

TECHNICAL APPENDIX

APPENDICES A - F

TECHNICAL APPENDIX

APPENDIX A

STATE GOVERNMENT WORKFORCE DIVERSITY

State Government Workforce Diversity

Agency	Disabled	Female	Minority	Black or African American	Hispanic or Latino	American Indian or Alaskan Native	Asian	Native Hawaiian or Pacific Islander	Two or More Races
Administration	0.8%	47.2%	20.6%	5.8%	8.0%	0.2%	4.4%	0.0%	2.3%
Attorney General	0.8%	65.8%	18.5%	4.6%	9.2%	0.0%	3.1%	0.0%	1.5%
BHDDH	0.7%	70.5%	37.5%	25.7%	6.3%	0.7%	3.2%	0.1%	1.6%
Board of Elections	0.0%	54.8%	16.1%	0.0%	16.1%	0.0%	0.0%	0.0%	0.0%
Business Regulation	0.9%	38.0%	9.6%	3.5%	3.5%	0.0%	0.4%	0.4%	1.7%
CCRI	1.6%	61.1%	21.8%	7.1%	10.0%	0.8%	2.7%	0.1%	1.0%
Children, Youth and Families	0.6%	73.1%	37.3%	20.4%	13.0%	0.3%	2.1%	0.2%	1.4%
Coastal Resources	0.0%	40.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Corrections	0.4%	29.0%	27.1%	13.9%	10.3%	0.1%	1.5%	0.0%	1.4%
Environmental Management	1.0%	38.6%	8.8%	2.2%	2.4%	0.0%	1.6%	0.1%	2.4%
EOHHS	1.9%	74.1%	12.7%	4.7%	2.8%	0.0%	2.4%	0.5%	2.4%
Governor	0.0%	55.8%	25.6%	4.7%	16.3%	0.0%	0.0%	0.0%	4.7%
Health	1.4%	73.9%	22.8%	7.2%	9.1%	0.0%	4.0%	0.2%	2.3%
Human Services	1.3%	74.3%	37.8%	17.1%	15.7%	0.6%	1.5%	0.0%	2.9%
Labor and Training	0.5%	67.4%	29.6%	7.9%	18.5%	0.0%	2.0%	0.0%	1.2%
Postsecondary Commissioner	4.9%	61.0%	19.5%	4.9%	7.3%	2.4%	4.9%	0.0%	0.0%
Public Defender	1.9%	61.7%	21.5%	5.6%	14.0%	0.0%	0.9%	0.0%	0.9%
Public Safety	0.0%	18.8%	16.1%	6.7%	7.9%	0.3%	0.3%	0.0%	0.9%
Public Utilities Commission	0.0%	42.3%	17.3%	7.7%	9.6%	0.0%	0.0%	0.0%	0.0%
Revenue	1.2%	56.1%	29.0%	9.4%	12.1%	0.6%	4.3%	0.2%	2.5%
Rhode Island College	6.3%	59.7%	25.2%	6.0%	11.3%	0.9%	5.3%	0.0%	1.7%
RI Emergency Management	0.0%	33.3%	16.7%	16.7%	0.0%	0.0%	0.0%	0.0%	0.0%
RIDE	1.2%	66.3%	21.8%	6.4%	9.8%	0.0%	4.0%	0.0%	1.5%
Secretary of State	1.4%	71.8%	32.4%	7.0%	22.5%	0.0%	2.8%	0.0%	0.0%
Transportation	0.4%	21.0%	20.6%	8.5%	7.4%	0.4%	2.5%	0.0%	1.8%
Treasury	1.1%	58.7%	31.5%	3.3%	21.7%	0.0%	3.3%	0.0%	3.3%
University of Rhode Island	1.4%	58.0%	16.6%	3.5%	3.1%	0.7%	8.4%	0.1%	0.8%
Small Agencies*	3.3%	71.1%	23.3%	3.3%	13.3%	0.0%	5.6%	0.0%	1.1%
RI State Government	1.2%	54.1%	22.7%	8.9%	8.3%	0.4%	3.6%	0.1%	1.5%
<i>RI Population (2020 Census)</i>	<i>9.9%</i>	<i>51.0%</i>	<i>29.6%</i>	<i>8.8%</i>	<i>17.1%</i>	<i>1.2%</i>	<i>3.7%</i>	<i>0.2%</i>	<i>3.0%</i>

*Agencies with 20 or fewer FTEs (Atomic Energy, Child Advocate, Commerce, Council on the Arts, Deaf and Hard of Hearing, Ethics Commission, Historic Preservation, Human Rights Commission, Lt. Governor's Office, Mental Health Advocate, RI National Guard.

Data as of July 2025

TECHNICAL APPENDIX

APPENDIX B

CHANGES IN BUDGETING PRACTICES AND PRESENTATION

CHANGES IN BUDGETING PRACTICES AND PRESENTATION

Enterprise Resource Planning (ERP)

The State of Rhode Island transitioned from the Rhode Island Financial Accounting Network System (RIFANS) to a new Enterprise Resource Planning (ERP) system that went live on July 1, 2025. In FY 2025, the state started to shift from the RIFANS Chart of Accounts to the RI ERP Foundation Data Model (FDM) which was fully implemented in FY 2026. FY 2025 was the first time financial statements were displayed under ERP. While budgeting practices will remain the same, the FDM is a multidimensional financial model that will define how all financial data will be recorded at the State of Rhode Island. Below are key terms to assist with understanding the new structure that is reflected in the FY 2027 Budget.

- *Appropriation*: A five-digit code that links an account's fund, program, and source of funds. Formerly the seven-digit Line-Item Sequence (LIS) in RIFANS.
- *Ledger Accounts*: Where debits and credits are recorded in the general ledger. Summarized into hierarchies for financial reporting and stores financial data as required for Accounts & Control reporting. Formerly the natural account in RIFANS.
- *Revenue Category and Spend Category*: Used for external financial reporting for the classification of expenses in categories. Revenue and Spend Categories are two subcategories of expenditures that roll up into an assigned Ledger Account.

General Government

Department of Administration

Effective in FY 2027, the Governor recommends transferring the property ownership, management and authorized agency of the Big River Management Area from the Department of Administration to the Department of Environmental Management. The transfer includes 1.0 FTE position and general revenue appropriations.

Office of Energy Resources

Effective in FY 2027, the Governor recommends transferring the Weatherization Assistance Program to the Office of Energy Resources from the Department of Human Services. The transfer includes 4.0 FTE positions and federal funding appropriations.

Health and Human Services

Behavioral Healthcare, Developmental Disabilities and Hospitals

The budget presentation for the Eleanor Slater Hospital (ESH) and Rhode Island Community Living and Supports (RICLAS) Programs, which serve as both Medicaid provider and payer, changed whereby the State Medicaid payer reimbursements were shown as offsets to each category beginning with the enacted FY 2025 Budget. Beginning with the revised FY 2026 and FY 2027 Budgets these reimbursements will only be shown as an offset to the assistance and grants category rather than to each category. As a result, year-over-year comparisons by category and by source may be further impacted (i.e. expenses which were more evenly reflected in each category will appear to be shifting less to assistance and grants and more to all other categories on a general revenue basis). Full documentation is available from the Budget Office upon request.

CHANGES IN BUDGETING PRACTICES AND PRESENTATION

Executive Office of Health and Human Services

Effective in FY 2027, Article 1 of the Appropriations Act removes the following line items under the Executive Office of Health and Human Services Central Management program in both the General Revenue and Federal Funds sections: All-Payer Claims Database, Health System Planning and Oversight, Medicaid Enterprise System, Medicaid Management Information System, and Unified Health Infrastructure Project. These costs are collapsed into the General Revenue and Federal Funds line items in the Executive Office of Health and Human Service Central Management program.

Department of Human Services

Effective in FY 2027, the Governor recommends transferring the Weatherization Assistance Program from the Department of Human Services to the Office of Energy Resources. The transfer includes 4.0 FTE positions and federal funding appropriations.

