



JOINT AGENDA
Committee on Finance & Budget
Committee on Human Resources

Monday, October 16, 2023

10:00 a.m.– 2:00 p.m.
Courthouse – Room #1301/1302
721 Oxford Ave, Eau Claire, WI

Join by Phone:

Dial in Number: 415.655.0001
Access Code: 2531 705 6558

Join by Meeting Number:

Meeting Number: 2531 705 6558
Meeting Password: b7SA2pStcc6

Join from Meeting Link:

<https://eauclairecounty.webex.com/eauclairecounty/j.php?MTID=md865cbe23bcb08ce0b84dba2baffb59f>

A majority of the county board may be in attendance at this meeting;
however, only members of the committee may take action on an agenda item.

1. Call to Order and Confirmation of Meeting Notice
2. Roll Call
3. Public Comment
4. Review of Meeting Minutes / Discussion – Action
5. Budget Amendment Process / Discussion
6. Sales Tax Report / Discussion
7. Budget Wrap-Up Session / Discussion – Action
Budget Documents: <https://www.eauclairecounty.gov/our-government/government-resources/2024-county-budget-information>
 - a. Review Administrator’s Recommendation
 - b. Fund Balance
 - c. Debt
 - d. Capital Improvement Plan
 - e. Personnel
 - f. Other
8. Call to Order Committee on Human Resources – 1:00 p.m.
9. Roll Call – Committee on Human Resources
10. Proposed Resolution 23-24/048 “Abolishing the Maintenance Technician I Position at the Chippewa Valley Regional Airport” / Discussion – Action
11. Proposed Resolution 23-24/046 “Authorizing the Eau Claire County Human Resources Department to Adopt the Identified Salary Matrix Recommended to be Utilized through the Compensation Project” / Discussion – Action
12. Adjourn

Prepared by: Amy Weiss

PLEASE NOTE: Upon reasonable notice, efforts will be made to accommodate the needs of individuals with disabilities through sign language, interpreters, remote access, or other auxiliary aids. Contact the clerk of the committee or Administration for assistance at (715) 839-5106. For additional information on ADA requests, contact the County ADA Coordinator at (715) 839-7335, (FAX) (715) 839-1669, TTY: use Relay (711) or by writing to the ADA Coordinator, Human Resources, Eau Claire County Courthouse, 721 Oxford Avenue, Eau Claire, WI 54703.



MINUTES
Committee on Finance & Budget

Thursday, September 21, 2023

4:00 – 6:00 p.m.

Courthouse – Room #1301/1302
721 Oxford Ave, Eau Claire, WI

Members Present: Supervisors John Folstad, Robin Leary, Cory Sisk (Webex), Dane Zook, Nancy Coffey (ex-officio)

Members Absent: Supervisor Jim Dunning

Other Supervisors Present: Jerry Wilkie (Webex), Allen Myren (Webex), Stella Pagonis

Staff Present: Angela Eckman, Human Resources Director; Samantha Kraegenbrink, Assistant to the County Administrator; Chelsey Mayer, DHS Accountant; Dave Riewestahl, Sheriff; Kathryn Schauf, County Administrator; Matt Theisen, Facilities Director; Amy Weiss, Senior Accounting Manager

Others Present: Brian Reilly, Ehlers; Josh Low, Ehlers; Jason Szymanski, appointed Finance Director

Chair Zook called the Committee on Finance & Budget to order at 4:00 pm and confirmed compliance with open meetings law.

The committee clerk took roll call. Members present are indicated above.

No members of the public were present.

Review and Approval of Meeting Minutes

Motion: Leary moved approval of minutes as presented

Vote: 4-0 via voice vote

Proposed Ordinance 23-24/034 “To Create Section 4.35.300 of the Code: Public Electric Vehicle Charging Port Fee”

Motion: Folstad moved approval with the addition of “there will be a quarterly report to the Committee on Finance & Budget for at least the first year.”

Vote: Sisk, Folstad, Zook YES; Leary NO; motion passes 3-1

Short-Term Borrowing

Brian Reilly from Ehlers presented information on short-term borrowing. The authorization process would need to be completed prior to setting and approving the next years’ property tax levy. The debt levy cannot be calculated without outstanding debt to support it.

Supervisor Folstad was adamantly opposed because it does not make sense and is not transparent. He believes that the county has sufficient fund balance and that the county needs to live within the budget. He added that the county should go out to referendum to add the additional funding needed.

