

CLAY COUNTY BOARD OF COMMISSIONERS

Tuesday, December 17, 2013

8:30 a.m.

County Board Room – 3rd Floor – Courthouse

MINUTES

The Clay County Board of Commissioners met in regular session with all Commissioners present: Campbell, Evert, Gross, Ingersoll, and Weyland. County Administrator Brian C. Berg, Assistant County Attorney Jenny Samarzja, and Senior Administrative Assistant Vicki Reek were also present.

APPROVAL OF AGENDA

On motion by Gross, seconded by Evert, and unanimously carried, the agenda was approved with the addition of Appointment of Mr. Ben Fuglie, Ulen, MN, to the Agassiz Recreational Trail Board of Directors.

APPROVAL OF 2014 PUBLIC HEALTH GRANTS AND CONTRACTS

By consent agenda, the Board authorized execution of the renewal for 2014 of contracts and grants that Public Health has in 2013 with federal, state and local agencies. New grants and contracts will be presented to the Board for approval.

APPROVAL TO ACCEPT DONATIONS TO VETERANS VOLUNTEER RECOGNITION FUND

By consent agenda, the Board approved acceptance of donations to the Veterans Volunteer Recognition Fund from the American Legion Post 153 (\$300), Beyond The Yellow Ribbon/Moorhead (\$300), DAV Chapter One (\$500).

APPROVAL TO RENEW PUBLIC DEFENDER LEASE AGREEMENT IN THE
FAMILY SERVICE CENTER

By consent agenda, the Board approved renewal of the Public Defender office space lease agreement in the Family Service Center for 1723 sq.ft. for the period 1/1/14-12/31/17, at \$11.75 sq.ft.

APPROVAL OF NEW HOME & COMMUNITY BASED SERVICES PROVIDERS

By consent agenda, the Board approved new providers of Home & Community Based Services: Faye Faust (Foster Care), Cordon Enterprises, LTD (Supplies, Equipment, Modifications, Adaptations).

APPROVE REAPPOINTMENT OF MR. HOWARD HANSEN TO
LAKE AGASSIZ REGIONAL LIBRARY BOARD

By consent agenda, the Board appointed Mr. Howard Hansen to a second 3-year term on the Lake Agassiz Regional Library Board, for the years 2014-2016.

CITIZENS TO BE HEARD

There were no citizens present who wished to address the Board.

APPROVAL OF MINUTES

On motion by Weyland, seconded by Evert and unanimously carried, the minutes of the December 3 & 5, 2013 County Board meetings were approved as presented.

APPROVE PAYMENT OF BILLS AND VOUCHERS

On motion by Evert, seconded by Gross, and unanimously carried, the bills and vouchers were approved for payment.

DISCUSSION RE: TAX ABATEMENT - ALDERON INDUSTRIES

Mr. Dan Scherping and Mr. Bob Klabunde, representing Alderon Industries, were present to request the County Board's reconsideration of their tax abatement application which was denied. Mr. Scherping informed the Board that in 2010 they had inquired if Clay County had a tax abatement program which would be available to them if they were to build a new building, and were told no. They contacted Justin Pearson at the Greater FM Economic Development Corporation to see if he could work with Clay County towards the development of a Business Subsidy Policy. Mr. Scherping stated that Mr. Pearson began working with Clay County in 2010 on the development of a policy, and felt that is the reason Clay County has one today. In August, 2010, Alderon's first application was submitted to Clay County for a tax abatement; however, they held off constructing a building at that time due to the economy. In 2012, Alderon reapplied for a tax abatement, which was denied on July 2, 2013 under the Policy in effect at that time which required a gap in funding ("but for"). Since that time, Clay County has revised its tax abatement policy to encourage business development, eliminating the 'but for' requirement. Due to the fact that Alderon applied in 2010 and reapplied in 2012, they do not consider this an 'after the fact' tax abatement application.

Mr. Scherping stated that Alderon manufactures float switches, control panels, alarm systems, etc., and their competition is international. He added that they have increased employment by 15 people, and offer competitive pay and benefits.

Planning & Environmental Programs Director Tim Magnusson concurred with Mr. Scherping's assesment that the subsidy policy which was in place in 2012 was such that Alderon did not qualify for an abatement as a financing gap was not indicated. Mr. Magnusson stated his belief that Alderon would score high under the new policy.

