

## **Ravalli County Commissioners Office**

---

**From:** MACO <MACO@mtcounties.org>  
**Sent:** Friday, June 19, 2015 12:38 PM  
**To:** MACO  
**Subject:** Budget and Financial Information  
**Attachments:** HB 33 Memo.pdf; FY -16 entitlement-share-payments.xls; FY-2016 MACo Dues Schedule.xls; Projected Expenses - County Attorneys Updated 6-3-15.xls; Copy of fuel-tax-allocations.xls

Commissioners, Clerks and Treasurers,

Attached are several documents with budget related information

The file names "FY – 16 entitlement –share-payments" contains the Entitlement Share Payment amounts you will receive from DOR in FY-16. That payment is made in quarterly installments in Sept, Dec, Mar and Jun. The overall growth was at the statutory maximum of 3% for counties, 3.5% for cities and 3.25% for consolidated governments. Those growth dollars are allocated with 50% being on the percent of the total each jurisdiction's prior year amount bears to the total. The remaining 50% is allocated based on population.

HB 33 – included an offset to provide matching funds for Inter Governmental Transfers (IGT) to leverage federal money for mental health services. Counties will no longer be responsible to send the state a \$1.00 per person amount which was then used for the IGT match in the past.

Because the HB 33 reduction was based on the relative proportion each county's prior year Entitlement Share payment and the former Per capita payment use completely different allocation factors, there are some counties that will be making a higher contribution to fund the IGT than they had in the past, however overall counties are only paying about 45% of the total. The statewide overall cost to counties will be over a half-million less. That comparison is under the tab labeled "HB 33 Differences". There is a DOR memo also attached about HB 33 and how the calculations were done.

There are several other tabs, each with different information and are named accordingly. The tab with the actual FY-16 Entitlement Share payment amounts is on the tab labeled "FY-16 County". There is also a "History" tab with Entitlement Share Payment history since 2004.

The MACo dues schedule for FY-2016 is attached. MACo will send invoices out shortly after July 1

The payment schedule for county attorney services is also attached as is the spreadsheet with the Fuel Tax Allocations for FY-16

It is our understanding that PILT payments will be issued the last week of June. Since PILT was funded in several bills, only 91.5% of the full payment amount was authorized to be paid in Federal Fiscal Year 2015 so the remaining amount will be paid after October 1, 2015 unless the Department figures out some way to pay it all in June.

We won't know the Federal Mineral Royalty amounts until late-July or August but will get that to you as soon as we know.

Some bad news: There was a last minute provision added to HB 2 that limits the daily rate the Department of Corrections will pay for prisoner housing to \$69/day. We do not believe this will impact the rate charged to Highway Patrol, or FWP.

[http://leg.mt.gov/bills/2015/billpdf/HB0002.ENR\\_GovLineVeto.pdf](http://leg.mt.gov/bills/2015/billpdf/HB0002.ENR_GovLineVeto.pdf)

*Secure Custody Facilities includes funding to hold inmates in county jails. It is the intent of the legislature that the department of corrections may pay no more than \$69 per day to hold an inmate in any county jail. If the department of corrections certifies to the budget director that it cannot obtain the number of beds required to house inmates in county jails at the \$69 rate and the budget director verifies the certification, Secure Custody Facilities is increased by \$174,820 general fund each year of the 2017 biennium.*

*It is the intent of the legislature that once the budget director verifies the certification, the department of corrections may pay no more than \$72.50 per day to hold an inmate in any county jail*

The floating mill calculation spreadsheet is on our web site at:

<http://www.mtcounties.org/sites/default/files/forms-downloads/resources/fiscal-information-forms/mill-levy-computation-form-2.xls>

And finally, the Permissive Health Levy Calculation spreadsheet is located at:

<http://www.mtcounties.org/sites/default/files/forms-downloads/resources/fiscal-information-forms/determination-of-permissive-levy-for-group-benefits-worksheet-fy2015.xls>

Just trying to get as much to you in one e-mail as possible so it is all together.

Please forward to anyone else in your county that should have this information.

