

**PINELLAS PLANNING COUNCIL
AGENDA MEMORANDUM**

AGENDA ITEM: V C-2.

MEETING DATE: July 16, 2008

SUBJECT:

Annual Budget and Millage Rate for F.Y. 2008-09 – Final Draft

RECOMMENDATION:

Council Review and Approve Annual Budget and Millage Rate for F.Y. 2008-09

BACKGROUND

A final draft of the proposed budget and accompanying millage rate for F.Y. 2008-09 has been prepared for review by the Council and is attached for your consideration.

The proposed budget reflects, and is consistent with, the accompanying draft of the annual work program for F.Y. 2008-09 which has been reviewed with the Council over the preceding months and is to be considered immediately preceding this agenda item.

The proposed budget amount of \$1,528,100 has not changed from the draft reviewed with the Council in June. The only change to the line items of the budget was to reflect the certified taxable value provided by the Property Appraiser of \$73,357,189,855, resulting in an increase of \$920 to ad valorem tax revenues which was offset by a reduction of the same amount in the Carry Forward / Encumbered line item, yielding total revenues as previously stated. No changes were made to the Payroll, Operating, or Revenue accounts under Expenditures.

In brief, the proposed budget of \$1,528,100 is a decrease of \$70,040 or 4.38 percent as compared to the current fiscal year budget. The millage rate is proposed to remain the same at .0170 – having been reduced in each of the four previous years by some 24 percent in total. The revenue raised for ad valorem tax is proposed to be reduced by approximately \$109,930 or 8.49 percent. The difference between the reduction in ad valorem tax revenue and the reduction in the total budget, some \$39,890, will be made up from unexpended revenues in this year's budget and carried forward to the next fiscal year.

PINELLAS PLANNING COUNCIL ACTION:

COUNTYWIDE PLANNING AUTHORITY ACTION:

SUBJECT: Annual Budget and Millage Rate for F.Y. 2008-09 – Final Draft

The accompanying budget package includes the following:

- Introduction – including background information related to the Council’s millage rate, the revenue it generates and budget trends.
- Budget Overview – describing the budget and its component parts.
- Proposed Budget – outlining projected revenues, expenses and reserves by line item.
- Attachments I, II and III – comparing, by line item, the proposed budget to the current budget, the allocation of expenditures for contractual support services, and comparison of previous budget amounts, millage rates and tax revenues.
- Attachment IV – Forms DR-420 and DR-420 MM-P for transmittal to the Property Appraiser in compliance with the State Department of Revenue notice procedures.

The attached budget is in a form for Council review and approval and transmittal to the Board of County Commissioners (BCC) for adoption and certification of the millage rate subsequent to public hearings on September 2 and 16, 2008.

ANNUAL BUDGET

Fiscal Year 2008-2009

July 16, 2008



PINELLAS PLANNING COUNCIL

ANNUAL BUDGET F.Y. 2008-2009

PINELLAS PLANNING COUNCIL

Mayor Bob Hackworth, Chairman
Mayor Beverley Billiris, Vice Chairman
Vice Mayor Jerry Knight, Secretary
Commissioner John Morroni, Treasurer
Councilmember Sandra L. Bradbury
Councilmember John Doran
Mayor Pat Gerard
Mayor Dick Holmes
Councilmember Jim Kennedy
School Board Member Linda S. Lerner
Mayor Mary H. Maloof
Mayor Jim Ronecker
Mayor Andy Steingold

July 16, 2008

ANNUAL BUDGET

FISCAL YEAR 2008-2009

INTRODUCTION

The annual budget has been prepared consistent with the annual work program for fiscal year 2008-09.

