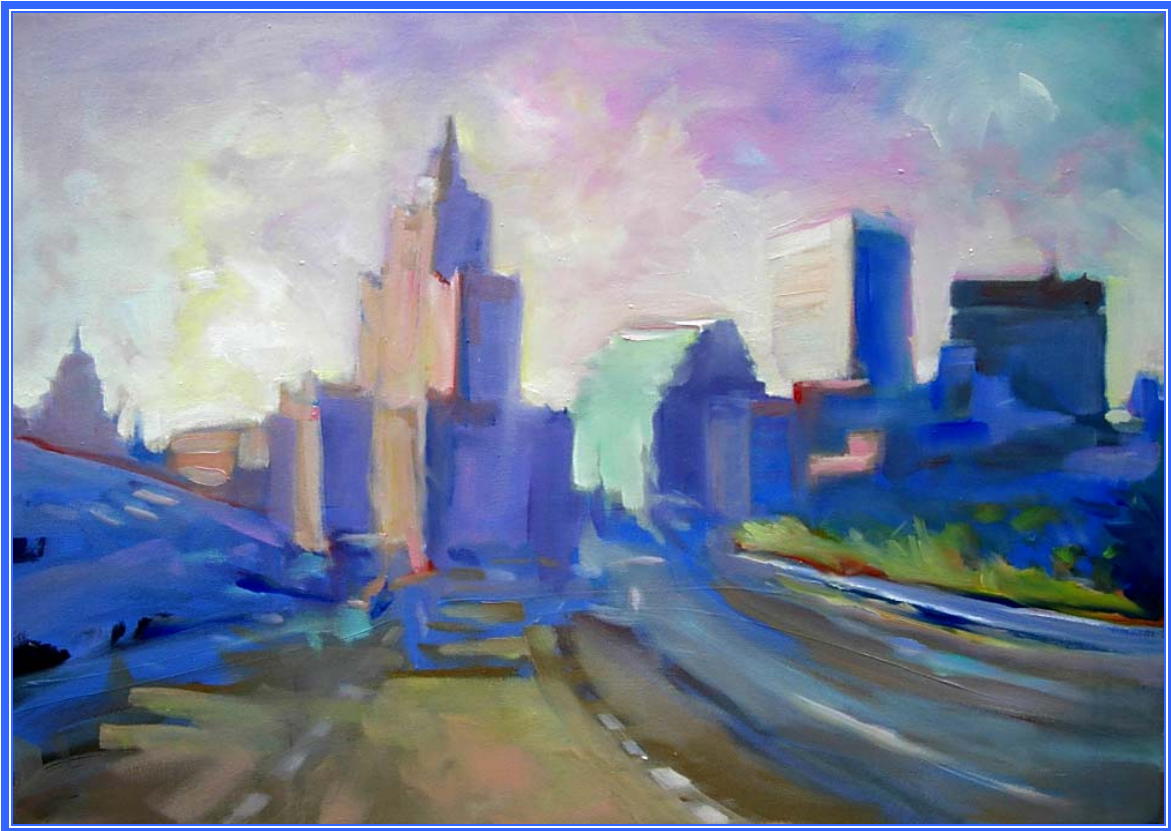


State of Rhode Island and Providence Plantations

Budget



Fiscal Year 2009

Donald L. Carcieri, Governor

Definition of Categories of Expenditures

Definition of Categories of Expenditures

Generally, the amounts reflected in the categories of expenditures in the *FY 2009 Executive Summary* and *FY 2009 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.*