Thanks,

Harold

Harold Blattie, Executive Director  
Montana Association of Counties  
2715 Skyway Drive  
Helena MT 59602  
406.449.4360 (W)  
406.698.0939 (C)  
406.442.5238 (F)  
[hblattie@mtcounties.org](mailto:hblattie@mtcounties.org)  
[www.mtcounties.org](http://www.mtcounties.org)



# Montana Department of Revenue

Mike Kadas  
Director



Steve Bullock  
Governor

## Memorandum

To: Ed Caplis, Tax Policy and Research

From: Emily Klungvedt, Tax Policy and Research

Date: May 21, 2015

Subject: Explanation of HB 33 (2015) on the FY 2016 Entitlement Share Payments

Recent legislation has affected the calculation of the FY 2016 Entitlement Share Payments. House Bill 33 (“Appropriate money for new or expanded mental health crisis intervention”) instructs the Department of Revenue to decrease the Entitlement Share Pool for FY 2016 by \$1,049,904.

*15-1-121(3)(b), MCA – For fiscal year 2016, the fiscal year entitlement share pool is reduced by \$1,049,904.*

HB 33 then states that the growth rate is to be applied to this reduced Entitlement Share Pool to determine total FY 2016 Entitlement Share Payments.

*15-1-121(4)(b)(iv), MCA – For fiscal year 2016, the entitlement share growth rate is applied to the most recently completed fiscal year entitlement payment minus \$1,049,904 to determine the subsequent fiscal year payment.*

Local governments can see the loss in revenue for their FY 2016 payments under the column titled “HB 33 Reduction in Entitlement Share Pool” in the following links: [County ESP](#), [City ESP](#), [Consolidated Government ESP](#). The remainder of this memo explains how this is calculated.

### Proportional Distribution of the \$1,049,904 by Local Government Type

The first step to comply with HB 33 is to proportionately distribute the \$1,049,904 loss in revenue between local government types (counties, cities and towns, and consolidated local governments). This distribution is based on prior year (FY 2015) Entitlement Share Payments (ESP) and is shown in the following table.

Reduction of the FY 15 ESP due to HB 33 Used to Calculate FY 16 Payments				
	<u>FY 15 ESP</u>	<u>FY 15 ESP % of Total</u>	<u>HB 33 Reduction (FY 15 ESP * %)</u>	<u>Reduced FY 15 ESP (FY 15 ESP – HB 33 Red.)</u>
Counties	\$51,575,416.92	41.69828%	\$437,791.95	\$51,137,624.97
Cities/Towns	\$66,062,865.36	53.41126%	\$560,766.98	\$65,502,098.38
Consolidated Govt	\$6,048,863.21	4.89045%	\$51,345.07	\$5,997,518.14
<b>Total</b>	<b>\$123,687,145.49</b>		<b>\$1,049,904.00</b>	<b>\$122,637,241.49</b>

For example, counties received a combined total of \$51,575,416.92 in payments in FY 2015. This is 41.7% of the total ESP ( $\$51,575,416.92 / \$123,687,145.49 = 41.7\%$ ). Therefore, 41.7% of statutorily required reduction of \$1,049,904, or \$437,791.95, is subtracted from the county's share of the FY 2015 ESPs.

The growth rate for FY 2016 will be applied to the FY 2015 reduced value as shown in the table below. This growth will be distributed to individual taxing jurisdictions 50% based on prior year share of revenue and 50% based on population (per current law, 15-1-121, MCA).

<b>FY 2016 Calculation for Growth in ESP</b>				
	<u>Reduced FY 15 ESP</u>	<u>Growth Rate</u>	<u>FY 16 Total ESP</u>	<u>Amount of Growth (FY 15 ESP – FY 16 ESP)</u>
Counties	\$51,137,624.97	3%	\$52,671,753.74	\$1,534,128.75
Cities/Towns	\$65,502,098.38	3.5%	\$67,794,671.82	\$2,292,573.44
Consolidated Govt	\$5,997,518.14	3.25%	\$6,192,437.48	\$194,919.34
<b>Total</b>	<b>\$122,637,241.49</b>		<b>\$126,658,863.04</b>	<b>\$4,021,621.53</b>

#### Proportional Distribution of the \$1,049,904 by Individual Taxing Jurisdiction

The second step to comply with HB 33 is to proportionately allocate the reduction in revenue by individual taxing jurisdiction. The table below shows an example of this calculation for three counties.

