This document and all other Budget Instructions documents are currently under review for accessibility compliance. A revised version will be available by September 1, 2026.

Maryland
DEPARTMENT OF BUDGET AND MANAGEMENT

Operating Budget Submission Instructions and Requirements

Fiscal Year 2028

Office of Budget Analysis
Department of Budget and Management
August 2026

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

HOW TO USE THIS DOCUMENT

The FY 2028 Budget Instructions have been reorganized and revamped from prior years to help agencies quickly identify **what needs to be done**, **when it should be completed**, and **where to find additional guidance** throughout the budget submission process.

- **Budget Submission Roadmap & Checklist:** Begin here for a chronological overview of the budget submission process. The Roadmap is organized by phase and identifies key activities, deadlines, and required deliverables.
- **Reference Guide:** Each phase of the Roadmap is supported by a corresponding Reference Guide section containing detailed guidance on specific budget topics. Topics are linked in the Roadmap if they are covered in the Reference Guide, and those links will take users directly to each topic. Users can also use the Table of Contents or the **Ctrl+F** search function in Word or PDF to quickly navigate to the topic you need.
- **Appendices:** The appendices contain standard rates, schedules, pricing information, and other reference materials used during budget development.
- **Additional Resources:** Numerous BARS user guides and training materials can be found on the BARS website under the "Support" tab. Key forms, presentation materials, and introductory *Budgeting 101* resources are available on the DBM Budget Instructions webpage.

Finding Information Quickly

If you need to...	Go to...
Understand what needs to be done and when	**Budget Submission Roadmap & Checklist**
Find guidance on a specific budget topic	**Reference Guides**
Look up rates, schedules, or pricing	**Appendices**
Find BARS user guides, forms, or training materials	**DBM Budget Instructions webpage**
Ask a question about budget submission requirements	**Your OBA Budget Analyst**

BUDGET SUBMISSION ROADMAP & CHECKLIST

The content in this section is intended to provide agencies with a “roadmap” that they can use to plan their workflow and successfully submit a timely, accurate budget request in the Budget Analysis and Reporting System (BARS). A description and checklist are provided for each “phase” of the roadmap.

Phase 1: Planning and Development

This phase involves establishing agency priorities, updating supporting detail (SD) data in BARS, reviewing baseline targets, and being mindful of Department of Budget and Management (DBM) deadlines that may precede your budget submission due date. The length of this phase will vary depending on the complexity of your agency’s budget. During this phase, fiscal staff are encouraged to brush up on BARS functionality and should review resources in the *Budgeting 101* subsection of the Budget Instructions webpage as needed.

Checklist

☐ **Align Leadership**: Establish internal budget priorities with your agency’s leadership

☐ **Target Review**: In early August, review the Agency Target Memo to understand its implications for your budget and to confirm your budget submission due date. Make note of any target adjustments and/or locks.

☐ **Identify and Prioritize Key Requests**: Begin identifying necessary current year deficiency requests and agency priorities for over-the-target requests (OTTRs).

☐ **Data Clean-Up**: Clean-up the BARS Chart of Accounts (COA) data in the Maintain Contracts and Grants module (e.g., vendor name or contract purpose), and lease data in the Maintain Real Estate Leases module (e.g., location or lease term).

☐ **Meet DBM Deadlines Ahead of Budget Submission Due Date**:

☐ Reorganization Requests: September 1, 2026

☐ DA-25A and DA-25B Annual Salary Review (ASR)/Pay Plan Adjustment (PPA)/New Classification Requests: September 1, 2026

☐ Managing for Results (MFR)* Templates: September 4, 2026

*MFR guidance will come solely from your Office of Budget Analysis (OBA) Budget Analyst and will not be covered in this document.

Phase 2: Finalize Prior Year Budget Data and (if Needed) Realign Current Year

This phase involves entering prior year actuals and current year adjustments into BARS. Agencies can start as soon as prior-year actual data is available.

Checklist

☐ **Enter Prior Year Agency Actuals Data:** Enter prior year actuals expenditure data into BARS. The starting point for FY 2026 actual expenditures will be the FY 2026 working appropriation, excluding any closing amendments. There will be no direct connection to FMIS data.

☐ Enter adjustments to match FMIS (the Departmental Accounting and Financial Reporting (DAFR) 6000) at the program- and fund-type level

☐ Confirm that there are no objects with negative expenditures

☐ Confirm that turnover subobjects (0189 and 0289) are $0

☐ **Realign Current Year Data Within Programs:** Realignments to the current year are not necessary. Work with your OBA analyst to ensure such realignments are worth the effort. These adjustments must have a net zero impact, by fund type, on program-level appropriations. Any current year adjustments that do not meet these criteria must be requested as a deficiency or budget amendment.

Phase 3: Prepare All Budget Year Adjustments and Requests

This phase involves entering budget year adjustments and current year deficiencies into BARS for submission through the Budget Request Submission (BRS) module. Smaller agencies may be able to handle this process with a few adjustments, while larger agencies will likely need to split up their adjustments. The total general fund request resulting from these adjustments (excluding OTTRs) must not exceed the agency's general fund target, as identified in the Target Memo.

Checklist

☐ **Comptroller Subobjects:** Review Appendix 2 for Real-Time State Accounting and Reporting System (R*STARS) Comptroller subobject requirements (including fringe benefits) and rate assumptions for budget formulation. Email oba.tds1@maryland.gov (copying your OBA Budget Analyst) if planning any changes to agency subobject alignment.

☐ **Non-Baseline Budget Requirements and Requests**

☐ Submit required Agency Reduction adjustments, summing to the general fund reduction target in the Target Memo

☐ Submit optional Over the Target Request (OTTR) adjustments; see Target Memo for any enhancement caps

☐ Submit optional Agency Deficiency adjustments

☐ **Personnel Budgeting (Objects 01 & 02)**

☐ Zero out subobject 0192, where OBA will have placed the fiscal impact of Position Reconciliation

☐ Use the Position Reconciliation adjustment type to move and change positions, if needed

☐ If positions were moved, ensure that the negative turnover (0189 or 0289) values moved with them

☐ Push all Position Reconciliation adjustments to "Released" status before submitting the BRS

☐ Confirm contractual positions are budgeted with a minimum of $31,200 to 1.00 FTE ratio

☐ Confirm that permanent (0189) and contractual (0289) turnover are budgeted reasonably. Agencies should not increase the agencywide turnover rate in the FY 2028 base request.

☐ If requesting reclassification funds (0112), provide a detailed plan for reclassifications to your OBA analyst

☐ If requesting new positions, including contractual conversions, do so via an Agency Over the Target Request adjustment. **NOTE**: given the State's fiscal situation, requests for additional staff are unlikely to be approved in FY 2028.

☐ **Other Operating Budget Development (Objects 03-14)**

☐ Create adjustments to contracts and grants (Objects 08 and 12) and non-DGS leases (Comptroller subobject 1301) as needed

☐ Create adjustments for all remaining operating expenditures (Objects 03, 04, 06, 07, 09, 10/11, 13, and 14) as needed

☐ Follow separate Department of General Services (DGS) Critical Maintenance guidance if seeking maintenance funds above the base budget submission (no OTTR necessary)

☐ Confirm funds for ongoing Major Information Technology Development Projects (MITDPs)

☐ Confirm that PAYGO operating submissions match your capital budget submission to the DBM Office of Capital Budgeting (OCB)

☐ Confirm that all mandates are fully funded

☐ Confirm that all controlled subobjects (0175, 0217, 0305, 0322, 0697, 0704, 0831, 0833, 0839, 0874, 0876, 0882, 0894, 0897, 1302, and 1303) are exactly the same, by fund source, as the FY 2027 legislative appropriation

☐ Confirm that all scheduled subobjects (0698, 1021, 1041, 1121, and 1041) are budgeted according to Appendix 3 and Appendix 8.

☐ **Fund Balances & Validation**

☐ Complete the Fund Balance tab in the BRS module to submit revenue and balance data for all special and federal fund sources

☐ Within the BRS module, click "Validate" early and often to resolve validation issues prior to submission

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Phase 4: Submit the BRS and Required Documents, Notify DBM

This phase involves submitting the Agency Head Memo to DBM three days prior to the budget submission due date. Then, on the due date, agencies will submit the BRS, notify DBM by email, and attach all additional documentation that must accompany the budget submission. If the OBA Budget Analyst is handling submission for the agency in BARS, agencies must still send an email to oba.tds1@maryland.gov and the OBA Budget Analyst to confirm the agency's submission of the FY 2028 budget request and attach any required additional documentation. **The agency head should be cc'd on the email submitting the Agency Head Memo and the email notifying DBM of the budget submission.**

Checklist

☐ **Email the** Agency Head Memo **three calendar days prior to the budget submission due date to jake.weissmann1@maryland.gov, nathan.bowen@maryland.gov, emily.ford@maryland.gov, your OBA Budget Analyst, agency head, and Governor's Office Deputy Chief of Staff (DCOS)**

☐ **Submit the BRS in BARS on the budget submission due date**

☐ **Compile Documents Required from All Agencies**

☐ Organizational Chart

☐ **Compile Additional Required Documents/Data, if Applicable to Your Agency**

☐ DA-8: Vehicle Request: Please ensure that the form matches BARS data (0701) at the subprogram/fund type level

☐ DA-27: Indirect Cost Recovery and Reporting Requirements

☐ DA-29: Fee Inventory

☐ Local Aid Data

☐ **Notify DBM**

☐ Attach all compiled documents and email oba.tds1@maryland.gov, your OBA Budget Analyst, and your agency head notifying them of the submission of the BRS in BARS

NEW FOR FY 2028 AND KEY REMINDERS

Budget Instructions Overhaul: This document has been significantly reorganized and revamped from prior years. Please reference the How to Use This Document section to better understand the new layout and how to find the information you need.

Current Year (FY 2027) Funding Requests - Deficiencies and Budget Amendments

Agencies are encouraged to use budget amendments for current year changes to special and federal fund appropriations, rather than deficiency requests. This guidance is a change from the last few fiscal years. Note that agencies should continue to use deficiencies for special and federal fund changes that are tied to a general fund deficiency (i.e., requests that involve matching funds). The Administration will not consider operational deficiencies representing less than 1% of an agency's total general fund budget, as costs of that magnitude should be absorbed within the budget. Additionally, agencies should receive prior approval from DBM and their Governor's Office Deputy Chief of Staff (DCOS) before submitting a deficiency to support increased personnel costs. If an agency needs to submit a budget amendment in the fall, they are due to the Office of Budget Analysis (OBA) no later than **November 1, 2026,** if they are to be included in the budget volumes.

Paid Family and Medical Leave (PFML) Rollout

Effective July 1, 2026, the State's Paid Family and Medical Leave (PFML) program provides eligible Executive Branch employees with up to 12 weeks of paid, job-protected leave for qualifying family and medical reasons. Agencies can assess whether PFML may necessitate budgetary realignments to account for increased overtime, vacancy-related costs, provider payments (MDH, etc.), acting pay, higher contractual employee costs, additional Human Resources workload to process leave requests, or potential long-term increases in leave liabilities, as unused sick leave may count toward retirement service credit.

Evidence Requirement for Enhancement Over-the-Target Requests (OTTRs)

In previous years, agency over the target enhancement requests were highly encouraged to submit information that demonstrates evidence of effectiveness. Building on this progress and Maryland's commitment to evidence-based budgeting, for FY 2028, **all enhancement OTTRs must be considered an *evidence-based* program or *evidence-building* program.** Agencies must also specify in which of the 10 points of the State Plan the request supports.

Submission Deadlines and Extension Requests

Budget submission deadlines are listed in your agency's Target Memo. For the FY 2028 budget cycle, **DBM will not consider OTTRs from agencies if their budget is submitted late**. This restriction will not apply to agencies that are approved for a deadline extension and meet their revised deadline.

Please submit all extension requests to the OBA Executive Director, Nathan Bowen at nathan.bowen@maryland.gov, and copy your OBA Budget Analyst and Governor's Office Deputy Chief of Staff (DCOS). OBA will consider extension requests of **no longer than one week**. Agencies should not request an extension to work through BRS validation errors; please plan ahead to fix validation errors prior to your submission deadline. Should an agency not meet their extended deadline, DBM will take steps to finalize the request on behalf of the agency with the information already submitted in BARS and/or use the FY 2028 target as the FY 2028 budget request.

Copy Agency Heads on BRS Submission Email

New this year, for coordination and communication purposes, DBM is asking agencies to copy their agency head on their BRS submission email to oba.tds1@maryland.gov and their OBA Budget Analyst.

COVID-19 Federal Relief Funds Expiring

The FY 2028 budget submission should only include federal relief funds as part of FY 2026 actual expenditures and the FY 2027 current year appropriation, not the FY 2028 agency request. All funds from the American Rescue Plan Act of 2021 (ARPA) must be fully spent by December 31, 2026.

Government Modernization Initiative (GMI) Update

In FY 2026, DBM processed four budget amendments related to GMI, realigning General Fund savings to cover the negative amount budgeted in DBM. Those amendments were:

- 011-26: Fleet replacement schedule savings
- 042-26: Fuel and maintenance savings for sold vehicles, mobile phones, Aramark contract services, laptop specifications, and shipping
- 047-26: Salesforce co-terming, fleet maintenance vendor policy, and legacy landlines
- 069-26: Additional savings from legacy landlines, office supplies contract, and mobile phone contracts

While the ongoing General Fund savings association with amendments 011-26 and 042-26 were reduced from agencies' FY 2027 appropriations, the savings from amendments 047-26 and 069-26 were not reduced and therefore remain in agencies' FY 2027 budgets and FY 2028 targets. Additionally, all special and federal fund savings associated with these amendments remain in agencies' budgets. DBM will incorporate any FY 2027 General Fund savings from 047-26 and 069-26 into year-end reversion targets. In FY 2028 and future years, agencies should not submit GMI-related savings as a reduction option, but may realign GMI savings within their budget to cover identified shortfalls.

Important Contacts

Your OBA Budget Analyst is the main contact for any questions that you have about the budget submission requirements. Below is a list of other useful contacts, by topic. **Please copy your OBA Budget Analyst on any communications about any of the topics below.**

Important Contacts by Topic

Topic	Contact	Email
BARS and General Questions	Your OBA Budget Analyst	See OBA Directory here.
Budget Amendments	TDS BA Email	dbm.bawa@maryland.gov
Chart of Accounts (COA) Updates	TDS General Email	oba.tds1@maryland.gov
DGS Lease Management	Wendy Scott-Napier	wendy.scott-napier@maryland.gov
DGS Operational Maintenance	Courtney League	courtney.league@maryland.gov
Energy Budgeting*	Mario Sto. Domingo	mario.stodomingo@maryland.gov
Equipment Financing	Tanya Mekeal	tmekeal@treasurer.state.md.us
Fleet Administration, DBM	Joe Consoli	joseph.consoli@maryland.gov
FMIS, RSTARS, Accounting Questions	General Accounting Division	gad@marylandtaxes.gov
Indirect Costs/Reversion Reporting	TDS General Email	oba.tds1@maryland.gov
Local Aid Submissions	Emily Ford	emily.ford@maryland.gov
Managing for Results (MFR)	Corinne DeFrancisci	corinne.defrancisci@maryland.gov
Organization Charts	TDS General Email	oba.tds1@maryland.gov
Pay Plan Adj./New Classifications	TDS General Email	oba.tds1@maryland.gov
Personnel Classifications	OPSB	See OPSB Directory here.
Pos. Rec. and Salary Forecast	TDS General Email	oba.tds1@maryland.gov
Salary Tables	TDS General Email	oba.tds1@maryland.gov
Vehicle Requests and DA-8 Forms	TDS General Email	oba.tds1@maryland.gov

* Energy Budgeting Reminder: Maryland is required to produce an annual report that identifies the total amount of state funds spent on Greenhouse Gas (GHG) Emissions reduction measures. A handful of select agencies must submit a completed template to the Maryland Department of the Environment (MDE) by October 15, 2026. OBA analysts will email templates to applicable CFOs in August.

REFERENCE GUIDE FOR PHASE 1 - PLANNING AND DEVELOPMENT

Budget Analysis and Reporting System (BARS)

BARS is the State of Maryland's centralized system for developing, reviewing, analyzing, and reporting the operating budget. State agencies use BARS to prepare and submit budget requests and related budget data to DBM.

