



2020

FINAL BUDGET

CITY OF MESA

ORDINANCE NO. 19-02

AN ORDINANCE ADOPTING THE 2020 BUDGET

BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF MESA:

SECTION 1. The budget for the City of Mesa, Washington, for the year 2020 is hereby adopted at the fund level in its final form and content as set forth in the document entitled City of Mesa 2020 Budget, a copy of which is file in the Office of the Clerk.


SECTION 2. Estimated resources for each separate fund of the City of Mesa, and aggregate expenditures for all such funds for the year 2020 are set forth in a summary form below, and are hereby appropriated for expenditure at the fund level during the year 2020 as set forth in the City of Mesa 2020 Budget.

FUND	REVENUES	EXPENDITURES
GENERAL FUND	\$ 479,608.00	\$ 479,608.00
STREET FUND	\$ 75,495.00	\$ 75,495.00
WATER FUND	\$ 302,360.00	\$ 302,360.00
SEWER FUND	\$ 488,045.00	\$ 488,045.00
GARBAGE FUND	\$ 101,967.00	\$ 101,967.00
CUSTOMER DEPOSIT	\$ <u>9,909.00</u>	\$ <u>9,909.00</u>
TOTAL ALL FUNDS	\$ 1,457,384.00	\$ 1,457,384.00

SECTION 3. The City Clerk is directed to transmit a copy of the budget hereby adopted to the Franklin County Commissioner's Office, State Auditor's Office, and to the Association of Washington Cities.

SECTION 4. This Ordinance shall be in force and take effect five (5) days after its publication according to law.

PASSED BY THE CITY COUNCIL of the City of Mesa **AND APPROVED** by the Mayor this 10th day of December 2019.


Patti Bailie, Mayor ATTEST:


Gayle Carrasco, Clerk Treasurer

COPY

Summary of the proposed 2020 Budget

FUND	REVENUES	EXPENDITURES
GENERAL FUND	\$ 479,608.00	\$ 479,608.00
STREET FUND	\$ 75,495.00	\$ 75,495.00
WATER FUND	\$ 302,360.00	\$ 302,360.00
SEWER FUND	\$ 488,045.00	\$ 488,045.00
GARBAGE FUND	\$ 101,967.00	\$ 101,967.00
CUSTOMER DEPOSIT	\$ 9,909.00	\$ 9,909.00
TOTAL ALL FUNDS	\$ 1,457,384.00	\$ 1,457,384.00

This will be the total for the 2020 Budget to be accounted for: REVENUE

\$542,061 is projected in revenue for 2020 with the increase in rates to garbage 12.9%, water 5%, and sewer 3%.

The minimum bill for a resident in 2019 was \$107.18 to be increased by \$6.26. The minimum bill for a residential customer will be \$113.44 in 2020. \$42.94 Water, \$44.98 Sewer, & \$25.52 Garbage.

\$915,323 is the projected unreserved balance for 2020. The unreserved balance is defined as

the 2020 projected revenues, and adding the balances from current checking and savings, then subtracting the projected 2020 Expenditures. This is the unreserved balance or what is projected to be in the City's Checking/Savings for the end of 2020. A large increase to the overall budget is greatly due because of revenue received for the lease with American Tower, and the selling of surplus properties. This inflated the budget from previous years.

The unreserved balance can also be considered with the current balances in checking and savings 2019 of \$904,510 plus unused revenue from 2020 of **\$10,814**. Rounding has been used with all percentages, thus the \$1 difference.

This will be the total for the 2020 Budget to be accounted for: EXPENDITURE

\$531,247 is the projected expenses for 2020 with the major expenses or changes being a 3% Cola increase the employees wages. A capital expense of \$18,000 has been budgeted to include \$16,000 to

purchase a public works vehicle, and \$2,000 to purchase a computer for the assistant clerk.

Other changes include an updated allocation plan on Salary, Employee Benefits, Employee Health Insurance, City Insurance, Fuel, and Capital Expenses: The allocation plan had not been reviewed or updated since 2015.

Each one of the allocated expenses has been reviewed and the most logical cost allocation plan has been used for each

expense. There has also been an increase to the water and sewer operating supplies budget for the replacements of

failing meters and radio's and a specific tool for public works for \$2,000 for a total of \$15,000. Another added expense

was \$3,100 to the Rose Garden to update this location. \$10,000 was also budgeted for the purchase of a backup sewer pump.

There has been no utilization of savings to budget these costs. As it is projected, the city will have a positive balanced budget for 2020.

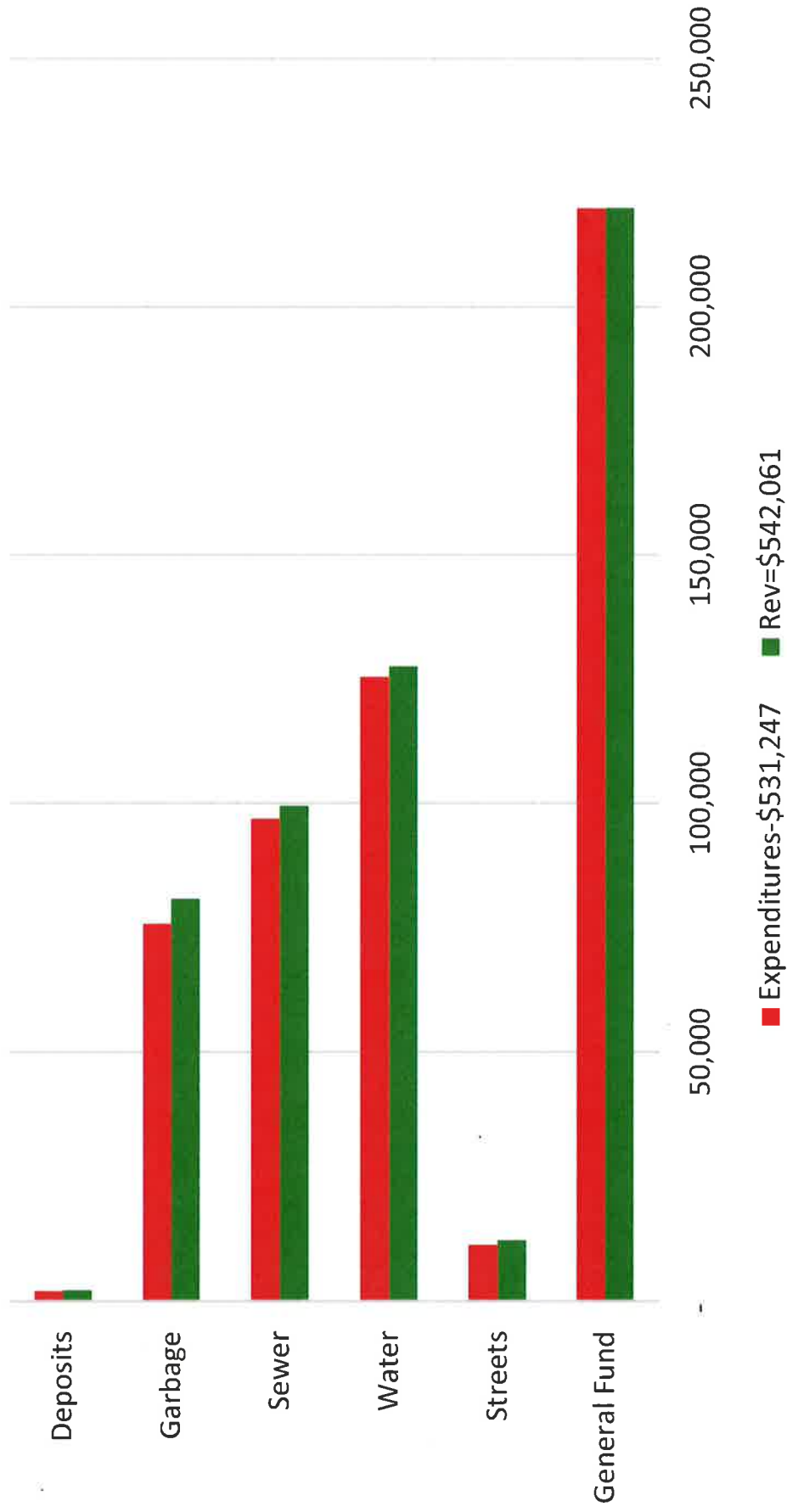
The Total Beginning Unreserved for Expenditures is \$926,137. To obtain the Beginning Unreserved Balances is to subtract the 2020

Projected Expenses from the Total Projected Revenues for 2020 (which include the balance cash on hand from 2019

and add the unused 2020 remaining revenues. The 2020 Budget will be tight with very little remaining in each fund. This is illustrated below:

FUND	REVENUES	EXPENDITURES	UNUSED 2020	CASH ON HAND
	2020	2020		2019
GENERAL FUND	\$ 219,852.00	\$ 219,807.00	\$ 45.00	\$ 259,711.00
STREET FUND	\$ 12,197.00	\$ 11,270.00	\$ 927.00	\$ 62,373.00
WATER FUND	\$ 127,611.00	\$ 125,446.00	\$ 2,165.00	\$ 172,583.00
SEWER FUND	\$ 99,494.00	\$ 96,865.00	\$ 2,629.00	\$ 385,922.00
GARBAGE FUND	\$ 80,747.00	\$ 75,807.00	\$ 4,940.00	\$ 16,279.00
CUSTOMER DEPOSIT	\$ 2,160.00	\$ 2,052.00	\$ 108.00	\$ 7,642.00
TOTAL ALL FUNDS	\$ 542,061.00	\$ 531,247.00	\$ 10,814	\$ 904,510

