

RESOLUTION NO. ____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
MESA, MARICOPA COUNTY, ARIZONA, APPROVING A
BUDGET FOR THE CITY OF MESA FOR FISCAL YEAR ENDING
JUNE 30, 2022.**

WHEREAS, on May 17, 2021, the City Council of the City of Mesa proposed a budget for the City of Mesa for the fiscal year ending June 30, 2022;

WHEREAS, the proposed budget was published for the period required by law and notice of the hearing on the proposed budget was also published as required by law; and

WHEREAS, the hearing was held at the City Council Chambers in the City of Mesa on Monday, June 7, 2021 at 5:50 p.m., at which meeting all interested persons were invited to appear by technological means and be heard in favor of or against adoption of said budget.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MESA, MARICOPA COUNTY, ARIZONA, AS FOLLOWS:

Section 1: That the proposed budget, a copy of which is attached hereto, incorporated herein and made a part hereof, be, and the same hereby is adopted as, the budget for the City of Mesa, Arizona for the fiscal year ending June 30, 2022.

PASSED AND ADOPTED by the Mayor and City Council of the City of Mesa, Maricopa County, Arizona, this 7th day of June, 2021.

APPROVED:

Mayor

ATTEST:

City Clerk

**CITY OF MESA, ARIZONA
ADOPTED BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2022**

SUMMARY OF RESOURCES BY SOURCE

Source	FY 2019/20 Actual Resources	FY 2020/21 Adopted Budget	FY 2020/21 Projected Resources	FY 2021/22 Adopted Budget
Taxes				
Sales & Use Tax	\$219,931,235	\$204,841,000	\$237,952,434	\$229,355,000
Secondary Property Tax - City	\$41,789,134	\$41,738,000	\$41,738,000	\$45,164,000
Secondary Property Tax - Community Facility Districts	\$3,180,851	\$4,692,000	\$4,892,000	\$5,986,000
Transient Occupancy Tax	\$4,022,324	\$4,700,000	\$969,942	\$4,200,000
Other Taxes	\$33,562	\$30,000	\$38,000	\$32,000
Total Taxes	\$268,957,106	\$256,001,000	\$285,590,376	\$284,737,000
Intergovernmental				
Federal Grants and Reimbursements	\$116,858,523	\$107,220,000	\$53,435,841	\$170,450,000
State Shared Revenues	\$184,408,500	\$188,793,000	\$197,588,413	\$190,378,000
State Grants and Reimbursements	\$452,784	\$266,000	\$4,806,592	\$1,631,000
County and Other Governments Revenues	\$26,174,219	\$21,798,000	\$22,307,144	\$30,955,000
Total Intergovernmental	\$327,894,026	\$318,077,000	\$278,137,990	\$393,414,000
