

TOWN OF ALLENSTOWN
Budget Committee Meeting
April 20, 2017

The Budget Committee meeting of April 20, 2017, was called to order by Chairman Keith Klawes at 6:12 p.m. He called for the pledge of allegiance and a moment of silence for Larry Anderson and Jerry McKenney.

Present on the Budget Committee: David Coolidge, Chad Pelissier, Carol Angowski, Debra Carney, Ronnie Cox, Mark Wilder, and Chairman Keith Klawes.

Others present: Shaun Mulholland, Town Administrator; David Eaton, Selectmen Representative; Karen Simons, Finance Director

Chair Klawes stated that they would hear from the two candidates for the open position on the Budget Committee about why they would like to serve, so that the Committee could vote to fill that position tonight.

Mike Frascinella, the first candidate, stated that he would like to rejoin the Committee because he can contribute a great deal toward managing the budgets of the Town. He brings several years of experience to the position and wants to keep budgets in line and affordable for the taxpayers. He advocates providing services at a reasonable cost to taxpayers, especially since the school budget is so large.

Jeffrey Venegas, the second candidate, stated that he is new to this and would like to emphasize communication and understanding. He likes working with people and sees it necessary to balance services and costs. He said that it is vital to get the information that is important - a clear picture. He has been part of a lot of leadership activities and wants to learn from the current Committee members. He is not new to town and has two children in the school system. He would like to give back to his community.

Mr. Cox asked Mr. Frascinella what he thinks of the tax rate and the budget today.

Mr. Frascinella responded that the tax rate is too high. The budgets keep going up, yet most of the residents have limited income, especially the retired on fixed incomes, who struggle. The trend is toward an older population, both in Allenstown and throughout the State of New Hampshire.

Mr. Cox asked both candidates what the Committee could do now to educate the town and control the budget.

Mr. Frascinella responded that he is taking advantage of the fact that they have resurrected the Economic Development Committee and has put his name in to be a member. The role of the Economic Development Committee is to get businesses that would thrive in the Town. There are a lot of vacant properties in Allenstown; these pay taxes but provide no income and no jobs. The Economic Development Committee is chartered to find businesses to bring taxpaying companies to Allenstown, to improve the bottom line.

Mr. Venegas pointed out that the city of Franklin has been resurrected just by what it has in its community – the waterways. They are using cooperative programs to encourage small businesses. The most important thing to understand, especially with the school budget, is all of the federal mandates.

What are you dealing with after allowing for these? Look at the big picture, what is essential. He emphasized the importance of communication from the Committee to the voters, pointing out that hearsay can be dangerous.

Ms. Angowski said she knew Mr. Frascinella was on the ballot, and she verified that Jeffrey Venegas was as well. She used to work for the Department of Education, so she knows what he means about the federal mandates. It is a fine line to walk. On the Town side of the budget, there are similar things you can't touch. You are right. Communication is key. You both talked about communication with the residents.

Mr. Venegas stated that from the outside looking in, he sees the main responsibility of the Budget Committee as being informed about the numbers. It gets fuzzy. It sways him a lot if the Budget Committee approves an item.

Mr. Cox stated both of you were on the ballot. Did you attend the meeting two days after the election?

Mr. Venegas responded that he did.

Mr. Frascinella responded that he was not able to attend due to a conflict.

Mr. Pelissier stated that he didn't know for sure, but had guessed that Mr. Frascinella and Mr. Venegas were the candidates for this open position. He noted that both ran for the Budget Committee and there was only a ten vote difference in the number of votes each of them received. It is encouraging that more people are running for positions at Town elections. Regarding voter participation, with 2,900 registered voters, the turnout for town elections averages 25%.

Mr. Frascinella stated that this is a classic problem of the tail wagging the dog. At elections, 15% of the residents make decisions for the entire town. Many only participate when they have a vested interest; otherwise there are not a large number of people interested.

Mr. Cox stated that he ran because he never sees change.

Mr. Coolidge nominated Mr. Frascinella to fill the vacant position on the Budget Committee. Mr. Pelissier seconded the motion.

Mr. Cox nominated Mr. Venegas to fill the vacant position on the Budget Committee. Mr. Wilder seconded the motion.

Chair Klawes called for a roll call vote on the candidates.