Revenues In vs Expenses Out 2020





REVENUES

REVENUES

001 -GENERAL FUND

308.10.00 Beginning Reserved	0	
308.80.00 Beginning Unreserved	259,756	
Year Beginning Checking&Savings(+)/Total Revenue 2020(-)/Total Expenditures 2020	259,756	
Taxes - 001		
311.10.00 General Property Taxes	56,155	(estimate)
313.11.00 Retail Sales/Use Taxes	74,799	
313.15.00 Public Safety	10,100	
313.71.00 Local Crime Justice	7,479	
317.20.00 Local Leasehold	410	
317.34.00 Local R.E. Excise Taxes	0	
		148,943
License & Permits - 002		
321.99.00 Business Licenses	2,380	
322.10.00 Building Permits	2,700	
322.30.00 Animal Licenses	1,520	
		6,600
Intergovernmental Revenue - 003		
335.00.91 PUD Privileges	2,380	
336.00.98 City Assistance	24,285	
336.06.21 Crime Justice-Population	1,000	
336.06.25 Crime Justice-Contracted Services	915	
336.06.26 CJ-Special Programs	554	
336.06.51 DUI-Cities	75	
336.06.94 Liquor Excise Tax	2,718	
336.06.95 Liquor Board Profits	3,970	
		35,897
Miscellaneous Revenue - 004		
353.70.00 Court Fines	880	
359.90.00 General Fines & Penalties	400	
		1,280
361.11.00 General Investment Interest	1,520	
361.40.00 Local Sales Interest	140	
362.50.00 Leased Property Rent	14,290	
362.50.01 Leased Property Tax	1,355	
367.00.00 Donations	0	
367.11.10 Caring Neighbors Donation	1,000	
367.11.20 AWC RMSA Grant Park	2,500	
367.11.21 AWC RMSA Loss Control Grant	2,500	
367.11.40 Training Scholarships	3,215	
369.91.00 General Miscellaneous Revenue	500	
369.91.10 Photocopies/Fax Fees	28	

369.91.20 Notary Fees	84	
395.10.00 Real Estate Sales	0	
		27,132

TOTAL REVENUE GENERAL FUND

219,852

TOTAL PROJECTED REVENUE GENERAL FUND

479,608

Unreserved Revenue (+) Total Revenue Projected for 2020

101 - STREETS

308.80.00 Beginning Unreserved	63,298	
336.00.71 Multimodal Transportation City	673	
336.00.87 City Streets Fuel Tax	9,930	
336.00.87 Increased Gas Tax	589	
361.11.00 City Street Investment Interest	1,005	
369.91.00 Streets Miscellaneous Revenues	0	

63,298

TOTAL STREETS

12,197

TOTAL PROJECTED REVENUE STREETS FUND

75,495

400 - WATER FUND

308.80.00 Beginning Unreserved	174,749	
343.40.00 Water Sales	119,764	
343.90.00 Hookup Charges	90	
359.90.00 Fines & Late Charges	2,400	
361.11.00 Water Investment Interest	2,310	
361.11.10 Customer Deposit Investment Interest	2	
369.91.00 Miscellaneous Revenues	3,000	
379.34.00 Assessment Fees	45	

174,749

TOTAL WATER REVENUE

127,611

TOTAL PROJECTED REVENUE WATER FUND

302,360

401 - SEWER FUND

308.80.00 Beginning Unreserved	388,551	
343.50.00 Sewer Sales	90,799	
343.90.00 Hookup Charges	45	
359.90.00 Fines & Late Charges	1,810	
361.11.00 Sewer Investment Interest	6,750	
369.91.00 Miscellaneous Revenues	45	
379.35.00 Assessment Fees	45	

388,551

TOTAL SEWER REVENUE

99,494

TOTAL PROJECTED REVENUE SEWER FUND	488,045
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407 - GARBAGE

308.80.00 Beginning Unreserved	21,220	21,220
343.70.00 Garbage	80,692	
361.11.00 Investment Interest	20	
369.91.00 Miscellaneous Revenues	35	
<u>TOTAL GARBAGE REVENUE</u>		80,747

TOTAL PROJECTED REVENUE GARBAGE FUND	101,967
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621 - CUSTOMER DEPOSIT FUND

308.80.00 Beginning Unreserved	7,749	7,749
389.00.00 Utility Deposits	2,160	
<u>TOTAL CUSTOMER DEPOSITS</u>		

TOTAL PROJECTED REVENUE CUSTOMER DEPOSITS	9,909
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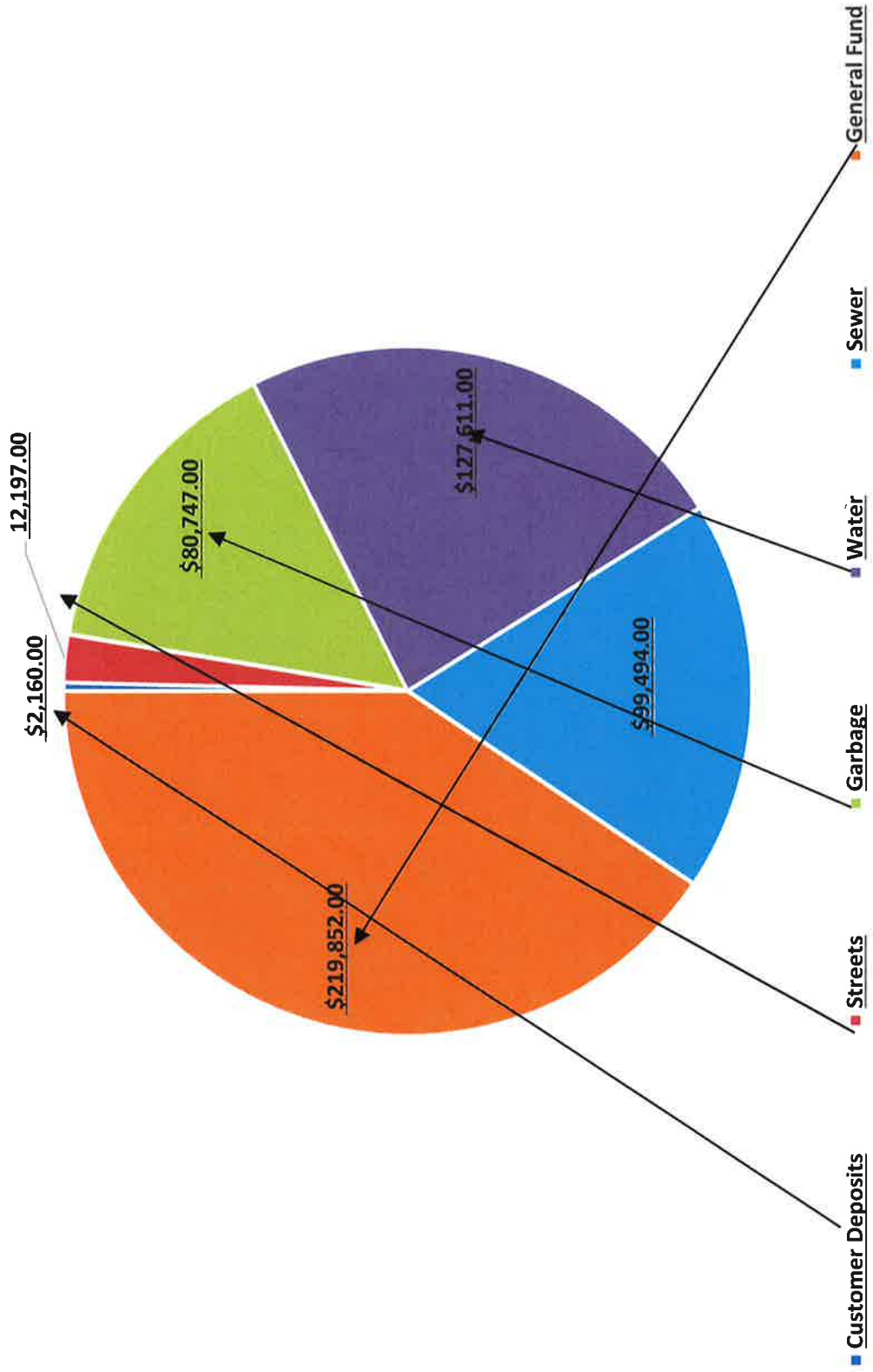
TOTAL 2020 PROJECTED REVENUES	542,061
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TOTAL 2020 PROJECTED REVENUES AND UNRESERVED BEGINNING BALANCES = 2019 Unreserved Revenue (+) Total Revenue Projected for 2020	1,457,384
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TOTAL BEGINNING UNRESERVED BALANCES	915,323
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Unreserved Revenue Balances Calculated:
 2020 revenue + 2019 revenue on hand - Less 2020 expenditures
 = Unreserved Beginning Balances

