updated September 2022.
0704	Insurance	See schedule in <u>Appendix 6</u> .

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
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

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
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.)	

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0821	Management Studies and Consultants	
0822	Hospital Care	
0823	Security Services	
0824	Laboratory Services	
0825	Veterinarian	
0826	Freight and Delivery	
0827	Trash and Garbage Removal	
0828	Office Assistance	
0829	Fiscal Service	
0830	Medical Assistance Reimbursements	
0831	Office of Administrative Hearings (OAH) Allocation	Same as FY 2023 appropriation by fund type at the agency level. Budgeted values are based on most recent OAH caseload experience, and DBM will update agency values in December based on FY 2022 actual caseloads plus Governor's decisions. Agencies should budget either (a) in one location or (b) based on which subprograms experience OAH cases.
0832	Education & Training Reimbursement - Job Related	
0834	Sign Language Interpreter Services	
0833	eMaryland Marketplace	Do Not Budget in FY 2024.
0835	Administrative Allocations	
0836	Human Services - Other Fee-for-Service	
0838	Other Human Services	
0839	DBM Human Resources Shared Services Allocation	Same as FY 2023 appropriation by fund type at the agency level. Budgeted values are based on the number of PINs in agencies using DBM HR services, and DBM will update agency values in December based on Governor's decisions. Agencies should budget either (a) in one location or (b) based on which subprograms use DBM services.
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)	

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
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 (OAG) Allocation	Same as FY 2023 appropriation by fund type at the agency level. Budgeted values are based on AAG staff counts in agencies, and DBM will update agency values in December based on Governor's decisions. Agencies should budget either (a) in one location or (b) based on which subprograms have AAGs.
0875	State Retirement Agency (SRA) Allocation	Same as FY 2023 appropriation by fund type at the agency level. Budgeted values are based on the count of active retirement system employees, and DBM will update agency values in December based on June 30 counts plus Governor's decisions. Agencies should budget either (a) in one location or (b) by unit/program/subprogram based on active employee counts.
0876	Department of Information Technology (DoIT) Services Allocation	Same as FY 2023 appropriation by fund type at the agency level. Budgeted values are based on DoIT services used by agencies, and DBM will update agency values in December based on the current service schedule plus Governor's decisions. Agencies should budget either (a) in one location or (b) based on which subprograms use DoIT services.
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	Annapolis Data Center (ADC) Allocation	Same as FY 2023 appropriation by fund type at the agency level. Budgeted values are based on agency actual ADC usage, and DBM will update agency values in December based on FY 2022 actuals plus Governor's decisions. Agencies should budget either (a) in one location or (b) based on which subprograms use the ADC.
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/Microfiche	
0891	Data Processing-Freight	
0892	Data Processing-Academic/Research	
0893	Data Processing-Administrative	
0894	Statewide Personnel System (SPS) Allocation (i.e. Workday)	Same as FY 2023 appropriation by fund type at the agency level. Budgeted values are based on PIN counts and agency usage of Workday, and DBM will update agency values in December based on Governor's decisions. Agencies should budget either (a) in one location (preferred) or (b) by unit/program/subprogram based on PIN counts.
0895	Corporate Purchasing Card	

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0897	Enterprise Budgeting System Allocation	Same as FY 2023 appropriation by fund type at the agency level. Budgeted values are based on the number of units in each agency, and DBM will update agency values in December based on Governor's decisions. Agencies should budget either (a) in one location (preferred) or (b) by unit.
0898	Data Processing-Other Contractual Services-DP	
0899	Other Contractual Services Non-DP	Agencies should avoid using this subobject. If the agency does budget in 0899, please label using a specific Contract/Grant Name and Description on the Contract/Grants tab in BARS so DBM/DLS knows what the grant is for.

Object .09 Supplies and Materials

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
0901	Agriculture	
0902	Office Supplies	
0903	Audio Visual	
0904	Building and Household	
0905	Cosmetic	
0906	Laboratory	
0907	Dietary	
0908	Housekeeping	
0909	Medical	
0910	Laundry	
0911	Medicine, Drugs and Chemicals	
0912	Wearing Apparel-Uniforms Employees	
0913	Wearing Apparel-Uniforms Clients (Patients, Prisoners)	
0914	Instructional Supplies	
0915	Library Supplies	
0916	Recreational Supplies	
0917	Small Tools	
0918	Veterinary	
0919	Tobacco	
0920		
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	Agencies should avoid using this subobject. Discuss with DBM analyst prior to use and be prepared to answer DBM/DLS questions.

Object .10 Equipment Replacement

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
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	
1041	Capital Lease(s)- Payment(s) to Treasurer (DP)	Amounts in the Treasurer's Lease Purchase Program. See schedule in Appendix 7.
1042	Capital Lease(s) (DP)	Amounts in the Treasurer's Lease Purchase Program. See schedule in Appendix 7.
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	

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
1099	Other Equipment	Agencies should avoid using this subobject. Discuss with DBM analyst prior to use and be prepared to answer DBM/DLS questions.

Object .11 Equipment Additional

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
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)	Amounts in the Treasurer's Lease Purchase Program. See schedule in Appendix 7.
1142	Capital Lease(s) (DP)	Amounts in the Treasurer's Lease Purchase Program. See schedule in Appendix 7.
1143	Operating Lease(s) (DP)	
1144	Installment Payment(s) to Treasurer(DP, Non-Capital)	

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
1190	Data Processing-Academic/Research	
1191	Data Processing-Administrative	
1195	Corporate Purchasing Card	
1199	Other Equipment	Agencies should avoid using this subobject. Discuss with DBM analyst prior to use and be prepared to answer DBM/DLS questions.

Object .12 Grants, Subsidies, and Contributions

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
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	Do Not Budget in FY 2024.
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 avoid using this subobject. If the agency does budget in 1299, please label using a specific Contract/Grant Name and Description on the Contract/Grants tab in BARS so DBM/DLS knows what the grant is for.

Object .13 Fixed Charges

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
1301	Rent (non-DGS)	Can only be adjusted via the Real Estate Lease tab in BARS.
1302	Insurance Coverage Paid to STO	See schedule in Appendix 6.
1303	Rent Paid to DGS	See schedules in Appendix 9.
1304	Subscriptions	
1305	Association Dues	
1306	Bond Payments	
1307	Interest	
1308	Licenses	
1309	Insurance (Non STO Payments)	Insurance coverage payments not paid to the State Treasurer's Office.
1310	Interest on Late Payments	

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
1311	Interest on Treasury Cash Overdrafts	
1312	Interest on Treasury Deposits	
1320	Bad Debt Expense	
1395	Corporate Purchasing Card	
1399	Other	Agencies should avoid using this subobject. Discuss with DBM analyst prior to use and be prepared to answer DBM/DLS questions.

Object .14 Land and Structures

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
1401	Land	
1402	Land Improvements-Existing Facilities	
1410	Buildings Construction-New Facilities	
1411	Buildings-Purchase/Trade	
1412	Buildings-Demolition	
1413	Buildings-Fixed Equipment	
1414	Buildings-Professional Fees	
1415	Buildings, Additions, and Other Major Improvements	
1416	Utilities Extension	
1430	Improvements Other Than Bldgs-Highway Construction	
1431	Improvements Other Than Bldgs-Roads, Sidewalks and Parking Areas	
1432	Improvements Other Than Bldgs-Water Construction	
1433	Loans to Private/Non-profit Individuals/Organizations	
1440	Roof Repair/Replacement	
1441	Building Exteriors	
1442	Building Interiors	
1443	Water	
1444	Heating	
1445	Power Lines	
1446	Security Alarm Systems	
1447	Road Repair Services	
1448	Ground Maintenance	
1449	Sheds, Gas & Oil Storage tanks	
1481	Easement Acquisitions	
1495	Corporate Purchasing Card	
1498	Statewide Critical Maintenance Program (DGS Administered)	Reserved for statewide operating maintenance projects that are administered by DGS.
1499	Other Land and Structures	Agencies should avoid using this subobject. Discuss with DBM analyst prior to use and be prepared to answer DBM/DLS questions.

A.2 Starting Point - Understanding Agency Targets

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.

When agencies first access their data in BARS to begin the FY 2024 budget submission, the following are the starting points for that data.

- FY 2022 Actuals (Prior Year or PY). The starting point for FY 2022 actual expenditures will be the FY 2022 working appropriation, excluding any closing amendments. There will be no direct connection to FMIS data.
- FY 2023 Appropriation (Current Year or CY). When agencies first access their CY data in BARS, it will be the FY 2023 Appropriation plus any approved and processed budget amendments. As budget amendments are now a separate, ongoing process in BARS, the primary CY adjustments that agencies will make during budget submission are deficiencies.
- FY 2024 Request (Budget Year or BY). The baseline will consist of (a) the FY 2023 Legislative Appropriation plus (b) any statewide personnel actions that happen during FY 2023 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 sunseting, or other management decisions. Even after work in BARS has started, agencies can always view this baseline by viewing the FY 2024 Target Stage in BARS reports or ad hoc.
 - For FY 2024, DBM has removed all COVID-19 federal relief funds from agency targets.

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

- The overall CSB target, which is the total general fund and/or special fund target (i.e. cap) for the agency's entire budget submission. This is provided to the agency in the official target memo and is what DBM has historically referred to as the agency's budget target. The budget submission in BARS will validate to ensure the request does not go over this target amount.
- 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.

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.

A.3 Budget Development Guidance

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 (prior year’s) 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.

A.3.1 *First Step: Chart of Accounts Data Changes*

The BARS Chart of Accounts (COA) must be up-to-date in order for an agency to select valid account codes when making adjustments. **Therefore, agencies are encouraged to update this information prior to budget development.** Agencies are encouraged to review their agency’s units, programs, subprograms, or agency subobjects in BARS through the Agency Administration - COA Maintenance tab. Note that BPT will not process 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 for 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. **New/Revised Subprograms** – An agency approver can add new or revise existing subprograms in BARS using the Agency Administration – COA Maintenance – Maintain Sub-Program module. When complete, the user should e-mail dlbudgethelp_dbm@maryland.gov and copy 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 email when updated and approved in BARS.
2. **New/Revised Agency Subobjects** – An agency approver can edit agency subobjects options in BARS using the Agency Administration – COA Maintenance – Maintain Agency Subobject module. When complete, the user should e-mail dlbudgethelp_dbm@maryland.gov and copy 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 email when updated and approved in BARS.
3. **New/Revised Units and Programs (OBA Only in BARS)** – Agencies can submit requests via email for COA changes 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 (codes and full names as they would appear in the budget books) by e-mail to dlbudgethelp_dbm@maryland.gov and CC the OBA budget analyst. If it is a program that is added or revised, please also include a program description for the budget book. Make sure to include in the email an explanation of the reason for the changes. The BPT will reply by email 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.3.2 General Budget 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?

A.3.3 Common Strategies for Development

Averages: When determining the budget for some subobjects, it may make sense to budget the average of the last three completed fiscal years. Averages can be applied to recurring expenditures that are not controlled statewide 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. Note: if subobject spending was affected by the COVID-19 pandemic (such as travel), consider looking back to pre-pandemic fiscal years.

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 spending in other areas if necessary. This should include contracts that are multi-year commitments.

A.3.4 Into BARS: Submission Methodology

Agencies should view the baselines in BARS for each FY described above and then make adjustments to update their actuals and finalize the FY 2024 request. Agencies with approved reorganizations should contact their OBA analyst for guidance.

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. For more detailed guidance on BARS, please see the user guides and instruction videos on DBM's website.

Overall, the process entails (1) completing Position Reconciliation which sets the permanent employee salary and fringe budget for FY 2024, (2) updating actuals information for FY 2022 in BARS which will help an agency to determine their non-salary and fringe needs for FY 2024, (3) adjusting Supporting Detail (SD) information in BARS for contractual employees, contracts/grants, and real estate leases, and (4) adjusting all types of expenditures not handled on the SD tabs.

Smaller agencies may be able to handle this process with one adjustment per fiscal year, plus their Position Reconciliation adjustment. However, larger agencies will likely need to split up their adjustments by type of data (one for each type of SD information) and/or Chart of Account values (by unit, program, subprogram).

1. Reconcile Positions

Even before the target and agency request is available in BARS, agencies can work ahead 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 datasets, create a separate tracking spreadsheet to plan for the needed changes in BARS (as presumably Workday is more up-to-date). 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 2023 and FY 2024 and assess changes for the budget request. For example, if a position has been reclassified upwards and is now more expensive, funding may need to be reduced elsewhere in the budget to cover those additional costs.

During the official "Position Reconciliation" (POS REC) process directed by DBM, agencies should go into BARS and begin using position adjustments to correct the position data. Through POS REC, agencies can prorate the same fund type split (general, special, federal, reimbursable) across all positions within a given subprogram to simplify position revenue data consistent with expenditures in a given program or subprogram. For example, if salaries for the subprogram are overall 50% general and 50% federal, apply this same fund split across all positions rather than calculating the funds supporting each one by one. This method is far easier than managing fund type splits on a PIN-by-PIN basis within the budget system.

2. Update the Prior Year (PY) Actuals Data

As feasible, agencies should balance actuals data in BARS to expenditures reported in FMIS, as shown in DAFR 6000 and G200 reports (expenditures plus encumbrances). Agencies are encouraged to use this as a guide, but the Chief Financial Officer (CFO) or Budget Director will know best what the final numbers should look like from a budget perspective. DBM will be reviewing actuals data to ensure that submitted BARS values match the DAFR 6000 at the program/fund type level. The DAFR 6000 used by DBM is based on a data run after GAD has confirmed close-out is complete, so agencies should consider that if they make data changes in FMIS after that point.

For reporting actual spending on contractual positions (subobject 0220), contracts (Object 08), grants (Object 12), and non-DGS real estate (subobject 1301), agencies should prepare SD tab adjustments as noted below and instructed in this document.

3. Contractual Positions

Contractual position data must be entered into BARS on the Contractual Supporting Detail (SD) tab, which in turn must match Expenditure (budget) data across all three years. Key concepts regarding the use of this tab, which was developed to meet Department of Legislative Services (DLS) requirements:

- Included Data. BARS requires every budgeted contractual to have a specific budgeted location at the subprogram/fund type level, a class code, and a helpful description describing the work being performed. Multiple FTEs with the same subprogram/class code/fund type combination are merged into one line, so please include a description of the work of each FTE in the one row.
- FTE/Salary Validation. In order to ensure that salary information is reasonable, BARS validates data across all three years to make sure there is a 1.00:\$20,000 FTE-to-salary ratio. This validation is not enforced until the Budget Request Submission (BRS) module.
- Actuals. Contractual actual FTEs are reported based on how much of the year the position was filled, not the budgeted FTE amount. For example, if a contractual was budgeted for \$40,000 per year at 1 full-time-equivalent (FTE) but was only filled for a quarter of the year and paid \$10,000, then BARS should have 0.25 FTE for that position in the actuals.
- Other Years. Adjust FY 2024 as necessary to reflect revised needs since the previous budget request. Agencies are not required to make changes to the Current Year.

4. Contracts/Grants

Funding for contracts and grants (objects 08 and 12) must be entered into BARS on the Contract/Grant SD tab, which in turn must match Expenditure (budget) data across all three years. Key concepts regarding the use of this tab, which was developed to meet DLS requirements:

- Included Data. Duration, total contract cost, description, and an easily-identifiable name indicative of the purpose (not simply the vendor name). Agencies are required to provide this information, along with descriptions of the contracts and grants that describe their purpose and utility, through the Maintain Contracts and Grants module in BARS (under “Agency Administration”).
- Process. Begin by making adjustments in the Contracts/Grants SD tab against the rollover FY 2022 appropriation (for the FY 2022 Actuals). Continue by planning funding changes for existing contracts and assessing needs versus the FY 2023 legislative appropriation (which rolled over to become the FY 2024 target). If new contracts are needed or existing ones require different names/descriptions/etc., first utilize the Maintain Contracts and Grants module in BARS. 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 smaller units for both ease and performance in the system. Keep in mind anticipated fund split changes, 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.

5. Non-DGS Real Estate Leases

Funding for non-DGS leases (comptroller subobject 1301) must be entered into BARS on the Real Estate SD tab, which in turn must match Expenditure (budget) data across all three years. 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. This list should be reviewed and edited as necessary using the Maintain Real Estate Leases module prior to the agency working on their 1301 submission in BARS adjustments. Make necessary adjustments in FY 2022 to reconcile to the actuals, and make changes where necessary in FY 2024.

6. All Other Expenditures

Agencies use 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. Agencies should consider 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 2024.

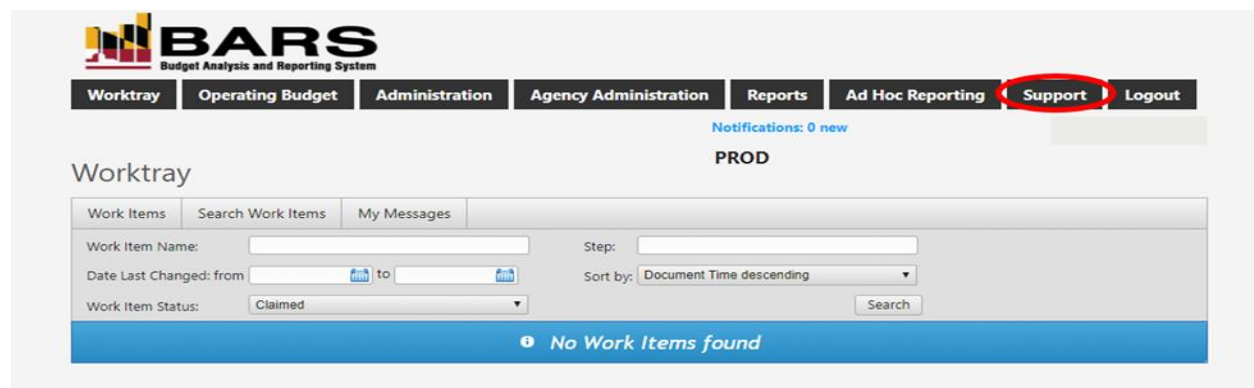
Use the Export/Import feature with formulas if you are more comfortable inputting whole numbers while working on the budget request instead of adjusted numbers.

- This can also help agencies quickly budget the average of three years of actuals or some other calculated budgeting methodology in their request.
- Again, 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 B.6.

7. Finding Guides in BARS

In addition to being on DBM’s website, guides can be found under the “Support” button in BARS.



8. Budget Amendments

Budget amendments needed to realign or increase current year appropriations must be submitted to DBM in BARS, not in the old non-BARS form. See DBM's budget amendment guidance on the Budget Instructions webpage for more information.

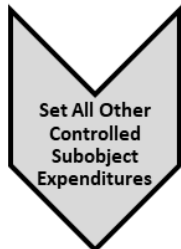
Building Blocks of the Budget



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



- Budget the number of contractual employees the agency will need in order to achieve the goals and objectives of the upcoming fiscal period and set the salaries for those contractuels. 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 the most recent legislative appropriation.
- When budget developers build their salary and fringe budgets, they should include the following considerations:
 - Will the agency be reclassifying individual employees?
 - Will the agency be converting contractual employees to permanent employees?
 - What are the current vacancies and how many of those will be filled in the budget?



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



- 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.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 (POS REC) exercise in BARS to update the FY 2023 personnel data that serves as the baseline for the FY 2024 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, 2022** or with the agency's larger budget submission, whichever comes first.

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

1. Updated position data with salaries based on the July 1, 2022 salary schedule to reflect FY 2023 salary enhancements (including increments as of January 1, 2023) and associated fringe values calculated with current rates.
2. Updated Object 01 data in each respective comptroller object (0101, 0151, retirement, 0174) by fund type based on the PIN fund splits provided with the FY 2023 position data.

Like last year, salaries and fringes (0101, 0151, retirement, 0174) 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 2024:** During POS REC, 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 2023:** DBM will limit FY 2023 adjustments to material changes such as DBM approved reorganizations. Agencies may only realign positions between programs through a FY 2023 budget amendment adjustment so that Object 01 position and budget data reconcile. Contact your DBM analyst if you want to implement a FY 2023 position realignment – DBM discourages mid-year reorganizations.
- FY 2022:** DBM will limit FY 2022 adjustments to material changes such as DBM approved reorganizations. DBM will provide separate guidance in August for completing the FY 2022 Central Payroll Bureau (CPB) actual expenditures and FTE counts.

Position Reconciliation (POS REC) Guidance

Agencies will begin the POS REC process for the FY 2024 Budget Submission in July 2022. During POS REC, 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 POS REC will be fully incorporated into the Expenditures grid in BARS and become a final part of the budget request. Once POS REC 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 POS REC by the due date provided in the DBM guidance letter.

For more detailed guidance regarding POS REC, including how to complete all work in BARS and review prior year actuals, refer to the Position Reconciliation Guidance and Instructions user guide, sent via email and also on the Budget Instructions page.

Salary Tables for the FY 2024 Budget

Refer to Appendix 1 for salary rates.

- The salary schedule effective July 1, 2022 is the basis for FY 2024 salaries in BARS and incorporates:
 - Annualized Cost of Living Adjustments (COLA) of 1% and AFSCME COLA of 2% as of January 1, 2022
 - COLA of 3% as of July 1, 2022
 - Annualization of January 2022 increment as of July 1, 2022
 - Annualization of FY 2023 increment as of January 1, 2023
 - SLEOLA COLA of 7% as of July 1, 2022
 - Annualization of FY 2023 SLEOLA increment as of January 1, 2023
- **For FY 2024, DBM will provide funding in the DBM Allowance budget for any FY 2024 salary adjustment for COLA and/or SLEOLA negotiated collective bargaining provisions. For positions supported by general funds, additional general funds will be provided. For non-general fund positions, the agency will need to use non-general funds to cover the increased cost.**

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 fringes in the correct subobject per the detailed guidance on fringe calculations 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. 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/wp-content/uploads/legacy_drupal_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 type must reconcile to the expenditure data by fund type. To the extent that positions are supported by COVID-19 funding, the salary data would need to be linked to fund 25 (CARES), 35 (CRRSA), or 45 (ARPA) to reflect Covid-19 federal funding depending on which stimulus bill the funding came from. This would be time prohibitive for agencies. 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.

Use of 0125 does not apply to higher education institutions.

More specifically, in the agency Position detail grid 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 2023, 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 may be asked 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 2023 legislative appropriation. Specifically, the agency budget submission for 0152 and 0154 must reconcile agency-wide with FY 2023, **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 already populates these values. **Agencies are encouraged to realign the health insurance request to programs/subprograms with budgeted positions. Appendix 2 provides your agency's average rate for 0152 and 0154 per FTE based on the FY 2023 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 requesting general funds for the position, the funding for the position (federal/private/local government grant program, special fund revenue, 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.

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, special fund revenue, or student government fees) is reasonably expected to be available for more than three years.
- The contractual position and funding were approved in the FY 2023 legislative appropriation.
- Funding for the conversion is currently included in object 02 within the target and there is a corresponding reduction in contractual positions (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) or health insurance (0152/0154).
- 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 2024 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, 2022.

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 2024. **If salary adjustments are approved by DBM and the Governor, DBM will include related funding in the DBM budget at the time the Governor submits the budget to the General Assembly, 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.** Therefore, no funding for pay plan adjustments should be included in the agency's FY 2024 budget request.

DA-25A and DA-25B forms can be found on DBM's website under "Forms" on the Budget Instructions page.

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, 2022 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, 2022 for the FY 2024 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 DBM. **Agencies must obtain OBA approval prior to OPSB review of the appropriateness of the requested salary level(s).**

During FY 2023, agencies should submit reorganizations no later than March 1, 2023 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, 2023. 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, 2022

DBM will assist the agency to coordinate the implementation of the reorganization in BARS as part of the FY 2024 budget process. The reorganization realignment is to be reflected for all three fiscal years (FY 2022 Actual, FY 2023 Working Appropriation and FY 2024 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 2024:** 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 2023:** 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 2022:** Agency will create a BARS adjustment that 1) moves the positions by class code; 2) realigns appropriation; and 3) updates fund sources 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 2024.

For the FY 2024 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 fund type by 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 2023 to the

Budget Year (BY) in FY 2024, as well as any necessary edits to the Prior Year (PY) actuals in FY 2022. 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 2023) and should not be funded in FY 2024.

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 2024, 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 2024. 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%.

COLA Funding in 0299

When processing FY 2023 amendments providing funding to agencies for contractual COLAs and increments, DBM placed funding in 0299. For the FY 2024 budget submission, agencies must **realign this funding in FY 2024** from 0299 into 0220 prior to submission. Agencies can leave funding in 0299 for FY 2023 during the FY 2024 budget submission.