Sales and Charges for Services				
General	\$32,768,933	\$50,363,000	\$51,260,239	\$55,741,000
Culture and Recreation	\$6,820,695	\$10,023,000	\$2,530,840	\$8,928,000
Enterprise	\$447,787,982	\$407,289,000	\$414,605,590	\$438,635,000
Total Sales and Charges for Services	\$487,377,610	\$467,675,000	\$468,396,669	\$503,304,000
Licenses, Fees and, Permits				
Business Licenses	\$4,747,893	\$4,616,000	\$4,461,006	\$4,316,000
Permits	\$14,523,180	\$13,096,000	\$14,492,838	\$13,459,000
Fees	\$20,617,020	\$18,823,000	\$20,524,933	\$20,200,000
Court Fees	\$4,704,850	\$4,906,000	\$3,859,510	\$4,812,000
Culture and Recreation Fees	\$561,716	\$900,000	-	\$799,000
Total Licenses, Fees and Permits	\$45,154,658	\$42,341,000	\$43,338,287	\$43,586,000
Fines and Forfeitures				
Court Fines	\$3,739,278	\$4,627,000	\$3,442,044	\$4,353,000
Other Fines	\$466,429	\$331,000	\$653,946	\$407,000
Total Fines and Forfeitures	\$4,205,707	\$4,958,000	\$4,095,990	\$4,760,000
Self Insurance Contributions				
Self Insurance Contributions	\$104,231,458	\$112,263,000	\$106,670,634	\$118,967,000
Total Self Insurance Contributions	\$104,231,458	\$112,263,000	\$106,670,634	\$118,967,000
Other Revenue				
Interest	\$16,244,937	\$3,782,000	\$9,048,794	\$12,316,000
Contributions and Donations	\$4,551,547	\$4,818,000	\$3,337,536	\$2,023,000
Other Financing Sources	\$19,299,019	\$34,149,000	\$29,250,000	\$35,600,000
Sale of Property	\$650,498	\$610,000	\$480,020	\$178,000
Other Revenues	\$21,392,248	\$19,207,000	\$19,934,958	\$18,218,000
Total Other Revenue	\$62,138,248	\$62,566,000	\$62,051,308	\$68,335,000
Operating Resources Subtotal	\$1,299,958,813	\$1,263,881,000	\$1,248,281,254	\$1,417,103,000
Reimbursements/Previous Grant Awards Carried Over	-	\$32,164,844	-	\$52,309,617
Use of Reserve Balance	(\$102,115,859)	\$283,285,171	\$10,098,732	\$275,599,177
Total Non-Bond Resources	\$1,197,842,954	\$1,579,331,015	\$1,258,379,986	\$1,745,011,794
Existing Bond Proceeds	\$86,303,377	\$40,218,492	(\$36,851,990)	\$117,545,474
New Bond Proceeds	\$2,325,157	\$319,921,130	\$221,183,000	\$266,116,129
(Less) Remaining Bond Proceeds	\$36,851,990	(\$29,470,637)	(\$117,545,474)	(\$28,673,397)
Total Bond Resources	\$125,480,524	\$330,668,985	\$66,785,536	\$354,988,206
City Total Resources	\$1,323,323,478	\$1,910,000,000	\$1,325,165,522	\$2,100,000,000