RIFANS

611000 Regular Wages
 611999 Contract Reserve
 612000 Seasonal/Special Salaries/Wages
 614001 Overtime
 614100 Overtime (1.5)
 614200 Overtime (2.0)
 614300 Overtime (Straight)
 614400 Holiday Pay
 614500 Correctional Officers' Briefing
 614600 Overtime: Other
 616001 Stipend Payments
 616100 HMO Cash Bonus
 616200 Medical Insurance Waiver Bonus
 616300 Stipend Payments
 616400 Severance Pay
 619000 Payroll Accrual
 620100 Employees' Retirement
 620200 Retirement: State Police
 620300 Retirement: Judges
 620400 Retirement: Teachers
 620500 Retirement: Other
 620600 Retirement: Federal
 620700 Retirement: LIUNA
 621110 FICA: Social Security
 621120 FICA: Medicare
 621130 FICA on Severance Pay
 624110 Medical Insurance
 624120 Dental Insurance
 624130 Vision Insurance
 624140 Prescription Insurance
 624210 Medical Insurance - Retirees
 624220 Dental Insurance - Retirees
 624230 Vision Insurance - Retirees
 624300 Health Ins - Retired Emp (1986)
 624400 Insurance Settlements
 624500 Disability Insurance (TIAA)
 624600 Life Insurance
 624710 Medical Claims/Premiums
 624720 Prescription Claims/Premiums

RIFANS

624721 Prescription Discounts/Medigap
 624730 Dental Claims/Premiums
 624740 Vision Claims/Premiums
 624750 Health Admin Exp
 624760 Medicare Premiums
 624770 Included But not Reported
 625100 Workers' Comp - Regular
 625200 Workers' Comp - Assault
 625300 Workers' Comp - Specific Injury
 625310 Workers' Comp - Lump Sum
 625320 Injured Workers' Incentive
 625400 Workers' Comp - Weekly
 625410 Workers' Comp - Dependents
 625420 Workers' Comp - Post Maximum
 625500 Workers' Comp - Hospital
 625510 Workers' Comp - Medicine
 625520 Workers' Comp - Alt Care
 625600 Workers' Comp - Admin Costs
 625700 Workers' Comp-Attorney/Witness
 625800 Workers' Comp - Practitioners
 626100 Assessed Fringe Benefits
 626110 AFB Exception Rate
 626200 Unemployment Comp
 626300 Retiree Health Insurance
 626400 Misc. Employee Benefits
 626500 Unreserved Resources
 631001 Financial Services
 631010 Accounting/Auditing
 631020 Investment/Banking
 631030 Actuary
 631040 Economists
 631050 Financial Svcs: Other
 631100 Public Relations
 631200 Management Consultants
 632001 Information Technology Services
 632140 IT Programming
 632150 IT System Design
 632160 IT System Support
 632170 IT Database Administration

RIFANS

632180 IT General Services
633001 Training and Education Services
633100 Training and Education Services
633200 Seminars and Conferences
633300 Lecturers and Training Cons.
634001 Design and Engineering
634100 Engineering Services
634200 Architectural Services
634300 Surveyor Services
634400 Environmental Services
634500 Other Desgin & Engineering
635001 Legal Services
635110 Legal: Special Counsel
635120 Legal: Contracts
635130 Legal: Labor Relations
635140 Legal: Expert Witnesses
635150 Legal: General/Other
635200 Constable/Process Servers
636001 Medical Services (non-client based)
636100 Doctors/Dentists
636200 Hospital Treatment
636300 Veterinary Services

RIFANS

636400 Laboratory Testing
636500 Nursing Home/Convalescent Care
636600 Other Medical Services
637001 Temporary Services
637100 Clerical Services
637200 Stenographic Services
637300 Other Temporary Services
638001 Buildings and Groundskeeping Services
638100 Janitorial Services
638200 Extermination Services
638300 Groundskeeping/Lawns
638400 Other Building and Grounds
639001 Other Professional Services
639100 Honorariums
639200 Interpreters/Translators
639300 Appraisers/Title Examiners
639400 Records Management
639500 Security Services
639600 Fire Protection Services
639700 University/College Services
639800 Communications & Media
639900 Other Professional Svcs

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.