A.5 Budgeting for Operations (Non-Personnel)

Much of the information needed to determine correct budgeted amounts for object 03 - 14 can be found in Section A.1 of this document. This section provides information regarding certain subobjects that warrant additional information.

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 62.5 cents per mile.

Note that the mileage reimbursement rate is tied to the Federal reimbursement rate which 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:	\$15.00
Lunch:	\$18.00
<u>Dinner:</u>	<u>\$30.00</u>
Maximum per day:	\$63.00

Please refer to the State travel regulations on the DBM website for further guidance, including information regarding out of state travel.:

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

A.5.2 *Fuel and Utilities - Object 06*

Calculations for fuel and utilities generally reflect a historically-based usage projection multiplied by a rate or the FY 2022 actual adjusted by an inflation rate. Agencies should include any necessary adjustments related to space utilization in the calculation.

Inventory of Buildings: Agencies should calculate fuel and utilities based on the square footage of each building served, and be able to provide that data on a line-item level (i.e. "Gas heat/electricity for X square feet for Field Office in Cumberland") upon request. This data does not need to be entered into BARS.

University System of Maryland (USM) Institutions: Due to the specific energy usage changes and needs of each institution, USM should utilize its own electricity and natural gas projections for FY 2024.

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.

Fuel – Natural Gas/Propane (0606): Agencies that use natural gas procured by the Department of General Services (DGS) should level fund the FY 2024 request with the FY 2022 actual expenditures, except for University System of Maryland (USM) institutions. Energy market projections are volatile due to geopolitical factors, and as such DGS is estimating that natural gas expenses may increase more than 55% in FY 2024. DBM will monitor these projections and address additional costs for state agencies closer to

the beginning of the fiscal year. However, non-General Funded agencies should keep rising energy costs in mind and plan to absorb some increases with non-General Fund revenues and fund balances.

Utilities – Electricity (0620): Agencies consuming electricity procured by DGS should request FY 2024 funding in line with the FY 2022 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 2024. Energy market projections are volatile due to geopolitical factors, and as such DGS is estimating that electric power expenses may increase more than 40% in FY 2024. DBM will monitor these projections and address additional costs for state agencies closer to the beginning of the fiscal year. However, non-General Funded agencies should keep rising energy costs in mind and plan to absorb some increases with non-General Fund revenues and fund balances.

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.

Loan Repayment - Energy Conservation Project/State Agency Loan Program (0698): Agencies can find the schedule for EPCs and SALP as of May 2022 in Appendix 3. If an agency plans to initiate a new EPC and/or SALP loan, the amounts on the schedule should be increased. If the request deviates from the schedule in Appendix 3, agencies should be prepared to explain how the request is derived and why it differs from the schedule. Questions about the appendix 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 versus “out-of-cycle” requests.

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 2024 budget request for vehicles with a **DA-8 form**, in Excel format, described in additional detail later in this section. **On the DA-8, please submit just one tab of data per agency.**

Electric Vehicles

In FY 2024, 25% of vehicles purchased for the State Fleet must be electric vehicles (zero-emission vehicle (ZEV) equivalent). As a result, the DA-8 form has been revised to include two new columns where agencies must indicate whether the vehicle being replaced can be a ZEV, and a justification for any non-ZEV requests.

Due to the current fluctuations in the estimated purchase price for ZEVs, agencies are instructed to budget for and request gasoline vehicles. DBM, in consultation with the Department of General Services (DGS), will determine which vehicles will be replaced with ZEVs. The price difference between the ZEV and the

gasoline-powered vehicle will be paid by DBM utilizing funding from the Strategic Energy Investment Fund.

- Note that the justification for requesting a non-ZEV should NOT be related to the availability of charging infrastructure. DGS will consider all requests, including those at leased facilities, to determine what charging infrastructure can be implemented in FY 2024. The exception to this rule is take-home vehicles, which are not being considered for ZEV replacement at this time.
- DBM Fleet expects that ZEV equivalents will be available for all vehicle sizes and classes up to a ½ ton pick-up (6-C).

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 2024 and/or the vehicle is ten (10) years old or older. However, both standards are only indicators that a vehicle may be replaced; 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 the existing agency SUV fleet cannot be realigned to meet the need.
- Detailed explanation proving that purchasing a smaller or alternative type of vehicle 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. Agencies should be prepared to provide justification for any deviation in price and trade-in value from those provided in this table.

Toward the end of FY 2022, vehicle prices showed significant increases due to several factors affecting the mass production of all vehicles. DBM Fleet worked with agencies, dealers and manufacturers to ensure the State had the ability to order vehicles as quickly as they became available for order, though at significantly increased pricing. The State still faces significant delays in vehicle deliveries with this situation unlikely to change in the next fiscal year. With that in mind, DBM Fleet projects at least a 4.5% price increase for most vehicles (compared to 2.5% normally) and at least a 40% price increase for all

pick-up trucks in FY 2023. For FY 2024, DBM Fleet has every expectation that additional price increases similar to FY 2023 will occur.

DA-8 Detail Requirements

Each agency must fill out all sections of the DA-8 for replacement or additional vehicles for FY 2024, but not for prior year budgeted vehicles. The DA-8 must match the BARS submission total amount for new vehicle purchases (0701 or similar subobject) by subprogram by fund type. **Please submit one tab of data on the DA-8 per agency rather than having separate tabs for parts of an agency.**

As noted earlier, agencies must indicate if the requested vehicle can be a ZEV. Lack of charging infrastructure should NOT preclude an agency from requesting ZEVs except for take-home vehicles. Any vehicle on a DA-8 that is not marked as being a possible ZEV MUST include a justification for the request for a gasoline powered vehicle. To assist with the ZEV selection process, agencies must also provide:

- Daytime Location (Full Address, if applicable - for changing locations, “Field Work” or similar notation can be utilized)
- Nighttime Location (Full Address)
- Does Parking Location have 24/7 public access?

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

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

All new and replacement sedans, if approved, will be the Type 1-Standard State Sedan unless adequate justification is provided for a different type of vehicle.

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

None	Hybrid
CNG	Ethanol
Flex	

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

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

Agencies, such as the Maryland Department of Transportation and the Department of Natural Resources, that apply “add-on” characteristics to vehicles must use the Add-On Value and Comment column in the DA-8 form to indicate the price and detail for those purchases.

A.5.4 Contractual Services- Object 08

BARS Detail

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. This is done

using a combination of the Contract/Grants tab in adjustments and the Contract/Grant Maintenance module in BARS. Overarching rules for labeling contracts in BARS, based on DLS reporting requirements:

- Each contract greater than \$50,000 must be labeled separately with a specific contract name (i.e. not “Miscellaneous”).
- Even if a given contract spans multiple subprograms or fund types, the data lines across those subprograms and/or fund types should be labeled consistently with that contract name.
- If contracts are less than \$50,000, they should be combined into one line for each subprogram/subobject/fund type combination with “Miscellaneous” or “Miscellaneous Contract” as the contract name. For example, if an agency has four printing contracts that each amount to \$30,000 but total to \$120,000 in a given subprogram, they should be labeled as Miscellaneous in BARS and budgeted under comptroller subobject code 0804 (printing).
- Agencies should avoid budgeting any Miscellaneous expenses in subobject 0899, because then DBM/DLS has no context as to what the expenses are for. Be prepared to explain the detail behind any items budgeted under 0899.

Exceptions can be made for the \$50,000 threshold. Agencies should touch base with their OBA analyst if they believe they require exceptions.

Agencies should be prepared to provide justification regarding contractual services, explaining how larger shifts in costs were 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.

For more information regarding how to use the Contract/Grants tab and the Maintain Contracts and Grants module, please see related user guides on the Budget Instructions page of DBM’s website.

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 MOU established outside of the Enterprise process to which both DoIT and an agency have mutually agreed.

The FY 2024 funding for 0876 in agency targets will match the FY 2023 legislative appropriation by fund type in BARS. Agencies can realign this funding across their agency, but cannot change the total amounts by fund type. DoIT will work with agencies during summer and fall of 2022 to update needed services.

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

Section 27 of the FY 2023 Budget Bill requires State agencies and public institutions of higher education to report to DBM by August 1, 2022 on any interagency agreements in place for any part of FY 2022 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 27 also requires agencies and institutions to receive approval from the Secretary of DBM before entering into any new higher education agreements in FY 2023 **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.

Agencies should be prepared to justify food requests - 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)

Agencies should be prepared to provide itemized justifications for requests for replacement and additional equipment. 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.

The schedule for payments of equipment purchased through the State Treasurer’s Office Master Equipment Lease Purchase Program can be found in **Appendix 7**. 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).

A.5.6 *Grants, Subsidies, Contributions - Object 12*

Agencies are responsible for providing grant detail for each year with the agency budget submission for all object 12 expenditures, including detailed descriptions that outline the purpose of the specific grant. This is done using a combination of the Contract/Grants tab in adjustments and the Maintain Contracts and Grants module in BARS. Overarching rules for labeling grants in BARS, based on DLS reporting requirements:

- Each grant greater than \$50,000 must be labeled separately with a specific grant name (i.e. not “Miscellaneous”).
- Even if a given budgeted grant spans multiple subprograms or fund types, the data lines across those subprograms and/or fund types should be labeled with that one grant.
- If grants are less than \$50,000, they should be combined into one line for each subprogram/subobject/fund type combination with “Miscellaneous” or “Miscellaneous Grant” as the grant name.
- Agencies should avoid budgeting any Miscellaneous expenses in subobject 1299, because then DBM/DLS has no context as to what the expenses are for. Be prepared to explain the detail behind any items budgeted under 1299.

Exceptions can be made for the \$50,000 threshold, particularly if other chart of account labels (i.e. subprograms and related descriptions) help users identify the purpose of grant funding. Agencies should touch base with their OBA analyst if they believe they require exceptions.

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 2024 budget proposal to assure that the lease data is still valid.** For further information, contact:

Kimberly White
DGS Division of Lease Management and Procurement
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 (1302)

1302 must be used for budgeting insurance premiums, with the **required FY 2024 schedule by agency provided in Appendix 6**. 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) must be used to budget for the three components that comprise this subobject as follows:

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 2024 charges. **Please contact your DBM budget analyst by August 7, 2022 if there are any projected changes to your square footage needs. DBM will make any needed adjustments in the FY 2024 Governor's Allowance.**

Of note, there are substantial changes to the DGS rent schedule this year due to agency relocations out of State Center into leased facilities in Downtown Baltimore. Agencies with finalized moving dates as of the publishing of this schedule are reflected accordingly. Agencies in flux are highlighted in **GREY in the schedule. These agencies should still budget to match the schedule, but should also know that adjustments may be made throughout the fall as DBM, DGS and agencies work to finalize**

the FY 2024 Governor's Allowance related to the moves. Any questions can be directed to carissa.ralbovsky@maryland.gov.

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 2024 Governor's Allowance.

Agencies with lease oversight charges in flux due to planned moves from State Center will be highlighted in **GREY** in the schedule. These agencies should still budget to match the schedule, but should also know that adjustments may be made throughout the fall as DBM, DGS and agencies work to finalize the FY 2024 Governor's Allowance related to the moves. Any questions can be directed to carissa.ralbovsky@maryland.gov.

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 capital projects supported by general funds.

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
Acting Assistant Secretary - Design, Construction & Energy
Department of General Services
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 2024 operating budget request. **Funding for PAYGO projects should not be budgeted in normal operating programs. It should be budgeted in the applicable PAYGO (capital) program within your agency.**

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 2024 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 2024. 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:

Department	Program(s)
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, S00A25.16
Department of the Environment	U00A01.03, U00A01.04, U00A01.05, U00A01.11, U00A01.12

If you need additional guidance, contact your DBM analyst or Carissa Ralbovsky at carissa.ralbovsky@maryland.gov.

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 submission or Position Reconciliation process. BARS will prevent agencies from attempting to add positions through their baseline budget request. 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 2024 base budget submission.

If an agency submits more than one over-the-target request, the agency or department will be asked to prioritize the requests, and only the first is guaranteed to be considered. **Multiple items (i.e. multiple funding purposes) 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 adjustment name should reflect the purpose of the additional funding being requested. For example, if 2022 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 of the corresponding legislation). As another example, if the request is for 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 BARS 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

New this year! DBM is not requiring agencies to submit any agency reduction options during the FY 2024 budget season.

B. BUDGET SUBMISSION

B.1 Best Practices for Budget Submission

To assist agencies with the completion of the FY 2024 Budget Submission, DBM has generated a list of best practices 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 FY 2024 Budget Submission season, where applicable.

BARS Support

- Hierarchy of Support. Use the “Support” button in BARS and related user guides—also available along with videos on the DBM Budget Instruction website—to diagnose issues with adjustments or processes in the system. If the problem persists:
 - If there is an Application Error, contact the service desk (service.desk@maryland.gov). Again, please **only do this if there is an Application Error** not for any other questions or issues in BARS.
 - If there is a Chart of Accounts or Fund Source change needed, contact the DBM Budget Processing Team (dlbudgethelp_dbm@maryland.gov) and copy your OBA analyst.
 - If there is any other issue, contact your OBA analyst (and additional OBA staff, if instructed) as issues arise.

Position Data

- Update Workday Data. Maintain and manage agency position data in Workday actively through the year (for SPS agencies). 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 before beginning budget submission.
- Copy Workday Data. Use the “Copy Workday” function in BARS during the Position Reconciliation (POS REC) exercise to the extent that the information is well-maintained in Workday. This **significantly reduces** the amount of time required to update each PIN individually in the system for the Budget Year. Copying Workday data also automatically updates the vacancy status for each position.
- Limit Position Adjustments to the POS REC Process. Submit all changes to positions during POS REC such that no additional position-related adjustments are necessary later in the FY 2024 budget submission. Position data is the most complicated data in BARS, and adjusting positions outside of POS REC is the most common cause of data defects in the system. Completing position adjustments first also saves agencies a significant amount of time later in the submission process given that personnel costs drive most budgets.

Agency Training and Coordination

- Budget Instructions Reading. Emphasize that all staff responsible for the budget should read Section I.1 “New and Reminders for FY 2024” and Section A.1 “Standard Rates and Schedules.”

These sections represent the most important information for agency fiscal staff where DBM lists rates or recommendations have changed year-over-year.

- Communication with Regional Offices. 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.
- BARS Training Review.
 - 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 budget requirements that were pain points during the prior year's submission.
 - Engage staff in internal review after the finalization of the Governor's Allowance to identify opportunities for improvement in using BARS during the interim. Talk to your OBA analyst early if your agency needs individualized training on some aspect of budget submission.

Data Entry in BARS

- Frequent BRSs. Run the Budget Request Submission (BRS) module early and often, even before the agency is ready to submit. The BRS module has tabs that report the various BARS data that makes up the submission, and reviewing this data can (a) help agencies to ensure that the data in BARS matches what they expect submission numbers to be and (b) give agency coordinators a sense of the remaining work required for the submission. Also, try submitting the BRS but omit the Workflow comment to ensure failed validation (so the submission does not go through before the agency is ready). This will bring up any validation rules the BARS data is failing, enabling coordinators to identify wider issues with the budget submission (i.e. validation errors).
- Downloading to Excel. Download the BARS grids from each of the data entry tabs in BARS to Excel to assist in updating data for BARS (using BARS exports ensures that data will be in the correct format for import). 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.
- Maintaining Exported Templates. Export and save 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 into an existing adjustment than to micromanage multiple lines in a BARS grid.

Submission Data Management

- Use Ad Hoc! Use ad hoc reports to confirm adjustments as they are entered into the BARS budget system. Ad-hoc may be used:
 - before adjustments have been "Released" to identify areas where additional detail needs to be loaded, or

- to check items as they are being loaded into BARS to get a sense if those adjustments were loaded into BARS as intended.

A number of pre-formatted ad-hoc templates are available for download from BARS, including reports displaying Budget Year GF Target Tracking, 3 Year Expenditure, 3 Year Revenue, 3 Year Adjustment Tracking, and SD Tab related reports. These can be found under “Ad Hoc Reporting” in the top banner in BARS. If you need help with setting up an ad hoc report, please reach out to your OBA analyst.

- **BARS 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 “Draft” or “Program Reviewed” status in Reports. The “Agency Adjustment Summary” is particularly helpful in managing agency workload, as it provides agencies with a summary of all of their budget adjustments for the three-year budget submission window.

Submitting the Budget - The Budget Request Submission (BRS) Module

- **Requests for Additional Funding.** Submit Over-the-Target and Deficiency requests **alongside the budget request** using the Budget Request Submission (BRS) module. DBM will not accept additional requests outside of the system or submitted after the main agency budget for the FY 2024 budget submission.
- **Fund Balance Data.** Export and save the completed Fund Balance tab in the BRS 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.
- **BRS Validations.** Prepare for the most common BRS module validation errors. Try submitting the BRS but omit the Workflow comment to ensure failed validation (so the submission does not go through before the agency is ready). This will bring up any validation rules the BARS data is failing, enabling coordinators to identify wider issues with the budget submission (i.e. validations).
 - Contractual FTEs are at least \$20,000 in salary per 1.00 FTE
 - Comptroller subobject 0192 equals \$0 across the entire agency
 - Target lock requirements must be met (these can be reviewed in the Targets Tab of the BRS)
 - Reduction target totals are met via Reduction adjustments within the submission (though note there are no reduction targets for FY 2024).
- **Other Data Checks Not Completed by BARS.** While BARS ensures submission data quality in many ways, there are certain rules of budget submission that BARS cannot validate. OBA will therefore complete checks outside of the system following submission, and agencies should be mindful of these data requirements since BARS will not check them:
 - Actuals. Please make sure that agency actuals Expenditure data matches FMIS (the DAFR 6000) at the program/fund type level. Also, please do not submit data with negative actual expenditures at the object level.

- Spending Mandates. Most of these have target locks established in the system, but please be mindful to ensure that all mandates are fully funded.
- Scheduled Subobjects. These subobjects have a schedule outlined in instructions or provided separately by the Treasurer's Office: 0698, 0704, capital leases (1021, 1041, 1121, or 1141), 1302, and 1303. Please budget in line with the provided schedules.
- Turnover. Review agency budget data to make sure that it is reasonable. For example, if positions were moved that the negative turnover (0189 or 0289) values moved with them.
- Vehicles (0701). Make sure that the budget matches the DA-8 form at the subprogram/fund type level.
- Reclassification (0112). Agencies should have a specific plan for included funding, as OBA analysts will ask for such a plan.

B.2 Checklist of Submission Requirements

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. Please use this checklist for reference of what budget submission requirements are still required to be submitted electronically outside of the BARS system. **New this year:** The list also includes data checks that BARS does not validate but agencies should review themselves prior to submitting.

Even if the OBA analyst is handling submission for the agency in BARS, agencies must send an email to dlbudgethelp_dbm@maryland.gov and the OBA budget analyst to confirm the agency's submission of the FY 2024 budget request, and attach the listed documents and forms in that message.

Email Attachment Requirement		Applicable To
<input type="checkbox"/>	Organizational Chart	All agencies
<input type="checkbox"/>	NEW: MOUs or Emails documenting proof of (see Section I.1.1) planned Reimbursable Funds (RFs)	Agencies requesting RFs
<input type="checkbox"/>	DA-8: Motor Vehicle Operation & Maintenance. Please also ensure that the form matches BARS data (0701) at the subprogram/fund type level.	Agencies requesting replacement or new vehicles
<input type="checkbox"/>	DA-25A and DA-25B: Pay Plan Adjustment or New Classification Request: <u>Justification</u> , and <u>Details & Summary</u>	Agencies requesting ASRs
<input type="checkbox"/>	DA-27: Indirect Cost Recovery and Reversion Reporting	All agencies
Data Checks		Applicable To
<input type="checkbox"/>	Actuals. Ensure that agency actuals Expenditure data matches FMIS (the DAFR 6000) at the program/fund type level.	All agencies
<input type="checkbox"/>	Actuals. Ensure that there are no negative expenditures at the object level.	All agencies
<input type="checkbox"/>	Mandates. Make sure that they are fully funded.	All agencies
<input type="checkbox"/>	Scheduled Subobjects. These subobjects have a schedule outlined in instructions or provided separately by the Treasurer's Office: 0698, 0704, capital leases (1021, 1041, 1121, or 1141), 1302, and 1303. Please budget in line with the provided schedules.	All agencies
<input type="checkbox"/>	Turnover. Review agency budget data to make sure that it is reasonable. For example, if positions were moved that the negative turnover (0189 or 0289) values moved with them.	All agencies
<input type="checkbox"/>	Reclassification (0112). Agencies should have a specific plan for included funding, as OBA analysts will ask for such a plan.	All agencies

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 2, 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 26 of the FY 2024 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.

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 2022 actual expenditures, the FY 2023 appropriation, and the FY 2024 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 2022, 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 to Nathan Bowen (OBA Local Aid Coordinator) 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:

BUDGET	STATEWIDE PROGRAMS
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)

K00A1001	Critical Area Commission
M00F0207	Targeted Local Health Services
M00F0304	School-Based Health Centers (K-12 Blueprint)
M00L0102	Behavioral Health Crisis Response
M00R0103	Coordinated Community Supports (K-12 Blueprint)
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 & 03	School Construction Aid
R11A1102, 03, & 04	Aid to Libraries
R62I00--	Aid to Community Colleges – Formula, Special Grants, and Fringe Benefits
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 actual data for FY 2022, as well as estimates for FY 2023 and FY 2024.** 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 OBA 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 (Expenditure data) fund type splits at the program level.

For the FY 2024 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 2024 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:

Users must specify in each BARS adjustment. There is also an opportunity to realign if necessary before submitting the entire Budget Request Submission using one final adjustment that fixes fund source detail per year.

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. This is done in the BRS module prior to submission of the entire budget.

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.

B.4.1 Updating Fund Source Detail by Program in BARS

For FY 2024, BARS currently has fund source detail by program that rolled over with the FY 2023 budget data to create the starting point for FY 2024. 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 the level each fund source supports each program, a BARS adjustment can be created that makes NO changes to expenditures and only updates revenues.

B.4.2 Updating Fund Source Income and Balance Data (Special Funds and Federal Funds)

BARS requires agency submitters to enter opening balance data for FY 2022 as well as actual income for FY 2022 and estimated income for FY 2023 and FY 2024 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 see the BRS guide for step-by-step instructions on how to use the Budget Request Submission module and populate your agency’s fund source income and balance data. Contact your OBA analyst if you have any additional questions about how to enter this data.

Agencies are responsible for...

A

B

C

D

Fund Revenue											
	Fund Source	FY 2019 Starting Balance	FY 2019 Revenue	FY 2019 Expenditures	FY 2020 Starting Balance	FY 2020 Revenue	FY 2020 Expenditures	FY 2021 Starting Balance	FY 2021 Revenue	FY 2021 Expenditures	FY 2021 Closing Balance
44	93 600 Head Start	\$0	\$135,969	\$135,969	\$0	\$126,912	\$126,912	\$0	\$126,931	\$126,931	\$0
45	93 936 Cooperative Agreements to Support	\$0	\$83,955	\$83,955	\$0	\$83,971	\$83,971	\$83,958	\$83,913	\$83,926	\$83,948
46	96 001 Social Security Disability Insurance	\$0	\$38,824,240	\$38,824,240	\$0	\$45,188,114	\$45,188,114	\$0	\$44,940,558	\$44,940,558	\$0
47	96 006 Supplemental Security Income	\$0	\$5,847,931	\$5,847,931	\$0	\$6,128,913	\$6,128,913	\$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 Educators	\$0	\$99,213	\$99,213	\$0	\$163,370	\$163,370	\$0	\$163,370	\$163,370	\$0
50	R00309 Special Indirect Costs	\$0	\$595,000	\$595,000	\$0	\$39,362	\$39,362	\$0	\$39,364	\$39,364	\$0
51	R00301 Third Party Recoveries-Vocational	\$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	\$340,050	\$35,242	\$334,614	\$342,614	\$28,969
53	R00309 Blind Veterans Program	\$0	\$2,811,701	\$2,811,701	\$0	\$4,914,336	\$4,914,336	\$0	\$4,914,332	\$4,914,332	\$0
54	R00312 Maryland Public Secondary Schools	\$0	\$353,207	\$353,207	\$0	\$406,664	\$406,664	\$0	\$419,534	\$419,534	\$0
55	R00326 Blue Ribbon Schools	\$0	\$34,840	\$23,115	\$11,725	\$40,378	\$40,378	\$11,725	\$40,607	\$40,607	\$11,725
56	R00332 National Board for Professional	\$0	\$255,603	\$216,717	\$38,884	\$261,115	\$300,000	\$1	\$300,000	\$300,000	\$1
57	R00347 Public Education Partnership Fund	\$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	\$291,500	\$291,500	\$0	\$294,683	\$294,683	\$0
59	R00356 Web Based Learning	\$0	\$68,754	\$73,684	\$15,930	\$220,877	\$220,877	\$15,930	\$147,547	\$147,543	\$15,970
60	R00364 Medical Assistance Administrative	\$0	\$1,267,070	\$1,135,830	\$71,240	\$1,135,830	\$1,135,830	\$1,135,830	\$1,135,830	\$1,135,830	\$100,362
61	R00365 Public Housing School - SEED	\$0	\$5,091,840	\$5,091,840	\$0	\$5,295,514	\$5,295,514	\$0	\$5,295,514	\$5,295,514	\$0
62	R00366 Licensing Fees	\$0	\$1,538,950	\$1,474,547	\$63,503	\$1,474,547	\$1,474,547	\$0	\$1,474,547	\$1,474,547	\$166,211
63	SVF305 Cigarette Restitution Fund	\$0	\$12,672,978	\$12,672,978	\$0	\$12,660,000	\$12,660,000	\$0	\$12,660,000	\$12,660,000	\$0
64	SVF318 Maryland Education Trust Fund	\$0	\$555,803,155	\$555,803,155	\$0	\$483,795,337	\$415,815,972	(\$12,020,635)	\$291,906,726	\$291,906,726	(\$12,020,635)
65	All Other - Includes Off-Budget and Unallocated Revenue	\$17,391,915	\$1,719,278,863	\$1,719,069,896	\$17,810,880	\$2,037,189,515	\$2,045,296,268	\$9,585,129	\$2,012,528,661	\$2,037,733,006	(\$15,699,216)

These columns are auto-populated by your selected adjustments

- 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 figures in FMIS.
- Agencies should keep in mind rules that govern various special funds when budgeting funds in FY 2024 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.