Understanding the Three-Year Budget Framework

When agencies first access their data in BARS to begin the FY 2028 budget submission, the following are the three years reflected by the data:

1. FY 2026 Actuals (Prior Year or PY). The starting point for FY 2026 actual expenditures will be the FY 2026 working appropriation, excluding any closing amendments. There will be no direct connection to FMIS data.
2. FY 2027 Appropriation (Current Year or CY). When agencies first access their CY data in BARS, it will be the FY 2027 Legislative 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 Agency Deficiency adjustments.
3. FY 2028 Request (Budget Year or BY). The baseline will consist of (a) the FY 2027 Legislative Appropriation; plus (b) any statewide personnel actions that happen during FY 2027; plus/minus (c) any target adjustments that OBA Budget Analysts enter at the line item level to reflect caseload changes; new, changing, or sunsetting mandates; or other management decisions. Even after work in BARS has started, agencies can always view this baseline by viewing the FY 2028 Target stage in reports from the Reports tab or Ad Hoc Reporting tab in BARS.

Best Practices

Avoid Common Validation Errors: In each adjustment, users can click the "Validation" button to the far right to identify any validation rules that the BARS data is failing. However, *attempting to submit* an adjustment actually provides a more holistic list of validation errors. If an adjustment is at the Draft stage and users hit the Validation button, very few rules are checked, as more errors are allowed in Drafts.

Frequent Budget Request Submission (BRS) Reviews: The Budget Request Submission (BRS) module compiles all released adjustments and supporting information into the agency's official budget request. Run the 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. The BRS module has its own validation checks, in addition to those that you can perform on individual adjustments. Some commonly failed BRS validation rules include:

- Comptroller subobject 0192 must equal $0 across the entire agency.
- Target lock requirements must be met (these can be reviewed in the BRS Targets tab).

- Reduction target totals are met via Agency Reduction adjustments within the submission. Users can check whether they are meeting their reduction targets in the BRS Expenditures tab.

Import/Export Adjustment Grids 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 the Export/Import feature allows you to use formulas in Excel to calculate adjustment amounts. This can also help agencies quickly budget the average of three years of actuals or some other calculated budgeting methodology in their request. Using the export feature to establish the grid you will edit before importing the data back into BARS ensures that your data will be in the correct format for a successful import. In agencies where there are field offices responsible for the update and submission of their own budgets, DBM recommends downloading those budget grids for each individual office from BARS and distributing them for update and completion.

Maintain Exported Templates: Export and save grids from BARS as a backup. Create an internal file structure to save these grids as information is added and adjustments are made. If you later need to revise an adjustment in BARS, it may be easier to update the exported Excel file and re-import the data into an existing adjustment than to make the changes directly in BARS.

Export Fund Balance Data

Export and save the completed Fund Balance tab in the BRS module outside of BARS, once it has been populated, prior to submission. The Fund Balance tab in the final submission module is wiped each time adjustments are added or updated for inclusion in the BRS, and having a backup file from the export can save significant time and effort if last-minute adjustments need to be added to your budget.

BARS Resources

BARS Guides and Videos

In BARS, the "Support" tab provides written guides (with linked training videos) on how to use BARS. Agencies are highly encouraged to consult these training resources first when encountering a challenge in the system.

Ad Hoc Reports

Ad Hoc is an essential tool for understanding BARS and tracking adjustments in the system. **Agencies are strongly encouraged to use ad hoc reports**, located in the Ad Hoc Reporting tab. These are Excel pivot tables that link directly to the data in BARS and can be refreshed as you make adjustments in BARS. Virtually all data in BARS can be pulled into an ad hoc report, enabling users to quickly review information across agency components and years. Agency users that are unaccustomed to pivot tables or BARS reports are encouraged to use the BARS Data Dictionary as a reference tool. You can use ad hoc reports to observe what is currently "Released" (i.e., baseline) in the system. Reports may be adapted to view detail from adjustments in different stages of approval by selecting adjustments with the "Draft" or "Program Reviewed" status in Reports.

Pre-Formatted BARS Reports

Agencies can also use BARS' reporting features to check the effects of the adjustments in the system. Under the Reports tab, 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 using these pre-formatted under the Reports tab:

- Subobject Analysis report, located under Operational Reports
- 3-Year Agency Summary report, located under Operational Reports
- Position Detail report, located under Position Reports
- Agency Adjustment Summary report, located under Budget Request

The Agency Adjustment Summary report 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.

BARS Help and Support

If agencies encounter issues while using BARS, the following resources are available:

- If you encounter an Application Error, contact the BARS Service Desk at bars.doit@maryland.gov. Please only do this if you encounter a true Application Error (not a Validation Error) and not for any other questions or issues in BARS. Validation Errors are discussed under BARS > Support > "Adjustment Validation."
- If a COA or fund source change is needed, contact the DBM TDS Team (oba.tds1@maryland.gov) and copy your OBA Budget Analyst.
- If there is any other issue or general assistance needed, contact your OBA Budget Analyst (and additional OBA staff, if instructed).

Understanding Agency Targets

Maryland uses a "current services budget" (CSB) process. DBM begins with a base of the current legislative appropriation, then adjusts that base for certain known changes, creating CSB "targets" for agencies. These targets are shared via Target Memos sent to agencies in August, providing them with benchmarks for their upcoming budget submission. Agencies must carefully consider their targets and determine what action is needed to submit a budget within the target.

OBA will enter agencies' targets in BARS. In BARS, you will find several types of targets:

1. 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 use validation checks to ensure the request does not exceed this target.
2. The reduction target, which is the amount to which agencies' general fund reduction options must total. These are provided to the agency in the official Target Memo. The budget submission

in BARS will use validation checks to ensure the request does not exceed this target. See Agency Reductions for more information.

3. Target 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. These are also provided to the agency in the official Target Memo.

Agency general fund and special fund targets—both agency-level and in specific program areas—can be viewed in BARS in the BRS Module.

Updating the Chart of Accounts

The BARS Chart of Accounts (COA) must be up to date to allow an agency to select valid account codes when making budget adjustments. 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. If a necessary code is disabled or not yet created, agency users will not be able to use that code while making adjustments. **Therefore, agencies are encouraged to update this information prior to budget development. DBM will not be able to process any requests to disable part of the COA following budget submission, as disabling can result in data errors.**

Agencies are encouraged to review their agency's units, programs, subprograms, or agency subobjects in BARS through the Agency Administration - COA Maintenance tab. Please follow the guidelines below for different types of COA updates:

- **New or Revised Subprograms** – Agency approvers can add new or revise existing subprograms in BARS using the Agency Administration – COA Maintenance – Maintain Sub-Program module. In the adjustment, agencies must include a subprogram description for each new subprogram. The description should be at least one-sentence long (preferably longer) and explain to DBM and Department of Legislative Services (DLS) readers the purpose and work of that subprogram. When complete, the user should e-mail oba.tds1@maryland.gov and copy your OBA Budget Analyst with the BARS item number so that the item can be approved and released.

- **New or Revised Agency Subobjects** – Agency approvers can edit agency subobjects (only used by certain agencies) in BARS using the Agency Administration – COA Maintenance – Maintain Agency Sub-Object module. An agency subobject must be unique to only one comptroller subobject. When complete, the user should e-mail oba.tds1@maryland.gov and copy your OBA Budget Analyst with the BARS item number so that the item can be approved and released.

- **New or Revised Units and Programs** – Agencies can submit requests via email to change the name or description of a unit or program, or to create new COA components as part of a reorganization. The agency should submit these updates via an Excel spreadsheet showing current and proposed COA detail, including the codes and full names as they would appear in the budget books, by e-mail to oba.tds1@maryland.gov and copy your OBA Budget Analyst. For new or revised programs, please include a program description for the budget book.

Please be aware that 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.**

Updating Data on Contracts and Grants

Agencies are responsible for providing complete contract and grant details for each year with the agency budget submission, including detailed descriptions that outline the purpose of each contract and grant. The Agency Administration – Maintain Contracts and Grants module in BARS allows agencies to maintain their own library of contracts and grants for use in adjustments that require the Contract/Grant Supporting Details (SD) tab. If new contracts/grants are needed or existing ones require different names, descriptions, etc., use the Agency Administration – Maintain Contracts and Grants module.

The following rules should be used when labeling contracts and grants in BARS, based on DLS reporting requirements:

1. Each contract or grant greater than $50,000 must be labeled separately with a specific name (i.e., not "Miscellaneous").
2. Even if a given contract or grant spans multiple subprograms or fund types, the data lines across those subprograms and/or fund types should be labeled consistently with the same name.
3. If contracts or grants are less than $50,000, they should be combined into one line for each subprogram/subobject/fund type combination with "Miscellaneous," "Miscellaneous Contract," or "Miscellaneous Grant" as the 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).
4. Agencies should avoid budgeting any Miscellaneous expenses in subobjects 0899 and 1299, because DBM/DLS will have no context as to what the expenses are for. Be prepared to explain the detail behind any items budgeted under 0899 or 1299.

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

Updating Data on Real Estate Leases

Similar to the contracts/grants process, agencies should have a list of real estate leases that have a specific duration, total cost, description, name, and cost of the lease. The Agency Administration – Maintain Real Estate Leases module allows agencies to maintain their own library of non-DGS leases for use in adjustments that require the Real Estate SD tab. Each lease included in the budget request must be labeled with a name that links to this library of non-DGS leases.

Reorganizations

An agency reorganization is defined as a change in the organizational structure of an existing unit, section, program, or division within an agency, 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.

DBM is no longer accepting reorganization requests for the current fiscal year, FY 2027. If an agency wants an FY 2028 reorganization to be incorporated into the FY 2028 Governor's Allowance, the agency should submit its proposal no later than September 1, 2026. If approved, the new account code structure can be implemented in Workday and FMIS effective July 1, 2027.

Agencies should submit **one complete reorganization package** to their OBA Budget Analyst, who will coordinate the review with the Office of Personnel Services and Benefits (OPSB). The package should include, at a minimum:

1. The existing organization chart for the affected unit, division, program, or section.
2. The proposed organization chart for the affected unit, division, program, or section.
3. A justification for the proposal, including:
   a. How the proposed changes to the organization or reporting relationships will benefit the agency; and
   b. How the proposed changes will promote efficient agency operations.
4. Estimates of any additional costs or savings associated with the proposed reorganization for the next fiscal year.
5. Identification of the funding source(s) for any additional costs.
6. Any supporting documentation needed for associated classification or salary actions requested as part of the reorganization.

OBA and OPSB will review the proposal concurrently. Agencies should not submit separate reclassification requests to OPSB until instructed to do so as part of the coordinated review process. New classification requests that are **not** associated with a reorganization should continue to be submitted separately during the budget process (see next section).

DA-25A and DA-25B: Pay Plan Adjustment/New Classification Requests

Agencies are advised to only submit pay plan adjustment (PPA) requests and annual salary review (ASR) requests that are critical for state operations.

Agencies must complete DA-25A and DA-25B forms (found on the Budget Instructions webpage) when requesting a salary adjustment to one or more job classifications or the creation of one or more classifications in FY 2028. Agencies should submit these requests **in priority order no later than September 1, 2026** (earlier than the agency's budget request to facilitate negotiations) to oba.tds1@maryland.gov, copying the OBA Budget Analyst**.** Agencies do not need to submit duplicate requests to 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.

If salary adjustments are approved by DBM and the Governor and successfully negotiated with any relevant collective bargaining unit, DBM will include related funding in the DBM budget at the time the Governor submits the Allowance. If approved by the General Assembly, DBM will disburse funding to the requesting agency via a budget amendment during the fiscal year.

DA-25A Form: This Word form is used to provide justification for the request by addressing the following:

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 agency and/or program outcomes. If possible, list any relevant MFR goals, objectives, and measures.
2. Describe any alternative solutions that would not require a new classification series or salary adjustment. Describe steps that have been taken to address recruitment and retention issues with existing resources.
3. Describe the impact of this proposal on other classifications within the agency.
4. Provide any additional documentation that supports this request.

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

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

REFERENCE GUIDE FOR PHASE 2 - FINALIZE PRIOR YEAR BUDGET DATA IN BARS

Entering Agency Actuals Expenditure Data in BARS

Agencies should align prior year actual expenditures data in BARS with the data reported in FMIS, as shown in the Departmental Accounting and Financial Reporting (DAFR) 6000 and G200 reports (expenditures plus encumbrances). DBM will review actuals data submitted in BARS to ensure that the BARS data matches the DAFR 6000 at the program- and fund-type level. When reporting actual spending on contractual positions (subobject 0220), contracts (Object 08), grants (Object 12), and non-DGS real estate (subobject 1301), agencies should prepare corresponding SD tab adjustments.

Turnover in Actuals (0189 and 0289)

All agencies must ensure that $0 remains in comptroller subobjects 0189 and 0289 in the FY 2026 Actual Expenditures in the final budget submission.

Actual Contractual Expenditures

Contractual FTE actuals 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 1.00 full-time-equivalent (FTE) but was only filled for a quarter of the year and paid $10,000, then BARS should reflect 0.25 FTE for that position in the actuals data. This will necessitate a negative 0.75 FTE adjustment along with the corresponding negative $30,000 contractual salary dollar adjustment.

REFERENCE GUIDE FOR PHASE 3 - DEVELOP BUDGET REQUEST AND ENTER THE REQUEST IN BARS

Fringe Benefits

Fringe Calculations in BARS (FICA, Retirement Rates, Unemployment Insurance, and Health Insurance)
Fringe rates (including health insurance) are automatically calculated in BARS using a regular or contractual position's salary during the Position Reconciliation process based on each position's class code, step, and fund split. See the Standard Rates and Schedules by Comptroller Subobject in Appendix 2 for details on the specific rates.

Below are descriptions of a subset of fringe benefits with particularly complicated calculations or nuances.

Federal Insurance Contributions Act (FICA) (Comptroller subobject 0151)
FICA contributions will be automatically calculated within BARS during the Position Reconciliation process based on each position's class code and step, using the standard calculation provided in Appendix 2. In FY 2028, 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.

Accrued Leave Payout (Comptroller subobject 0111)
This subobject 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 accrued leave payouts for federally funded positions. Some portions of leave and severance payments cannot be charged directly to federal programs because such charges violate this federal regulation. The pertinent sections of the regulation are copied from Circular A-87, 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.

Agency Reductions

To support a balanced budget proposal, State agencies will be asked to submit budget reduction proposals with the FY 2028 budget submission. General fund reduction targets are identified in your FY 2028 Target Memo. **DBM encourages agencies to identify ongoing reductions, as opposed to one-time cost-saving actions.**

Agencies should submit reduction proposals as Agency Reduction adjustments in BARS. If your agency does not use BARS, please work with your OBA Budget Analyst to provide the necessary information. Agencies can submit multiple reduction proposals that sum to their reduction target. Individual reduction options should be submitted as separate adjustments in BARS, rather than combining multiple reduction options with different purposes into a single adjustment.

The reduction actions proposed by each agency will be assessed with the Governor's Office along with other updates to revenue and expense projections, all of which will inform final budget decisions. **For any agency reduction(s) proposed, the agency should be aware that by submitting you are committing to defending the reduction before the General Assembly and then implementing it should it be approved by the Governor's Office.**

When compiling reduction options, agencies should consider the following:

1. Scrutiny of the activities and programs carried out by the agency and prioritization of these activities in line with the State Plan.
2. Are there agency programs or grant line items that are not part of the agency or State's core mission? Note—agencies may propose to reduce mandates or entitlement programs as reduction options, which will then be considered for inclusion in a Budget Reconciliation and Financing Act.
3. Could the agency be reorganized or consolidated to make operations more efficient?
4. Does another agency do similar work that could be consolidated?
5. Is your agency's fee structure out of date and, if it was revised, could special funds be used to offset general fund costs? What are the implications of fee changes? Note—DBM will be collecting an inventory of all agency fees across the State as part of this year's budget submission process, discussed further in budget instructions.
6. Is the proposed reduction ongoing? For a cost reduction proposal to impact the structural deficit, they should be recurring in nature.

The following are best practices for entering an Agency Reduction adjustment in BARS:

- **Overview Tab – Adjustment Name:** The name should reflect the purpose of the funding being reduced. For example, if the agency is proposing to increase its expected turnover, the name would be "Increase Turnover to X.X%." Or, if the agency proposes to reduce a specific grant program, the adjustment name would include the name of the grant program.
- **Overview Tab – Description Field:** Use this field for a short, informal description of the proposal, including any supplemental explanatory notes that you want to share with your OBA Budget Analyst. Some text entry is required to pass validations in BARS.