Assistant County Attorney Jenny Samarzja advised that if the Board deems it appropriate to consider a tax abatement for Alderon, another application would need to be filed, the scoring process conducted, and a public hearing held.

Commissioner Gross indicated he would like the Board to consider granting a tax abatement for Alderon's project.

Commissioner Campbell felt the re-write of the tax abatement policy was to allow for incentives for businesses to locate and/or expand in Clay County, rather than in neighboring counties. He noted that an incentive is typically not offered after construction has begun; however, in this case, Alderon did make the initial application prior to construction.

Commissioner Weyland agreed that he would be willing to reconsider Alderon's application based on the fact that they originally applied in 2010.

On motion by Weyland, seconded by Campbell, and unanimously carried, the Board set a public hearing to hear a tax abatement request from Alderon Industries, on January 21, 2014, at 8:35 a.m.

PUBLIC HEARING: TAX ABATEMENT - HAWLEY HOTEL PARTNERS, LLC

On motion by Evert, seconded by Weyland and unanimously carried, the Public Hearing concerning a tax abatement request on behalf of Hawley Hotel Partners, LLC was opened. The tax abatement concerns a 43 room AmericInn Hotel & Suites to be built along Highway 10 in Hawley, MN, with an approximate investment of \$4 million by the partners.

Planning & Environmental Programs Director Tim Magnusson informed the Board that the Hawley Hotel Partners' Business Assistance Application for a tax abatement has been reviewed by County staff, the Business Subsidy Subcommittee, and scored 347.5 points on the project evaluation calculator (a score of 100 is required for a project to be recommended for abatement approval). This public hearing is for the purpose of allowing competitors and the public to provide input on the proposed project. After testimony, the Board may make a decision as to whether an abatement will be granted, and if so, what the terms of the abatement will be.

Mr. Magnusson stated that the applicant has requested a 100% tax abatement for a term of ten (10) years. The City of Hawley has already granted a tax abatement: 75% abatement for 5 years up to a maximum of \$80,000, whichever comes first.

Mr. Bill Daggett and Mr. Dan Noreen, members of Hawley Hotel Partners, outlined the project and its benefits for the City of Hawley and Clay County. They felt the project will provide a high reward for the community.

Commissioner Campbell commented that the Business Subsidy Committee felt this project will provide job growth, an investment in the community, and is deserving of an abatement. The Committee has suggested a tiered tax abatement on improvements to the property of: 100% the first year, 80% the second year, 60% the third year, 40% the fourth year, and 20% the fifth year (an approximate total of \$83,000). Commissioner Evert felt the abatement should involve more years.

The Board discussed the possibility of extending the tax abatement period longer than five years, the scoring system, advice of the Greater FM Economic Development Corporation, abatement programs in other jurisdictions, etc.

Chair Ingersoll called for comments from the audience and no one spoke for or against the proposal.

On motion by Weyland, seconded by Campbell, and unanimously carried, the public hearing was closed.

Assistant County Attorney Jenny Samarzja presented information which outlines the authority granted by MN Statutes to counties to offer tax abatements under certain circumstances. The Board agreed that each tax abatement application in the future will be considered on its own merits.

On motion by Campbell, seconded by Gross, and unanimously carried, the Board adopted the following resolution, granting a tax abatement to Hawley Hotel Partners, LLC, for the terms recommended by the Business Subsidy Committee:

RESOLUTION 2013-54
**ENABLING RESOLUTION GRANTING TAX ABATEMENT TO
HAWLEY HOTEL PARTNERS, LLC**

WHEREAS, Minnesota Statutes 469.1813 grants Minnesota Counties with the authority to offer current or prospective tax abatements under certain circumstances; and

WHEREAS, Clay County has adopted a Business Subsidy Plan outlining the procedure and criteria for tax abatements to be considered; and

WHEREAS, Hawley Hotel Partners LLC submitted a Clay County Business Assistance Application dated September 25, 2013, per the Clay County Business Subsidy Plan; and

WHEREAS, The application was scored pursuant to the Clay County Business Subsidy Plan and scored over the 100 points needed to advance for board consideration; and

WHEREAS, The Clay County Board of Commissioners held a public hearing in this matter on December 17, 2013; and

WHEREAS, The project consists of a new 43 room AmericInn Hotel and Suites with pool, hot tub, breakfast area with service bar to be constructed on Highway 10 in Hawley; and

WHEREAS, The new business will bring 10-12 stable jobs with attractive wages and benefits; and

WHEREAS, The new business will enhance the tax base of the County; and

WHEREAS, The benefits of this project will at least equal the costs that Clay County will incur through a tax abatement.