B.4.3 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 2024 Budget Request **must confirm funding availability** with their 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
swf329	Strategic Energy Investment Fund - Animal Waste Compliance Payment
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
swf337	Sports Betting Application Fees

B.4.4 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

B.4.5 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.

B.4.6 Reimbursable Funds

Agencies should typically use the six-character R*STARS appropriation code for the agency and unit 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 2023, 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.

B.4.7 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.

B.4.8 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 (COVID-19 Stimulus) Guidance

For the FY 2024 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 2024 Budget Submission, agencies should not include additional federal relief funds as part of the agency base budget request for FY 2024. Instead, agencies should request an over-the-target for federal relief funds required in FY 2024 or a budget amendment for funds required in FY 2023. 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 (cc your budget analyst) 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 ##.### <u>C</u> ; Fund 05 <u>25</u> in FMIS; Fund <u>25</u> (<u>FC</u>) in BARS. |
| ➤ CRRSAA: | CFDA ##.### <u>D</u> ; Fund 05 <u>35</u> in FMIS; Fund <u>35</u> (<u>FD</u>) in BARS. |
| ➤ ARPA: | CFDA ##.### <u>E</u> ; Fund 05 <u>45</u> in FMIS; Fund <u>45</u> (<u>FE</u>) 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.

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/2024-instructions/BARS-Agency-Help-Guide.pdf>

DBM requests that agencies follow a tiered system of user assistance depending on the type of issue they face in BARS, with their OBA analyst providing direct support in almost all instances.

Stages, Statuses, and the Adjustment Paradigm

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-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 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/2024-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/2024-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 impacted by the adjustment. There are always minimum data requirements in order to submit an adjustment successfully.

Adjustment Validations

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-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 of included information. 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/2024-instructions/BARS-Using-Import-Export-Function.pdf>

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

Users are able to export data from BARS into Microsoft Excel and import data back into the system, which can 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 2024

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-instructions/BARS-Position-Reconciliation-Guide.pdf>

Video: https://youtu.be/m0g_5vaXjx8

Position Reconciliation is the process by which agency users update all of their budgeted positions in BARS to match current locations, class codes, etc., largely by copying data brought in from Workday. It is a point-in-time process that ensures that the FY 2024 budget is based off of the most recent personnel data.

Contractual Positions

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-instructions/BARS-Contractual-SD.pdf>

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

Agencies use the Contractuals Supporting Detail (SD) tab to adjust FTE and salary information for budgeted contractual positions across the three years of the budget request. Note that contractual positions must always maintain a minimum of a \$20,000 to 1.00 FTE ratio. If the budgeted salary is less than that threshold, then a partial FTE must be used.

Contracts/Grants

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-instructions/BARS-ContractsGrants-SD-tab.pdf>

Video: TBD

Agencies are required to enter all object 08 contracts and object 12 grants into the BARS budget system in a separate SD tab. Each budgeted contract must be labeled with a name that indicates the contract's purpose and links to a separate database (see below) with other information including vendor, a contract description, total cost, etc.

Contracts/Grants Maintenance

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-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 Maintain Contracts and Grants module 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/2024-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. Each budgeted lease must be labeled with a name that indicates the location of the building and links to a separate database (see below) with other information including address, square footage, etc.

Real Estate Maintenance

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-instructions/BARS-Maintain-Real-Estate-Leases-Module.pdf>

Video: <https://youtu.be/S0gmLk5oqrc>

Similar to the contracts/grants process, agencies should have developed a list of real estate leases that have a specific duration, total cost, description, name, and cost of the lease. The Maintain Real Estate Leases module 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/2024-instructions/BARS-Turnover-Tab.pdf>

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

This tab enables an agency to calculate the cost of changing budgeted turnover rates at the subprogram, program, unit, or agency-wide level. Agencies can then populate these calculated cost impacts into an adjustments' Expenditure (budget) information. Note that the turnover on this tab is only for permanent positions (0189) not for contractual positions (0289).

Revenue Tab and Realigning Revenues

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-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, enabling DBM to compile the fund information published in the budget books. This fund source data is entered on the Revenue tab of every adjustment that impacts non-general funds.

BARS Ad-Hoc Guide and Data Dictionary

Excel and Pivot Tables Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-instructions/BARS-Using-Excel-and-Pivot-Tables.pdf>

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

BARS ad-hoc reports are Excel pivot tables that link directly to information in BARS. Virtually all information in BARS can be pulled into an ad hoc, enabling users to quickly review information across agencies and years. 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.

Submitting the Budget Request

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-instructions/BARS-Submitting-the-Budget-Request.pdf>

Video: https://youtu.be/IKMmu34D_Alg

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 through the Budget Request Submission (BRS) module that is used to submit the request and actuals 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/2024-instructions/BARS-Creating-Budget-Amendment.pdf>

Video: <https://youtu.be/aBHwmSAgf3A>

DBM now requires that agencies submit budget amendments utilizing BARS—with the exception of amendments for higher education institutions and 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. For those agencies who do not have access to BARS and need to process an amendment, DBM requires that the agency work with their OBA analyst to submit the amendment through BARS on their behalf.

Various Reports

Subobject Analysis Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-instructions/BARS-Using-Reports-Subobject-Analysis-Report.pdf>

3-Year Agency Report Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-instructions/BARS-Using-Reports-3Year-Report.pdf>

Position Detail Report Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-instructions/BARS-Using-Reports-Position-Detail-Report.pdf>

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						
CY Adjustment						
Deficiencies						

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Adjustment Type	Description	PY	CY	BY	Stage	OBA Approval?
Agency Adjustments	These are changes which agencies submit as an adjustment which do materially change programs, but on net 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 to meet its reduction target.	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

C. MANAGING FOR RESULTS

C.1 Managing for Results Submission Requirements

Important Notes for FY 2024:

- The Managing for Results (MFR) template for FY 2024 will be distributed by July 15, 2022. This template will have prior year data (FY 2018 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 2, 2022**. 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 3, 2022. 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 15, 2022. Each agency must use this revised electronic file to create the FY 2024 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 2, 2022**. 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 11-20-22.”

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 24

H00 C 24

Excel Template: Please reach out to your DBM budget analyst or Jennifer Spangler (jennifer.spangler@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 3 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 2024

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 2021 or prior). References to FY 2022 are OK to publish in the FY 2024 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 2022, include estimates for FY 2023 and FY 2024, 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 <u>Section C.3</u> .
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 <u>Section C.3</u> .
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 Jennifer Spangler at jennifer.spangler@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 2024 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 Jennifer Spangler at jennifer.spangler@maryland.gov.

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, 2022																						
GRADE PROFILE									MID POINT						THIRD QUARTILE							
	STEP	STEP	STEP	STEP	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	19	20	21	22
STD 0005									\$32,873	\$33,191	\$33,778	\$34,374	\$34,985	\$35,609	\$36,242	\$36,889	\$37,549	\$38,221	\$38,905	\$39,604	\$40,396	\$41,204
STD 0006						\$32,873	\$33,432	\$34,027	\$34,626	\$35,242	\$35,870	\$36,512	\$37,161	\$37,826	\$38,509	\$39,200	\$39,908	\$40,624	\$41,356	\$42,103	\$42,945	\$43,804
STD 0007			\$32,873	\$33,107	\$34,277	\$34,884	\$35,504	\$36,136	\$36,783	\$37,440	\$38,113	\$38,794	\$39,493	\$40,209	\$40,934	\$41,674	\$42,431	\$43,203	\$43,988	\$44,785	\$45,681	\$46,595
STD 0008		\$32,873	\$33,947	\$35,151	\$36,404	\$37,052	\$37,714	\$38,394	\$39,084	\$39,788	\$40,505	\$41,239	\$41,984	\$42,747	\$43,527	\$44,319	\$45,129	\$45,952	\$46,788	\$47,644	\$48,598	\$49,570
STD 0009	\$33,626	\$34,817	\$36,054	\$37,340	\$38,681	\$39,377	\$40,088	\$40,810	\$41,551	\$42,302	\$43,073	\$43,856	\$44,654	\$45,472	\$46,304	\$47,150	\$48,014	\$48,899	\$49,798	\$50,713	\$51,727	\$52,762
STD 0010	\$35,710	\$36,983	\$38,306	\$39,685	\$41,117	\$41,862	\$42,622	\$43,394	\$44,186	\$44,995	\$45,817	\$46,656	\$47,512	\$48,383	\$49,274	\$50,181	\$51,106	\$52,048	\$53,012	\$53,991	\$55,072	\$56,174
STD 0011	\$37,937	\$39,299	\$40,717	\$42,189	\$43,724	\$44,520	\$45,333	\$46,163	\$47,010	\$47,871	\$48,750	\$49,649	\$50,563	\$51,499	\$52,452	\$53,424	\$54,416	\$55,428	\$56,458	\$57,507	\$58,658	\$59,832
STD 0012	\$40,320	\$41,779	\$43,297	\$44,876	\$46,514	\$47,366	\$48,235	\$49,124	\$50,025	\$50,950	\$51,893	\$52,854	\$53,831	\$54,834	\$55,852	\$56,890	\$57,951	\$59,051	\$60,176	\$61,319	\$62,546	\$63,797
STD 0013	\$42,874	\$44,435	\$46,056	\$47,740	\$49,496	\$50,410	\$51,340	\$52,292	\$53,259	\$54,246	\$55,254	\$56,281	\$57,328	\$58,407	\$59,520	\$60,654	\$61,809	\$62,989	\$64,192	\$65,417	\$66,726	\$68,061
STD 0014	\$45,604	\$47,275	\$49,009	\$50,812	\$52,690	\$53,668	\$54,665	\$55,681	\$56,720	\$57,773	\$58,868	\$59,991	\$61,138	\$62,304	\$63,495	\$64,709	\$65,947	\$67,210	\$68,499	\$69,812	\$71,209	\$72,634
STD 0015	\$48,525	\$50,311	\$52,167	\$54,101	\$56,110	\$57,156	\$58,226	\$59,337	\$60,466	\$61,619	\$62,795	\$63,995	\$65,219	\$66,467	\$67,742	\$69,041	\$70,365	\$71,713	\$73,089	\$74,493	\$75,984	\$77,504
STD 0016	\$51,649	\$53,564	\$55,549	\$57,617	\$59,802	\$60,945	\$62,108	\$63,294	\$64,501	\$65,738	\$66,995	\$68,282	\$69,591	\$70,925	\$72,288	\$73,682	\$75,098	\$76,542	\$78,013	\$79,513	\$81,104	\$82,727
STD 0017	\$54,992	\$57,041	\$59,189	\$61,445	\$63,796	\$65,014	\$66,254	\$67,526	\$68,822	\$70,143	\$71,488	\$72,863	\$74,262	\$75,693	\$77,149	\$78,639	\$80,153	\$81,702	\$83,280	\$84,885	\$86,583	\$88,315
STD 0018	\$58,588	\$60,819	\$63,141	\$65,555	\$68,064	\$69,371	\$70,698	\$72,060	\$73,446	\$74,859	\$76,300	\$77,769	\$79,269	\$80,796	\$82,357	\$83,948	\$85,570	\$87,223	\$88,909	\$90,618	\$92,431	\$94,280
STD 0019	\$62,493	\$64,882	\$67,362	\$69,945	\$72,632	\$74,027	\$75,455	\$76,910	\$78,392	\$79,902	\$81,446	\$83,018	\$84,621	\$86,257	\$87,926	\$89,630	\$91,339	\$93,072	\$94,842	\$96,641	\$98,575	\$100,547
STD 0020	\$66,671	\$69,224	\$71,882	\$74,647	\$77,522	\$79,017	\$80,539	\$82,095	\$83,680	\$85,298	\$86,946	\$88,630	\$90,343	\$92,059	\$93,813	\$95,596	\$97,418	\$99,276	\$101,165	\$103,098	\$105,160	\$107,264
STD 0021	\$71,142	\$73,879	\$76,718	\$79,677	\$82,751	\$84,351	\$85,983	\$87,647	\$89,344	\$91,055	\$92,785	\$94,551	\$96,353	\$98,189	\$100,061	\$101,973	\$103,921	\$105,909	\$107,934	\$109,997	\$112,197	\$114,441
STD 0022	\$75,926	\$78,850	\$81,896	\$85,059	\$88,352	\$90,060	\$91,772	\$93,516	\$95,298	\$97,113	\$98,967	\$100,852	\$102,782	\$104,747	\$106,753	\$108,797	\$110,883	\$113,014	\$115,182	\$117,397	\$119,745	\$122,140
STD 0023	\$81,048	\$84,178	\$87,432	\$90,804	\$94,257	\$96,051	\$97,879	\$99,747	\$101,652	\$103,596	\$105,578	\$107,597	\$109,665	\$111,765	\$113,907	\$116,098	\$118,330	\$120,608	\$122,933	\$125,302	\$127,809	\$130,366
STD 0024	\$86,524	\$89,874	\$93,293	\$96,843	\$100,538	\$102,457	\$104,420	\$106,414	\$108,453	\$110,533	\$112,651	\$114,818	\$117,023	\$119,273	\$121,567	\$123,911	\$126,302	\$128,736	\$131,221	\$133,750	\$136,426	\$139,155
STD 0025	\$92,340	\$95,852	\$99,507	\$103,307	\$107,260	\$109,312	\$111,413	\$113,549	\$115,730	\$117,953	\$120,221	\$122,538	\$124,899	\$127,304	\$129,762	\$132,266	\$134,820	\$137,427	\$140,084	\$142,792	\$145,649	\$148,562
STD 0026	\$98,488	\$102,247	\$106,156	\$110,225	\$114,453	\$116,651	\$118,893	\$121,181	\$123,517	\$125,895	\$128,323	\$130,799	\$133,327	\$135,903	\$138,527	\$141,211	\$143,949	\$146,737	\$149,582	\$152,481	\$155,530	\$158,641

"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, 2022																						
GRADE PROFILE									MID POINT						THIRD QUARTILE							
	STEP	STEP	STEP	STEP	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	19	20	21	22
ASTD 0005									\$32,873	\$33,191	\$33,778	\$34,374	\$34,985	\$35,609	\$36,242	\$36,889	\$37,549	\$38,221	\$38,905	\$39,604	\$40,396	\$41,204
ASTD 0006						\$32,873	\$33,432	\$34,027	\$34,626	\$35,242	\$35,870	\$36,512	\$37,161	\$37,826	\$38,509	\$39,200	\$39,908	\$40,624	\$41,356	\$42,103	\$42,945	\$43,804
ASTD 0007			\$32,873	\$33,107	\$34,277	\$34,884	\$35,504	\$36,136	\$36,783	\$37,440	\$38,113	\$38,794	\$39,493	\$40,209	\$40,934	\$41,674	\$42,431	\$43,203	\$43,988	\$44,785	\$45,681	\$46,595
ASTD 0008		\$32,873	\$33,947	\$35,151	\$36,404	\$37,052	\$37,714	\$38,394	\$39,084	\$39,788	\$40,505	\$41,239	\$41,984	\$42,747	\$43,527	\$44,319	\$45,129	\$45,952	\$46,788	\$47,644	\$48,598	\$49,570
ASTD 0009	\$33,626	\$34,817	\$36,054	\$37,340	\$38,681	\$39,377	\$40,088	\$40,810	\$41,551	\$42,302	\$43,073	\$43,856	\$44,654	\$45,472	\$46,304	\$47,150	\$48,014	\$48,899	\$49,798	\$50,713	\$51,727	\$52,762
ASTD 0010	\$35,710	\$36,983	\$38,306	\$39,685	\$41,117	\$41,862	\$42,622	\$43,394	\$44,186	\$44,995	\$45,817	\$46,656	\$47,512	\$48,383	\$49,274	\$50,181	\$51,106	\$52,048	\$53,012	\$53,991	\$55,072	\$56,174
ASTD 0011	\$37,937	\$39,299	\$40,717	\$42,189	\$43,724	\$44,520	\$45,333	\$46,163	\$47,010	\$47,871	\$48,750	\$49,649	\$50,563	\$51,499	\$52,452	\$53,424	\$54,416	\$55,428	\$56,458	\$57,507	\$58,658	\$59,832
ASTD 0012	\$40,320	\$41,779	\$43,297	\$44,876	\$46,514	\$47,366	\$48,235	\$49,124	\$50,025	\$50,950	\$51,893	\$52,854	\$53,831	\$54,834	\$55,852	\$56,890	\$57,951	\$59,051	\$60,176	\$61,319	\$62,546	\$63,797
ASTD 0013	\$42,874	\$44,435	\$46,056	\$47,740	\$49,496	\$50,410	\$51,340	\$52,292	\$53,259	\$54,246	\$55,254	\$56,281	\$57,328	\$58,407	\$59,520	\$60,654	\$61,809	\$62,989	\$64,192	\$65,417	\$66,726	\$68,061
ASTD 0014	\$45,604	\$47,275	\$49,009	\$50,812	\$52,690	\$53,668	\$54,665	\$55,681	\$56,720	\$57,773	\$58,868	\$59,991	\$61,138	\$62,304	\$63,495	\$64,709	\$65,947	\$67,210	\$68,499	\$69,812	\$71,209	\$72,634
ASTD 0015	\$48,525	\$50,311	\$52,167	\$54,101	\$56,110	\$57,156	\$58,226	\$59,337	\$60,466	\$61,619	\$62,795	\$63,995	\$65,219	\$66,467	\$67,742	\$69,041	\$70,365	\$71,713	\$73,089	\$74,493	\$75,984	\$77,504
ASTD 0016	\$51,649	\$53,564	\$55,549	\$57,617	\$59,802	\$60,945	\$62,108	\$63,294	\$64,501	\$65,738	\$66,995	\$68,282	\$69,591	\$70,925	\$72,288	\$73,682	\$75,098	\$76,542	\$78,013	\$79,513	\$81,104	\$82,727
ASTD 0017	\$54,992	\$57,041	\$59,189	\$61,445	\$63,796	\$65,014	\$66,254	\$67,526	\$68,822	\$70,143	\$71,488	\$72,863	\$74,262	\$75,693	\$77,149	\$78,639	\$80,153	\$81,702	\$83,280	\$84,885	\$86,583	\$88,315
ASTD 0018	\$58,588	\$60,819	\$63,141	\$65,555	\$68,064	\$69,371	\$70,698	\$72,060	\$73,446	\$74,859	\$76,300	\$77,769	\$79,269	\$80,796	\$82,357	\$83,948	\$85,570	\$87,223	\$88,909	\$90,618	\$92,431	\$94,280
ASTD 0019	\$62,493	\$64,882	\$67,362	\$69,945	\$72,632	\$74,027	\$75,455	\$76,910	\$78,392	\$79,902	\$81,446	\$83,018	\$84,621	\$86,257	\$87,926	\$89,630	\$91,339	\$93,072	\$94,842	\$96,641	\$98,575	\$100,547
ASTD 0020	\$66,671	\$69,224	\$71,882	\$74,647	\$77,522	\$79,017	\$80,539	\$82,095	\$83,680	\$85,298	\$86,946	\$88,630	\$90,343	\$92,059	\$93,813	\$95,596	\$97,418	\$99,276	\$101,165	\$103,098	\$105,160	\$107,264
ASTD 0021	\$71,142	\$73,879	\$76,718	\$79,677	\$82,751	\$84,351	\$85,983	\$87,647	\$89,344	\$91,055	\$92,785	\$94,551	\$96,353	\$98,189	\$100,061	\$101,973	\$103,921	\$105,909	\$107,934	\$109,997	\$112,197	\$114,441
ASTD 0022	\$75,926	\$78,850	\$81,896	\$85,059	\$88,352	\$90,060	\$91,772	\$93,516	\$95,298	\$97,113	\$98,967	\$100,852	\$102,782	\$104,747	\$106,753	\$108,797	\$110,883	\$113,014	\$115,182	\$117,397	\$119,745	\$122,140
ASTD 0023	\$81,048	\$84,178	\$87,432	\$90,804	\$94,257	\$96,051	\$97,879	\$99,747	\$101,652	\$103,596	\$105,578	\$107,597	\$109,665	\$111,765	\$113,907	\$116,098	\$118,330	\$120,608	\$122,933	\$125,302	\$127,809	\$130,366
ASTD 0024	\$86,524	\$89,874	\$93,293	\$96,843	\$100,538	\$102,457	\$104,420	\$106,414	\$108,453	\$110,533	\$112,651	\$114,818	\$117,023	\$119,273	\$121,567	\$123,911	\$126,302	\$128,736	\$131,221	\$133,750	\$136,426	\$139,155
ASTD 0025	\$92,340	\$95,852	\$99,507	\$103,307	\$107,260	\$109,312	\$111,413	\$113,549	\$115,730	\$117,953	\$120,221	\$122,538	\$124,899	\$127,304	\$129,762	\$132,266	\$134,820	\$137,427	\$140,084	\$142,792	\$145,649	\$148,562
ASTD 0026	\$98,488	\$102,247	\$106,156	\$110,225	\$114,453	\$116,651	\$118,893	\$121,181	\$123,517	\$125,895	\$128,323	\$130,799	\$133,327	\$135,903	\$138,527	\$141,211	\$143,949	\$146,737	\$149,582	\$152,481	\$155,530	\$158,641

"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, 2022					
Grade Profile	Scale		Minimum	Midpoint	Maximum
EPP 0001	ES4	9904	\$90,477	\$107,664	\$125,508
EPP 0002	ES5	9905	\$97,210	\$115,717	\$134,923
EPP 0003	ES6	9906	\$104,485	\$124,410	\$145,088
EPP 0004	ES7	9907	\$112,342	\$133,804	\$156,077
EPP 0005	ES8	9908	\$120,826	\$143,947	\$167,940
EPP 0006	ES9	9909	\$129,992	\$154,903	\$180,758
EPP 0007	ES10	9910	\$139,887	\$166,731	\$194,588
EPP 0008	ES11	9911	\$150,582	\$179,510	\$209,535
EPP 0009	EX91	9991	\$173,165	\$236,555	\$302,413

