

## **Glossary for New York State Agency Spending Search Open Book New York**

### **Agency**

An organizational unit that is part of a State constitutional department or branch of government, and that receives or disposes of revenues or receives and manages appropriations.

### **Authority/Public Authority**

Public authorities are corporate instruments (public corporations) of the State created by the legislature to further public interests. Each public authority is governed by a separate board of directors. While public authorities are generally legally and administratively autonomous from the State, they have varying degrees of independence from government oversight. Some public authorities are completely self-supporting, while others rely on appropriated State grants to fund their operations. Much of the long-term debt for which the State is responsible has been issued by public authorities with a contractual promise from the State to fund related debt service payments.

### **Capital Construction**

Construction or purchase of State capital facilities such as buildings, highways, bridges, parks, and ports.

### **Contractual Services**

Agreements for the design, installation, maintenance, and support of computer technology, or legal, medical/clinical, educational, accounting/auditing, postage/shipping, printing, or other professional services.

### **Debt Service**

Includes the payment of principal and interest on long-term debt and payments on certain lease/purchase or contractual obligation contracts. Under lease/purchase or contractual obligation financing arrangements, public authorities and certain municipalities have issued debt to finance the acquisition, construction and rehabilitation of State facilities or equipment and expect to receive rental or contractual payments from the State in an amount equal to the debt service on the debt issued by the authority or municipality. Use of debt service expenditure accounts for expenditures chargeable to debt service appropriations is restricted to the Office of the State Comptroller and to Public Authorities only.

### **Disbursement Amount**

The amount of money paid to a particular entity or individual.

### **Employee Benefits and General State Charges**

Employee insurance and retirement costs, employer matching payments for Medicare and Social Security, and other State-paid employee benefits, as well as miscellaneous State costs including taxes on public lands, and judgments against the State.

### **Employee Moving Expense**

Costs incurred for moving an employee from one residence to another. **Employee Travel**  
Employee work-related travel including public transportation, mileage, lodging, meals, and other miscellaneous expenses.

**Equipment**

Purchased or leased equipment including vehicles, computers, information technology (IT) equipment, printers, office equipment, and furniture.

**Fiscal Year**

In New York State, the fiscal year begins on April 1st and ends the following March 31st.

**Grants**

Counties, cities, towns, villages, school districts, individuals and nonprofit organizations may receive money from the State in the following grant categories:

- **General Purpose** – Unrestricted support for municipalities for their general government purposes.
- **Education** – Support for public schools, school tax relief, and higher education including State University of New York and City University of New York.
- **Social Service** – Support for medical assistance, reimbursements to local governments for administering foster care and adoption services, food stamps, child support, youth programs, and other social service programs.
- **Health and Environment** – Support for public health, food and nutrition, health care reform act programs, child health insurance, prescription drug, sewage operations, and other environmental assistance programs.
- **Mental Hygiene** – Support for mental health, mental retardation services, and alcohol and substance abuse services.
- **Transportation** – Includes payments for transportation operating assistance, and assistance to localities for highways, bridges, railroad crossings, and other facilities not on the State highway system.
- **Criminal Justice** – Includes crime victim assistance, aid to local public defense agencies, and various other criminal justice and local probation services. Also included are reimbursements to local governments for temporarily housing and transporting State inmates.
- **All Other** – Includes other miscellaneous grant payments for employment and training services, various housing programs, services for the aging, disaster assistance grants, court facilities incentive aid, real property tax rebates, and programs administered by agencies such as the Office of Parks and Recreation and the Council on the Arts.

**Lease, Maintenance and Repairs**

Leases, rentals, maintenance, and repair of vehicles, equipment, and buildings.

**Salaries and Wages**

Salaries and wages to State employees and elected officials.

**Special Departmental Charges**

Special departmental charges are certain unique payments that do not fall into any other category of State spending. This includes occupational training benefits, scholarship payments, non-tax refunds, personal needs allowances to clients in mental hygiene facilities, and City University of New York tuition reimbursements.

## **Spending Category**

A group of related or similar purposes in which financial transactions are reported. Spending is categorized according to the following major classifications:

### **State Agency Operations**

- Contractual Services
- Employee Benefits and General State Charges
- Employee Moving Expense
- Employee Travel
- Equipment
- Lease, Maintenance & Repairs
- Salaries and Wages
- Special Departmental Charge
- Supplies and Materials
- Telephone Services
- Utilities and Centralized Services

### **Capital Construction**

### **Debt Service**

### **Grants**

### **Unemployment Benefits**

### **Supplies and Materials**

Supplies and materials including food, beverages, fuels, medical supplies, clothing, footwear, and miscellaneous office supplies.

### **Telephone Services**

Telephone line charges, Internet services, pagers, beepers, and cell phones.

### **Unemployment Benefits**

Payments to claimants who are unemployed.

### **Utilities and Centralized Services (OGS/OFT)**

Natural gas, electricity, water, sewage, or other utilities and payments made to the Office of General Services and the Office for Technology for State agency telecommunications, computer services, mail and courier services, and records management and storage.