- **Narrative Tab – Impact Field:** Use this space to provide a thorough, in-depth explanation of the reduction on performance, operations, etc. For example, you can provide the specific number of individuals who would not be served due to a reduction. Providing details in the adjustment reduces the number of follow-up questions your agency will have to answer about the proposal.
- **Narrative Tab – Justification Field**: Use this space to provide additional in-depth information regarding the agency's position on the proposed reduction. Agencies should also explain how this proposal relates to and impacts the Governor's State Plan or the agency's MFR plan.
- **Other Tabs:** Complete the remainder of the tabs in the same way as any other adjustment type.

Over-the-Target Requests (OTTRs)

Agencies should only submit an OTTR after exhausting other options, like identifying efficiencies or reducing spending in low-priority programs. Agencies are also encouraged to pursue interagency collaborations and other innovative proposals to reduce costs. Given fiscal constraints in FY 2028, OBA will continue to require agencies to limit OTTRs. The limit will be identified in your FY 2028 Target Memo. If multiple OTTRs are submitted, agencies should inform their OBA Budget Analyst of the agency's priority order and indicate this in the name of the OTTR adjustment. **DBM will not consider OTTRs submitted outside the official budget request.** As with prior years, each OTTR will be evaluated alongside all other requests in the State. Finally, new for FY 2028 agencies must specify in all their OTTRs which of the 10 points of the State Plan the request supports.

To assist with prioritization, please categorize all OTTRs using the following five categories. Agencies should contact their OBA Budget Analysts if they are unsure which category a request falls into.

1. **Operational Shortfalls / Entitlement Programs:** Requests in this category should include costs related to: 1) the administration (contract cost increases, existing personnel cost increases, etc.) of *existing* programs; or 2) shortfalls in entitlement programs supported by programmatic data (caseload, payments, benefits, etc.). These requests should not include expansions of existing programs or creation of new programs; DBM will instead consider such requests as "enhancements" to be counted against an agency's cap (discussed in #5, below). If an agency has had federal funds rescinded and is requesting backfill funding (i.e., an internal operational shortfall or pass-through grants), they should submit an FY 2028 operational shortfall OTTR for the program.

2. **New Major IT Projects:** These are new Major Information Technology Development Project (MITDP) requests that agencies also submitted to the Department of Information Technology (DoIT). Note that only new projects need to be requested as OTTRs. Agencies must also submit a funding request (formerly called an Information Technology Project Request (ITPR)) to DoIT and send a copy of the request to the OBA Budget Analyst. **The amounts listed in the adjustment in BARS and the DoIT request forms must match.** Please see the Additional Justification to Submit with OTTR Categories, as Applicable section below for the supporting information required for this type of request.

3. **Fee Increase Proposals:** These requests propose fee increases to support increased agency operations or program demand. Please see the Additional Justification to Submit with OTTR

Categories, as Applicable section below for the supporting information required for this type of request.

4. **Contractual Conversions:** These requests seek to convert *filled, budgeted* contractual positions into regular positions. BARS will prevent agencies from adding positions through the baseline budget request.

5. **Enhancements:** These are requests for program expansion or new programs, including programs required by legislation or and requests for new positions. **Enhancement requests will be capped**. Please refer to the Target Memo for your agency's limit. Agencies should coordinate such requests with their Deputy Chief of Staff in the Governor's Office to ensure alignment with Administration priorities and the State Plan. Please see the Additional Justification to Submit with OTTR Categories, as Applicable section below for the supporting information required for this type of request.

Examples - Operational Shortfalls versus Enhancements

The following examples illustrate the difference between a true operational shortfall OTTR and an enhancement OTTR. Agencies should contact their OBA Budget Analysts if they are unsure what category a request falls into. DBM will re-categorize OTTRs as necessary.

Examples of Over-the-Target Request Types

Request Type	Examples
Operational Shortfall - Standard	Vendor Fee Growth: An agency has an existing contract through FY 2035 with a vendor who provides services that cannot be brought in-house. Payment to the vendor is tied to programmatic activity, which has increased rapidly compared to prior years. The agency requires additional funds in excess of its target to satisfy the terms of the contract and maintain operations.
Operational Shortfall - Entitlement Program	Change in Projected Entitlement Enrollment: An agency has an existing, statutorily mandated entitlement program. Costs are projected to increase due to increasing enrollment. The agency requires additional funds in excess of its target to provide the mandated entitlement.
Enhancement	Addressing Grant Oversubscription: An agency operates a technical assistance grant program that has had to turn away qualified applicants because funds were oversubscribed. The agency recently published an evaluation demonstrating program effectiveness. Based on the new evidence, the agency requests a funding increase of $1 million to expand the program to additional qualified applicants.

Entering OTTRs in BARS

All OTTRs must be submitted using the Agency Over the Target Requests adjustment type in BARS. If your agency does not use BARS, please work with your OBA Budget Analyst to provide the necessary information.

A few reminders:

- Any requests for new positions, including contractual conversions, must be submitted as OTTRs.

- OTTRs must be broken out by funding purpose or category, not lumped together. Multiple funding purposes should not be combined into one OTTR.
- The adjustment name should reflect the purpose of the additional funding requested and the category of OTTR (i.e., Contractual Conversion or Enhancement), as well as the priority number if submitting multiple.
    - Example: “Entitlement #1- Temporary Cash Assistance.”
- Agencies must specify which of the 10 points of the State Plan the OTTR supports.

DBM staff uses the information you provide in the BARS adjustment to understand the costs and programmatic impacts of the request. Thorough yet concise information allows for a comprehensive analysis and comparison of all requests across the State. BARS requires text in the overview and narrative tab fields. Agencies can enter information in those fields or attach a file within the adjustment and make a note in those fields to see the attachment.

Required Justification to Submit with OTTRs:
Agencies must provide the following details when submitting OTTRs. Agencies can write this in the narrative tab in BARS, or fill this out and submit it as an attachment in the BARS adjustment.

1. Project/Request Overview
    a. Problem Statement: Clearly describe the issue, gap, or opportunity this request addresses. What is the current situation and why does it need to change?
    b. Proposed Solution: What is the proposed action or initiative? Be specific.
    c. Desired Outcome: What specific, measurable result do you expect if this request is funded? (e.g., "increase service delivery by 15%", "reduce operational costs by $50,000," "improve data security for 100% of network systems").
    d. Consequences of Not Funding: What will happen if this request is not approved? (e.g., "service will degrade", "security vulnerabilities will persist", "new mandate cannot be met").
2. Justification and Impact
    a. Alignment with Agency Goals: Explain how this request aligns with the agency’s strategic plan or mission. Reference specific goals or objectives if possible.
    b. Alignment with State Plan: Explain how this request aligns with one or more of the 10 points of the State Plan.
    c. Success Metrics: How will you measure the success of this project? Does any of this tie to your MFR?
    d. Alternatives Considered: What other options were considered to solve this problem? Why were they not chosen? Provide brief justification (e.g., "too costly," "did not meet security requirements," "not scalable").
3. Financial Breakdown
    a. Total Amount Requested: Provide dollar amount and fund type.

b. Detailed Cost Breakdown: Provide a line-item budget that breaks down the total amount requested. Use a separate table or spreadsheet. (e.g., Personnel, Equipment, Supplies, Contractual Services, Travel, etc.)
c. Cost Justification: For each line item, provide a brief narrative explaining why the cost is necessary and how the amount was estimated (e.g., "Contractual services for Company X, based on a signed quote for a 12-month contract").
d. Timeline of Expenditures: Provide a timeline indicating when the funds will be spent (e.g., "Q1 2026: 25% for equipment, Q2-Q4 2026: 75% for personnel and services").

Additional Justification to Submit with OTTR Categories, as Applicable:
Major IT Projects: Requests must include an estimate of the total project cost (TPC) in the Narrative tab. The TPC 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 and evaluate the request. For more information, please refer to DoIT's MITDP website. Information Technology Master Plans are required of all agencies.

Fee Increase Proposals: Agencies should also include the following:

a. Name of the fee
b. Brief description of the fee
c. Is the fee set by statute, regulation, or administrative?
d. Who pays the fee?
e. What is the current fee?
f. Value of the fee: estimated FY 2026 and FY 2027 revenues before the increase
g. What is the proposed change to the fee?
h. Value of the fee: estimated FY 2026 and FY 2027 revenues after the increase
i. If approved, when would the increase take effect?
j. If approved, what impact would it have on agency operations (e.g., improved financial sustainability, enhanced services, operational changes, etc.)? Fund type (general funds, special funds, etc.) and fund source code of the fee

Enhancements: Enhancement requests supported by evidence of effectiveness (see next subsection) must also include the following information in the narrative tab:

- **Name of Evidence-based Program**: Input the name of the evidence-based program (e.g., High Impact Tutoring, Summer Learning Program).
- **Clearinghouse/Research Source**: Input the name of the clearinghouse or research source (e.g., Results for America's Economic Mobility Catalog).
- **Clearinghouse Rating**: Input the evidence rating if using a clearinghouse (see ratings that meet the definition of "evidence-based" in the table, below). If the evidence is not from a clearinghouse, please input "N/A."
- **Link to Clearinghouse/Research**: Input the web page link to the evidence-basis of this program.
- **Informed Rationale**: Input the informed rationale for implementing this program. "Informed rationale" means the reasoning (such as a theory of change, logic model, or narrative

description) behind why a program is likely to improve important outcomes in similar contexts and for similar populations, based on research and input from participants and relevant stakeholders.

- **Evidence-based**: Input “Yes” if the program meets the evidence definition or “No” if not.
- **Evaluation Proposed for FY 2027**: Briefly describe any experimental or quasi-experimental evaluations for this program that are planned for FY 2027, including the timing, estimated cost, and research partner (if applicable).
- **Evidence-building**: Input “Yes” if the proposed evaluation meets the “evidence-building” definition or “No” if not.

Using Evidence to Support Enhancement Requests

In previous years, agency enhancement requests were highly encouraged to submit information that demonstrates evidence of effectiveness. Building on this progress and Maryland’s commitment to evidence-based budgeting, for FY 2028, **all over-the-target enhancement requests must be considered an *evidence-based* program or *evidence-building* program as described below.**

Maryland prioritizes evidence-based governance and results-focused budgeting to ensure the best use of taxpayer dollars. DBM will use the information you provide to do the following, among other uses:

- Focus funding increases on evidence-based solutions and programs that are being evaluated for the purposes of contributing to existing evidence
- Highlight evidence-based efforts in the Governor’s FY 2028 Budget Highlights documents
- Communicate priorities with the legislative branch and to the general public

Maryland defines “an **evidence-based program**” as programs with a key program component with demonstrated effectiveness from an experimental or quasi-experimental study in improving a relevant outcome with similar populations or in similar settings. **Experimental** and **quasi-experimental** studies are the two research designs that credibly estimate what would have happened in the absence of the program. Maryland defines an “**evidence-building program**” as a program planning to conduct an experimental or quasi-experimental study on a key program component in the upcoming fiscal year.

To determine whether a program or initiative is evidence-based, agencies can provide information from:

- An agency-sponsored evaluation;
- Evidence-based research clearinghouse[1];
- Academic research institution;
- Peer-reviewed journal;
- Information from other states; or
- Your own agency’s research and data.

We compiled the following sample of clearinghouses by policy area to provide a starting point for agency staff engaging in results-focused reviews of budget priorities. This list is not exhaustive, and inclusion

[1] Evidence-based research clearinghouses classify the quality of evidence supporting individual programs or program models and are designed to be accessible to non-researchers.

does not imply an endorsement of the specific policies or studies identified in any clearinghouse. Not all ratings meet Maryland's definition of evidence. The terms in parentheses after each clearinghouse are the levels of evidence that meet or exceed the Maryland definition of “evidence-based.”

Reminder that agencies should coordinate such requests with their Deputy Chief of Staff in the Governor’s Office to ensure alignment with Administration priorities and the State Plan.

Your OBA Budget Analyst is available for any technical questions you might have about this new evidence-based process for enhancements.

Examples of Evidence-Based Research Clearinghouses, by Topic

Issue Area	**Clearinghouse**	**Ratings that Meet “Evidence-Based” Definition**
Multiple Issue Areas	Results for America Economic Mobility Catalog	**Proven** and **Strong** meet definition
Multiple Issue Areas	The Results First Clearinghouse Database	**Green/Highest Rated** and **Yellow/Second Highest Rated** meet definition
Multiple Issue Areas	Arnold Ventures’ Social Programs that Work	**Top Tier**, **Near Top Tier**, and **Suggestive Tier** meet definition
Early Childhood	U.S. Department of Education What Works Clearinghouse	**Strong**, **Moderate**, and **Promising** meet definition
Early Childhood and Youth Development	U.S. Department of Health & Human Services: Home Visiting Evidence of Effectiveness (HomVEE)	**Meets U.S. Department of Health and Human Services (HHS) Criteria** meets definition
Early Childhood and Youth Development	Center for Research and Reform in Education Evidence for Every Student Succeeds Act (ESSA)	**Strong**, **Moderate**, and **Promising** meet definition
Early Childhood and Youth Development	Prenatal-to-3 Policy Impact Center	**Effective** meets the definition.
Early Childhood and Youth Development	University of Colorado’s Institute of Behavioral Science: Blueprints for Healthy Youth Development	All interventions listed meet definition.
K-12 Education	U.S. Department of Education What Works Clearinghouse	**Strong**, **Moderate**, and **Promising** meet definition
K-12 Education	Center for Research and Reform in Education Evidence for Every Student Succeeds Act (ESSA)	**Strong**, **Moderate**, and **Promising** meet definition

Issue Area	Clearinghouse	Ratings that Meet “Evidence-Based” Definition
Post-Secondary Education and Workforce Development	U.S. Department of Education What Works Clearinghouse	**Strong**, **Moderate**, and **Promising** meet definition
Post-Secondary Education and Workforce Development	U.S. Department of Labor Clearinghouse for Labor Evaluation and Research	**High** or **Moderate** meet definition if the intervention shows positive impact on important outcomes
Post-Secondary Education and Workforce Development	Center for Research and Reform in Education Evidence for ESSA	**Strong**, **Moderate**, and **Promising** meet definition
Post-Secondary Education and Workforce Development	U.S. Department of Health and Human Services: Pathways to Work Evidence Clearinghouse	**Well-supported** and **Supported** meet definition.
Health and Well-Being	Institute of Behavioral Science Blueprints for Healthy Youth Development	All interventions listed meet definition.
Health and Well-Being	University of Wisconsin Population Health Institute: What Works for Health	**Scientifically Supported** and S**ome Evidence** meet definition.
Health and Well-Being	Pennsylvania State University’s Clearinghouse for Military Family Readiness: Continuum of Evidence	**Effective** and **Promising** meet definition.
Housing and Community Development	Results for America Economic Mobility Catalog - Housing and Community Development	**Proven** and **Strong** meet definition
Housing and Community Development	The Results First Clearinghouse Database - use search option to search for “Housing”	**Green/Highest Rated** and **Yellow/Second Highest Rated** meet definition
Justice and Public Safety	U.S. Department of Justice CrimeSolutions	**Effective** and **Promising** meet definition
Child Welfare	U.S. Department of Health & Human Services: Title IV-E Prevention Services Clearinghouse	**Well-Supported, Supported,** and **Promising** meet definition

Issue Area	Clearinghouse	Ratings that Meet "Evidence-Based" Definition
Child Welfare	California Evidence-Based Clearinghouse for Child Welfare (CEBC)	**Well-Supported, Supported,** and **Promising** meet definition

In addition to the clearinghouses outlined above, the table below provides an additional list of evidence resources agencies may wish to consult, organized by topic. **Note that the resources in the table below are not clearinghouses and therefore do not provide evidence ratings that can be used to indicate that a program meets the Maryland definition of "evidence-based."**

Evidence Resources, by Topic

Issue Area	Evidence Resource	Notes About Evidence Resource
Multiple Issue Areas	U.S. National Academy of Sciences (National Academies of Sciences, Engineering, and Medicine)	The National Academies produce consensus reports that synthesize research across policy areas, including education, health, and justice.
Multiple Issue Areas	Abdul Latif Jameel Poverty Action Lab (J-PAL)	J-PAL synthesizes evidence from randomized controlled trials across sectors including education, health, and economic opportunity.
Multiple Issue Areas	MDRC (formerly known as the "Manpower Demonstration Research Corporation")	MDRC conducts rigorous evaluations of social programs across areas such as education, workforce development, and housing.
K-12 Education	EdResearch for Action	EdResearch for Action translates high-quality education research into practical guidance for school and system leaders, publishing evidence-based research briefs and action guides on key challenges in teaching, learning, and student support.
Health and Well-Being	Centers for Disease Control and Prevention's Community Preventive Services Task Force (CPSTF): The Community Guide	CPSTF makes evidence-based recommendations about the effectiveness and economic impact of public health programs, services, and other interventions used in real-world settings.
Health and Well-Being	Agency for Healthcare Research and Quality (AHRQ): Evidence-Based Practice Center Reports	The Evidence-based Practice Center Program develops reports to assist public- and private-sector organizations

Issue Area	Evidence Resource	Notes About Evidence Resource
		in their efforts to improve the quality of healthcare in the United States.
Health and Well-Being	U.S. Department of Health and Human Services: Healthy People 2030 Evidence-Based Resources (EBRs)	The EBRs provide published reviews of interventions and studies across health conditions, health behaviors, population groups, settings, and social determinants of health, linked to the Healthy People 2030 national health objectives.
Health and Well-Being	The National Child Traumatic Stress Network (NCTSN): Intervention Fact Sheets	The NCTSN Intervention Fact Sheets describe clinical treatments, mental health interventions, and trauma-informed practices developed and used by NCTSN member sites for children and families affected by traumatic stress.
Justice and Public Safety	U.S. Department of Justice Office: National Mentoring Resource Center (NMRC) Evidence Reviews	The NMRC conducts evidence reviews on youth mentoring at three levels: broad reviews of research on program models and populations, ratings of specific programs using the CrimeSolutions protocol, and reviews of mentoring practices.
Justice and Public Safety	U.S. Department of Justice: Model Programs Guide	The Model Programs Guide provides information on evidence-based juvenile justice and youth prevention programs and practices. **Note**: The Model Programs Guide is no longer being updated. While existing ratings may be outdated, the resource remains widely used and provides useful summaries of previously evaluated programs.