Public Safety, Natural Resources and Transportation

Department of Environmental Management

Effective in FY 2027, the Governor recommends transferring the property ownership, management and authorized agency of the Big River Management Area to the Department of Environmental Management from the Department of Administration. The transfer includes 1.0 FTE position and general revenue appropriations.

Quasi-Public Agencies

Capital Center Commission

Effective June 25, 2025, the Capital Center Commission dissolved and is no longer included in budget book material.

Housing Resource Commission

Effective July 1, 2025, the Executive Office of Housing assumed authority over the Housing Resources Commission. The Housing Resource Commission is no longer included in budget book material.

Rhode Island Life Science Hub

The Rhode Island Life Science Hub, as established in R.I.G.L. § 23-99-4, is newly included in budget book material.

Technical Appendix

Appropriation codes have only been created for former line-item sequences with budgets for FY 2026 and FY 2027, as displayed in the Technical Appendix.

TECHNICAL APPENDIX

APPENDIX C

INTERNAL SERVICE

FUND ACCOUNTS

Internal Service Fund Accounts

Internal Service Fund accounts are established to finance and account for the operations of certain state programs that provide services to other state agencies, institutions, and other governmental units on a cost reimbursement basis. The purpose of such accounts is to ensure that the activities of the respective programs are managed in a businesslike manner. They are intended to promote efficient use of services by making agencies pay the full costs associated with providing the service and allocate the costs of central administrative functions across all fund types, particularly so that federal and other non-general revenue funded programs share in the costs.

Each Internal Service Fund develops its own billing structure, which is reviewed on an annual basis prior to the start of each fiscal year. In most cases, direct charges associated with a service being provided to a user agency are billed to that agency, along with an overhead charge for the administrative costs of operating the respective fund.

On the following pages are descriptions of each of the Internal Service Fund accounts requested as part of the FY 2027 Budget, with explanations of their purpose and the rationale for utilizing this structure for funding the respective program.

Department of Administration

Internal Service Fund: Health Insurance Fund

Description:

This Health Insurance Fund is used to account for the cost of health insurance coverage for employees and retirees. Historically, the state has accounted for employee health insurance costs in a series of clearing accounts related to payroll, i.e., state and employee (if any) contributions would be posted as additions to a clearing account and payments to health insurance companies would be posted as deductions. However, sometimes there wasn't a direct correlation between the "premiums" or claims paid to health insurance companies and rates assessed to state agencies (employer share) and/or employees and determining the financial position of the state relative to provision of this benefit was time-consuming. Also, any retroactive settlements with health insurance companies required the direct allocation of the settlement back to several thousand agency budget accounts.

Purpose:

This internal service was created to account for employee and retiree health insurance transactions because the state's financial position associated with providing this employee/retiree benefit will be more readily determinable due to the sometimes indirect correlation between the amount of "premiums" or claims paid to health insurance companies and rates assessed to state agencies (employer share) and/or employees. Also, any retroactive settlements with health insurance companies can be incorporated into a future rate charged to agency budget accounts and employees.

Efficacy:

This internal service fund is used to account for the cost of health insurance coverage for employees and retirees. The current rationale for utilizing this methodology is to gain greater accounting efficiency by avoiding the prior practice of allocating retroactive settlements among several thousand agency accounts and being able to quickly determine the State's financial position associated with providing this benefit to employees and retirees.

Internal Service Fund Accounts

Internal Service Fund: Human Resources

Description:

The Division of Human Resources provides Human Resource services to Executive Branch departments in the State. The fund generates revenue by assessing a per FTE charge to many agencies within the Executive Branch.

Purpose:

The Division of Human Resources is led by a Director of Human Resources whose office is responsible for the overall management of the quality of the State's human resources functions and services, including strategic planning, directing, developing and implementing a statewide program of personnel administration, payroll (through FY 2026), recruitment, and employee/labor relations, site operations, and training and development.

Efficacy:

This internal service fund is used to allocate the cost of human resources services to the various agencies in the Executive Branch. The current rationale for utilizing this methodology is to gain efficiencies from central management of human resource management while maximizing the non-general revenue recovery of services received by the benefiting funding source. Without the existence of this fund, each agency would be responsible for human resource functions, which could lead to inconsistent interpretation of contracts, employee and handbooks and discipline. To fund this service in the agencies would require additional resources to fill all the functions this centralized organization is responsible for.

Internal Service Fund Accounts

Internal Service Fund: DCAMM Facilities Management

Description:

The DCAMM Facilities Management Internal Service Fund provides for the administration and facilities management oversight of state-owned properties.

Purpose:

The Office of Facilities Management and Maintenance (OFFM) (formerly Facilities Management) within the Division of Capital Asset Management and Maintenance is responsible for the management of all active campuses, buildings, and surplus property, and is led by the Associate Director of Facilities Management and Maintenance. OFMM has oversight for the following Property Management functions:

- Space Management: Expansion or modification of the State's portfolio
- Contracting: Extension, cancellation or execution of new/existing vendor contracts
- Deferred Maintenance Investments: Large projects focused on repair and replacement of deteriorating assets
- Capital Equipment replacement: Replacement of infrastructure and equipment as needed
- Leasing/New Construction: Execution of lease agreements on behalf of client state agencies.

OFMM is responsible for handling day to day operations at all state facilities where DCAMM has direct oversight including handling minor repairs (under \$2.5M), setting up and overseeing facility/campus security, ensuring appropriate ADA access at all facilities, responding to facility emergencies 24/7, managing traffic flows and wayfinding systems, maintaining an efficient and effective communication system with all building/facility/campus tenants, grounds keeping/landscaping, utilities management, snow removal, care/maintenance of artwork and historic artifacts, et al.

Efficacy:

This internal service fund is used to allocate the cost of the Office of Facilities Management and Maintenance services to the various agencies in the Executive Branch. The current rationale for utilizing this methodology is to gain efficiencies from the centralization of facilities management and maintenance and demonstrate the total cost of a department's operations including their "lease space" of operations. This allows for maximum reimbursement of allowable costs from non-general revenue sources.

Internal Service Fund Accounts

Internal Service Fund: Information Technology

Description:

The Information Technology Internal Service Fund is created to bill for technology services provided throughout State government, including the executive branch and elected officers, for enterprise services including CIO management, operations, application development, RIFANS, Enterprise Resource Planning costs (through FY 2026), and project management functions.

Purpose:

The responsibility of the Office of Information Technology under the Division of Enterprise Technology Strategy and Service (ETSS) is to:

- Manage the secure implementation of all new and mission-critical technology projects and upgrades for state agencies. The Office of Information Technology shall manage and support all day-to-day operations of the State's technology infrastructure and associated applications.
- Operate the Project Management Office in order to ensure that large scale technology projects are delivered in a timely and secure manner in accordance with the strategic IT goals of the State and accepted industry practices.
- Coordinate efforts with the Director of Administration in order to plan, allocate and implement projects supported by the Information Technology Investment Fund.
- Supervise all intellectual property created as a result of work undertaken by employees of ETSS to ensure that ownership of this intellectual property remains with the state. Any patents applied for shall be in the name of the state.

Efficacy:

The rationale for utilizing an internal service fund for information technology is to gain strategic efficiencies, identify opportunities to implement technology solutions across state agencies to prevent duplication of systems and effort, as well as effectively support these solutions in an efficient manner. In addition, billing agencies who receive the benefit of these services will allow for the maximization of non- general revenue cost recovery of services received by the benefiting funding source.

Internal Service Fund Accounts

Internal Service Fund: Accounts and Control

Description:

The Governor proposes to create the Accounts and Control Internal Service Fund in FY 2027. This would encompass many of the functions of the Office of Accounts and Control that are currently funded by direct appropriations, as well as functions transferred from the Human Resources ISF and the Information Technology ISF.