<b>FY 2016 Calculation for Growth in ESP</b>				
<u>County</u>	<u>FY 15 ESP</u>	<u>FY 15 ESP % of Total</u>	<u>HB 33 Reduction</u>	<u>Reduced FY 15 ESP (FY 15 ESP – HB 33 Red.)</u>
Beaverhead	\$562,125.32	1.08991%	\$4,771.54	\$557,353.78
Big Horn	\$208,941.38	0.40512%	\$1,773.57	\$207,167.81
Blaine	\$454,640.07	0.88151%	\$3,859.16	\$450,780.91
<b>Totals</b>	<b>51,575,416.92</b>		<b>437,791.93</b>	<b>51,137,624.99</b>

For example, Beaverhead County received \$562,125.32 in ESP in FY 2015. This is 1.1% of total ESP that all of the counties received. Therefore, 1.1% of the county share of revenue reduction due to HB 33 (\$437,791.93) is reduced from Beaverhead County's FY 2015 ESP. This is equal to \$4,771.54 ( $\$562,125.32 * 1.1\% = \$4,771.54$ ).

The final FY 2016 payments for individual taxing jurisdictions are calculated by taking the FY 2015 ESP minus the loss in revenue due to HB 33 plus the growth amount allocated to that taxing jurisdiction. This calculation can be seen for every local government in the links listed above or by clicking on the "Entitlement Share Payments" tab in the following link:  
[http://revenue.mt.gov/home/local\\_governments](http://revenue.mt.gov/home/local_governments).

For further questions, contact Emily Klungtvedt at [eklungtvedt@mt.gov](mailto:eklungtvedt@mt.gov) or (406)444-6634.

**House Bill 33 Difference between Entitlement Share  
Offset and Per Capita Payment**

	<b>Entitlement Share Reduction</b>	<b>Per Capita Population Payment</b>	<b>Difference</b>
Beaverhead	\$ 4,771.54	\$ 9,345.00	(\$4,573.46)
Big Horn	\$ 1,773.57	\$ 13,282.00	(\$11,508.43)
Blaine	\$ 3,859.16	\$ 6,619.00	(\$2,759.84)
Broadwater	\$ 4,533.78	\$ 5,667.00	(\$1,133.22)
Carbon	\$ 5,793.29	\$ 10,399.00	(\$4,605.71)
Carter	\$ 2,173.60	\$ 1,169.00	\$1,004.60
Cascade	\$ 11,530.41	\$ 82,344.00	(\$70,813.59)
Chouteau	\$ 8,997.28	\$ 5,894.00	\$3,103.28
Custer	\$ 5,599.74	\$ 12,092.00	(\$6,492.26)
Daniels	\$ 4,398.91	\$ 1,793.00	\$2,605.91
Dawson	\$ 12,066.79	\$ 9,518.00	\$2,548.79
Anaconda Deer-Lodge	\$ 12,171.70	\$ 9,150.00	\$3,021.70
Fallon	\$ 4,589.79	\$ 3,108.00	\$1,481.79
Fergus	\$ 5,344.83	\$ 11,442.00	(\$6,097.17)
Flathead	\$ 39,211.59	\$ 94,924.00	(\$55,712.41)
Gallatin	\$ 26,428.72	\$ 97,308.00	(\$70,879.28)
Garfield	\$ 2,778.33	\$ 1,309.00	\$1,469.33
Glacier	\$ 6,526.96	\$ 13,696.00	(\$7,169.04)
Golden Valley	\$ 682.10	\$ 852.00	(\$169.90)
Granite	\$ 3,492.87	\$ 3,209.00	\$283.87
Hill	\$ 8,017.94	\$ 16,596.00	(\$8,578.06)
Jefferson	\$ 8,057.32	\$ 11,558.00	(\$3,500.68)
Judith Basin	\$ 3,332.94	\$ 1,991.00	\$1,341.94
Lake	\$ 9,669.28	\$ 29,099.00	(\$19,429.72)
Lewis And Clark	\$ 18,924.11	\$ 65,856.00	(\$46,931.89)
Liberty	\$ 4,754.20	\$ 2,359.00	\$2,395.20
Lincoln	\$ 8,508.82	\$ 19,125.00	(\$10,616.18)
Madison	\$ 7,210.73	\$ 1,694.00	\$5,516.73
McCone	\$ 4,252.81	\$ 7,820.00	(\$3,567.19)
Meagher	\$ 1,678.31	\$ 1,853.00	(\$174.69)
Mineral	\$ 3,310.63	\$ 4,257.00	(\$946.37)
Missoula	\$ 42,636.05	\$ 112,684.00	(\$70,047.95)
Musselshell	\$ 2,515.37	\$ 4,589.00	(\$2,073.63)
Park	\$ 6,482.71	\$ 15,880.00	(\$9,397.29)
Petroleum	\$ 787.61	\$ 485.00	\$302.61
Phillips	\$ 3,092.21	\$ 4,192.00	(\$1,099.79)
Pondera	\$ 5,972.95	\$ 6,219.00	(\$246.05)