Additional background information important to an understanding of the Council's budget includes the following:

- The maximum tax levy authorized by the Special Act (Chp. 88-464, Laws of Florida) is one-sixth of one mill (.1666).
- The current millage rate of .0170 is proposed to be maintained. Given the reduction in ad valorem value and the State Department of Revenue formula for calculating the "rolled-back rate", the proposed millage rate represents a 10 percent reduction to the rolled-back rate.
- Council has reduced its millage rate for the four previous years from .0225 in 2003-04 to .0170 in 2007-08. This represents a 24.4 percent reduction in the millage rate over this preceding five year period.
- The proposed millage levy of .0170, is 10.2 percent of the authorized levy. Said another way, the proposed PPC millage rate would equate to a millage levy of 1.02 mills for a governmental jurisdiction with a 10 mill cap.
- Viewed over the past 10 year period, the Council budget has increased at an average annual rate of approximately 3.0 percent.
- The proposed budget of \$1,528,100 represents a reduction of 4.38 percent from the previous year and a total reduction of \$165,780 or 9.8 percent over the two year period from F.Y. 2006-07 to 2008-09.

The accompanying materials outline the budget approach, identify its relationship to the current budget, and examine past trends with respect to the budget, millage rates and revenues raised, and include the required forms to be returned to the Property Appraiser after approval by the Council.

PROPOSED BUDGET

The proposed budget for F.Y. 2008-09 is \$1,528,100 – a decrease of \$70,040 or 4.38 percent as compared to the current year. The accompanying millage rate is proposed to remain at the current rate of .0170 per \$1,000 of ad valorem taxable value.

Revenues consist of monies estimated to be available to be carried forward, interest earned on monies received and invested prior to expenditure, tax revenues from the ad valorem tax levy, and monies budgeted and held as reserves.

The projected carry-forward/encumbered amount of \$256,380 reflects the anticipated amount by which we will come in under budget for 2007-08, inclusive of estimated encumbered funds for completion of work in progress. Other revenues include \$12,000 projected to be earned as interest on unexpended funds, an estimated \$1,184,720 from tax revenues, and the \$75,000 in cash reserves projected to be carried forward from 2007-08.

The reduction in ad valorem tax dollars of \$109,930 represents an 8.49 percent reduction in the tax revenues to be raised, consistent with the decrease in countywide taxable values.

Expenditures are grouped by payroll, operating, local assistance and reserve accounts.

The payroll account is projected to increase by \$29,000 or 3.26 percent, while the operating account will decrease by \$39,040 or 7.4 percent – including a \$28,000 reduction in contractual support services.

Direct local financial assistance has been eliminated for 2008-09, a reduction of \$60,000, with the balance of our local government EAR-based amendment obligations included under contractual support services.

Cash reserves in the amount of \$125,000 replace the combination of cash and local assistance reserves which totaled the same amount this year.

In brief, the budget represents a decrease in the total budget as compared to the current FY 2007-08 budget of approximately \$70,000 or 4.38 percent. The current millage rate of .0170, applied to the reduced countywide taxable value, results in a reduction in the revenues received from ad valorem tax dollars of \$109,930 or 8.49 percent.

The budget attempts to meet the current core needs of the Council and its member local governments, consistent with the approved annual work program for fiscal year 2008-09, and the revenues available to the Council, in a fiscally responsible and stable manner.

Proposed Annual Budget For FY 2008-09

Pinellas Planning Council Budget - FY 2008-09			
REVENUES			
SOURCES			
Carry Forward/Encumbered	\$ 256,380		
Interest	12,000		
Tax Revenue	1,184,720		
Cash Reserves	75,000		
Local Assistance Services	-		
Total Revenues			\$1,528,100
EXPENDITURES			
PAYROLL ACCOUNT			
Salaries	\$ 706,700		
Benefits	210,800		
Sub-total		\$917,500	
OPERATING ACCOUNT			
Contractual Support Services	\$ 120,000		
Legal Services	19,000		
Rent	104,500		
Equipment & Furnishings	16,000		
Telephone	4,100		
Mail	8,500		
Advertising Notice	62,000		
Printing/Reproduction	30,000		
Office Supplies/Materials	17,000		
Property Appraiser & Tax Collector	43,000		
Travel	17,000		
Reference & Education	15,000		
Audit	12,500		
Administrative Hearing	10,000		
Council Activities	3,500		
Contingency	3,500		
Sub-total		\$485,600	
LOCAL ASSISTANCE ACCOUNT			
	0	\$0	
RESERVE ACCOUNT			
Cash Reserves	\$ 125,000		
Local Assistance Reserves	0		
Sub-total		\$125,000	
Total Expenditures			\$1,528,100

