

Glossary of Terms

Appropriation: An act of the General Assembly authorizing expenditures. Appropriations specify the maximum amount of public funds that can be spent for certain activities within a state fiscal year. Appropriations typically indicate total spending for a program by source of funds (general revenue, federal funds, etc.).

Appropriations Bill: A bill containing appropriations. The appropriations bill introduced by the Governor provides appropriations for every program in every agency throughout the state, as well as the statutory changes needed to implement the budget. For example, if the Governor's budget proposal includes a change in a tax rate, one article of the appropriations bill would contain the language needed to change the state's general law regarding that tax.

Budget Office: The Governor's staff for the preparation and management of the budget. The Budget Office is part of the Department of Administration and is headed by the State Budget Officer. The Budget Office distributes a number of public budget documents. For more information, visit their website at www.budget.state.ri.us.

Budget Request: The budget plan submitted by a state agency. Agency requests must conform to budget instructions provided the Budget Office. Budget requests are public documents and can be viewed at the State Budget Office.

Caseload: The number of people who are eligible for state medical and public assistance programs. Caseloads are estimated twice each year, in November and May, by the Caseload Estimating Conference. These estimates help the state to forecast program expenditures.

Catalog of Federal Domestic Assistance (CFDA): These are numbers that are assigned to every federal assistance program for state and local governments. The CFDA can be found in the Technical Appendix. Using the CFDA number and the federal website, <http://12.46.245.173/cfda/cfda.html>, one can obtain a description of the federal grant programs which provide funds to the state.

Consensus Forecast: The official revenue or caseload projections upon which the budget is based. Consensus forecast estimates are prepared by the Revenue Estimating Conference and the Caseload Estimating Conference. These committees represent both the executive and legislative branches of government. They are composed of the State Budget Officer, House Fiscal Advisor, and Senate Fiscal Advisor.

Federal Funds: Money received by the state from the federal government. These funds usually take the form of either block grants or matching funds.

Fiscal Year (FY): A twelve-month accounting period. Rhode Island's fiscal year begins on July 1 and ends on June 30. The federal fiscal year begins on October 1 and ends on September 30. The letters FY denote fiscal year. The number following FY is the year in which the fiscal year ends. Rhode Island's FY 2009, for example, is the fiscal year that ends on June 30, 2009.

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Full-time Equivalent (FTE) Position: A measurement of the state workforce. An employee who works full time is counted as 1.0 FTE. An employee who works half time is counted as 0.5 FTE. Together, they fill 1.5 FTE positions. The budget specifies the maximum number of FTE positions for each agency.

General Assembly: The legislative branch of Rhode Island's state government. It consists of the Senate and the House of Representatives.

General Revenue: Money received by the state which can be used for any purpose. Examples of general revenue include receipts from the state income tax and general business taxes.

Grants and Benefits: Grants and benefits to individuals and organizations (other than to government organizations with taxing authority). They include, among other items, Medicaid payments, public assistance, and education grants.

Line Item: A single line in an appropriations bill that authorizes specific funding amounts for an activity. Line items in Rhode Island's annual appropriation bill typically specify spending for each program, by source of funds (such as general revenue). Agencies are free to allocate dollars within the program as long as the total does not exceed the amount in the line item.

Other Funds: All budgetary resources other than general revenues, restricted receipts, and federal funds. For example, employer contributions for unemployment insurance go to the Employment Security Fund, which pays only for unemployment benefits.

Program: A collection of similar activities with a common mission or purpose. Each state agency is organized into one or more programs. Rhode Island's budget is formulated, and appropriations are made, at the program level.

Re-appropriation: The process by which the Governor authorizes a program to carry over unused general revenue appropriations from a prior year. If a program does not spend all of its general revenue appropriation before the end of the fiscal year, the Governor can re-appropriate those funds for use in the following fiscal year.

Restricted Receipts: State receipts that can be used only for the specific purposes outlined by law. For example, insurance companies pay an assessment each year for the Infant-Child Immunization Account. These funds can be used only for the Department of Health's childhood immunization activities.

Supplemental Appropriation: An act of the General Assembly that changes the amount of authorized expenditures in the current fiscal year.