NOW, THEREFORE, BE IT RESOLVED, that the Clay County Board of Commissioners grants a five-year tax abatement to Hawley Hotel Partners, LLC on the improvements to the property located at 1212 and 1222 Jetvig Boulevard in Hawley, MN; and

BE IT FURTHER RESOLVED, the tax abatement will be structured as follows: 100% for the first year; 80% for the second year; 60% for the third year; 40% for the fourth year; and 20% for the fifth year. The total cost of this abatement is estimated to be approximately \$83,000.

**REQUEST TO REPLACE TWO SOCIAL SERVICE SUPERVISOR POSITIONS AND
ONE CASE AIDE POSITION**

Social Services Director Rhonda Porter requested the Board's approval to replace two Social Service Supervisor positions (retirements) and one Case Aide position (resignation), and to backfill if the positions are filled from within the department.

On motion by Weyland, seconded by Evert, and unanimously carried, the Board authorized filling the vacancies described above and to backfill if the positions are filled internally.

REQUEST TO FILL CUSTODIAN POSITION

On motion by Weyland, seconded by Campbell, and unanimously carried, the Board approved filling a Custodian position which will be vacant due to retirement.

MOTOR VEHICLE REMODELING PROJECT

The Board was informed that the bid opening for the Motor Vehicle Department remodeling will take place at 3:00 p.m. on January 7th. Award of the bid will take place on January 14, 2014.

ADOPT 2014 LEVY AND APPROVE BUDGET

County Administrator Brian C. Berg reviewed the 2013 revenues to date, noting that on December 11, 2013, most departments were at approximately 90% of revenue for the year.

Commissioner Evert was hopeful that there may be an opportunity to fund some budget requests which were denied, using excess 2013 revenues.

Mr. Berg presented the documents necessary for approval of the 2014 budget and tax levy (See Attachment "A"), noting that the levy is unchanged since the preliminary levy was adopted in September.

On motion by Weyland, seconded by Evert, and unanimously carried, the following resolution was adopted:

RESOLUTION 2013-53

WHEREAS, the Clay County Board of Commissioners did hold a public meeting on December 5, 2013; and

WHEREAS, the Clay County Board of Commissioners has addressed the concerns of its citizens to the best of their ability; and

BE IT RESOLVED, that the Clay County Board of Commissioners hereby certifies the following levy for taxes to be collected in 2014:

Revenue Fund	\$13,585,715
Road & Bridge Fund	3,024,492
Building Improvements	89,229
Library	234,324
Social Services	7,019,042
Debt Retirement	186,206
Debt Retirement - RB	172,463
Debt Retirement - Courthouse	327,390
Debt Retirement - County Projects	512,671
TOTAL	\$25,151,532

BE IT FURTHER RESOLVED, That the Clay County Board of Commissioners hereby adopts the 2014 budget as presented.

CLAY COUNTY 2014 BUDGET

The following is a summary of the operating budget for the 2014 fiscal year for Clay County. This summary is published in accordance with MN Statute No. 375.169. The details of the county budget are on file in the County Auditor's Office at the Clay County Courthouse, Moorhead, MN, and may be reviewed there during normal business hours.

	TOTAL - 2013	TOTAL - 2014
Taxes	26,141,517	27,094,532
Special Assessments	736,958	690,585
Licenses & Permits	114,830	126,470
Intergovernmental	23,976,807	14,045,549
Charges for Services	6,580,384	6,987,363
Fines & Forfeits	5,000	5,000
Interest on Earnings	178,000	178,000
Miscellaneous	2,798,247	13,937,673
Transfers in	1,146,018	1,254,922
Total Revenues	61,677,763	64,320,094
General Government	7,803,806	8,202,496

Public Safety	11,118,980	11,892,707
Highways & streets	12,463,199	12,860,482
Health	5,083,496	5,394,916
Welfare	17,208,241	17,317,281
Solid Waste	2,416,811	2,359,827
Culture & Recreation	459,000	493,817
Conservation of Natural Resources	724,674	672,221
Economic Development	128,020	127,721
Unallocated	881,891	365,521
Debt Service - Principal	1,113,663	1,589,974
Debt Service - Interest	1,789,106	1,763,389
Transfers out	1,146,018	1,254,922
Total Expenditures	62,336,905	64,295,274
Excess of Revenue over (under) Expenditures	(659,144)	24,820

APPROVAL OF CONTRACT FOR WEBSITE SOFTWARE

Information Services Director Mark Sloan requested the Board's approval to enter into a contract to upgrade the County's website software with a new system provided by CivicPlus. This purchase will be made from the Equipment Replacement fund over a three year period (\$19,377.57/year). If the contract is executed in 2013, a savings of approximately \$16,374 will be realized.