	STATE OF MARYLAND PHYSICIAN SALARY SCHEDULE Annual Rates Effective July 1, 2022															
Grade Profile									MID POINT			THIRD QUAR TILE				
	SCALE	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
PHY 0001	0031	\$99,226	\$103,005	\$107,091	\$111,177	\$115,595	\$120,014	\$124,795	\$129,572	\$134,742	\$139,911	\$145,499	\$151,089	\$156,898	\$163,018	\$169,376
PHY 0002	0032	\$106,946	\$111,026	\$115,439	\$119,852	\$124,623	\$129,396	\$134,560	\$139,720	\$145,302	\$150,882	\$156,922	\$162,959	\$169,234	\$175,834	\$182,692
PHY 0003	0033	\$115,284	\$119,689	\$124,455	\$129,221	\$134,374	\$139,527	\$145,103	\$150,678	\$156,707	\$162,734	\$169,253	\$175,777	\$182,550	\$189,671	\$197,069
PHY 0004	0034	\$124,286	\$129,044	\$134,193	\$139,339	\$144,908	\$150,475	\$156,491	\$162,513	\$169,025	\$175,536	\$182,577	\$189,618	\$196,936	\$204,617	\$212,598
PHY 0005	0035	\$134,011	\$139,150	\$144,709	\$150,268	\$156,280	\$162,292	\$168,793	\$175,295	\$182,328	\$189,360	\$196,963	\$204,566	\$212,469	\$220,755	\$229,365
PHY 0006	0036	\$144,514	\$150,064	\$156,067	\$162,069	\$168,563	\$175,055	\$182,078	\$189,100	\$196,695	\$204,288	\$212,502	\$220,714	\$229,248	\$238,189	\$247,479
PHY 0007	0037	\$155,854	\$161,852	\$168,333	\$174,816	\$181,828	\$188,843	\$196,426	\$204,006	\$212,211	\$220,413	\$229,283	\$238,152	\$247,364	\$257,012	\$267,036
PHY 0008	0038	\$168,103	\$174,577	\$181,582	\$188,584	\$196,156	\$203,728	\$211,921	\$220,109	\$228,966	\$237,827	\$247,406	\$256,984	\$266,939	\$277,351	\$288,168
PHY 0009	0039	\$172,733	\$179,389	\$186,587	\$193,788	\$201,573	\$209,354	\$217,778	\$226,196	\$235,301	\$244,409	\$254,257	\$264,103	\$274,334	\$285,033	\$296,150
PHY 0010	0040	181,333	188,328	195,888	203,450	211,629	219,807	228,655	237,503	247,066	256,631	266,981	277,325	288,076	299,311	310,985

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

Institutional Educator Pay Plan																				
Annual Rates Effective July 1, 2022																				
	STEP	STEP	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	19	20
TEAC 0001	\$53,992	\$55,694	\$57,401	\$59,105	\$60,287															
TEAC 0002	\$59,860	\$62,148	\$64,462	\$66,780	\$68,859	\$70,932	\$73,012	\$75,091	\$77,169	\$78,048	\$79,609									
TEAC 0003	\$65,455	\$67,755	\$70,049	\$72,347	\$74,646	\$76,945	\$79,239	\$81,538	\$83,837	\$86,136	\$88,433	\$90,731	\$93,031	\$95,163	\$97,423	\$99,675	\$101,930	\$104,584	\$106,676	\$109,877
TEAC 0004	\$68,889	\$70,858	\$72,830	\$74,797	\$76,765	\$79,356	\$81,939	\$84,526	\$87,110	\$89,697	\$92,813	\$95,762	\$98,417	\$101,074	\$103,731	\$106,383	\$109,039	\$111,694	\$113,929	\$117,347
TEAC 0005	\$72,133	\$74,136	\$76,142	\$78,145	\$80,150	\$82,740	\$85,327	\$87,914	\$90,505	\$93,094	\$96,416	\$99,363	\$101,737	\$104,440	\$107,143	\$109,844	\$112,546	\$115,246	\$117,551	\$121,078

"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, 2022																						
GRADE PROFILE	Former Grade									MID POINT						THIRD QUAR						
		STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	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	21	22
CORR 0001	0010	\$38,461	\$39,838	\$41,274	\$42,762	\$43,538	\$44,328	\$45,131	\$45,955	\$46,794	\$47,650	\$48,523	\$49,414	\$50,318	\$51,245	\$52,188	\$53,150	\$54,132	\$55,132	\$56,152	\$57,276	\$58,422
CORR 0002	0011	\$40,872	\$42,348	\$43,876	\$45,474	\$46,302	\$47,147	\$48,009	\$48,890	\$49,786	\$50,702	\$51,634	\$52,587	\$53,559	\$54,550	\$55,562	\$56,593	\$57,645	\$58,717	\$59,810	\$61,006	\$62,227
CORR 0003	0012	\$43,451	\$45,028	\$46,671	\$48,374	\$49,261	\$50,166	\$51,090	\$52,028	\$52,989	\$53,968	\$54,966	\$55,986	\$57,027	\$58,086	\$59,168	\$60,269	\$61,415	\$62,582	\$63,773	\$65,049	\$66,350
CORR 0004	0013	\$46,212	\$47,898	\$49,651	\$51,478	\$52,426	\$53,395	\$54,384	\$55,390	\$56,417	\$57,465	\$58,533	\$59,622	\$60,743	\$61,901	\$63,080	\$64,281	\$65,508	\$66,760	\$68,034	\$69,396	\$70,784
CORR 0005	0014	\$49,165	\$50,969	\$52,846	\$54,798	\$55,814	\$56,851	\$57,909	\$58,988	\$60,085	\$61,224	\$62,391	\$63,584	\$64,797	\$66,035	\$67,298	\$68,586	\$69,898	\$71,237	\$72,604	\$74,056	\$75,538
CORR 0006	0015	\$52,323	\$54,254	\$56,265	\$58,354	\$59,443	\$60,557	\$61,711	\$62,884	\$64,083	\$65,308	\$66,554	\$67,828	\$69,126	\$70,451	\$71,803	\$73,180	\$74,581	\$76,013	\$77,472	\$79,022	\$80,603
CORR 0007	0016	\$55,707	\$57,773	\$59,924	\$62,195	\$63,384	\$64,592	\$65,827	\$67,081	\$68,368	\$69,676	\$71,014	\$72,377	\$73,765	\$75,179	\$76,628	\$78,102	\$79,604	\$81,135	\$82,694	\$84,348	\$86,035
CORR 0008	0017	\$59,322	\$61,558	\$63,904	\$66,347	\$67,615	\$68,904	\$70,228	\$71,575	\$72,948	\$74,347	\$75,779	\$77,234	\$78,721	\$80,235	\$81,786	\$83,360	\$84,970	\$86,612	\$88,281	\$90,047	\$91,848
CORR 0009	0018	\$63,253	\$65,666	\$68,177	\$70,787	\$72,147	\$73,526	\$74,943	\$76,384	\$77,854	\$79,352	\$80,880	\$82,441	\$84,029	\$85,652	\$87,306	\$88,994	\$90,713	\$92,466	\$94,243	\$96,128	\$98,051
CORR 0010	0019	\$67,478	\$70,058	\$72,743	\$75,538	\$76,989	\$78,474	\$79,986	\$81,527	\$83,099	\$84,705	\$86,339	\$88,007	\$89,708	\$91,443	\$93,215	\$94,993	\$96,796	\$98,637	\$100,508	\$102,518	\$104,569
CORR 0011	0020	\$71,993	\$74,759	\$77,634	\$80,623	\$82,177	\$83,761	\$85,378	\$87,028	\$88,711	\$90,425	\$92,177	\$93,957	\$95,742	\$97,565	\$99,420	\$101,314	\$103,247	\$105,213	\$107,221	\$109,366	\$111,554

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

STATE OF MARYLAND																						
Correctional Salary Schedule - Unit H																						
Annual Rates Effective July 1, 2022																						
GRADE PROFILE	Former Grade									MID POINT						THIRD QUAR						
		STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	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	21	22
CO 0001	0010	\$38,461	\$39,838	\$41,274	\$42,762	\$43,538	\$44,328	\$45,131	\$45,955	\$46,794	\$47,650	\$48,523	\$49,414	\$50,318	\$51,245	\$52,188	\$53,150	\$54,132	\$55,132	\$56,152	\$57,276	\$58,422
CO 0002	0011	\$40,872	\$42,348	\$43,876	\$45,474	\$46,302	\$47,147	\$48,009	\$48,890	\$49,786	\$50,702	\$51,634	\$52,587	\$53,559	\$54,550	\$55,562	\$56,593	\$57,645	\$58,717	\$59,810	\$61,006	\$62,227
CO 0003	0012	\$43,451	\$45,028	\$46,671	\$48,374	\$49,261	\$50,166	\$51,090	\$52,028	\$52,989	\$53,968	\$54,966	\$55,986	\$57,027	\$58,086	\$59,168	\$60,269	\$61,415	\$62,582	\$63,773	\$65,049	\$66,350
CO 0004	0013	\$46,212	\$47,898	\$49,651	\$51,478	\$52,426	\$53,395	\$54,384	\$55,390	\$56,417	\$57,465	\$58,533	\$59,622	\$60,743	\$61,901	\$63,080	\$64,281	\$65,508	\$66,760	\$68,034	\$69,396	\$70,784
CO 0005	0014	\$49,165	\$50,969	\$52,846	\$54,798	\$55,814	\$56,851	\$57,909	\$58,988	\$60,085	\$61,224	\$62,391	\$63,584	\$64,797	\$66,035	\$67,298	\$68,586	\$69,898	\$71,237	\$72,604	\$74,056	\$75,538
CO 0006	0015	\$52,323	\$54,254	\$56,265	\$58,354	\$59,443	\$60,557	\$61,711	\$62,884	\$64,083	\$65,308	\$66,554	\$67,828	\$69,126	\$70,451	\$71,803	\$73,180	\$74,581	\$76,013	\$77,472	\$79,022	\$80,603
CO 0007	0016	\$55,707	\$57,773	\$59,924	\$62,195	\$63,384	\$64,592	\$65,827	\$67,081	\$68,368	\$69,676	\$71,014	\$72,377	\$73,765	\$75,179	\$76,628	\$78,102	\$79,604	\$81,135	\$82,694	\$84,348	\$86,035
CO 0008	0017	\$59,322	\$61,558	\$63,904	\$66,347	\$67,615	\$68,904	\$70,228	\$71,575	\$72,948	\$74,347	\$75,779	\$77,234	\$78,721	\$80,235	\$81,786	\$83,360	\$84,970	\$86,612	\$88,281	\$90,047	\$91,848
CO 0009	0018	\$63,253	\$65,666	\$68,177	\$70,787	\$72,147	\$73,526	\$74,943	\$76,384	\$77,854	\$79,352	\$80,880	\$82,441	\$84,029	\$85,652	\$87,306	\$88,994	\$90,713	\$92,466	\$94,243	\$96,128	\$98,051
CO 0010	0019	\$67,478	\$70,058	\$72,743	\$75,538	\$76,989	\$78,474	\$79,986	\$81,527	\$83,099	\$84,705	\$86,339	\$88,007	\$89,708	\$91,443	\$93,215	\$94,993	\$96,796	\$98,637	\$100,508	\$102,518	\$104,569
CO 0011	0020	\$71,993	\$74,759	\$77,634	\$80,623	\$82,177	\$83,761	\$85,378	\$87,028	\$88,711	\$90,425	\$92,177	\$93,957	\$95,742	\$97,565	\$99,420	\$101,314	\$103,247	\$105,213	\$107,221	\$109,366	\$111,554

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

STATE OF MARYLAND

STATE POLICE AVIATION MAINTAINER SALARY SCHEDULE

Annual Rates Effective July 1, 2022

	BASE	1	2	3	4	5	6	7	8	9	10	11	12	13	14
MSPAM 0001	\$55,157	\$56,425	\$57,723	\$59,051	\$60,409	\$61,798	\$63,219	\$64,673	\$66,161	\$67,683	\$69,239	\$70,832	\$72,461	\$74,128	\$75,833
MSPAM 0002	\$73,542	\$75,233	\$76,964	\$78,734	\$80,545	\$82,397	\$84,293	\$86,231	\$88,215	\$90,244	\$92,319	\$94,442	\$96,615	\$98,837	\$101,110
MSPAM 0003	\$77,955	\$79,747	\$81,582	\$83,458	\$85,378	\$87,341	\$89,350	\$91,405	\$93,507	\$95,658	\$97,858	\$100,109	\$102,412	\$104,767	\$107,177
MSPAM 0004	\$82,632	\$84,532	\$86,477	\$88,466	\$90,500	\$92,582	\$94,711	\$96,889	\$99,118	\$101,398	\$103,730	\$106,116	\$108,556	\$111,053	\$113,607
MSPAM 0005	\$87,590	\$89,604	\$91,665	\$93,773	\$95,930	\$98,137	\$100,394	\$102,703	\$105,065	\$107,482	\$109,954	\$112,483	\$115,070	\$117,716	\$120,424
MSPAM 0006	\$92,845	\$94,981	\$97,165	\$99,400	\$101,686	\$104,025	\$106,417	\$108,865	\$111,369	\$113,930	\$116,551	\$119,231	\$121,974	\$124,779	\$127,649
MSPAM 0007	\$98,416	\$100,679	\$102,995	\$105,364	\$107,787	\$110,266	\$112,802	\$115,397	\$118,051	\$120,766	\$123,544	\$126,385	\$129,292	\$132,266	\$135,308
MSPAM 0008	\$104,321	\$106,720	\$109,175	\$111,686	\$114,254	\$116,882	\$119,571	\$122,321	\$125,134	\$128,012	\$130,956	\$133,968	\$137,050	\$140,202	\$143,427

STATE OF MARYLAND
MSP CIVILIAN PILOT Unit H STANDARD SALARY SCHEDULE
Annual Rates Effective July 1, 2022

GRADE PROFILE	TITLE																
		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
PILT 001A	Pilot I-A	\$73,585	\$75,057	\$76,558	\$78,091	\$79,652	\$81,246	\$82,871	\$84,528	\$86,219	\$87,945	\$89,703	\$91,498	\$93,330	\$95,198	\$97,103	\$99,046
PILT 001B	Pilot I-B	\$77,631	\$79,184	\$80,770	\$82,385	\$84,033	\$85,714	\$87,429	\$89,178	\$90,961	\$92,782	\$94,637	\$96,531	\$98,462	\$100,432	\$102,440	\$104,489
PILT 0002	Pilot II	\$82,414	\$84,063	\$85,746	\$87,460	\$89,210	\$90,995	\$92,816	\$94,672	\$96,567	\$98,496	\$100,467	\$102,477	\$104,527	\$106,618	\$108,751	\$110,927
PILT 0003	Pilot III	\$87,359	\$89,106	\$90,890	\$92,708	\$94,561	\$96,453	\$98,382	\$100,351	\$102,359	\$104,406	\$106,495	\$108,626	\$110,800	\$113,016	\$115,277	\$117,583
PILT 0004	Pilot IV	\$92,603	\$94,453	\$96,344	\$98,270	\$100,236	\$102,240	\$104,288	\$106,374	\$108,500	\$110,671	\$112,885	\$115,143	\$117,446	\$119,797	\$122,194	\$124,638
PILT 0005	Instructor Pilot	\$98,156	\$100,120	\$102,122	\$104,164	\$106,248	\$108,374	\$110,542	\$112,754	\$115,008	\$117,309	\$119,655	\$122,049	\$124,491	\$126,981	\$129,522	\$132,113
PILT 0006	Chief Pilot	\$104,045	\$106,128	\$108,249	\$110,414	\$112,623	\$114,876	\$117,175	\$119,519	\$121,909	\$124,348	\$126,835	\$129,373	\$131,960	\$134,599	\$137,291	\$140,037

"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, 2022																					
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	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000
SNRP 0002	Trooper 0051	Officer 0081	\$59,604	\$62,585	\$65,711	\$69,001	\$72,449	\$76,072	\$77,974	\$79,922	\$81,922	\$83,973	\$86,071	\$88,224	\$90,429	\$92,691	\$95,009	\$97,385	\$99,818	\$102,314	\$107,432
SNRP 0003	Trooper 1st Class 0052	Officer 1st Class 0082	\$63,778	\$66,963	\$70,314	\$73,829	\$77,521	\$81,398	\$83,432	\$85,519	\$87,657	\$89,849	\$92,098	\$94,401	\$96,761	\$99,178	\$101,660	\$104,200	\$106,807	\$109,476	\$114,951
SNRP 0004	Senior Trooper 0053	Senior Officer 0083	\$65,052	\$68,305	\$71,718	\$75,306	\$79,070	\$83,026	\$85,100	\$87,229	\$89,409	\$91,645	\$93,937	\$96,288	\$98,695	\$101,163	\$103,692	\$106,285	\$108,941	\$111,666	\$117,249
SNRP 0005	Master Trooper 0054	Master Officer 0084	\$66,353	\$69,670	\$73,153	\$76,810	\$80,653	\$84,688	\$86,803	\$88,974	\$91,198	\$93,479	\$95,816	\$98,212	\$100,665	\$103,184	\$105,764	\$108,408	\$111,119	\$113,898	\$119,591
SNRP 0006	Corporal 0055	Corporal 0085	\$68,342	\$71,760	\$75,350	\$79,116	\$83,070	\$87,227	\$89,405	\$91,642	\$93,934	\$96,282	\$98,692	\$101,159	\$103,688	\$106,280	\$108,938	\$111,662	\$114,454	\$117,316	\$123,182
SNRP 0007	Sergeant 0056	Sergeant 0086	\$73,126	\$76,783	\$80,622	\$84,652	\$88,888	\$93,330	\$95,666	\$98,055	\$100,508	\$103,022	\$105,596	\$108,238	\$110,945	\$113,719	\$116,562	\$119,478	\$122,466	\$125,526	\$131,805
SNRP 0008	1st Sergeant 0057		\$78,246	\$82,157	\$86,265	\$90,578	\$95,107	\$99,865	\$102,362	\$104,921	\$107,546	\$110,235	\$112,991	\$115,815	\$118,713	\$121,680	\$124,723	\$127,842	\$131,039	\$134,314	\$141,031
SNRP 0009		Lieutenant 0087	\$83,260	\$87,423	\$91,794	\$96,385	\$101,205	\$106,266	\$108,923	\$111,648	\$114,438	\$117,300	\$120,233	\$123,240	\$126,321	\$129,480	\$132,718	\$136,036	\$139,438	\$142,924	\$150,070
SNRP 0010	Lieutenant 0058	Captain 0088	\$87,631	\$92,015	\$96,616	\$101,448	\$106,521	\$111,847	\$114,644	\$117,510	\$120,450	\$123,461	\$126,550	\$129,713	\$132,957	\$136,280	\$139,689	\$143,181	\$146,762	\$150,431	\$157,954
SNRP 0011	Captain 0059	Major 0089	\$93,768	\$98,458	\$103,379	\$108,548	\$113,976	\$119,677	\$122,670	\$125,735	\$128,882	\$132,103	\$135,406	\$138,792	\$142,260	\$145,816	\$149,463	\$153,200	\$157,029	\$160,955	\$169,003
SNRP 0012	Major 0060	Lieutenant Colonel 0090	\$100,331	\$105,346	\$110,617	\$116,147	\$121,955	\$128,054	\$131,255	\$134,538	\$137,900	\$141,347	\$144,883	\$148,507	\$152,219	\$156,026	\$159,927	\$163,926	\$168,022	\$172,223	\$180,837
SNRP 0013	Lieutenant Colonel 0061	Superintendent 0091	\$107,354	\$112,722	\$118,357	\$124,277	\$130,490	\$137,017	\$140,441	\$143,952	\$147,551	\$151,241	\$155,022	\$158,898	\$162,872	\$166,943	\$171,118	\$175,397	\$179,783	\$184,276	\$193,491

"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, 2022

Grade Profile									MID POINT						THIRD QUAR TILE					
	SCALE	BASE	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	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	\$65,104	\$68,085	\$71,211	\$74,501	\$77,949	\$81,572	\$83,474	\$85,422	\$87,422	\$89,473	\$91,571	\$93,724	\$95,929	\$98,191	\$100,509	\$102,885	\$105,318	\$107,814	\$112,932
MED 0002	0152 Medic	\$69,278	\$72,463	\$75,814	\$79,329	\$83,021	\$86,898	\$88,932	\$91,019	\$93,157	\$95,349	\$97,598	\$99,901	\$102,261	\$104,678	\$107,160	\$109,700	\$112,307	\$114,976	\$120,451
MED 0003	0153 Medic	\$70,552	\$73,805	\$77,218	\$80,806	\$84,570	\$88,526	\$90,600	\$92,729	\$94,909	\$97,145	\$99,437	\$101,788	\$104,195	\$106,663	\$109,192	\$111,785	\$114,441	\$117,166	\$122,749
MED 0004	0154 Medic	\$71,853	\$75,170	\$78,653	\$82,310	\$86,153	\$90,188	\$92,303	\$94,474	\$96,698	\$98,979	\$101,316	\$103,712	\$106,165	\$108,684	\$111,264	\$113,908	\$116,619	\$119,398	\$125,091
MED 0005	0155 Medic	\$73,842	\$77,260	\$80,850	\$84,616	\$88,570	\$92,727	\$94,905	\$97,142	\$99,434	\$101,782	\$104,192	\$106,659	\$109,188	\$111,780	\$114,438	\$117,162	\$119,954	\$122,816	\$128,682
MED 0006	0155 Medic	\$78,626	\$82,283	\$86,122	\$90,152	\$94,388	\$98,830	\$101,166	\$103,555	\$106,008	\$108,522	\$111,096	\$113,738	\$116,445	\$119,219	\$122,062	\$124,978	\$127,966	\$131,026	\$137,305
MED 0007	0157 Medic	\$83,746	\$87,657	\$91,765	\$96,078	\$100,607	\$105,365	\$107,862	\$110,421	\$113,046	\$115,735	\$118,491	\$121,315	\$124,213	\$127,180	\$130,223	\$133,342	\$136,539	\$139,814	\$146,531
TRMA 0008	0158 Trauma	\$61,104	\$64,085	\$67,211	\$70,501	\$73,949	\$77,572	\$79,474	\$81,422	\$83,422	\$85,473	\$87,571	\$89,724	\$91,929	\$94,191	\$96,509	\$98,885	\$101,318	\$103,814	\$108,932
TRMA 0009	0159 Trauma	\$65,278	\$68,463	\$71,814	\$75,329	\$79,021	\$82,898	\$84,932	\$87,019	\$89,157	\$91,349	\$93,598	\$95,901	\$98,261	\$100,678	\$103,160	\$105,700	\$108,307	\$110,976	\$116,451
TRMA 0010	0160 Trauma	\$66,552	\$69,805	\$73,218	\$76,806	\$80,570	\$84,526	\$86,600	\$88,729	\$90,909	\$93,145	\$95,437	\$97,788	\$100,195	\$102,663	\$105,192	\$107,785	\$110,441	\$113,166	\$118,749
TRMA 0011	0161 Trauma	\$67,853	\$71,170	\$74,653	\$78,310	\$82,153	\$86,188	\$88,303	\$90,474	\$92,698	\$94,979	\$97,316	\$99,712	\$102,165	\$104,684	\$107,264	\$109,908	\$112,619	\$115,398	\$121,091
TRMA 0012	0162 Trauma	\$69,842	\$73,260	\$76,850	\$80,616	\$84,570	\$88,727	\$90,905	\$93,142	\$95,434	\$97,782	\$100,192	\$102,659	\$105,188	\$107,780	\$110,438	\$113,162	\$115,954	\$118,816	\$124,682
TRMA 0013	0163 Trauma	\$74,626	\$78,283	\$82,122	\$86,152	\$90,388	\$94,830	\$97,166	\$99,555	\$102,008	\$104,522	\$107,096	\$109,738	\$112,445	\$115,219	\$118,062	\$120,978	\$123,966	\$127,026	\$133,305
TRMA 0014	0164 Trauma	\$79,746	\$83,657	\$87,765	\$92,078	\$96,607	\$101,365	\$103,862	\$106,421	\$109,046	\$111,735	\$114,491	\$117,315	\$120,213	\$123,180	\$126,223	\$129,342	\$132,539	\$135,814	\$142,531
RESC 0015	0165 Rescue	\$62,104	\$65,085	\$68,211	\$71,501	\$74,949	\$78,572	\$80,474	\$82,422	\$84,422	\$86,473	\$88,571	\$90,724	\$92,929	\$95,191	\$97,509	\$99,885	\$102,318	\$104,814	\$109,932
RESC 0016	0166 Rescue	\$66,278	\$69,463	\$72,814	\$76,329	\$80,021	\$83,898	\$85,932	\$88,019	\$90,157	\$92,349	\$94,598	\$96,901	\$99,261	\$101,678	\$104,160	\$106,700	\$109,307	\$111,976	\$117,451
RESC 0017	0167 Rescue	\$67,552	\$70,805	\$74,218	\$77,806	\$81,570	\$85,526	\$87,600	\$89,729	\$91,909	\$94,145	\$96,437	\$98,788	\$101,195	\$103,663	\$106,192	\$108,785	\$111,441	\$114,166	\$119,749
RESC 0018	0168 Rescue	\$68,853	\$72,170	\$75,653	\$79,310	\$83,153	\$87,188	\$89,303	\$91,474	\$93,698	\$95,979	\$98,316	\$100,712	\$103,165	\$105,684	\$108,264	\$110,908	\$113,619	\$116,398	\$122,091
RESC 0019	0169 Rescue	\$70,842	\$74,260	\$77,850	\$81,616	\$85,570	\$89,727	\$91,905	\$94,142	\$96,434	\$98,782	\$101,192	\$103,659	\$106,188	\$108,780	\$111,438	\$114,162	\$116,954	\$119,816	\$125,682
RESC 0020	0170 Rescue	\$75,626	\$79,283	\$83,122	\$87,152	\$91,388	\$95,830	\$98,166	\$100,555	\$103,008	\$105,522	\$108,096	\$110,738	\$113,445	\$116,219	\$119,062	\$121,978	\$124,966	\$128,026	\$134,305
RESC 0021	0171 Rescue	\$80,746	\$84,657	\$88,765	\$93,078	\$97,607	\$102,365	\$104,862	\$107,421	\$110,046	\$112,735	\$115,491	\$118,315	\$121,213	\$124,180	\$127,223	\$130,342	\$133,539	\$136,814	\$143,531

