

# **Definition of Categories of Expenditures**

## Definition of Categories of Expenditures

Generally, the amounts reflected in the categories of expenditures in the *FY 2006 Executive Summary* and *FY 2006 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>			<u>BOC/RISAIL</u>		
205	611500	Classified Holiday	273	617200	WC-Assault Case
210	611100	Classified Regular	274	619900	Payroll Accrual
214	611600	Correctional Officers Briefing	275	639980	Intergovernmental Contractual
215	611200	Classified Overtime			Transfers to Colleges/Universities
216	619800	Payment of Unused Accrued Leave	276	621200	Judges - Retirement Costs
217	619200	Cash Bonus for Health	277	621100	Police - Retirement Costs
		Maintenance Organization	279	621500	Higher Education Retirement
		Participation (HMO)			Annuities
218	619300	Family Medical Waiver Bonus	280	621000	Employee Retirement
219	611100	Payment of Unused Accrued	281	621700	Social Security FICA
		Deferred Leave	282	628500	Unemployment Compensation
220	611300	Classified Limited	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
262	631610	Architect/Engineering Service	570	638140	WC Weekly Payment
263	631710	Lecture Education Art Service	571	638150	WC Dependent Payment
264	633110	Building/Ground Service	572	638160	WC Postmax Payment
265	632810	Security Fire Protection Services	573	638110	WC Special Injury Payment
266	631210	Legal Services	574	638930	WC Practitioners Charge
267	631310	Management/Audit Services	575	638210	WC Facility Charge
268	631990	Clerical Services	576	638220	WC Equipment Charge
269	631630	Other Services	577	638920	WC Attorney/Witness
270	617100	WC Regular Case	578	638120	WC Lump Sum Settlements
271	621800	FICA on Severance Pay	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.

**BOC/RISAIL**

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

**BOC/RISAIL**

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  
 Planning  
 459 639750 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

**BOC/RISAIL**

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

**BOC/RISAIL**

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.

**BOC/RISAIL**

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.

**BOC/RISAIL**

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

**BOC/RISAIL**

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

**BOC/RISAIL**

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.

**BOC/RISAIL**

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

**BOC/RISAIL**

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.

**BOC/RISAIL**

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