

Definition of Categories of Expenditures

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Generally, the amounts reflected in the categories of expenditures in the *FY 2007 Executive Summary* and *FY 2007 The Budget* were derived by identifying amounts spent or budgeted in certain budget object codes. However, there may be instances when an expenditure item should be classified in a different category of expenditure due to the definitions described below. The RISAIL headings below reflect the natural accounts associated with the Rhode Island State Automated Information Link system. (RISAIL) for each budget object code.

State Operations includes personnel and operating.

Personnel includes expenditures for salaries and wages, fringe benefits, consultant services, and workers' compensation costs. *The personnel category includes all payments for individuals who perform services for the state.*

<u>BOC/RISAIL</u>		271 621800	FICA on Severance Pay
		273 617200	WC-Assault Case
205 611500	Classified Holiday	<u>BOC/RISAIL</u>	
210 611100	Classified Regular		
214 611600	Correctional Officers Briefing	274 619900	Payroll Accrual
215 611200	Classified Overtime	275 639980	Intergovernmental Contractual
216 619800	Payment of Unused Accrued Leave		Transfers to Colleges/Universities
217 619200	Cash Bonus for Health	276 621200	Judges - Retirement Costs
	Maintenance Organization	277 621100	Police - Retirement Costs
	Participation (HMO)	279 621500	Higher Education Retirement
218 619300	Family Medical Waiver Bonus		Annuities
219 611100	Payment of Unused Accrued	280 621000	Employee Retirement
	Deferred Leave	281 621700	Social Security FICA
220 611300	Classified Limited	282 628500	Unemployment Compensation
221	Limited Service Positions	283 628100	Assessed Fringe Benefit
225 611400	Classified Limited Overtime	284 622100	Group Life Insurance
230 613100	Unclassified Regular	285 621600	Federal Retirement
235 613200	Unclassified Overtime	286 621300	TIAA Payments
240 613300	Unclassified Limited	287 629100	Disability Insurance TIAA
245 613400	Unclassified Limited Overtime	288 619100	Special Contractual Stipends
250 615100	Nonclassified Permanent	289 628800	Employer Cost Group TDI Higher
251 615700	Nonclassified Limited		Education
252 615800	Graduate Assistantships	293 629400	LIUNA
255 615800	Nonclassified Part-time	294 628300	Employers Cost - Ret Health Ins
258 615200	Nonclassified Overtime	295 622100	Medical Insurance
259 619400	Retirement Incentive Bonus	297 622200	Dental Insurance
261 631110	Medical Services	298 622300	Vision Insurance
260	Contractual Services	570 638140	WC Weekly Payment
262 631610	Architect/Engineering Service	571 638150	WC Dependent Payment
263 631710	Lecture Education Art Service	572 638160	WC Postmax Payment
264 633110	Building/Ground Service	573 638110	WC Special Injury Payment
265 632810	Security Fire Protection Services	574 638930	WC Practitioners Charge
266 631210	Legal Services	575 638210	WC Facility Charge
267 631310	Management/Audit Services	576 638220	WC Equipment Charge
268 631990	Clerical Services	577 638920	WC Attorney/Witness
269 631630	Other Services	578 638120	WC Lump Sum Settlements
270 617100	WC Regular Case	579 638230	WC Alternative Care

Operating expenses include non-personnel expenditures for operations of state government including maintenance and non-fixed equipment (capital outlay). One exception is the treatment of medicine and drug expenditures for the pharmaceutical assistance program, which are reflected as grants and benefits.

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301 N/A Fiscal Fitness Savings
310 631710 Sponsored Project Admin
320 639320 Telephone-Cellular/Mobile
321 639520 Postage
322 633320 Telephone/Telegraph
323 634410 Office Expenses
324 639210 Dues/Subscriptions
325 639510 Freight/Cartage
326 639610 Insurance
327 636130 Centrex Telephone
328 636440 Record Center Charges
330 639450 Print Shop Expenditures -DOE
331 639460 Printing/Binding
332 639410 Advertising
333 639430 Outdoor Advertising – Lottery Fund
334 639480 Lottery-Agent Material
336 639420 Lottery-Public Relations Radio & Television
341 639130 Mileage Allowance
342 639160 Out of State Travel
343 639140 Other Travel Cost
345 639110 Travel & Trans. - State Wards
351 633420 Automotive Maintenance
352 639991 Rent State Cars
353 641140 Rent State Trucks
361 633120 Repairs to Buildings
362 633230 Repairs-Highways
363 633310 Repairs-Other
368 633140 Repairs - Conservation (CUF)
369 633150 Repairs - Lighting Narr Electric
371 641501 Automotive Equipment
374 663950 Educational and Recreational Equip
376 641661 Household Furniture and Equipment
377 641671 Medical Surgical and Lab Equipment
378 641421 Office Furniture and Equipment
379 641431 Other Equipment Replacements
381 637140 Rental-Property
382 637120 Rental-Equipment
383 637110 Rental-Clothing
385 637130 Rental-State Property
389 637220 Master Lease
390 634910 Food Purchases
401 634510 Fuel-Oil #1 – Kerosene

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402 634520 Fuel-Oil #2 - Home
403 634530 Fuel-Oil #4
404 634540 Fuel-Oil #6
406 634560 Fuel-Gas (Heating)
407 634620 Steam Heat