Deficiency Requests

Note: In a change from prior years, agencies are encouraged to use budget amendments for current year changes to SF and FF appropriations, rather than deficiency requests. For logistical reasons, and because GFs cannot be added via budget amendment, DBM does not expect agencies to use budget amendments for SF and FFs that are directly tied to a requested GF deficiency. In other words, if an agency is requesting multiple fund type enhancements (including GFs) for a single purpose or initiative, the agency should use a deficiency request. The Administration will not consider operational deficiencies representing less than 1% of an agency's total general fund budget, as costs of that magnitude should be absorbed within the budget. Additionally, agencies should receive prior approval from DBM and their Governor's Office DCOS before submitting a deficiency to support increased personnel costs.

Fall budget amendments will not be accepted after **November 1st** if they are to be included in the budget volumes.

Deficiency requests are requests for additional funding in the current year. A deficiency request is used for:

- Funding realignments in the current year budget that have a non-net zero impact by fund type on program-level appropriations.
    - For example, an agency may have an excess of GFs assigned to a contract in Program 01 and a shortfall of GFs assigned to a contract in Program 02 in the current year. If GFs cannot be realigned within the same program (Program 02) to solve the shortfall, the agency may need to use a deficiency request to realign funds between these contracts in different programs.
- Funding shortfalls in the current year budget that cannot be addressed by realignment within the same program.

Agencies should provide their OBA Budget Analyst with a list of deficiency requests in priority order. DBM will not accept requests outside of the BARS system or submitted after the budget request.

Entering Deficiency Requests in BARS

All deficiency requests **must** be submitted using the Agency Deficiency adjustment type in BARS. BARS requires texts in the overview tab and narrative tab fields. Agencies can enter information in those fields or attach a file within the adjustment and make a note in those fields to see the attachment. If your agency does not use BARS, please work with your OBA Budget Analyst to provide the necessary information.

Justification for Deficiency Requests

Because they are requests for additional funding, deficiency requests will be closely scrutinized. DBM staff uses the information you provide in the BARS adjustment to understand the costs and programmatic impacts of the request. Thorough yet concise information allows for a comprehensive analysis and evaluated alongside all the requests received from across the State.

Personnel Budgeting (Objects 01 & 02)

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) and contractual employees (in Object 02). Agency budget submissions include both regular earnings (subobjects 0101 and 0220) as well as additional earnings like overtime pay, shift differentials, 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 later in this section.

As a reminder, salary and fringe shortfalls in FY 2027 or FY 2028 due to success in hiring should be accommodated within the current budget and target. Agencies are expected to stay within their budget, which may require more strategic hiring. DBM will consider deficiencies and/or OTTRs for these costs on a very limited basis. These requests must be supported with detailed salary and fringe projections. **Agencies should not increase the agencywide turnover rate in the FY 2028 base request.**

Refer to Appendix 1 for the salary schedule effective July 1, 2026, which is the basis for FY 2028 salaries in BARS and incorporates Cost of Living Adjustments (COLA) of 1.5% as of July 1, 2026, and annualization of FY 2027 increments as of July 1, 2026, and January 1, 2027, for employees who are represented by eligible bargaining units.

For FY 2028, the appropriation for any FY 2028 salary adjustment for COLA and employees who are represented by eligible bargaining units will be included in DBM's budget and allocated to agencies via budget amendment.

Position Reconciliation

OBA implemented a new Position Reconciliation (POS REC) process for FY 2027 and repeated it for the FY 2028 budget cycle.

What OBA did:

- **Salary/COLA Adjustments:** OBA applied FY 2027 COLA, pay scale, and salary updates to the FY 2028 BARS position data. These changes recalculated salaries, fringe benefits, and turnover within your budgets, with expenditure adjustments reflected in agency targets.

- **Workday Data Sync:** Starting Monday, June 29th, OBA imported Workday data (Class, Grade, and Step) into BARS to update the FY 2028 baseline. Between June 29th and July 10th, each agency's data was copied; please reach out to your OBA analyst if you need to confirm the specific date.

    - *Note:* OBA deferred to Workday data for Class and Grade. For Step, OBA used the higher value when differences occurred between Workday and BARS to prevent underfunding. All other position data (e.g., location, bargaining unit, fund splits) remained unchanged.

- **Recalculation:** OBA used this updated data to recalculate salaries and fringe benefits. Any resulting increases or decreases in agency general fund budgets were offset by adjustments in object 0192. Agencies are required to zero out all 0192 entries prior to budget submission.

- **Proration:** Expenditure changes resulting from salary updates and Workday synchronization were prorated across all fund sources by program. Agencies are responsible for reviewing and updating these fund source prorations during their budget submission.

These changes were fully implemented when BARS access was granted for the FY 2028 budget request process in early August.

What agencies can do:

Agencies will retain the ability to move and change positions in their FY 2028 budget requests using the position reconciliation adjustment type. Agencies are required to release these adjustments in the BRS module prior to submission; unreleased adjustments will not be reflected in the base budget request.

Turnover

The Turnover SD tab in BARS 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 adjustment's Expenditure (budget) grid. Note that the turnover on this tab is only for permanent positions (0189), and not for contractual positions (0289).

Contractual Positions (Object 02)

Contractual positions (defined under State Personnel and Pensions §13-101) have an employee-employer relationship with the State but are hired for a specific project or time period. Agencies must use the Contractuals SD tab in BARS to adjust FTE counts and salary information for budgeted contractual positions. Note that contractual positions must always maintain a minimum of $31,200 to 1.00 FTE ratio. 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 in the Contractuals SD tab using the Description field. Agencies only need to enter details for any changes from FY 2027 to the Budget Year (BY) in FY 2028, as well as any necessary edits to the Prior Year (PY) actuals in FY 2026.

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 2027) and should not be funded in FY 2028. Note that additional funding will **not** be provided to allow increases to contractual salaries like those provided to regular positions due to collective bargaining agreements. If agencies choose to adjust contractual salaries, that is their prerogative, but they must find a strategy for adjusting contractual salaries while staying below the target.

Contractual turnover is calculated as a percentage of the sum of subobjects 0220, 0213, and 0214 for each subprogram (or program if subprograms are not used) and entered as a negative amount for subobject 0289. Each agency should budget contractual turnover based on the agency's turnover rate for permanent positions plus an additional 4.61 percentage points to account for the 12 annual holidays in FY 2028 when contractual employees will not receive compensation. For example, if the vacancy rate for permanent positions in a program is 5%, contractual turnover should be 9.61%, If the vacancy rate for permanent positions in a program is 0%, 4.61% should be the contractual turnover rate.

Contractual Conversions

During the fall 2023 negotiations, the State and the American Federation of State, County, and Municipal Employees (AFSCME) agreed that the State will cease hiring new contractual employees into classifications that are assigned to AFSCME bargaining units, effective July 1, 2024, unless:

- The contractual employee is hired pursuant to a short-term grant or for a defined temporary project (defined as 24 months or less).
- The hire is short-term (12 months or less) on an emergency basis to a nonrenewable contract.
- The individual is a State retiree.
- The percentage employed is less than 50% FTE.

Although this obligation is expressly stated in the Memorandum of Understanding (MOU) only for bargaining units A, B, C, D, F, and H, agencies should examine all existing long-term contractuals, move them into vacant regular PINS where possible and, if sufficient vacancies do not exist, consider submitting a contractual conversion OTTR wherein new positions are requested to replace contractual employees (subobject 0220). Contractual conversions should be budgeted no greater than one step above the grade and step of the current contract.

Requests for Additional Regular PINs

Given the State's fiscal situation, requests for additional staff are unlikely to be approved in FY 2028. Requests for new positions from agencies with persistent vacancies will be heavily scrutinized. Agencies must submit new position requests as an OTTR. Agencies should make every effort to fill or repurpose existing vacant positions before requesting new positions. Requests for new regular PINs should be limited to instances of workload growth, approved new facilities, new mandates, program transfers that cannot be staffed by reallocations, and federal contracts and grants.

The BARS adjustment requires R*STARS location, number of positions expressed as FTEs, class code, step, increment month, retirement code, fund type percentage, and justification. Any request for additional positions will be evaluated using the following criteria:

- There is a justified need for and a benefit from the new position demonstrated by a quantified workload increase.
- Increased workload cannot be absorbed by existing staff, student help, patient/inmate labor, or positions reallocated from other areas (e.g., program discontinuations or repurposing excessive vacancies).
- The position is expected to be needed for at least three fiscal years.
- The request demonstrates need for a 1.0 FTE employee for at least 40 weeks during the year, unless the request is for a less-than-1.0 FTE position.
- If the agency is not requesting general funds for the position, the funding for the position (federal/special/private/local government grant program or student government fees) is reasonably expected to be available for more than three years.

Budget for Contracts and Grants (Objects 08 and 12)

After ensuring that the agency's library of grant and contract information is up-to-date using the Maintain Contracts and Grants module, agencies can use the Contract/Grant SD tab to complete any necessary adjustments to contract and grant funding. Each budgeted contract and grant must be labeled with a name that indicates its purpose and aligns with the database established by the Maintain Contracts and Grants module.

Agencies should be prepared to provide justification regarding contractual services, explaining how larger shifts in costs were determined. Examples may include:

- Planned actual costs for the next year of an approved multi-year contract;
- Three-year average of expenditures plus inflation;

- Current contract plus inflation; or
- The projected price of a service multiplied by anticipated units of service.

For additional information on the approval of contracts that exceed $500,000, please refer to the DBM website.

Non-DGS Leases (Subobject 1301)

Subobject 1301 must be used for private lease agreements in which rental payments are paid to an entity other than 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 2028 budget proposal to assure that the lease data is still valid.** For further information, contact:

Wendy Scott-Napier
DGS Division of Lease Management and Procurement
410-767-4088
wendy.scott-napier@maryland.gov

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

Budget for All Other Operating Expenses

Agencies use the Expenditures tab to allocate funds against non-Personnel 01 subobjects, non-Contractual salary 02 subobjects, and Objects 03, 04, 05, 06, 07 (including 0701), 09, 10, 11, non-lease 13, and 14. Agencies should consider inflation rates, effects of the rollover from the previous fiscal year, and any expected changes to operating expenses in order to fund the agency within the target for FY 2028. Remember, the data uploaded into the Expenditures tab must reconcile with data in the Contractuals, Contract/Grant, and Real Estate SD tabs.

Travel (Object 04)

In-State Travel: Routine Operations (0401) and Conferences/Seminars/Training (0402): These costs include tolls, parking fees, and the private mileage reimbursement rate of **72.5 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
- Dinner: $30.00
- 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.

Fuel and Utilities (Object 06)

Inventory of Buildings: Agencies should calculate fuel and utilities expenditures based on the square footage of each applicable building and be able to provide that data on a line-item level (i.e. "Gas heat for X square feet for Field Office in Cumberland") upon request. However, these data do not need to be entered into BARS. If space utilization will increase or decrease in the budget year, those expected changes should be reflected in the fuel and utilities budget. In some exceptions, agencies should level-fund the budget request with prior-year actual expenditures, discussed below.

Fuel – Natural Gas/Propane (0606): Agencies that use natural gas procured by the Department of General Services (DGS) should level-fund the FY 2028 request with FY 2026 actual expenditures, except for University System of Maryland (USM) institutions. USM should use its own natural gas projections.

Utilities – Electricity (0620): Agencies consuming electricity procured by DGS should request FY 2028 funding in line with FY 2026 actual expenditures, except for University System of Maryland (USM) institutions. USM should use its own electricity projections. No state agency may purchase electricity in the State's competitive electric utility market until DGS and the Maryland Energy Administration (MEA) ensure that the purchase is consistent with the State's strategy.

Maryland Environmental Service (MES) Charges: If an agency is working with the MES to add a facility to the MES reimbursable charges schedule, please inform your OBA Budget Analyst and Mario Sto. Domingo at mario.stodomingo@maryland.gov as soon as possible.

Loan Repayment - Energy Conservation Project (ECP) and State Agency Loan Program (SALP) (0698): Agencies can find the schedule for ECPs and SALP as of June 2026 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 Mario Sto. Domingo at mario.stodomingo@maryland.gov.

Vehicle Operations and Maintenance (Object 07)

Agencies are encouraged to use the budget process to request vehicles, rather than out-of-cycle requests. Each agency should carefully consider the mileage and frequency of use of its motor vehicle fleet before submitting requests for replacement or additional vehicles. Fleet reviews should consider the feasibility of downsizing the fleet, especially for vehicles assigned to headquarters staff, and must include a review of field staff vehicle usage. The agency may achieve cost savings if field staff currently travel in private vehicles at high mileage rates, resulting in high privately owned vehicle (POV) reimbursements. Such situations are strong candidates for State motor vehicle assignments.

Electric or Zero-Emission Vehicles (ZEVs)

Technically, in FY 2028, 100% of passenger vehicles purchased for the State Fleet must be electric vehicles (zero-emission vehicle (ZEV) equivalent) per Maryland's Climate Solutions Now Act of 2022. **However, due to the current fluctuations in the estimated purchase price for ZEVs, agencies are instructed to budget for and request comparable gasoline-powered vehicles.** DBM, in consultation with the Department of General Services (DGS) Office of Energy and Sustainability, will determine which vehicles will be replaced with ZEVs. The price difference between the ZEV and the gasoline-powered vehicle requested by the agency will be paid by the Maryland Energy Administration (MEA) using the Strategic Energy Investment Fund (SEIF). The DA-8 form (discussed further in the next section) will still include two columns where agencies must indicate whether the requested vehicle can reasonably be a ZEV, and a justification if there is a reason why the vehicle should not be a ZEV.

DA-8 Form

Agencies must submit the FY 2028 budget request for vehicles with a **DA-8 form**, in Excel format (found on the Budget Instructions webpage). Each agency must fill out all sections of the DA-8 for replacement or additional vehicles for FY 2028, but not for prior year budgeted vehicles. The DA-8 must match the BARS budget submission's total amount for new vehicle purchases (0701 or similar subobject) by subprogram by fund type.

Agencies must use standard purchase prices when completing the DA-8. See Appendix 6 for the standard purchase price list for vehicles using regular and alternative fuels. The standard purchase prices must be adjusted by the estimated trade-in value of each vehicle being replaced, found in Appendix 4. Agencies should be prepared to provide justification for any deviation in price and trade-in value from those provided in this table.

Agencies must choose between the following options in the Vehicle Category column: sedans, rail, light-duty vehicles, buses, watercraft, heavy trucks, aircraft, or 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 indicate the fuel type if requesting an alternative fuel vehicle (e.g., hybrid, compressed natural gas (CNG), ethanol, or flex).

Replacement Vehicles

An agency should determine whether all the vehicles in its fleet are essential to program operation before requesting a replacement. 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 2027 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.

Note that the DA-8 form should include comments explaining why low-mileage replacement vehicles should be considered for approval (e.g., damaged beyond economical repair, will incur extraordinary maintenance costs, etc.). The form should also provide explanations if a vehicle is being replaced with a different type of vehicle.