Actual Projected
Revenues For 2020 - \$542,061.00





EXPENDITURES

EXPENDITURES

Allocated line items *

001 - GENERAL FUND		
508.80.00 Ending Unreserved		259,801
*** Total Projected Revenue Less Total Expenses		259,801
General Government Services - 001		
511.30.41 Publication-Ord./Resol.	700	
511.60.19 Mayor Salary & Council Comp	8,400	
511.60.49 Training	250	
		9,350
Financial/Records Services - 002		
514.20.40 Leased Property Tax	1,360	
514.20.49 Service Charges	600	
514.23.41 State Examiner	0	
514.30.41 Codify Ordinances	500	
514.30.49 Records Service	0	
514.40.51 Election Services	650	
514.89.43 Travel Expenses	2,175	
514.89.49 Treasurer Training	250	
		5,535
Legal Services - 003		
515.30.41 Attorney Fees	8,000	
		8,000
Employee Benefits - 005		
517.20.20 Deferred Compensation	1,947	
517.30.20 Health Insurance	8,429 *	
517.90.21 Salary Benefits	8,766 *	
		19,142
Central Services - 006		
518.10.10 Clerk Salary	26,072 *	
518.10.11 Assistant Clerk Salary	12,528 *	
518.10.41 Translator Services	0	
518.30.10 Maintenance Salary	27,907 *	
518.30.11 Maintenance Relief Salary	8,825 *	
518.30.40 City Insurance	6,227 *	
518.40.42 Internet Service	1,692	
518.70.31 Copier Paper & Supplies	1,315	
518.80.31 Computer Paper & Supplies	585	
518.85.48 Computer-Repair & Maintenance	550	
518.86.41 Software Annual Maintenance	1,509 *	
518.89.41 Computer Training	250	
518.90.30 Office Supplies	1,650	
518.90.49 Miscellaneous Expenses	1,235	

518.91.31 Postage	1,550	
518.91.49 Association Dues	2,082	
		93,977

Law Enforcement - 008		
521.10.52 Public Safety Tax Remittance	10,000	
521.20.50 Franklin Co. Sheriff Contract	6,750	
521.30.51 DARE Program	1,000	
521.70.35 Crime Justice Equipment	2,000	
		19,750

Emergency Services - 009		
525.10.49 Emergency Fees	150	
522.20.41 Firefighting Services	100	
522.50.47 Electricity	900	
522.51.47 Water/Sewer/Garbage Utilities	900	
		2,050

Community Development - 010		
558.50.41 Bldg Inspector	400	
558.60.31 Planning/Zoning	800	
		1,200

Public Health - 011		
557.20.51 Public Health Fees	150	
		150

Judicial Services - 012		
512.50.49 Municipal Court	500	
		500

Facility Expenses - 013		
518.30.31 Maintenance Supplies	1,000	
518.30.41 Maintenance & Cleaning Services	300	
518.30.49 Security System	1,450	
518.31.41 Plumbing & Electrical	100	
518.90.47 Telephone	920	
518.91.47 Electricity	3,165	
518.92.47 Water/Sewer/Garbage Utilities	2,835	
		9,770

Vehicles & Public Works Equipment - 015		
548.30.31 Tools & Supplies	1,350	

548.40.48 Vehicle Maintenance & Parts	700	
548.50.32 Vehicle Fuel	1,922 *	
		3,972

Physical Environment - 018		
554.30.31 Animal Control Expenses	450	
		450

POE PARK - 020		
576.80.31 Park Maintenance & Supplies-Poe Park	2,835	
576.80.47 Electricity-Poe Park Restroom	285	
576.80.48 Tractor Maintenance & Repair	250	
576.81.47 Water/Sewer/Garbage Utilities	6,500	
		9,870

ROSE GARDEN - 021		
576.80.31 Park Maintenance & Supplies-Rose Garden	3,100	
576.90.47 Electricity-Rose Garden	250	
576.90.48 Tractor Repair-Professional Services	25	
576.91.47 Water Utility	391	
		3,766

CAPITAL EXPENSES - 22		
591.11.70 US Bank General Loan Principal	21,000	
591.18.75 Copier Lease Payment	980	
592.11.83 US Bank General Loan Interest	910	
594.18.64 Computer Purchase	1,026 *	
594.18.30 City Hall Improvements	200	
594.48.60 PW Vehicle Purchase	8,209 *	
594.76.62 Play Equipment & Improvements	0	
		32,325

TOTAL GENERAL EXPENDITURES	* -	219,807
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GRAND TOTAL GENERAL FUND *** Total Expenses plus Unreserved Balance	\$479,608
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101- STREETS

508.80.00 Ending Unreserved	64,225	64,225
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STREETS-50		
542.10.41 Planning & Engineering	640	
542.30.10 Maintenance Salary	649 *	

542.30.11 Maintenance Relief Salary	210 *
542.30.20 Salary Benefits	205 *
542.30.31 Roadside Supplies & Maintenance	2,000
542.30.48 Road & Street Maintenance	1,250
542.63.47 Street Lights - Electricity	4,350
542.64.35 Traffic Control	150
542.66.48 Snow & Ice Control	300
543.10.10 Clerk Salary	606 *
543.10.11 Assistant Clerk Salary	291 *
543.10.31 Street Administration Supplies	50
543.10.40 Street Pesticide License	150
543.30.20 Health Insurance	196 *
543.30.41 Software Annual Maintenance	78 *
543.30.46 City Insurance	145 *
543.50.32 Vehicle Fuel	0
TOTAL STREETS OPERATIONS	11,270

Capital Expenses 050	
591.46.64 Software Payment	0
594.44.64 Computer Purchase	0
TOTAL STREETS CAPITAL EXPENSES	0

TOTAL STREET FUND EXPENDITURES 11,270

GRAND TOTAL STREET FUND	75,495
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400 - WATER FUND

WATER-53	
508.80.00 Ending Unreserved	176,914
	176,914
534.10.10 Clerk Salary	14,552 *
534.10.11 Assistant Clerk Salary	6,993 *
534.10.20 Health Insurance	4,802 *
534.10.31 Administration & Association Fees	800
McM Meters 1470 534.10.41 Software Annual Maintenance	2,024 *
534.10.46 City Insurance	3,565 *
534.20.41 Planning/Engineering	750
534.40.49 Training Classes/Licensing	1,200
534.50.10 Maintenance Salary	16,225 *
534.50.11 Maintenance Relief Salary	5,463 *
534.50.20 Salary Benefits	5,060 *
534.50.31 Material & Supplies	15,000
534.50.41 Maintenance & Backhoe Services	3,500
534.80.32.01 Vehicle Fuel	997 *
534.80.42 Operations-Telephone	1,050
534.80.44 Water Revenue Taxes	3,457
534.80.47 Operations-Electricity	6,700
534.80.49 Operations-Water Samples	400
534.90.42 Internet Service	485
TOTAL WATER OPERATIONS	93,023

Capital Expenses	
591.34.64 Computer Purchase	425 *
594.48.60 PW Vehicle Purchase	3,403 *
TOTAL WATER CAPITAL EXPENSES	3,828

Water Debt Service - 110		
591.32.77 US Bank Water Loan Principal	19,115	
591.34.70 PWTF Loan Principal Payment	6,445	
592.32.89 US Bank Water Loan Interest	2,385	
592.34.80 PWTF Loan Interest Payment	650	
TOTAL WATER DEBT SERVICE		28,595

TOTAL WATER FUND **125,446**

GRAND TOTAL WATER FUND **302,360**

401 - SEWER FUND

SEWER-53		
508.80.00 Ending Unreserved	391,180	391,180
535.10.10 Clerk Salary	14,552 *	
535.10.11 Assistant Clerk Salary	6,993 *	
535.10.20 Health Insurance	4,606 *	
535.10.31 Administration & Association Fees	1,560	
535.10.41 Software Annual Maintenance	515 *	
535.10.46 City Insurance	3,409 *	
535.20.41 Planning & Engineering	250	
535.40.49 Training Classes & Licensing	750	
535.50.10 Maintenance Salary	14,927 *	
535.50.11 Maintenance Relief Salary	4,833 *	
535.50.20 Salary Benefits	4,796 *	
535.50.31 Materials & Supplies	7,300	
535.50.41 Maintenance & Backhoe Services	13,275	
535.80.32 Operations-Propane	600	
535.80.32.01 Vehicle Fuel	813 *	
535.80.42 Operations-Telephone	370	
535.80.44 Sewer Revenue Taxes	1,387	
535.80.47 Operations-Electricity	2,025	
535.80.49 Operations-Sewer Samples	210	
TOTAL SEWER OPERATIONS		83,171

Capital Expenses		
594.48.60 PW Vehicle Purchase	3,284 *	
594.35.64 Computer Purchase	410 *	
594.35.65 Sewer Pump Purchase	10,000	
TOTAL SEWER CAPITAL EXPENSES		13,694

TOTAL SEWER FUND **96,865**

GRAND TOTAL SEWER FUND **488,045**

407 - GARBAGE

GARBAGE-53		
508.80.00 Ending Unreserved	26,160	26,160
537.10.10 Clerk Salary	4,851 *	
537.10.11 Assistant Clerk Salary	2,331 *	
537.10.20 Health Insurance	1,568 *	
537.10.30 Garbage Administration	0	

537.10.41 Software Annual Maintenance	217 *	
537.10.46 City Insurance	1,161 *	
537.50.10 Maintenance Salary	5,192 *	
537.50.11 Maintenance Relief Salary	1,681 *	
537.50.20 Salary Benefits	1,637 *	
537.70.47 Garbage Customer Service	51,000	
537.80.32 Vehicle Fuel	270 *	
537.80.44 Garbage Revenue Taxes	2,895	
537.80.49 Compost Facility Maintenance	1,770	
537.90.47 Spring/Fall Cleanup Dumpsters	0	
TOTAL GARBAGE OPERATIONS		74,573

Capital Expenses		
594.48.60 PW Vehicle Purchase	1,097	
594.37.64 Computer Purchase	137	
TOTAL GARBAGE CAPITAL EXPENSES		1,234