Supervisor Leary suggested that the supervisors should review the recommended budget first.

The committee noted that any decision on short-term borrowing is premature.

Motion: Folstad made a motion to reject short-term borrowing at this time

Vote: Folstad, Sisk YES; Zook, Leary NO; motion failed 2-2 via voice vote

Motion: Leary moved to postpone discussion/action to October meeting

Vote: Sisk, Leary, Zook YES; Folstad NO; motion passes

Compensation Plan Update

Angela Eckman presented an update on the compensation plan. Compensation is an umbrella and includes wage rate, benefits, work environment, work flexibility.



MINUTES
Committee on Finance & Budget

Thursday, September 21, 2023

4:00 – 6:00 p.m.

Courthouse – Room #1301/1302
721 Oxford Ave, Eau Claire, WI

Proposed Resolution 22-23/041 “Abolishing Two (2.0 FTE) Corporal Positions in the Eau Claire County Sheriff’s Office and Creating Two (2.0 FTE) Administrative Sergeants”

Motion: Leary moved approval as presented

Vote: 4-0 via voice vote

Proposed Resolution 22-23/042 “Abolishing Twelve (12.0 FTE) Correctional Officer Positions in the Eau Claire County Sheriff’s Office and Creating Twelve (12.0 FTE) Training Corporal Positions”

Motion: Leary moved approval as presented

Vote: 4-0 via voice vote

Nancy Coffey left the meeting at 5:36 pm.

Proposed Ordinance 23-24/009 “To Amend Sections 4.14.101 B....4.15.010 A4.35.090 ...4.35.092 ... 4.35.095 ... 4.35.110...4.35.135...4.35.160 D., E. & F....15.01.110...15.01.120...and 16.30.040 of the Code...”

Motion: Sisk moved approval as presented.

Vote: 4-0 via voice vote

DHS 2022 Financial Results

Amy Weiss reviewed the 2022 financial results for the Department of Human Services.

Sales Tax Report

The committee reviewed the sales tax report.

2024 Budget Process

The committee set the budget wrap-up meetings:

Monday, 10.16.23 10:00-2:00 pm

Wednesday, 10.18.23 1:00-5:00pm

Future Meetings: budget wrap-up 10.16.23 and 10.18.23

Agenda Items: contract review, code section review, short-term borrowing

The committee adjourned at 5:59 pm.

Amy Weiss
Committee Clerk



Eau Claire County
Office of the County Administrator
 721 Oxford Avenue, Room 3520
 Eau Claire, WI 54703-5481
 Phone: 715-839-5106 Fax: 715-839-6243
 admin@eau Claire County.gov



TO: Eau Claire County Board of Supervisors & Department Heads
 FROM: Kathryn Schauf, County Administrator
 DATE: October 3, 2023
 SUBJECT: 2024 Budget – Supervisory Amendments to the Budget

As part of the 2024 budget process, board members have the opportunity to submit written amendments to the recommended budget prior to the November 7-8, 2023 adoption meeting date(s). This process enables supervisors to clearly explain, in writing, what their proposed amendment is and what the budgetary impact (increase or decrease) is on the 2024 Budget.

Each proposed amendment should be submitted by only one supervisor. Care needs to be taken by each supervisor not to violate the Open Meetings Law through walking quorums, or discussion and agreement on amendments outside of public meetings.

Attached, for your use, is a copy of the amendment form. Feel free to make copies of this form if you wish to submit more than one amendment. Please include only one amendment on each form.

Supervisors who propose amendments are strongly encouraged to consult with the affected departments prior to submission.

The following is a schedule of when and how these amendment forms will be processed and reviewed:

October 20, 2023	Supervisors prepare amendments and submit them to the county Administrator’s office. Amendments are due to the administration office October 20, 2023.
	County Administrator, Finance Director and department heads review the proposed amendment forms and determine the fiscal and operational impact of each proposed amendment. Supervisors who submit a proposed amendment may be contacted if further explanation is needed.
October 31, 2023	A compilation of amendments with additional information will be distributed to the Board prior to the November 7-8, 2023 meeting. (As part of Board packet)
November 7-8, 2023	County Board adopts the 2024 Budget, including any amendments that are brought forward to the County Board during the meeting. Submittal of an amendment through this process does not automatically bring that amendment to the County Board floor. A specific motion and second to amend must be made during the November County Board 2024 Budget Session, prior to discussion of the amendment.

