

RESOLUTION NO. 11356

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, 2020.

WHEREAS, the City Council of the City of Mesa did on the 20th day of May, 2019 propose a budget for the said City of Mesa for the fiscal year ending June 30, 2020; and

WHEREAS, the proposed budget has been published for the period required by law and notice of the hearing on said proposed budget has been published as required by law; and

WHEREAS, the hearing was held at the City Council Chambers in the City of Mesa on Monday, June 3, 2019 at 5:50 p.m., at which meeting all interested persons were invited to appear 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 for the fiscal year ending June 30, 2020.

PASSED AND ADOPTED by the Mayor and City Council of the City of Mesa, Maricopa County, Arizona, this 3rd day of June, 2019.

APPROVED:



Mayor

ATTEST:



City Clerk



**CITY OF MESA, ARIZONA
FINAL BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2020**

SUMMARY OF RESOURCES BY SOURCE

Source	FY 2017/18	FY 2018/19	FY 2018/19	FY 2019/20
	Actual Resources	Adopted Budget	Projected Resources	Proposed Budget
Taxes				
Sales & Use Tax	\$169,024,145	\$171,566,000	\$187,826,882	\$210,446,000
Secondary Property Tax - City	\$34,126,476	\$33,439,000	\$33,439,000	\$41,741,000
Secondary Property Tax - Community Facility Districts	\$1,490,853	\$2,180,000	\$2,178,637	\$3,237,000
Transient Occupancy Tax	\$3,820,837	\$3,177,000	\$4,100,000	\$4,200,000
Other Taxes	\$32,505	\$30,000	\$30,000	\$30,000
Total Taxes	\$208,494,816	\$210,392,000	\$227,574,519	\$259,654,000
Intergovernmental				
Federal Grants and Reimbursements	\$29,480,978	\$31,628,000	\$23,951,368	\$42,598,000
State Shared Revenues	\$167,539,690	\$170,032,000	\$171,903,745	\$181,475,000
State Grants and Reimbursements	\$6,693,050	\$516,000	\$573,036	\$450,000
County and Other Governments Revenues	\$23,233,620	\$41,114,000	\$31,749,165	\$33,702,000
Total Intergovernmental	\$226,947,338	\$243,290,000	\$228,177,314	\$258,225,000
Sales and Charges for Services				
General	\$31,126,645	\$32,580,000	\$32,493,282	\$33,781,000
Culture and Recreation	\$7,599,954	\$9,238,000	\$9,199,000	\$9,350,000
Enterprise	\$408,880,062	\$523,288,000	\$515,516,215	\$475,557,000