Purpose:

The major activities of the Office of Accounts and Control include the central administration of a comprehensive accounting and recording system which classifies transactions of the departments and agencies in accordance with the budget plan; the processing of payroll for all State employees; the preaudit of state receipts and expenditures; the approval of vouchers drawn on the treasury; risk management services; and the preparation of financial statements in accordance with generally accepted accounting principles. Payroll functions would be unified by transferring responsibilities from the Division of Human Resources. Enterprise Resource Planning maintenance and operations would be transferred from the Division of Enterprise Technology Strategy and Service. Agencies would be billed on a combination of per-employee, per-ERP users, and flat fee bases.

Efficacy:

This fund will be used to allocate centralized accounting and financial management services, which will align funding with services provided, create a transparent cost-allocation framework, and ensure long-term sustainability of statewide financial management operations.

Internal Service Fund: Assessed Fringe Benefit

Description:

The Assessed Fringe Benefit Internal Service Fund makes payments for various employee fringe benefits. The Fund generates revenue by assessing a charge against the amount of salaries and wages paid to state employees.

Purpose:

The assessment charged by this fund pays for the following employee fringe benefits: services provided by the Donley Center; services of the Workers' Compensation Court and the Division of Workers' Compensation administrative costs related to workers' compensation activities; payments to Workers' Compensation providers; Workers' Compensation benefit payments to employees; Unemployment Compensation payments; and payments to employees for unused leave upon termination from state service.

Efficacy:

This fund was established in part to eliminate the fluctuations in agency budgets that result from workers' compensation claims, unemployment claims, and termination costs. The use of the statewide assessment also meets federal cost allocation requirements.

Internal Service Fund Accounts

Internal Service Fund: Automotive Fleet

Description:

The State Automotive Fleet Internal Service Fund provides for the administration and fiscal management of state-owned vehicles and operates several fuel depots throughout the state.

Purpose:

This program oversees the procurement, maintenance and allocation of 3,305 vehicles, including heavy-duty vehicles, boats, trailers, and maintenance equipment. Agencies are billed biweekly for expenses including repairs, fuel, and a surcharge (per gallon) for the operation and maintenance of fuel depots. The administrative costs for the Office of State Fleet Operations (OSFO) are charged to agencies per vehicle on an annual basis. All agencies share these overhead costs in an equitable manner.

Efficacy:

Decentralization of automotive fleet functions would result in duplication of efforts, inconsistent policies and procedures between agencies, loss of control over new vehicle purchases, and the absence of a central comprehensive database, which would make it difficult to meet mandated federal reporting requirements on alternative fuel vehicles.

Internal Service Fund: Central Mail

Description:

The Central Mail Internal Service Fund (ISF) provides for interagency mail delivery and processing of United States mail for most state agencies.

Purpose:

The responsibility of the Central Mail ISF, under the Division of Enterprise Technology Strategy and Service (ETSS), is to provide mail functions that constitute a major source of cost savings and cost avoidance for government operations statewide. Costs are allocated to agencies via a billing system that applies the internal and external costs to agency budgets.

Efficacy:

This internal service fund is used to allocate the cost of mail processing to various agencies. The current rationale for utilizing this methodology is to gain greater efficiency from the central management of mail processing services.

Internal Service Fund Accounts

Internal Service Fund: Telecommunications

Description:

The Telecommunications Internal Service Fund (ISF) supports all voice and data communications infrastructure throughout state government, as well as the public information operators. Voice services include planning, procurement, provision, installation and maintenance of all voice telephone devices, lines and extensions, billing and vendor liaison. Data services include planning, procurement, provision, installation, addressing, routing and maintenance of all WAN data lines and data connections, access to the Internet, security and filtering, billing, and vendor liaison throughout state government.

Purpose:

The responsibility of the Telecommunications ISF, under the Division of Enterprise Technology Strategy and Service (ETSS), is to process all payments for voice communication services to the providers of these services (primarily Verizon). Agencies are then billed monthly for their usage, as well as an overhead charge allocated based upon the number of phone lines in each agency.

Efficacy:

This internal service fund is used to allocate the cost of telephone services to the various agencies. The current rationale for utilizing this methodology is to gain efficiencies from central management of direct and indirect telecom costs. Without the existence of this fund, each agency would be responsible for receiving and paying invoices for telecommunication services provided to their agency.

Internal Service Fund: Surplus Property

Description:

This internal service fund oversees the acquisition and distribution of federal surplus property, as well as the storage and disposal of state surplus property.

Purpose:

Section 42-56.2-1 of the RI General Laws requires the appointment of a Federal Surplus Property Officer by the Director of Administration. This position is authorized to acquire from the federal government surplus property that may be of benefit to the state, local governments or non-profit educational or charitable institutions. This position oversees the Surplus Property Internal Service Fund. Although the Fund will acquire federal surplus property on behalf of state agencies or other eligible recipients, they do not bill for this service. The program is not currently generating revenues.

Efficacy:

The staff responsible for overseeing the surplus property program is funded with general revenues and thus these costs are not allocated to user agencies. As stated above, the only billings made by this internal service fund are currently for space rental at a state warehouse. Without the existence of an internal service funds, these costs could be billed to the user agencies using an alternative accounting method or the costs to operate the warehouse could be fully funded with general revenues, thereby eliminating the need to bill any agency for storage.

Internal Service Fund Accounts

Office of Energy Resources

Internal Service Fund: Central Utilities

Description:

The Central Utilities Internal Service Fund is responsible for the administration and fiscal management of electricity and natural gas services provided to the State.

Purpose:

The Office of Energy Resources processes monthly payments for approximately 1,930 electric accounts with the State's primary electricity suppliers, Rhode Island Energy and Constellation. It also manages payments for about 154 natural gas accounts with the State's primary natural gas supplier, Direct Energy. Additionally, the Office processes delivery charges for electricity and natural gas through Rhode Island Energy, the State's primary distribution provider. These expenditures are subsequently billed to the respective agencies based on the electricity usage recorded by the meters assigned to each agency.

Efficacy:

Without this internal service fund, each state agency would be independently responsible for paying electric bills for the meters assigned to that agency. This would require an internal distribution of costs to all applicable accounts within the agency, a service that is now provided by the central unit. The State has an arrangement with National Grid and Direct Energy where the centralization of electricity and natural gas provided cost avoidance of late charges due to the efficiencies of a central billing model.

Secretary of State

Internal Service Fund: Record Center

Description:

The State Records Center stores and manages the nonpermanent records of state agencies and funds the Public Records Administration office. This program, a central storage facility for inactive State government records, serves all State agencies.

Purpose:

This internal service fund ensures that State agencies pay only for actual records stored and services received. Most states and the federal government operate their programs through the same or similar means. A Master Price Agreement with a private records storage company governs overall records storage costs and services. Although the private vendor transports and stores the records, State agencies' service requests are channeled through the Public Records Administration office. On a monthly basis, the vendor provides the Public Records Administration Office with a master invoice for all charges to the State, and also individual agency accounts.

Efficacy:

The State Records Center could receive a direct appropriation of funds to cover the entire cost of record storage and other services for all agencies instead of each agency being allotted their own requested amount, but this method would not be as efficient as the current rotary account. A rotary account ensures that agencies pay for actual records stored and services received. A direct appropriation would be an estimate that would have to be revised at the end of the fiscal year.

Internal Service Fund Accounts

Department of Corrections

Internal Service Fund: Correctional Industries

Description:

Correctional Industries consists of the work programs in correctional facilities that provide real world work experience to inmates, teaching them transferable job skills and work ethic to help them prepare for post- release reentry and employment.

Purpose:

Correctional Industries employs over two hundred inmates who manufacture various products or provide services to state agencies, cities and towns and non-profit organizations. This is the only self-funded reentry support program in Corrections – no appropriated funds are required for its operation since it relies on revolving funds from the income generated by the sale of products and services produced through the program.

Efficacy:

Because Correctional Industries' customer base not only includes State agencies, but also municipal and non-profit agencies, an internal service fund is the most appropriate mechanism for the program.

Internal Service Fund: Corrections Warehouse / Central Distribution Center

Description:

The Central Distribution Center is responsible for the central purchase of food staples, janitorial items, and other supplies for warehousing and distribution/sale to state agencies and state school districts. The unit also administers the U.S. Department of Agriculture food distribution program.