On motion by Campbell, seconded by Weyland, and unanimously carried, the Board authorized execution of the Service License and Agreement with CivicPlus for an upgrade to the County's website software.

CLAY COUNTY LOGO

Information Services Director Mark Sloan informed the Board that the Strive For Excellence Committee has discussed the possibility of updating the County's logo. The Board was receptive to seeing examples and costs for this proposal.

EXPENSE REIMBURSEMENT, VOLUNTARY FURLOUGH PROGRAM, 2014 SALARY GRID,

VARIABLE HOUR EMPLOYEE PAY GRID,

ELECTED OFFICIALS COMPENSATION RATES FOR 2014

On motion by Evert, seconded by Gross, and unanimously carried, the Board approved 2014 meal reimbursement rates at \$8.00/Breakfast, \$12.00/Lunch, and \$17.00 Dinner (no receipts required); approved the mileage reimbursement rate at the IRS mileage rate of \$.56/mile for 2014; approved continuation of the Voluntary Furlough Program in 2014; approved the 2014 Clay County Salary Grid (Attachment "B"); approved the 2014 Variable Hour Employee Pay Grid (formerly roster) (Attachment "C"); and adopted the following resolution setting the elected officials' salaries for 2014:

RESOLUTION 2013-55

BE IT HEREBY RESOLVED, that the 2014 annual salaries for Clay County elected officials are as follows:

County Attorney	\$118,691.04
County Auditor/Treasurer	\$109,253.30
County Recorder	\$ 78,357.24
County Sheriff	\$106,607.54

Commissioners \$ 27,274.26
Commissioner Campbell \$ 26,767.78

COMMITTEE REPORTS/COUNTY ADMINISTRATOR UPDATE

Commissioner Campbell attended meetings of the Greater FM Economic Development Authority Board and Clay County Joint Powers Committee. The annual Intergovernmental Retreat will be held January 24, 2014.

Commissioner Evert attended meetings of Lakes & Prairies Community Action Partnership, AMC Conference, Extension Committee, and Historical & Cultural Society.

Commissioner Gross attended the AMC Conference, and meetings of the Soil & Water Conservation District, Flowing Township meeting, and Buffalo Red River Watershed District Open House.

Commissioner Weyland attended meetings of the Heartland Trail, Beyond the Yellow Ribbon, MRCC, AMC Conference, and Personnel Issues Committee.

Commissioner Ingersoll attended meetings of the Moorhead Planning Commission, Lakes & Prairies Community Action Partnership, Lake Agassiz Regional Library, Public Health, and Personnel Issues Committee.

County Administrator Brian C. Berg updated the Board concerning recent meetings of the Management Committee, AMC Conference, Joint Powers Committee, Solid Waste meeting in Perham, Motor Vehicle remodeling project, Personnel Issues Committee, and a discussion with a potential developer seeking to expand in Clay County.

APPOINTMENT TO AGASSIZ RECREATIONAL TRAILS BOARD OF DIRECTORS

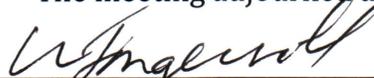
On motion by Gross, seconded by Campbell, and unanimously carried, the Board appointed Mr. Ben Fuglie, Ulen, MN to the Agassiz Recreation Trails (ART) Board of Directors, with payment of per diem and mileage for his attendance at meetings. Mr. Fuglie replaces Jerry Waller on the ART Board.

PER DIEM PAYMENT FOR VOLUNTEERS WHO SERVE ON COMMITTEES

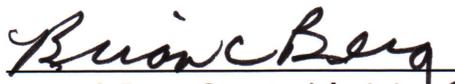
On motion by Evert, seconded by Weyland, and unanimously carried, the Board increased the per diem rate for citizens appointed by the County Board to serve on various committees to \$50, beginning in January, 2014.

ADJOURN

The meeting adjourned at 10:30 a.m.