Powder River	\$ 4,078.48	\$ 1,783.00	\$2,295.48
Powell	\$ 2,447.72	\$ 6,909.00	(\$4,461.28)
Prairie	\$ 2,180.94	\$ 1,148.00	\$1,032.94
Ravalli	\$ 13,651.67	\$ 41,030.00	(\$27,378.33)
Richland	\$ 7,187.48	\$ 11,576.00	(\$4,388.52)
Roosevelt	\$ 6,967.93	\$ 11,332.00	(\$4,364.07)
Rosebud	\$ 22,606.46	\$ 9,326.00	\$13,280.46
Sanders	\$ 9,610.35	\$ 11,364.00	(\$1,753.65)
Sheridan	\$ 7,268.32	\$ 3,696.00	\$3,572.32
Butte - Silver Bow	\$ 39,173.37	\$ 34,680.00	\$4,493.37
Stillwater	\$ 8,446.92	\$ 9,290.00	(\$843.08)
Sweet Grass	\$ 3,363.11	\$ 3,665.00	(\$301.89)
Teton	\$ 5,602.49	\$ 6,064.00	(\$461.51)
Toole	\$ 6,626.99	\$ 5,150.00	\$1,476.99
Treasure	\$ 1,251.91	\$ 692.00	\$559.91
Valley	\$ 3,496.75	\$ 7,640.00	(\$4,143.25)
Wheatland	\$ 1,692.34	\$ 2,102.00	(\$409.66)
Wibaux	\$ 2,917.25	\$ 1,121.00	\$1,796.25
Yellowstone	\$ 34,637.57	\$ 155,634.00	(\$120,996.43)
<b>Totals</b>	<b>\$ 489,137.00</b>	<b>\$1,023,579.00</b>	<b>(\$534,442.00)</b>

**Montana Association of Counties Dues Schedule Fiscal Year**

COUNTY	TAXABLE			PILT PYMT Jun-14
	VALUE FY 14	MILL TIER	DUES W/ COLA	
Anaconda-Deer Lodge	\$16,567,540	8*	\$5,530	\$384,358
Beaverhead	\$18,485,323	8	\$5,530	\$737,941
Big Horn	\$25,114,400	11	\$7,265	\$14,903
Blaine	\$12,639,400	6	\$4,301	\$936,960
Broadwater	\$13,158,561	6	\$4,301	\$572,853
Carbon	\$36,841,773	13	\$8,475	\$891,354
Carter	\$37,664,795	13*	\$8,475	\$203,710
Cascade	\$133,289,557	17	\$10,898	\$461,559
Chouteau	\$20,024,149	9	\$6,145	\$372,753
Custer	\$5,497,646	7	\$4,916	\$849,852
Daniels	\$20,228,438	3	\$2,152	\$0
Dawson	\$18,271,424	9	\$6,145	\$23,005
Fallon	\$34,841,670	12	\$7,871	\$41,687
Fergus	\$25,766,302	11	\$7,265	\$1,165,903
Flathead	\$257,375,870	17	\$10,898	\$2,415,181
Gallatin	\$256,999,355	17	\$10,898	\$1,583,737
Garfield	\$4,974,090	3	\$2,152	\$219,527
Glacier	\$23,568,534	10	\$6,760	\$1,005,711
Golden Valley	\$5,285,505	3	\$2,152	\$67,194
Granite	\$10,750,237	6	\$4,301	\$252,238
Hill	\$31,134,238	12	\$7,871	\$116,687
Jefferson	\$28,427,318	11	\$7,265	\$1,077,086
Judith Basin	\$13,266,028	6	\$4,301	\$220,454
Lake	\$76,209,282	16*	\$10,293	\$417,349
Lewis & Clark	\$117,108,102	17	\$10,898	\$2,339,471
Liberty	\$7,228,159	4	\$2,766	\$79,590
Lincoln	\$36,038,305	13	\$8,475	\$628,135
Madison	\$83,592,837	16	\$10,293	\$735,234
McCone	\$6,765,558	4	\$2,766	\$98,586
Meagher	\$8,117,721	5	\$3,687	\$174,341
Mineral	\$10,170,098	6	\$4,301	\$230,966
Missoula	\$204,362,352	17	\$10,898	\$1,593,555
Musselshell	\$9,765,680	5*	\$3,687	\$31,478
Park	\$40,418,029	14	\$9,081	\$1,236,096
Petroleum	\$1,523,078	1	\$922	\$88,471
Phillips	\$16,759,895	7*	\$4,916	\$495,265
Pondera	\$13,016,011	6	\$4,301	\$220,473

