

The Tattnall County Board of Commissioners held a Called Meeting on Tuesday, July 31, 2018, at the Tattnall County Courthouse, 108 Brazell Street, Reidsville, Georgia 30453. The purpose of the Called Meeting was:

1. Approve Agenda
2. Approval to Advertise Five Year History for FY 2019
3. Review of Classification & Compensation Plan for Tattnall County
4. Public Comments
5. Take care of other items needing attention
6. Executive Session if needed

Members present: Chairman Jackie C. Trim, Bobby Kennedy, Edward Kennedy, Herbert (Bubba) Burkhalter, G.W. Thompson and Wayne Tatum.

Staff present: Frank H. Murphy, County Manager; Christy D. McCall, County Clerk, Kay Sikes, Payroll, Kenny Hicks, Road Superintendent, Eddie Anderson, Magistrate Judge, Kyle Sapp, Sheriff, Jeff Rogers, Chief Deputy, Blake Monroe, EMS Dept, Dustin Dasher, EMS Director, Kim Johnson, Account Payable/Financial Clerk, Walt Rogers, EMA Director, Monica Douglas, 911 Director, Lynn Cribbs, Road Department, Dean Crews, Tax Assessor, and Trenda Porter, Solid Waste Department.

Chairman Trim called the Meeting to order at 6:14 p.m., the invocation and the Pledge of Allegiance were conducted during the Budget Workshop held previously at 6:00 pm.

- 1) Chairman Trim presented the agenda for approval.

There was a motion by Commissioner Bubba Burkhalter and 2nd by Commissioner Wayne Tatum to approve the agenda. Motion carried unanimously.

- 2) Chairman Trim then presented the Advertisement of the Five-Year History for FY 2019 for approval. (Document attached)

Frank Murphy, County Manager, stated that there would not be a tax increase and the mileage rate would be rolled back 0.04. He then explained that there was growth in the digest this year and 1 mil was at \$417k last year and is now at \$432k. Mr. Murphy also stated that the actual tax levy will be voted on in the September meeting.

There was a motion by Commissioner GW Thompson and 2nd by Commissioner Wayne Tatum to approve the advertisement of the Five-Year History for FY 2019. Motion carried unanimously.

3) Chairman Trim next presented the review of the Classification & Compensation Plan for Tattnell County.

Mr. Murphy stated that he was asked by the Board to put this together for the possible implementation of a Compensation Plan/Pay-Step scale for the County.

Mr. Murphy then went over the policy of how the plan will be implemented, how employees will be placed on the scale, annual evaluations which will decide if an employee will receive a step increase each year and presented the pay scale. (Documents attached)

Mr. Murphy explained the cost to implement the pay scale would be \$480,522.76. He then stated this was just the review and that the Compensation Plan/Pay-Step scale would be on the August meeting agenda for approval.

Chairman Trim asked if anyone had any questions pertaining to the Compensation Plan/Pay-step scale.

Kenny Hicks, Road Superintendent asked a question regarding the Pay scale cost projection Pertaining to the 'current column'. He asked if this number was the actual salary budget for Each department. Mr. Murphy replied that the 'current column' is the Salary budget requested by each department for FY 2019. The 'projected column' is the requested salary budget including the possibility of implementing the pay scale. And of course, the 'variable' column is the cost or the difference between the FY19 salary budget request and the salary budget request including the possibility of implementing the pay scale.

4) Public comment: Two Gentlemen addressed the Board with concerns they have with Old River Road. Over the years the paved road has been repaired in places and the lines were not painted back on the road. They feel this should be fixed and is dangerous.

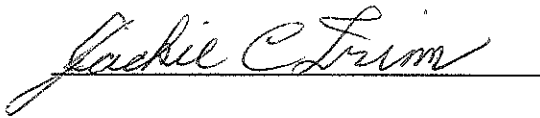
Commissioner Bubba Burkhalter stated he has already informed Road Superintendent, Kenny Hicks, of the problem. Mr. Hicks stated timber crews have been on that road several times cutting timber and have created problems with the road that had to be repaired. Mr. Hicks along with Chairman Trim stated that the County will make sure lines get painted on the road properly.

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Called Meeting
July 31, 2018

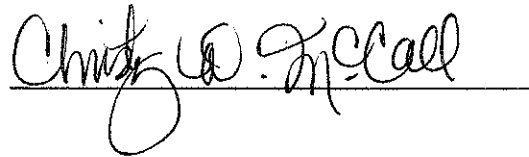
Commissioner Bubba Burkhalter then asked Mr. Murphy when the construction of the Glennville EMS building will begin. Mr. Murphy stated they will begin working the plans and getting to process started.

5) There was a motion by Commissioner Bobby Kennedy and 2nd by Commissioner Edward Kennedy to adjourn the meeting at 6:30 pm. Motion carried unanimously.