Why has this form been developed?

The County intends to utilize a formal Supervisory Amendment process in order to allow individual supervisors to offer amendments through a structured and understandable process. In addition, it gives staff the opportunity to analyze any proposed amendments so that the County Board can make informed decisions when they meet to adopt the budget. In order to provide staff with sufficient time to review proposed amendments, Supervisors are asked to submit their amendments as soon as possible, but no later than October 20, 2023.

Supervisors are reminded that the purpose of this process and the use of the form are to propose financial changes to the budget. They are not intended to be used as a forum for raising policy or procedural issues in the budget. Therefore, non-financial issues should be addressed at the appropriate Committee level and then forwarded to the full County Board for consideration if appropriate.

What are appropriate and inappropriate amendments?

Eau Claire County's recommended budget was developed using a complex mixture of prioritization, mandate and legal requirement review, and discussion between department managers, oversight committees and the Finance and Budget Committee. Further, Wis. Stat. § 65.90 provides for a certain amount of specificity in establishing the budget. Amendments that will be ruled out of order include the following:

1. "I move to amend the budget to provide a levy rate of no more than 'x'."
2. "I move to cut 'x' amount of dollars from the levy."
3. "I move that the budget shall provide for an 'x' percent increase / decrease from last year."

As a reminder, Eau Claire County Financial Policy, states that "Unassigned fund balance **shall not** be used to support recurring operating expenditures." Funding operations with fund balance erodes the County's ability to maintain these operations into the future, as well as diminishes reserves available for emergencies or future planning.

General fund balance may be budgeted to fund the following items:

- a. Nonrecurring or rarely recurring capital outlays to reduce reliance on borrowed funds and future debt service costs.
- b. Nonrecurring startup costs of projects or programs that are expected to provide savings or increase efficiencies in the future.
- c. Prepayment of outstanding debt to generate greater rates of return than refinancing and result in the immediate improvement of many important credit ratios.
- d. Termination costs of ineffective or inefficient programs.
- e. All or part of the contingency fund as described below.
- f. Other nonrecurring expenditures which are expected to yield a positive financial return in the future.

Feel free to contact either the Administrator or Finance Director if you have any questions regarding this process, or if you would like any numbers or details clarified.

Eau Claire County 2024 Budget Proposed Supervisor Amendment

By Supervisor: _____

Amendment #: _____
(Amendment # assigned by staff)

To amend the 2024 Administrator Recommended Budget, I hereby propose the following amendment (please include any information to provide context to the amendment):

Anticipated service changes (additions and/or reductions or other impacts):

I estimate that this proposed amendment would change the budget as follows:

Department	Program Area Description	Expenditure Increase or (Decrease)	County Funding Increase or (Decrease)	Revenue Increase or (Decrease)	General Fund Balance Increase or (Decrease)
Total for Amendment					

1. *Total amendment expenditures shall equal total amendment revenues or transfers of expenditures.*
2. *A reduction in county funding in one category/program/department shall be offset by an increase in county funding in another category/program/department*
3. *Please note guidance above regarding proper uses of general fund balance.*

**Eau Claire County
Annual Sales Tax Collections**

Month	2021	2022	2023	Cumulative YTY Change	2022 % of Budget	2023% of Budget
January	\$ 838,139	\$ 974,265	\$ 946,426	\$ (27,840)	8.31%	7.82%
February	954,608	962,078	811,233	(178,685)	16.52%	14.53%
March	1,035,307	974,660	1,165,157	11,812	24.84%	24.16%
April	1,235,684	1,424,149	1,342,647	(69,690)	37.00%	35.25%
May	1,078,714	1,006,379	1,082,969	6,899	45.58%	44.20%
June	950,114	1,158,908	1,370,565	218,556	55.47%	55.53%
July	1,404,778	1,279,821	1,250,013	188,748	66.40%	65.86%
Total YTD	\$ 7,497,345	\$ 7,780,261	\$ 7,969,009	188,748		
Budget	\$ 10,500,960	\$ 11,718,000	\$ 12,100,000			
Actual Collections	\$ 12,947,112	\$ 13,731,189				
Surplus	\$ 2,446,152	\$ 2,013,189				

Monthly amounts reflect sales tax earned. Payments received approximately two months later.