SUMMARY OF RESOURCES BY FUND

Fund	FY 2019/20 Actual Resources	FY 2020/21 Adopted Budget	FY 2020/21 Projected Resources	FY 2021/22 Adopted Budget
General Fund	\$317,237,820	\$327,323,928	\$355,653,499	\$342,326,704
General Fund - Capital	\$1,224,529	-	\$400,000	\$470,000
Utility Fund	\$376,243,279	\$382,656,724	\$395,099,980	\$419,259,981
Utility Fund - Capital	\$2,677,531	\$1,655,000	\$2,159,718	\$2,393,800
Restricted Funds:				
Ambulance Transport	\$2,020,325	\$3,532,012	\$3,743,500	\$7,251,239
Arts & Culture Fund	\$5,148,037	\$8,294,684	\$527,840	\$7,084,574
Commercial Facilities Fund	-	\$4,729,025	\$2,501,316	\$4,300,880
Community Facilities Districts	\$23,917,791	\$42,085,869	\$36,167,185	\$44,674,786
Environmental Compliance Fee	\$17,533,319	\$16,761,539	\$17,286,003	\$17,414,503
Falcon Field Airport	\$4,189,728	\$4,658,184	\$4,802,962	\$4,840,298
Impact Fee Funds	\$17,966,106	\$16,422,929	\$18,452,360	\$17,980,000
Internal Service Funds	\$7,255,389	\$9,879,752	\$8,994,329	\$9,394,946
Joint Ventures	\$77,887,840	\$26,028,358	\$24,536,315	\$20,883,884
Public Safety Sales Tax Fund	\$27,387,629	\$25,605,004	\$29,666,987	\$29,233,167
Quality of Life Sales Tax Fund	\$27,594,388	\$25,605,004	\$29,955,064	\$28,939,166
Transportation Related:				
Highway User Revenue Fund	\$42,703,319	\$38,211,995	\$42,835,007	\$41,849,386
Local Streets	\$42,600,779	\$31,890,042	\$37,793,829	\$36,682,468
Transit Fund	\$4,748,456	\$3,546,264	\$3,957,831	\$1,982,834
Transportation Fund	\$12,293,342	\$3,774,148	\$4,524,148	\$10,533,952
Other Restricted Funds	\$22,079,912	\$27,610,269	\$22,726,865	\$29,051,979
Grant Funds:				
General Governmental Grant Fund	\$4,526,187	\$7,324,155	\$5,161,803	\$13,562,722
Enterprise Grant Fund	\$1,343,125	\$7,667,734	\$7,795,534	\$4,929,496
Housing Grant Funds	\$19,695,000	\$23,078,710	\$25,026,368	\$25,483,749
Relief Fund	\$90,885,540	\$70,000,000	\$18,490,806	\$131,362,686
Trust Funds	\$105,824,197	\$112,388,300	\$106,870,634	\$120,051,800
Debt Service Funds	\$44,975,243	\$43,151,371	\$43,151,371	\$45,164,000
Total Operating Revenues	\$1,299,958,813	\$1,263,881,000	\$1,248,281,254	\$1,417,103,000
Reimbursements/Previous Grant Awards Carried Over	-	\$32,164,844	-	\$52,309,617
Use of Reserve Balance	(\$102,115,859)	\$283,285,171	\$10,098,732	\$275,599,177
Total Non-Bond Resources	\$1,197,842,954	\$1,579,331,015	\$1,258,379,986	\$1,745,011,794
Existing Bond Proceeds	\$86,303,377	\$40,218,492	(\$36,851,990)	\$117,545,474
New Bond Proceeds	\$2,325,157	\$319,921,130	\$221,183,000	\$266,116,129
(Less) Remaining Bond Proceeds	\$36,851,990	(\$29,470,637)	(\$117,545,474)	(\$28,673,397)
Total Bond Resources	\$125,480,524	\$330,668,985	\$66,785,536	\$354,988,206
City Total Resources	\$1,323,323,478	\$1,910,000,000	\$1,325,165,522	\$2,100,000,000