Wayne Ingersoll, Chair
Clay County Board of Commissioners



Brian C. Berg, County Administrator

**Clay County
Administrator**

Memo

TO: Clay County Board of Commissioners

FROM: Brian C. Berg, County Administrator

DATE: December 12, 2013

RE: 2014 Tax Levy and Budget

Attached are the documents necessary for the approval of the 2014 budget and tax levy:

- Resolution certifying the levy and adopting the budget**
- 2014 Budget**
- Summary of 2014 Tax Levy by Funds**

COUNTY COMMISSIONERS

1st District - WAYNE INGERSOLL, Moorhead
2nd District - FRANK GROSS, Dilworth
3rd District - JON EVERT, Comstock
4th District - KEVIN CAMPBELL, Moorhead
5th District - GRANT WEYLAND, Moorhead
Office Telephone: (218) 299-5002
Fax: (218) 299-5195

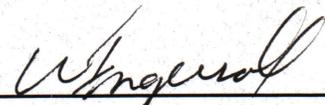


RESOLUTION 2013-53

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Social Services	7,019,042
Debt Retirement	186,206
Debt Retirement - RB	172,463
Debt Retirement - Courthouse	327,390
Debt Retirement - County Projects	512,671
TOTAL	\$25,151,532

BE IT FURTHER RESOLVED, That the Clay County Board of Commissioners hereby adopts the 2014 budget as presented.



Wayne Ingersoll
December 17, 2013

Lori J. Johnson
Clay County Auditor-Treasurer

Clay County Courthouse
807 11th Street North
P.O. Box 280
Moorhead, Minnesota 56561-0280

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Summary of 2014 Tax Levy By Funds

Category	2014 PROPOSED	2013 LEVY	% INCREASE
General Revenue Fund	15,225,706	14,918,245	2.06%
Road and Bridge Fund	3,389,592	3,317,270	2.18%
Building Fund	100,000	50,000	100.00%
Library	262,610	242,279	8.39%
Debt Retirement - LE	186,206	154,317	20.66%
Debt Retirement - RB	172,463	177,056	-2.59%
Debt Retirement - Courthouse	327,390	325,159	0.69%
Debt Retirement - County Projects	512,671	31,361	
Social Services Fund	7,866,341	7,443,305	5.68%
Total Levy	28,042,979	26,658,993	5.19%
Less County Program Aid	(2,891,447)	(2,364,447)	
Spread Levy	25,151,532	24,294,546	3.53%
New Construction			1.00%
Net Levy Increase			2.53%

CLAY COUNTY 2014 BUDGET

Public Notice

The following is a summary of the operating budget for the 2014 fiscal year for Clay County. This summary is published in accordance with MN Statute No. 375.169. The details of the county budget are on file in the County Auditor's office at the Clay County Courthouse, Moorhead, MN., and they may be reviewed there during normal business hours.

	GENERAL FUND		ROAD & BRIDGE FUND		SOCIAL SERVICES FUND		BUILDING FUND		JUVENILE DETENTION FUND		COUNTY BUILDING MAJOR IMP.		DEBT SERVICE FUNDS	
	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
Taxes	14,039,288	14,140,039	3,365,261	3,399,492	6,852,027	7,019,042	45,448	89,229					687,893	1,198,730
Special assessments													736,958	690,385
Licenses and permits	52,730	52,470	61,500	73,300										
Intergovernmental	2,632,894	2,906,024	7,714,938	5,803,690	9,421,869	847,299	4,552	10,771	7,586	0				
Charges for services	1,758,769	1,927,500	576,500	539,000					1,858,426	1,968,460				
Fines and forfeits	5,000	5,000							3,000	3,000				
Interest on earnings	125,000	125,000	145,000	2,445,000	475,745	9,432,940			121,555	121,555				
Miscellaneous	907,280	797,713							225,353	242,158		100,000		
Transfers In	100,000	100,000												
Total Revenues	19,620,961	20,053,746	11,863,199	12,260,482	16,750,241	17,299,281	50,000	100,000	2,215,920	2,335,173	0	100,000	1,424,851	1,889,315
General government	7,521,005	7,767,247					50,000	100,000				100,000		
Public safety	8,646,272	9,241,218							2,249,966	2,394,981				
Highways and streets			11,863,199	12,260,482										
Health	218,281	231,079			17,200,241	17,299,281								
Welfare														
Solid Waste														
Culture and recreation	459,000	493,817												
Conservation of natural resource	720,474	672,221												
Economic development	128,020	127,721											1,113,663	1,589,974
Unallocated	881,891	365,521											245,839	211,873
Debt Service - Principal														
Debt Service - Interest														
Transfers Out	1,046,018	1,154,922												
Total Expenditures	19,620,961	20,053,746	11,863,199	12,260,482	17,200,241	17,299,281	50,000	100,000	2,249,966	2,394,981	0	100,000	1,359,302	1,801,847
Excess of Revenues Over (Under) Expenditures	0	0	0	0	(450,000)	0	0	0	(34,046)	(59,808)	0	0	65,349	87,468