Powder River	\$9,268,062	5	\$3,687	\$213,573
Powell	\$14,524,988	6	\$4,301	\$415,196
Prairie	\$3,995,122	2*	\$1,536	\$154,476
Ravalli	\$79,404,569	16	\$10,293	\$2,120,376
Richland	\$46,218,793	14*	\$9,081	\$19,496
Roosevelt	\$28,644,079	11	\$7,265	\$1,541
Rosebud	\$90,333,992	16	\$10,293	\$117,177
Sanders	\$33,668,489	12	\$7,871	\$329,947
Sheridan	\$15,782,700	7*	\$4,916	\$640
Butte-Silver Bow	\$64,271,862	15	\$3,687	\$521,140
Stillwater	\$36,702,861	13	\$8,475	\$397,714
Sweet Grass	\$17,451,289	7	\$4,916	\$409,834
Teton	\$16,361,967	7	\$4,916	\$638,906
Toole	\$21,359,208	9*	\$6,145	\$63,890
Treasure	\$4,335,812	3	\$2,152	\$269
Valley	\$25,732,347	11	\$7,265	\$1,094,603
Wheatland	\$15,167,494	7	\$4,916	\$119,516
Wibaux	\$9,643,631	5*	\$3,687	\$9,709
Yellowstone	\$307,664,072	17	\$10,898	\$197,576
<b>TOTALS</b>	<b>\$2,521,778,597</b>		<b>\$349,448</b>	<b>\$28,809,242</b>

Level	Mill Tier*	Base Dues
1	0-\$2,000	\$922
2	\$2,001-\$4,000	\$1,536
3	\$4,001-\$6,000	\$2,152
4	\$6,001-\$8,000	\$2,766
5	\$8,001-\$10,000	\$3,687
6	\$10,001-\$15,000	\$4,301
7	\$15,001-\$17,500	\$4,916
8	\$17,501-\$20,000	\$5,530
9	\$20,001-\$22,500	\$6,145
10	\$22,501-\$25,000	\$6,760

Level	Mill Tier*	Base Dues	1.60%
1	0-\$2,000	\$907	\$14.52
2	\$2,001-\$4,000	\$1,512	\$24.18
3	\$4,001-\$6,000	\$2,118	\$33.89
4	\$6,001-\$8,000	\$2,722	\$43.55
5	\$8,001-\$10,000	\$3,629	\$58.07
6	\$10,001-\$15,000	\$4,234	\$67.74
7	\$15,001-\$17,500	\$4,838	\$77.41

<b>8</b>	<b>\$17,501-\$20,000</b>	<b>\$5,443</b>	<b>\$87.09</b>
<b>9</b>	<b>\$20,001-\$22,500</b>	<b>\$6,048</b>	<b>\$96.77</b>
<b>10</b>	<b>\$22,501-\$25,000</b>	<b>\$6,653</b>	<b>\$106.46</b>
<b>11</b>	<b>\$25,001-\$30,000</b>	<b>\$7,150</b>	<b>\$114.41</b>
<b>12</b>	<b>\$30,001-\$35,000</b>	<b>\$7,747</b>	<b>\$123.95</b>
<b>13</b>	<b>\$35,001-\$40,000</b>	<b>\$8,342</b>	<b>\$133.47</b>
<b>14</b>	<b>\$40,001-\$50,000</b>	<b>\$8,938</b>	<b>\$143.01</b>
<b>15</b>	<b>\$50,001-\$75,000</b>	<b>\$9,535</b>	<b>\$152.55</b>
<b>16</b>	<b>\$75,001-\$100,000</b>	<b>\$10,131</b>	<b>\$162.09</b>
<b>17</b>	<b>\$100,001 +</b>	<b>\$10,726</b>	<b>\$171.62</b>