Purpose:

This internal service fund was created in order to provide for the most cost-effective procurement and delivery of goods to other state programs. The Fund also utilizes inmates working under the supervision of warehouse staff in order to increase the capacity to serve various customers and to provide work training experience for inmates.

Efficacy:

The current rationale for this internal service fund is to improve efficiency by providing a centralized mechanism for the purchase and distribution of goods.

Department of Public Safety

Internal Service Fund: Capitol Police Rotary

Description:

The Capitol Police Rotary account is for reimbursements from other departments within Rhode Island that the Capitol Police provides service for.

Purpose:

To supply security services to the Department of Human Services; Department of Children Youth and Families; Division of Motor Vehicles; Treasury; Operator Control on the Pastore Complex; and the Department of Transportation. Their mission is to protect property and ensure the safety of the employees with those buildings as well as protecting the public that enter these facilities daily to conduct business.

Efficacy:

This internal service fund is used for the personnel funding for capitol police officers at various sites.

TECHNICAL APPENDIX

APPENDIX D
INTERMODAL SURFACE
TRANSPORTATION
FUND

Appendix D - Intermodal Surface Transportation Fund

	2025 Actuals (Draft Audited)	FY 2026 Enacted	FY 2026 Revised	FY 2027 Governor's Recommended
Revenues:				
Taxes	\$ 241,094	\$ 247,187	\$ 256,131	\$ 258,104
Licenses, fines, sales, and services	35,865	41,470	38,680	44,667
Departmental restricted revenue	2,306	6,066	1,800	4,459
Federal grants	507,833	474,582	882,290	787,588
Other revenues	3,325	6,239	6,104	26,114
Total revenues	790,423	775,544	1,185,005	1,120,932
Revenues (unbudgeted):				
Miscellaneous revenue	0	0	7,109	3,500
Total revenues	790,423	775,544	1,192,114	1,124,432
Other Financing Sources:				
Transfers from RI Capital Plan and Bond				
Transfers from RI Capital Plan Fund	140,721	128,973	130,010	60,000
Transfers from Motor Fuel/GARVEE Bond Proceeds	178,172	0	50,800	90,800
Transfer from Bond Capital Fund	6,185	71,700	65,515	65,515
Total Other Financing Sources	325,078	200,673	246,325	216,315
Total Revenues and Other Financing Sources	1,115,501	976,217	1,438,439	1,340,747
Expenditures (budgeted):				
Central Management				
Federal Funds	6,163	13,777	13,869	13,891
Gasoline Tax	8,601	9,005	7,725	8,592
Total - Central Management	14,764	22,782	21,594	22,483
Management and Budget				
Gasoline Tax	6,360	3,839	5,475	5,769
Total - Management and Budget	6,360	3,839	5,475	5,769
Infrastructure-Engineering				
Federal Funds	411,164	460,805	568,039	765,214
Federal Funds - State Fiscal Recovery Funds	45,253	0	28,317	75
Restricted Receipts	2,306	6,066	1,900	4,460
Gasoline Tax	64,109	88,272	85,373	79,004
Toll Revenue	0	10,000	0	20,000
Land Sale Revenue	3,325	6,239	6,104	6,114
Total - Infrastructure - Engineering	526,157	571,382	689,733	874,867
Infrastructure - Maintenance				
Federal Funds	0	0	0	0
Gasoline Tax	35,153	41,782	53,801	43,402
Rhode Island Highway Maintenance Account	92,078	114,037	301,674	128,239
Total - Infrastructure - Maintenance	127,231	155,819	355,475	171,641
Total Expenditures (budgeted)	\$ 674,512	\$ 753,822	\$ 1,072,277	\$ 1,074,760
Expenditures and Financing Uses (unbudgeted):				
Infrastructure Expenditures - State Match funded by RI Capital Plan	146,906	200,673	195,525	125,515
Infrastructure Expenditures - GARVEE	178,172	2,800	2,800	2,800
1195DC	(216)	0	0	0
Mission 360 Loan Program	178	0	0	0
Transfers to General Fund - Gas Tax	31,800	31,587	31,587	26,489
Total Expenditures and Financing Uses (unbudgeted)	356,840	235,060	229,912	154,804
Total Expenditures and Other Financing Uses	1,031,352	988,882	1,302,189	1,229,564
Net change in fund balance	84,149	(12,665)	136,250	111,183
Fund balance, beginning	330,956	415,105	415,105	551,355
Fund balance, ending	\$ 415,105	\$ 402,440	\$ 551,355	\$ 662,538

TECHNICAL APPENDIX

APPENDIX E DEFINITION OF CATEGORIES OF EXPENDITURES

Definition of Categories of Expenditures

The amounts reflected in the categories of expenditures in the *FY 2027 Executive Summary* and in the *FY 2027 Budget* were derived by identifying amounts spent or budgeted in certain budget object codes. The transition from the Rhode Island Financial Accounting Network System (RIFANS) to the Enterprise Resource Planning (ERP) on July 1, 2025, continues the practice of classifying expenditures by major categories, but utilizes new object codes designated as “spend categories” (denoted by the abbreviations “SC” or “RC”). Each spend category is contained within a larger sub-categorization called a “ledger account”. The following sections are organized by major category, ledger account, and associated spend category.

Salary/Wages and Other Comp and Employee Benefit Programs:

Includes expenditures for salaries, wages, fringe benefits, and workers' Comp costs. The personnel category includes all payments for all individuals employed by the state.

Ledger Account: 610000 - Wages

SC001 - Regular Wages	SCMWV - Medical Insurance Waiver Bonus
SC002 - Overtime	SCPSN - Retirement: State Police Troopers Hired 7/1/87
SC003 - Holiday Pay	RC128 - Regular Wages - Expense Credit
SC004 - Stipend Payments	RC129 - Overtime - Expense Credit
SC199 – Allowances	RC130 - Holiday Pay - Expense Credit
SC256 - Bonus Payments	RC131 - Stipend Payments - Expense Credit
SCTUR – Turnover	
SCLON - Longevity Pay	
SCSWG - Seasonal/Special Salaries/Wages	

Ledger Account: 610001 - Medicaid Expenditure Credit – Wages

SC296 - Medicaid Expenditure Credit – Wages	RC132 - Medicaid Expenditure Credit – Wages
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Ledger Account: 611000 - Employee Benefits

SC006 - ERSRI Retirement Plans - Employer Contribution	SC012 - Employer Cost of Employee Dental Insurance
SC007 - Defined Contribution Plan - Employer Contribution	SC013 - Employer Cost of Employee Vision Insurance
SC008 - Other Retirement Plans - Employer Contribution	SC014 - Medical Insurance for Retirees
SC009 - Employer contributions to HSA	SC015 - Disability Insurance
SC010 - FICA - Employer Cost	SC016 - Life Insurance
SC011 - Employer Cost of Employee Medical Insurance	SC017 - Medical Claims/Premiums
	SC018 - Prescription Claims/Premiums
	SC019 - Dental Claims/Premiums

Definition of Categories of Expenditures

SC020 - Vision Claims/Premiums	RC133 - ERSRI Retirement Plans - Employer Contribution - Expense Credit
SC021 - Health Admin Exp	RC134 - Defined Contribution Plan - Employer Contribution - Expense
SC022 - PCORI-Patient Centered Outcomes Research Fees	RC135 - FICA - Employer Cost - Expense Credit
SC023 - Medicare Non-Signup Penalty	RC136 - Employer Cost Of Employee Medical Insurance - Expense Credit
SC024 - Medicare Premiums	RC137 - Employer Cost Of Employee Dental Insurance - Expense Credit
SC025 - Included But not Reported	RC138 - Employer Cost Of Employee Vision Insurance - Expense Credit
SC258 - Diabetes Prevention Program Completion Incentive	RC139 - Medical Insurance for Retirees - Expense Credit
SC339 - Medicare HRA	RC181 - Health Administration Expense Credit (Payments from Insurance)
SC387 - ERSRI State Police Retirement Plans - Employer Contribution	
SC388 - ERSRI Judges Retirement Plans - Employer Contribution	