	PUBLIC HEALTH FUND		SOLID WASTE FUND		EQUIPMENT REPLACEMENT INTERNAL SERVICE FUND		FAMILY SERVICE CENTER		TOTAL	
	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
Taxes			1,151,000	1,248,000					26,141,517	27,094,532
Special assessments									736,958	690,585
Licenses and permits			600	700					114,830	126,470
Intergovernmental	4,039,514	4,321,633	153,454	156,132					23,576,807	14,045,549
Charges for services			1,165,000	1,290,000	1,075,743	1,117,757	145,946	144,646	6,580,384	6,987,363
Fines and forfeits									5,000	5,000
Interest on earnings			50,000	50,000					178,000	178,000
Miscellaneous			4,310	5,560			1,144,357	1,134,905	2,798,247	13,937,673
Transfers In	567,701	812,764					232,964		1,146,018	1,254,922
Total Revenues	4,607,215	5,134,397	2,526,364	2,750,392	1,075,743	1,117,757	1,543,267	1,279,551	61,677,761	64,320,094
General government					232,801	235,249			7,803,806	8,202,496
Public safety					222,742	236,508			11,118,980	11,892,707
Highways and streets					600,000	600,000			12,463,199	12,860,482
Health	4,857,215	5,155,837			8,000	8,000			5,083,496	5,394,916
Welfare					8,000	18,000			17,208,241	17,317,281
Solid Waste			2,416,811	2,359,827					2,416,811	2,359,827
Culture and recreation									459,000	493,817
Conservation of natural resource					4,200				724,674	672,221
Economic development									128,020	127,721
Unallocated										
Debt Service - Principal									1,113,663	1,589,974
Debt Service - Interest							1,543,267	1,551,516	1,789,106	1,763,389
Transfers Out			100,000	100,000					1,146,018	1,254,922
Total Expenditures	4,857,215	5,155,837	2,516,811	2,459,827	1,075,743	1,117,757	1,543,267	1,551,516	62,336,905	64,295,274
Excess of Revenues Over (Under) Expenditures	(250,000)	(21,440)	9,553	290,565	0	0	0	(271,965)	(659,144)	24,820