**Year 2015-2016 W/COLA - 1.6%**

<b>PILT Jun-2013 Dues @.075%</b>	<b>MACo TOTAL</b>	<b>Est. NACo DUES</b>	<b>TOTAL DUES</b>
\$288	\$5,818	\$450	\$6,268
\$553	\$6,083	\$450	\$6,533
\$11	\$7,276	\$450	\$7,726
\$703	\$5,004	\$450	\$5,454
\$430	\$4,731	\$450	\$5,181
\$669	\$9,144	\$450	\$9,594
\$153	\$8,628	\$450	\$9,078
\$346	\$11,244	\$1,627	\$12,871
\$280	\$6,425	\$450	\$6,875
\$637	\$5,553	\$450	\$6,003
\$0	\$2,152	\$450	\$2,602
\$17	\$6,162	\$450	\$6,612
\$31	\$7,902	\$450	\$8,352
\$874	\$8,139	\$450	\$8,589
\$1,811	\$12,709	\$1,717	\$14,426
\$1,188	\$12,086	\$1,490	\$13,576
\$165	\$2,317	\$450	\$2,767
\$754	\$7,514	\$450	\$7,964
\$50	\$2,202	\$450	\$2,652
\$189	\$4,490	\$450	\$4,940
\$88	\$7,959	\$450	\$8,409
\$808	\$8,073	\$450	\$8,523
\$165	\$4,466	\$450	\$4,916
\$313	\$10,606	\$575	\$11,181
\$1,755	\$12,653	\$1,268	\$13,921
\$60	\$2,826	\$450	\$3,276
\$471	\$8,946	\$450	\$9,396
\$551	\$10,844	\$450	\$11,294
\$74	\$2,840	\$450	\$3,290
\$131	\$3,818	\$450	\$4,268
\$173	\$4,474	\$450	\$4,924
\$1,195	\$12,093	\$2,186	\$14,279
\$24	\$3,711	\$450	\$4,161
\$927	\$10,008	\$450	\$10,458
\$66	\$988	\$450	\$1,438
\$371	\$5,287	\$450	\$5,737
\$165	\$4,466	\$450	\$4,916

\$160	\$3,847	\$450	\$4,297
\$311	\$4,612	\$450	\$5,062
\$116	\$1,652	\$450	\$2,102
\$1,590	\$11,883	\$785	\$12,668
\$15	\$9,096	\$450	\$9,546
\$1	\$7,266	\$450	\$7,716
\$88	\$10,381	\$450	\$10,831
\$247	\$8,118	\$450	\$8,568
\$0	\$4,916	\$450	\$5,366
\$391	\$4,078	\$684	\$4,762
\$298	\$8,773	\$450	\$9,223
\$307	\$5,223	\$450	\$5,673
\$479	\$5,395	\$450	\$5,845
\$48	\$6,193	\$450	\$6,643
\$0	\$2,152	\$450	\$2,602
\$821	\$8,086	\$450	\$8,536
\$90	\$5,006	\$450	\$5,456
\$7	\$3,694	\$450	\$4,144
\$148	\$11,046	\$2,959	\$14,005
<b>\$21,603</b>	<b>\$371,051</b>	<b>\$34,441</b>	<b>\$405,492</b>

Level	Mill Tier*	Base Dues
11	\$25,001-\$30,000	\$7,265
12	\$30,001-\$35,000	\$7,871
13	\$35,001-\$40,000	\$8,475
14	\$40,001-\$50,000	\$9,081
15	\$50,001-\$75,000	\$9,687
16	\$75,001-\$100,000	\$10,293
17	\$100,001 +	\$10,898
* In thousands		

<b>Total w/COLA</b>	<b>Total w/COLA</b>
\$922	\$922
\$1,536	\$1,536
\$2,152	\$2,152
\$2,766	\$2,766
\$3,687	\$3,687
\$4,301	\$4,301
\$4,916	\$4,916

\$5,530	\$5,530
\$6,145	\$6,145
\$6,760	\$6,760
\$7,265	\$7,265
\$7,871	\$7,871
\$8,475	\$8,475
\$9,081	\$9,081
\$9,687	\$9,687
\$10,293	\$10,293
\$10,898	\$10,898