

CATEGORY**DESCRIPTION/EXPENDITURES INCLUDED IN CATEGORY****Personal Services**

Salaries and Wages

Includes all salaries and wages paid to state employees. It also includes any retroactive payments and per diem payments.

Retirement Costs

Reflects the employer share of retirement contributions including employer share contributions for normal retirement costs, the unfunded actuarial liability and retiree health insurance costs.

Health Insurance

Reflects the state share of premiums for health insurance for state employees.

Other Fringe Benefits

Includes all other compensation paid to state employees not otherwise classified.

Unemployment

Reflects payments for unemployment benefits for eligible former state employees.

Reimbursements

All Other

Professional Services

Includes all expenditures in the 4000 - PROFESSIONAL SERVICES, NOT BY STATE and 4100 - PROFESSIONAL SERVICES, BY STATE series of expenditures codes, which reflect payments for services purchased by state agencies, including payments for services provided internally by other state agencies.

Travel Expenses

Includes all expenditures in the 4200 - TRAVEL EXPENSES, IN STATE and 4300 - TRAVEL EXPENSES, OUT OF STATE series of expenditure codes, which reflect all travel related payments both within the state and out of state.

Miscellaneous Operating Expenses

Includes all expenditures in the following expenditure code series: 4400 - STATE VEHICLES OPERATION; 4500 - UTILITY SERVICES; 4600 - RENTS; 4700 - REPAIRS; 4800 - INSURANCE; 4900 - GENERAL OPERATIONS; 5000 - EMPLOYEE TRAINING; 5700 - DEPRECIATION; 9000 - CHARGES TO ASSETS & LIABILITIES; 9500 - TELECOMMUNICATIONS

Commodities

Includes all expenditures in the following expenditure code series: 5100 - COMMODITIES - FOOD; 5200 - COMMODITIES - FUEL; 5300 - TECHNOLOGY; 5400 - CLOTHING; 5500 - EQUIPMENT; 5600 - OFFICE & OTHER SUPPLIES; 5800 - HIGHWAY MATERIALS.

Grants, Subsidies and Pensions to Other Governments

Reflects all grants and subsidies distributed to the local governments, school units and the federal government.

Grants, Subsidies and Pensions to Public and Private Organizations

Reflects all grants and payments to quasi-independent agencies, including the public higher education institutions, MEYERS, FAME, House Authority, etc.

Grants, Subsidies and Pensions to Individuals

Includes payments to individuals for public assistance, unemployment compensation and MaineCare/Medicaid payments to providers and individuals,

Debt Service Principal

Reflects payments that reduce the outstanding principal for bonds and notes.

Debt Service Interest

Reflects on payments for interest on bonds and notes.

Contributions and Transfers to Other Funds

Reflects payments to other funds, including cost allocation plan payments.

Capital Expenditures

Capital Expenditures

Payments for tangible items with a value of \$5,000 or more, including purchases of land, easements, buildings and equipment.