Mr. Coolidge – Mr. Frascinella

Mr. Wilder – Mr. Venegas

Mr. Pelissier – Mr. Frascinella

Ms. Carney – Mr. Frascinella

Mr. Klawes – Mr. Venegas

Mr. Cox – Mr. Venegas

Mr. Easton – Mr. Venegas

Ms. Angowski – Mr. Venegas

Ms. Carney asked if they should have the vote at another time when more members were present.

Chair Klawes responded that there was a quorum present, and that the time to suggest this would have been before beginning the process.

Mr. Venegas was sworn in by Town Clerk Kathleen Pelissier and took a seat at the table.

Chair Klawes stated that there were no minutes to approve and asked the Town Administrator, Shaun Mulholland, to begin his presentation on the budget processing codes.

Presentation on Budget Processing

Mr. Mulholland verified that members had received the manual he sent and told them it is a good source book. He then began a slide presentation, mentioning that this information is on the website as well. He pointed out the account codes that are on expenditure and revenue reports. The School has the same system of accounts, but different numbers. These were created by the Administrative Rules Unit of the State of New Hampshire and they also refer to the Governmental Accounting Standards Board. All are listed in the Blue Book and are used to create the codes you see. There is a sequence of numbers to look at. The first code is 01 and it tells which fund the spending or revenue is coming from. Fund 01 is the Town's general fund, and this is where most of the activity is. It is the same on the School side. Next is a set of four numbers which is the classification code – for police, fire, etc. The sub-function is the next two digits – for example, the salary lines. The object code is next. This is a method for breaking down the budget, and it makes us GASB compliant. Everything we do is based on appropriations, setting aside revenue for a particular purpose. I will talk later about unanticipated funds such as grants and donations. The budget appropriation is approved by the voters in the March Town Election. The Town budget starts in January, because we have a calendar year budget. So, from January through the Town Election in March, we are spending money not yet approved, but this is allowed by statute. However, if money is not appropriated for an expense, it can't happen. Referencing the 737 budget form which the Budget Committee members signed, there must be dollars in that line to spend money for that purpose. We break down our lines to a far greater degree than you see in the 737 form. At this level, we can spend money on a line even if there is no money because what counts is the DRA 737 form.

Mr. Mulholland continued his presentation, describing the cycle of the budget process. The cycle starts in May; this year it is May 8th. The department budget proposals are due in July or August. That is when department heads submit their budgets for the Board of Selectmen, and the Board listens to these presentations on October. The tentative dates for this year are October 16, 23, and 30. The last budget is done on November 6th, and it is usually the sewer budget. Your Committee will meet and review these budgets. The tentative dates for this are November 9, 16 and 30. The public hearing on the budget is in January; it is usually on a Saturday. February 3, 2018, will be the Deliberative Session; the Town Meeting (voting) date is March 13, 2018.

Mr. Mulholland next explained the tax process. The appropriation set in March is one piece of setting the tax rate. April 1st is the assessed value date. It is an inventory of whatever is on the ground at that time. Mobile homes are different; those assessments can change any time of the year as mobile homes come and go. In September the Assessor provides the DRA with the MS-1, which is an inventory of assessed values. At the same time, we prepare the MS-434, which is a revenue projection. The Budget Committee does the revenue projection when approving the budget in January. It is refined in September when there is a better idea of revenues. This is another piece which the DRA uses to establish the tax rate. The tax levy is the total appropriation, minus other revenues such as motor vehicle registrations and other fees. In October we negotiate the tax rate, which is set by the DRA. The

July tax bill is an estimated amount, based on the previous year. The actual tax rate is set in the fall, and it usually is higher. Other pieces such as the elderly and veteran credits reduce the tax base. The School rate doesn't include utilities because they don't pay property taxes for schools. Also, there is the County rate. The overlay account anticipates what will be needed for abatements. It usually runs between \$75,000 and \$78,000. This has nothing to do with the appropriation set by the voters, but it does influence the tax rate. The second tax bill is due December 1st.

Mr. Cox asked if the document provided to Budget Committee members includes the schedule of dates or if it is on the website.

Mr. Mulholland responded that the schedule is in draft form now. The Board of Selectmen will approve the schedule, with the agreement of the School and the Budget Committee. He mentioned that the budget meeting is held on Saturdays but could be moved to an evening during the week if that seemed better.

Mr. Pelissier asked if the estimates of impact on the tax rate provided at the Deliberative session were based on the current tax rate.

