Expenses are categorized into several expense types: Personnel, Contractual Services, Capital, Commodities, Grants, Claims, and Shared Revenue, Debt Service, Nonexpense Items, and Contingency.

**PERSONNEL**
The largest expense type of the UG is personnel, or the costs that go into employee’s salaries and benefits. It is important for the UG to offer competitive earnings because our talent is responsible for providing services to the community.

**EXPENSE TYPE BREAKDOWN**
This pie chart shows how expense types break down for the entire budget

**CAPITAL OUTLAY**
Capital Outlay is an important expense for maintaining and improving UG operations and community infrastructure. Examples include: roads, bridges, facilities improvements, vehicles or large equipment.

**CAPITAL OUTLAY BY EXPENSE TYPE**
This pie chart shows the components that make up the UG’s Capital

**OPERATING COSTS**
Operating Costs include Commodities and Contractual Services. Both further government functioning, but Commodities are tangible items, while Contractual Services are intangible services. Examples of Commodities include fuel, supplies, and equipment. Contractual Services include rent, utilities, and maintenance agreements.

**OPERATING COSTS BY SERVICE AREA**
This bar chart shows the percentage of Operating Costs by functional area for the UG

Source: Open Gov
For more detailed information with up-to-date percentages and cost amounts, visit the UG’s Open Gov data portal.