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.
- Adding an additional vehicle to the agency's fleet will result in cost savings (provide written justification).

Sport Utility Vehicles (SUVs)

This section does not apply to law enforcement agencies. All non-law enforcement 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 of why a smaller or alternative type of vehicle does not meet the need.
- Evidence that the vehicle will be operated off-road more than 20% of the year.

Supplies and Materials (Object 09)

Please refer to the Department of General Services website for statewide contracts for agency supplies. For food and supplies for food preparation, choose the Food (Related) category from the dropdown on the DGS linked page. Agencies should be prepared to justify food requests. Generally, the justification should indicate total meals included in the request, calculated as the number of people served, multiplied by number of meals per day, multiplied by the number of days. Agencies should also be prepared to justify the cost of meals.

Equipment: Replacement (Object 10) and Additional Equipment (Object 11)

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 here. Another alternative is to use statewide contracts for equipment. Please refer to the DGS website for furniture and equipment. The category of note is "Office Equipment and Furniture."

Additionally, DoIT has master contracts for computer equipment, found here. See Appendix 7 for more information regarding computer equipment prices and Appendix 2 for information on the technical definitions of various Comptroller subobjects.

Appendix 8 provides the schedule for payments of equipment purchased through the State Treasurer's Office Master Equipment Lease Purchase Program. The schedule should be used to derive the budgeted amount in Comptroller subobjects 1021, 1041, 1121, and 1141 (Capital Lease Payments to Treasurer).

Land and Structures (Object 14)

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 (Critical Maintenance)

The Critical Maintenance (CM) program managed by DGS' Building Assessment Unit (BAU) is typically for projects under $200,000. Operating and PAYGO funding for critical maintenance should not be included in an agency's budget request submission to DBM. OBA works closely to incorporate all PAYGO decisions into the operating budget after conferring with OCB.

Agencies seeking DGS funding and project management support for critical maintenance needs must follow these guidelines:

- **Submission Methods**: Submit a Project Justification (PJ) via email to john.ferry1@maryland.gov or directly through the eMaint platform (if your agency has access).
- **PJ Application Window:** DGS accepts PJs continuously throughout the year. PJs are ranked and the highest priority ranking PJs will be funded with DGS's allocated budget.
- **Deadlines:** PJs must be submitted and accepted by the BAU before March 1, 2027, to qualify for funding in FY 2028. **Submitting a PJ is strictly a request for funding and project management; approval is not guaranteed.**
- **Notifying Agencies of Approval**: On or around April 1st, DGS will email the list of proposed projects for the upcoming fiscal year. Agencies can request to change their projects if the proposed project is of equal or lesser value and is on the existing PJ list.
- **Project Approval and Next Steps:** Approved projects are assigned a DGS Project Manager and become active on July 1, 2027. Agencies are required to check with the facility to ensure the project is still needed. If a facility cancels an approved project, DGS will allocate the money to another agency. To see how projects are ranked, check the Priority Category list on the newest PJ form or use this link.

All new PJs should be sent directly to john.ferry1@maryland.gov. All PJ submissions should be re-evaluated annually by the using agency to update the scope, priority, and cost estimate as necessary. DGS will send packets out to agencies for project justifications in November, at which time agencies are required to review all their previously submitted projects.

For additional information or if you have any questions, please contact:

John Ferry
Supervisor, Building Assessment Unit
Department of General Services
410-767-4375
john.ferry1@maryland.gov

DGS currently supports the following agencies for maintenance:

- Canal Place Preservation and Development Authority
- Charlotte Hall Veteran's Home
- Department of General Services
- Department of Juvenile Services
- Department of Public Safety and Correctional Services
- Maryland Department of Aging
- Maryland Department of Agriculture
- Maryland Department of Health
- Maryland Department of Labor
- Maryland Department of Planning / Maryland Historical Trust
- Maryland Institute for Emergency Medical Services Systems

- Maryland Military Department
- Maryland Public Television
- Maryland School for the Deaf
- Maryland State Department of Education
- Maryland State Library for the Blind and Print Disabled
- Maryland State Police
- Maryland Department of Veterans Affairs

Ongoing Major Information Technology Development Projects (MITDPs)

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 the DoIT request 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 agency budget request. For more information, please refer to DoIT's MITDP website.

Pay-As-You-Go (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 2028 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 FY 2028. 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 2028. 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 is 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:

Departments and Programs with Multiple PAYGO Capital Projects

Department	Program(s)
Department of Planning	D40W01.11
Military Department	D50H01.04
Department of Veterans Affairs	D55P00.04

Department	Program(s)
Department of Natural Resources	K00A05.10, K00A14.01
Department of Agriculture	L00A11.11, L00A12.13
Interagency Commission on School Construction	D25E03.02
Maryland Higher Education Commission	R62100.47
Department of Housing and Community Development	S00A24.02, S00A25.07, 08, and 09; S00A25.15, and 16
Department of the Environment	U00A01.03, 04, 05, 11, and 12

Mandates

The Governor's Allowance is required to include funding for programs which are mandated in law. In order to be a considered 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 a formula that is calculable at the time of budget submission in January each year. It is not a mandate if statute includes "may" language or if statute outlines eligibility for a program but does not include "shall" language either tied to funding or tied to a requirement to serve related individuals. Many mandates have target locks established in the system, but please be mindful to ensure that all mandates are fully funded.

Controlled Subobjects

Controlled subobjects are nondiscretionary. The amounts in the request must be exactly the same, by fund type as those in the FY 2027 legislative appropriation. While BARS will validate this, the agency should ensure this is correct and contact their OBA Budget Analyst with any questions or concerns. These specific subobjects are 0175, 0217, 0305, 0322, 0697, 0704, 0831, 0833, 0839, 0874, 0876, 0882, 0894, 0897, 1302, and 1303. Please note that health insurance (subobjects 0152 and 0154) previously fell under this category but are now auto-calculated as fringes in BARS. Additionally, subobject 0875 previously fell under this category but will no longer be budgeted due to a change in the way the State Retirement and Pension System is funded.

Scheduled Subobjects

These subobjects have a schedule outlined in instructions or provided separately by the Treasurer's Office: 0698 and capital leases (1021, 1041, 1121, and 1141). Please budget in line with the provided schedules (see Appendix 3 and Appendix 8). While BARS does not validate these subobjects, your OBA Budget Analyst will check the requested amounts against those listed in Appendix 3 and Appendix 8.

Fund Balance Data

Fund balance data provides information on non-General Fund resources available to support agency operations. Agencies must report projected beginning balances, revenues, expenditures, and ending balances for each Special and Federal Fund source included in their budget request for the prior year, current year, and budget year. Agencies should use the best available information and reasonable estimates to ensure projected fund balances accurately reflect expected activity and be prepared to explain significant changes or assumptions supporting their projections.

Agencies must complete the Fund Balance Tab in the Budget Request Submission (BRS) module for all applicable Special Fund and Federal Fund sources. The tab must balance for each fund source and fiscal year to avoid a BARS validation error. BARS user guides are available on the BARS website under the "Support" tab to assist with completing the Fund Balance Tab.

REFERENCE GUIDE FOR PHASE 4 - SUBMIT THE BRS AND REQUIRED DOCUMENTS, NOTIFY DBM

Memo from Head of Agency

Agencies must submit a budget request memo from their agency head. These memos are due to jake.weissmann1@maryland.gov, nathan.bowen@maryland.gov, emily.ford@maryland.gov, your OBA Budget Analyst, agency head, and Governor's Office Deputy Chief of Staff (DCOS) three calendar days prior to budget submission. **Information presented in the memo must be consistent with the agency's budget submission in BARS.** The memo should:

- Provide an overview of the agency's budget and its alignment with the agency's strategic plan and the Administration's priorities.
- List and summarize any FY 2028 OTTRs by category and priority order.
- List and summarize any FY 2027 deficiency requests in priority order.
- List and summarize reduction proposals to meet agency reduction target.
- Explain major changes the budget request makes from the FY 2027 budget (e.g., realignment of funding or PINs from one program to another).

Organizational Chart

Section 22 of the FY 2027 budget bill requires DBM to provide the Department of Legislative Services (DLS) with a one-page organizational chart for each agency. Therefore, agencies are required to submit a one-page organizational chart to DBM with the budget submission. The chart should depict the allocation of personnel across operational and administrative activities.

Agencies should submit the electronic file to their OBA Budget Analyst and oba.tds1@maryland.gov as part of the budget request submission process. The file must be sent with the confirmation that the agency has completed the Budget Request Submission module in BARS. Agencies should not submit the files directly to DLS.

DA-8: Vehicle Request Form

Make sure that the budget submission matches the DA-8 form (found on the Budget Instructions webpage) at the subprogram/fund type level.

DA-27: Indirect Cost Recovery and Reporting Requirements Form

All agencies receiving federal funds must determine whether the funds are eligible for indirect cost recovery. If they are eligible for indirect cost recovery, the agency must establish an indirect cost recovery rate with the federal government. Agencies are instructed to budget for internal indirect cost recoveries only after notifying the assigned OBA Budget Analyst of your 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.

Copies of the DA-27 form and the most recent agreement letter must be sent to oba.tds1@maryland.gov, and the OBA Budget Analyst with your budget submission. For your awareness, this information will be reported in Appendix I of the Governor's Budget Highlights Book.

Agencies should use the DA-27 form (found on the Budget Instructions webpage) 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 2026, as well as estimates for FY 2027 and FY 2028. The following information is required:

- **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 rates are required in the two farthest right columns of the DA-27 form.
- **List the Internal Indirect Cost Recoveries:** This is the amount remaining from total indirect cost recoveries after statewide indirect cost recoveries have been subtracted. 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.
- **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.

DA-29: Fee Inventory

DBM requires agencies to submit an inventory of the fees they set and collect. Agencies should use the DA-29 form (found on the Budget Instructions webpage) to compile this information. Agencies planning to increase fees (regulatory or statutory) should submit an OTTR.

DA-29 Form: This form requires the following information:

- **Fund Source Code/Name:** Does revenue from the fee support a special fund? If so, provide the name of the special fund and the six-digit code associated with that special fund. If the revenue from the fee supports the General Fund, enter "General Fund."
- **Brief Description of Fee:** Include how this fee is collected and what the revenue from the fee supports.

- **Is the fee set by statute, regulation, or administrative?** Provide the authority for this fee including the Maryland Code citation, Code of Maryland Regulations (COMAR) citation, or copy of the administrative rule.
- **Who pays the fee**: Describe the population paying the fee.
- **FY 2026 Fee Rate:** Provide the fee rate in the prior fiscal year.
- **FY 2026 Revenue:** Provide the total revenue collected for this fee in the prior fiscal year.
- **FY 2027 Fee Rate:** Provide the fee rate in place for the current fiscal year.
- **FY 2027 Revenue**: Estimate total revenue from this fee in the current fiscal year.
- **FY 2028 Fee Rate:** Provide the fee rate proposed for the budget year.
- **FY 2028 Revenue:** Estimate total revenue from this fee for the budget year.
- **Did the FY 2028 budget submission include an OTTR to change this fee?** Indicate whether an OTTR has been submitted for this change.
- **Did the FY 2028 budget submission include a fee change as a reduction option?** Indicate whether a change to the fee was proposed to meet your agency's reduction target.

Local Aid Data

Local aid includes direct grants to local governments for various public services such as education; libraries; community colleges; transportation; public safety; health and recreation; and State-paid retirement costs for public school teachers, librarians, and community college faculty. Although grants may be for specific programs or purposes, local governments usually have considerable flexibility in the expenditures of these funds.

Agencies that distribute local aid are required to include an estimated and preliminary distribution of local aid for FY 2026 actual expenditures, the FY 2027 appropriation, and the FY 2028 request with their budget request. The submission should include the supporting documentation that was used to determine the distribution in each fiscal year.

If any changes in local aid distribution occur between the budget request submission and the end of December 2026, please submit an update to the assigned OBA Budget Analyst and to OBA Deputy Director Emily Ford (OBA Local Aid Coordinator) at emily.ford@maryland.gov.

As the Governor's Allowance is finalized, DBM will ask the agency to submit revised distributions. The budgets that contain local aid are listed below.

Programs that Contain Local Aid

Program Budget Codes	Statewide Program Names
A15O0001	Disparity Grants
A15O0002	Teacher Retirement Grants
D21A0102	Governor's Office of Crime Prevention and Policy, Local Law Enforcement Grants
D21A0103	GOCCP, State Aid for Police Protection Fund
D25E0302, D25E0303	School Construction Aid and School Security Grants
D26A0702	Senior Citizens Activities Centers Operating Fund
D38I0103	State Board of Elections (Voting System Funding)

Program Budget Codes	Statewide Program Names
D52A0101	Fire, Rescue, and Ambulance Fund
D52A0102	Emergency Number Systems (911) – State Grant
J00A0102	Operating Grants-In-Aid/Payments in Lieu of Taxes
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 Local Impact Grants
P00G0114	Adult Education
Q00G0001	Police and Correctional Training Commissions General Administration (Law Training Center Grants)
R00A02	Aid to Education (All programs with general funds or Blueprint funds)
R00A0602	School Safety Aid
R11A1102, R11A1103, and R11A1104	Aid to Libraries
R62I00	Aid to Community Colleges – Formula, Special Grants, and Fringe Benefits
S00A2401	Emergency Rental Assistance for Seniors
W00A0108	Vehicle Theft Prevention Council

Submit the Budget Request

Once the prior year's actual expenditure data and all current year and budget year adjustment details are entered into BARS, the agency will "bundle" and aggregate these adjustments through the BARS Budget Request Submission (BRS) module, under the Operating Budget tab. The BRS module formally submits the request and prior year expenditure data to DBM. The BRS runs additional validation checks prior to submission to confirm that the budget submission is valid and sufficient, including checks to determine if the general fund target or other target "locks" have been exceeded. Please refer to the Submitting the Budget Request to OBA guide under the Support tab, selecting Quick Reference Guides.

Upon submission of the BRS in BARS, agencies must send an email to oba.tds1@maryland.gov, copying their agency head and OBA Budget Analyst, to notify DBM of the budget submission. Please attach all required supporting documents and forms applicable to your agency. If the OBA Budget Analyst is handling submission for the agency in BARS, the agency must still send an email to oba.tds1@maryland.gov, copying their agency head and OBA Budget Analyst, to confirm the agency's submission of the budget request and all required supporting documents and forms.

Submission Due Date

Budget submission deadlines are listed in your agency's Target Memo. **Please submit all extension requests to the OBA Executive Director, Nathan Bowen at nathan.bowen@maryland.gov, and copy your OBA Budget Analyst and Governor's Office DCOS.** OBA will consider extension requests of **no longer than one week**. Agencies should not request an extension to work through BRS validation errors; please plan ahead to fix validation errors prior to your submission deadline. Should an agency not meet their extended deadline, DBM will take steps to finalize the request on behalf of the agency with the information already submitted in BARS and/or use the FY 2028 target as the FY 2028 budget request. DBM will not consider OTTRs from agencies with submissions that arrive later than original due dates or DBM-approved extensions.