Mr. Mulholland confirmed that the estimates were based on the existing tax rate and said that is why they are allowed to update the items in September – because a lot changes from March till September. Revaluations will have an impact, as will the State budget. A \$25 million tax relief bill has been proposed and infrastructure dollars will have an impact. Education funding may impact in a negative way.

Mr. Pelissier stated that he heard the legislature was considering doubling the block grant amount for highways and asked if the Allenstown Highway Department would then have more money in their budget.

Mr. Mulholland responded that he would know more tomorrow after meeting with the Governor. The current version of the infrastructure legislation would give Allenstown \$86,000, which is double the amount of the block grant funds we get. He explained that this is a one-time grant and is expected to be used for extra road work, not to subsidize the existing budget because that would cause the tax rate to drop for the year and then rise again the next year. It is the same if the legislature passes tax relief legislation; the tax rate will drop for a year and then go back up again. Taxpayers don't like that. He said that the property tax relief legislation probably won't go anywhere.

Mr. Mulholland continued, explaining that towns are required to operate on a gross budget basis, showing all expenses and offsetting revenues. For example, grant dollars spent must be added to the budget as expenses and the amount of the grant must show as revenue, though outside of property tax revenue. All spending and all sources of revenue must be shown.

Next Mr. Mulholland explained the various categories of special warrant articles. These include citizen petition articles, bond articles, non-lapsing funds, capital reserve funds and capital projects. An example of a capital project is one which will take five years to complete, and the total expense is spread evenly over that five-year period. He pointed out that the estimated tax impact is based on the tax rate at the time of the Town election and is not a reliable number. It is not done that way on the School side.

Mr. Mulholland stated that the Town is allowed to spend only appropriated funds – with a few exceptions. The first exception is that appropriations may be transferred from one line to another with the approval of the Board of Selectmen. It is legal to do so, as long as there is at least one dollar on the 737 form in that line. For example, the Highway Department may be allowed to overspend its budget if

the Fire Department is underspent. The money is not actually moved; Highway would be overspent and Fire would be underspent.

Mr. Cox asked if the budget is corrected or adjusted.

Mr. Mulholland said that actual expenditures would be shown. The second exception which allows for spending beyond appropriated amounts is by court order. This doesn't happen often, but a court can order that money be spent if not doing so would be violating federal or state laws. The third exception is DRA permission. Candia was once allowed to use its unassigned fund balance when an accounting/administrative error caused spending beyond the appropriated amount. Some states allow municipalities to overspend, but New Hampshire does not. The fourth exception relates to contracts and mandates, such as collective bargaining agreements. Contracts with non-appropriation clauses must be honored, even if overspending results. The fifth exception relates to encumbrances. An example is when a contract is entered into in one year, but it won't be completed until the next year. Since there is a legal obligation to honor the contract, the Board of Selectmen may approve a resolution to allow spending beyond the appropriated amount.

Mr. Cox asked about an encumbrance of \$12,800.

Mr. Mulholland explained that this is a different type of encumbrance. It is a computer term, not a legal encumbrance.

Next Mr. Mulholland talked about the \$1.67 million unassigned fund balance. He said that it is made up of surplus revenue and expenditures not actually spent. He referenced the approximately \$8 million tax levy. Not everybody pays their taxes on time, and some tax revenue from previous years still has not been collected. So, the unassigned fund balance may include revenue that hasn't come in; it is not the same amount as the actual cash balance. The \$1.67 million is 17%, which is a healthy reserve. Many other towns have less; a 5% minimum is required by law. He recommends that Allenstown maintain this 17% unassigned fund balance so the Town doesn't have to borrow money in anticipation of tax revenue. Allenstown does not have any long term debt now, but will when the sewer project begins. The debt for the Police station project was paid off in 2013 – one year early.

Mr. Mulholland referenced the 10% rule, which states that the budget recommended by the Budget Committee can't be exceeded by a vote of the voters at the Town Meeting by more than 10%.

Mr. Cox asked if it worked the other way.

Mr. Mulholland responded that it did not, though there was a push to try to do that.

Mr. Mulholland stated that the Town's tax rate is 33.86, made up of municipal, local school, state education and county portions. The Tax Collector collects all of the money and disburses it. The Sewer Department funds are separate.