**Eau Claire County
Annual Sales Tax Collections**

Month	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
January	\$ 633,370	\$ 655,343	\$ 696,710	\$ 755,910	\$ 746,338	\$ 704,798	\$ 919,229	\$ 838,139	\$ 974,265	\$ 946,426
February	689,925	843,563	882,113	628,528	601,096	669,281	801,924	954,608	962,078	811,233
March	852,142	864,937	659,845	914,348	957,986	959,733	682,340	1,035,307	974,660	1,165,157
April	641,812	719,623	933,154	883,529	900,497	854,152	759,489	1,235,684	1,424,149	1,342,647
May	856,800	854,993	880,459	803,003	946,279	1,020,614	1,000,779	1,078,714	1,006,379	1,082,969
June	935,972	835,827	819,172	893,219	1,249,533	1,134,311	1,027,023	950,114	1,158,908	1,370,565
July	764,686	1,031,180	946,348	1,108,995	748,195	763,404	938,683	1,404,778	1,279,821	1,250,013
August	1,004,488	957,996	817,003	829,756	987,184	1,128,758	1,180,465	1,145,274	1,107,993	-
September	725,272	753,988	906,726	984,452	1,086,193	1,059,516	733,468	960,118	1,244,956	-
October	830,917	968,167	901,132	933,541	789,472	775,608	1,036,954	1,245,706	1,329,500	-
November	934,158	868,976	662,535	652,721	950,828	1,071,365	946,310	890,301	850,175	-
December	707,471	708,777	996,080	1,137,837	1,069,954	968,152	955,598	1,208,368	1,418,304	-
Total	\$ 9,577,013	\$ 10,063,370	\$ 10,101,277	\$ 10,525,839	\$ 11,033,555	\$ 11,109,693	\$ 10,982,263	\$ 12,947,112	\$ 13,731,189	\$ 7,969,009
Budgeted	\$ 8,586,000	\$ 8,950,000	\$ 9,280,000	\$ 9,600,000	\$ 10,100,000	\$ 10,849,216	\$ 10,850,960	\$ 10,500,960	\$ 11,718,000	\$ 12,100,000
Surplus	\$ 991,013	\$ 1,113,370	\$ 821,277	\$ 925,839	\$ 933,555	\$ 260,477	\$ 131,303	\$ 2,446,152	\$ 2,013,189	\$ (4,130,991)
Total County Taxable Sales	\$ 1,915,402,600	\$ 2,012,674,000	\$ 2,020,255,414	\$ 2,105,167,718	\$ 2,206,710,922	\$ 2,221,938,672	\$ 2,196,452,592	\$ 2,589,422,476	\$ 2,746,237,742	\$ 1,593,801,774
Monthly Average	\$ 798,084	\$ 838,614	\$ 841,773	\$ 877,153	\$ 919,463	\$ 925,808	\$ 915,189	\$ 1,078,926	\$ 1,144,266	\$ 664,084

Monthly amounts reflect sales tax earned. Payments received approximately two months later.

5 Year Average and Median		
Month	Monthly Avg	Median
January	\$ 876,571	\$ 919,229
February	\$ 839,825	\$ 811,233
March	\$ 963,440	\$ 974,660
April	\$ 1,123,224	\$ 1,235,684
May	\$ 1,037,891	\$ 1,020,614
June	\$ 1,128,184	\$ 1,134,311
July	\$ 1,127,340	\$ 1,250,013
August	\$ 1,109,935	\$ 1,128,758
September	\$ 1,016,850	\$ 1,059,516
October	\$ 1,035,448	\$ 1,036,954
November	\$ 941,796	\$ 946,310
December	\$ 1,124,075	\$ 1,069,954

FACT SHEET

TO FILE NO. 23-24/048

This resolution abolishes the Airport Maintenance Tech I position at the Chippewa Valley Regional Airport.

The original intent with this position was to distinguish the positions from when a Maintenance Technician becomes ARFF (Aircraft Rescue & Fire Fighting) certified, resulting in an increased title, acknowledgement of the earned certifications as well as an increase in grade and pay. It accomplished this by going from a Maintenance Technician I (pre-ARFF certified) to Maintenance Technician II (post-certified), which is an essential part of their job responsibilities. Since it is not a direct requirement of employment eligibility, but rather an essential recommendation for maintaining operations, Eau Claire County will move to incorporate this within the original offer as a contingency of hire vs. having them be separate and adjusting immediately after earning. This will allow us to recruit for open positions at the higher wage rate and increase our ability to draw in more of the talent pool while still incentivizing this job responsibility function.