SUMMARY OF EXPENDITURES BY FUND

	FY 2019/20	FY 2020/21	FY 2020/21	FY 2020/21	FY 2021/22	FY 2021/22
Fund	Actual Expenditures	Carryover Budget	Adopted Budget	Projected Expenditures	Carryover Budget	Adopted Budget
General Fund	\$335,327,512	\$7,916,491	\$384,132,274	\$323,354,872	\$10,635,403	\$419,027,614
General Fund - Capital	\$22,260,717	\$32,312,261	\$14,506,479	\$12,960,653	\$37,168,841	\$11,834,876
Utility Fund	\$157,314,454	\$1,505,825	\$180,436,417	\$189,115,361	\$2,505,634	\$203,738,147
Utility Fund - Capital	\$5,810,781	\$4,593,690	\$1,655,197	\$4,482,115	\$3,820,215	\$14,037,172
Restricted:						
Ambulance Transport	\$2,670,403	\$659,000	\$3,928,149	\$6,702,914	\$641,434	\$6,876,265
Arts & Culture Fund	\$16,272,273	\$426,752	\$19,296,793	\$11,404,270	\$780,988	\$18,524,531
Commercial Facilities Fund	\$13,479	\$31,166	\$10,405,663	\$6,458,453	\$1,652,750	\$8,129,662
Community Facilities Districts	\$22,006,383	-	\$42,085,819	\$36,680,369	-	\$44,674,549
Environmental Compliance Fee	\$15,563,406	\$4,524,960	\$15,900,361	\$17,244,025	\$2,941,938	\$16,552,310
Falcon Field Airport	\$4,691,025	\$2,462,349	\$6,448,366	\$3,013,068	\$1,853,743	\$8,255,287
Impact Fee Funds	-	-	-	-	-	-
Internal Service Funds	\$7,414,320	\$386,452	\$9,493,300	\$8,920,666	\$309,164	\$9,085,782
Joint Ventures	\$73,016,441	\$3,280,800	\$25,435,932	\$19,185,522	\$9,419,586	\$20,183,121
Public Safety Sales Tax Fund	\$10,254,917	\$9,087,362	\$16,942,798	\$14,201,808	\$6,392,025	\$28,298,595
Quality of Life Sales Tax Fund	\$18,346,339	-	\$25,605,004	\$25,605,004	-	\$28,939,166
Transportation Related:						
Highway User Revenue Fund	\$31,083,083	\$10,588,896	\$25,766,607	\$23,786,279	\$2,855,360	\$29,457,923
Local Street Sales Tax Fund	\$36,136,741	\$21,029,935	\$40,511,559	\$49,747,678	\$9,944,499	\$38,215,714
Transit Fund	\$22,211,853	\$3,807,238	\$22,181,981	\$9,423,782	\$9,450,037	\$5,649,704
Transportation Fund	\$2,723,672	\$19,696,313	\$2,400,000	\$12,748,792	\$10,216,161	\$31,387,631
Other Restricted Funds	\$28,520,967	\$35,665,011	\$58,141,544	\$51,772,366	\$30,193,273	\$43,667,132
Grant Funds:						
General Governmental Grant Fund	\$4,080,359	\$18,023,270	\$7,312,522	\$5,533,848	\$20,250,794	\$13,238,308
Enterprise Grant Fund	\$1,395,567	\$127,800	\$7,667,734	\$7,795,534	-	\$4,929,496
Housing Grant Funds	\$20,734,986	\$12,721,261	\$23,097,534	\$24,814,441	\$12,303,558	\$25,392,333
Relief Fund	\$44,016,443	-	\$70,000,000	\$105,984,390	\$3,520,000	\$131,362,686
Trust Funds	\$108,412,582	\$31,081	\$117,226,932	\$114,283,428	\$48,459	\$118,834,138
Debt Service Funds	\$207,145,473	-	\$180,406,665	\$173,662,785	-	\$198,787,790
Expenditure Subtotal	\$1,197,424,178	\$188,877,913	\$1,310,985,630	\$1,258,882,423	\$176,903,862	\$1,479,079,932
Operating and Capital Improvement Non-Bond Carryover	-	-	\$179,100,385	-	-	\$176,903,862
Contingency	-	-	\$89,245,000	-	-	\$89,028,000
Total Expenditure Non-Bond Funds	\$1,197,424,178		\$1,579,331,015	\$1,258,882,423		\$1,745,011,794
Bond Capital Improvement Scheduled	\$125,857,101	\$39,461,615	\$291,207,370	\$66,785,536	\$142,739,138	\$212,249,068
Bond Capital Improvement Carryover	-	-	\$39,461,615	-	-	\$142,739,138
Total Bonds Capital Improvement	\$125,857,101		\$330,668,985	\$66,785,536		\$354,988,206
City Total Expenditures	\$1,323,281,279		\$1,910,000,000	\$1,325,667,959		\$2,100,000,000
Expenditure Limitation Comparison						
Expenditures	\$1,323,281,279		\$1,910,000,000	\$1,325,667,959		\$2,100,000,000
Estimated Exclusions	(\$1,323,281,279)		(\$1,910,000,000)	(\$1,325,667,959)		(\$2,100,000,000)
Estimated Expenditures Subject to Limitation	-		-	-		-
Expenditure Limitation	\$627,028,608		\$649,852,143	\$649,852,143		\$665,589,832
Over (Under) State Limit	(\$627,028,608)		(\$649,852,143)	(\$649,852,143)		(\$665,589,832)