Mr. Mulholland stated that he hopes the manual is helpful to members of the Committee. He said it is important to look at the responsibilities and the statutory authority of the Committee. This is the only legislative committee of the Town; the rest are executive.

Chair Klawes recommended the budgeting workshops that are offered because he found them informative.

Mr. Mulholland added that the Local Officials workshops are going on now and are very helpful. They are offered throughout the State on Saturdays, and the Town pays for that support.

Mr. Coolidge asked about having the town attorney come in for a full-day workshop.

Mr. Mulholland said that they could have one free workshop per year if they could get people to participate. It is part of what the Town pays to them. He added that the big thing towns are getting in trouble over is the Right to Know legislation.

Chair Klawes suggested that the town attorney might be asked to speak to the Committee about the laws that govern them at their next meeting on May 18th.

State of the Town

Mr. Eaton stated that they would be going over the budget guidelines at the next Board of Selectmen meeting. He mentioned that, because of the Town election being postponed until March 16th and conflicting RSA's, today the Senate passed an amendment to ratify the elected officials. Then, the governing body would ratify the warrant articles. Further, an item coming out of the House conference committee would allow the governing body to ratify the election all together. Hopefully, the Governor will sign that. Then the Town would have a public hearing – giving 72 hours' notice – to ratify the results.

Mr. Mulholland stated that they are looking at having a joint meeting with the School Board for the sake of efficiency.

Mr. Eaton stated that a new member has been appointed as a Trustee of the Trust Fund to replace Larry Anderson. He told Mike Frascinella that there is still one opening.

Mr. Eaton next reported on the LED light conversions. The Board of Selectmen signed a purchase order to complete the conversion at the Fire Department. The Police Department was done last year, along with part of Town Hall. The remainder of Town Hall will be done this year. They are not going to do Highway until they get a chance to have a new facility. The Library has chosen not to participate. The Board has been going over a Capital Improvement Plan. The Board agreed Monday on a five-year plan of projects they would like to do. The list will be available soon. It includes a Highway Department plan for road improvements, an air compressor and replacement of vehicles for the Fire Department, and carpet replacement for the Police Department. The Board signed a purchase order for a new Ford F150 pickup truck for the Police Department so they can move things around instead of using Highway vehicles. It is a cruiser as well. He commented on a trend toward using pickups as police cruisers.

Ms. Angowski asked if the pickup was in the budget now.

Mr. Mulholland responded that it was. There are three lease payments in the cruiser line making up \$33,000.

Mr. Eaton said that when replacing vehicles via lease/purchase, they are handing down the old vehicles to other departments. He mentioned that Tri-Town has a new ambulance, a yellow 2017 Ford. They still have the red one too. He reported that the Highway Department has started working on the River Road project, phase 2. The Board of Selectmen has issued an RFP for reconstruction and repaving of two sections of Deerfield Road. They have also issued an RFP for financial services. They approved a resolution establishing a Financial Services Review Committee, which is responsible for developing an RFP to solicit a variety of financial services for the Town. Services to be reviewed include traditional

banking services – checking, savings and investment accounts; capital leases; credit cards; and a 457B supplemental retirement plan. Finance Director Karen Simons has been directed to create the Committee and to investigate options. The Board of Selectmen is going ahead with an RFP for the sewer project bond, pending ratification of the postponed Town election results. Options include the bond bank, a revolving fund or traditional municipal bond funds from a lending institution. The Board of Selectmen is also involved with negotiations to sell parcels of land near the Highway garage. Five parcels went out to sealed bid and two of the parcels were bid on. The Board wants the proceeds of these sales to go toward a new Highway garage. The funds would go into a Highway Garage Capital Reserve Fund; this would be on the ballot next March.

Chair Klawes asked if the sealed bids have a minimum amount.

Mr. Mulholland responded that a minimum is set, based on the assessed value times the tax rate.

Mr. Cox asked if these are commercial parcels.

Mr. Mulholland responded no, they are open space and farming parcels, and they are tax deeded parcels. One has natural stone granite. Northeast Granite bid two times the assessed amount and Allenstown Aggregate bid four times the assessed amount. The higher bidder has 15 days to get the money, or it goes to the second bidder.

Ms. Angowski asked what the bidders planned to use the parcels for.

Mr. Mulholland responded that Northeast Granite has plans for a dimensional quarry – stone for curbing and monuments. Allenstown Aggregate has no plans; they just wanted to knock out the other bidder, which they did.