Total Sales and Charges for Services	\$447,606,661	\$565,106,000	\$557,208,497	\$518,688,000
Licenses, Fees and, Permits				
Business Licenses	\$5,350,492	\$4,508,000	\$4,767,718	\$4,645,000
Permits	\$15,112,217	\$13,382,000	\$13,957,836	\$12,920,000
Fees	\$22,003,290	\$21,190,000	\$19,504,164	\$20,642,000
Court Fees	\$4,738,148	\$4,497,000	\$4,522,900	\$4,487,000
Culture and Recreation	\$850,250	\$730,000	\$635,722	\$900,000
Total Licenses, Fees and Permits	\$48,054,397	\$44,307,000	\$43,388,340	\$43,594,000
Fines and Forfeitures				
Court Fines	\$4,314,639	\$4,276,000	\$3,706,206	\$4,851,000
Other Fines	\$389,544	\$383,000	\$427,848	\$514,000
Total Fines and Forfeitures	\$4,704,183	\$4,659,000	\$4,134,054	\$5,365,000
Self Insurance Contributions				
Self Insurance Contributions	\$94,550,569	\$99,029,000	\$87,681,013	\$105,094,000
Total Self Insurance Contributions	\$94,550,569	\$99,029,000	\$87,681,013	\$105,094,000
Other Revenue				
Interest	\$5,665,320	\$1,937,000	\$3,970,967	\$1,733,000
Contributions and Donations	\$4,147,355	\$8,694,000	\$2,910,467	\$7,092,000
Other Financing Sources	-	\$17,950,000	\$13,859,328	\$29,340,000
Sale of Property	\$879,742	\$63,570,000	\$7,064,327	\$65,322,000
Other Revenues	\$13,977,270	\$25,074,000	\$16,667,812	\$16,983,000
Total Other Revenue	\$24,669,687	\$117,225,000	\$44,472,901	\$120,470,000
Operating Resources Subtotal	\$1,055,027,649	\$1,284,008,000	\$1,192,636,638	\$1,311,090,000
Potential Bond Refunding				
Other Financing Sources	-	\$163,700,000	-	-
Total Potential Bond Refunding	-	\$163,700,000	-	-
Reimbursements/Previous Grant Awards Carried Over	-	\$26,571,189	-	\$36,731,719
Use of Reserve Balance	\$(36,694,785)	\$139,312,241	\$(52,618,823)	\$217,899,046
Total Non-Bond Resources	\$1,018,332,864	\$1,613,591,430	\$1,140,017,815	\$1,565,720,765
Existing Bond Proceeds	\$87,637,268	\$109,310,807	\$63,414,910	\$79,519,956
New Bond Proceeds	\$1,256,444	\$206,334,000	\$173,228,013	\$264,252,446
(Less) Remaining Bond Proceeds	\$(63,414,910)	\$(109,236,237)	\$(79,519,956)	\$(79,493,167)
Total Bond Resources	\$25,478,801	\$206,408,570	\$157,122,967	\$264,279,235
City Total Resources	\$1,043,811,666	\$1,820,000,000	\$1,297,140,782	\$1,830,000,000