Fiscal Impact: There is limited fiscal impact as all existing Maintenance Tech I employees are on-call and would be moved to the nearest hourly rate in the Maintenance Tech II pay grade. In the new compensation paygrid, the fiscal impact of the two roles is approximately \$1.52/hr for each new hire and is already planned in the budget.

Respectfully Submitted,

Charity Zich

Charity Zich
Airport Director

2
3
4 ABOLISHING THE MAINTENANCE TECHNICIAN I POSITION AT THE CHIPPEWA
5 VALLEY REGIONAL AIRPORT

6
7 WHEREAS, the Airport recently assessed job descriptions and compared the job
8 descriptions to the operational needs of the Airport; and

9
10 WHEREAS, there are currently no FTE assigned to the Airport Maintenance Technician
11 I position; and

12
13 WHEREAS, the current operational needs of the Airport better align with the job
14 description of the Airport Maintenance Technician II position; and

15
16 WHEREAS, abolishing the Maintenance Technician I position and shifting all on-call
17 personnel to the Maintenance Technician II position best supports the long term operational
18 needs of the Chippewa Valley Regional Airport.

19
20 NOW THEREFORE BE IT RESOLVED that the Eau Claire County Board of
21 Supervisors hereby approves abolishing the Airport Maintenance Technician I position.

22
23
24 ADOPTED:

25
26 _____
27
28 _____
29
30 _____
31
32 _____
33

34
35 _____
36 Committee on Finance and Budget
Dated this _____ day of October, 2023.

35 _____
36 Committee on Human Resources
Dated this _____ day of October, 2023.

37
38
39
40 _____
41
42 _____
43
44 _____
45
46 _____
47

48 Airport Commission
49 Dated this _____ day of October, 2023.

FACT SHEET

TO FILE NO. 23-24/046

This resolution authorizes the Eau Claire County Human Resources Department to adopt the identified salary matrix recommended to be utilized for all position placements and pay-for-performance evaluation process.

The salary matrix (Exhibit A) takes into consideration the data obtained through the Compensation Project and incorporates the anticipated pay for performance compensation strategy moving forward.

The Compensation Project completed by the Human Resources Department identified recommended matrix (Exhibit A) placement for all employees, after consultation with department heads and supervisors and taking into consideration comparables and current market rates for positions.

This salary matrix (Exhibit A) allows for Eau Claire County Departments to utilize a pay for performance system taking into consideration an employee's experience, skill set and performance goals.

Fiscal Impact: Adoption of the new salary matrix allows for the use of a recommended tool and there is no fiscal impact.

Respectfully submitted:

Angela Eckman
Human Resources Director

2
3 AUTHORIZING THE EAU CLAIRE COUNTY HUMAN RESOURCES DEPARTMENT TO ADOPT
4 THE IDENTIFIED SALARY MATRIX RECOMMENDED TO BE UTILIZED THROUGH THE
5 COMPENSATION PROJECT
6

7 WHEREAS, Eau Claire County’s Human Resources Department, with input from HR InTune, is
8 recommending the attached salary matrix, identified as Exhibit A and incorporated into this resolution, be
9 adopted by Eau Claire County; and
10

11 WHEREAS, the salary matrix (Exhibit A) takes into consideration the data obtained through the
12 Compensation Project and incorporates the anticipated pay for performance compensation strategy; and
13

14 WHEREAS, in order to provide employee compensation consistent with market rates, taking into
15 consideration an employee’s experience, skill set, and performance goals, the Human Resources
16 Department will implement reasonable compensation strategies to address identified and recommended
17 adjustments; and
18

19 WHEREAS, the salary matrix (Exhibit A) takes into consideration reasonable compensation
20 strategies to address identified and recommended matrix (Exhibit A) placement; and
21

22 WHEREAS, the Compensation Project completed by the Human Resources Department
23 identified recommended matrix (Exhibit A) placement for all employees, after consultation with
24 department heads and supervisors; and
25