Mr. Eaton reported of the possibility of a \$2,500 grant for the Ferry Street boat landing. It would be used to improve the boat landing for recreational use. He said that the Suncook Valley Commission is having its first meeting tonight. Pembroke and Allenstown are working together to develop the downtown area, part of a State of New Hampshire charrette. The Board of Selectmen has also issued a resolution to form an Economic Development Committee with the goal of promoting the economic prosperity of the Town by increasing jobs and increasing the tax base via private programs and activities. Two members have been appointed and two others have expressed interest. He acknowledged that Mr. Frascinella has expressed interest as well. There will be three more appointments.

Mr. Eaton continued, referencing the hope of receiving \$87,000 in infrastructure funds from the State. He reported that the revaluation of all properties is being completed by Avitar Associates. The DRA will review the results. Values are expected to go up.

Ms. Angowski asked if they would be looking at just the outsides of properties or if they would be going inside.

Mr. Mulholland responded that they might ask to go inside. If the homeowner refuses, they might just set the value at the highest rate. However, homeowners can ask for the value to be reviewed by the BTLA, at which point the assessors would have to be allowed inside.

Mr. Eaton stated that the revaluations will be done by the end of April, and the values will be set by the first of June. Letters will be sent out with the new values. Those wishing to oppose the new value may make an appointment to discuss their concerns.

Mr. Eaton then reported on the Northern Pass Project, saying that the Board of Selectmen received an MOU (Memorandum of Understanding), which is being reviewed. The memo proposes operating Monday through Saturday from 7:00 am until 7:00 pm. The Board will draft a response suggesting a Monday to Friday schedule with shorter hours. He explained that there is concern about the vehicles damaging Allenstown's roads. Mr. Cox asked who will coordinate the truck traffic issues.

Mr. Mulholland stated that the Town wants to know what roads they are going to use. They know their lay-down plan, so they should be able to provide this information. The Eversource right of way appears to be the best route, since it is adjacent to the power lines.

Ms. Angowski stated that she didn't know the project had been approved.

Mr. Mulholland responded that it had not yet been approved, but they are continuing with the process, which includes a MOU.

Mr. Eaton stated that they have some underground poles up north, but it is too expensive to place all poles underground. Regarding the valuation of poles, he said that there is a proposal for statewide consistency.

Mr. Mulholland stated that many municipalities are opposed to this idea because the values differ from one community to another. He mentioned a bill that would have the DRA set the assessed values of utilities and equalize those values throughout the state.

Mr. Coolidge stated that his electric utility company, New Hampshire Electric Cooperative, pays \$12 million in property taxes, and that he pays for that through his electric bill.

Mr. Eaton reported on the MS 4 permit status, relating to bacteria levels in the water. On July 1, 2018, the TMDL (Total Maximum Daily Load) will be set for Allenstown.

Mr. Mulholland stated that this is about the criteria for water quality per the Clean Air Act. Bear Brook typically has a high level of E.coli. The MS 4 is basically the downtown area. Allenstown is not responsible for the State Park. It is not equitable for Pembroke and Allenstown to be the only communities responsible when everyone else to the north dumps all the waste they want to. There could be a court battle – not with the EPA but with the Conservation Law Foundation. Our other levels are good. We are ahead of a lot of other towns. Our goal is to have no deficiencies when the TMDL is set next July.

Chair Klawes asked if the lawsuit with Fairpoint had been settled.

Mr. Mulholland responded that it had, but PSNH, Eversource now, is left.

Expenditure and Revenue Reports

Ms. Angowski asked about the Police Department Special Detail, Fund 02, showing Revenue of \$16,000 and Expenses over by \$10,000. She commented on the new format, saying that it is more transparent and visual, and also raises more questions.

Mr. Mulholland stated that, due to improved transparency, those viewing the budget are seeing detail they had not seen previously, but should be seeing. It is on the website for citizens as well. Regarding the Police Department Special Detail, he explained that this is a revolving fund and is not based on the budget year. It is always revenue positive.

Chair Klawes noted that the Highway Department is over on salt by \$4,400 and there is only \$600 left in the sand budget. He asked if there had been a big increase in the price of salt.