MILLAGE RATE 0.0170

COMPARISON OF FY 2007- 08 AND 2008-09 BUDGET

	2007-08		2008-09	
REVENUES				
SOURCES				
Carry Forward/Encumbered	\$ 201,490		\$ 256,380	
Interest	15,000		12,000	
Tax Revenue	1,294,650		1,184,720	
Reserves	75,000		75,000	
Local Assistance Services	12,000		-	
Total Revenues		\$1,598,140		\$1,528,100
EXPENDITURES				
PAYROLL ACCOUNT				
Salaries	\$ 680,200		\$ 706,700	
Benefits	208,300		210,800	
Sub-Total		\$888,500		\$917,500
OPERATING ACCOUNT				
Contractual Support Services	\$ 148,000		\$ 120,000	
Legal Services	20,000		19,000	
Rent	99,900		104,500	
Equipment & Furnishings	35,000		16,000	
Telephone	4,500		4,100	
Mail	9,140		8,500	
Advertising Notice	55,000		62,000	
Printing/Reproduction	34,000		30,000	
Office Supplies/Materials	16,900		17,000	
Property Appraiser & Tax Collector	42,000		43,000	
Travel	16,700		17,000	
Reference & Education	14,500		15,000	
Audit	12,000		12,500	
Administrative Hearing	10,000		10,000	
Council Activities	3,500		3,500	
Contingency	3,500		3,500	
Sub-Total		\$524,640		\$485,600
LOCAL ASSISTANCE ACCOUNT	\$ 60,000	\$ 60,000	\$ -	\$0
RESERVE ACCOUNT				
Cash Reserves	\$ 75,000		\$ 125,000	
Local Assistance Reserves	50,000		-	
Sub-Total		\$125,000		\$125,000
Total Expenditures		\$1,598,140		\$1,528,100

MILLAGE RATE	0.0170	0.0170
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**CONTRACTUAL SUPPORT SERVICES
F.Y. 2008-09**

Allocation	Amount
Mapping - Property Appraiser's Office/Panda Consultants	\$50,000
Minutes - County Clerk	\$8,000
Tindale-Oliver - SNCC Study	\$20,000
Tindale-Oliver - Traffic Analysis	\$12,000
Gail Easley - EAR-Based Amendments	\$20,000
Special Projects / Miscellaneous	\$10,000
TOTAL	\$120,000

**COMPARISON OF PAST PPC BUDGET AMOUNTS
MILLAGE RATES AND TAX REVENUES**

Fiscal Year	Budget Amount	Millage Rate	Tax Revenue
1986-87	\$663,336	0.0285	\$622,347
1987-88	\$695,712	0.0285	\$648,054
1988-89	\$637,736	0.0163	\$398,596
1989-90*	\$840,260	0.0166	\$452,912
1990-91	\$890,000	0.0206	\$574,000
1991-92	\$1,129,000	0.0298	\$851,000
1992-93	\$1,144,000	0.0286	\$810,000
1993-94	\$1,110,500	0.0256	\$730,000
1994-95	\$1,134,500	0.0256	\$742,500
1995-96	\$1,082,000	0.0214	\$635,600
1996-97	\$978,000	0.0214	\$654,950
1997-98	\$1,010,000	0.0214	\$677,220
1998-99	\$1,102,363	0.0214	\$709,000
1999-00	\$1,167,500	0.0225	\$781,700
2000-01	\$1,182,000	0.0225	\$833,960
2001-02	\$1,218,500	0.0225	\$908,350
2002-03	\$1,262,500	0.0225	\$975,850
2003-04	\$1,322,600	0.0225	\$1,063,060
2004-05	\$1,372,800	0.0220	\$1,148,320
2005-06	\$1,561,400	0.0218	\$1,302,390
2006-07	\$1,693,880	0.0195	\$1,401,530
2007-08	\$1,598,140	0.0170	\$1,294,650
2008-09	\$1,528,100	0.0170	\$1,184,720