RIFANS

640001 Building Maintenance & Repairs
640100 Building Maintenance & Repairs
640200 Grounds Maintenance
640300 Energy Conservation
640400 Waste Disposal
641001 Non-Building Maintenance & Repairs
641100 Maintenance/Repairs: Vehicles
641200 Maintenance/Repairs: Computer Equip
641300 Software Maintenance Agreements
641400 Maintenance/Repairs: Office Equip
641500 Maintenance/Repairs: Medical Equip
641600 Maintenance/Repairs: Other Equip
642001 Roads/Bridges/Parking Lot Expenses
642100 Snowplowing and Sanding
642200 Road Maintenance & Repairs
642300 Striping Expenses
642400 Safety Expenses
642500 Paving Supplies/Expenses
642600 Signage/Sign Painting/Lettering
643010 Clothing and Accessories
643011 Staff Clothing/Uniforms
643012 Client Clothing/Uniforms
643013 Safety Garments & Implements

RIFANS

643020 Linen and Laundry
643021 Central Laundry
643030 Food
643040 Agricultural Supplies
643110 Office Supplies & Equip
643120 Comp Supplies/Software & Equip
643130 Janitorial Supplies & Equip
643140 Kitchen/Household Supplies & Equip
643150 Program Supplies & Equip
643160 Security/Safety Supplies
643170 Military Supplies
643180 Building/Machinery Supplies & Equip
643190 Landscaping Supplies & Equip
643200 Dues and Fees
643300 Subscriptions
643401 Postal, Freight and Delivery Services
643410 Postage and Postal Svcs
643420 Express Delivery
643430 Freight
643440 Central Mail Processing
643441 Central Mail: Postage
643500 Records Center
643510 Records Storage and Retrieval
643520 Records Center: Overhead

RIFANS

643610 Advertising
643611 Print Advertising
643612 Radio Advertising
643613 Television Advertising
643614 Other Advertising
643615 Agent's Materials - Lottery
643620 Printing - Outside Vendors
643621 Printing - by State Agencies
643700 Miscellaneous Expenses
643710 Staff Training
643720 Lottery Payments
643730 Temporary Easements (DOT)
643799 Statewide Operating Savings
643801 Insurance
643810 Insurance: Property/Casualty
643820 Insurance: Prof & Occupational
643830 Insurance: Cost Reimb
643910 Pharmaceuticals
643920 Medical Supplies (non-Rx)
643930 Central Pharmacy
643931 Central Pharmacy: Pharmaceuticals
643932 Central Pharmacy: Medical Supplies
643940 Medicare Part D
644110 Fuel: Oil #1 - Kerosene
644120 Fuel: Oil #2 - Home Heating Oil
644130 Fuel: Oil #4
644140 Fuel: Oil #6 - Bunker 'C'
644200 Fuel: Coal
644300 Fuel: Natural Gas
644400 Fuel: Gasoline/Diesel Fuel
644510 Electricity
644520 Central Utilities Fund
644521 CUF : Electricity
644522 CUF: Overhead
644600 Steam
644700 Water
644800 Sewer Use
645100 Rental: Clothing/Linens
645200 Rental/Lease: Equipment
645300 Rental/Lease: Property
645310 Rental of Outside Property
645320 Rental of State Owned Property
645400 Rental/Lease: Vehicles
645510 Lease Financing - Principal
645520 Lease Financing - Interest
646100 Travel & Transp: State
Wards/Clients
646200 Mileage Allowance
646301 Out-of-State Travel
646310 Out-of-State: Transportation
646320 Out-of-State: Lodging
646330 Out-of-State: Registrations
646340 Out-of-State: Other
646400 Other Travel-related Costs
647100 Information Technology Charges

RIFANS

647110 DOIT: Overhead
647120 DOIT: Direct Services
647140 DOIT: Maintenance Contracts
647160 DOIT: Hardware
647200 HR Service Centers
647300 Facilities Management
647310 Facilities: Overhead
647320 Facilities: Lease Payments
647401 State Fleet
647410 State Fleet: Fuel
647420 State Fleet: Vehicle Repairs
647430 State Fleet: Overhead
647600 Central Legal Services
647700 Correctional Industries
647800 Central Warehouse
647900 Internal Agency IT Charges
648100 Telephone and Telegraph
648110 Telcomm ISF (CENTREX)
648111 Telecomm: Telephone Charges
648112 Telecomm: Overhead
648200 Cellular and Mobile
648300 Pager Systems
648400 Internet Services
648500 Maintenance/Repairs: Comm
Systems
649110 Fees: Notary Public
649120 Fees: Single Audit
649130 Fees: Bonds and Notes
649140 Fees: Food Stamps
649150 Fees: Credit Card Processing
649160 Fees: Miscellaneous
649310 Interest: CMIA
649320 Interest: Late Payments
649330 Interest: Earnings
649400 Refunds/Bad Debt
649500 Indirect Cost Recovery
649600 Inventory Purchases (ISF)
649700 Retiree Health Subsidy
649800 Rate Reimbursement Charge

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.

