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Budget by Classification

The budgets of all governmental units in Indiana are prepared according to a form prescribed by the Indiana State Board of Accounts. The legal level of budgetary control is by object classifications. Objects are called expense accounts or line items by the private sector. Major classifications of expenditures are as follows:

Personal Services – Expenditures for salaries, wages and related employee benefits. The increased spending in this classification is due to annual salary/wage increases of approximately 3% and the continued rise in health insurance premiums.

Supplies – Office supplies, operating supplies, repair and maintenance supplies. The 2006 budget shows an 11.99% increase for this classification, due to the fuel costs.

Other Services and Charges – Professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, rentals, debt service. The cost of professional services, contract services, lease loan and bond payments primarily related to infrastructure projects, will vary significantly from year to year.

Capital Outlay – All lands, buildings, improvements, machinery and equipment purchases that are not financed through leases or bond issues. The capital outlay for 2006 decreased for this classification, due to a \$4.2M reduction in the CEDIT budget, as well as a shift to lease financing for computer equipment in 2006.

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	2005 Approved Budget	2006 Approved Budget	% Change
Personal Services	\$ 112,955,539	\$ 118,385,725	4.81%
Supplies	5,262,805	5,894,031	11.99%
Other Services & Charges	28,764,512	32,018,039	11.31%
Capital Outlay	22,623,299	17,687,335	-21.82%
Total Civil City Budget	\$ 169,606,155	\$ 173,985,130	2.58%