*Council Reconstituted In Its Present Form in 1989



FOR DOR USE ONLY	
City:	_____
TA:	_____
Levy:	_____

CERTIFICATION OF TAXABLE VALUE

DR-420
R. 06/08
 Rule 12DER08-XX
 Florida Administrative Code
 Effective 06/08

Year 2008	County PINELLAS
Principal Authority PINELLAS COUNTY	Taxing Authority PINELLAS PLANNING COUNCIL

SECTION I: COMPLETED BY PROPERTY APPRAISER		
1. Current year taxable value of real property for operating purposes	\$	69,158,921,957 (1)
2. Current year taxable value of personal property for operating purposes	\$	4,190,554,667 (2)
3. Current year taxable value of centrally assessed property for operating purposes	\$	7,713,231 (3)
4. Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$	73,357,189,855 (4)
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value in excess of 115% of the previous year's value. Subtract deletions.)	\$	1,211,412,146 (5)
6. Current year adjusted taxable value (Line 4 minus Line 5)	\$	72,145,777,709 (6)
7. Prior year FINAL gross taxable value (From prior year applicable Form DR-403 series)	\$	80,093,652,315 (7)
8. Enter number of tax increment value worksheets (DR-420TIF) attached (If none, enter 0)		0 (8)
9. Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? (If yes, complete and attach form DR-420 VMA, Voted Millage Addendum)	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	(9)
10. Information for maximum millage calculation: Current year gross taxable value for operating purposes without the impact of Amendment 1.	\$	79,031,890,056 (10)

SIGN HERE	Property Appraiser Certification	
	I certify the taxable values shown above are correct to the best of my knowledge.	
	Signature of Property Appraiser	Date

UNOFFICIAL WORKSHEET

SECTION II: COMPLETED BY TAXING AUTHORITY		
If this portion of the form is not completed in FULL your authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter N/A or -0-		
11. Prior year operating millage levy	\$	0.0170 per \$1,000 (11)
12. Prior year ad valorem proceeds (Line 7 multiplied by Line 11)	\$	1,361,592.09 (12)
13. Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value (Sum of either Line 6c or Line 7a for all DR-420TIF forms)	\$	0 (13)
14. Adjusted prior year ad valorem proceeds (Line 12 minus Line 13)	\$	1,361,592.09 (14)
15. Dedicated increment value, if any (Sum of either line 6b or Line 7e for all DR-420TIF forms)	\$	0 (15)
16. Adjusted current year taxable value (Line 6 minus Line 15)	\$	72,145,777,709 (16)
17. Current year rolled-back rate (Line 14 divided by Line 16, multiplied by 1,000)	\$	0.0189 per \$1,000 (17)

SECTION II: COMPLETED BY TAXING AUTHORITY - CONTINUED FROM PAGE 1

18. Current year proposed operating millage rate	\$	0.0170	per \$1,000	(18)
19. Total taxes to be levied at proposed millage rate (Line 18 multiplied by Line 4, divided by 1,000)	\$	1,247,072.23		(19)
20. Check TYPE of principal authority (check one)	<input checked="" type="checkbox"/> County	<input type="checkbox"/> Independent Special District		(20)
	<input type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District		
21. Check applicable taxing authority (check one)	<input type="checkbox"/> Principal Authority	<input checked="" type="checkbox"/> Dependent Special District		(21)
	<input type="checkbox"/> MSTU	<input checked="" type="checkbox"/> Water Management District Basin		
22. Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No		(22)