APPENDIX 1: STATE OF MARYLAND
STANDARD & BARGAINING UNIT EMPLOYEES SALARY SCHEDULE

Annual Rates effective July 1, 2026

	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11	STEP 12	STEP 13	STEP 14	STEP 15	STEP 16	STEP 17	STEP 18	STEP 19	STEP 20	STEP 21	STEP 22	STEP 23	STEP 24	STEP 25	STEP 26	STEP 27	STEP 28
STD/ASTD 0007	$38,582	$39,354	$40,142	$40,945	$41,764	$42,599	$43,452	$44,321	$45,209	$46,113	$47,036	$47,977	$48,937	$49,916	$50,915	$51,934	$52,973	$54,033	$55,114	$56,216	$57,341	$58,488	$59,658	$60,852
STD/ASTD 0008	$40,975	$41,795	$42,632	$43,485	$44,355	$45,242	$46,147	$47,071	$48,013	$48,974	$49,954	$50,953	$51,973	$53,013	$54,074	$55,156	$56,259	$57,385	$58,533	$59,704	$60,898	$62,116	$63,359	$64,627
STD/ASTD 0009	$43,537	$44,408	$45,297	$46,203	$47,128	$48,071	$49,033	$50,015	$51,015	$52,037	$53,078	$54,140	$55,223	$56,328	$57,455	$58,605	$59,777	$60,973	$62,193	$63,437	$64,706	$66,000	$67,320	$68,667
STD/ASTD 0010	$46,279	$47,205	$48,150	$49,113	$50,096	$51,099	$52,121	$53,163	$54,227	$55,312	$56,418	$57,547	$58,698	$59,872	$61,070	$62,292	$63,538	$64,809	$66,106	$67,429	$68,778	$70,154	$71,558	$72,989
STD/ASTD 0011	$49,214	$50,198	$51,203	$52,227	$53,273	$54,339	$55,426	$56,535	$57,666	$58,820	$59,996	$61,197	$62,421	$63,669	$64,943	$66,242	$67,568	$68,920	$70,299	$71,706	$73,140	$74,604	$76,097	$77,620
STD/ASTD 0012	$52,354	$53,402	$54,470	$55,561	$56,672	$57,806	$58,963	$60,142	$61,346	$62,573	$63,825	$65,102	$66,404	$67,732	$69,087	$70,470	$71,880	$73,318	$74,785	$76,281	$77,807	$79,364	$80,952	$82,572
STD/ASTD 0013	$55,710	$56,824	$57,961	$59,121	$60,304	$61,511	$62,742	$63,997	$65,278	$66,584	$67,916	$69,275	$70,662	$72,076	$73,518	$74,989	$76,489	$78,019	$79,581	$81,173	$82,797	$84,454	$86,144	$87,867
STD/ASTD 0014	$59,305	$60,491	$61,701	$62,936	$64,195	$65,479	$66,790	$68,126	$69,489	$70,880	$72,298	$73,744	$75,220	$76,725	$78,260	$79,826	$81,423	$83,052	$84,713	$86,408	$88,137	$89,900	$91,699	$93,533
STD/ASTD 0015	$63,154	$64,417	$65,707	$67,021	$68,362	$69,730	$71,125	$72,548	$73,999	$75,480	$76,990	$78,531	$80,102	$81,705	$83,339	$85,007	$86,707	$88,442	$90,211	$92,015	$93,857	$95,734	$97,650	$99,603
STD/ASTD 0016	$67,309	$68,656	$70,029	$71,430	$72,859	$74,317	$75,804	$77,320	$78,867	$80,445	$82,055	$83,696	$85,371	$87,079	$88,821	$90,598	$92,411	$94,259	$96,145	$98,069	$100,031	$102,032	$104,074	$106,155
STD/ASTD 0017	$71,805	$73,241	$74,707	$76,202	$77,726	$79,281	$80,868	$82,485	$84,136	$85,819	$87,535	$89,286	$91,072	$92,894	$94,753	$96,649	$98,582	$100,555	$102,566	$104,618	$106,710	$108,845	$111,022	$113,243
STD/ASTD 0018	$76,608	$78,140	$79,703	$81,298	$82,924	$84,582	$86,274	$88,000	$89,760	$91,556	$93,388	$95,256	$97,161	$99,105	$101,087	$103,109	$105,172	$107,276	$109,422	$111,611	$113,844	$116,122	$118,445	$120,814
STD/ASTD 0019	$81,750	$83,385	$85,053	$86,755	$88,490	$90,260	$92,066	$93,908	$95,787	$97,703	$99,658	$101,652	$103,685	$105,759	$107,875	$110,033	$112,234	$114,479	$116,769	$119,105	$121,487	$123,917	$126,395	$128,924
STD/ASTD 0020	$87,253	$88,999	$90,779	$92,595	$94,447	$96,337	$98,265	$100,231	$102,235	$104,281	$106,366	$108,494	$110,664	$112,878	$115,136	$117,439	$119,789	$122,185	$124,629	$127,122	$129,665	$132,258	$134,904	$137,603
STD/ASTD 0021	$93,138	$95,001	$96,902	$98,840	$100,817	$102,834	$104,892	$106,990	$109,130	$111,314	$113,540	$115,812	$118,128	$120,491	$122,902	$125,360	$127,868	$130,426	$133,035	$135,696	$138,410	$141,179	$144,003	$146,883
STD/ASTD 0022	$99,442	$101,431	$103,460	$105,530	$107,641	$109,794	$111,991	$114,231	$116,515	$118,846	$121,223	$123,648	$126,121	$128,645	$131,218	$133,842	$136,520	$139,251	$142,037	$144,878	$147,775	$150,731	$153,747	$156,822
STD/ASTD 0023	$106,087	$108,210	$110,375	$112,582	$114,835	$117,131	$119,474	$121,864	$124,302	$126,789	$129,326	$131,913	$134,552	$137,244	$139,989	$142,790	$145,646	$148,559	$151,531	$154,562	$157,653	$160,807	$164,023	$167,304
STD/ASTD 0024	$113,157	$115,420	$117,729	$120,084	$122,487	$124,937	$127,436	$129,985	$132,586	$135,238	$137,943	$140,703	$143,517	$146,388	$149,316	$152,303	$155,350	$158,458	$161,628	$164,861	$168,159	$171,522	$174,953	$178,453
STD/ASTD 0025	$120,722	$123,136	$125,600	$128,112	$130,675	$133,288	$135,955	$138,674	$141,448	$144,278	$147,163	$150,107	$153,109	$156,171	$159,296	$162,482	$165,732	$169,047	$172,428	$175,877	$179,395	$182,983	$186,643	$190,376
STD/ASTD 0026	$128,818	$131,395	$134,024	$136,705	$139,439	$142,228	$145,073	$147,975	$150,935	$153,955	$157,034	$160,176	$163,380	$166,648	$169,982	$173,382	$176,850	$180,387	$183,996	$187,676	$191,431	$195,260	$199,166	$203,150
STD/ASTD 0027	$137,450	$140,199	$143,004	$145,864	$148,782	$151,758	$154,794	$157,891	$161,050	$164,271	$167,557	$170,908	$174,327	$177,813	$181,370	$184,997	$188,698	$192,473	$196,323	$200,250	$204,255	$208,340	$212,508	$216,759

*step increases are not guaranteed and are contingent on funding in the State budget

Appendix 2: Comptroller Subobjects with Standard Rates and Schedules

The following tables contain the R*STARS Comptroller subobjects (i.e., subobject codes) to be used in the preparation of your agency's budget. When applicable, the tables provide the rate assumptions or basis of calculation that agencies should use when formulating their budget request. If a specific rate or basis of calculation does not apply, the table will read "Not applicable." The table will also indicate if a specific subobject should not be used at all, or in a specific year.

Comptroller Subobjects: Object 01, Salaries and Wages

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
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 Positions 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)	Not applicable
0125	COVID-19 Personnel Expenditures	Salary and fringe expenditures associated with position funding supported by COVID-19 federal relief funds.
0151	Social Security Contributions	7.35% to $206,113 + 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 Positions tab in BARS.
0152	Health Insurance	**Same as FY 2027 appropriation (total funds) at the agency level** Data in BARS will automatically be updated by Position Reconciliation and any other position adjustments. Can only be adjusted via the Positions tab in BARS.
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 2027 appropriation (total funds) at the agency level** Data in BARS will automatically be updated by Position Reconciliation and any other position adjustments. Can only be adjusted via the Positions tab in BARS.
0155	Sick Leave Incentive Program	**Do not budget in FY 2028.**
0156	VSP Payments (FY 2011 only)	**Do not budget in FY 2028.**
0157	Other Post Employment Benefits	**Do not budget in FY 2028.**
0160	Early Retirement Surcharge	**Do not budget in FY 2028.**

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
0161	Employees' Retirement System	21.67% 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 Positions tab in BARS.
0162	Employees' Pension System	**Do not budget in FY 2028.** All related costs are budgeted in 0161.
0163	Teachers' Retirement System (A64 not used)	17.98% 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 Positions tab in BARS.
0164	Teachers' Pension System	**Do not budget in FY 2028.** All related costs are budgeted in 0163.
0165	State Police Retirement System	94.83% 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 Positions tab in BARS.
0166	Judges' Pension System	53.68% 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 Positions 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	47.66% 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 Positions tab in BARS.
0170	Other Retirement Systems	For higher education institutions only.
0171	Other Pension Systems	**Do not budget in FY 2028.**
0172	Deferred Compensation Match	**Do not budget in FY 2028.**
0174	Unemployment Compensation	0.14% 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 Positions tab in BARS.
0175	Workers' Compensation	**Same as FY 2027 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 2026 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 2028.**

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
0181	Tuition Waivers	**Higher education institutions only,** as determined by governing boards.
0182	Employee Transit Expenses	Not applicable
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 2028.**
0193	Health Savings	**Do not budget in FY 2028.**
0194	Section 40 Retirement Benefits	**Do not budget in FY 2028.**
0195	Section 40 COLA	**Do not budget in FY 2028.**
0199	Other Fringe Benefit Costs	Agencies should avoid using this subobject. Discuss with your OBA Budget Analyst prior to use and be prepared to answer DBM/DLS questions.

Comptroller Subobjects: Object 02, Technical and Special Fees

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
0201	Honorariums	Not applicable
0202	Per Diem Payments	Not applicable
0203	Clerical/Secretarial Support	Not applicable
0204	Legal Service Support	Not applicable
0205	Medical Service Support	Not applicable
0206	Religious Service Support	Not applicable
0207	Social Service Support	Not applicable
0208	Training and Staff Development	Not applicable
0209	Administrative/Management Services Support	Not applicable
0210	Patient and Student Payments	Not applicable
0211	Employee Awards	Not applicable
0212	Athletic Services Support	Not applicable
0213	Social Security Contributions	7.65% to $197,911 + 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	0.14% of Payroll 0220. Adjusted via the Contractuals tab in BARS, and may also be edited on the Expenditures tab.
0216	Royalty Payments	Not applicable
0217	Contractual Health Insurance	**Same as FY 2027 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

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
		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	Not applicable
0289	Contractual Turnover Expectancy	Turnover rate is calculated as 0289/(0220+0213+0214). This is not 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 Expenditures tab.
0299	Other Technical and Special Fees	Agencies should avoid using this subobject. Discuss with your OBA Budget Analyst prior to use and be prepared to answer DBM/DLS questions.

Comptroller Subobjects: Object 03, Communications

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
0301	Postage	1st Class/Standard Letter 78¢.
0302	Telephone	Billed directly by vendors; Same as FY 2026 Actuals for PBX/Centrex if independent.
0303	Telecommunications	Billed directly by vendors; Same as FY 2026 Actuals for PBX/Centrex if independent.
0304	Misc. Communications Charges	Billed directly by vendors; Same as FY 2026 Actuals for PBX/Centrex if independent.
0305	DBM Paid Telecommunications	**Same as FY 2027 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 2028.**
0395	Corporate Purchasing Card	Not applicable
0397	Paycheck Postage Costs	Not applicable
0399	Misc Communications	Agencies should avoid using this subobject. Discuss with your OBA Budget Analyst prior to use and be prepared to answer DBM/DLS questions.

Comptroller Subobjects: Object 04, Travel

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
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 2028.**

Additional Object 04 Rate Information:
In FY 2028, the rate for private vehicle mileage reimbursement is: 72.5¢ per mile

Standard meal allowances in FY 2028 are as follows:

Breakfast	$15.00
Lunch	$18.00
Dinner	$30.00
Per Day Maximum	$63.00

Comptroller Subobjects: Object 06, Fuel and Utilities

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
0601	Fuel - Alcohol	Not applicable
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 2026 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	Not applicable
0620	Utilities - Electricity	Equal to FY 2026 actual expenditures.
0621	Utilities - Water/Sewage	Not applicable
0622	Utilities - Combined Utility Purchases	Not applicable
0695	Corporate Purchasing Card	Not applicable

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
0697	Maryland Environmental Service (MES) Charges	**Same as FY 2027 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 Appendix 3.
0699	Utilities - Miscellaneous	Agencies should avoid using this subobject. Discuss with your OBA Budget Analyst prior to use and be prepared to answer DBM/DLS questions.

Comptroller Subobjects: Object 07, Motor Vehicle Operations and Maintenance

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
0701	Purchase Cost or Lease Cost	Must match provided DA-8 forms at the subprogram/fund type level. See Vehicle and Equipment List in Appendix 6.
0702*	Gas and Oil	Passenger Vehicles 19.0¢/mile. Light Trucks & Vans 24.0¢/mile.
0703*	Maintenance and Repair	Passenger Vehicles 17.0¢/mile. Light Trucks & Vans 20.0¢/mile.
0704	Insurance	**Same as FY 2027 appropriation by fund type at the agency level.** DBM will update agency values in December based on the current schedule plus Governor's decisions. Agencies should budget either (a) in one location or (b) based on which subprograms support these costs.
0705	Garage Rent - Areas served by mass transit	Not to exceed a 1 to 3 ratio of spaces to employees.
0705	Garage Rent - Areas not served by mass transit	Not to exceed a 1 to 2 ratio of spaces to employees.
0710	Aircraft: Purchase Cost or Lease Cost	Not applicable
0711	Aircraft: Gas and Oil	Not applicable
0712	Aircraft: Maintenance and Repair	Not applicable
0713	Aircraft: Insurance	Not applicable
0714	Aircraft: Hangar Rental/Landing Fees	Not applicable
0720	Watercraft: Purchase Cost or Lease Cost	Not applicable
0721	Watercraft: Gas and Oil	Not applicable
0722	Watercraft: Maintenance and Repair	Not applicable
0723	Watercraft: Insurance	Not applicable
0724	Boat Slip Rental/Launching Fees	Not applicable
0730	Other Land Vehicles: Purchase Cost or Lease Cost	Not applicable
0731	Other Land Vehicles: Gas and Oil	Not applicable

*0702 and 0703 may be updated with accessibility re-release (by September 1)

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
0732	Other Land Vehicles: Maintenance and Repair	Not applicable
0733	Other Land Vehicles: Insurance	Not applicable
0734	Other Land Vehicles: Garage or Storage Space Rental	Not applicable
0789	Vehicle Commuter Charge	See schedule in Appendix 5.
0795	Corporate Purchasing Card	Not applicable
0799	Other Motor Vehicle Charges	Not applicable

Comptroller Subobjects: Object 08, Contractual Services

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
0801	Advertising & Legal Publication	Not applicable
0803	Architects	Not applicable
0804	Printing/Reproduction	Not applicable
0805	Bookbinding/Photographic	Not applicable
0806	Microfilming	Not applicable
0807	Engineers	Not applicable
0808	Equipment Rental (Other than Data Processing)	Not applicable
0809	Equipment Repairs and Maintenance	Not applicable
0810	Extermination	Not applicable
0811	Food Services	Not applicable
0812	Building/Road Repairs and Maintenance	Not applicable
0813	Janitorial Services	Not applicable
0814	Grounds Maintenance	Not applicable
0815	Laundry	Correctional Laundry $0.80 per pound.
0816	Housekeeping	Not applicable
0817	Legal Services	Not applicable
0818	Purchase of Care Services	Not applicable
0819	Education/Training Contracts	Not applicable
0820	Medical Care (Physicians Dental, Etc.)	Not applicable
0821	Management Studies and Consultants	Not applicable
0822	Hospital Care	Not applicable
0823	Security Services	Not applicable
0824	Laboratory Services	Not applicable
0825	Veterinarian	Not applicable

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
0826	Freight and Delivery	Not applicable
0827	Trash and Garbage Removal	Not applicable
0828	Office Assistance	Not applicable
0829	Fiscal Service	Not applicable
0830	Medical Assistance Reimbursements	Not applicable
0831	Office of Administrative Hearings (OAH) Allocation	**Same as FY 2027 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 2026 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	Not applicable
0833	eMaryland Marketplace	**Do not budget in FY 2028.**
0834	Sign Language Interpreter Services	Not applicable
0835	Administrative Allocations	Not applicable
0836	Human Services - Other Fee-for-Service	Not applicable
0837	Translation and Interpretation Services	Not applicable
0838	Other Human Services	Not applicable
0839	DBM Human Resources Shared Services Allocation	**Same as FY 2027 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	Not applicable
0843	Communications Controllers	Not applicable
0844	Magnetic Tape Devices	Not applicable
0845	Direct Access Storage Devices (DASD)	Not applicable
0848	Terminal Teleprocessing Equipment	Not applicable
0849	Telecommunications Lines, Modems, Controllers, etc.	Not applicable
0850	Peripheral Equipment- Printers, Terminals, etc.	Not applicable
0852	Data Entry Devices	Not applicable

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
0854	Computer Maintenance Contracts	Not applicable
0857	Other Data Processing Hardware	Not applicable
0858	Software Licenses	Not applicable
0861	Applications Software (Acquisition)	Not applicable
0862	Applications Software (Maintenance)	Not applicable
0863	Systems Software (Acquisition)	Not applicable
0864	Systems Software (Maintenance)	Not applicable
0865	Outside Services-Systems Analysis and Design	Not applicable
0866	Outside Services-Programming	Not applicable
0867	Outside Services-Data Entry	Not applicable
0868	Outside Services-D/P Training	Not applicable
0869	Outside Services-Computer Usage	Not applicable
0872	Outside Services - Consulting Services	Not applicable
0873	Outside Services – Other	Not applicable
0874	Office of the Attorney General (OAG) Allocation	**Same as FY 2027 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	**Do not budget in FY 2028.**
0876	Department of Information Technology (DoIT) Services Allocation	**Same as FY 2027 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	Not applicable
0879	In State Services-Programming	Not applicable
0880	In State Services-Data Entry	Not applicable
0881	In State Services-D/P Training	Not applicable
0882	Annapolis Data Center (ADC) Allocation	**Same as FY 2027 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 2026 actuals plus Governor's decisions. Agencies should

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
		budget either (a) in one location or (b) based on which subprograms use the ADC.
0883	In State Services-Tape Maintenance	Not applicable
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	Not applicable
0890	Data Processing - Microfilming/Microfiching	Not applicable
0891	Data Processing-Freight	Not applicable
0892	Data Processing-Academic/Research	Not applicable
0893	Data Processing-Administrative	Not applicable
0894	Statewide Personnel System (SPS) Allocation (i.e. Workday)	**Same as FY 2027 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	Not applicable
0897	Enterprise Budgeting System Allocation	**Same as FY 2027 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	Not applicable
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.