JACKIE C. TRIM, CHAIRMAN

Handwritten signature of Jackie C. Trim in cursive script, written over a horizontal line.

CHRISTY D. McCALL, COUNTY CLERK

Handwritten signature of Christy D. McCall in cursive script, written over a horizontal line.

PUBLIC NOTICE

The Tattnall County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Tattnall County Courthouse on September 10, 2018 at 9:00 A.M. and pursuant to the requirements of the O.C.G.A. Section 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the Tax Digest and Levy for the past five years. The FY-2019 Proposed Budget for the Tattnall County Board of Commissioners is available for public inspection at the County Commissioners' Office from 8:00 a.m. until 5:00 p.m., Monday through Friday. A Public Hearing will be held on Thursday, September 06, 2018 at 10:00 a.m. at the County Commissioners Meeting Room in the Old Tattnall County Courthouse, located at 108 Brazell Street in Reidsville, Georgia.

Jackie C. Trim, Chairman
Tattnall County Board of Commissioners

CURRENT 2018 TAX DIGEST AND 5-YEAR HISTORY OF LEVY

COUNTY WIDE	2013	2014	2015	2016	2017	2018
Real & Personal	431,225,851	432,788,215	431,636,658	438,099,719	454,725,808	469,748,710
Motor Vehicles	44,988,500	36,350,900	27,606,640	21,554,970	16,473,950	13,359,770
Mobile Homes	6,559,787	6,929,319	6,396,164	6,651,825	7,109,464	7,416,621
Timber-100%	8,707,211	11,593,365	7,619,498	8,357,002	12,538,574	13,141,559
Heavy Duty Equipment	23,761	0	72,768	0	0	0
Gross	491,505,110	487,661,799	473,331,728	474,663,516	490,847,796	503,666,660
Less M&O Exemptions	78,203,201	76,587,793	80,879,065	78,288,682	76,990,540	75,346,319
Net M&O Exemptions	413,301,909	411,074,006	392,452,663	396,374,834	413,857,256	428,320,341
State Forest Land Grant Value	2,315,476	2,634,958	3,816,459	3,160,821	3,939,274	4,232,127
Adjusted Net M&O Digest	415,617,385	413,708,964	396,269,122	399,535,655	417,796,530	432,552,468
Gross M&O Millage	16.108	17.721	18.008	17.6113	16.9611	16.864
Less (Lost) Roll-back	2.887	2.9	3.028	2.7532	2.7526	2.659
Net M&O Millage	13.221	14.821	14.98	14.8581	14.209	14.205
Total County Taxes Levied	\$5,494,877.00	\$6,131,581.00	\$5,936,109.00	\$5,936,345.84	\$5,936,268.67	\$6,144,401.16
Net Taxes \$ Increase	-\$13,373	\$636,704	(\$195,472.00)	\$236.84	(\$77.17)	208,132.49
Net Millage Roll-back	0.002428%	11.93%	-0.031	-0.12	-0.65	-0.04

Ad must be at least 30 sq. inch. example 3"x 10"

A CLASSIFICATION AND
COMPENSATION PLAN
FOR
TATTNALL COUNTY

PROPOSED

July 31, 2018

Introduction

As directed by the Tattnall Board County Board of Commissioners the Administrative Staff has worked with the Elected Officials and Department Supervisors to develop a job classification and compensation plan.

The objectives of the study included:

1. Reviewing and upgrading the current classification system and pay plan for all employees of Tattnall County; and
2. Collecting wage survey data and producing a recommended pay plan based on job analysis, job evaluation and wage survey data.

The process used to collect the necessary data and develop the classification and compensation plan consisted of several steps.

Step 1) Was the distribution of Job Self Evaluation Surveys to all employees.

Step 2) Was evaluating each position. Staff, Elected Officials and Department.

Supervisors met to discuss each position in his or her department.

Step 3) Elected Officials and Department Supervisors evaluated each position in their respective departments to provide an up to date Job Description and conduct a salary survey collecting salary information from counties of comparable size to Tattnall County, business and industry interest that would be competing for employees, City/County Associations and the Georgia Department of Community Affairs database. The acquired information was then used to establish a Minimal and Maximal Salary for each Job Classification.

The Classification Plan

The system used to classify the jobs in Tattnall County is an adapted version of the Factor Evaluation System (FES).

FES is a factor-comparison evaluation system that uses nine factors for the evaluation of jobs: Knowledge Required by the Position, Supervisory Controls, Guidelines, Complexity, Scope and Effect, Personal Contacts, Purpose of Contacts, Physical Demands, and Work Environment. To adapt it to this setting, a tenth factor covering supervisory responsibility was added by staff. The factors are weighted (i.e., Knowledge Required by the Position "counts more" than Physical Demands). Using these factors all Officials and Department Supervisors created and will keep a updated Job Description for each position in their department.