SUMMARY OF EXPENDITURES BY DEPARTMENT

	FY 2019/20	FY 2020/21	FY 2020/21	FY 2020/21	FY 2021/22	FY 2021/22
Department	Actual Expenditures	Carryover Budget	Adopted Budget	Projected Expenditures	Carryover Budget	Adopted Budget
Arts & Culture	\$15,256,856	\$153,290	\$18,836,000	\$11,008,120	-	\$21,522,000
Business Services	\$12,073,266	\$40,575	\$12,825,000	\$12,712,730	\$37,736	\$13,859,000
Centralized Appropriations	\$288,759,501	-	\$309,671,000	\$271,157,943	\$3,520,000	\$383,285,000
City Attorney	\$13,416,821	-	\$14,707,000	\$14,518,963	\$17,500	\$15,709,000
City Auditor	\$791,658	-	\$826,000	\$722,500	-	\$847,000
City Clerk	\$856,111	-	\$1,351,000	\$1,429,605	-	\$939,000
City Manager	\$7,096,535	\$114,502	\$7,762,000	\$7,120,290	\$201,040	\$7,643,000
Code Compliance	-	-	-	\$1,747,895	-	\$1,920,000
Community Services	\$22,078,266	\$11,918,749	\$26,403,000	\$33,151,488	\$12,476,754	\$29,057,000
Department of Innovation & Technology	\$30,724,975	\$5,718,659	\$39,058,000	\$35,991,899	\$7,693,782	\$39,810,000
Development Services	\$9,169,057	\$76,136	\$9,982,000	\$7,776,389	-	\$9,009,000
Economic Development	\$6,255,986	\$92,000	\$7,274,000	\$6,640,122	\$292,000	\$7,795,000
Energy Resources	\$32,819,445	\$65,167	\$38,283,000	\$46,800,793	-	\$52,764,000
Engineering	\$6,663,474	\$19,141	\$7,819,000	\$7,211,965	-	\$7,866,000
Environmental Management and Sustainability	\$33,824,606	\$55,000	\$35,344,000	\$35,829,225	\$453,000	\$38,113,000
Falcon Field Airport	\$1,592,565	-	\$2,149,000	\$1,548,173	-	\$2,360,000
Financial Services	\$3,588,318	-	\$4,080,000	\$3,672,930	-	\$3,997,000
Fleet Services	\$30,637,948	\$10,321,881	\$27,794,000	\$28,102,569	\$7,646,105	\$35,304,000
Human Resources	\$102,978,779	-	\$111,525,000	\$108,405,016	-	\$112,574,000
Library Services	\$6,771,146	-	\$8,077,000	\$7,014,386	\$276,874	\$8,510,000
Mayor and Council	\$841,926	-	\$950,000	\$919,140	-	\$914,000
Mesa Fire and Medical Services	\$73,261,736	\$1,109,450	\$98,477,000	\$99,195,340	\$2,092,103	\$115,601,000
Municipal Court	\$8,300,493	\$1,380,600	\$9,052,000	\$8,159,300	-	\$9,299,000
Office of ERP Management	\$536,680	-	\$804,000	\$687,937	-	\$821,000
Office of Management and Budget	\$3,049,062	\$38,098	\$3,193,000	\$2,846,400	\$677	\$3,571,000
Parks, Recreation & Community Facilities	\$44,604,914	\$1,985,907	\$52,318,000	\$43,196,271	\$2,726,557	\$55,247,000
Police	\$168,481,043	\$4,735,517	\$202,258,000	\$199,952,711	\$6,039,047	\$226,013,000
Public Information and Communications	\$1,699,863	-	\$1,449,000	\$1,602,372	-	\$1,895,000
Transit Services	\$19,062,505	-	\$20,059,000	\$8,023,138	-	\$17,016,000
Transportation	\$39,529,333	\$150,000	\$45,457,000	\$39,353,879	\$579,905	\$49,413,000
Water Resources	\$70,775,429	\$250,328	\$97,227,000	\$94,655,780	\$587,920	\$101,255,000
Subtotal	\$1,055,498,295	\$38,225,000	\$1,215,010,000	\$1,141,155,269	\$44,641,000	\$1,373,928,000
Project Management Program-Lifecycle/Infrastructure Projects	\$39,044,062	\$35,019,000	\$24,634,000	\$27,718,447	\$26,318,000	\$30,099,000
Operating and Lifecycle Expenditure Carryover	-	-	\$73,244,000	-	-	\$70,959,000
Contingency	-	-	\$89,245,000	-	-	\$89,028,000
Total Operating Expenditures	\$1,094,542,357		\$1,402,133,000	\$1,168,873,716		\$1,564,014,000
Capital Improvement Program: Non-Bond	\$102,881,821	\$105,856,385	\$74,246,629	\$92,599,862	\$105,944,862	\$77,757,932
Capital Improvement Program: Bond	\$125,857,101	\$39,461,615	\$288,302,371	\$64,194,381	\$142,739,138	\$209,544,068
Capital Improvement Program Subtotal	\$228,738,922	\$145,318,000	\$362,549,000	\$156,794,243	\$248,684,000	\$287,302,000
Capital Improvement Program Carryover Subtotal	-	-	\$145,318,000	-	-	\$248,684,000
Total Capital Improvement Program	\$228,738,922		\$507,867,000	\$156,794,243		\$535,986,000
City Total Expenditures	\$1,323,281,279		\$1,910,000,000	\$1,325,667,959		\$2,100,000,000

FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION

Fund	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Allocated Personnel Costs	Total Estimated Personnel Compensation
General Fund*	2,653.0	\$199,848,930	\$77,523,940	\$51,670,582	\$22,380,479	(\$22,669,397)	\$328,754,534
Capital - General Fund	6.3	\$497,818	\$60,853	\$89,912	\$41,154	-	\$689,737
Utility Fund	516.7	\$34,527,511	\$4,742,463	\$11,049,925	\$4,129,112	\$12,884,954	\$67,333,965
Capital - Utility	0.6	\$47,851	\$5,849	\$8,642	\$3,956	-	\$66,298
Restricted Funds:							
Ambulance Transport	70.0	\$3,192,625	\$455,273	\$817,824	\$618,773	-	\$5,084,495
Arts & Culture Fund	99.7	\$5,747,635	\$657,158	\$1,622,741	\$542,918	\$1,333,257	\$9,903,709
Commercial Facilities Fund	38.7	\$1,979,652	\$241,082	\$546,152	\$201,810	\$668,266	\$3,636,962
Community Facilities Districts	0.8	\$175,036	\$10,347	\$9,792	\$6,751	-	\$201,926
Environmental Compliance Fee	53.9	\$3,369,674	\$417,514	\$756,650	\$360,720	\$585,508	\$5,490,066
Falcon Field Airport	21.3	\$1,601,660	\$373,455	\$397,364	\$119,750	\$410,601	\$2,902,830
Internal Service Funds	98.3	\$6,037,020	\$753,006	\$1,854,013	\$926,129	\$1,302,983	\$10,873,151
Joint Ventures	34.7	\$2,336,529	\$290,773	\$427,379	\$251,071	\$577,234	\$3,882,986
Public Safety Sales Tax	122.0	\$9,799,110	\$6,768,867	\$1,703,604	\$2,534,390	-	\$20,805,971
Quality of Life Sales Tax	185.0	\$15,364,947	\$8,849,380	\$2,981,084	\$1,743,755	-	\$28,939,166
Transportation Related:							
Highway User Revenue Fund	113.7	\$7,477,777	\$914,626	\$1,620,119	\$679,469	-	\$10,691,991
Local Streets	37.7	\$2,902,833	\$401,486	\$1,785,881	\$256,226	\$2,411,202	\$7,757,629
Transit Fund	3.5	\$309,856	\$38,038	\$117,750	\$26,398	\$398,269	\$890,311
Transportation	1.0	\$80,855	\$9,884	\$14,603	\$6,684	-	\$112,026
Other Restricted Funds	77.6	\$5,376,135	\$630,136	\$1,013,763	\$462,301	\$349,505	\$7,831,840
Grant Funds:							
General Governmental Grant Fund	14.7	\$779,045	\$496,580	\$161,134	\$1,214,562	-	\$2,651,321
Housing Grant Funds	28.2	\$1,630,290	\$199,259	\$380,916	\$131,178	-	\$2,341,643
Trust Funds	28.8	\$2,302,164	\$273,977	\$749,337	\$198,298	\$1,747,618	\$5,271,394
Total Non-Bond Funds	4,205.9	\$ 305,384,953	\$ 104,113,946	\$ 79,779,168	\$ 36,835,884	\$ -	\$ 526,113,951
Bond Capital Improvement							
Electric Bond Construction	6.6	\$524,276	\$64,087	\$94,691	\$43,341	-	\$726,395
Gas Bond Construction	14.4	\$1,150,020	\$140,578	\$207,707	\$95,070	-	\$1,593,375
Library Bond Construction	3.0	\$240,207	\$29,363	\$43,384	\$19,857	-	\$332,812
Streets Bond Construction	0.7	\$58,505	\$7,152	\$10,567	\$4,837	-	\$81,060
Water Bond Construction	9.1	\$727,415	\$88,919	\$131,380	\$60,134	-	\$1,007,848
Bond Capital Improvement	33.9	\$2,700,424	\$330,098	\$487,729	\$223,239	-	\$3,741,490
Total All Funds	4,239.9	\$308,085,377	\$104,444,044	\$80,266,897	\$37,059,123	-	\$529,855,441

* Central administration positions are included in the General Fund but the costs are spread among multiple funds. These costs are shown in the "Allocated Personnel Costs" column.