Comptroller Subobjects: Object 09, Supplies and Materials

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
0901	Agriculture	Not applicable
0902	Office Supplies	Not applicable
0903	Audio Visual	Not applicable
0904	Building and Household	Not applicable
0905	Cosmetic	Not applicable
0906	Laboratory	Not applicable
0907	Dietary	Not applicable

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
0908	Housekeeping	Not applicable
0909	Medical	Not applicable
0910	Laundry	Not applicable
0911	Medicine, Drugs and Chemicals	Not applicable
0912	Wearing Apparel-Uniforms Employees	Not applicable
0913	Wearing Apparel-Uniforms Clients (Patients, Prisoners)	Not applicable
0914	Instructional Supplies	Not applicable
0915	Library Supplies	Not applicable
0916	Recreational Supplies	Not applicable
0917	Small Tools	Not applicable
0918	Veterinary	Not applicable
0919	Tobacco	Not applicable
0920	Food	Not applicable
0921	Data Processing Computer Forms	Not applicable
0926	Data Processing Supplies	Not applicable
0930	Microcomputer Packaged Applications Software	Not applicable
0932	Microcomputer Operating Systems Software	Not applicable
0933	Software Upgrades	Not applicable
0951	Items for Resale	Not applicable
0990	Data Processing-Academic/Research	Not applicable
0991	Data Processing-Administrative	Not applicable
0995	Corporate Purchasing Card	Not applicable
0998	Data Processing Other Materials	Not applicable
0999	Other Supplies and Materials	Agencies should avoid using this subobject. Discuss with your OBA Budget Analyst prior to use and be prepared to answer DBM/DLS questions.

Comptroller Subobjects: Object 10, Equipment Replacement

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
1001	Agricultural Equipment	Not applicable
1002	Audio-Visual Equipment	Not applicable
1003	Cleaning Equipment	Not applicable
1004	Dental Equipment	Not applicable
1005	Dietary Equipment	Not applicable
1006	Duplicating Equipment	Not applicable

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
1007	Educational Equipment	Not applicable
1008	Household Equipment	Not applicable
1009	Human Environmental Equipment	Not applicable
1010	Laboratory Equipment	Not applicable
1011	Laundry Equipment	Not applicable
1012	Livestock	Not applicable
1013	Maintenance and Building Equipment	Not applicable
1014	Medical Equipment	Not applicable
1015	Office Equipment	Not applicable
1016	Power Plant Equipment	Not applicable
1017	Recreational Equipment	Not applicable
1018	Veterinary Equipment	Not applicable
1019	Radios and Electronic Equipment	Not applicable
1021	Capital Lease(s)- Payment(s) to Treasurer (Non-DP)	Amounts in the Treasurer's Lease Purchase Program. See Appendix 8.
1022	Capital Lease(s) (Non-data processing)	Not applicable
1023	Operating Lease(s) (Non-data processing)	Not applicable
1024	Installment Payment(s) to Treasurer (Non-data processing, Non-Capital)	Not applicable
1031	Data Processing Equipment-Mainframe	Not applicable
1032	Data Processing Equipment-Minicomputer	Not applicable
1033	Data Processing Equipment-Microcomputer	Not applicable
1034	Data Processing Equipment-Workstations	Not applicable
1035	Data Processing Equipment-Imaging Systems	Not applicable
1036	Data Processing Equipment-Peripherals	Not applicable
1041	Capital Lease(s)- Payment(s) to Treasurer (data processing)	Amounts in the Treasurer's Lease Purchase Program. See Appendix 8.
1042	Capital Lease(s) (data processing)	Not applicable
1043	Operating Lease(s) (data processing)	Not applicable

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
1044	Installment Payment(s) to Treasurer (data processing, Non-Capital)	Not applicable
1090	Data Processing-Academic/Research	Not applicable
1091	Data Processing-Administrative	Not applicable
1095	Corporate Purchasing Card	Not applicable
1099	Other Equipment	Agencies should avoid using this subobject. Discuss with your OBA Budget Analyst prior to use and be prepared to answer DBM/DLS questions.

Comptroller Subobjects: Object 11, Equipment Additional

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
1101	Agricultural Equipment	Not applicable
1102	Audio-Visual Equipment	Not applicable
1103	Cleaning Equipment	Not applicable
1104	Dental Equipment	Not applicable
1105	Dietary Equipment	Not applicable
1106	Duplicating Equipment	Not applicable
1107	Educational Equipment	Not applicable
1108	Household Equipment	Not applicable
1109	Human Environmental Equipment	Not applicable
1110	Laboratory Equipment	Not applicable
1111	Laundry Equipment	Not applicable
1112	Livestock	Not applicable
1113	Maintenance and Building Equipment	Not applicable
1114	Medical Equipment	Not applicable
1115	Office Equipment	Not applicable
1116	Power Plant Equipment	Not applicable
1117	Recreational Equipment	Not applicable
1118	Veterinary Equipment	Not applicable
1119	Radios and Electronic Equipment	Not applicable
1121	Capital Lease(s)- Payment(s) to Treasurer (Non-data processing)	Amounts in the Treasurer’s Lease Purchase Program. See Appendix 8.
1122	Capital Lease(s) (Non-data processing)	Not applicable
1123	Operating Lease(s) (Non-data processing)	Not applicable

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
1124	Installment Payment(s) to Treasurer (Non-data processing, Non-Capital)	Not applicable
1131	Data Processing Equipment-Mainframe	Not applicable
1132	Data Processing Equipment-Minicomputer	Not applicable
1133	Data Processing Equipment-Microcomputer	Not applicable
1134	Data Processing Equipment-Workstations	Not applicable
1135	Data Processing Equipment-Imaging Systems	Not applicable
1136	Data Processing Equipment-Peripherals and Hardware Upgrades	Not applicable
1141	Capital Lease(s)- Payment(s) to Treasurer (data processing)	Amounts in the Treasurer's Lease Purchase Program. See Appendix 8.
1142	Capital Lease(s) (data processing)	Not applicable
1143	Operating Lease(s) (data processing)	Not applicable
1144	Installment Payment(s) to Treasurer(data processing, Non-Capital)	Not applicable
1190	Data Processing-Academic/Research	Not applicable
1191	Data Processing-Administrative	Not applicable
1195	Corporate Purchasing Card	Not applicable
1199	Other Equipment	Agencies should avoid using this subobject. Discuss with your OBA Budget Analyst prior to use and be prepared to answer DBM/DLS questions.

Comptroller Subobjects: Object 12, Grants, Subsidies, and Contributions

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
1201	Social Security Contributions-Grants	Not applicable
1202	Aid to Political Subdivisions	Not applicable
1203	Health and Insurance Grants	Not applicable
1204	Educational Grants	Not applicable
1205	Inmate Payments	Not applicable
1206	Grants to Other St. Gov't. Prog./Agen.	Not applicable

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
1207	Grants to Non-Governmental Entities	Not applicable
1208	Statewide Cost Allocation	Not applicable
1209	Employees' Retirement System Grants	Not applicable
1210	Employees' Pension System Grants	Not applicable
1211	Teachers' Retirement System Grants	Not applicable
1212	Teachers' Pension System Grants	**Do Not Budget in FY 2028.**
1213	Optional Retirement System (TIAA) Grants	Not applicable
1214	Public Assistance Payments	Not applicable
1295	Corporate Purchasing Card	Not applicable
1296	Grants for Subsidized Rents	Not applicable
1297	Grants to Health Providers	Not applicable
1298	Taxable Grants, Contributions and Subsidies	Not applicable
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 know what the grant is for.

Comptroller Subobjects: 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	**Same as FY 2027 appropriation by fund type at the agency level.** DBM will update agency values in December based on the current schedule plus Governor's decisions. Agencies should budget either (a) in one location or (b) based on which subprograms support these costs.
1303	Rent Paid to DGS	**Same as FY 2027 appropriation by fund type at the agency level.** DBM will update agency values in December based on the current rent schedule plus Governor's decisions. Agencies should budget either (a) in one location or (b) based on which subprograms support the rent costs.
1304	Subscriptions	Not applicable
1305	Association Dues	Not applicable
1306	Bond Payments	Not applicable
1307	Interest	Not applicable
1308	Licenses	Not applicable

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation
1309	Insurance (Non STO Payments)	Insurance coverage payments not paid to the State Treasurer's Office.
1310	Interest on Late Payments	Not applicable
1311	Interest on Treasury Cash Overdrafts	Not applicable
1312	Interest on Treasury Deposits	Not applicable
1320	Bad Debt Expense	Not applicable
1391	Sales Tax	Not applicable
1395	Corporate Purchasing Card	Not applicable
1399	Other	Agencies should avoid using this subobject. Discuss with your OBA Budget Analyst prior to use and be prepared to answer DBM/DLS questions.

Comptroller Subobjects: Object 14, Land and Structures

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
1401	Land	Not applicable
1402	Land Improvements-Existing Facilities	Not applicable
1410	Buildings Construction-New Facilities	Not applicable
1411	Buildings-Purchase/Trade	Not applicable
1412	Buildings-Demolition	Not applicable
1413	Buildings-Fixed Equipment	Not applicable
1414	Buildings-Professional Fees	Not applicable
1415	Buildings, Additions, and Other Major Improvements	Not applicable
1416	Utilities Extension	Not applicable
1430	Improvements Other Than Bldgs-Highway Construction	Not applicable
1431	Improvements Other Than Bldgs-Roads, Sidewalks and Parking Areas	Not applicable
1432	Improvements Other Than Bldgs-Water Construction	Not applicable
1433	Loans to Private/Non-profit Individuals/Organizations	Not applicable
1440	Roof Repair/Replacement	Not applicable
1441	Building Exteriors	Not applicable
1442	Building Interiors	Not applicable
1443	Water	Not applicable
1444	Heating	Not applicable

Code	Title of Comptroller Object	Rates Assumption/ Basis for Calculation, if Applicable
1445	Power Lines	Not applicable
1446	Security Alarm Systems	Not applicable
1447	Road Repair Services	Not applicable
1448	Ground Maintenance	Not applicable
1449	Sheds, Gas & Oil Storage tanks	Not applicable
1481	Easement Acquisitions	Not applicable
1495	Corporate Purchasing Card	Not applicable
1498	Statewide Critical Maintenance Program (DGS Administered)	Reserved for DGS-administered statewide operating maintenance projects.
1499	Other Land and Structures	Agencies should avoid using this subobject. Discuss with your OBA Budget Analyst prior to use and be prepared to answer DBM/DLS questions.

Appendix 3: Subobject 0698 Schedule

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 July 1, 2026.

Energy Performance Contracts (EPS) And State Agency Loan Program (SALP) / Jane E. Lawton Conservation Loan Program (JELLP) FY 2028 Schedule

Agency Code	Agency Name	Energy Performance Contract Amount	State Agency Loan Program/Jane E. Lawton Loan Program Amount	Total 0698
H00	Department of General Services	$0	$290,840	**$290,840**
J00E	Motor Vehicle Administration	$173,794	$0	**$173,794**
M00L04	Thomas B. Finan Center	$299,302	$0	**$299,302**
M00L08	Springfield Hospital	$253,168	$128,846	**$382,014**
M00L10	Perkins Hospital Center	$0	$38,846	**$38,846**
M00M05	Holly Center	$596,577	$0	**$596,577**
Q00	Department of Public Safety and Correctional Services	$1,121,641	$77,692	**$1,199,333**
R30B22	University of Maryland College Park	$0	$120,964	**$120,964**
V00	Department of Juvenile Services	$475,947	$77,700	**$553,647**

Appendix 4: Motor Vehicle Trade-in/Resale Values

Trade-in/Resale Values by Vehicle Type and Model Year

Model Year	Standard Sedan	Half-Ton Pick-Up	Three-Quarters-Ton Pick-Up	SUV Compact 4 x 4	Mini-Van	Three-Quarters-Ton Passenger Van	Three-Quarters-Ton Van
2019	$3,707	$12,314	$21,373	$5,602	$6,522	$7,127	$11,626
2020	$4,579	$13,613	$25,611	$7,051	$7,914	$9,287	$11,062
2021	$5,987	$16,510	$28,784	$8,977	$9,526	$10,828	$11,874
2022	$9,860	$17,681	$30,835	$11,382	$12,108	$17,374	$14,964
2022	$11,431	$19,871	$36,160	$15,102	$19,833	$20,827	$19,821
2024	$13,332	$29,176	$36,817	$15,955	$24,448	$24,633	$20,734

Appendix 5: Vehicle Commute Deduction

Biweekly commute deductions for sedans and light-duty vehicles, by one-day round trip commute mileage

One-day round trip commute mileage	Biweekly commute deduction for a sedan	Biweekly commute deduction for a light-duty vehicle
1	$4.13	$5.44
2	$8.24	$10.87
3	$12.37	$16.31
4	$16.50	$21.75
5	$20.62	$27.17
6	$24.74	$32.61
7	$28.86	$38.05
8	$32.99	$43.48
9	$37.11	$48.92
10	$39.27	$51.77
11	$41.14	$54.23
12	$44.88	$59.16
13	$48.62	$64.09
14	$52.36	$69.02
15	$56.10	$73.95
16	$59.84	$78.88
17	$63.58	$83.81
18	$67.32	$88.74
19	$71.06	$93.67
20	$74.80	$98.60
21	$78.54	$103.53
22	$86.39	$113.88
23	$90.32	$119.06
24	$94.25	$124.24
25	$98.18	$129.41
26	$102.10	$134.59
27	$106.03	$139.77
28	$109.96	$144.94
29	$113.88	$150.12
30	$117.81	$155.30
31	$121.74	$160.47
32	$125.66	$165.65
33	$129.59	$170.82
34	$133.52	$176.00
35	$137.45	$181.18
36	$141.37	$186.35
37	$145.30	$191.53
38	$156.69	$206.55
39	$160.81	$211.97

One-day round trip commute mileage	Biweekly commute deduction for a sedan	Biweekly commute deduction for a light-duty vehicle
40	$164.93	$217.41
41	$169.06	$222.85
42	$173.18	$228.28
43	$177.30	$233.72
44	$181.43	$239.16
45	$185.56	$244.59
46	$189.67	$250.03
47	$184.57	$243.30
48	$179.52	$236.64
49	$183.26	$241.57
50	$187.00	$246.50
51	$190.74	$251.43
52	$194.48	$256.36
53	$198.22	$261.29
54	$201.96	$266.22
55	$205.70	$271.15
56	$209.44	$276.08
57	$213.18	$281.01
58	$216.92	$285.94
59	$231.69	$305.41
60	$235.62	$310.59
61	$239.55	$315.77
62	$243.47	$320.94
63	$247.40	$326.12
64	$251.33	$331.30
65	$255.26	$336.47
66	$259.18	$341.65
67	$263.11	$346.83
68	$267.04	$352.00
69	$270.96	$357.18
70	$274.89	$362.36
71	$278.82	$367.53
72	$282.74	$372.71
73	$286.67	$377.88
74	$290.60	$383.06
75	$309.26	$407.65
76	$313.37	$413.08
77	$317.50	$418.52
78	$321.63	$423.96
79	$325.74	$429.39
80	$329.87	$434.83
81	$333.99	$440.27
82	$338.11	$445.69