DEPENDENT SPECIAL DISTRICTS AND MSTUs: STOP HERE - SIGN AND SUBMIT

23. Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. (The sum of Line 14 from all DR-420 forms)	\$	1,361,592.09		(23)
24. Current year aggregate rolled-back rate (Line 23 divided by Line 16, multiplied by 1,000)	\$	0.0189	per \$1,000	(24)
25. Current year aggregate rolled-back taxes (Line 4 multiplied by Line 24, divided by 1,000)	\$	1,386,450.89		(25)
26. Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any (Total of Line 19 from all DR-420 forms)	\$	1,247,072.23		(26)
27. Current year proposed aggregate millage rate (Line 26 divided by Line 4, multiplied by 1,000)	\$	0.0170	per \$1,000	(27)
28. Current year proposed rate as a percent change of rolled-back rate (Line 27 divided by Line 24, minus 1, multiplied by 100)		-10.05	%	(28)

First public budget hearing	Date	Time	Place

SIGN HERE	Taxing Authority Certification		
	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of Section 200.185 and 200.071 or 200.081, F.S.		
	Signature of Chief Administrative Officer		Date
	Title	Address of Physical Location	
	Mailing Address	Name of Contact Person	
	City, State, Zip	Phone #	Fax #

SEE INSTRUCTIONS ON PAGE 3



MAXIMUM MILLAGE LEVY CALCULATION

DR-420MM-P
N. 06/08

PRELIMINARY DISCLOSURE

Rule 12DER08-XX
Florida Administrative Code
Effective XX/08

For municipal governments, counties, and special districts

Year	2008	County	PINELLAS
Principal Authority	PINELLAS COUNTY	Taxing Authority	PINELLAS PLANNING COUNCIL
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	Yes <input type="checkbox"/> No <input type="checkbox"/>	(1)
	If Yes, A STOP HERE. Sign on page 2 and submit. You are not subject to a millage limit in FY2008-09.		
2.	Current year gross taxable value from Form DR-420, Line 4	\$ 73,357,189,855	(2)
3.	Current year rolled-back rate from Form DR-420, Line 17	\$ 0.0189 per \$1,000	(3)
Does prior year millage exceed majority-vote rate?			
4.	Is your taxing authority a municipality or independent special district that had levied ad valorem taxes for less than 5 years in 2007 and was not subject to a millage limit in FY2007-2008?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	(4)
If yes, go to line 16. If no, continue to line 5.			
5.	In 2007, was your taxing authority part of a group of a principal authority and its dependent special districts and MSTUs which levied taxes within the majority vote rate, but had at least one member adopt a higher rate?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	(5)
If yes, go to line 16. If no, continue to line 6.			
6.	Prior year operating millage levy from Form DR-420, Line 11	\$ 0.0170 per \$1,000	(6)
7.	Prior year rolled-back rate from 2007 Form DR-420, Line 15	\$ 0.0186 per \$1,000	(7)
8.	Prior year percentage of rolled-back rate allowed to be levied by a majority vote from 2007 Form DR-420 C, Line 5; Form DR-420 M, Line 6; or Form DR-420 I, Line 6	93 %	(8)
9.	Prior year maximum millage with a majority vote (Line 7 multiplied by the percentage in Line 8) (Example: 5.3927 x 95% = 5.1231)	\$ 0.0173 per \$1,000	(9)
IF LINE 9 IS EQUAL TO OR GREATER THAN LINE 6, GO TO LINE 16. IF NOT, CONTINUE TO LINE 10.			
Recalculate rolled-back rate based on prior year majority-vote millage rate			
10.	Prior year final gross taxable value from Form DR-420, Line 7	\$ 80,093,652,315	(10)
11.	Prior year ad valorem proceeds with majority vote (multiply Line 9 by Line 10 and divide by 1,000)	\$ 1,385,620.19	(11)
12.	Amount, if any, paid or applied in prior year because of an obligation measured by a dedicated increment value from Form DR-420, Line 13	\$ 0.00	(12)
13.	Adjusted prior year ad valorem proceeds with majority vote (Line 11 minus Line 12)	\$ 1,385,620.19	(13)
14.	Adjusted current year taxable value from Form DR-420, Line 16	\$ 72,145,777,709	(14)
15.	Adjusted current year rolled-back rate (Line 13 divided by Line 14, multiplied by 1,000)	\$ 0.0192 per \$1,000	(15)
Calculate maximum millage levy for 2008			
16.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 15 if calculated, or Line 3 if Line 15 is not calculated)	\$ 0.0192 per \$1,000	(16)
17.	Adjustment for growth in per capita Florida personal income	1.0415	(17)
18.	Rolled-back rate adjusted for change in per capita Florida personal income (Line 16 multiplied by Line 17)	\$ 0.0200 per \$1,000	(18)
19.	Estimated current year gross taxable value for operating purposes without the impact of Amendment 1 from Form DR-420, Line 10	\$ 79,031,890,056	(19)
20.	Current year adjustments to taxable value from Form DR-420 (Line 5, DR-420 plus Line 15, Form DR-420)	\$ 1,211,412,146	(20)