TOTAL GARBAGE FUND 75,807

GRAND TOTAL GARBAGE FUND 101,967

621 - CUSTOMER DEPOSIT REFUNDS

508.80.00 Ending Unreserved	7,857	7,857
589.00.00 Utility Deposit Refund	2,052	
TOTAL CUSTOMER DEPOSIT REFUNDS		2,052

GRAND TOTAL CUSTOMER DEPOSIT REFUNDS 9,909

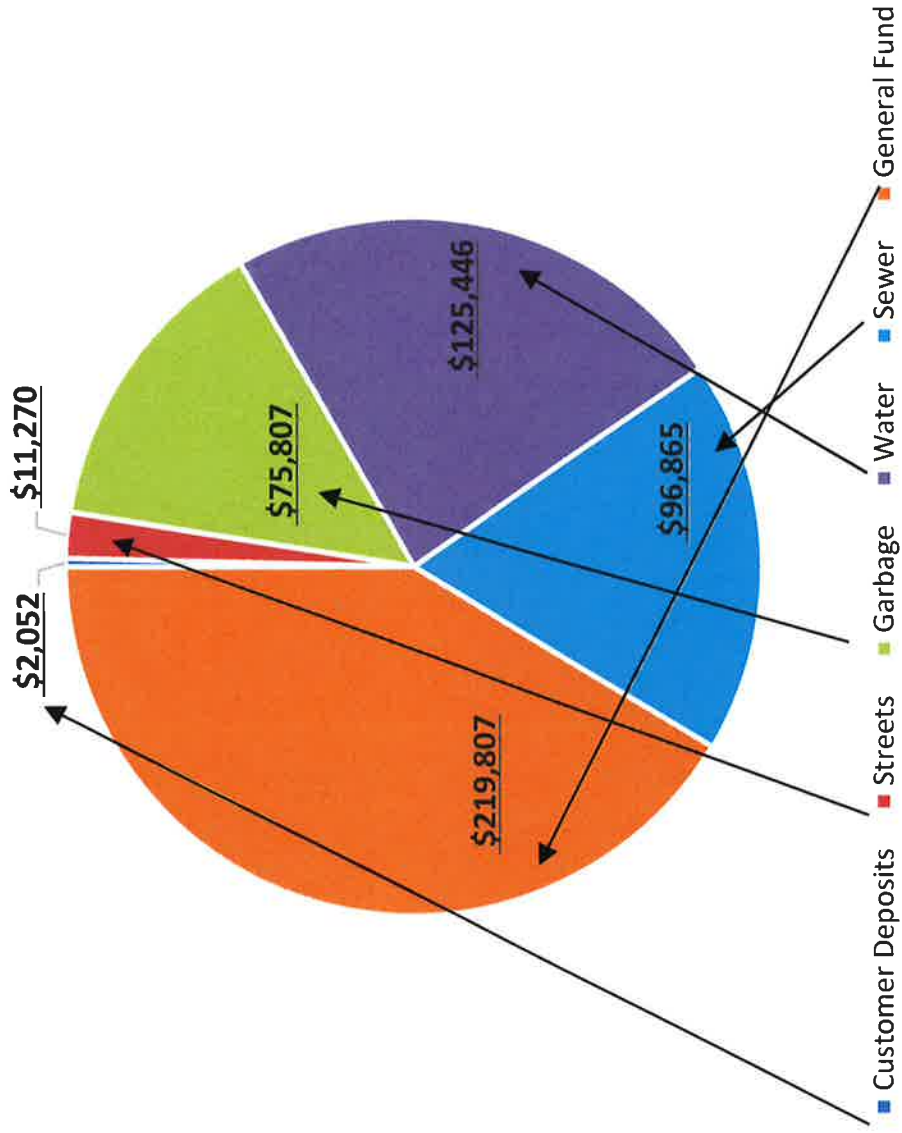
TOTAL 2020 PROJECTED EXPENDITURES 531,247

GRAND TOTAL EXPENDITURES 1,457,384

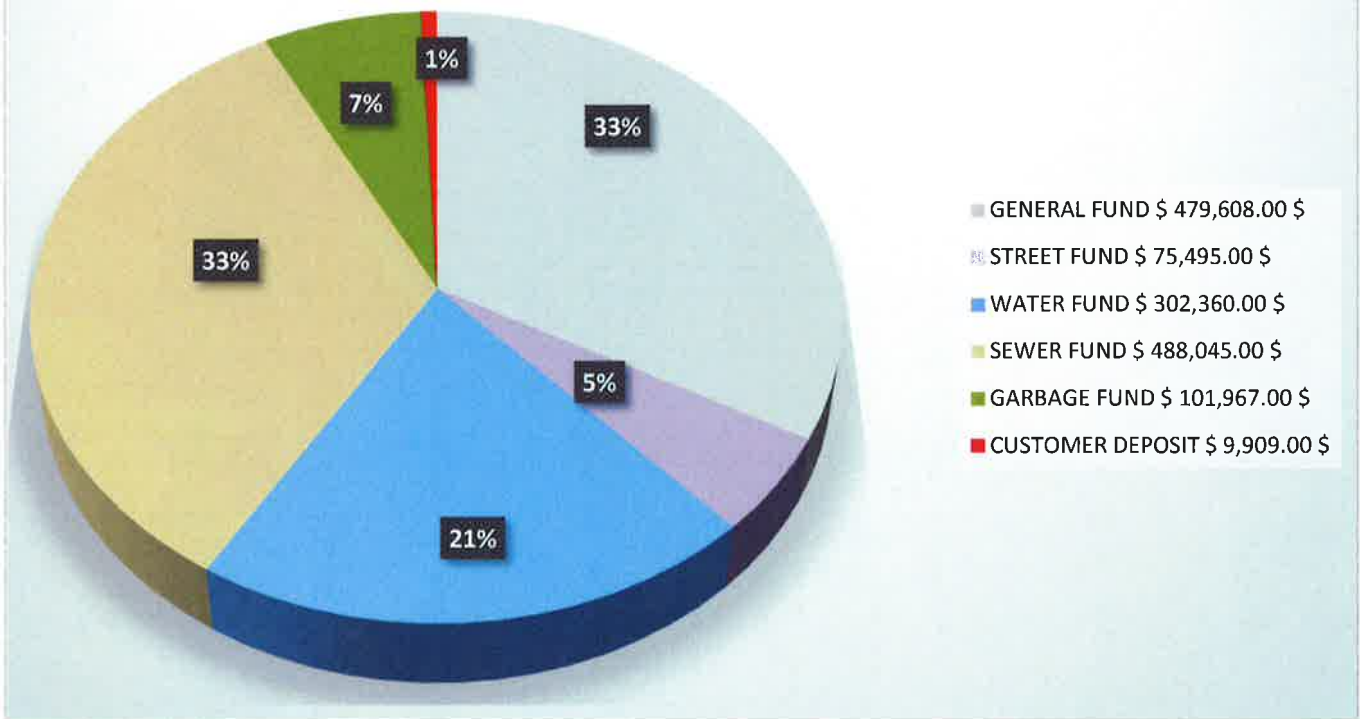
TOTAL EXPENSE BEGINNING UNRESERVED BALANCES 926,137

Ending Unreserved Expense Balances Calculated:
 (Total Projected 2020 Rev (-) 2020 Expenses)
 = Unreserved Beginning Balances

Actual Projected Expenditures for 2020 - \$531,247.00



REVENUES & EXPENDITURES BUDGET 2020





2020
COST
ALLOCATION
PLAN

CITY OF MESA COST ALLOCATION PLAN

Introduction: The City of Mesa was incorporated on May 23, 1955 and operates under the laws of the State of Washington applicable to a non-charter code city with a mayor/council form of government. The City is a general-purpose government and provides public safety, street improvement, parks and recreation, planning and development and general administrative services. In addition, the City owns and operates streets, sewer and water systems. The City contracts from a private company for garbage services as well. The City has entered into an Interlocal Cooperation Agreement with Franklin County Fire District #1 to provide fire protection through volunteer firefighters.

The City is adopting this Cost Allocation Plan (CAP) prepared in accordance with principles and procedures of the U.S. Office of Management and Budget Circular A-87 (OMB A-87) *Cost Principles for State, Local and Indian Tribal Governments*, Attachment C. The City is not considered a "major local government", so its cost allocation plan does not need to be approved by a Federal cognizant agency.

The City used historical data to build the CAP. However, assigns transaction data or staff to specific funds based on an analysis of functions and services planned for either the budgeted year where practical, otherwise the preceding year shall be used as described. The allocations are adjusted for actual activity during the year to better reflect the costs associated with the year's activities.

Purpose: The purpose of this cost allocation plan is to summarize, in writing, the methods and procedures this City will use to allocate costs to various funds.

Direct costs are those that can be identified specifically with a particular final cost objective. Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective.

Only costs that are allowable, in accordance with the cost principles, will be allocated to benefiting funds.

General Approach: The general approach of the City in allocating costs to particular funds is as follows:

- A. All allowable direct costs are charged directly to a fund.
- B. Allowable direct costs that can be identified to more than one fund are prorated individually as direct costs using a base most appropriate to the particular cost being prorated.
- C. All other allowable general and administrative costs (costs that benefit all programs and cannot be identified to a specific program) are allocated to funds using a base that result in an equitable distribution.

Employees' Salaries: The City has two Clerks, one full-time Clerk Treasurer and one part-time Assistant Clerk. The City has two Public Works employees, one full-time Public Works Superintendent and one part-time Maintenance Relief.

