Expenditures - Descriptions and Trends

**Personal Services** - Cost of providing wages, salaries, retirement, and other fringe benefits for City employees and to some extent, part-time, seasonal staff. Increases in 2006 are due to a 3% general wage adjustment and projected merit increases for eligible employees. Additionally, the City's share of the per employee health care costs have increased for 2006.

**Contractual Services** - Services provided to the City by firms, individuals, or other City departments. As in 2005, continued increases in utilities, service contracts (janitorial, HVAC, plumping, etc.) for the various facilities, such as the pools, recreation centers, etc. are responsible for the increased expenditures projected for 2006. The 2006 budget reflects the transfer of the stormwater fee for recreational facilities from the general fund to the recreation fund.