SUMMARY OF RESOURCES BY FUND

Fund	FY 2017/18	FY 2018/19	FY 2018/19	FY 2019/20
	Actual Resources	Adopted Budget	Projected Resources	Proposed Budget
General Fund - Operations	\$286,845,674	\$287,759,556	\$295,804,124	\$308,644,550
General Fund - Capital	\$101,805	-	-	-
Enterprise Fund - Operations	\$371,334,328	\$379,630,388	\$376,679,715	\$387,841,131
Enterprise Fund - Capital	\$1,117,841	\$693,000	\$1,120,000	\$1,670,000
Restricted Funds:				
Arts & Culture Fund	\$5,991,369	\$7,417,146	\$7,318,622	\$7,643,638
Community Facilities Districts	\$2,655,022	\$23,333,001	\$17,139,873	\$35,866,842
Environmental Compliance Fee	\$15,968,442	\$16,085,351	\$16,199,289	\$16,408,226
Falcon Field Airport	\$4,035,919	\$4,503,913	\$4,435,253	\$4,521,128
Impact Fee Funds	\$19,520,362	\$19,101,174	\$17,337,594	\$18,230,259
Internal Service Funds	\$6,069,145	\$7,087,963	\$6,339,341	\$7,601,316
Joint Ventures	\$37,071,409	\$145,801,647	\$144,667,095	\$93,381,125
Public Safety Sales Tax Fund	-	-	\$8,797,991	\$26,305,729
Quality of Life Sales Tax Fund	\$24,203,918	\$24,509,404	\$25,575,556	\$26,305,729
Transportation Related:				
Highway User Revenue Fund	\$39,697,282	\$40,881,888	\$41,156,469	\$41,656,779
Local Street Sales Tax Fund	\$31,410,796	\$30,275,627	\$31,520,345	\$32,678,356
Transit Fund	\$8,624,917	\$13,339,731	\$7,877,221	\$3,637,264
Transportation Fund	\$11,801,371	\$17,917,562	\$17,917,562	\$25,165,271
Other Restricted Funds	\$16,102,470	\$28,997,757	\$15,296,602	\$27,157,553
Grant Funds:				
General Governmental Grant Fund	\$5,670,416	\$11,285,546	\$2,663,942	\$16,749,708
Enterprise Grant Fund	\$1,718,224	\$1,455,695	\$3,545,077	\$3,111,609
Housing Grant Funds	\$21,615,048	\$20,029,333	\$17,716,796	\$21,052,360
Trust Funds	\$95,905,015	\$99,091,300	\$88,106,066	\$105,163,300
Debt Service Funds	\$47,566,878	\$104,811,018	\$45,422,105	\$100,298,127
Total Operating Revenues	\$1,055,027,649	\$1,284,008,000	\$1,192,636,638	\$1,311,090,000
Potential Bond Refunding	-	\$163,700,000	-	-
Reimbursements/Previous Grant Awards Carried Over	-	\$26,571,189	-	\$36,731,719
Use of Reserve Balance	\$(36,694,785)	\$139,312,241	\$(52,618,823)	\$217,899,046
Total Non-Bond Resources	\$1,018,332,864	\$1,613,591,430	\$1,140,017,815	\$1,565,720,765
Existing Bond Proceeds	\$87,637,268	\$109,310,807	\$63,414,910	\$79,519,956
New Bond Proceeds	\$1,256,444	\$206,334,000	\$173,228,013	\$264,252,446
(Less) Remaining Bond Proceeds	\$(63,414,910)	\$(109,236,237)	\$(79,519,956)	\$(79,493,167)
Total Bond Resources	\$25,478,801	\$206,408,570	\$157,122,967	\$264,279,235
City Total Resources	\$1,043,811,666	\$1,820,000,000	\$1,297,140,782	\$1,830,000,000