Full Time Equivalent (FTE) part-time employees are budgeted to work specific number of hours per year, usually 1,200 hours, .58 times of the regular full-time employee hours. Full-time employees work a 40 hour week.

Salary Benefits: Benefits include the employer's portion of Social Security and Medicare, Department of Labor and Industries premiums and Employment Security Unemployment Insurance. Full-time employees are granted paid holiday, vacation, sick and disability leaves.

Full-time employees receive 3% of their gross earnings to put into a 457 deferred compensation plan currently with Great West Financial Empowerment Retirement, 100% is paid from the General Fund.

Health Insurance: Full-time employees received Medical, Dental, and Vision insurance. Health Insurance premiums are allocated based on the distribution ratio of Employees' Salaries.

City's Insurance: The Association of Washington Cities (AWC) Risk Management Service Agency (RMSA) provides insurance coverage to the City.

The annual insurance premium for real and personal property is allocated according to the valuation set for them. The AWC RMSA calculates the premium amount by the valuation. The valuation is adjusted annually by AWC RMSA and Property Lists are reviewed by the City Clerk.

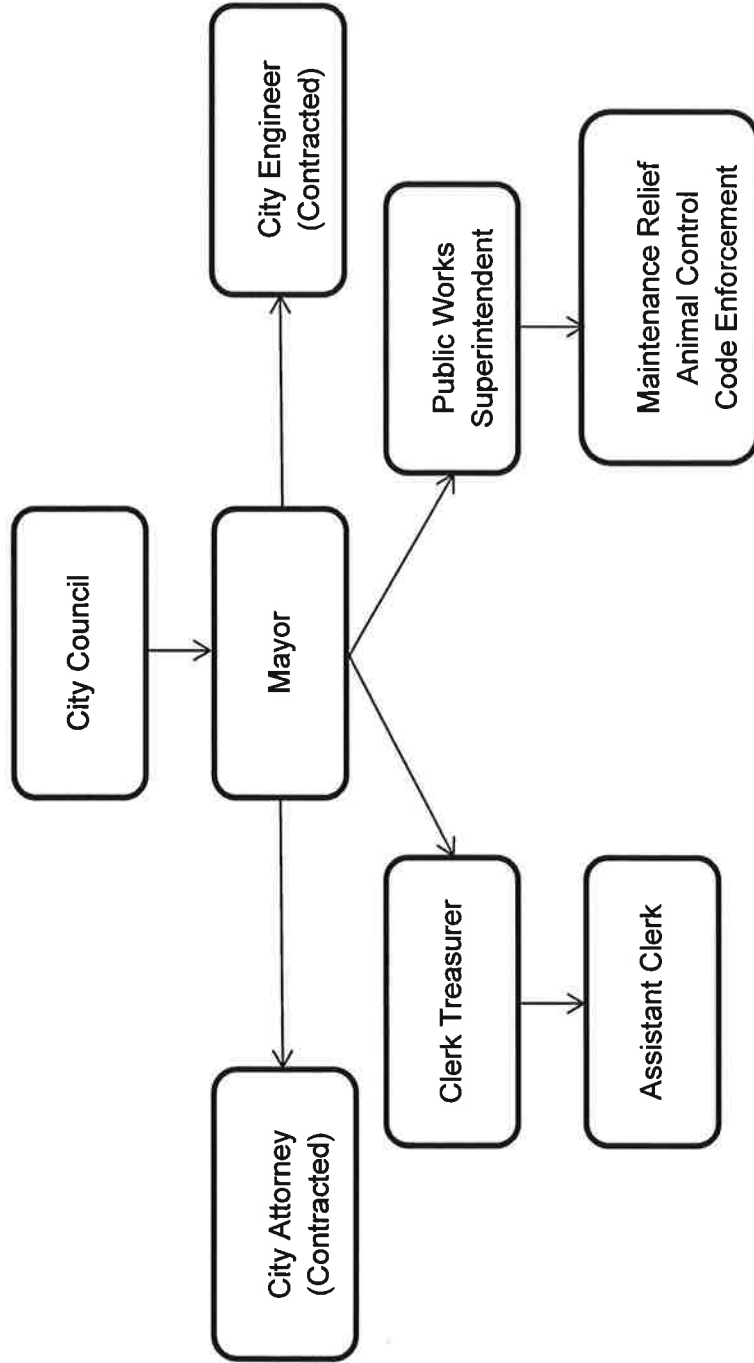
Vehicle Fuel: All vehicles are listed in the Public Works department. Vehicle Fuel is allocated based on the operating budget for each fund and distribution ratio of Public Works Department Employees' Salaries.

Annual Software Support Fee: Currently the City has Vision Municipal Solutions (VMS) software for Payroll, Financials, Cash Management, and Utility Billing. The number of transactions is evaluated for a one-month period and the operating budget is used to determine the distribution ratio to allocate to the different funds.

Capital Expenditures: Capital Expenditures shall be evaluated on a case by case basis to determine the proper allocation to each fund. Operating budget and appropriate employee salaries distribution ratio will be demonstrated for distribution. Only the capital expenditures benefitting more than one fund will be allocated.

Budget Line Item Adjustments: The Clerk Treasurer shall make the appropriate line item adjustments administratively provided adopted fund totals are not changed. If adopted fund totals are changes a formal budget amendment will be submitted to the City Council for review.

City of Mesa Organization Chart



Ord. 2019-02

City of Mesa 2020 Salary Schedule

Elected and/or Appointed Officials:

Mayor
 \$200 per month
 100% General Fund \$ 2,400.00 annually Maximum \$ 2,400.00

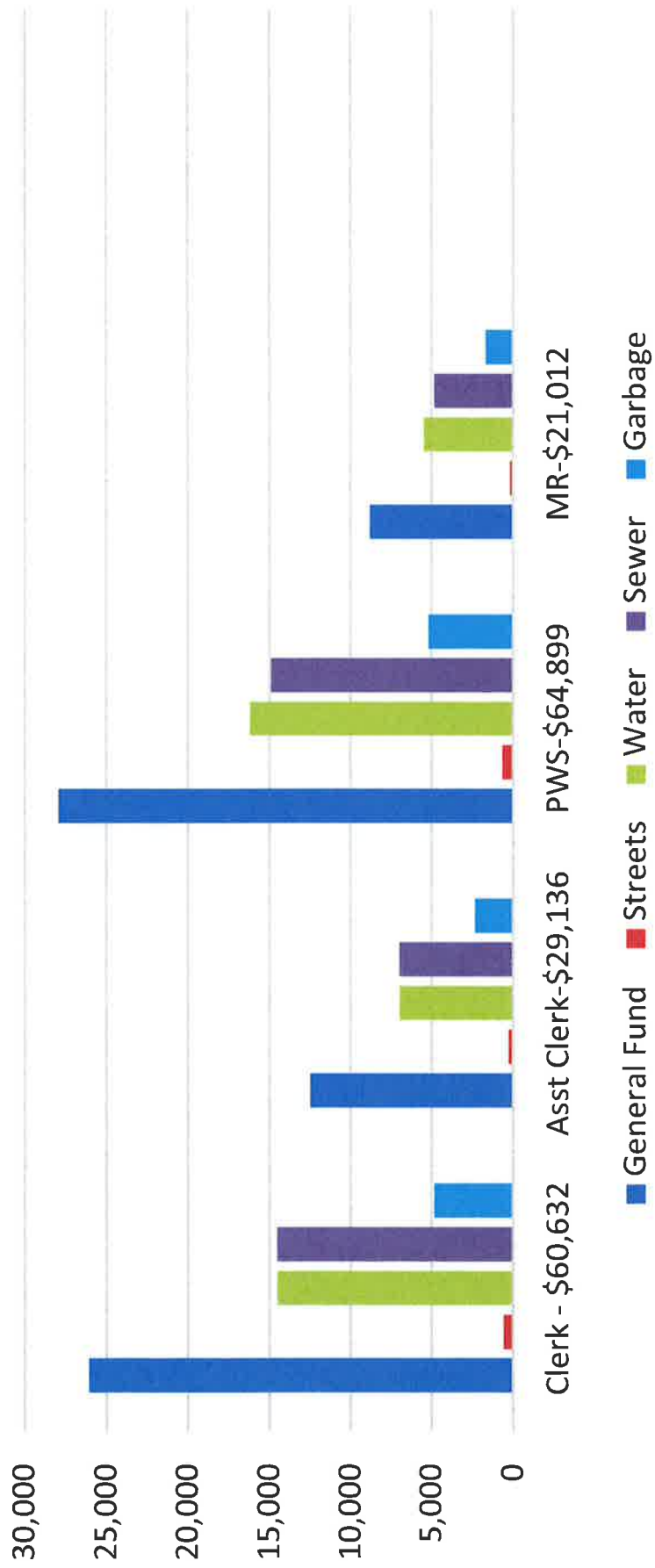
Council Members
 Five Council Members
 \$50 per meeting up to 2 meetings a month compensation
 Total \$ 6,000.00 annually Maximum \$ 6,000.00
 100% General Fund \$ 8,400.00