Mr. Mulholland responded that there had not been an increase in the price of salt. Although the Highway Department is judicious in its use of salt, he explained that minor storms use more salt than the big storms, and the past winter had a lot of small storms. He also commented that with spending caps, budgets have to be cut somewhere, so the salt budget has been reduced, gambling on a mild winter.

Ms. Angowski asked for an explanation about encumbered funds in the amount of \$11,333 for vehicles.

Mr. Mulholland explained that a purchase order encumbers the funds and a later entry shows the actual expense when it occurs. He added that vehicle purchases are being moved out of the Police Department budget to the capital budget where they should be. This is new.

Ms. Angowski noted that there are a lot of end of line deficits, mostly small amounts. She asked about the Emergency Management amount of \$9,800 for a contract.

Mr. Mulholland explained that this is for consulting fees relating to a contract with Hubbard Consulting for the August 9, 2017, active shooter exercise for the school. It is paid for by a grant.

Ms. Angowski asked about \$1,800 encumbered for actuary expenses.

Ms. Simons explained that the auditors require that we have an actuary prepare an assessment and a report of our liabilities in relation to post-employment benefits.

Mr. Mulholland stated that since Allentown is in the State Retirement Fund, it doesn't have any liabilities but we have to do this anyway.

Chair Klawes asked about Fire Department items which are over budget by about \$6,000, namely Building Improvements and Maintenance and Repairs.

Mr. Mulholland explained that the Building Improvements line is over because the HVAC quote didn't include electrical work; the overage in Maintenance and Repairs is related to the LED lights project.

Mr. Cox asked if anything in the budget is really out of line.

Mr. Mulholland responded that there is nothing to be overly concerned about and we should expect a surplus like in other years. The budget is tracking very well.

Mr. Cox asked if there is somebody in each department who approves expenses over budget.

Mr. Mulholland explained that the Town's purchasing policy requires approval for spending over certain dollar amounts. Also, the Board of Selectmen must approve over-expenditures in the total budget. He said that the Department heads control their budgets very well, but items beyond their control do come up.

Chair Klawes asked when the 2016 budget will be closed out.

Mr. Mulholland responded that it has been closed out but is still being reconciled.

Ms. Simons said that today she posted a majority of the auditor adjustments. The auditors have finished with the Town piece and are still working on the sewer component. They still have the fixed assets to do. She will report on Fund 01 at the next meeting. There are no major deficiencies.

Chair Klawes stated that he never got the School budget so couldn't send it out.

Mr. Mulholland stated that they have the sewer revenue completed but are having technical problems with the sewer expenses report. Sewer is tracking where it is supposed to be.

Ms. Simons stated that we won't see sewer revenue yet because the first quarter bills have just gone out.

Chair Klawes asked if there were any active Town lawsuits.

Mr. Mulholland reported that we still have the PSNH case and that a Brady-Sullivan tax case should be decided in the month or so. There is a sewer case before the Supreme Court.

Mr. Cox asked how many years back the Town allows unpaid property taxes.

Mr. Mulholland responded that after three years it goes through the deed process. The Town's collection rate is high and the Board of Selectmen is aggressive with deeding, unless the homeowner has a payment arrangement with the Town. Mobile homes generally make up most of the deed list.

Mr. Cox asked about the backlog of Budget Committee minutes.

Mr. Mulholland said that they are using a temp agency and have one individual working exclusively on the Budget Committee backlog.

Mr. Mulholland asked members of the Committee to think about how they want to handle the three dates in November for budget meetings, whether they want to meet on Saturdays or evenings.

Chair Klawes stated that they would discuss this issue at the May meeting.

Mr. Wilder informed the Committee that his home in Allenstown is under agreement for sale, with a closing date of May 26th. If the sale goes through, he will no longer be living in Allenstown and thus will no longer be serving on the Budget Committee. He said that he will keep the Committee informed and plans to be at the May meeting.

On motion of Mr. Coolidge, duly seconded by Mr. Cox, it was voted to adjourn at 8:12 pm.

KEITH KLAWE, Chairman of the Allenstown Budget Committee

TOWN OF ALLENSTOWN
Budget Committee
16 School Street

Signature Page

Original Approval:	
KEITH KLAUES, CHAIRMAN	DATE

Amendment Approvals:		
Amendment Description:	Approval:	Date:
	<i>Keith Klaues</i>	9/21/2017
	KEITH KLAUES, CHAIRMAN	DATE