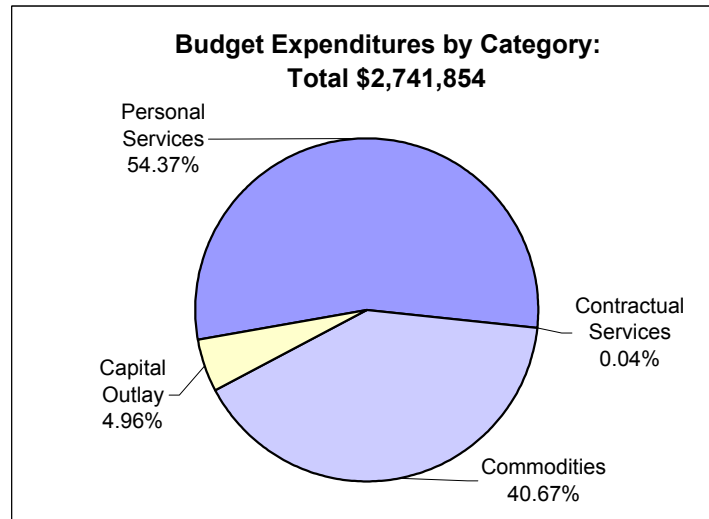


# Fund 214 - SPECIAL GAS TAX



<b>EXPENDITURES</b>	<b>2003 Actual</b>	<b>2004 Adopted</b>	<b>2004 Estimated</b>	<b>2005 Budget</b>
Personal Services	\$ 1,288,400	\$ 1,377,968	\$ 1,377,968	\$ 1,490,854
Contractual Services	560	1,500	1,500	-
Commodities	1,155,783	1,250,200	1,150,200	1,115,000
Capital Outlay	235,839	274,000	274,000	136,000
Debt Service	-	-	-	-
Contingency	-	-	-	-
Transfers	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,680,582</b>	<b>2,903,668</b>	<b>2,803,668</b>	<b>2,741,854</b>
<b>FUND BALANCE FORWARD</b>	<b>\$ 296,215</b>	<b>\$ 82</b>	<b>\$ 152,547</b>	<b>\$ 70,693</b>

## 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 2005 are due to a 2% general wage adjustment, implementation of the Primary Pay Plan, and projected merit increases for eligible employees. Additionally the City's share of the per employee health care costs have increased for 2005.

Capital Outlay - Cost of equipment used to repair streets and remove snow and ice. In 2005, funding for Capital Outlay has decreased by 50% to stay within revenue constraints.