Fund and Departments:	General	Streets	Water	Sewer	Garbage	Total
Employee Position:						
Assistant Clerk 1664 hours total for year	\$ 12,528.48 43%	\$ 291.36 1%	\$ 6,992.64 24%	\$ 6,992.64 24%	\$ 2,330.88 8%	\$ 29,136.00 100%
City Clerk Treasurer Full-time	\$ 26,071.76 43%	\$ 606.32 1%	\$ 14,551.68 24%	\$ 14,551.68 24%	\$ 4,850.56 8%	\$ 60,632.00 100%
Maintenance Relief 1200 hours total for year	\$ 8,825.04 42%	\$ 210.12 1%	\$ 5,447.18 26%	\$ 4,765.82 23%	\$ 1,680.96 8%	\$ 21,012.00 100%
Public Works Superintendent Full-time	\$ 27,906.57 43%	\$ 648.99 1%	\$ 16,126.35 25%	\$ 15,055.55 23%	\$ 5,191.92 8%	\$ 64,899.00 100%
TOTALS	\$75,331.85	\$1,756.79	\$43,117.85	\$41,365.69	\$ 14,054.32	\$175,679.00

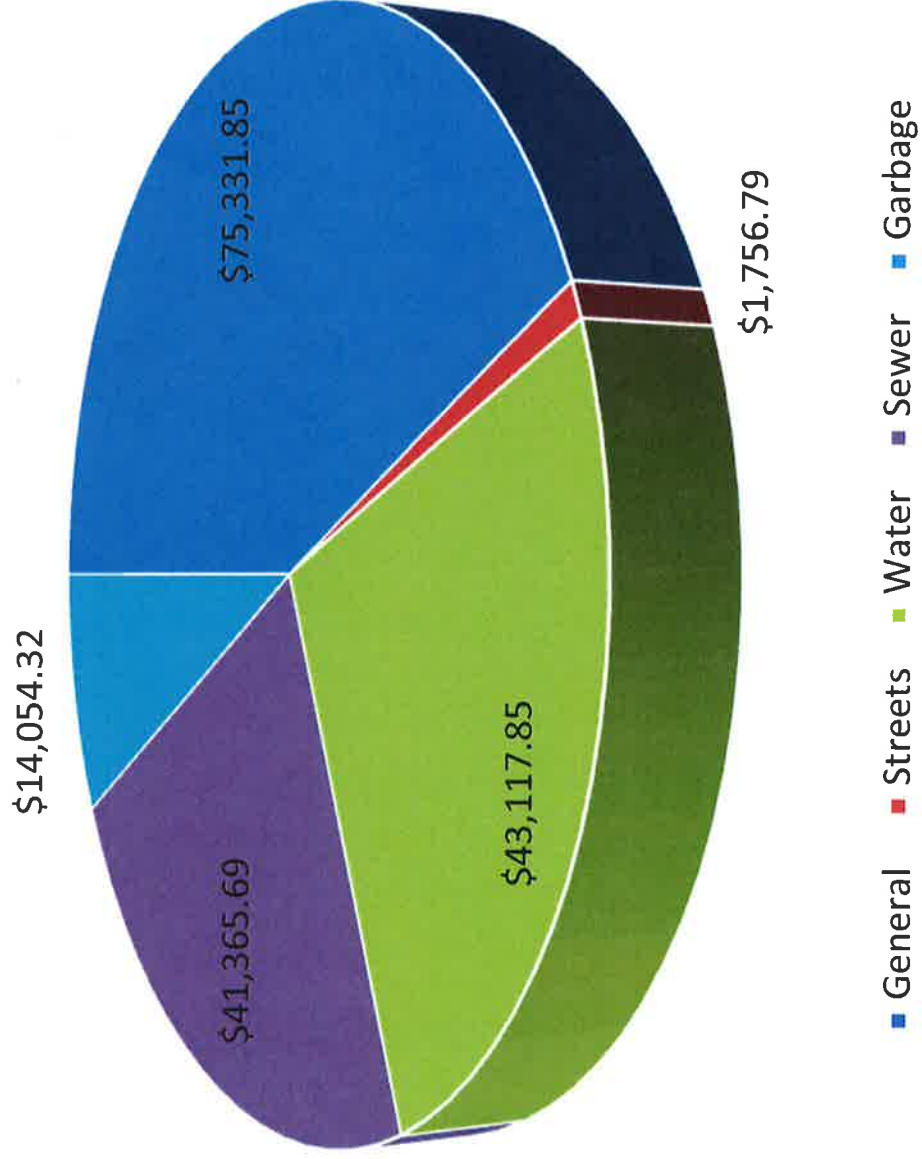
NOTES:

The City pays 100% of Medical, Dental, and Vision insurance for all full-time employees only.
 The employee shall bear all charges in excess with respects to the dependent medical coverages.
 The City pays 3% on gross pay for a deferred comp plan for all participating full-time employees only. \$ 1,946.97
 Salary benefits and taxes are included in each fund and department amounts. "Total" column represents the annual amount per employee.
 Full-time employees wages are calculated at 2,080 hours plus contingent 80 hours of overtime for the year.
 Allocations to the different funds may be changed if necessary.

Salaries Expense By Fund



Total Salary Distribution By Fund



**2020
Cost Allocation Plan
Allocation Distribution
Summary**

**Addendum "B"
FINAL**

Item	How to distribute
<u>Employees Salary</u>	
Clerks	Operating budget, Agenda items, Receipts & Invoices transactions
Public Works	Operating budget, & Actual hours
<u>Employee Benefits</u>	Employees distribution ratio Unemployment, PFML, Medicare, Social Security
<u>Health Insurance</u>	Employees distribution ratio
<u>City's Insurance</u>	
Property	Actual Value of Property
Liability	Employees Salary distribution ratio
<u>Vehicle Fuel</u>	Operating budget, & Public Works Salary distribution ratio
<u>Capital Expenditures</u>	Operating budget, & Employees Salary distribution ratio
<u>Software</u>	Operating budget, & Employees Salary distribution ratio MCM & VISION

Cost Allocation Plan

Budget, Agenda, Receipts, & Invoices Items Worksheet
2019 data for 2020 Distribution

2019 Actual Operating Budget Expenditures														
(Expenditure Summary report-Period column minus 590's)														
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	ESTIMATE		
												Dec	Total	%
\$	21,105.36	\$ 11,123.72	\$ 12,263.56	\$ 18,369.75	\$ 16,322.83	\$ 14,837.40	\$ 14,446.37	\$ 15,306.47	\$ 13,158.85	\$ 18,941.83	\$ 14,678.06	\$ 15,587.00	\$ 186,141.20	40%
\$	745.51	\$ 951.74	\$ 690.67	\$ 871.78	\$ 723.68	\$ 3,426.62	\$ 1,146.84	\$ 1,151.67	\$ 1,188.85	\$ 652.50	\$ 1,416.63	\$ 1,155.00	\$ 14,121.69	3%
\$	11,563.26	\$ 10,916.37	\$ 6,744.01	\$ 8,744.30	\$ 14,127.91	\$ 9,744.81	\$ 7,564.17	\$ 10,598.00	\$ 10,712.95	\$ 4,863.49	\$ 7,754.58	\$ 9,559.00	\$ 112,912.85	24%
\$	10,757.19	\$ 3,700.24	\$ 4,140.58	\$ 7,186.84	\$ 5,283.48	\$ 6,241.26	\$ 16,553.36	\$ 6,548.29	\$ 6,055.78	\$ 2,743.17	\$ 5,922.43	\$ 6,921.00	\$ 82,053.62	18%
\$	2,968.67	\$ 5,248.88	\$ 5,558.48	\$ 5,688.18	\$ 6,502.50	\$ 6,795.94	\$ 7,583.04	\$ 6,336.28	\$ 6,768.20	\$ 5,064.86	\$ 6,343.22	\$ 5,851.00	\$ 70,709.25	15%
\$	47,159.99	\$ 31,940.95	\$ 29,997.30	\$ 40,860.85	\$ 42,960.40	\$ 41,046.23	\$ 47,293.78	\$ 39,940.71	\$ 37,884.63	\$ 32,265.85	\$ 36,114.92	\$ 39,073.00	\$ 465,938.61	100%

General
Streets
Water
Sewer
Garbage

Fund	2019 Agenda Items												2019 Invoice Transactions						
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	%	(Vouchers in 4-9-19 Voucher folder)				
General	2	7	12	1	6	10	9	8	8	7	0	0	70	45%	General	12	7	0	36
Streets	0	0	0	0	0	1	0	0	0	0	0	0	1	1%	Sis	5	7	0	12
Water	4	4	4	4	4	3	3	3	3	3	3	3	38	24%	Water	5	18	0	28
Sewer	4	4	4	4	4	3	3	3	3	3	3	3	38	24%	Sewer	5	18	16	39
Garbage	1	1	1	1	1	1	1	1	1	1	0	0	10	6%	Garbage	5	16	0	21
	11	16	21	10	15	18	16	15	15	14	6	0	157	100%					

2019 Receipt Transactions				2019 Invoice Transactions			
(Drawer Activity Report & Investments)				(Vouchers in 4-9-19 Voucher folder)			
April	General	Sis	Total	April	General	Sis	Total
	19	1	187		12	7	0
	10%	1%	30%		32%	18%	0%
Receipts & Reinvested Interest Transaction Types				Receipts & Reinvested Interest Transaction Types			

Employees Salary Distribution Schedule

FINAL

2019 data for 2020 Distribution

2020 Adopted Wages

Fund and Departments:	General	Streets	Water	Sewer	Garbage	Total
Employee Position:						2019
City Clerk Treasurer	\$ 26,071.76	\$ 606.32	\$ 14,551.68	\$ 14,551.68	\$ 4,850.56	\$ 57,200.00
Full-time	43.0000%	1.0000%	24.0000%	24.0000%	8.0000%	100.00%
Public Works Superintendent	\$ 27,906.57	\$ 648.99	\$ 16,224.75	\$ 14,926.77	\$ 5,191.92	\$ 63,009.00
Full-time	43.0000%	1.0000%	25.0000%	23.0000%	8.0000%	100.00%
Assistant Clerk	\$ 12,528.48	\$ 291.36	\$ 6,992.64	\$ 6,992.64	\$ 2,330.88	\$ 28,288.00
1664 hours total for year	43.0000%	1.0000%	24.0000%	24.0000%	8.0000%	100.00%
Maintenance Relief/ACO	\$ 8,825.04	\$ 210.12	\$ 5,463.12	\$ 4,832.76	\$ 1,680.96	\$ 20,400.00
1200 hours total for year	42.0000%	1.0000%	26.0000%	23.0000%	8.0000%	100.00%
TOTALS	\$ 75,331.85	\$ 1,756.79	\$ 43,232.19	\$ 41,303.85	\$ 14,054.32	\$ 168,897.00
						\$ 175,679.00

These figures will change as the 2019 Budget actual amounts are updated in Addendum "C".

