

| <b>2021 Cost Allocations</b>          |                |              |               |  |
|---------------------------------------|----------------|--------------|---------------|--|
| <b>Postage (\$7,000)</b>              | \$             | 7,500.00     |               |  |
| 25.00%                                | Recycling      | \$ 1,875.00  | 101-43500-322 |  |
| 14.00%                                | Administration | \$ 1,050.00  | 101-41500-322 |  |
| 3.00%                                 | Fire           | \$ 225.00    | 101-42260-322 |  |
| 15.00%                                | Liquor         | \$ 1,125.00  | 609-00000-322 |  |
| 3.00%                                 | Storm          | \$ 225.00    | 651-00000-322 |  |
| 20.00%                                | Water          | \$ 1,500.00  | 730-00000-322 |  |
| 20.00%                                | Sewer          | \$ 1,500.00  | 770-00000-322 |  |
| 100.00%                               |                | \$ 7,500.00  |               |  |
| <b>Safety Training (\$1,600)</b>      | \$             | 1,600.00     |               |  |
| 10%                                   | Administration | \$ 160.00    |               |  |
| 20%                                   | Streets        | \$ 320.00    |               |  |
| 20%                                   | Parks          | \$ 320.00    |               |  |
| 5%                                    | Liquor         | \$ 80.00     |               |  |
| 5%                                    | Storm          | \$ 80.00     |               |  |
| 20%                                   | Water          | \$ 320.00    |               |  |
| 20%                                   | Sewer          | \$ 320.00    |               |  |
| 100%                                  |                | \$ 1,600.00  |               |  |
| <b>Accounting/Auditing (\$28,000)</b> | \$             | 28,000.00    |               |  |
| <b>Audit (\$23,000.00)</b>            | \$             | 23,000.00    |               |  |
| General                               | 30%            | \$ 9,225.00  | 101-41500-301 |  |
| Lovell/TIF                            | 5%             | \$ 1,400.00  | 320-41500-301 |  |
| Liquor                                | 20%            | \$ 5,600.00  | 609-00000-301 |  |
| Storm                                 | 5%             | \$ 1,400.00  | 651-00000-301 |  |
| Water                                 | 20%            | \$ 5,600.00  | 730-00000-301 |  |
| Sewer                                 | 20%            | \$ 5,600.00  | 770-00000-301 |  |
|                                       | 100%           | \$ 28,825.00 |               |  |

| <b>Public Works Facilities and related</b> |                | Streets                         | Parks         | Storm     | Water       | Sewer        |
|--------------------------------------------|----------------|---------------------------------|---------------|-----------|-------------|--------------|
|                                            |                | 21%                             | 21%           | 4%        | 27%         | 27%          |
| Gas & Oil (\$12,000), add 1,000 to Streets | \$ 11,000.00   | \$ 2,310.00                     | \$ 2,310.00   | \$ 440.00 | \$ 2,970.00 | \$ 2,970.00  |
| Telephone (\$4,000)                        | \$ 4,000.00    | \$ 840.00                       | \$ 840.00     | \$ 160.00 | \$ 1,080.00 | \$ 1,080.00  |
| Electric Utilities (\$23,000)              | \$ 23,000.00   | \$ 4,830.00                     | \$ 4,830.00   | \$ 920.00 | \$ 6,210.00 | \$ 6,210.00  |
| Water/Sewer Utilities (\$650)              | \$ 650.00      | \$ 136.50                       | \$ 136.50     | \$ 26.00  | \$ 175.50   | \$ 175.50    |
| Gas Utilities (\$6,000)                    | \$ 6,000.00    | \$ 1,260.00                     | \$ 1,260.00   | \$ 240.00 | \$ 1,620.00 | \$ 1,620.00  |
| Refuse/Garbage Disposal (\$2,500)          | \$ 2,500.00    | \$ 525.00                       | \$ 525.00     | \$ 100.00 | \$ 675.00   | \$ 675.00    |
| Clothing Allowance (\$800)                 | \$ 850.00      | \$ 178.50                       | \$ 178.50     | \$ 34.00  | \$ 229.50   | \$ 229.50    |
| Uniform Allowance (\$800)                  | \$ 850.00      | \$ 178.50                       | \$ 178.50     | \$ 34.00  | \$ 229.50   | \$ 229.50    |
| <b>Workers Comp</b>                        | \$ 28,000.00   | Projected (\$25,833.63 in 2020) |               |           |             |              |
| Administration                             | 7.00%          | \$ 1,960.00                     | 101-41500-150 | Admin     | 6.53%       | \$ 2,435.00  |
| Fire                                       | 13.00%         | \$ 3,640.00                     | 101-42260-150 | Fire      | 12.69%      | \$ 4,734.00  |
| Streets                                    | 25.00%         | \$ 7,000.00                     | 101-43100-150 | Streets   | 25.75%      | \$ 9,608.00  |
| Parks                                      | 10.00%         | \$ 2,800.00                     | 101-45200-150 | Parks     | 10.09%      | \$ 3,766.00  |
| Liquor                                     | 41.00%         | \$ 11,480.00                    | 609-00000-150 | Liquor    | 41.32%      | \$ 15,416.00 |
| Water                                      | 2.00%          | \$ 560.00                       | 730-00000-150 | Water     | 1.81%       | \$ 673.50    |
| Sewer                                      | 2.00%          | \$ 560.00                       | 770-00000-150 | Sewer     | 1.81%       | \$ 673.50    |
|                                            | 100.00%        | \$ 28,000.00                    |               |           | 100.00%     | \$ 37,306.00 |
|                                            | \$ 22,577.00   |                                 |               |           |             |              |
| <b>IT</b>                                  | \$ 29,125.00   |                                 |               |           |             |              |
| 35%                                        | Administration | \$ 10,193.75                    |               |           |             |              |
| 10%                                        | Fire           | \$ 2,912.50                     |               |           |             |              |
| 10%                                        | Streets        | \$ 2,912.50                     |               |           |             |              |
| 10%                                        | Parks          | \$ 2,912.50                     |               |           |             |              |
| 10%                                        | Liquor         | \$ 2,912.50                     |               |           |             |              |
| 5%                                         | Storm          | \$ 1,456.25                     |               |           |             |              |
| 10%                                        | Water          | \$ 2,912.50                     |               |           |             |              |
| 10%                                        | Sewer          | \$ 2,912.50                     |               |           |             |              |
| 100%                                       |                | \$ 29,125.00                    |               |           |             |              |