"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, 2022																			
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	\$47,683	\$49,352	\$51,082	\$52,870	\$54,719	\$56,637	\$57,769	\$58,926	\$60,106	\$61,308	\$62,535	\$63,786	\$65,064	\$66,364	\$67,692	\$69,047	\$70,427	\$71,837	\$74,353
SLE 0003	\$51,021	\$52,809	\$54,657	\$56,571	\$58,552	\$60,603	\$61,815	\$63,053	\$64,312	\$65,599	\$66,912	\$68,252	\$69,616	\$71,010	\$72,430	\$73,880	\$75,357	\$76,866	\$79,557
SLE 0004	\$54,594	\$56,503	\$58,482	\$60,530	\$62,649	\$64,842	\$66,140	\$67,463	\$68,814	\$70,190	\$71,595	\$73,027	\$74,490	\$75,980	\$77,501	\$79,050	\$80,632	\$82,245	\$85,123
SLE 0005	\$58,414	\$60,461	\$62,577	\$64,769	\$67,036	\$69,380	\$70,770	\$72,185	\$73,629	\$75,104	\$76,608	\$78,139	\$79,702	\$81,297	\$82,922	\$84,582	\$86,276	\$88,001	\$91,081
SLE 0006	\$62,503	\$64,694	\$66,958	\$69,303	\$71,728	\$74,238	\$75,723	\$77,240	\$78,784	\$80,360	\$81,969	\$83,608	\$85,282	\$86,987	\$88,727	\$90,501	\$92,313	\$94,159	\$97,456
SLE 0007	\$66,879	\$69,220	\$71,643	\$74,153	\$76,749	\$79,437	\$81,026	\$82,646	\$84,302	\$85,987	\$87,707	\$89,462	\$91,250	\$93,076	\$94,938	\$96,837	\$98,774	\$100,752	\$104,277
SLE 0008	\$76,244	\$78,913	\$81,674	\$84,534	\$87,493	\$90,555	\$92,367	\$94,216	\$96,101	\$98,024	\$99,986	\$101,986	\$104,026	\$106,108	\$108,231	\$110,396	\$112,604	\$114,856	\$118,875
SLE 0009	\$86,919	\$89,961	\$93,109	\$96,369	\$99,745	\$103,235	\$105,299	\$107,408	\$109,556	\$111,746	\$113,983	\$116,265	\$118,590	\$120,961	\$123,381	\$125,851	\$128,368	\$130,935	\$135,519
SLE 0010	\$99,088	\$102,557	\$106,147	\$109,861	\$113,708	\$117,687	\$120,040	\$122,442	\$124,892	\$127,390	\$129,937	\$132,537	\$135,186	\$137,891	\$140,650	\$143,462	\$146,332	\$149,261	\$154,485
SLE 0011	\$112,959	\$116,913	\$121,008	\$125,243	\$129,627	\$134,164	\$136,845	\$139,583	\$142,376	\$145,224	\$148,128	\$151,091	\$154,113	\$157,197	\$160,341	\$163,548	\$166,820	\$170,157	\$176,114

"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, 2022

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	\$52,824	\$55,478	\$58,311	\$61,307	\$64,588	\$65,753	\$66,938	\$68,254	\$70,954	\$72,323	\$73,717	\$75,146	\$76,596	\$78,078	\$79,588	\$81,131	\$82,705	\$84,306	\$85,941
PR 0002	0063	\$56,256	\$59,118	\$62,197	\$65,535	\$69,119	\$70,384	\$71,685	\$73,093	\$75,887	\$77,357	\$78,857	\$80,382	\$81,939	\$83,530	\$85,149	\$86,799	\$88,485	\$90,204	\$91,957
PR 0003	0064	\$59,945	\$63,102	\$66,482	\$70,150	\$74,036	\$75,402	\$76,802	\$78,318	\$81,216	\$82,791	\$84,395	\$86,035	\$87,707	\$89,406	\$91,145	\$92,921	\$94,730	\$96,572	\$98,459
PR 0004	0065	\$64,020	\$67,477	\$71,189	\$75,128	\$79,314	\$80,800	\$82,297	\$83,923	\$86,932	\$88,621	\$90,343	\$92,102	\$93,893	\$95,723	\$97,584	\$99,485	\$101,426	\$103,404	\$105,382
PR 0005	0066	\$70,044	\$73,897	\$77,950	\$82,234	\$86,751	\$88,891	\$91,067	\$93,303	\$95,736	\$98,090	\$100,502	\$102,962	\$105,481	\$108,088	\$110,734	\$113,417	\$116,156	\$118,964	\$124,001
PR 0006	0067	\$75,744	\$79,940	\$84,405	\$89,129	\$94,135	\$95,914	\$97,714	\$99,645	\$103,010	\$105,019	\$107,063	\$109,109	\$111,201	\$113,332	\$115,508	\$117,725	\$119,987	\$122,289	\$124,647
PR 0007	0068	\$79,628	\$87,025	\$91,473	\$96,155	\$101,106	\$102,787	\$105,462	\$108,114	\$110,876	\$113,625	\$116,444	\$119,319	\$121,885	\$124,219	\$127,324	\$130,506	\$133,772	\$137,115	\$144,656
PR 0008	0069	\$82,355	\$90,076	\$94,742	\$99,660	\$104,833	\$106,736	\$109,713	\$112,644	\$115,287	\$118,372	\$122,842	\$125,895	\$129,032	\$132,225	\$135,531	\$138,921	\$142,394	\$145,955	\$153,983
PR 0009	0070	\$88,487	\$96,793	\$101,815	\$107,075	\$112,571	\$114,569	\$117,766	\$120,909	\$123,768	\$127,080	\$131,790	\$135,072	\$138,429	\$141,864	\$145,410	\$149,044	\$152,773	\$156,591	\$165,206
PR 0010	0071	\$95,049	\$104,052	\$109,383	\$115,003	\$120,915	\$122,948	\$126,365	\$129,738	\$132,828	\$136,387	\$141,369	\$144,892	\$148,499	\$152,187	\$155,993	\$159,891	\$163,890	\$167,987	\$177,227

"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, 2022																						
GRADE PROFILE	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	MID POINT STEP	STEP	STEP	STEP	STEP	STEP	THIRD QUARTILE 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	19	20	21	22
SD 0005									\$30,262	\$30,554	\$31,095	\$31,643	\$32,206	\$32,780	\$33,363	\$33,959	\$34,566	\$35,185	\$35,814	\$36,458	\$37,187	\$37,931
SD 0006						\$30,262	\$30,776	\$31,324	\$31,875	\$32,442	\$33,021	\$33,612	\$34,209	\$34,821	\$35,450	\$36,086	\$36,738	\$37,397	\$38,071	\$38,758	\$39,533	\$40,324
SD 0007			\$30,262	\$30,477	\$31,554	\$32,113	\$32,684	\$33,265	\$33,861	\$34,466	\$35,085	\$35,712	\$36,356	\$37,015	\$37,682	\$38,363	\$39,060	\$39,771	\$40,494	\$41,227	\$42,052	\$42,893
SD 0008		\$30,262	\$31,250	\$32,359	\$33,512	\$34,109	\$34,718	\$35,344	\$35,979	\$36,627	\$37,287	\$37,963	\$38,649	\$39,351	\$40,069	\$40,798	\$41,544	\$42,302	\$43,071	\$43,859	\$44,737	\$45,632
SD 0009	\$30,955	\$32,051	\$33,190	\$34,374	\$35,608	\$36,249	\$36,903	\$37,568	\$38,250	\$38,942	\$39,651	\$40,372	\$41,107	\$41,860	\$42,626	\$43,404	\$44,200	\$45,014	\$45,842	\$46,684	\$47,618	\$48,570
SD 0010	\$32,873	\$34,045	\$35,263	\$36,532	\$37,851	\$38,536	\$39,236	\$39,947	\$40,676	\$41,421	\$42,177	\$42,950	\$43,738	\$44,539	\$45,360	\$46,195	\$47,046	\$47,913	\$48,801	\$49,702	\$50,697	\$51,711
SD 0011	\$34,923	\$36,177	\$37,482	\$38,837	\$40,251	\$40,983	\$41,732	\$42,496	\$43,275	\$44,068	\$44,877	\$45,705	\$46,546	\$47,408	\$48,285	\$49,180	\$50,093	\$51,025	\$51,973	\$52,938	\$53,998	\$55,079
SD 0012	\$37,117	\$38,460	\$39,857	\$41,311	\$42,819	\$43,603	\$44,403	\$45,221	\$46,051	\$46,902	\$47,770	\$48,655	\$49,555	\$50,478	\$51,415	\$52,370	\$53,347	\$54,360	\$55,395	\$56,448	\$57,577	\$58,729
SD 0013	\$39,468	\$40,905	\$42,397	\$43,947	\$45,564	\$46,405	\$47,261	\$48,138	\$49,028	\$49,937	\$50,864	\$51,810	\$52,774	\$53,767	\$54,792	\$55,835	\$56,899	\$57,985	\$59,092	\$60,220	\$61,425	\$62,654
SD 0014	\$41,981	\$43,519	\$45,116	\$46,775	\$48,504	\$49,404	\$50,322	\$51,258	\$52,214	\$53,183	\$54,191	\$55,225	\$56,281	\$57,354	\$58,451	\$59,568	\$60,708	\$61,871	\$63,057	\$64,266	\$65,552	\$66,864
SD 0015	\$44,670	\$46,314	\$48,023	\$49,803	\$51,652	\$52,615	\$53,600	\$54,623	\$55,662	\$56,724	\$57,806	\$58,911	\$60,038	\$61,187	\$62,360	\$63,556	\$64,775	\$66,016	\$67,282	\$68,575	\$69,947	\$71,347
SD 0016	\$47,546	\$49,309	\$51,136	\$53,040	\$55,051	\$56,103	\$57,174	\$58,266	\$59,377	\$60,515	\$61,673	\$62,857	\$64,062	\$65,290	\$66,545	\$67,828	\$69,132	\$70,461	\$71,815	\$73,196	\$74,661	\$76,155
SD 0017	\$50,623	\$52,509	\$54,487	\$56,564	\$58,728	\$59,849	\$60,990	\$62,161	\$63,354	\$64,570	\$65,809	\$67,074	\$68,362	\$69,680	\$71,020	\$72,391	\$73,785	\$75,211	\$76,664	\$78,141	\$79,704	\$81,299
SD 0018	\$53,934	\$55,987	\$58,125	\$60,347	\$62,657	\$63,860	\$65,081	\$66,335	\$67,611	\$68,912	\$70,238	\$71,591	\$72,971	\$74,377	\$75,814	\$77,279	\$78,772	\$80,293	\$81,845	\$83,419	\$85,088	\$86,790
SD 0019	\$57,528	\$59,727	\$62,010	\$64,388	\$66,862	\$68,146	\$69,460	\$70,800	\$72,164	\$73,554	\$74,975	\$76,423	\$77,898	\$79,404	\$80,941	\$82,509	\$84,082	\$85,678	\$87,307	\$88,963	\$90,744	\$92,559
SD 0020	\$61,374	\$63,725	\$66,171	\$68,717	\$71,363	\$72,739	\$74,141	\$75,573	\$77,032	\$78,521	\$80,038	\$81,589	\$83,166	\$84,745	\$86,360	\$88,001	\$89,678	\$91,389	\$93,128	\$94,907	\$96,805	\$98,742
SD 0021	\$65,490	\$68,010	\$70,623	\$73,347	\$76,177	\$77,650	\$79,152	\$80,684	\$82,246	\$83,821	\$85,414	\$87,039	\$88,698	\$90,388	\$92,111	\$93,872	\$95,665	\$97,495	\$99,359	\$101,258	\$103,283	\$105,349
SD 0022	\$69,894	\$72,586	\$75,390	\$78,301	\$81,333	\$82,905	\$84,481	\$86,086	\$87,727	\$89,398	\$91,104	\$92,840	\$94,616	\$96,425	\$98,272	\$100,153	\$102,074	\$104,035	\$106,031	\$108,070	\$110,232	\$112,436
SD 0023	\$74,609	\$77,490	\$80,486	\$83,590	\$86,769	\$88,420	\$90,103	\$91,822	\$93,576	\$95,366	\$97,190	\$99,049	\$100,952	\$102,886	\$104,857	\$106,874	\$108,929	\$111,026	\$113,166	\$115,347	\$117,655	\$120,009
SD 0024	\$79,650	\$82,734	\$85,881	\$89,149	\$92,551	\$94,317	\$96,124	\$97,960	\$99,837	\$101,751	\$103,701	\$105,696	\$107,726	\$109,797	\$111,909	\$114,067	\$116,268	\$118,508	\$120,796	\$123,124	\$125,587	\$128,099
SD 0025	\$85,004	\$88,237	\$91,601	\$95,100	\$98,738	\$100,627	\$102,562	\$104,528	\$106,536	\$108,582	\$110,670	\$112,803	\$114,976	\$117,190	\$119,453	\$121,758	\$124,109	\$126,509	\$128,955	\$131,447	\$134,077	\$136,759
SD 0026	\$90,663	\$94,124	\$97,722	\$101,468	\$105,360	\$107,383	\$109,447	\$111,553	\$113,704	\$115,893	\$118,128	\$120,407	\$122,734	\$125,106	\$127,521	\$129,992	\$132,512	\$135,079	\$137,698	\$140,367	\$143,173	\$146,037

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

STATE OF MARYLAND																						
MARYLAND INSURANCE ADMINISTRATION SALARY SCHEDULE																						
Annual Rates Effective July 1, 2022																						
GRADE PROFILE	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	STEP	MID POINT STEP	STEP	STEP	STEP	STEP	STEP	THIRD QUARTIL E 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	19	20	21	22
MIA 0007			\$32,873	\$33,107	\$34,277	\$34,884	\$35,504	\$36,136	\$36,783	\$37,440	\$38,113	\$38,794	\$39,493	\$40,209	\$40,934	\$41,674	\$42,431	\$43,203	\$43,988	\$44,785	\$45,681	\$46,595
MIA 0008		\$32,873	\$33,947	\$35,151	\$36,404	\$37,052	\$37,714	\$38,394	\$39,084	\$39,788	\$40,505	\$41,239	\$41,984	\$42,747	\$43,527	\$44,319	\$45,129	\$45,952	\$46,788	\$47,644	\$48,598	\$49,570
MIA 0009	\$33,626	\$34,817	\$36,054	\$37,340	\$38,681	\$39,377	\$40,088	\$40,810	\$41,551	\$42,302	\$43,073	\$43,856	\$44,654	\$45,472	\$46,304	\$47,150	\$48,014	\$48,899	\$49,798	\$50,713	\$51,727	\$52,762
MIA 0010	\$35,710	\$36,983	\$38,306	\$39,685	\$41,117	\$41,862	\$42,622	\$43,394	\$44,186	\$44,995	\$45,817	\$46,656	\$47,512	\$48,383	\$49,274	\$50,181	\$51,106	\$52,048	\$53,012	\$53,991	\$55,072	\$56,174
MIA 0011	\$37,937	\$39,299	\$40,717	\$42,189	\$43,724	\$44,520	\$45,333	\$46,163	\$47,010	\$47,871	\$48,750	\$49,649	\$50,563	\$51,499	\$52,452	\$53,424	\$54,416	\$55,428	\$56,458	\$57,507	\$58,658	\$59,832
MIA 0012	\$40,320	\$41,779	\$43,297	\$44,876	\$46,514	\$47,366	\$48,235	\$49,124	\$50,025	\$50,950	\$51,893	\$52,854	\$53,831	\$54,834	\$55,852	\$56,890	\$57,951	\$59,051	\$60,176	\$61,319	\$62,546	\$63,797
MIA 0013	\$42,874	\$44,435	\$46,056	\$47,740	\$49,496	\$50,410	\$51,340	\$52,292	\$53,259	\$54,246	\$55,254	\$56,281	\$57,328	\$58,407	\$59,520	\$60,654	\$61,809	\$62,989	\$64,192	\$65,417	\$66,726	\$68,061
MIA 0014	\$45,604	\$47,275	\$49,009	\$50,812	\$52,690	\$53,668	\$54,665	\$55,681	\$56,720	\$57,773	\$58,868	\$59,991	\$61,138	\$62,304	\$63,495	\$64,709	\$65,947	\$67,210	\$68,499	\$69,812	\$71,209	\$72,634
MIA 0015	\$48,525	\$50,311	\$52,167	\$54,101	\$56,110	\$57,156	\$58,226	\$59,337	\$60,466	\$61,619	\$62,795	\$63,995	\$65,219	\$66,467	\$67,742	\$69,041	\$70,365	\$71,713	\$73,089	\$74,493	\$75,984	\$77,504
MIA 0016	\$51,649	\$53,564	\$55,549	\$57,617	\$59,802	\$60,945	\$62,108	\$63,294	\$64,501	\$65,738	\$66,995	\$68,282	\$69,591	\$70,925	\$72,288	\$73,682	\$75,098	\$76,542	\$78,013	\$79,513	\$81,104	\$82,727
MIA 0017	\$54,992	\$57,041	\$59,189	\$61,445	\$63,796	\$65,014	\$66,254	\$67,526	\$68,822	\$70,143	\$71,488	\$72,863	\$74,262	\$75,693	\$77,149	\$78,639	\$80,153	\$81,702	\$83,280	\$84,885	\$86,583	\$88,315
MIA 0018	\$58,588	\$60,819	\$63,141	\$65,555	\$68,064	\$69,371	\$70,698	\$72,060	\$73,446	\$74,859	\$76,300	\$77,769	\$79,269	\$80,796	\$82,357	\$83,948	\$85,570	\$87,223	\$88,909	\$90,618	\$92,431	\$94,280
MIA 0019	\$62,493	\$64,882	\$67,362	\$69,945	\$72,632	\$74,027	\$75,455	\$76,910	\$78,392	\$79,902	\$81,446	\$83,018	\$84,621	\$86,257	\$87,926	\$89,630	\$91,339	\$93,072	\$94,842	\$96,641	\$98,575	\$100,547
MIA 0020	\$66,671	\$69,224	\$71,882	\$74,647	\$77,522	\$79,017	\$80,539	\$82,095	\$83,680	\$85,298	\$86,946	\$88,630	\$90,343	\$92,059	\$93,813	\$95,596	\$97,418	\$99,276	\$101,165	\$103,098	\$105,160	\$107,264
MIA 0021	\$71,142	\$73,879	\$76,718	\$79,677	\$82,751	\$84,351	\$85,983	\$87,647	\$89,344	\$91,055	\$92,785	\$94,551	\$96,353	\$98,189	\$100,061	\$101,973	\$103,921	\$105,909	\$107,934	\$109,997	\$112,197	\$114,441
MIA 0022	\$75,926	\$78,850	\$81,896	\$85,059	\$88,352	\$90,060	\$91,772	\$93,516	\$95,298	\$97,113	\$98,967	\$100,852	\$102,782	\$104,747	\$106,753	\$108,797	\$110,883	\$113,014	\$115,182	\$117,397	\$119,745	\$122,140
MIA 0023	\$81,048	\$84,178	\$87,432	\$90,804	\$94,257	\$96,051	\$97,879	\$99,747	\$101,652	\$103,596	\$105,578	\$107,597	\$109,665	\$111,765	\$113,907	\$116,098	\$118,330	\$120,608	\$122,933	\$125,302	\$127,809	\$130,366
MIA 0024	\$86,524	\$89,874	\$93,293	\$96,843	\$100,538	\$102,457	\$104,420	\$106,414	\$108,453	\$110,533	\$112,651	\$114,818	\$117,023	\$119,273	\$121,567	\$123,911	\$126,302	\$128,736	\$131,221	\$133,750	\$136,426	\$139,155
MIA 0025	\$92,340	\$95,852	\$99,507	\$103,307	\$107,260	\$109,312	\$111,413	\$113,549	\$115,730	\$117,953	\$120,221	\$122,538	\$124,899	\$127,304	\$129,762	\$132,266	\$134,820	\$137,427	\$140,084	\$142,792	\$145,649	\$148,562
MIA 0026	\$98,488	\$102,247	\$106,156	\$110,225	\$114,453	\$116,651	\$118,893	\$121,181	\$123,517	\$125,895	\$128,323	\$130,799	\$133,327	\$135,903	\$138,527	\$141,211	\$143,949	\$146,737	\$149,582	\$152,481	\$155,530	\$158,641

HOURLY PERSONNEL PAY RATES
Annual Rates Effective January 1, 2022

CODE	GRADE	SCALE	TITLE	RATE		
5539*\$	HRLY 0001	9998	Senior Citizen Aide *	\$12.50	to	\$18.00
5128*\$	HRLY 0002	0074	Student Engineer (Co-Op)	1st 6 Mos.-	\$15.45	
				2nd 6 Mos.-	\$16.64	
				3rd 6 Mos.-	\$17.88	
				4th 6 Mos.-	\$19.30	
5302*\$	HRLY 0003	0076	Student Technical Assistant	1st Yr.-	\$15.45	
				2nd Yr.-	\$16.10	
				3rd Yr.-	\$16.94	
				4th Yr.-	\$17.72	
				Graduate-	\$18.44	
5734*\$	HRLY 0001	9998	Summer Student Worker *	\$15.45	to	\$17.55
5300*\$	HRLY 0001	9998	Work Study Student *	\$15.45	to	\$17.55

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	\$8,605,004	801.00	10,743		\$4,603,668	801.00	5,747
C00: Judiciary	\$45,725,976	4,143.75	11,035		\$24,463,584	4,143.75	5,904
C80: Office of the Public Defender	\$9,062,060	883.50	10,257		\$4,847,765	883.50	5,487
C81: Office of the Attorney General	\$3,234,144	292.50	11,057		\$1,730,130	292.50	5,915
C82: Office of the State Prosecutor	\$75,296	13.00	5,792		\$40,287	13.00	3,099
C85: Maryland Tax Court	\$89,325	9.00	9,925		\$47,790	9.00	5,310
C90: Public Service Commission	\$1,623,156	138.00	11,762		\$868,434	138.00	6,293
C91: Office of People's Counsel	\$208,924	19.00	10,996		\$111,777	19.00	5,883
C94: Subsequent Injury Fund	\$159,613	17.00	9,389		\$85,391	17.00	5,023
C96: Uninsured Employers' Fund	\$135,668	13.00	10,436		\$72,579	13.00	5,583
C98: Workers' Compensation Commission	\$1,170,700	115.00	10,180		\$626,290	115.00	5,446
D05: Board of Public Works	\$144,432	9.00	16,048		\$77,274	9.00	8,586
D10: Executive Department - Governor	\$715,582	79.00	9,058		\$382,834	79.00	4,846
D11: Office of the Deaf and Hard of Hearing	\$34,365	3.00	11,455		\$18,384	3.00	6,128
D12: Department of Disabilities	\$339,196	34.80	9,747		\$187,219	34.80	5,380
D13: Maryland Energy Administration	\$286,260	31.00	9,234		\$153,150	31.00	4,940
D15: Executive Department-Boards, Commissions and Offices	\$747,575	69.60	10,741		\$397,624	69.60	5,713
D16: Secretary of State	\$270,722	24.00	11,280		\$145,633	24.00	6,068
D17: Historic St. Mary's City Commission	\$356,717	32.00	11,147		\$190,836	32.00	5,964
D21: Governor's Office of Crime Prevention, Youth, and Victim Services	\$769,560	66.00	11,660		\$411,708	66.00	6,238