One-day round trip commute mileage	Biweekly commute deduction for a sedan	Biweekly commute deduction for a light-duty vehicle
83	$342.24	$451.13
84	$329.87	$434.83
85	$317.90	$419.05
86	$321.64	$423.98
87	$325.38	$428.91
88	$329.12	$433.84
89	$332.86	$438.77
90	$336.60	$443.70
91	$340.34	$448.63
92	$344.08	$453.56
93	$347.82	$458.49
94	$351.56	$463.42
95	$355.30	$468.35
96	$376.99	$496.94
97	$380.92	$502.12
98	$384.85	$507.30
99	$388.77	$512.47
100	$392.70	$517.65
101	$396.63	$522.83
102	$400.55	$528.00
103	$404.48	$533.18
104	$408.41	$538.36
105	$412.34	$543.53
106	$416.26	$548.71
107	$420.19	$553.89
108	$424.12	$559.06
109	$428.04	$564.24
110	$431.97	$569.42
111	$435.90	$574.59
112	$461.81	$608.76
113	$465.94	$614.19
114	$470.06	$619.63
115	$474.19	$625.07
116	$478.31	$630.49
117	$482.43	$635.93
118	$486.56	$641.37
119	$490.68	$646.80
120	$494.80	$652.24
121	$475.17	$626.36
122	$456.28	$601.46
123	$460.02	$606.39
124	$463.76	$611.32
125	$467.50	$616.25

One-day round trip commute mileage	Biweekly commute deduction for a sedan	Biweekly commute deduction for a light-duty vehicle
126	$471.24	$621.18
127	$474.98	$626.11
128	$478.72	$631.04
129	$482.46	$635.97
130	$486.20	$640.90
131	$489.94	$645.83
132	$493.68	$650.76
133	$522.29	$688.47
134	$526.22	$693.65
135	$530.15	$698.83
136	$534.07	$704.00
137	$538.00	$709.18
138	$541.93	$714.36
139	$545.85	$719.53
140	$549.78	$724.71
141	$553.71	$729.89
142	$557.63	$735.06
143	$561.56	$740.24
144	$565.49	$745.42
145	$569.42	$750.59
146	$573.34	$755.77
147	$577.27	$760.95
148	$581.20	$581.20

Appendix 6: Vehicle Purchase Prices and Authorized Purposes

Guidelines for Authorization and Use of Standard State Vehicles by Classification:

- **Type 1: Compact Sedan or Wagon** - Normal staff/client transportation for driver and up to 3 passengers with limited trunk or storage space.
- **Type 1-E: Compact Sedan or Wagon (Electric)** – Fully electric vehicle capable of traveling at least 115 miles between charges.
- **Type 2: Mid-Size Sedan –** Normal staff/client transportation for driver and up to 4 passengers with full trunk and storage space. (Formerly Type 1-M)
- **Type 2-H: Mid-Size Sedan, Hybrid** – Same size as a Type 2 and fueled by combining a gasoline engine with a powerful electric motor.
- **Type 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

- **Type 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.
- **Type 4-6-PP: 1/2 Ton Pick-up Truck, Certified Pursuit Rated, 6- or 8-cylinder engine, 4x4 -** Unleaded gasoline and not recommended for snow plowing
- **Type 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.
- **Type 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.
- **Type 4-9-M-P: Mid-Size Utility Vehicle, AWD or 4x4, Certified Police Pursuit Rated E-85 –** For off-road transport and as justified based on job function and established criteria.
- **Type 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.
- **Type 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.

Mid-Size Pickup Trucks

- **Type 5: Mid-Size Pick-up Truck, Regular 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 snowplow operation.

- **Type 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 snowplow operation.

Half-Ton Pick-up Trucks

- **Type 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.
- **Type 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
- **Type 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.

Three-Quarter Ton Pick-up Trucks

- **Type 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 snowplow operation.
- **Type 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 snowplow operation.
- **Type 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 snowplow operation.

One Ton Pick-up Trucks

- **Type 8-L: 1-Ton Pick-up Truck, Crew Cab & 6.4 ft. bed –** General light hauling where cargo/payload does not exceed 3500 lbs. Option for 4 X 4 available when necessary for off road, grounds maintenance, or light snow plowing.
- **Type 8-LL: 1-Ton Pick-up Truck, Crew Cab & 8 ft. bed –** General light hauling where cargo/payload does not exceed 3500 lbs. Option for 4 X 4 available when necessary for off road, grounds maintenance, or light snow plowing.
- **Type 8-X: 1-Ton Pick-up Truck, Extended Cab & 6.4 ft. bed –** General light hauling where cargo/payload does not exceed 3500 lbs. Option for 4 X 4 available when necessary for off road, grounds maintenance, or light snow plowing.
- **Type 8-XX: 1-Ton Pick-up Truck, Extended Cab & 8 ft. bed –** General light hauling where cargo/payload does not exceed 3500 lbs. Option for 4 X 4 available when necessary for off road, grounds maintenance, or light snow plowing.
- **Type 8-R: 1-Ton Pick-up Truck, Regular Cab & 8 ft. Bed –** General light hauling where cargo/payload does not exceed 3500 lbs. Option for 4 X 4 available when necessary for off road, grounds maintenance, or light snow plowing.

Compact Sports Utility Vehicles

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

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

Mid-Size and Full-Size Sports Utility Vehicle

- **Type 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.
- **Type 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.
- **Type 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.
- **Type 10-MH: Midsize Hybrid 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.

Mini Van/Wagon

- **Type 11: Mini Van/Wagon, 7 Passenger –** Passenger/client transport with more cargo space than the standard sedan. Fueled with gasoline.
- **Type 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.

Mobility Min-Van/Wagon

- **Type 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.

Full-Size Van/Wagon, 12 Passenger

- **Type 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**

Full-Size Van/Wagon, 12 Passenger, Mobility - DIESEL

- **Type 14-D: Full-Size Van/Wagon, 12 Passenger, Mobility, Diesel –** This vehicle is used as a paratransit vehicle, providing transportation for ambulatory passengers and having the capability to accommodate one or two wheelchair passengers.

TYPE 15 VEHICLES: INTENTIONALLY LEFT BLANK

TYPE 16 VEHICLES: INTENTIONALLY LEFT BLANK

Three-Quarter Ton Full-Size Cargo/Van Wagon

- **Type 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.
- **Type 17-D: Full-Size 3-4-Ton Cargo Van/Wagon, Diesel -** 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/payload should not be transported in unprotected open bed pick-up trucks.

1 Ton Full-Size Cargo Van/Wagon

- **Type 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.
- **Type 18-D: Full Size 1-Ton Cargo Van/Wagon, Diesel** - 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.

Truck, Regular Cab and Chassis, 14,001 – 16,000 GVWR

- **Type 19: Truck – Class 4 - Regular Cab and Chassis, Gasoline** – 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.
- **Type 19-D: Truck – Class 4 - Regular Cab and Chassis, Diesel** – 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.

Truck, Regular Cab and Chassis – 16,001 – 19,500 GVWR

- **Type 20: Truck – Class 5 - Regular Cab and Chassis, Gasoline –** 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.
- **Type 20-D: Truck – Class 5 - Regular Cab and Chassis, Diesel** - 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.

Truck, Regular Cab and Chassis – 19,501 - 26,000 GVWR

- **Type 21: Truck – Class 6 - Regular Cab and Chassis, Gasoline** - Used for general hauling of materials loaded by hand or power shovel and other applications. Can be used with 9-foot maximum width snowplow for snow removal applications.

- **Type 21-D**: **Truck – Class 6 - Regular Cab and Chassis, Diesel** - Used for general hauling of materials loaded by hand or power shovel and other applications. Can be used with 9-foot maximum width snowplow for snow removal applications.

Truck, Regular Cab and Chassis – 26,001 - 33,000 GVWR

- **Type 22**: **Truck – Class 7 - Regular Cab and Chassis, Gasoline** - Used for general medium to heavy hauling of materials and various other applications. Can be used with 10' maximum width snowplow for snow removal applications.
- **Type 22-D**: **Truck – Class 7 - Regular Cab and Chassis, Diesel** - Used for general medium to heavy hauling of materials and various other applications. Can be used with 10' maximum width snowplow for snow removal applications.

Certified Police Pursuit Motorcycle

- **Type 23: Certified Police Pursuit Motorcycle** – Motorized vehicle for law enforcement agencies with arrest powers. Used for patrolling & other law enforcement activities.

Aerial Bucket Truck

- **Type 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.

Wrecker Truck

- **Type 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-foot maximum width snowplow.

Client Transport Bus

- **Type 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.
- **Type 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.

Sewer Vac Truck

- **Type 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.

Road Sweeper Truck

- **Type 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.

De-Icer Truck

- **Type 29: De-icer Truck** – Used by airports to apply deicing fluid to aircraft. The characteristics of the cab and chassis are determined by the requirements of the de-icing system.

High Speed Multi-Purpose Snow Removal Truck

- **Type 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 deicing system.

Mobile Command Truck

- **Type 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.

Armored Personnel Vehicle

- **Type 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.

Standard Purchase Prices for Vehicles – FY 2028

Vehicle prices continue to show significant increases due to several economic and logistic factors affecting the mass production of all vehicles. DBM Fleet has 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 abnormally 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 a 2% increase for FY 2028 with a higher increase in price for pickup trucks.

Estimated Purchase Price by Vehicle Type and Description

Vehicle Type	Vehicle Description	Estimated Purchase Price
1	Standard Sedan or Wagon	$25,799
1-E	Electric Sedan Compact Sedan or Wagon	$40,553
1-H	Hybrid Standard Sedan	N/A
2	Mid-Size Sedan - Wagon	$26,693
2-H	Mid-Size Sedan - Hybrid	$30,266
3	Full Size Sedan (Executive)	$42,637
4-1-A6	Full-Size Sedan, Police Pursuit, V-6 - V8, AWD	$37,842
4-6-PP	Certified Police Pursuit ½ Ton pickup 6 or 8 CYL	$50,436
4-9-P6	Certified Police Pursuit Mid-Size Utility V6 AWD	$41,905

Vehicle Type	Vehicle Description	Estimated Purchase Price
4-9-P8	Certified Police Pursuit Mid-Size Utility V8 - E85	$44,119
4-9-MP	Mid-Size Sedan Utility Vehicle - E85 Ford Explorer	$47,324
4-9-MP-E1	Mid-Size Utility Vehicle 4x4 or AWD Certified Police Pursuit Rated Fully Electric	$58,449
4-9-MPH	Mid-Size Utility Veh., Pol. Pursuit Hybrid Ford Explorer AWD or 4x4	$49,574
4-10-P	Full-Size Utility Veh., Police Pursuit ADW or 4x4	$56,363
5	Mid-Size Pick-up (Crew Cab 4x4)	$35,947
5-1	Mid-Size Pickup (Extended Cab, 4WD) 8 ft. Bed	N/A
6C	½ Ton Pickup Truck, E85, Crew Cab, 6.4 ft. Bed	$50,227
6-E	½ Ton Pickup Truck Crew Cab 6.4 ft. Bed Fully Electric	$53,008
6-E-2	½ Ton Pickup Truck Crew Cab 4.6 ft. Bed Fully Electric	N/A
7L	3/4 Ton crew cab pick-up truck, 8ft Bed 4x4	$50,759
7X	3/4 Ton pick-up truck, gas, Ext. Cab, 8 ft. Bed 4x4	$48,728
7R	3/4 Ton pick-up truck, gas (Reg. Cab). 8 ft. Bed	$46,160
8L	1-Ton Pick-up Truck, gas (Crew Cab), 6.4 ft. Bed 4x4	$51,791
8LL	1-Ton Pick-up Truck, gas (Crew Cab), 8 ft. Bed 4x4	$51,988
8X	1-Ton Pick-up Truck, gas (Ext. Cab), 6.4 ft. Bed 4x4	$51,988
8XX	1-Ton Pick-up Truck, gas (Ext. Cab), 8 ft. Bed 4x4	$49,935
8R	1-Ton Pick-up, (Reg. Cab), 8 ft. Bed	$49,244
9	Compact Utility, Gasoline - AWD OR 4X4	$30,463
9-E2	Compact Utility Vehicle Electric 4x2, 4DR	$47,118
9-H	Compact Utility Vehicles, AWD or 4x4 Hybrid	$40,997
10	Full-Size Utility Vehicle, 4x4 or AWD	$60,527
10-1	Full Size Utility Vehicle Extended, 4x4 or AWD	$65,114
10M	Mid-Size Utility Vehicle, AWD or 4x4	$38,765
10-MPH	Mid-Size Utility Vehicle AWD or 4x4, Plug In, Hybrid	$49,261
11	Minivan/Wagon, Seven Passenger	$41,221
11-PH	Min-van/Wagon, Seven Passenger, Plug-in, Hybrid	$54,079
12	Mini-Van 7 Passenger - Mobility	$71,752
13	Full-Size Twelve Passenger Van	$45,582
14-D	Full Size Twelve Passenger Van Diesel, AWD	$72,643
16	Mini-Cargo Van Compact Specialty	N/A
17	Full-Size, ¾ Ton Cargo Van/Wagon	$39,523
17-1-D	Full-Size,4WD, Diesel, ¾ Ton Cargo Van	$66,628
18-1	Ton Full Size Cargo Van/Wagon	$43,447
18-D	Full Size, 1-Ton Cargo Van Diesel	$62,945

Appendix 7: Information Technology Budgeting and Pricing

The table below delineates the proper R*STARS Comptroller subobjects to use when budgeting transactions related to information technology.

Information Technology Comptroller Subobjects by Transaction Type and Product Category

Transaction	Mainframe	Computers	Imaging	Peripherals
Hardware Maintenance	0854	0854	0854	0854
Software License	0858	0858	0858	0858
Application Software Acquisition	0841	0930	0861	0861
Application Software Maintenance	0862	0862	0862	0862
System Software Acquisition	0841	0932	0863	0863
System Software Maintenance	0864	0864	0864	0864
Software Upgrades	0841	0933	0862 or 0864	0862 or 0864
Hardware Out-Sourcing (non-State)	0869	0869	0869	0869
Hardware Purchase Replacement	1030	1033	1035	1036
Hardware Purchase Additional	1131	1133	1135	1136
Capital Lease Replacement	1041 or 1042	1041 or 1042	1041 or 1042	1041 or 1042
Capital Lease Additional	1041 or 1042	1041 or 1042	1041 or 1042	1041 or 1042
Operating Lease Replacement	1043	1043	1043	1043
Operating Lease Additional	1143	1143	1143	1143
Installment Payment Replacement	1044	1044	1044	1044
Installment Payment Additional	1144	1144	1144	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.

Appendix 8: Lease Purchase Program for Equipment

Agencies may use the Treasurer's lease financing program for significant equipment purchases. The guidelines for the program are found here. For additional information on lease financing, see here.

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 2026. 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 Budget Analyst, clearly identifying how the request is derived and why it differs from the Schedule.

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:

Schedule of Charges for Equipment Financed through the Master Equipment Lease-Purchase Program

Period equipment is financed (vendor paid)	Date first semi-annual payment is due	Amount added to the administrative fee to determine debt service in FY 2027	Amount added to the administrative fee to determine debt service in FY 2028
October 2026	January 1, 2027	One interest-only payment	Two full payments
December 2026 and/or March 2027	July 1, 2027	none	One interest-only payment plus one full payment
June 2027 and/or October 2027	January 1, 2028	none	One interest-only payment
After October 2027	July 1, 2028	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.

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 2028 budget for equipment lease purchases must wait until the General Assembly approves the funding before purchasing the item from the vendor. Questions should be directed to the DBM budget analyst.

Schedule of Charges to Agencies for Equipment Financed Through the Master Equipment Lease-Purchase Program through June 2026 (Includes Administrative Fee)

Agency Code	Agency Name	FY 2027	FY 2028
C80	Office of the Public Defender	$359,651	$360,235
D38	State Board of Elections	$317,143	$0
D55	Department of Veterans Affairs	$17,961	$34,254
E20	State Treasurer's Office	$28,299	$0
H00	Department of General Services	$468,712	$245,771
M00	Maryland Department of Health	$10,513	$5,249
Q00	Department of Public Safety and Correctional Services	$3,444,566	$2,121,974
R15	Maryland Public Television	$176,075	$175,760
U00	Maryland Department of the Environment	$222,872	$61,559