RIFANS

671100 Community Aid
671110 Appropriated State Aid

RIFANS

671120 Pass-Thru Aid
671200 Education Aid
671300 Retirement: Teachers

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.

RIFANS

650100 Inmate Payroll
650200 Client/Resident Stipends
650300 Misc Benefits/Subsidies
651110 Public Assist: Medical
651120 Public Assist: Subsistence
651201 Indirect Public Assistance
651210 Provider Assessment
651220 Interfund/Provider Assessment
651230 MMIS: Taxable
651240 MMIS: Non-Taxable
651250 State Dependents & Delinquents
652110 Pensions: State Police
652120 Pensions: Judges
652130 Retirement Pensions: Teachers
652140 Pensions: Municipal Police and Fire
652150 Supplemental Pension
652500 Other Pensions and Retirement
653110 Social Services for Clients
653120 Substance Abuse Services
653130 Education Services

RIFANS

653201 Medical Services for Clients
653210 Dental Services
653220 Nursing/Convalescent Services
653240 Disability Determination
653250 Outpatient Services
653260 Inpatient Services
653270 Testing Services
653280 Habilitative/Rehab Services
653290 Counseling Services
653310 Guardian Ad Litem Services
653320 Defense of Indigents
653410 Residential Services
653420 Foster Care Payments
654110 Legislative Grants
654120 Other Grants
654200 Public Finance of Elections
654300 Non-State SDA Payments (DLT)
654400 Non-Taxable Claims/Settlements
654500 Taxable Claims/Settlements
655000 Scholarships/Loans/Ed. Grants

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.

RIFANS

681100 Principal: GO Bonds
 681300 Principal: RIRBA
 681400 Principal: College/Univ Debt
 681500 Principal: COPS
 681600 Principal: Short Term Debt
 681700 Principal: Non-G.O. Debt
 682100 Interest: GO Bonds

RIFANS

682300 Interest: RIRBA
 682400 Interest: College/Univ Debt
 682500 Interest: COPS
 682600 Interest: Short Term Debt
 682700 Interest: Non-G.O. Debt
 682800 Accreted Interest: Other Debt
 Service Charges

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

BOC/RISAIL**RIFANS**

660001 Capital Budget
 660010 Building Renovations/Repairs
 660020 Plumbing Renovations/Repairs
 660030 Electrical Renovations/Repairs
 660040 Land Improvements
 660050 Architectural and Engineering
 660095 Other
 660101 Grounds Maintenance Equip
 661101 Land
 661131 Non-Depreciable Land Improve
 661141 Depreciable Land Improvements
 661201 Buildings & Structures - Acquisition
 661202 Architecture and Engineering -
 Capital Improve
 661211 Building Renovations & Improv
 661221 Leasehold Improvements
 661231 Historic Buildings
 661241 Buildings and Structures
 (<\$250,000)
 661251 Buildings and Other Structures (
 Less than \$250,00
 661302 Construction in Progress

RIFANS

661351 A&E - CIP
 661361 Computer Systems Development
 661402 Works of Art, Historic
 661501 Motor Vehicles
 661521 Trailers
 661522 Heavy Equipment
 661601 Aircraft, Boats/Related Equip
 661605 Furniture and Equipment
 661701 Computer Equipment (\$500 to
 \$4,999)
 661711 Computer Equipment (>\$5,000)
 661801 Land Rights/Rights of Way
 661811 Temporary Easements
 661821 Computer User Licenses
 (>\$1,000,000)
 661831 Computer Software (>\$1,000,000)
 661902 A&E - CIP (DOT Use Only)
 661910 Infrastructure (DOT Use Only)
 662150 Capital Lease
 663002 Depr Exp - Buildings, Renovs, Imp
 663005 Depr Exp - Motor Vehicles
 663006 Depr Exp - Furniture & Equip
 663007 Depr Exp - Computers & Software