FY 2024 Operating Budget Submission Requirements

Agency	0152 Amount	FTEs	Rate per FTE		0154 Amount	FTEs	Rate per FTE
D26: Department of Aging	\$294,567	40.00	7,364		\$157,600	40.00	3,940
D27: Maryland Commission On Civil Rights	\$336,798	33.00	10,206		\$180,180	33.00	5,460
D28: Maryland Stadium Authority	\$1,194,222	123.80	9,646		\$705,532	123.80	5,699
D30: Maryland Food Center Authority	\$223,197	23.00	9,704		\$129,454	23.00	5,628
D38: State Board of Elections	\$453,008	46.00	9,848		\$242,374	46.00	5,269
D40: Department of Planning	\$1,480,821	127.00	11,660		\$792,226	127.00	6,238
D50: Military Department	\$1,819,089	228.50	7,961		\$973,054	228.50	4,258
D52: Maryland Department of Emergency Management	\$573,192	73.00	7,852		\$306,648	73.00	4,201
D53: Maryland Institute for Emergency Medical Services Systems	\$949,776	95.00	9,998		\$508,164	95.00	5,349
D55: Department of Veterans Affairs	\$862,641	117.00	7,373		\$461,565	117.00	3,945
D60: State Archives	\$672,342	61.00	11,022		\$359,718	61.00	5,897
D76: Maryland Office of the Inspector General for Health	\$439,934	43.00	10,231		\$235,382	43.00	5,474
D77: Prescription Drug Affordability Board	\$53,705	5.00	10,741		\$28,730	5.00	5,746
D78: Maryland Health Benefit Exchange	\$882,055	67.00	13,165		\$471,881	67.00	7,043
D80: Maryland Insurance Administration	\$2,801,862	259.00	10,818		\$1,499,092	259.00	5,788
D90: Canal Place Preservation and Development Authority	\$12,936	3.00	4,312		\$6,921	3.00	2,307
D99: Office of Administrative Hearings	\$1,373,215	117.00	11,737		\$734,620	117.00	6,279
E00: Comptroller of Maryland	\$9,891,208	1,081.90	9,142		\$5,292,136	1,081.90	4,892
E17: Alcohol and Tobacco Commission	\$210,480	38.00	5,539		\$112,620	38.00	2,964
E20: State Treasurer's Office	\$522,000	63.00	8,286		\$279,300	63.00	4,433

FY 2024 Operating Budget Submission Requirements

Agency	0152 Amount	FTEs	Rate per FTE		0154 Amount	FTEs	Rate per FTE
E50: State Department of Assessments and Taxation	\$6,111,442	570.30	10,716		\$3,309,739	570.30	5,804
E75: Maryland Lottery and Gaming Control Agency	\$3,076,128	364.10	8,449		\$1,645,831	364.10	4,520
E80: Property Tax Assessment Appeals Boards	\$104,032	8.00	13,004		\$55,656	8.00	6,957
F10: Department of Budget and Management	\$3,297,987	322.40	10,229		\$1,764,573	322.40	5,473
F50: Department of Information Technology	\$2,195,025	185.00	11,865		\$1,174,380	185.00	6,348
G20: Maryland State Retirement and Pension Systems	\$2,397,250	214.00	11,202		\$1,282,475	214.00	5,993
G50: Teachers and State Employees Supplemental Retirement Plans	\$162,176	14.00	11,584		\$86,758	14.00	6,197
H00: Department of General Services	\$6,375,624	689.00	9,253		\$3,540,930	689.00	5,139
J00: Department of Transportation	\$89,890,442	10,764.50	8,351		\$48,091,909	10,764.50	4,468
K00: Department of Natural Resources	\$15,050,369	1,379.50	10,910		\$8,052,579	1,379.50	5,837
L00: Department of Agriculture	\$4,400,594	408.70	10,767		\$2,354,754	408.70	5,762
M00: Maryland Department of Health	\$65,065,094	9,945.88	6,542		\$34,815,193	9,945.88	3,500
N00: Department of Human Services	\$60,806,766	5,970.68	10,184		\$32,529,323	5,970.68	5,448
P00: Maryland Department of Labor	\$13,765,089	1,350.17	10,195		\$7,363,916	1,350.17	5,454
Q00: Department of Public Safety and Correctional Services	\$109,598,937	9,217.40	11,890		\$58,639,801	9,217.40	6,362
R00: State Department of Education	\$12,511,678	1,269.90	9,852		\$6,741,970	1,269.90	5,309
R11: Maryland State Library Agency	\$296,608	31.00	9,568		\$158,689	31.00	5,119
R13: Morgan State University	\$12,484,966	1,314.00	9,501		\$5,343,566	1,314.00	4,067
R14: St. Mary's College of Maryland	\$4,382,408	414.00	10,586		\$1,785,494	414.00	4,313

FY 2024 Operating Budget Submission Requirements

Agency	0152 Amount	FTEs	Rate per FTE		0154 Amount	FTEs	Rate per FTE
R15: Maryland Public Broadcasting Commission	\$1,531,635	145.00	10,563		\$819,395	145.00	5,651
R30: University System of Maryland	\$282,958,395	25,435.62	11,124		\$114,990,401	25,435.62	4,521
R60: Maryland 529	\$181,138	15.00	12,076		\$96,909	15.00	6,461
R62: Maryland Higher Education Commission	\$481,676	69.00	6,981		\$257,712	69.00	3,735
R95: Baltimore City Community College	\$9,239,491	437.00	21,143		\$4,619,964	437.00	10,572
R99: Maryland School for the Deaf	\$3,627,318	334.50	10,844		\$1,940,769	334.50	5,802
S00: Department of Housing and Community Development	\$3,482,623	333.00	10,458		\$1,826,122	333.00	5,484
T00: Department of Commerce	\$2,129,664	188.00	11,328		\$1,139,280	188.00	6,060
U00: Department of the Environment	\$10,260,800	880.00	11,660		\$5,489,440	880.00	6,238
V00: Department of Juvenile Services	\$22,330,633	2,163.95	10,319		\$11,946,357	2,163.95	5,521
W00: Department of State Police	\$30,623,624	2,505.50	12,223		\$16,383,276	2,505.50	6,539

APPENDIX 3**ENERGY PERFORMANCE CONTRACTS (EPC) AND STATE AGENCY LOAN PROGRAM (SALP) / JANE E. LAWTON CONSERVATION LOAN PROGRAM (JELLP) SCHEDULE – SUBOBJECT 0698**

Agencies should request funding in the amount required in their Energy Performance Contract (EPC) or State Agency Loan Program (SALP) / Jane E. Lawton Conservation Loan Program (JELLP) contract as detailed in the following schedule. The schedule lists charges known as of June 1, 2022.

Agency Code	Name	EPC Amount FY 2024	SALP/JELLP Amount FY 2024	Total 0698
D55	Department of Veterans Affairs	\$56,715	\$4,944	\$61,659
D90	Canal Place Authority	\$0	\$13,497	\$13,497
H00	Department of General Services	\$794,798	\$132,000	\$926,798
J00B	State Highway Administration	\$1,834,214	\$206,000	\$2,040,214
J00D	Maryland Port Administration	\$489,916	\$0	\$489,916
J00E	Motor Vehicle Administration	\$174,464	\$148,690	\$323,154
J00H	Maryland Transit Administration	\$1,288,783	\$0	\$1,288,783
J00I	Maryland Aviation Administration	\$1,604,291	\$0	\$1,604,291
L00	Maryland Department of Agriculture	\$97,534	\$0	\$97,534
M00L04	Thomas B Finan Center	\$300,420	\$0	\$300,420
M00L08	Springfield Hospital	\$254,157	\$121,847	\$376,004
M00L10	Perkins Hospital Center	\$0	\$38,847	\$38,847
M00M05	Holly Center	\$598,806	\$0	\$598,806
Q00	Department of Public Safety and Correctional Services	\$1,152,886	\$77,693	\$1,230,579
R00	State Department of Education	\$169,241	\$0	\$169,241
R30B22	University of Maryland College Park	\$1,838,509	\$200,446	\$2,038,955
R30B28	University of Baltimore	\$649,664	\$0	\$649,664
R30B34	University of Maryland Center for Environmental Science	\$148,907	\$155,165	\$304,072
V00	Department of Juvenile Services	\$477,884	\$77,700	\$555,584
W00	Department of State Police	\$483,915	\$20,200	\$504,115

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

Passenger cars, marked and unmarked cars

Type	Description
1	Compact Sedan or Wagon: Normal staff/client transportation for driver and up to 3 passengers with limited trunk or storage space.
1-E	Compact Sedan or Wagon (Electric): Fully electric vehicle capable of traveling at least 115 miles between charges.
1-H	Compact Sedan or Wagon (Hybrid): Same as Type 1 and fueled by combining a gasoline engine with an electric motor.
2	Mid-Size Sedan: Normal staff/client transportation for driver and up to four passengers with full trunk or storage space (formerly Type 1-M).
2-H	Mid-Size Sedan (Hybrid): Same size as a Type 2 and fueled by combining a gasoline engine with a powerful electric motor.
3	Full-Size Sedan (Executive): To be used by Department Secretaries, Deputy Secretaries and Heads of major State Agencies not under a Secretariat and as approved by the Secretary of DBM; may be fueled solely by ethanol, unleaded gasoline, or a mixture of the alcohol fuel and gasoline from the same tank.

POLICE PURSUIT RATED AND POLICE SPECIAL SERVICES

4-1-A6	Full-Size Law Enforcement Sedan, Certified Police Pursuit Rated, V-6 Engine, AWD - For use by Maryland State Police, Department of Natural Resources Police, and line public safety functions with statutory arrest powers authorized to carry firearms and make arrests as part of routine duty.
4-6-P	1/2-Ton Pick-up Truck, Police Special Services, V-8 Engine, 4 Wheel Drive 4x4 - Unleaded gasoline. Not recommended for snow plowing.
4-6-PP	1/2-Ton Pick-up Truck, Certified Pursuit Rated, V-8 Engine, 4 Wheel Drive 4x4 - Unleaded gasoline. Not recommended for snow plowing
4-9-P6	Mid-Size Utility Vehicle, AWD, Certified Police Pursuit Rated, V-6 Engine - For off-road transport and as justified based on job function and established criteria. May be fueled solely by ethanol, unleaded gasoline, or a mixture of the alcohol fuel and gasoline from the same tank.
4-9-P8	Mid-size Utility Vehicle, AWD, Certified Police Pursuit Rated, V-8 Engine – For off-road

transport and as justified based on job function and established criteria. May be fueled solely by ethanol, unleaded gasoline, or a mixture of the alcohol fuel and gasoline from the same tank.

- 4-9-M-P **Mid-Size Utility Vehicle, AWD or 4x4, Certified Police Pursuit Rated** – For off-road transport and as justified based on job function and established criteria.
- 4-9-M-P-H **Mid-Size Utility Vehicle, AWD or 4x4, Certified Police Pursuit Rated, Hybrid** – For off-road transport and as justified based on job function and established criteria.
- 4-10-P **Full-Size Utility Vehicle, AWD or 4x4, Certified Police Pursuit Rated** – For use by law enforcement officers in pursuit and possibly off-road. Not recommended for towing.

LIGHT TRUCKS

<u>Type</u>	<u>Description</u>
5	Mid-Size Pick-up Truck, Extended Cab, RWD – General light hauling where cargo/payload should not exceed 1,000 lbs. Option available for 4x4 when necessary for off-road and ground maintenance. Not recommended for snow plow operation.
5-1	Mid-Size Pick-up Truck, Extended Cab, 4x4 – General light hauling where cargo/payload should not exceed 1,000 lbs. Option available for 4x4 when necessary for off-road and ground maintenance. Not recommended for snow plow operation.
6-C	1/2-Ton Pick-up Truck w/V-6 Engine, 6.4 ft. bed, Flex Fuel - Fueled solely by ethanol, unleaded gasoline, or a mixture. Not recommended for snow plowing; w/ V-6 engine.
6-E-1	1/2 Ton Pick-up Truck, Crew Cab, 6.4 ft. bed– FULLY ELECTRIC – Propelled fully and solely by electric power and on-board batteries.
6-E-2	1/2 Ton Pick-up Truck, Crew Cab, 4.6 ft. bed – Fully Electric - Propelled fully and solely by electric power and on-board batteries.
7-L	3/4-Ton Pick-up Truck, Crew Cab & 6.4 ft. bed – 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.
7-X	3/4-Ton Pick-up Truck, Extended Cab & 6.4 ft. bed – 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.
7-R	3/4-Ton Pick-up Truck, Regular Cab & 8 ft. Bed – 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-L **1-Ton Pick-up Truck, Crew Cab & 6.4 ft. bed** – 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.

- 8-LL **1-Ton Pick-up Truck, Crew Cab & 8 ft. bed** – 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.

- 8-X **1-Ton Pick-up Truck, Extended Cab & 6.4 ft. bed** – 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.

- 8-XX **1-Ton Pick-up Truck, Extended Cab & 8 ft. bed** – 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.

- 8-R **1-Ton Pick-up Truck, Regular Cab & 8 ft. Bed** – 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.

SPORTS UTILITY VEHICLES

- 9 **Compact Utility Vehicle, AWD or 4x4** – For off-road transport and as justified based on job function and established criteria.

- 9-E **Compact Utility Vehicle, Electric** - For off-road transport and as justified based on job function and established criteria. **FULLY ELECTRIC**

- 9-H **Compact Utility Vehicle, AWD or 4x4, Hybrid** - For off-road transport and as justified based on job function and established criteria. **HYBRID**

- 10 **Full-Size Utility Vehicle, AWD or 4x4** – Restricted to agencies towing 6,000-8,000 lbs & carrying payloads of 1,300-1,700 lbs. For off-road transport and as justified based on job function and established criteria.

- 10-1 **Full Size Utility Vehicle, AWD or 4x4, Extended** – Restricted to those agencies towing 6,000 to 8,000 lbs. and carrying payloads of 1,500 lbs. minimum. For special transport of equipment and as justified based on job function and established criteria.

- 10-M **Mid-Size Utility Vehicle, AWD or 4x4** - 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.

- 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.

VANS

- 11 **Mini Van/Wagon, 7 Passenger** – Passenger/client transport with more cargo space than the standard sedan. Fueled with gasoline.
- 11-PH **11-PH Mini-Van/Wagon, 7 Passenger, Plug-in Hybrid** - Passenger/client transport with more cargo space than the standard sedan. Fueled by combining a gasoline engine with an electric motor. **PLUG-IN HYBRID**
- 12 **Mini-Van/Wagon, 7 Passenger, Mobility** – This vehicle is used as a paratransit vehicle, providing transportation for ambulatory passengers and having the capability to accommodate one or two wheelchair passengers.
- 13 **Full-Size Van/Wagon, 12 Passenger** – Passenger/client transport; may be fueled by ethanol (E85), unleaded gasoline, or a mixture of alcohol fuel and gasoline from the same tank. **FLEX FUEL**
- 14-D **Full-Size Van/Wagon, 12 Passenger, Mobility** – This vehicle is used as a paratransit vehicle, providing transportation for ambulatory passengers and having the capability to accommodate one or two wheelchair passengers. **DIESEL**
- 16 **Mini-Cargo Van/Wagon, Compact Specialty** – This vehicle will seat two, four, or five passengers. It has 136-hp, 2.0 liter 4-cylinder engine with CVT or Automatic transmission. It has minivan-like sliding doors and rear “barn doors” like a commercial van.
- 17 **Full-Size 3-4-Ton Cargo Van/Wagon** - General light hauling and utility work where cargo/payload does not exceed 2,300 lbs. Cargo/payload rides in the same compartment as driver and passenger. Often used for building maintenance assignments where cargo should not be transported in unprotected open bed pick-up trucks.
- 17-D **Full-Size 3-4-Ton Cargo Van/Wagon, Diesel**
- 18 **Full Size 1-Ton Cargo Van/Wagon** - General light hauling and utility work where cargo/payload does not exceed 3,600 lbs. Cargo/payload rides in the 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. May be fueled with unleaded gasoline.
- 18-D **Full Size 1-Ton Cargo Van/Wagon, Diesel**

HEAVY TRUCKS

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

Type	Description
19	Truck – Class 4 - Regular Cab and Chassis, Gasoline (14,001 – 16,000 GVWR) – 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 snow plowing.
19-D	Truck – Class 4 - Regular Cab and Chassis, Diesel
20	Truck – Class 5 - Regular Cab and Chassis, Gasoline (16,001 – 19,500 GVWR) – Used for general hauling of materials loaded by hand or power shovel. 4 x 4 option available when necessary for off-road operation and medium-duty snow plowing.
20-D	Truck – Class 5 - Regular Cab and Chassis, Diesel
21	Truck – Class 6 - Regular Cab and Chassis, Gasoline (19,501 - 26,000 GVWR) - Used for general hauling of materials loaded by hand or power shovel and other applications. Can be used with 9' maximum width snow plow for snow removal applications.
21-D	Truck – Class 6 - Regular Cab and Chassis, Diesel
22	Truck – Class 7 - Regular Cab and Chassis, Gasoline (26,001 - 33,000 GVWR) - Used for general medium to heavy hauling of materials and various other applications. Can be used with 10' maximum width snow plow for snow removal applications.
22-D	Truck – Class 7 - Regular Cab and Chassis, Diesel
23	Certified Police Pursuit Motorcycle – Motorized vehicle for law enforcement agencies with arrest powers. Used for patrolling & 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 (e.g., 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.

- 26-S **Client Transport Bus (Small)** Used to transport groups of 1-14 people. The characteristics of the particular unit (e.g., seating capacity, arrangements, security screening, etc.) are determined by the intended use.
- 27 **Sewer Vac Truck** – Used by highway maintenance facilities to remove debris from roadside drainage systems. The characteristics of the cab & chassis are determined by the requirements of the vacuum 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. This will enable law enforcement 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 2024

Toward the end of FY 2022, vehicle prices showed significant increases due to several factors affecting the mass production of all vehicles. DBM Fleet worked with agencies, dealers and manufacturers to insure the State had the ability to order vehicles as quickly as they became available for order, though at significantly increased pricing. The State still faces significant delays in vehicle deliveries with this situation unlikely to change in the next fiscal year. With that in mind, DBM Fleet projects at least a 4.5% price increase for most vehicles (compared to 2.5% normally) and at least a 40% price increase for all pick-up trucks in FY 2023. For FY 2024, DBM Fleet has every expectation that additional price increases similar to FY 2023 will occur.

Type No	Description	Estimated Purchase Price
1	Standard State Sedan, Gas	\$19,019
1-E	Fully Electric Compact Sedan	\$30,183
1-H	Hybrid State Sedan	\$22,988
2	Mid-Size Sedan (formerly type 1M)	\$19,168
2-H	Hybrid Executive Sedan	\$25,874
3	Full-Size Sedan – (Executive Sedan)	\$24,207
4-1-R6	Full Size Sedan, Certified Police Pursuit Rated, V-6 Engine, RWD	\$27,979
4-1-R8	Full Size Sedan, Certified Police Pursuit Rated, V-8 Engine, RWD	\$26,017
4-6-P	½ Ton Pick-up Truck, 4WD, 4x4, Police Special Services (was type 6P)	\$28,929
4-9-P	Compact Utility Vehicle, AWD or 4x4, Certified Police Pursuit Rated	\$32,386
4-10-P	Mid-Size Utility Vehicle, AWD or 4x4, Certified Police Pursuit Rated	\$38,985
4-10-M-P	Mid-Size Utility Vehicle, AWD or 4x4 Certified Police Pursuit Rated	\$34,433
4-10-M-PH	Mid-Size Utility Vehicle, AWD or 4X4 Certified Police Pursuit Rated	\$36,950
5	Mid-Size Pick-up Truck Extended Cab, RWD	\$23,588
5-1	Mid-Size Pick-up Truck, Extended Cab. 4x4	\$26,635
6-C	½ Ton Pick-Up Truck (E-85) V6 Engine, 6.4ft. Extended Cab	\$27,113
7-L	¾-Ton Pick-up Truck, Gas (Crew Cab) 6.4ft. bed	\$32,266
7-X	¾ Ton Pick –up Truck, Gas (Extended Cab) 6.4ft. bed	\$39,397
7-R	¾ Ton Pick-up Truck, Gas (Regular Cab) 8ft. bed	\$28,887
8-LL	1 Ton Pick-up Truck Gas (Crew Cab) 8ft. bed	\$32,738
8-X	1 Ton Pick-up Truck, Gas (Extended Cab) 6.4ft. bed	\$41,195
8-XX	1 Ton Pic-up Truck with Extended Cab & 8ft bed	\$30,794
8-R	1 Ton Pick-up Truck (Regular Cab) 8ft, bed	\$30,021
9	Compact Utility Vehicle Gas 4WD	\$24,019

FY 2024 Operating Budget Submission Requirements

Type No	Description	Estimated Purchase Price
9E	Compact Utility Vehicle Electric 4x2 4DR	\$47,997
9H	Compact Utility Vehicle, AWD or 4x4, Hybrid	\$24,593
10	Full Size Utility Vehicle, ASE or 4x4	\$41,886
10-1	Full-Size Utility, Extended E85	\$45,695
10-M	Mid-Size Utility Vehicle, AWD or 4x4	\$30,459
11	Mini-Van/Wagon, 7 Passenger	\$24,865
11-PH	Mini-Van/Wagon, 7 Passenger, Plug-in, Hybrid	\$37,383
12	Mini-Van 7 Passenger, Mobility	\$46,187
12PH	Mini-Van, 7 passenger, Mobility, Plug-in Hybrid	\$46,806
13	Full Size Twelve(12) Passenger Van	\$32,742
14-D	Full Size, 12 Passenger, Mobility Diesel	\$44,797
16	Mini Cargo Van, Compact Specialty	\$23,361
17	¾ Ton Cargo Van	\$28,258
17-D	¾ Ton Cargo Van, Diesel	\$27,286
17-1	Full Size 4x4, ¾ Ton Cargo Van	\$29,969
17-1-D	Full Size, 4WD, Diesel, ¾ Ton Cargo Van	\$41,683
18	Full Size, 1-Ton Cargo Van (price for 18C)	\$31,406
18-D	Full Size, 1 Ton Cargo Van, Diesel	\$28,829

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
2016	7,541	19,056	25,468	10,493	10,530	19,086	25,098
2017	10,547	19,723	30,403	12,383	18,213	23,335	28,336
2018	13,844	21,762	32,619	15,760	20,706	25,553	29,265
2019	15,725	27,803	33,344	18,585	23,394	30,538	32,473
2020	18,342	29,091	42,804	21,413	28,674	30,818	33,891
2021	18,180	30,556	45,686	23,883	33,941	33,448	36,821

VEHICLE COMMUTE DEDUCTION CHART – FY 2024

	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:	If your one day round trip commute mileage is:	Your bi-weekly commute deduction for a sedan will be:	for a LTV:
1	\$3.49	\$4.68	38	\$132.43	\$177.65	75	\$261.38	\$350.63	112	\$390.32	\$523.60
2	\$6.97	\$9.35	39	\$116.03	\$182.33	76	\$264.86	\$355.30	113	\$390.32	\$528.28
3	\$10.46	\$14.03	40	\$119.00	\$187.00	77	\$268.35	\$359.98	114	\$393.81	\$532.95
4	\$13.94	\$18.70	41	\$121.98	\$191.68	78	\$271.83	\$364.65	115	\$400.78	\$537.63
5	\$17.43	\$23.38	42	\$124.95	\$196.35	79	\$275.32	\$369.33	116	\$404.26	\$542.30
6	\$20.91	\$28.05	43	\$127.93	\$201.03	80	\$278.80	\$374.00	117	\$407.75	\$546.98
7	\$24.40	\$32.73	44	\$130.90	\$205.70	81	\$282.29	\$378.68	118	\$411.23	\$551.65
8	\$27.88	\$37.40	45	\$133.88	\$210.38	82	\$285.77	\$383.35	119	\$414.72	\$556.33
9	\$31.37	\$42.08	46	\$136.85	\$215.05	83	\$289.26	\$388.03	120	\$418.20	\$561.00
10	\$34.85	\$46.75	47	\$139.83	\$219.73	84	\$292.74	\$392.70	121	\$421.69	\$565.68
11	\$38.34	\$51.43	48	\$142.80	\$224.40	85	\$296.23	\$397.38	122	\$425.17	\$570.35
12	\$41.82	\$56.10	49	\$145.78	\$229.08	86	\$299.71	\$402.05	123	\$428.66	\$575.03
13	\$45.31	\$60.78	50	\$148.75	\$233.75	87	\$303.20	\$406.73	124	\$432.14	\$579.70
14	\$48.79	\$65.45	51	\$151.73	\$238.43	88	\$306.68	\$411.40	125	\$435.63	\$584.38
15	\$52.28	\$70.13	52	\$154.70	\$243.10	89	\$310.17	\$416.08	126	\$439.11	\$589.05
16	\$55.76	\$74.80	53	\$157.68	\$247.78	90	\$313.65	\$420.75	127	\$442.60	\$593.73
17	\$59.25	\$79.48	54	\$160.65	\$252.45	91	\$317.14	\$425.43	128	\$446.08	\$598.40
18	\$62.73	\$84.15	55	\$163.63	\$257.13	92	\$320.62	\$430.10	129	\$449.57	\$603.08
19	\$66.22	\$88.83	56	\$166.60	\$261.80	93	\$324.11	\$434.78	130	\$453.05	\$607.75
20	\$69.70	\$93.50	57	\$169.58	\$266.48	94	\$327.59	\$439.45	131	\$456.54	\$612.43
21	\$73.19	\$98.18	58	\$172.55	\$271.15	95	\$331.08	\$444.13	132	\$460.02	\$617.10
22	\$76.67	\$102.85	59	\$175.53	\$275.83	96	\$334.56	\$448.80	133	\$463.51	\$621.78
23	\$80.16	\$107.53	60	\$178.50	\$280.50	97	\$338.05	\$453.48	134	\$466.99	\$626.45