409 636210 Central Electricity
410 634610 Electricity
411 634630 Water
412 634640 Sewer
420 634820 Clothing
421 634830 Safety Equipment
422 634840 Inmate Clothes
423 634810 Officers' Clothes
430 634870 Patients' Linen
431 634710 Agricultural Supplies
432 634940 Education & Recreation Supplies
433 634720 Household Supplies
434 634120 Medical/Surgical/Lab Supplies
435 634970 Military Supplies
436 634210 Highway/Landscaping Supplies
437 634980 Building/Machinery Supplies
438 636110 Central Information Technology Services
439 634110 Medicine & Drugs
440 634330 Management Information Service
441 631750 Staff Education
442 634310 Computer Supplies
443 639720 Expenses of Bonds and Notes
444 639730 Food Stamp Transaction Cost
445 634320 Computer Software
446 634340 Information Systems (Health Dept.)
451 636420 Central Laundry Service
453 639740 Bankcard Purchase
454 638910 Workers Comp Admin Expenses
455 634960 Miscellaneous Operating Expenses
457 636310 Inventory Purchases/Rotary
458 634960 Purchase of Services – Statewide
459 639750 Planning
Audits Of Federal Programs By Auditor General
649 641731 Computer Software – Larger Installations
650 641500 Component Parts
651 641501 Automotive Equipment
652 641621 Building/Plant Equipment

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653 661631 Construction Equipment
654 634950 Education/Recreation Equipment
655 661651 Farm Equipment/Livestock
656 641661 Household Equipment
657 641671 Medical/Laboratory Equipment
658 641421 Office Equipment
659 641431 Other Equipment
660 641210 Computer Equipment
797 639991 Lease Payment Purchases
798 N/A Excess Employer Cost
884 639990 Expenditure Offset for Interest Earnings

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889	639920	Provider Assessment - MHRH
890	639930	Interfund Transfer/Provider Assessments
892	639820	Late Payment Interest Charge
893	639950	Refund Other Non-Expense
894	639960	Interfund Transfer
895	639830	Interest Earnings
896	639970	Transfer Indirect Cost Recovery
897	639620	Insurance Programs - Premiums
899	639910	Other

Aid to Local Units of Government includes aid and payments to local governmental entities, which are generally in the form of grants. This includes grant payments made by the Department of Library Services to local libraries, and grants payments made by the Department of Elementary and Secondary Education to local school departments and Police and Fire incentive benefits payments made by the Department of Administration. Local governmental entities include all local subdivisions with governing and taxing authority.

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472	655310	Teachers Pension
880	652100	Intergovernmental Grants, Payments & Transfers

Grants and Benefits include all grants and benefits to individuals or organizations without taxing authority, either direct or through reimbursements to cities and towns for public assistance, and grants to other entities, such as private non-profit providers. Appropriated pension benefits to certain former state employees are also included. As described above, this category includes expenditures in the medicaid program for services and supplies, and the pharmaceutical assistance to the elderly program, while excluding workers' compensation, which is classified as personnel. Also included in this category are payments for the Supplemental Security Income program in the Department of Human Services.

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471	655110	Retirement Payments
473	655110	Other Pensions
475	655220	Police/Fire Pensions
476	655110	Cost Of Living Adjustment
477	655130	Early Retirement - Annual Bonus
487	622800	Retirees' Medical Insurance
490	622700	Retirees' Vision Care
495	655170	Health Insurance – Retirees
566	659100	Public Campaign Financing
567	658100	MMIS Medicaid Payments-Taxable

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568	658200	MMIS Medicaid Payments - Non-Taxable
569	638130	Injured Workers' Incentive Benefits
580	653100	Public Assistance Medical
581	653200	Public Assistance Subsistence
582	652990	Education Grants
583	659910	Non-Taxable Claims, Settlements
584	659930	Support Dependent
585	659920	Payment of Claims
588	651100	Support of Certain Organizations

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589	659990	Other – Grants
590	659990	Grantee - Administration
591	652910	Grantee Services (Health)
592	659990	Sub Grantee Administration
599	659950	Non State SDA Advances (DLT)

Capital includes capital debt service and capital improvements.

Capital debt service includes the payments on long term obligations, general obligation bonds, Rhode Island Public Buildings Authority lease payments and Certificates of Participation for the Intake Service Center and Attorney General Administration Building. This also includes the transfer of the dedicated portion of the sales tax to the Depositor's Economic Protection Corporation used for the payment of debt service, and the amount appropriated to the Convention Center Authority and the Rhode Island Port Authority for the Shepard's Building. This category also includes short term interest on tax anticipation notes.

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384	637150	Rental-PBA
387	637210	Convention Center Lease Payments
791	672110	Interest Serial Bonds
792	671110	Redemption of Bonds

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794	671190	Non G.O. Debt Service Payments
796	671160	Interest Short Term Borrowing
798	671110	Debt Principal – Higher Education
799	672110	Debt Interest – Higher Education

Capital improvements reflect only structural improvements or acquisition of fixed equipment for buildings and roads.

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661	661211	Building/Other Structures
662	661200	Highway Construction
663	661100	Improvements Non-Buildings
664	661100	Land
669	639786	Other/Deferred Maintenance