NOTE: STREETS

All Employees
All but 1% of Streets was put in the General Fund

NOTE: WATER

Clerk Treasurer -
No Re-Allocation needed
Assistant Clerk -
No Re-Allocation needed
PW Superintendent -
No Re-Allocation needed
Maintenance Relief -
No Re-Allocation needed

NOTE: GARBAGE

Clerk Treasurer -
No Re-Allocation needed
Assistant Clerk -
No Re-Allocation needed
PW Superintendent -
No Re-Allocation needed
Maintenance Relief -
No Re-Allocation needed

Full Time	Distribution Ratio				Totals
	Gen	Sts	Wtr	Garb	
Clerk Treasurer	43%	1%	24%	24%	100%
PWS	43%	1%	25%	23%	100%
Part Time					
Asst Clerk	43%	1%	24%	24%	100%
Maint Relief	42%	1%	26%	23%	100%

2019 Operating Budget

40% 3% 24% 18% 15% 100%

PW Dept actual hours Vision Report

October 1-31st, 2019
PWS 43.0000% 1.1740% 25.2314% 28.6846% 2.2187% 100%
Maint Relief 41.8144% 1.1784% 27.3829% 27.6506% 1.9740% 100%

2019 Agenda Items

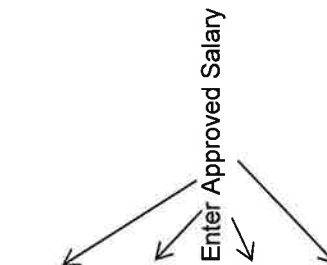
45% 1% 24% 24% 6% 100%

Receipts

April 2019 10% 1% 30% 30% 29% 100%

Invoices

April 2019 32% 16% 18% 18% 16% 100%
0% (Customer Deposits distributed proportionally to Wtr, Swr, Garb)



**Allocation Plan
Employee Benefits**

Enter correct rate		2019 data for 2020 Distribution			
Labor & Industries Premium:	Class:	Rate	Salary	Hours	Annual Total
Clerk Treasurer	5305-06	0.2091	\$ 60,632	2,160	451.66
Assistant Clerk	5305-06	0.2091	\$ 29,136	1,664	347.94
PW Superintendent	0803-00	1.1212	\$ 64,899	2,160	2,421.79
Maintenance Relief/ACO	0803-00	1.1212	\$ 21,012	1,200	1,345.44
			\$ 175,679	\$ 7,184	\$ 4,566.83

Hours include maximum work hours + 80 overtime for full-time employees. Sick and vacation hours are not deducted.

Employment Security: Unemployment Insurance

Clerk Treasurer	0.014	\$ 60,632	\$ 848.85
Assistant Clerk	0.014	\$ 29,136	\$ 407.90
Public Works Superintendent	0.014	\$ 64,899	\$ 908.59
Maintenance Relief	0.014	\$ 21,012	\$ 294.17
			\$ 2,459.51

Employment Security: PFML Unemployment Insurance

Clerk Treasurer	0.004	\$ 60,632	\$ 242.53
Assistant Clerk	0.004	\$ 29,136	\$ 116.54
Public Works Superintendent	0.004	\$ 64,899	\$ 259.60
Maintenance Relief	0.004	\$ 21,012	\$ 84.05
			\$ 702.72

Medicare: Employer Portion

Clerk Treasurer	0.0145	\$ 60,632	\$ 879.16
Assistant Clerk	0.0145	\$ 29,136	\$ 422.47
Public Works Superintendent	0.0145	\$ 64,899	\$ 941.04
Maintenance Relief	0.0145	\$ 21,012	\$ 304.67
			\$ 2,547.35

Social Security: Employer Portion

Clerk Treasurer	0.062	\$ 60,632	\$ 3,759.18
Assistant Clerk	0.062	\$ 29,136	\$ 1,806.43
Public Works Superintendent	0.062	\$ 64,899	\$ 4,023.74
Maintenance Relief	0.062	\$ 21,012	\$ 1,302.74

Total \$ 10,892.10
Grand Total \$ 20,465.78

Total of Benefits per employee

	Total
Clerk Treasurer	\$ 5,938.85 100%
Assistant Clerk	\$ 2,984.75 100%
Public Works Superintendent	\$ 8,295.15 100%
Maintenance Relief	\$ 3,247.03 100%
Total	\$ 20,465.78

Distribution Ratio

	General	Streets	Water	Sewer	Garbage
Clerk Treasurer*	43.0000%	1.0000%	24.0000%	24.0000%	8.0000%
Assistant Clerk*	43.0000%	1.0000%	24.0000%	24.0000%	8.0000%
PW Superintendent*	43.0000%	1.0000%	25.0000%	23.0000%	8.0000%
Maintenance Relief*	42.0000%	1.0000%	26.0000%	23.0000%	8.0000%

*Linked with Addendum "D"

NOTE: As reported on Addendum D

NOTE: As reported on Addendum D

NOTE: As reported on Addendum D

Distribution Amounts

Clerk Treasurer	\$ 2,553.71	\$ 59.39	\$ 1,425.32	\$ 1,425.32	\$ 475.11	\$ 5,938.85
Assistant Clerk	\$ 1,283.44	\$ 29.85	\$ 716.34	\$ 716.34	\$ 238.78	\$ 2,984.75
PW Superintendent	\$ 3,566.92	\$ 82.95	\$ 2,073.79	\$ 1,907.88	\$ 663.61	\$ 8,295.15
Maintenance Relief	\$ 1,363.75	\$ 32.47	\$ 844.23	\$ 746.82	\$ 259.76	\$ 3,247.03
Total	\$ 8,766.00	\$ 204.66	\$ 5,059.68	\$ 4,796.37	\$ 1,637.26	\$ 20,465.78

These figures will change as the 2019 Budget actual amounts are updated in Addendum "C".

Cost Allocation Plan
Health Insurance
 2019 data for 2020 Distribution
 Full-time Employees
 FINAL

Enter premium rate

2019 data for 2020 Distribution

Full-time Employees

FINAL Rates

	per employee		Both Full-time Employees	
	Monthly	Annual	Monthly	Annual Total
New HealthFirst 250 Plan 2020 rate	\$ 758.40	\$ 9,100.80	\$ 1,516.80	\$ 18,201.60
0.0% Medical	\$ 48.69	\$ 584.28	\$ 97.38	\$ 1,168.56
0% Dental	\$ 9.54	\$ 114.48	\$ 19.08	\$ 228.96
0% Vision				
Total	\$ 816.63	\$ 9,799.56	\$ 1,633.26	\$ 19,599.12

Proposed Change %	
0.0% Medical	\$ 758.40
0% Dental	\$ 48.69
0% Vision	\$ 9.54
Total	

*Linked with Addendum "D"

Distribution Ratio

General	Streets	Water	Sewer	Garbage	Total
Clerk Treasurer*	43.0000%	1.0000%	24.0000%	8.0000%	100%
Public Works*	43.0000%	1.0000%	23.0000%	8.0000%	100%
Total					

NOTE: As reported on Addendum D

NOTE: As reported on Addendum D

NOTE: As reported on Addendum D

Distribution Amounts

General	Streets	Water	Sewer	Garbage	Total
Clerk Treasurer	\$ 4,213.81	\$ 98.00	\$ 2,351.89	\$ 783.96	\$ 9,799.56
Public Works	\$ 4,213.81	\$ 98.00	\$ 2,449.89	\$ 783.96	\$ 9,799.56
Spouse Portion	\$ 8,429.00	\$ 195.99	\$ 4,801.78	\$ 1,567.93	\$ 19,599.12
		to be paid by Employee			
	\$ 8,429.00				

City pays 100% of insurance premiums for Full-time Employees only.
 Employee shall bear all charges in excess with respect to the dependent medical coverages.

These figures will change as the 2019 Budget actual amounts are updated in Addendum "C".