FY 2024 Operating Budget Submission Requirements

	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:	If your one day round trip commute mileage is:	Your bi-weekly commute deduction for a sedan will be:	for a LTV:
24	\$83.64	\$112.20	61	\$181.48	\$285.18	98	\$341.53	\$458.15	135	\$470.48	\$631.13
25	\$87.13	\$116.88	62	\$184.45	\$289.85	99	\$345.02	\$462.83	136	\$473.96	\$635.80
26	\$90.61	\$121.55	63	\$187.43	\$294.53	100	\$348.50	\$467.50	137	\$477.45	\$640.48
27	\$94.10	\$126.23	64	\$190.40	\$299.20	101	\$351.99	\$472.18	138	\$480.93	\$645.15
28	\$97.58	\$130.90	65	\$193.38	\$303.88	102	\$355.47	\$476.85	139	\$484.42	\$649.83
29	\$101.07	\$135.58	66	\$196.35	\$308.55	103	\$358.96	\$481.53	140	\$487.90	\$654.50
30	\$104.55	\$140.25	67	\$199.33	\$313.23	104	\$362.44	\$486.20	141	\$491.39	\$659.18
31	\$108.04	\$144.93	68	\$202.30	\$317.90	105	\$365.93	\$490.88	142	\$494.87	\$663.85
32	\$111.52	\$149.60	69	\$205.28	\$322.58	106	\$369.41	\$495.55	143	\$498.36	\$668.53
33	\$115.01	\$154.28	70	\$208.25	\$327.25	107	\$372.90	\$500.23	144	\$501.84	\$673.20
34	\$118.49	\$158.95	71	\$211.23	\$331.93	108	\$376.38	\$504.90	145	\$505.33	\$677.88
35	\$121.98	\$163.63	72	\$214.20	\$336.60	109	\$379.87	\$509.58	146	\$508.81	\$682.55
36	\$125.46	\$168.30	73	\$217.18	\$341.28	110	\$383.35	\$514.25	147	\$512.30	\$687.23
37	\$128.95	\$172.98	74	\$220.15	\$345.95	111	\$386.84	\$518.93	148	\$515.78	\$691.90

Appendix 6: FY 2024 INSURANCE PREMIUMS

	Stars	RSTARS	Auto Premium	Property	Tort	O/E	EDP	Fine Arts	Public Official	Boiler &	Vessel Liab &	Travel	Cyber Security	Total
AGENCY NAME	Code	Code	0704	Premium	Premium	Premium	Premium	Premium	Bond	Machinery	Hull Prem	Accident	Coverage	1302
LEGISLATIVE BRANCH														
General Assembly/Legislative Services	210101	B75A01	540	3,882	46,320	5,018	6,841		1,326	388			22,193	85,969
JUDICIAL & LEGAL REVIEW														
Judiciary	220100	C00A00	10,779	10,792	258,911	26,442	28,847	5,510	6,989	1,079			116,947	455,517
Office of the Public Defender	220200	C80B00	540	7,977	53,040	5,746	3,444		1,518	101			25,399	97,225
Office of the Attorney General	220300	C81C00	1,800	2,000	20,656	1,801	2,063		475	100			7,949	35,043
Office of the State Prosecutor	220400	C82D00	720	2,000	780	85	167		100	100			500	3,732
Maryland Tax Court	220500	C85E00		2,000	540	59	100		100	100			500	3,399
Public Service Comm	220700	C90G00	5,699	2,000	8,280	897	715		237	100			3,967	16,196
Office of People's Counsel	220800	C91H00		2,000	7,801	124	100		100	100			546	10,771
Subsequent Injury Fund	220900	C94I00		2,000	1,020	111	100		100	100			500	3,931
Uninsured Employers' Fund	221000	C96J00		2,000	780	85	104		100	100			500	3,669
Workers' Compensation Comm	220600	C98F00	180	2,000	6,900	748	1,437		198	100			3,306	14,688
EXECUTIVE & ADMIN CONTROL														
Board of Public Works	230501	D05E01		2,000	540	59	100		100	100			500	3,399
Executive Dept-Governor	230101	D10A01	1,700	2,278	6,127	520	245		137	100			2,300	11,707
Office of Deaf and Hard of Hearing	230104	D11A04		2,000	180	20	100		100	100			500	3,000
Department of Disabilities	230102	D12A02	180	2,000	2,100	228	502		100	100			1,000	6,030
Maryland Energy Administration	230113	D13A13	180	2,000	1,800	195	100		100	100			862	5,157
Boards Commissions & Offices	230105	D15A05	360	2,000	4,140	449	203	148	118	166			1,972	9,195
Secretary of State	230106	D16A06	540	2,000	1,457	156	224		100	100			690	4,727
Historic St. Mary's City Comm	230201	D17B01	3,780	5,884	1,860	202	100	100	100	588	5,857		891	15,583
Governor's Office of Crime Prevention, Youth & Victim Services		D21A01		2,000	3,360	364	131		100	100			1,610	7,665
Md Dept of Aging	230107	D26A07	540	2,000	2,357	254	100		100	100			1,121	6,032
Commission on Civil Rights	231200	D27L00		2,000	1,980	215	100		100	100			949	5,444
Md Stadium Authority	230103	D28A03	6,300	369,588	21,306	806	57,665		213	36,959			3,559	490,095
Md Food Center Authority	231400	D30N00	8,167	19,658	2,052	163	100		100	1,647			719	24,439
State Board of Elections	230901	D38I01	180	2,000	2,760	299	45,979		100	100			1,317	52,554
Department of Planning	232301	D40W01	8,606	8,274	7,620	826	1,140	100	218	827	1,128		3,651	23,785
Military Department	230801	D50H01	13,340	210,611	20,246	1,898	100	540	501	21,057			8,380	263,332
Md. Inst for Emergency Medical Serv	232700	D53T00	9,222	8,244	14,970	611	3,456		161	631			2,702	30,776
Department of Veterans Affairs	231500	D55P00	18,577	31,250	7,816	761	713		201	2,225			3,364	46,329
State Archives	230110	D60A10	540	2,000	3,660	397	4,385	10,006	105	100	216		1,754	22,622
Maryland Automobile Insurance Fund	231000	D70J00			16,131	1,346			356					17,833
MD Health Benefit Exchange	232501	D78Y01		2,000	4,020	436	940	100	115	100			1,926	9,637
Maryland Insurance Administration	232601	D80Z01	1,080	2,000	15,540	1,684	3,467		445	150			7,446	30,731
Canal Place Preservation and Develop Authority	232800	D90U00	180	2,738	180	20	100	100	100	274			500	4,012
Office of Administrative Hearings	230111	D99A11	720	2,000	6,900	748	836		198	100			3,306	14,087
FINANCIAL & REVENUE ADMIN														
Comptroller of the Treasury														
Office of the Comptroller	240101	E00A01	13,839	2,356	84,710	8,599	40,989		2,142	334			31,734	170,865
Treasury Management	240201	E20B01	180	2,000	2,400	260	435		100	100			1,150	6,445
Insurance Management	240202	E20B02		2,000	1,200	130	290		100	100			575	4,395
Dept of Assessments & Taxation	240300	E50C00	1,260	2,000	34,200	3,705	1,978		980	100			16,395	59,357
State Lottery & Gaming Control Agency	240400	E75D00	21,675	2,000	46,295	2,106	1,364		557	150			9,317	61,789
Property Tax Assessment Appeals Board	240500	E80E00	180	2,000	480	52	100		100	100			500	3,332

Appendix 6: FY 2024 INSURANCE PREMIUMS

	Stars	RSTARS	Auto Premium	Property	Tort	O/E	EDP	Fine Arts	Public Official	Boiler &	Vessel Liab &	Travel	Cyber Security	Total
AGENCY NAME	Code	Code	0704	Premium	Premium	Premium	Premium	Premium	Bond	Machinery	Hull Prem	Accident	Coverage	1302
Register of Wills														
Allegany	500201	E90B01		2,000	360	39			100				500	2,999
Anne Arundel	500202	E90B02		2,000	1,680	182			100				805	4,767
Baltimore County	500203	E90B03		2,000	2,340	254			100				1,121	5,815
Calvert	500204	E90B04		2,000	420	46			100				500	3,066
Caroline	500205	E90B05		2,000	240	26			100				500	2,866
Carroll	500206	E90B06		2,000	660	72			100				500	3,332
Cecil	500207	E90B07		2,000	360	39			100				500	2,999
Charles	500208	E90B08		2,000	360	39			100				500	2,999
Dorchester	500209	E90B09		2,000	180	20			100				500	2,800
Frederick	500210	E90B10		2,000	540	59			100				500	3,199
Garrett	500211	E90B11		2,000	180	20			100				500	2,800
Harford	500212	E90B12		2,000	480	52			100				500	3,132
Howard	500213	E90B13		2,000	660	72			100				500	3,332
Kent	500214	E90B14		2,000	180	20			100				500	2,800
Montgomery	500215	E90B15		2,000	2,460	267			100				1,179	6,006
Prince Georges	500216	E90B16		2,000	1,860	202			100				891	5,053
Queen Annes	500217	E90B17		2,000	240	26			100				500	2,866
St Mary's	500218	E90B18		2,000	300	33			100				500	2,933
Somerset	500219	E90B19		2,000	180	20			100				500	2,800
Talbot	500220	E90B20		2,000	240	26			100				500	2,866
Washington	500221	E90B21		2,000	360	39			100				500	2,999
Wicomico	500222	E90B22		2,000	360	39			100				500	2,999
Worcester	500223	E90B23		2,000	240	26			100				500	2,866
Baltimore City	500224	E90B24		2,000	2,340	254			100				1,121	5,815
BUDGETARY & PERSONNEL ADM														
Dept of Budget & Management														
Office of the Secretary	250101	F10A01	1,200	2,000	8,640	936	1,188		247	100			4,140	17,251
Office of Personnel Services and Benefits	250102	F10A02			8,040	871			230				3,841	12,981
Office of Budget Analysis	250105	F10A05			1,800	195			100				857	2,952
Office of Capital Budgeting	250106	F10A06			600	65			100				500	1,265
Department of Information Technology	250204	F50B04	720	2,000	11,100	1,203	184,959		318	174			5,318	205,072
RETIREMENT & PENSION SYS ADM														
Md State Retirement and Pension Systems	261001	G20J01	360	2,000	12,900	1,398	2,262			100			6,181	24,841
Teachers & Employees Supp. Retirement	261200	G50L00		2,000	840	91	139		100	100			500	3,770
Injured Workers Insurance Fund	260700	G99G00			9,120	988							4,370	14,478
GENERAL SERVICES														
Department of General Services														
Office of the Secretary	280101	H00A01	5,615	73,688	44,170	241			100				1,064	119,263
Office of Facilities Security	280201	H00B01	4,860		11,400	1,235			326				5,462	18,424
Office of Facilities Operations & Maint	280301	H00C01	7,380	764,557	11,820	1,281	933	100	338	76,456			5,663	861,148
Office of Procurement & Logistics	280401	H00D01	180		5,040	546			144				2,415	8,145
Office of Real Estate	280501	H00E01	900		1,620	176			100				776	2,672
Office of Facilities Planning, Design & Construction	280701	H00G01	4,860		5,820	631			167				2,789	9,406
Business Enterprise Administration	280701	H00H01	1,440		1,440	156			100				690	2,386

Appendix 6: FY 2024 INSURANCE PREMIUMS

	Stars	RSTARS	Auto Premium	Property	Tort	O/E	EDP	Fine Arts	Public Official	Boiler &	Vessel Liab &	Travel	Cyber Security	Total
AGENCY NAME	Code	Code	0704	Premium	Premium	Premium	Premium	Premium	Bond	Machinery	Hull Prem	Accident	Coverage	1302
TRANSPORTATION														
Department of Transportation														
Secretary's Office J01	290101	J00A01	5,668	24,862	20,333	2,100	29,266		555	884			9,286	87,286
State Highway Administration J02	290201	J00B01	625,806	216,800	1,151,088	19,234	117,749		5,083	21,680	142		85,051	1,616,827
Maryland Port Administration J03	290400	J00D00	54,019	368,849	12,835	1,365	1,459		361	35,100	2,240		6,037	428,246
Motor Vehicle Administration J04	290500	J00E00	28,359	74,509	159,260	11,096	19,675		2,932	6,542			49,058	323,071
Md Transit Administration J05	290801	J00H01	117,662	1,222,397		21,873	101,663		5,781	122,240			96,737	1,570,691
Maryland Aviation Administration J06	290900	J00I00	78,911	818,546	31,730	3,218	85,196	100	850	74,508			14,216	1,028,364
MD Transportation Authority J07	291000	J00J00	357,390	112,953	241,266	11,226	4,872	100	2,967	11,295	2,569		49,648	436,896
NATURAL RESOURCES & RECREATION														
Department of Natural Resources														
Office of the Secretary	300101	K00A01	49,615	53,425	226,609	670	3,207		2,599	100			2,961	289,570
Forestry Service	300102	K00A02	65,160	3,274	5,640	611	225			327	12		2,702	12,791
Wildlife & Heritage Service	300103	K00A03	63,900	8,108	5,220	566	100			811	749		2,501	18,055
Maryland Park Service	300104	K00A04	191,520	112,980	15,720	1,703	1,265	200		11,298	1,729		7,532	152,428
Land Acquisition & Planning	300105	K00A05	1,800	2,000	1,800	195	100			100			848	5,043
Licensing and Registration Service	300106	K00A06	360	2,000	1,980	215	100			100			949	5,344
Natural Resources Police	300107	K00A07	104,940	5,652	20,700	2,243	982			565	29,263		9,918	69,323
Engineering & Construction	300109	K00A09	12,420	2,000	2,700	293	100			100	1,976		1,294	8,463
Critical Area Commission	300110	K00A10	180	2,000	1,020	111	100			100			500	3,831
Resource Assessment Service	300112	K00A12	8,640	3,744	5,400	585	251			374	1,673		2,573	14,600
Maryland Environmental Trust	300113	K00A13	360	2,000	480	52	100			100			500	3,232
Chesapeake and Coastal Service	300114	K00A14	2,340	2,000	3,900	423	100			100	22		1,869	8,413
Fisheries Service	300117	K00A17	50,400	7,600	10,560	1,144	288			760	8,264		5,060	33,676
AGRICULTURE														
Department of Agriculture														
Office of the Secretary	310111	L00A11	11,808	28,488	28,638	280	1,550	100	100	2,849			1,222	63,227
Office of Marketing, Animal Industries & Consumer Serv.	310112	L00A12	9,360	5,017	5,520	598	439	100	158	502			2,636	14,969
Office of Plant Industries & Pest Management	310114	L00A14	22,860	5,229	5,700	618	349		163	523	136		2,731	15,449
Office of Resource Conservation	310115	L00A15	14,220	2,000	10,980	1,190	242		314	100			5,246	20,072
HEALTH, HOSPITALS & MENTAL HYGIENE														
Department of Health & Mental Hygiene														
Office of the Secretary	320101	M00A01	21,990	36,660	184,851	82,673	6,394		759	100			12,707	324,144
Regulatory Services	320201	M00B01	8,640	2,000	30,780	3,335	1,332		880	100			14,733	53,160
Dep Sec for Public Health Serv	320601	M00F01	1,980	2,000	5,820	631	225		167	100			2,796	11,739
Health System & Infrastructure Administration	320602	M00F02		2,000	213,480	23,127	100		6,112	100			102,282	347,202
Prevention & Health Promotion Administration	320603	M00F03	119,700	2,000	27,600	2,990	3,362		791	100			13,236	50,079
Office of The Chief Medical Examiner	320605	M00F05	720	15,467	5,100	553	1,432	100	145	1,547			2,429	26,773
Office of Preparedness & Response	320606	M00F06		247,343	1,560	169	626		100	24,734			747	275,279
Western Maryland Center	320903	M00I03	1,620	49,500	12,300	1,333	251		352	4,950			5,893	74,579
Deer's Head Center	320904	M00I04	1,980	39,732	12,540	1,359	303		359	3,973			6,011	64,278
Laboratories Administration	321002	M00J02	180	30,904	12,060	1,307	2,248	100	345	3,090			5,778	55,833
Health & Disabilities	321101	M00K01		2,000	720	78	100		100	100			500	3,598
Behavioral Hygiene Admin	321201	M00L01		6,548	7,380	800	335		211	655			3,530	19,459
Thomas Finan Hospital Ctr	321204	M00L04	4,140	9,068	11,220	1,216	250		320	907			5,361	28,343
Reg Inst for Children & Adoles-Balto	321205	M00L05	1,800	16,553	8,460	917	186		242	1,655			4,048	32,061
Eastern Shore Hospital Ctr	321207	M00L07	3,420	11,029	10,860	1,177	918		310	1,103			5,192	30,589

Appendix 6: FY 2024 INSURANCE PREMIUMS

	Stars	RSTARS	Auto Premium	Property	Tort	O/E	EDP	Fine Arts	Public Official	Boiler &	Vessel Liab &	Travel	Cyber Security	Total
AGENCY NAME	Code	Code	0704	Premium	Premium	Premium	Premium	Premium	Bond	Machinery	Hull Prem	Accident	Coverage	1302
Springfield Hospital Ctr	321208	M00L08	12,420	58,616	39,540	4,284	881		1,131	5,862			18,931	129,244
Spring Grove Hospital Ctr	321209	M00L09	9,720	39,126	42,900	4,648	994		1,229	3,913			20,561	113,370
Clifton T Perkins Hospital Ctr	321210	M00L10	3,780	23,992	34,680	3,757	475		992	2,399			16,602	82,897
Reg Inst for Child & Adoles-Mont Co	321211	M00L11	1,260	11,745	9,600	1,040	218		275	1,175			4,603	28,655
Behavioral Health Admin Facility Maint	321215	M00L15	180	2,000	60	7	100		100	172			500	2,939
Dev Disabilities Admin	321301	M00M01	1,620	2,092	10,620	1,151	601		303	209			5,074	20,050
Holly Center	321305	M00M05	5,940	6,897	12,240	1,326	187		350	690			5,850	27,540
DDA- Court Involved Delivery System	321306	M00M06		2,000	5,040	546	100		143	100			2,400	10,330
Potomac Center	321307	M00M07	3,780	6,898	10,620	1,151	471		304	690			5,088	25,223
Dev Disabilities Admin Facility Maint	321315	M00M15		17,439						1,744				19,183
Medical Care Programs Admin	321701	M00Q01		2,000	36,900	3,998	2,490		1,057	100			17,680	64,225
Health Regulatory Commission	321801	M00R01	2,160	2,000	6,780	735	306		194	100			3,246	13,360
HUMAN Services														
Department of Human Services														
Office of the Secretary	330101	N00A01	8,942	8,423	147,285	23,653	193		225	100			3,766	183,645
Social Services Admin	330200	N00B00	900	2,000	6,720	728	371		192	100			3,220	13,331
Operations Office	330501	N00E01	4,680	2,000	10,440	1,131	1,014		298	100			4,992	19,975
Office of Technology for Human Services	330600	N00F00	720	2,000	5,400	585	9,726		155	100			2,587	20,552
Local Dept. Operations (Soc. Serv)	330700	N00G00	63,000	6,980	311,280	33,722	56,153		8,913	698			149,151	566,898
Child Support Enforcement Admin	330800	N00H00	1,260	5,396	3,840	416	366		110	540			1,848	12,516
Family Investment Administration	330900	N00I00	900	2,000	13,920	1,508	969		398	100			6,655	25,550
LABOR														
Department of Labor														
Office of the Secretary	340101	P00A01			6,840	741			196				3,276	11,053
Division of Administration	340201	P00B01	3,882	18,666	14,753	832	14,702		220	1,745			3,680	54,597
Division of Financial Reg	340301	P00C01			4,860	527			138				2,317	7,843
Div of Labor & Industry	340401	P00D01	7,380		11,520	1,248			330				5,520	18,617
Div of Racing	340501	P00E01			420	46			100				500	1,066
Office of Occup & Prof Lic	340601	P00F01			4,020	436			115				1,926	6,497
Div of Workforce Development	340701	P00G01	3,420		23,220	2,516			664				11,117	37,517
Office of Unemploy Insur-Div of Unempl Insu	340801	P00H01	1,080		22,800	2,470			653				10,921	36,844
PUBLIC SAFETY & CORRECTIONAL SERVICES														
Dept. of Public Safety and Correctional Serv														
Office of the Secretary	350101	Q00A01	9,149	19,842	414,756	4,817	11,550		1,273	100			21,302	473,640
Sheriff's Office	350101	Q00A01			62,097	195,258								257,355
Deputy Secretary for Operations	350102	Q00A02	25,380	10,110	21,240	2,301	2,285		608	131			10,177	46,852
Maryland Correctional Enterprises	350103	Q00A03	25,020	2,000	10,920	1,183	867		313	1,046			5,232	21,561
Division of Correction Headquarters		Q00B01		2,000	3,480	377			100	100			1,667	7,724
Md Parole Comm	350301	Q00C01	2,160	2,000	4,380	475	119		125	100			2,099	9,298
Division of Parole & Probation		Q00C02	11,520	2,000	6,960	754	3,337		199	104			3,335	16,688
Patuxent Institution		Q00D00	4,140	52,373	23,760	2,574	411		680	5,372			11,384	96,554
Inmate Grievance Office	350500	Q00E00		2,000	420	46	100		100	100			500	3,266
Police & Corr Training Comm	350700	Q00G00	13,860	27,588	4,200	455	727		120	2,854			2,007	37,951
Maryland Commission on Correctional Standards	351400	Q00N00	360	2,000	240	26	100		100	100			500	3,066
Corrections - North	351802	Q00R02	28,440	324,918	128,820	13,956	3,262		3,689	32,492			61,722	568,858
Community Supervision - North	351803	Q00R03	10,620	2,000	14,280	1,547	677		409	100			6,842	25,855
Corrections - South	351902	Q00S02	29,700	324,996	140,100	15,178	1,457		4,012	32,500			67,126	585,369