CONTINUED ON PAGE 2

21.	Estimated current year adjusted taxable value without Amendment 1 impacts (Line 19 minus Line 20).	\$	77,820,477,910	(21)
22.	Adjusted current year taxable value from Form DR-420, Line 16	\$	72,145,777,709	(22)
23.	Percentage adjustment to majority vote rolled-back rate for impact of Amendment 1 (Line 22 divided by Line 21, multiplied by 100)		92.71 %	(23)
24.	Majority vote maximum millage rate allowed (Line 18 multiplied by the percentage on Line 23. Example: 4.6718 x 93.12% = 4.3504)	\$	0.0185 per \$1,000	(24)
25.	Two-thirds vote maximum millage rate allowed (multiply Line 18 by 1.10)	\$	0.0220 per \$1,000	(25)
26.	Current year proposed millage rate: must equal rate entered on Form DR-420, Line 18	\$	0.0170 per \$1,000	(26)
27.	Current year proposed taxes (multiply Line 26 by Line 2, divided by 1,000)	\$	1,247,072.23	(27)
28.	Minimum vote required to levy proposed millage: (Check one) (28)			
	a. <input checked="" type="checkbox"/> Majority vote of the governing body: Enter millage rate from Line 24 on Line 29.			
	b. <input type="checkbox"/> Two-thirds vote of governing body: Enter millage rate from Line 26 on Line 29.			
	c. <input type="checkbox"/> Unanimous vote of the governing body or 3/4 vote if nine members or more: Enter millage rate from Line 26 on Line 29.			
	d. <input type="checkbox"/> Referendum: Enter millage rate from Line 26 on Line 29.			
29.	The selection on Line 28 allows a maximum millage rate of: (Enter rate indicated by choice on Line 28)	\$	0.0185 per \$1,000	(29)
30.	Total taxes levied at the maximum millage rate: (Line 29 multiplied by Line 2, divided by 1,000)	\$	1,357,108.01	(30)
DEPENDENT SPECIAL DISTRICTS AND MSTUs: A STOP HERE - SIGN AND SUBMIT				
Total Current Year Taxes Levied				
31.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage (The sum of all Lines 27 from each district's Form DR-420 MM-P)	\$	0.00	(31)
32.	Total current year proposed taxes (Line 27 plus Line 31)	\$	1,247,072.23	(32)
Total Maximum Taxes				
33.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage (The sum of all Lines 30 from each district's Form DR-420 MM-P)	\$	0.00	(33)
34.	Total taxes at maximum millage (Line 30 plus line 33)	\$	1,357,108.01	(34)
Total Maximum Versus Total Taxes Levied				
35.	Are total current year proposed taxes on Line 32 equal to or less than total taxes at proposed maximum millage on Line 34? (Check one)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		(35)

Complete and submit this Form DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure, to your county property appraiser with Form DR-420, Certification of Compliance.

SIGN HERE	Taxing Authority Certification		
	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of Section 200.185 and 200.071 or 200.081, F.S.		
	Signature of Chief Administrative Officer		Date
	Title	Address of Physical Location	
	Mailing Address	Name of Contact Person	
	City, State, Zip	Phone #	Fax #

SEE INSTRUCTIONS ON PAGE 3