**Cost Allocation Plan
City's Insurance
2019 data for 2020 Distribution**

AWC Insurance	2019 Property Insured Value					Totals
	General	Streets	Water	Sewer	Garbage	
Water Booster Station			145,464			145,464
City Shop	130,677					130,677
City Hall	263,244					263,244
Community Center	186,406					186,406
Fire Hall	122,053					122,053
Poe Park Shelter	9,570					9,570
Sewer Pump Station Judson				161,533		161,533
Sewer Pump Station Park				110,167		110,167
Well House #1			88,315			88,315
Well House #2			125,584			125,584
Water Reservoir 180,000			275,006			275,006
Water Reservoir 250,000			418,339			418,339
Poe Park Restrooms	36,947					36,947
Sewer Lagoons				4,648		4,648
Poe Park Equipment	30,863					30,863
Cummins 30 KW Generator				7,712		7,712
Front End Loader	1,928	1,928				4,000
2009 JD w/loader mower forks	18,894					20,000
2007 JD 3720 Tractor w/loader		4,820	4,820	4,820	4,820	20,000
1999 Big Tex Utility Trailer					37,788	40,000
1998 Chevy C35 Pickup		17,894			18,894	40,000
2001 Dodge Pickup	4,916		4,748	4,748		15,000
2005 Chevy Colorado Pickup	2,892	2,892	2,892	2,892	2,892	15,000
Totals	808,390	27,534	1,065,168	296,520	64,394	2,262,005
Distribution Ratio	36%	1%	47%	13%	3%	100%

Property Values			Total Premium
Exposure Units	Base Rate	Experience Mod. Factor	
Used to calculate premium	2,714	\$ 3.09	1,042
Distribution Amount	\$ 3,123.65	\$ 106.39	\$ 4,115.85
			\$ 1,145.76
			\$ 248.82
			\$ 8,740.00

Enter from AWC RMSA Rate Assessment Worksheet

2020 Insurance Premium \$ 23,247.00

**City's Insurance
2019 data for 2020 Distribution**

AWC RMSA Rate Assessment Worksheet

Hours	Rate	Factor	Total Premium
Used to calculate premium	4,704	\$ 3.00	1,028
			\$ 14,507

Work Hours Reported to L&I

Payroll Work Hours Worksheet	2019				Total Hrs	Total Premium
	1st Qtr	2nd Qtr	3rd Qtr	2019-estimate 4th Qtr		
Clerk Treasurer	496	525	521	514	2,000	\$ 6,168.00
Asst Clerk	-	347	397	372	352	\$ 1,085.57
PWS	341	475	479	432	2,000	\$ 6,168.00
Maint Relief	405	179	233	272	352	\$ 1,085.57
	1,242	1,526	1,630	1,590	4,704	\$ 14,507.14

*Linked with Addendum "D"

	General	Streets	Water	Sewer	Garbage	Totals
Clerk Treasurer*	43.0000%	1.0000%	24.0000%	24.0000%	8.0000%	100%
PWS*	43.0000%	1.0000%	25.0000%	23.0000%	8.0000%	100%
Assistant Clerk*	43.0000%	1.0000%	24.0000%	24.0000%	8.0000%	100%
Maintenance Relief*	42.0000%	1.0000%	26.0000%	23.0000%	8.0000%	100%

NOTE: As reported on Addendum D
NOTE: As reported on Addendum D

NOTE: As reported on Addendum D

	Distribution Ratio					
Clerk Treasurer	\$ 2,652.24	\$ 61.68	\$ 1,480.32	\$ 1,480.32	\$ 493.44	\$ 6,168.00
PWS	\$ 2,652.24	\$ 61.68	\$ 1,542.00	\$ 1,418.64	\$ 493.44	\$ 6,168.00
Asst Clerk	\$ 466.79	\$ 10.86	\$ 260.54	\$ 260.54	\$ 86.85	\$ 1,085.57
Maint Relief	\$ 455.94	\$ 10.86	\$ 282.25	\$ 249.68	\$ 86.85	\$ 1,085.57
Distribution Amount	\$ 6,227.21	\$ 145.07	\$ 3,565.10	\$ 3,409.18	\$ 1,160.57	\$ 14,507.14

Total Distribution Amounts

Percentages	41%	1%	33%	20%	6%	100%
Total Distribution	\$ 9,457.26	\$ 145.07	\$ 7,680.96	\$ 4,554.94	\$ 1,409.39	\$ 23,247.62

Total 2020 Premium Estimate \$ 23,247.14

Updated 12/11/2019

Cost Allocation Plan

Addendum "H"
FINAL

Vehicle Fuel

2019 data for 2020 Distribution

Public Works Department Vehicles

Budget Amount \$ 4,000.00

Linked with Addendum "C"

2019 Budget Actual

		Distribution Ratio				Total
General	Streets	Water	Sewer	Garbage		
40%	3%	24%	18%	15%	100%	

Linked with Addendum "D"

Public Works Superintendent
Maintenance Relief

43%	1%	25%	23%	8%	100%
42%	1%	26%	23%	9%	100%
43%	1%	25%	23%	8%	

Distribution Ratio

48.1063%	0.0000%	24.7519%	20.2497%	6.8749%	100%
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NOTE: 100% Streets portion was put in the General Fund

NOTE: As reported on Addendum D

NOTE: As reported on Addendum D

Distribution Amount

\$ 1,924.25	\$ -	\$ 990.07	\$ 809.99	\$ 275.00	\$ 3,999.31
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These figures will change as the 2019 Budget actual amounts are updated in Addendum "C".

Updated 12/11/2019

Allocation Plan

Addendum "I"

FINAL

Software Payments & Annual Maintenance Agreements

2019 data for 2020 Distribution

This is the last year on software payments

	4,341.88	Software Purchase	5-Year Payment Plan	Total	Annual Maintenance	Increase	Total
Software						8%	
Vision Municipal Solutions							
Financials	\$	-	-	\$	\$ 762.00	\$ 60.96	\$ 822.96
Payroll	\$	-	-	\$	\$ 762.00	\$ 60.96	\$ 822.96
Utility Billing	\$	-	-	\$	\$ 762.00	\$ 60.96	\$ 822.96
Cash Management	\$	-	-	\$	\$ -	\$ -	\$ -
Budget Conversion	\$	-	-	\$	\$ -	\$ -	\$ -
Utility Billing Conversion	\$	-	-	\$	\$ -	\$ -	\$ -
Training	\$	-	-	\$	\$ -	\$ -	\$ 2,468.88
	\$	-	-	\$	Update Annually from previous year's amount		

KP Electronics Water Meter Software Support \$ 1,500.00 100% distributed to Water
Vision MS Hardware Maintenance & Support \$ 373.00 100% distributed to General

Linked with Addendum "D"

2019 Budget Actual

	General	Streets	Water	Sewer	Garbage	Total
Distribution Ratio	40%	3%	24%	18%	15%	100%
April 2019						
Receipts Transactions	10%	1%	30%	30%	29%	100%
Invoices Transactions	32%	16%	18%	18%	16%	100%
Average Transactions	21%	8%	24%	24%	23%	100%
	46.0316%	3.1970%	21.1033%	20.7918%	8.8763%	100%

NOTE: As reported on Addendum D

NOTE: As reported on Addendum D

NOTE: As reported on Addendum D

Distribution Amounts

Software Payment 2020	\$	-	\$	-	\$	-
Software Maint. Support	\$	1,136	\$	79	\$	521
						513
						219
						\$ 2,469

These figures will change as the 2019 Budget actual amounts are updated in Addendum "C".

Assistant Clerk Computer Upgrade \$ 2,000.00
 PW Vehicle Purchase \$ 16,000.00
 \$ 18,000.00

ALLOCATED CAPITAL EXPENDITURES SCHEDULED FOR 2020

Linked with Addendum "C"		General	Streets	Water	Sewer	Garbage	Total
2019 Budget Actual	\$	186,141	\$ 14,122	\$ 112,913	\$ 82,054	\$ 70,709	\$ 465,939
Operating Budgeted		39.95%	3.03%	24.23%	17.61%	15.18%	100.0%
Distribution Ratio							

These figures will change as the 2017 Budget actual amounts are updated in Addendum "C".

Linked with Addendum "D"

Public Works Superintendent (PWS) Distribution Ratio	43.00%	1.00%	24.73%	23.15%	8.00%	99.9%
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	Distribution Ratio	Distribution Ratio	Distribution Ratio
51.23%	0.04%	21.48%	20.48%
			6.83%
			100.1%

	Distribution Amounts		
\$ 9,222.28	\$ 6.37	\$ 3,866.92	\$ 3,686.21
			\$ 1,229.01
			\$ 18,010.79

NOTE: As reported on Addendum D

NOTE: As reported on Addendum D

NOTE: As reported on Addendum D

These figures will change as the 2019 Budget actual amounts are updated in Addendum "C".

Cost Allocation Plan
Cost Summary
2019 data for 2020 Distribution

Addendum "K"
FINAL

	General	Streets	Water	Sewer	Garbage	Totals
Salaries	\$ 75,331.85	\$ 1,756.79	\$ 43,232.19	\$ 41,303.85	\$ 14,054.32	\$ 175,679.00
Benefits	\$ 8,766.00	\$ 204.66	\$ 5,059.68	\$ 4,796.37	\$ 1,637.26	\$ 20,463.96
Health Insurance	\$ 8,429.00	\$ 195.99	\$ 4,801.78	\$ 4,605.79	\$ 1,567.93	\$ 19,600.50
City Insurance	\$ 9,457.26	\$ 145.07	\$ 7,680.96	\$ 4,554.94	\$ 1,409.39	\$ 23,247.62
Fuel	\$ 1,924.25	\$ -	\$ 990.07	\$ 809.99	\$ 275.00	\$ 3,999.31
Software Support	\$ 1,509.48	\$ 78.92	\$ 2,021.02	\$ 513.33	\$ 219.14	\$ 4,341.88
Capital Expenditures	\$ 9,222.28	\$ 6.37	\$ 3,866.92	\$ 3,686.21	\$ 1,229.01	\$ 18,010.79
	\$ 114,640.11	\$ 2,387.80	\$ 67,652.62	\$ 60,270.47	\$ 20,392.06	\$ 265,343.06

Updated 12/11/2019