Appendix 6: FY 2024 INSURANCE PREMIUMS

	Stars	RSTARS	Auto Premium	Property	Tort	O/E	EDP	Fine Arts	Public Official	Boiler &	Vessel Liab &	Travel	Cyber Security	Total
AGENCY NAME	Code	Code	0704	Premium	Premium	Premium	Premium	Premium	Bond	Machinery	Hull Prem	Accident	Coverage	1302
Community Supervision - South	351903	Q00S03	2,160	2,000	19,500	2,113	1,146		558	100			9,343	34,760
Community Supervision - Central	352003	Q00T03	7,020	2,000	25,620	2,776	1,646		734	100			12,275	45,151
Detention - Central	352004	Q00T04	12,600	264,354	106,860	11,577	646		3,059	26,435			51,189	464,120
PUBLIC EDUCATION														
State Dept of Education														
Headquarters	360101	R00A01	12,847	11,704	83,820	8,756	12,323		2,314	1,170			38,721	158,808
Maryland Longitudinal Data System Ctr	360105	R00A05												
MD Center For School Safety		R00A06	1,620	2,000	840	91	100		100	100			500	3,731
Interagency Comm on School Const.		R00A07			2,460	267			100				1,179	4,006
Office of Inspector General Education		R00A08	900	2,000	600	65	100		100	100			500	3,465
MD State Library Agency	361300	R11A11		2,000	1,860	202	381		100	200			891	5,633
Morgan State Univ	361300	R13M00	20,559	358,820	186,155	8,301	41,271	10,145	2,194	30,505	1,617		36,711	675,718
St Mary's College of MD	360400	R14D00	12,584	218,780	56,134	2,704	3,847	933	715	18,938	2,906		11,959	316,916
Md Public Broadcasting Comm	361500	R15P00	2,340	11,735	8,700	943	2,512	100	249	1,173			4,168	29,581
University System of Maryland								-						
UoM, Baltimore City (R31)	360221	R30B21	24,960	1,500,782	341,343	34,073	21,172	1,618	9,007	80,971			150,710	2,139,677
UoM, College Park (R32)	360222	R30B22	294,571	3,461,984	829,834	63,525	60,451	41,983	16,789	227,257	323		280,942	4,983,089
Bowie State University (R23)	360223	R30B23	9,976	207,079	59,655	3,816	7,255	699	1,008	18,761			16,875	315,149
Towson State University (R24)	360224	R30B24	59,393	872,499	267,525	14,612	35,732	100	3,862	71,349	166		64,625	1,330,470
UoM, Eastern Shore (R35)	360225	R30B25	36,540	234,466	248,318	5,025	11,269	118	1,328	23,242	249		22,218	546,232
Frostburg State University (R26)	360226	R30B26	27,797	206,783	41,880	4,537	6,194	861	1,199	14,724	53		20,066	296,297
Coppin State University (R27)	360227	R30B27	6,475	192,185	35,098	2,711	8,584	335	716	18,095			11,988	269,712
University of Baltimore (R28)	360228	R30B28	2,340	148,870	38,706	4,147	9,524	100	1,096	13,481			18,341	234,266
Salisbury State University (R29)	360229	R30B29	31,500	276,005	68,383	7,053	7,309	100	1,864	27,356	461		31,191	419,722
UoM, Global Campus (University College) (R40)	360230	R30B30	1,260	109,563	62,606	6,715	10,053	221	1,774	10,754			29,688	231,375
UoM, Baltimore County (R41)	360231	R30B31	48,387	862,318	142,418	13,540	130,136	5,270	3,579	84,930	658		59,891	1,302,740
UoM, Ctr for Envir Science (R44)	360234	R30B34	11,394	64,302	35,093	1,801	976		476	5,565	18,025		7,959	134,197
Univ System of Md, Hdqtr (R46)	360236	R30B36	180	31,579	6,480	702	4,089	100	186	3,158			3,105	49,398
Universities at Shady Grove (new FY22)		R30B37	360	95,332	5,280	572	4,854		151	9,533			2,530	118,252
Maryland 529 (formerly College Savings Plans of MD)	360800	R60H00		2,000	1,620	176	100		-	100			776	4,772
Md Higher Education Commission	360900	R62I00	180	2,000	4,939	390	583	100	103	100			1,725	9,940
Baltimore City Community College	360300	R95C00	4,325	119,982	26,517	2,841	7,077	849	751	10,477			12,563	181,057
Md School for Deaf	360501	R99E01	7,843	82,919	20,858	2,178	3,891	100	575	7,546			9,616	127,683
HOUSING AND COMMUNITY DEVELOPMENT														
Dept of Housing & Comm Dev														
Office of the Secretary	370120	S00A20		2,000	8,349	403				100			1,785	12,637
Division of Credit Assurance	370122	S00A22		2,000	2,700	293				100			1,291	6,384
Division of Neighborhood Revitalization	370124	S00A24		2,000	2,220	241				100			1,064	5,625
Division of Development Finance	370125	S00A25		2,000	8,220	891				100			3,938	15,149
Division of Information Technology	370126	S00A26		2,000	720	78	1,889			100			500	5,287
Division of Finance and Administration	370127	S00A27	5,580	2,000	2,400	260			742	100			1,150	6,652
MD African American Museum Corp	370201	S50B01		10,121	1,260	137	833	394	100	1,012			589	14,447
COMMERCE														
Dept of Commerce														
Office of Secretary	380100	T00A00	2,160	2,000	3,600	390	698		103	100			1,725	8,616
Division of Business & Enterprise Developmt	380600	T00F00	180	2,000	4,620	501	162		132	100			2,214	9,729

Appendix 6: FY 2024 INSURANCE PREMIUMS

	Stars	RSTARS	Auto Premium	Property	Tort	O/E	EDP	Fine Arts	Public Official	Boiler &	Vessel Liab &	Travel	Cyber Security	Total
AGENCY NAME	Code	Code	0704	Premium	Premium	Premium	Premium	Premium	Bond	Machinery	Hull Prem	Accident	Coverage	1302
Division of Tourism, Film and The Arts	380700	T00G00		2,000	3,060	332	1,277	588	100	100			1,466	8,924
ENVIRONMENT														
Department of the Environment														
Office of the Secretary	390101	U00A01	5,497	3,916	24,219	85	9,807		100	166	773		500	39,566
Administration Services Admin	390102	U00A02			2,700	293			100				1,294	4,387
Water Management Admin	390104	U00A04	18,360		19,800	2,145			566		1,403		9,472	33,386
Land Management Administration	390106	U00A06	10,800		14,520	1,573			415				6,943	23,451
Air And Radiation Management Administration	390107	U00A07	5,040	2,000	9,600	1,040	100		275	100			4,600	17,715
Coordinating Offices	390110	U00A10	27,000		5,460	592			156				2,616	8,824
Maryland Environmental Service	390200	U10B00	130,994	5,833	102,776	5,395	4,215		1,426	583	13,720		23,870	157,818
JUVENILE JUSTICE														
Department of Juvenile Services														
Office of the Secretary	400101	V00D01	21,060	2,000	2,940	319	1,274		100	100			1,401	8,134
Departmental Support	400102	V00D02	12,129		93,183	897			238				3,974	98,292
Residential & Community Operations	400201	V00E01			2,580	280			100				1,236	4,196
Region 1- Baltimore City	400701	V00G01	1,620	4,236	22,620	2,451	599		647	424			10,825	41,802
Region 2 - Central Region	400801	V00H01	6,480	2,000	16,920	1,833	719		484	100			8,093	30,148
Region 3 - Western Region	400901	V00I01	8,100	3,986	28,440	3,081	1,132		813	399			13,612	51,463
Region 4 - Eastern Region	401001	V00J01	2,160	2,259	8,940	969	346		256	226			4,283	17,279
Region 5 - Southern Region	401101	V00K01	3,240	2,002	9,660	1,047	259		276	200			4,614	18,058
Region 6 - Metro Region	401201	V00L01	2,160	12,892	19,500	2,113	583		557	1,289			9,329	46,263
Evening Reporting Center for Community Youth		V00L02	360				100							100
STATE POLICE														
Department of State Police														
Maryland State Police	410101	W00A01	647,748	118,605	824,223	15,627	18,380		4,146	10,324	890		69,369	1,061,564
Fire Prevention Commission and Fire Marshal	410102	W00A02	16,380	2,000	4,260	462	469		121	100	279		2,027	9,718
MEDCO (MD Econ & Develop Corp)	None	MEDCO			660	72			100				500	1,332
TOTALS			4,067,499	15,723,002	8,999,998	865,942	1,338,049	82,218	154,271	1,298,155	97,499		2,510,927	31,070,061

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 2022. The schedule should be used to derive the amount to be budgeted in Comptroller Subobjects 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 was 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 2023	FY 2024
October 2022	January 1, 2023	One interest-only payment	Two full payments
December 2022 and/or March 2023	July 1, 2023	none	One interest-only payment plus one full payment
June 2023 and/or October 2023	January 1, 2024	none	One interest-only payment
After October 2023	July 1, 2024	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 2022 and/or FY 2023 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 Kristen Robinson, State Treasurer's Office, krobinson@treasurer.state.md.us).

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 2024 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 OBA budget analyst.

Schedule of Charges to Agencies for Equipment Financed Through the Master Equipment Lease-Purchase Program (includes administrative fee)

All equipment financed through:

June 2022

Financial Agency		Fiscal Year 2023	Fiscal Year 2024
C80	Office of the Public Defender	\$753,784	\$461,997
D38	State Board of Elections	\$38,807	\$323,668
D55	Department of Veterans Affairs	\$547,730	\$340,209
E20	State Treasurer's Office	\$25,384	\$25,357
H00	Department of General Services	\$505	\$10,774
K00	Department of Natural Resources	\$104,481	\$0
M00	Maryland Department of Health	\$814,708	\$643,348
Q00	Department of Public Safety and Correctional Services	\$1,293,818	\$1,195,884
R14	St. Mary's College of Maryland	\$85,424	\$22,928
R15	Maryland Public Television	\$268,966	\$110,957
S00	Department of Housing and Community Development	\$92,326	\$92,224
U00	Maryland Department of the Environment	\$162,107	\$51,178
Total		\$4,188,040	\$3,278,524

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 3090 SFF XCTO

10th Gen Intel® Core™ i5-10500 (12 MB cache, 6 cores, 12 threads, 3.10 to 4.50 GHz Turbo, 65W), 16 GB, 1 x 16 GB, DDR4, 256 GB, M.2 2230, PCIe NVMe, SSD, Class 35, 8x DVD+/-RW 9.5mm ODD, 3 Years ProSupport Plus with Next Business Day Onsite Service, CFI – DoIT Image, Asset Tag, Asset Report

\$890

Standard Laptop- Dell Latitude 5530 XCTO Base

12th Gen. Intel® Core™ i5-1235U (10 Core, 12 MB Cache, 12 Threads, up to 4.40 GHz, vPro® Essentials), 16 GB, 1 x 16 GB, DDR4, 3200 MHz, 256 GB, M.2, PCIe NVMe, SSD, Class 35, 15.6" FHD (1920x1080) Anti Glare, SLP, Non-Touch LCD, 3 Years ProSupport Plus with Next Business Day Onsite Service, 2 Years Extended Battery Service for Years 2 and 3 of System Life, CFI – DoIT Image, Asset Tag, Asset Report

\$1,388

Dell Thunderbolt Dock- WD19TBS

3 Years Advanced Exchange Service

\$260

Dell UltraSharp U2422H 24" Monitor

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

\$265

Dell 24 E2422H Monitor

23.8-inch Full HD monitor, 1 x VGA, 1 x DisplayPort, 3 Years Advanced Exchange Service

\$178

APPENDIX 9 TOTAL DGS RENT CHARGES (SUBJECT 1303)

Agencies who will be moving from State Center to leased space mid-year in FY 2024 are highlighted in gray throughout this Appendix. Agencies should budget the amounts listed, but note that final budgeted charges may change throughout the fall budget process as the moving schedules are finalized with DGS, and DBM works with agencies on budgeting for rent in DGS vs. leased facilities.

Agency Code	State-Owned	Lease Oversight	Reimburs. Lease Mgmt	Grand Total
B75	\$0	\$170	\$0	\$170
C00	\$0	\$20,349	\$2,144,747	\$2,165,096
C80	\$13,622	\$7,770	\$397,201	\$418,593
C81	\$0	\$6,504	\$0	\$6,504
C82	\$0	\$253	\$0	\$253
C90	\$1,203,732	\$0	\$0	\$1,203,732
C91	\$159,103	\$0	\$0	\$159,103
C94	\$0	\$255	\$0	\$255
C96	\$0	\$408	\$0	\$408
C98	\$0	\$3,909	\$0	\$3,909
D12	\$113,388	\$333	\$0	\$113,721
D13	\$25,010	\$0	\$0	\$25,010
D15	\$35,681	\$170	\$0	\$35,851
D26	\$191,972	\$0	\$0	\$191,972
D27	\$85,016	\$0	\$0	\$85,016
D38	\$0	\$3,259	\$0	\$3,259
D40	\$10,625	\$170	\$0	\$10,795
D53	\$0	\$321	\$0	\$321
D55	\$31,087	\$53	\$0	\$31,140
D60	\$223,893	\$7,383	\$0	\$231,276
D70	\$0	\$0	\$0	\$0
D77	\$0	\$170	\$0	\$170
D80	\$6,103	\$3,865	\$0	\$9,968
D99	\$0	\$3,022	\$0	\$3,022
E00	\$1,251,443	\$1,608	\$48,772	\$1,301,823
E50	\$0	\$10,374	\$463,110	\$473,484
E75	\$0	\$4,850	\$0	\$4,850
E80	\$0	\$170	\$20,944	\$21,114
F10	\$808,617	\$0	\$0	\$808,617
F50	\$155,344	\$0	\$0	\$155,344

FY 2024 Operating Budget Submission Requirements

Agency Code	State-Owned	Lease Oversight	Reimburs. Lease Mgmt	Grand Total
G20	\$5,966	\$3,944	\$0	\$9,910
G50	\$162,290	\$0	\$0	\$162,290
H00	\$379,513	\$0	\$0	\$379,513
J00	\$2,775,552	\$14,395	\$0	\$2,789,947
K00	\$2,452,735	\$5,064	\$0	\$2,457,799
L00	\$0	\$896	\$0	\$896
M00	\$306,485	\$64,783	\$0	\$371,268
N00	\$2,600,817	\$104,460	\$71,794	\$2,777,071
P00	\$205,308	\$4,728	\$0	\$210,036
Q00	\$443,964	\$16,118	\$281,263	\$741,345
R00	\$2,771,060	\$9,593	\$0	\$2,780,653
R11	\$0	\$260	\$0	\$260
R60	\$0	\$355	\$0	\$355
R95	\$0	\$4,394	\$0	\$4,394
S00	\$2,724	\$6,242	\$0	\$8,966
T00	\$24,356	\$373	\$0	\$24,729
U00	\$46,422	\$16,120	\$0	\$62,542
V00	\$17,627	\$9,631	\$155,777	\$183,035
W00	\$22,340	\$3,882	\$0	\$26,222
Grand Total	\$16,531,795	\$340,604	\$3,583,608	\$20,456,007

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%	\$10,466	\$3,156	\$13,622
C90	PSC	Legislative Liaison	Attman-Glazer Building	710	100%	\$14,861	\$4,482	\$19,343
		Main Office	William Donald Schaefer Building	43,474	100%	\$909,970	\$274,419	\$1,184,389
C91	OPC	Main Office	William Donald Schaefer Building	5840	100%	\$122,239	\$36,864	\$159,103
D12	MDOD	TTY Service Office	301 West Preston Street (SB 1)	4162	100%	\$87,116	\$26,272	\$113,388
D13	MEA	Legislative Liaison	Attman-Glazer Building	918	100%	\$19,215	\$5,795	\$25,010
D15	EXEC	Maryland State Ethics Commission	Attman-Glazer Building	3,742	35%	\$27,414	\$8,267	\$35,681
D26	AGING	Legislative Liaison	Attman-Glazer Building	294	100%	\$6,154	\$1,856	\$8,010
		Main Office	301 West Preston Street (SB 1)	14,367	47%	\$141,339	\$42,623	\$183,962
D27	MCCR	Main Office	William Donald Schaefer Building	14,860	21%	\$65,318	\$19,698	\$85,016
D40	MDP	Legislative Liaison	Attman-Glazer Building	390	100%	\$8,163	\$2,462	\$10,625
D55	DVA	Main Office	Fred L. Wineland Building	1,934	59%	\$23,884	\$7,203	\$31,087
D60	MSA	Main Office	State Archives Building	68,485	12%	\$172,018	\$51,875	\$223,893
D70	MAIF	Legal Staff	William Donald Schaefer Building	0	100%	\$0	\$0	\$0
D80	MIA	Legislative Liaison	Attman-Glazer Building	224	100%	\$4,689	\$1,414	\$6,103
E00	COMP	Admissions Tax	301 West Preston Street (SB 1)	1,255	100%	\$26,269	\$7,922	\$34,191
		Alcohol and Tobacco	Treasury Building	2,555	10%	\$5,348	\$1,613	\$6,961
		Data Processing	Treasury Building	25,832	100%	\$540,699	\$163,058	\$703,757
		Data Processing	301 West Preston Street (SB 1)	756	100%	\$15,824	\$4,772	\$20,596
		Major IT	Attman-Glazer Building	14,367	40%	\$120,288	\$36,275	\$156,563
		Motor Fuel Tax Division	Jessup State Complex	11,790	100%	\$246,781	\$74,421	\$321,202
		Unclaimed Property	301 West Preston Street (SB 1)	300	100%	\$6,279	\$1,894	\$8,173
F10	DBM	Central Collection	300 West Preston Street (SB 2)	21,860	100%	\$457,559	\$137,986	\$595,545
		Health & Employee Benefits	301 West Preston Street (SB 1)	7,821	100%	\$163,704	\$49,368	\$213,072

FY 2024 Operating Budget Submission Requirements

Agency Code	Abbrev.	Office	Facility	Sq. Ft.	Non-GF %	Operating Rent	Security Charges	Total
F50	DoIT	Equipment Room	William Donald Schaefer Building	336	100%	\$7,033	\$2,121	\$9,154
		Main Service Office	301 West Preston Street (SB 1)	5,366	100%	\$112,318	\$33,872	\$146,190
G20	SRA	Legislative Liaison	Attman-Glazer Building	219	100%	\$4,584	\$1,382	\$5,966
G50	MSRP	Main Office	William Donald Schaefer Building	5,957	100%	\$124,688	\$37,602	\$162,290
H00	DGS	Business Enterprise	301 West Preston Street (SB 1)	524	100%	\$10,968	\$3,308	\$14,276
		Energy Projects and Services	301 West Preston Street (SB 1)	1,319	100%	\$27,608	\$8,326	\$35,934
		Inventory Standards and Support Services	301 West Preston Street (SB 1)	3,831	100%	\$80,188	\$24,182	\$104,370
		Mailroom and Courier Service	301 West Preston Street (SB 1)	1,062	100%	\$22,229	\$6,704	\$28,933
		Records Management	Jessup State Complex	39,200	100%	\$196,000		\$196,000
J00	MDOT	Legislative Liaison	Attman-Glazer Building	750	100%	\$15,699	\$4,734	\$20,433
		Main Office	William Donald Schaefer Building	101,129	100%	\$2,116,767	\$638,352	\$2,755,119
K00	DNR	Boating	Tawes Building	3,317	100%	\$69,429	\$20,938	\$90,367
		Engineering and Construction	Tawes Building	7,680	89%	\$143,070	\$43,146	\$186,216
		Fisheries Service	Tawes Building	12,076	75%	\$189,575	\$57,170	\$246,745
		Land Acquisition and Planning	Tawes Building	9,528	83%	\$165,530	\$49,919	\$215,449
		Licensing	Centreville MSC	1,725	9%	\$3,250		\$3,250
		Natural Resources Police	Tawes Building	9,228	34%	\$65,673	\$19,805	\$85,478
		Office of the Secretary	Tawes Building	32,656	61%	\$416,956	\$125,741	\$542,697
		Resource Assessment Service	Tawes Building	13,520	68%	\$192,434	\$58,032	\$250,466
		Park Service	Tawes Building	6,816	100%	\$142,668	\$43,024	\$185,692
		Wildlife and Heritage	Tawes Building	6,131	89%	\$114,214	\$34,443	\$148,657
		Forest Service	Tawes Building	4,293	59%	\$53,016	\$15,988	\$69,004
		Forest Service	Leonardtown MSC	816	100%	\$17,080		\$17,080
		Chesapeake and Coastal Service	Tawes Building	19,984	74%	\$309,536	\$93,347	\$402,883
		Chesapeake and Coastal Service	Salisbury MSC	2,613	16%	\$8,751		\$8,751

FY 2024 Operating Budget Submission Requirements

Agency Code	Abbrev.	Office	Facility	Sq. Ft.	Non-GF %	Operating Rent	Security Charges	Total
M00	MDH	Behavioral Health Admin	201 West Preston Street (SB 4)	7,896		\$40,044		\$40,044
		Behavioral Health Admin	201 West Preston Street (SB 4)	8,439		\$42,798		\$42,798
		Developmental Disabilities Ad	201 West Preston Street (SB 4)	6,524		\$33,086		\$33,086
		Health Resources Commission	Attman-Glazer Building	720	100%	\$15,071	\$4,545	\$19,616
		Legislative Liaison	Attman-Glazer Building	749	100%	\$15,678	\$4,728	\$20,406
		Public Health Commission	201 West Preston Street (SB 4)	29,683		\$150,535		\$150,535
N00	DHS	IMA	Salisbury MSC	510	63%	\$6,672		\$6,672
		Legislative Liaison	Attman-Glazer Building	791	100%	\$16,557	\$4,993	\$21,550
		Social Services	Prince Frederick MSC	22,774	61%	\$290,781		\$290,781
		Social Services	Leonardtown MSC	26,135	50%	\$272,426		\$272,426
		Social Services	Bel Air MSC	20,287	63%	\$265,396		\$265,396
		Social Services	Salisbury MSC	27,237	63%	\$356,317		\$356,317
		Social Services	Elkton MSC	39,546	63%	\$517,345		\$517,345
		Social Services	Denton MSC	8,540	63%	\$111,721		\$111,721
		Social Services	Glen Burnie MSC	33,821	63%	\$442,450		\$442,450
		Social Services	Hilton Heights Community Center	22,900		\$316,159		\$316,159
P00	LABOR	Labor	Bel Air MSC	8,796	100%	\$184,112		\$184,112
		Legislative Liaison	Attman-Glazer Building	778	100%	\$16,285	\$4,911	\$21,196
Q00	DPSCS	Legislative Liaison	Attman-Glazer Building	658	100%	\$13,773	\$4,153	\$17,926
		MCE MD State Use Ind.	Jessup State Complex	10,29	100%	\$214,107		\$214,107
		MCE MD State Use Ind.-Warehouse	Jessup State Complex	40,000	100%	\$200,000		\$200,000
		Parole and Probation	MSC 6	3,000	19%	\$11,931		\$11,931
R00	MSDE	Headquarters	Civic Plaza	N/a	N/a	\$2,711,440		\$2,711,440
		Legislative Liaison	Treasury Building	587	100%	\$12,287	\$3,705	\$15,992
		Rehabilitation Services	Leonardtown MSC	405	100%	\$8,477		\$8,477
		Vocational Rehab	Bel Air MSC	2,153	78%	\$35,151		\$35,151

FY 2024 Operating Budget Submission Requirements

[illegible]

APPENDIX 9.3 DGS LEASE OVERSIGHT CHARGES

Agency Code	Abbrev.	Number of Leases	Sq. Ft.	Total Oversight Charge
B75	DLS	1	447	\$170
C00	JUDA	3	32,888	\$1,809
	JUDC	25	337,098	\$18,540
C80	OPD	21	141,271	\$7,770
C81	OAG	3	118,256	\$6,504
C82	OSP	1	4,600	\$253
C94	SIF	1	4,644	\$255
C96	UEF	1	7,427	\$408
C98	WCC	6	71,078	\$3,909
D12	MDOD	1	6,052	\$333
D15	EXEC	1	1,536	\$170
D38	SBE	2	59,248	\$3,259
D40	MDP	1	1,165	\$170
D53	MIEMSS	3	5,834	\$321
D55	MDVA	1	967	\$53
D60	MSA	1	134,240	\$7,383
D77	PDAB	1	1,642	\$170
D80	MIA	2	70,271	\$3,865
D99	OAH	3	54,937	\$3,022
E00	COMP	11	29,242	\$1,608
E50	SDAT	13	188,611	\$10,374
E75	MLGCA	1	88,182	\$4,850
E80	PTAAB	4	4,729	\$170
G20	SRA	1	71,713	\$3,944
J00B	SHA	1	31,495	\$1,732
J00E	MVA	11	129,520	\$7,124
J00H	MTA	4	55,355	\$3,045
J00I	MAA	1	45,349	\$2,494
K00	DNR	6	92,069	\$5,064
L00	MDA	6	16,292	\$896
M00	MDH	17	1,177,864	\$64,783
N00	DHS	57	1,899,273	\$104,460
P00	LABOR	10	85,968	\$4,728
Q00	DPSCS	23	293,050	\$16,118
R00	MSDE - DDA	2	61,635	\$3,390
	MSDE	8	13,259	\$729
	MSDE - CCA	11	31,799	\$1,749
	MSDE - DORS	16	67,725	\$3,725

FY 2024 Operating Budget Submission Requirements

Agency Code	Abbrev.	Number of Leases	Sq. Ft.	Total Oversight Charge
R11	MSL	1	4,725	\$260
R60	MPCT	1	6,448	\$355
R95	BCCC	5	79,891	\$4,394
S00	DHCD	3	113,489	\$6,242
T00	COMM	1	6,773	\$373
U00	MDE	3	293,095	\$16,120
V00	DJS	17	175,108	\$9,631
W00	DSP	7	70,577	\$3,882
Grand Total				\$340,604

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