SUMMARY OF EXPENDITURES BY FUND

Fund	FY 2017/18	FY 2018/19	FY 2018/19	FY 2018/19	FY 2019/20	FY 2019/20
	Actual Expenditures	Carryover Budget	Adopted Budget	Projected Expenditures	Carryover Budget	Proposed Budget
General Fund - Operations	\$337,278,026	\$4,876,324	\$370,892,328	\$359,086,821	\$13,128,605	\$378,340,240
General Fund - Capital	\$12,237,715	\$20,174,278	\$19,849,639	\$13,077,403	\$28,915,288	\$15,367,908
Enterprise Fund - Operations	\$154,558,343	\$2,139,474	\$175,730,298	\$163,819,302	\$3,647,572	\$176,436,542
Enterprise Fund - Capital	\$4,202,969	\$5,740,398	\$3,574,739	\$1,459,852	\$9,744,058	\$4,084,682
Restricted:						
Arts & Culture Fund	\$16,797,548	\$146,365	\$17,773,609	\$17,061,112	\$549,909	\$18,501,222
Community Facilities Districts	\$13,532,385	-	\$23,333,275	\$17,946,878	-	\$35,866,428
Environmental Compliance Fee	\$13,201,426	\$5,543,214	\$15,747,450	\$15,034,295	\$5,707,617	\$15,786,350
Falcon Field Airport	\$5,140,896	\$1,095,864	\$4,094,353	\$3,790,539	\$1,249,139	\$5,185,738
Impact Fee Funds	\$51,916	-	-	-	-	-
Internal Service Funds	\$5,635,312	\$993,845	\$6,094,118	\$6,450,580	\$660,100	\$6,941,216
Joint Ventures	\$37,651,806	\$1,146,182	\$144,798,333	\$143,269,942	\$2,194,674	\$91,955,021
Public Safety Sales Tax Fund	-	-	-	\$250,000	-	\$6,382,409
Quality of Life Sales Tax Fund	\$24,294,829	-	\$24,509,404	\$24,509,404	-	\$26,305,729
Transportation Related:						
Highway User Revenue Fund	\$22,277,538	\$13,107,652	\$28,499,025	\$26,084,763	\$15,395,267	\$29,254,066
Local Street Sales Tax Fund	\$31,584,170	\$19,700,472	\$42,597,416	\$38,928,685	\$22,449,289	\$34,040,750
Transit Fund	\$22,579,277	\$10,488,465	\$26,870,290	\$22,008,574	\$16,283,978	\$20,604,444
Transportation Fund	\$176,074	\$20,682,727	\$1,710,975	\$577,028	\$22,250,542	\$13,633,176
Other Restricted Funds	\$18,922,015	\$8,723,130	\$26,705,142	\$20,171,604	\$22,802,774	\$46,935,976
Grant Funds:						
General Governmental Grant Fund	\$5,619,888	\$4,300,490	\$10,750,217	\$3,441,827	\$6,863,848	\$16,973,241
Enterprise Grant Fund	\$1,826,804	\$2,436,413	\$1,455,695	\$3,409,277	\$527,031	\$3,111,609
Housing Grant Funds	\$22,260,104	\$10,313,101	\$20,029,333	\$17,984,664	\$12,625,638	\$21,051,971
Trust Funds	\$90,692,376	\$11,818	\$101,505,727	\$98,015,338	\$75,786	\$106,985,933
Debt Service Funds	\$197,880,577	-	\$149,136,852	\$143,282,712	-	\$217,226,999
Expenditure Subtotal	\$1,038,401,996	\$131,620,212	\$1,215,658,218	\$1,139,660,600	\$185,071,115	\$1,290,971,650
Operating and Capital Improvement Non-Bond Carryover	-	-	\$131,620,212	-	-	\$185,071,115
Potential Bond Refunding	-	-	\$163,700,000	-	-	-
Contingency	-	-	\$102,613,000	-	-	\$89,678,000
Total Expenditure Non-Bond Funds	\$1,038,401,996		\$1,613,591,430	\$1,139,660,600		\$1,565,720,765
Bond Capital Improvement Scheduled	\$166,741,091	\$45,997,788	\$160,410,782	\$157,480,182	\$68,393,885	\$195,885,350
Bond Capital Improvement Carryover	-	-	\$45,997,788	-	-	\$68,393,885
Total Bonds Capital Improvement	\$166,741,091		\$206,408,570	\$157,480,182		\$264,279,235
City Total Expenditures	\$1,205,143,087		\$1,820,000,000	\$1,297,140,782		\$1,830,000,000
Expenditure Limitation Comparison						
Expenditures	\$1,205,143,087		\$1,820,000,000	\$1,297,140,782		\$1,830,000,000
Estimated Exclusions	(\$1,205,143,087)		(\$1,820,000,000)	(\$1,297,140,782)		(\$1,830,000,000)
Estimated Expenditures Subject to Limitation	-		-	-		-
Expenditure Limitation	\$575,664,783		\$602,790,134	\$602,790,134		\$627,028,608
Over (Under) State Limit	(\$575,664,783)		(\$602,790,134)	(\$602,790,134)		(\$627,028,608)