Ledger Account: 611001 - Medicaid Expenditure Credit – Benefits

SC298 - Medicaid Expenditure Credit – Benefits	RC140 - Medicaid Expenditure Credit – Benefits
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Ledger Account: 611020 - Pension Expense (GASB 68)

SC297 - Retirement: Pension Expense (GASB 68)

Ledger Account: 613000 - Assessed Fringe Benefit Fund Assessment

SC223 - AFB Fund Assessment	SC282 - AFB Exception Rate
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Ledger Account: 613100 - Retiree Health Insurance Expenses

SC219 - State Emp Retiree Health Ins Contributions	SC261 - BOG Contributions to Fund 66
	SC265 - State Police Retiree Health Ins Contributions

Ledger Account: 613200 - Employee Benefits Administrative Fees

SC257 - Cobra Administrative Service Fees	SC260 - Emp Flexible Spend Plan Admin
SC259 - EAP Expense	

Ledger Account: 614000 - Workers Compensation Payments

SC289 - Beacon - WC Admin Charges	SC293 - Beacon - WC Other Claims Services
SC290 - Beacon - WC Injured Workers Benefits	SC294 - Beacon - WC Pharmacy Claims
SC291 - Beacon - WC Legal Services	SC295 - Workers' Compensation - Assault Cases
SC292 - Beacon - WC Medical Claims	

Definition of Categories of Expenditures

SC299 - WC Independent Medical Exam

Ledger Account: 615000 - Payroll And Employee Benefits Accruals

SC005 - Payroll and Employee Benefits Accruals

Contracted Professional Services:

Expenses include non-personnel expenditures for all consulting and professional services received by State Government.

Ledger Account: 620000 - Contracted Professional Services

SC027 - Accounting/Auditing Services

SC031 - Public Relations

SC028 - Investment Services

SC032 - Management & Advisory Services

SC029 - Actuary

SC033 - IT Programming Services

SC030 - Economists

SC034 - IT Systems Design & Support

SC035 - IT Administration

SC047 - Doctors, Specialists, Medical Consultants, Dentists

SC036 - Database Support

SC048 - Hospital Treatment

SC037 - Training Consultants

SC049 - Veterinary Services

SC038 - Engineering Services

SC050 - Laboratory Testing & Imaging

SC039 - Architectural Services

SC051 - Nursing/Convalescent Care

SC040 - Surveyor Services

SC052 - Honorariums

SC041 - Environmental Services

SC053 - Interpreters/Translators

SC042 - Legal Services: Special Counsel

SC054 - Appraisers/Title Examiners

SC043 - Legal Services: Contracts

SC055 - Security Services

SC044 - Legal Services: Labor Relations

SC266 - Environmental Remediation

SC045 - Legal Services Expert Witness

RC171 - Engineering Services – Expense Credit

SC046 - Constable/Process Servers

Ledger Account: 620001 - Medicaid Expenditure Credit – Contracted Serv

SC300 - Medicaid Expenditure Credit – Contracted Serv

RC141 - Medicaid Expenditure Credit – Contracted Serv

Ledger Account: 621000 - Temporary Services

SC056 - Temporary Staffing: Clerical/Admin

SC058 - Temporary Staffing: Program Support

SC057 - Temporary Staffing: Stenographic Services

Ledger Account: 622000 - Records Management

SC333 - Records Management

SC334 - Records Storage and Retrieval

Definition of Categories of Expenditures

Ledger Account: 623000 - University/College Services

SC061 - University/College Services

Ledger Account: 629000 - State Expenditures for Non-state employee services

SC062 - 5.5% Legislative Mandated
Contractor Fee

Ledger Account: 630000 - Buildings & Groundskeeping Services

SC063 - Cleaning/Janitorial Services

SC065 - Lawn Maintenance

SC064 - Extermination Services

SC066 - Fire and Safety Maintenance

Ledger Account: 644000 - Administrative Fees

SC244 - Fiduciary Fees

Operating Supplies and Expenses:

Expenses include non-personnel expenditures for operations of state government including maintenance and non-fixed equipment (capital outlay).

Ledger Account: 600001 - GL Conv Only Expense Default

SC337 - GL Conv Only Expense Default

Ledger Account: 611000 - Employee Benefits

SC365 - Insurance Settlement (Benefits)

SC367 - Infant Child Immunization
(Payments to Insurance Providers)

SC366 - Adult Immunization (Payments to
Insurance Providers)

SC368 - Children's Health Assessment
(Payments to Insurance Provider)

Ledger Account: 613800 - Retiree Health Subsidy

SC287 - Retiree Health Subsidy

Ledger Account: 630000 - Buildings & Groundskeeping Services

SC067 - Building Repairs

SC070 - Waste Disposal

SC068 - HVAC Maintenance

RC142 - Waste Disposal - Expense Credit

SC069 - Elevator Maintenance

Ledger Account: 631000 - Utilities and Fuel

SC071 - Fuel: Oil #1 - Kerosene

SC077 - Sewer

SC072 - Heating Oil

SC078 - Telephone Charges

SC073 - Natural Gas

SC080 - Telephone - Cellular and Mobile

SC074 - Gasoline/Diesel

SC081 - Pager (Beeper) Systems

SC075 - Electricity

SC082 - Internet Services

SC076 - Water

SC083 - Cable Television

Definition of Categories of Expenditures

SC253 - Steam

RC144 - Electricity - Expense Credit

SC255 - Fuel: Wood Chips

RC145 - Telephone Charges - Expense Credit

RC143 - Natural Gas - Expense Credit

Ledger Account: 632000 - Non-Building Repairs & Maintenance

SC084 - Vehicle and Heavy Equipment Maintenance and Repairs

SC087 - Medical Equipment Maintenance and Repairs

SC085 - Software Maintenance

RC165 - Office/Computer Equip Maint and Repairs - Expense Credit

SC086 - Office/Computer Equipment Maintenance and Repairs

Ledger Account: 633000 - Road Maintenance and Repairs

SC088 - Snowplowing and Sanding Expenses

SC091 - Paving Supplies/Expenses

SC089 - Striping Expenses

SC092 - Signage/Sign Painting/Lettering

SC090 - Safety Expenses

RC160 - Road Maintenance and Repairs - Expense Credit

Ledger Account: 634000 - Energy Conservation Expenses

SC093 - Energy Conservation

Ledger Account: 640000 - Consumables and Supplies

SC094 - Staff Clothing, Uniforms, Accessories

SC106 - Military Supplies

SC095 - Client Clothing, Uniforms and Accessories

SC107 - Building/Machinery Supplies

SC096 - Safety Garments and Implements

SC108 - Landscaping Supplies

SC097 - Linen and Laundry Expenses

SC109 - Printing Services

SC098 - Food

SC110 - Pharmaceuticals

SC099 - Agricultural, Horticultural Supplies

SC111 - Medical Supplies

SC100 - Office Supplies

SC376 - Office Supplies - Purchase Card Reconciliation

SC101 - Computer and Software Supplies

RC146 - Food - Expense Credit

SC102 - Janitorial Supplies

RC147 - Office Supplies - Expense Credit

SC103 - Kitchen Supplies

RC148 - Computer and Software Supplies - Expense Credit

SC104 - Program Supplies

RC149 - Program Supplies - Expense Credit

SC105 - Security/Safety Supplies

Definition of Categories of Expenditures

Ledger Account: 640001 - Medicaid Expenditure Credit – Operating Supplies

SC325 - Medicaid Expenditure Credit –
Operating Supplies

RC150 - Medicaid Expenditure Credit –
Operating Supplies

Ledger Account: 641000 - Dues, Fees and Subscriptions

SC112 - Dues and Fees

RC166 - Subscriptions (not software) -
Expense Credit

SC113 - Subscriptions (not software)

SC114 - Subscriptions - Software

Ledger Account: 641100 - SBITA Implementation Costs

SC302 - GASB 96 Implementation Costs

Ledger Account: 641200 - SBITA SaaS Licenses

SC303 - Subscriptions - Software (GASB96)