2014 CLAY COUNTY GRID

Grade:	1 year 6 mos.											
	1	2	3	4	5	6	7	8	9	10	11	12
1	\$11.82	\$12.20	\$12.57	\$12.95	\$13.33	\$13.71	\$14.08	\$14.46	\$14.84	\$15.22	\$15.59	\$15.97
2	\$12.13	\$12.52	\$12.91	\$13.30	\$13.69	\$14.08	\$14.48	\$14.87	\$15.26	\$15.65	\$16.04	\$16.43
3	\$12.46	\$12.87	\$13.27	\$13.68	\$14.08	\$14.49	\$14.89	\$15.30	\$15.70	\$16.11	\$16.51	\$16.92
4	\$12.83	\$13.25	\$13.67	\$14.09	\$14.51	\$14.93	\$15.35	\$15.77	\$16.19	\$16.61	\$17.03	\$17.45
5	\$13.21	\$13.65	\$14.09	\$14.52	\$14.96	\$15.40	\$15.84	\$16.28	\$16.72	\$17.15	\$17.59	\$18.03
6	\$13.63	\$14.09	\$14.54	\$15.00	\$15.46	\$15.91	\$16.37	\$16.82	\$17.28	\$17.74	\$18.19	\$18.65
7	\$14.09	\$14.57	\$15.04	\$15.52	\$15.99	\$16.47	\$16.94	\$17.42	\$17.89	\$18.37	\$18.84	\$19.32
8	\$14.58	\$15.08	\$15.57	\$16.07	\$16.57	\$17.06	\$17.56	\$18.05	\$18.55	\$19.05	\$19.54	\$20.04
9	\$15.11	\$15.63	\$16.15	\$16.67	\$17.19	\$17.71	\$18.23	\$18.75	\$19.27	\$19.79	\$20.31	\$20.83
10	\$15.68	\$16.23	\$16.77	\$17.32	\$17.86	\$18.41	\$18.95	\$19.50	\$20.04	\$20.59	\$21.13	\$21.68
11	\$16.29	\$16.86	\$17.43	\$18.01	\$18.58	\$19.15	\$19.72	\$20.29	\$20.86	\$21.44	\$22.01	\$22.58
12	\$16.96	\$17.56	\$18.16	\$18.76	\$19.36	\$19.96	\$20.56	\$21.16	\$21.76	\$22.36	\$22.96	\$23.56
13	\$17.68	\$18.31	\$18.94	\$19.58	\$20.21	\$20.84	\$21.47	\$22.10	\$22.73	\$23.37	\$24.00	\$24.63
14	\$18.45	\$19.12	\$19.78	\$20.45	\$21.12	\$21.79	\$22.45	\$23.12	\$23.79	\$24.46	\$25.12	\$25.79
15	\$19.30	\$20.00	\$20.71	\$21.41	\$22.11	\$22.81	\$23.52	\$24.22	\$24.92	\$25.62	\$26.33	\$27.03
16	\$20.21	\$20.95	\$21.70	\$22.44	\$23.18	\$23.92	\$24.67	\$25.41	\$26.15	\$26.89	\$27.64	\$28.38
17	\$21.19	\$21.97	\$22.76	\$23.54	\$24.32	\$25.11	\$25.89	\$26.68	\$27.46	\$28.24	\$29.03	\$29.81
18	\$22.25	\$23.08	\$23.91	\$24.74	\$25.57	\$26.40	\$27.23	\$28.06	\$28.89	\$29.72	\$30.55	\$31.38
19	\$23.39	\$24.27	\$25.15	\$26.03	\$26.91	\$27.79	\$28.67	\$29.55	\$30.43	\$31.31	\$32.19	\$33.07
20	\$24.61	\$25.54	\$26.48	\$27.41	\$28.35	\$29.28	\$30.22	\$31.15	\$32.09	\$33.02	\$33.96	\$34.89
21	\$25.95	\$26.94	\$27.93	\$28.93	\$29.92	\$30.91	\$31.90	\$32.89	\$33.88	\$34.88	\$35.87	\$36.86
22	\$27.40	\$28.45	\$29.51	\$30.56	\$31.61	\$32.67	\$33.72	\$34.78	\$35.83	\$36.88	\$37.94	\$38.99
23	\$28.95	\$30.07	\$31.19	\$32.32	\$33.44	\$34.56	\$35.68	\$36.80	\$37.92	\$39.05	\$40.17	\$41.29
24	\$30.62	\$31.82	\$33.01	\$34.21	\$35.40	\$36.60	\$37.79	\$38.99	\$40.18	\$41.38	\$42.57	\$43.77
25	\$32.44	\$33.71	\$34.99	\$36.26	\$37.53	\$38.81	\$40.08	\$41.36	\$42.63	\$43.90	\$45.18	\$46.45
26	\$34.39	\$35.75	\$37.11	\$38.47	\$39.83	\$41.19	\$42.55	\$43.91	\$45.27	\$46.63	\$47.99	\$49.35
27	\$36.51	\$37.96	\$39.41	\$40.87	\$42.32	\$43.77	\$45.22	\$46.67	\$48.12	\$49.58	\$51.03	\$52.48
28	\$38.80	\$40.35	\$41.90	\$43.45	\$45.00	\$46.55	\$48.11	\$49.66	\$51.21	\$52.76	\$54.31	\$55.86
29	\$41.26	\$42.92	\$44.58	\$46.23	\$47.89	\$49.55	\$51.21	\$52.87	\$54.53	\$56.18	\$57.84	\$59.50
30	\$43.92	\$45.69	\$47.47	\$49.24	\$51.02	\$52.79	\$54.57	\$56.34	\$58.12	\$59.89	\$61.67	\$63.44
31	\$46.80	\$48.70	\$50.60	\$52.50	\$54.40	\$56.30	\$58.20	\$60.10	\$62.00	\$63.90	\$65.80	\$67.70
32	\$49.91	\$51.94	\$53.98	\$56.01	\$58.05	\$60.08	\$62.12	\$64.15	\$66.19	\$68.22	\$70.26	\$72.29