26 WHEREAS, the salary matrix (Exhibit A) placement recommended changes have already been
27 incorporated and taken into account in the 2024 Eau Claire County proposed budget.
28

29 NOW, THEREFORE BE IT RESOLVED that the Eau Claire County Board of Supervisors
30 hereby authorizes the Eau Claire County Human Resources Department to adopt and utilize the attached
31 salary matrix (Exhibit A) as recommended through completion of the Compensation Project done by the
32 Human Resources Department; and
33

34 BE IT FURTHER RESOLVED hereby adopts the attached salary matrix (Exhibit A) to allow for
35 Eau Claire County Departments to utilize a pay for performance system taking into consideration an
36 employee’s experience, skill set and performance goals.
37

38 ADOPTED

39 _____
40 _____
41 _____
42 _____
43 _____
44 _____
45 _____
46 _____
47 _____
48 _____

49 Committee on Finance and Budget
50 Dated this _____ day of October, 2023.

Committee on Human Resources
Dated this _____ day of October, 2023.

***ACCELERATED CAREER PATHING POSITIONS ONLY- IDENTIFIED BY HR**

***HIGH DEMAND POSITIONS WITH HIGH TURNOVER RATES**

***LESS THAN 1 YEAR= ENTRY POINT/ 1-3YRS= AVG OF B&C/ 4-6YRS= MIDPOINT/ 7-9YRS= AVG OF C&D/ 10+YRS= D**

**COMPENSATION
DETERMINATION
MATRIX**

A=Entry **B=employees** **C=employees** **D=employees** **E=No**
point for new hires with no experience or existing employees with less than 1 year of service *with 1-9 years of total direct experience in current role. Entry point for high demand areas** *with 10-14 years of total direct experience in current role.* *with 15+ years of total direct experience in current role.* *employees placed in this based on needed room for growth*

Grade= Scope of responsibility for the position.

All employees working the same position will fall within the band of A-E of that grade level.

Grade	A	B	C	D	E
1	\$ 14.50	\$ 15.66	\$ 16.91	\$ 18.60	\$ 20.46
2	\$ 15.52	\$ 16.76	\$ 18.10	\$ 19.91	\$ 21.90
3	\$ 16.60	\$ 17.93	\$ 19.36	\$ 21.30	\$ 23.43
4	\$ 17.76	\$ 19.18	\$ 20.72	\$ 22.79	\$ 25.07
5	\$ 19.01	\$ 20.53	\$ 22.17	\$ 24.39	\$ 26.82
6	\$ 20.34	\$ 21.96	\$ 23.72	\$ 26.09	\$ 28.70
7	\$ 21.76	\$ 23.50	\$ 25.38	\$ 27.92	\$ 30.71
8	\$ 23.28	\$ 25.15	\$ 27.16	\$ 29.87	\$ 32.86
9	\$ 24.80	\$ 26.78	\$ 28.92	\$ 31.82	\$ 35.00
10	\$ 26.29	\$ 28.39	\$ 30.66	\$ 33.72	\$ 37.10
11	\$ 27.86	\$ 30.09	\$ 32.50	\$ 35.75	\$ 39.32
12	\$ 29.53	\$ 31.90	\$ 34.45	\$ 37.89	\$ 41.68
13	\$ 31.31	\$ 33.81	\$ 36.52	\$ 40.17	\$ 44.18
14	\$ 33.18	\$ 35.84	\$ 38.71	\$ 42.58	\$ 46.83
15	\$ 35.18	\$ 37.99	\$ 41.03	\$ 45.13	\$ 49.64
16	\$ 37.29	\$ 40.27	\$ 43.49	\$ 47.84	\$ 52.62
17	\$ 39.71	\$ 42.89	\$ 47.17	\$ 51.89	\$ 57.08
18	\$ 42.29	\$ 45.67	\$ 50.24	\$ 55.27	\$ 60.79
19	\$ 45.04	\$ 48.64	\$ 53.51	\$ 58.86	\$ 64.74
20	\$ 47.97	\$ 51.80	\$ 56.98	\$ 62.68	\$ 68.95
21	\$ 51.08	\$ 55.17	\$ 60.69	\$ 66.76	\$ 73.43
22	\$ 54.41	\$ 60.39	\$ 67.03	\$ 74.41	\$ 83.34
23	\$ 57.94	\$ 64.89	\$ 72.68	\$ 81.40	\$ 91.17