Ledger Account: 641500 - SBITA Financing – Principal

SC312 - SBITA Financing- Principal

Ledger Account: 641600 - SBITA Financing – Interest

SC313 - SBITA Financing- Principal

Ledger Account: 641700 - Interest Expense - SBITA

SC314 - Interest Expense- SBITA

Ledger Account: 642000 - Postal, Freight and Delivery Services

SC115 - Postage and Postal Services

SC117 - Freight

SC116 - Express Delivery

RC167 - Freight - Expense Credit

Ledger Account: 643000 - Advertising and Printing

SC118 - Print Advertising

SC120 - Television Advertising

SC119 - Radio Advertising

Ledger Account: 644000 - Administrative Fees

SC121 - Notary Public

SC126 - Fees: Drivers Licensing Img

SC122 - Fees: Bonds and Notes

SC127 - Bank Analysis Charges

SC123 - Fees: Underwriters Discount

SC218 - Single Audit Fees

SC124 - Fees: Food Stamps

SC371 - Juror Fees

SC125 - Fees: Credit Card Processing

SC380 - Grant Management Office Fees

Ledger Account: 644100 - Staff Tuition Reimbursement

SC128 - Staff Tuition Reimbursement

Ledger Account: 644200 - Lottery Prizes

SC129 - Lottery Payments

Definition of Categories of Expenditures

Ledger Account: 644300 - Temporary Easements

SC130 - Temporary Easements (DOT)

Ledger Account: 644500 - Insurances

SC132 - Property Casualty and Liability Insurance

RC151 - Travel - Expense Credit

SC133 - Professional Liability and Occurences Insurance

RC168 - Property Casualty and Liability Insurance - Expense Credit

SC252 - Insurance: Cost Reimb

RC169 - Professional Liability and Occurrences Ins - Expense Credit

Ledger Account: 644600- Interest

SC134 - Interest: CMIA

SC135 - Interest: Late Payments

Ledger Account: 644700 - Bad Debt Expense

SC250 - Receivable Write-offs

Ledger Account: 644900 - Non-Expense Payments

SC249 - Rebate Program Payments

SC254 - Unclaimed Property Payments

SC251 - Refunds

Ledger Account: 645000 - Rental and Lease Costs

SC136 - Event Rental Supplies

SC138 - Property Rent

SC137 - Equipment Rental

SC139 - Vehicle Rentals

Ledger Account: 645100 - Lease Financing – Principal

SC140 - Lease Financing - Principal

Ledger Account: 645200 - Lease Financing - Interest

SC141 - Lease Financing - Interest

Ledger Account: 646000 - Travel

SC142 - Travel

Ledger Account: 647000 - ISF Inventory Purchases

SC323 - Inventory Purchases (ISF)

Ledger Account: 647100 - Capitol Police ISF Charges

SC226 - ETSS Billing - Tape Storage

SC243 - ETSS BILLING-ERP Maintenance and Operations Billings

SC228 - ETSS Billing-Server Housing

SC316 - Capitol Police ISF Charges

SC233 - ETSS Billing-Project Management

Ledger Account: 647200 - Human Resources ISF Charges

SC317 - Human Resources ISF Charges

Definition of Categories of Expenditures

Ledger Account: 647300 - DCAMM Facilities ISF Charges

SC318 - DCAMM Facilities ISF Charges

SCANC - A&C ISF Charges: A&C Support Services

SCERP - A&C ISF Charges: ERP Maintenance and Operations

SCRSK - A&C ISF Charges: Risk Management

Ledger Account: 647400 - Central Mail ISF Charges

SC304 - Central Mail ISF Charges

Ledger Account: 647450 - Telecomm ISF Charges

SC322 - Telecomm ISF Charges

Ledger Account: 647500 - Records Center ISF Charges

SC060 - Records Center ISF Charges

RC164 - State Fleet Operations ISF Charge - Expense Credit

Ledger Account: 647600 - State Fleet Operations ISF Charge

SC319 - State Fleet Operations ISF Charge

Ledger Account: 647650 - State Fleet Loan Repayment ISF Payments

SC131 - Loan Repayment Fleet Revolving Loan Fund

Ledger Account: 647700 - Natural Gas ISF Charges

SC369 - Natural Gas ISF Charges

Ledger Account: 647750 - Electricity ISF Charges

SC370 - Electricity ISF Charges

Ledger Account: 647800 - Correctional Industries ISF Charges

SC320 - Correctional Industries

Ledger Account: 647850 - Central Warehouse ISF Charges

SC321 - Central Warehouse

Ledger Account: 647900 - Internal Agency ETSS Charges

SC315 - Internal Agency ETSS Charges

Ledger Account: 647901 - ETSS Billing-Batch Services

SC224 - ETSS Billing - Batch Services

Ledger Account: 647902 - ETSS Billing-Online services

SC225 - ETSS Billing - Online services

Ledger Account: 647904 - ETSS Billing-Xerox Printing services

SC227 - ETSS Billing - Xerox Printing services

Definition of Categories of Expenditures

Ledger Account: 647906 - ETSS Billing-San Storage

SC229 - ETSS Billing-San Storage

Ledger Account: 647907 - ETSS Billing-Enterprise Backup

SC230 - ETSS Billing - Enterprise Backup

Ledger Account: 647908 - ETSS Billing-Desktops Support

SC231 - ETSS Billing - Desktops Support

Ledger Account: 647909 - ETSS Billing-Labor Services

SC232 - ETSS Billing - Labor Services

Ledger Account: 647910 - ETSS Billing-Enterprise Network Access

SC234 - ETSS Billing - Enterprise Network Access

Ledger Account: 647911 - ETSS Billing-VPN Access Single

SC235 - ETSS Billing - VPN Access Single

Ledger Account: 647912 - ETSS Billing-VPN Tunnel

SC236 - ETSS Billing - VPN Tunnel

Ledger Account: 647913 - ETSS Billing-RIFANS

SC237 - ETSS Billing-RIFANS

Ledger Account: 647914 - ETSS Billing-One Time Bills

SC239 - ETSS Billing - One Time Bills (includes data lines, Cox and M

Ledger Account: 647915 - ETSS Billing-Managed Server

SC240 - ETSS Billing - Managed Server

Ledger Account: 647916 - ETSS Billing-Enterprise Content Management Systems

SC241 - ETSS BILLING - Enterprise Content Management Systems

Ledger Account: 647917 - ETSS Billing-Security Services

SC242 - ETSS Billing - Security Services

Ledger Account: 647920 - ETSS Billing - Cloud Services

SC284 - ETSS Billing - Cloud Services

Ledger Account: 648000 - RIEMA to State Agency Fed Reimbursements

SC264 - RIEMA Fed. Reimbursements to Other State Agencies

Ledger Account: 648100 - Indirect Costs on Federal Accounts

SC285 - Indirect Costs on Federal Accounts

Ledger Account: 648200 - Rate Reimbursement Charge

SC286 - Rate Reimbursement Charge

Definition of Categories of Expenditures

Ledger Account: 648300 - Prior Fiscal Year Federal Expense Adjustment

SC324 - Prior Fiscal Year Federal Expense Adjustment

Ledger Account: 651000 - Public Assistance

RC163 - Professional Liability and Occurrences Ins - Expense Credit

Ledger Account: 659999 - College Expenditures

SC221 - College Expenditures

RC174 - College Expenditures - Expense Credit

Ledger Account: 671200 - Transfer to Surplus

SC306 - Transfer to Surplus

Ledger Account: 671300 - Unclaimed Property Operating Expenses

SC307 - Unclaimed Property Operating Expenses

Ledger Account: 671700 - Disbursement of Confiscated Cash

SC310 - Disbursement of Confiscated Cash

Ledger Account: 672000 - Transfer of RIDOT Operational Expenses

SC301 - Transfer of RIDOT Operational Expenses (FHWA)

Ledger Account: 692000 - Transfer Excess Revenue – ERS

SC360 - Transfer Excess Revenue - ERS

Assistance and Grants:

Includes 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. Certain retirement pensions for retired employees are also included. This category includes expenditures in the Medicaid program for services and supplies, direct public assistance and payments for client services in the human service agencies.