SUMMARY OF EXPENDITURES BY DEPARTMENT

Department	FY 2017/18	FY 2018/19	FY 2018/19	FY 2018/19	FY 2019/20	FY 2019/20
	Actual Expenditures	Carryover Budget	Adopted Budget	Projected Expenditures	Carryover Budget	Proposed Budget
Arts & Culture	\$15,040,897	\$181,287	\$16,525,000	\$16,000,079	\$211,675	\$17,635,000
Business Services	\$13,053,220	\$163,753	\$12,852,000	\$12,296,879	\$170,145	\$12,985,000
City Attorney	\$11,415,487	-	\$14,085,000	\$11,564,305	-	\$14,332,000
City Auditor	\$747,811	-	\$769,000	\$769,000	-	\$778,000
City Clerk	\$830,921	-	\$1,346,000	\$1,261,343	-	\$902,000
City Manager	\$6,138,370	\$50,987	\$6,770,000	\$5,916,249	\$2,900	\$7,753,000
Communications	\$3,292,720	-	\$3,913,000	\$3,232,100	-	\$4,036,000
Community Services	\$21,792,120	\$8,341,486	\$23,044,000	\$19,712,674	\$11,352,434	\$24,318,000
Development Services	\$8,398,583	\$660,432	\$9,474,000	\$9,236,707	\$175,974	\$9,281,000
Economic Development	\$7,923,850	\$117,020	\$9,122,000	\$7,538,599	\$130,000	\$7,248,000
Energy Resources	\$36,320,227	\$59,800	\$40,128,000	\$36,304,455	-	\$37,416,000
Engineering	\$6,184,251	\$25,000	\$7,549,000	\$7,232,918	-	\$7,966,000
Environmental Management & Sustainability	\$30,279,861	\$361,607	\$33,696,000	\$33,240,009	\$605,852	\$34,657,000
Falcon Field Airport	\$1,408,826	-	\$2,078,000	\$1,568,224	-	\$2,124,000
Financial Services	\$3,174,765	-	\$3,790,000	\$3,590,000	-	\$4,069,000
Fire and Medical Services	\$76,748,562	\$295,019	\$84,363,000	\$84,457,346	\$3,093,022	\$86,928,000
Fleet Services	\$24,351,937	\$9,104,885	\$27,455,000	\$25,615,404	\$11,548,026	\$29,198,000
Human Resources	\$86,505,427	-	\$95,690,000	\$94,758,874	-	\$101,033,000
Information Technology	\$29,434,541	\$3,377,736	\$33,701,000	\$30,072,775	\$5,455,740	\$34,406,000
Library Services	\$6,644,362	-	\$7,522,000	\$6,841,415	\$300,000	\$8,469,000
Mayor & Council	\$749,687	-	\$1,065,000	\$898,905	-	\$847,000
Municipal Court	\$7,646,431	-	\$8,511,000	\$7,787,235	\$2,053,475	\$8,729,000
Office of Enterprise Resource Planning	\$597,837	-	\$785,000	\$785,000	-	\$801,000
Office of Management and Budget	\$2,669,019	\$519	\$3,187,000	\$2,900,151	\$304,868	\$3,288,000
Parks, Recreation & Community Facilities	\$44,410,543	\$3,867,033	\$51,507,000	\$48,233,557	\$6,695,300	\$51,684,000
Police	\$174,783,199	\$3,837,141	\$182,534,000	\$182,849,266	\$4,388,493	\$193,764,000
Public Information & Communications	\$1,658,819	-	\$1,339,000	\$1,393,700	-	\$1,366,000
Transit Services	\$12,588,910	\$370,000	\$16,303,000	\$17,638,045	-	\$20,052,000
Transportation	\$37,019,175	\$1,103,572	\$43,970,000	\$43,221,621	\$439,180	\$45,214,000
Water Resources	\$64,733,100	\$1,180,280	\$79,625,000	\$72,540,645	\$550,916	\$82,947,000
Centralized Appropriations	\$221,694,692	-	\$190,620,000	\$170,496,060	-	\$279,526,000
Subtotal	\$958,238,151	\$33,097,557	\$1,013,318,000	\$959,953,540	\$47,478,000	\$1,133,752,000
Project Management Program-Lifecycle/Infrastructure Projects	\$19,326,868	\$26,684,443	\$34,852,000	\$17,605,312	\$38,464,000	\$23,956,000
Operating and Lifecycle Expenditure Carryover	-	-	\$59,782,000	-	-	\$85,942,000
Potential Bond Refunding	-	-	\$163,700,000	-	-	-
Contingency	-	-	\$102,613,000	-	-	\$89,678,000
Total Operating Expenditures	\$977,565,019		\$1,374,265,000	\$977,558,852		\$1,333,328,000
Capital Improvement Program: Non-Bond	\$60,977,373	\$71,838,212	\$170,193,218	\$164,806,748	\$99,129,115	\$136,168,650
Capital Improvement Program: Bond	\$166,751,904	\$45,997,788	\$157,705,782	\$154,775,182	\$68,393,885	\$192,980,350
Capital Improvement Program Subtotal	\$227,729,277	\$117,836,000	\$327,899,000	\$319,581,930	\$167,523,000	\$329,149,000
Capital Improvement Program Carryover Subtotal	-	-	\$117,836,000	-	-	\$167,523,000
Total Capital Improvement Program	\$227,729,277		\$445,735,000	\$319,581,930		\$496,672,000
City Total Expenditures	\$1,205,294,297		\$1,820,000,000	\$1,297,140,782		\$1,830,000,000

**FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION
FISCAL YEAR 2019/20**

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 - Operations*	2,585.5	\$193,503,007	\$61,422,986	\$46,612,191	\$21,526,139	\$(21,507,689)	\$301,556,634
General Fund - Capital	1.1	\$85,841	\$10,013	\$13,005	\$7,079	-	\$115,938
Enterprise Fund - Operations	563.8	\$34,633,530	\$4,627,700	\$10,765,890	\$4,238,946	\$13,034,738	\$67,300,804
Enterprise Fund - Capital	0.7	\$54,224	\$6,325	\$8,215	\$4,472	-	\$73,236
Restricted:							
Arts & Culture Fund	99.7	\$5,652,379	\$622,613	\$1,358,621	\$514,338	\$1,147,427	\$9,295,378
Community Facilities Districts	0.5	\$150,618	\$7,241	\$6,804	\$4,831	-	\$169,494
Environmental Compliance Fee	47.8	\$2,946,047	\$356,642	\$602,909	\$307,412	\$564,913	\$4,777,923
Falcon Field Airport	19.5	\$1,447,918	\$277,813	\$364,668	\$96,113	\$390,144	\$2,576,657
Internal Service Funds	97.3	\$5,754,887	\$704,571	\$1,756,842	\$703,142	\$1,285,201	\$10,204,643
Joint Ventures	39.0	\$2,675,418	\$322,738	\$462,928	\$281,676	\$456,534	\$4,199,294
Public Safety Sales Tax Fund	41.0	\$2,945,659	\$1,438,868	\$608,352	\$144,621	-	\$5,137,500
Quality of Life Sales Tax Fund	185.0	\$15,007,820	\$7,812,179	\$2,694,864	\$790,866	-	\$26,305,729
Transportation Related:							
Highway User Revenue Fund	115.6	\$7,319,688	\$874,715	\$1,426,799	\$596,879	-	\$10,218,081
Local Streets Sales Tax	40.1	\$2,938,506	\$395,136	\$1,615,521	\$365,525	\$2,357,937	\$7,672,625
Transit Fund	5.3	\$438,679	\$52,148	\$78,469	\$37,097	\$372,973	\$979,366
Transportation Fund	4.9	\$392,523	\$45,785	\$59,466	\$32,372	-	\$530,146
Other Restricted Funds	28.8	\$1,629,219	\$183,938	\$329,015	\$143,882	\$261,067	\$2,547,122
Grant Funds:							
General Governmental Grant Fund	19.8	\$955,287	\$529,564	\$231,870	\$797,709	-	\$2,514,429
Enterprise Grant Fund	0.4	\$31,797	\$3,709	\$4,817	\$2,622	-	\$42,946
Housing Grant Funds	25.7	\$1,468,529	\$180,664	\$298,145	\$166,869	-	\$2,114,207
Trust Funds	28.7	\$2,142,501	\$248,093	\$498,677	\$184,562	\$1,636,755	\$4,710,588
Total Non-Bond Funds	3,950.0	282,174,078	80,123,441	69,798,068	30,947,153	-	463,042,740
Bond Capital Improvement							
Electric Bond Construction	8.8	\$707,078	\$82,476	\$107,121	\$58,314	-	\$954,988
Excise Tax Obligation Construction	3.6	\$293,051	\$34,182	\$44,396	\$24,168	-	\$395,798
Gas Bond Construction	13.1	\$1,049,497	\$122,416	\$158,996	\$86,553	-	\$1,417,463
Parks Bond Construction	2.2	\$179,693	\$20,960	\$27,223	\$14,819	-	\$242,695
Public Safety Bond Construction	1.7	\$137,127	\$15,995	\$20,774	\$11,309	-	\$185,205
Spring Training Bond Construction	0.0	\$240	\$28	\$36	\$20	-	\$324
Streets Bond Construction	3.2	\$256,640	\$29,935	\$38,880	\$21,165	-	\$346,621
Wastewater Bond Construction	8.7	\$695,645	\$81,142	\$105,388	\$57,371	-	\$939,546
Water Bond Construction	12.0	\$967,419	\$112,842	\$146,561	\$79,784	-	\$1,306,607
Bond Capital Improvement	53.3	\$4,286,390	\$499,977	\$649,377	\$353,503	-	\$5,789,247
Total All Funds	4,003.4	\$286,460,468	\$80,623,418	\$70,447,445	\$31,300,656	-	\$468,831,987

* 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.