Ledger Account: 650001 - Medicaid Expenditure Credit – Assistance and Grants

SC326 - Medicaid Expenditure Credit – Assistance and Grants

RC152 - Medicaid Expenditure Credit – Assistance and Grants

Ledger Account: 650100 - Stipends and Benefits

SC145 - Inmate Payroll

SC146 - Client/Resident Stipends

Ledger Account: 651000 - Public Assistance

SC147 - Subsistence

SC152 - MMIS- ADAP

SC148 - SSI Federal Reimbursement

SC153 - MMIS Base

SC149 - Taxable Medicaid Payments

SC154 - MMIS- RIPAE

SC150 - MMIS: Non-Taxable

SC155 - MMIS- Elderly 65 and Over

SC151 - Dependent Care

SC156 - MMIS- Breast & Cervical Cancer

Definition of Categories of Expenditures

SC157 - MMIS Disabled Adult

SC158 - MMIS- Early Intervention

SC159 - MMIS Adults wo/TPL

SC160 - MMIS Adults w/TPL

SC161 - MMIS- RiteCare

SC162 - MMIS CSHCN

SC163 - MMIS- EFP

SC164 - MMIS Schip

SC165 – MMIS - Medicaid Expansion

SC166 - MMIS 217 Categorically Needy

SC167 - MMIS-Emergency Medical for Undocumented Immigrants

SC378 - DLT Benefit Payments

RC180 - DLT Benefit Payments - Expense Credit

Ledger Account: 652000 - Retirement Programs

SC168 - Pensions: Judges

SC169 - Retirement Pensions: Teachers

SC170 - Pensions: Municipal Police and Fire

SC171 - Retirement Pensions: Early Retirement Supplemental

Ledger Account: 653000 - Social Services for Clients

SC173 - Substance Abuse Services for Clients

SC174 - Education Services for Clients

SC175 - Rent Payments for Clients

SC176 - Medical Services for Clients

SC177 - Dental Services for Clients

SC178 - Nursing Services for Clients

SC179 - Disability Determination

SC180 - Outpatient Services for Clients

SC181 - Inpatient Services for Clients

SC182 - Testing Services for Clients

SC183 - Habilitative/Rehabilitative Services for Clients

SC184 - Counseling Services for Clients

SC185 - Residential Services for Clients

SC186 - Foster Care Payments

SC187 - Private Agency Foster Care & Foster Family Supports

SC188 - Adoption Expenses

SC189 - Guardianship Expenses

SC190 - Community Based Services

SC206 - Extension of Care - Provider Services

SC245 - Day Care Charges from DHS

SC246 - Day Care Expenditures - DCYF Paid

SC364 - Legal Services for Clients

RC153 - Foster Care Payments - Expense Credit

RC154 - Residential Services for Clients - Expense Credit

RC155 - Extension of Care - Provider Services - Expense Credit

Ledger Account: 654000 – Grants

SC191 - Legislative Grants

SC192 - State Grants Budgeted Separately

SC193 - Sub-award Payments

SC194 - Scholarships/Loans/Ed. Grants

SC248 - Public Finance of Elections

SC375 - Sub-award Payments (F&A)

Definition of Categories of Expenditures

RC156 - Sub-award Payments - Expense
Credit

Ledger Account: 655000 - Claims and Settlements

SC195 - Non-Taxable Claims/Settlements

SC196 - Taxable Claims, Settlements and
Torts

Ledger Account: 672000 - Transfer of RIDOT Operational Expenses

SC385 - Transfer of RIDOT Tolling Expenses

Ledger Account: 673000 - HSTP Match Transfer

SC332 - HSTP Match Transfer

Capital Purchases and Equipment:

Includes expenditure codes for building renovations and repairs, land acquisition, construction in progress, motor vehicle and equipment purchases, computer equipment and leaseholds.

Ledger Account: 660001 - Medicaid Expenditure Credit – Capital

SC330 - Medicaid Expenditure Credit –
Capital

RC157 - Medicaid Expenditure Credit –
Capital

Ledger Account: 660100 - Intangible - Right of Use Leases

SC277 - Intangible - Right of Use Leases

Ledger Account: 660200 - Intangible – Depreciable

SC278 - Computer User Licenses (>\$1,000,000)

Ledger Account: 660300 - Intangible – NonDepreciable

SC276 - Land Rights/Rights of Way

Ledger Account: 661000 - Furniture And Equipment

SC267 - Lawn and Landscaping Equipment

SC274 - Furniture and Equipment

SC273 - Motor Vehicles

SC275 - Computer Equipment

Ledger Account: 662000 – Land

SC268 - Land

Ledger Account: 662500 - Land Improvements

SC269 - Land Improvements

Ledger Account: 663000 – Buildings

SC270 - Buildings

SCCAP - Capital Budget

Ledger Account: 663500 - Building Improvements

SC271 - Building Improvements

Definition of Categories of Expenditures

Ledger Account: 664000 - Works of Art

SC272 - Works of Art, Historic

Ledger Account: 665000 – Infrastructure

SC280 – Infrastructure

RC159 - Infrastructure - Expense Credit

Ledger Account: 667100 - Asset Impairment

SC359 - Asset Impairment

Ledger Account: 668000 - Capital Lease

SC327 - Capital Lease

Ledger Account: 668100 - Capital Lease Exp Offset

SC336 - Capital Lease Offset Account

Ledger Account: 669000 - Depreciation Expense

SC281 - Depr Exp - Land & Land Imp

Aid to Local Units of Government:

Includes aid and payments to local governmental units, which are generally in the form of grants. This includes grant payments made by the Departments of Administration, Revenue, Elementary & Secondary Education to local libraries and local school departments. Local governmental entities include all local subdivisions with governing and taxing authority.

Ledger Account: 651500 - Aid to Communities

SC202 - Community Aid

SC205 - Education Aid

Ledger Account: 652000 - Retirement Programs

SC172 - Retirement: Teachers Defined Contribution

Ledger Account: 699600 - Transfers to RI Health & Educational Building Corp

SC356 - Transfers to: RIHEBC

Ledger Account: 699610 - Transfers to Central Falls School District

SC344 - Transfers to: Central Falls School District

Ledger Account: 699650 - Transfers to The Met School

SC345 - Transfer to CU - Met School

Debt Service:

Included fixed charges for principal and interest on general obligation bonds, revenue bonds, bonds of the Colleges and University and all other State borrowing.

Ledger Account: 644600 – Interest

SC207 - Interest: COPS

SC209 - Interest: GO Bonds

SC208 - Interest: Non-G.O. Debt

SC210 - Interest: Short Term Debt

Definition of Categories of Expenditures

SC247 - Interest: College/Univ Debt

Ledger Account: 680000 - Debt Service

SC211 - Principal: COPS

SC215 - Principal: Non-G.O. Debt

SC212 - Principal: College/Univ Debt

SC216 - Principal: RIRBA

SC213 - Principal: GO: CABS

SC217 - Principal: Short Term Debt

SC214 - Principal: GO Bonds

Operating Transfers and Other Financing Uses:

Reflects the transfer of funds between different funds and to component units of state government.

Ledger Account: 682000 - Refunding Escrow

SC262 - Escrow Interest

SC263 - Escrow Principal

Ledger Account: 691000 - Unemployment Insurance Paid to Other States

SC288 - Unemployment Paid to Other States

Ledger Account: 699510 - Transfers to RI Division of Higher Education Assistance

SC347 - Transfers to: HEAA

Ledger Account: 699530 - Transfers to RI Convention Center Authority

SC340 - Op Transfers to: Convention Center

Ledger Account: 699540 - Transfers to RI Public Transit Authority

SC348 - Transfers to: RIPTA

Ledger Account: 699550 - Transfers to University of Rhode Island

SC341 - Transfers to: URI

Ledger Account: 699560 - Transfers to Rhode Island College

SC342 - Transfers to: RIC

Ledger Account: 699570 - Transfers to Community College of Rhode Island

SC343 - Transfers to: CCRI

Ledger Account: 699580 - Transfers to Rhode Island Commerce Corp

SC346 - Transfers to: EDC

Ledger Account: 699590 - Transfers to RI Turnpike & Bridge Authority

SC353 - Transfers to: RITBA

Ledger Account: 699620 - Transfers to Rhode Island Airport Corp

SC354 - Transfers to: RISLA

Ledger Account: 699630 - Transfers to Quonset Development Corp

Definition of Categories of Expenditures

SC352 - Transfers to: QDC

Ledger Account: 699640 - Transfers to I-195 Redevelopment District Commission

SC355 - Transfer to CU-I195DC

Ledger Account: 699670 - Transfers to RI Housing & Mortgage Finance Corporation

SC349 - Transfers to: RIHMFC

Ledger Account: 699680 - Transfers to Rhode Island Infrastructure Bank

SC350 - Transfers to: RIIB

Ledger Account: 699690 - Transfers to Rhode Island Life Sciences Hub

SC357 - Transfers to: RILSH

Ledger Account: 699700 - Transfers to Rhode Island Public Rail Corp

SC351 - Transfers to: RIAC

Ledger Account: 699800 - Transfers to Employees Retirement System of RI

SC358 - Transfer to ERSRI

Ledger Account: 699999 - Transfers to Other Funds

SC198 - Transfers to Other Funds

RC170 - Transfers to Other Funds - Expense
Credit

TECHNICAL APPENDIX

APPENDIX F GLOSSARY OF BUDGET TERMS

Glossary of Budget Terms

Appropriation: An act of the General Assembly authorizing expenditures of designated amounts of public funds for specific state budget programs within a state fiscal year. In recent appropriation acts, appropriations are equated with line items within the act.

Assessed Fringe Benefits: Payments made to an internal service fund for costs of worker's compensation claims and administration, unemployment claims, and severance costs of state employees.

Audited Expenditures: Amounts certified by the Division of Accounts and Control that have been spent in past fiscal periods. Prior fiscal year expenditures are based upon the State Controller's audited numbers.

Capital Budget: The capital improvement plan budget is a five-year plan for real property acquisitions, new construction, rehabilitation of existing facilities, and repairs and renovations to existing facilities.

COLA: A Cost of Living Adjustment (COLA) means a percentage increase in the amount of salary and/or wage compensation paid to state employees, often negotiated as part of a collective bargaining agreement.

Federal Funds: Amounts collected and made available to the state usually in the form of categorical or block grants and entitlements.

Fiscal Note: An estimate of the fiscal impact of legislative bills either drafted, introduced, or at a later stage of consideration.

Fiscal Year (FY): A twelve-month state accounting period, which varies from a calendar year and federal fiscal year. The fiscal year for Rhode Island State government begins on July 1 and ends on June 30. The federal fiscal year begins on October 1 and ends on September 30.

Five-Year Forecast: Financial projections of anticipated revenues and expenditures, including detail of principal revenue sources and expenditures by major program areas over five fiscal years. Such projections are required by state law to be included in the Governor's annual budget submitted to the General Assembly.

FTE Position Authorization: The number of full-time equivalent positions allowed to each agency and department as set forth in the Appropriation Act or the Supplemental Appropriation Act passed by the General Assembly. Departments and agencies are expected to keep within these FTE position caps. Should an adjustment to the full-time equivalent positions authorized for a department or agency be required for an urgent reason, a change in the FTE position cap may be authorized with the approval of the Governor, the Speaker of the House and Senate Majority Leader.

Full-Time Equivalent Positions (FTE): A numerical measurement of the workforce, which constitutes a common denominator between full and part-time employment. To illustrate, an employee working full-time is counted as 1.0 full time equivalent position while an employee working half-time would be counted as a 0.5 full time equivalent position. If a state agency hired these two employees only, the total number of full-time equivalent positions for that agency would be 1.5. For a technical description of the part-time positions included in the full-time equivalent position count, see the glossary in the Personnel Supplement.

Glossary of Budget Terms

General Fund: The operating fund of the State, to which all revenues not specifically directed by statute to another fund, are deposited. This includes state general revenue, federal, restricted, and other funds, which support state operations.

General Fund Free Surplus: The undesignated balance of available resources (sources) over expenditures (uses), which is available for appropriation and expenditures in subsequent fiscal years.

General Revenues: State tax and departmental receipts which are credited for discretionary appropriation as distinguished from receipts collected for restricted purposes and federal grants.

Internal Service Program: A program that aggregates certain services needed by state operated programs and activities, which are provided on a centralized basis. The costs of these services are borne by the user agencies through a charge system, which allocates the cost of delivery of the goods or services. The operations of this program are shown in the state budget for display purposes only, since the costs are reflected in the budgets of the user agencies both on an actual and budget basis.

Medical Assistance and Public Assistance Caseload Estimating Conference: Similar to the Revenue Estimating Conference, it adopts consensus welfare and medical assistance caseload estimates. It consists of the Budget Officer, the House Fiscal Advisor and the Senate Fiscal Advisor who meet in May and November of each year.

Modified Accrual: Basis of accounting that where obligations of the state are budgeted as expenditures if the goods or services are expected to be received during the fiscal year, regardless of whether a cash payment is expected to be made by the state by June 30th of that year. Revenues are estimated on the basis of when they are "earned" by the state.

Operating Budget: An annual plan for the revenues and expenditures necessary to support the administrative and service functions of state government.

Operating Deficit: The amount by which the state's current revenues from general revenue sources are less than its expenditures for a fiscal year. The operating deficit calculation excludes any beginning year surplus.

Operating Surplus: The amount by which the state's current revenues from general revenue sources exceed its expenditures for a fiscal year. The operating surplus calculation excludes any beginning year surplus which may be available to fund expenditures.

Other Funds: Resources that are expended in the budget, which are not considered general revenues, restricted receipts, or federal grants are identified as "Other Funds". This includes, for example, tuition and fees at the University and Colleges and the dedicated gas tax in the ISTEPA fund.

Program Measure: A management tool that measures empirically the outcome of a budget program's efforts to achieve an objective. The outcome is measured against a standard established by each agency and department and should indicate not merely what a program does but how well it does it.

Purchased Services: Contracts with non-state entities providing services for state agencies consistent with their objectives. The contract could be established between a state agency and a private person, firm or non-profit agency or it could be established with another governmental entity such as a federal agency.

Glossary of Budget Terms

Reappropriation: The authority of the Governor, in accordance with Section 35-3-15 of the General Laws, to reappropriate funds for the same purpose which are unexpended at the close of the fiscal year. All changes are reflected in the supplemental appropriations act.

Restricted Receipts: A category of accounts in which funds collected, usually by a special fee are dedicated to a specific purpose or set of purposes.

Revenue Estimating Conference: A three-person forecasting committee whose objective is to reach consensus on state revenue projections that are used as a basis for the state budget. The Committee consists of the State Budget Officer, the House Fiscal Advisor and the Senate Fiscal Advisor. This Committee is required, by law, to meet in November and May of each year.

Quasi-Public Agency: An agency or entity considered to be a government body for purposes of the Access to Public Records Act and the Open Meetings Act but that have a degree of independence from state government in its governance and policy making. These Agencies manage or oversee finances for a wide range of public functions in a state, including sewage systems, airports, public transportation, student loan services, economic development policy, and clean water,

Subprogram: Two or more integral components of a budget program that can be separately analyzed for a better understanding of the program.

Supplemental Appropriation: An act of the General Assembly appropriating additional funds beyond the amounts allocated in the original appropriation act to state agencies that are expected to incur a deficiency. In practice, supplemental requests are expected to identify any proposed decreases to the original amounts appropriated as well as proposed increases. (See 35-3-8. of the Rhode General Laws). Supplemental appropriations provide additional budget authority beyond the original estimates for budget programs (including new programs authorized after the date of the original appropriation act) where the need for funds is too urgent to be postponed until enactment of the appropriation bill for the next fiscal year.