Annual Performance Increases

Each July a Performance Evaluation will be conducted by Supervisors using the same Factor Evaluation System (FES). Employees will receive a Meets Expectations Rating or a Does Not Meet Expectations Rating. In rare circumstances an employee could receive an Exceeds Expectations Rating.

Rewards

- 1) Employees that Meets Expectations will receive a Performance Step Increase in addition to any other increases budgeted for the next fiscal year beginning October 1st of each year.
- 2) Employees that do not Meet Expectations will not receive a Performance Step Increase. These employees will receive by letter a list of the reasons he/she did not meet expectations and be giving a 60-day probation period to correct the problems or face disciplinary action and possible dismissal. A copy of the letter will be placed in the employees personal file.
- 3) An employee that receives an Exceeds Expectations Rating will receive an additional Step Raise. This will have to be recommended by the Supervisor and approved by the Commissioners.

The Compensation Plan

The compensation plan developed for Tattnall County is based on an internal value system reflected in the classification plan and on a salary survey of comparable organizations to help assure an externally equitable and competitive pay system.

The pay plan consists of twenty-six grades. (Appendix B: Pay Scale) The salary range for each grade is approximately fifty percent. The range is deliberately broad so that problems associated with employees reaching the top of their pay range will be minimized. Also, to minimize employees reaching the top of their pay range too soon in their career the policy dictates that a ratio of 01 Step for every Five Years of experience rounded to the closes number (i.e. 16 years = 03 Steps 18 years = 04 Steps) be used to place current employees on the PayScale and in the future when New Hires are placed. (NOTE: Steps giving for experience can be applied for any verifiable job experience) The Policy also allows Elected Officials and Department Supervisors to award up to 03 Steps to help in recruiting qualified employees. Once employees reach the maximum of their assigned pay range they will continue to receive Cost of Living salary increases and Annual Salary Supplements when included in future budget's. This should help alleviate retention and motivation problems associated with employees who have "topped out" of their pay range.

To keep the proposed salary tables current, an annual market adjustment will be considered. This adjustment should be applied as an increase to the salary schedule and as a Cost of Living salary increase for all employees when market conditions dictate. This market adjustment should be made in addition to employee performance raises. Thus, Tattnall County should budget for two annual personnel cost adjustments: 1) an across-the-board increase which would raise every employee's salary and every pay range equally when market conditions

dictate, and 2) annual performance increases linked to employee service and/or performance.

Cost of Implementation

The implementation plans do not include Elected Officials or Contract Employees. Elected Officials and Department Supervisors have closely worked with The Commissioners and Staff to evaluate their Departments and provide an estimated cost for the implementation of this policy. (Appendix A). Cost of implementation is projected in the Proposed FY-19 Budget. Initial implementation is funded without a tax increase due to new growth in the Tax Digest, increases in Sales Tax Revenue, Interest earned from General Fund Reserves and projected Fund Balance carried over from the FY-18 Budget.

Cost of Funding Pay-Scale in Future Budgets

Annual Performance Increases will be funded by interest earned from General Fund Reserves set aside for this purpose.

APPENDIX A:

**PAY-SCALE POLICY
GENERAL FUND COST PROJECTION'S**

Department	Current	Projected	Variable
Election	\$ 101,908.20	\$ 112,908.00	\$ 10,999.80
Tax Comm	\$ 202,799.14	\$ 216,995.08	\$ 14,195.94
Tax Assor	\$ 160,066.73	\$ 183,066.73	\$ 23,000.00
Gen Admen	\$ 236,390.00	\$ 230,000.00	\$ (6,390.00)
Public Buliding	\$ 36,051.00	\$ 39,051.00	\$ 3,000.00
Code EnF	\$ 42,068.00	\$ 44,172.04	\$ 2,104.04
Solicitor	\$ 24,671.76	\$ 27,671.76	\$ 3,000.00
State Court	\$ 88,132.45	\$ 98,132.45	\$ 10,000.00
Clerk	\$ 229,000.00	\$ 249,000.00	\$ 20,000.00
Magistrate	\$ 141,794.73	\$ 150,794.73	\$ 9,000.00
Probate	\$ 153,442.07	\$ 163,442.07	\$ 10,000.00
Roads & Bridges	\$ 874,000.00	\$ 935,000.00	\$ 61,000.00
EMS	\$ 798,427.81	\$ 873,427.81	\$ 75,000.00
Coroner	\$ 5,012.00	\$ 6,012.00	\$ 1,000.00
Deputy Coroner	\$ 5,000.00	\$ 6,000.00	\$ 1,000.00
Animal Control	\$ 41,200.00	\$ 45,200.00	\$ 4,000.00
EMA/Fire	\$ 71,800.00	\$ 76,826.00	\$ 5,026.00
Jail	\$ 792,550.00	\$ 900,928.52	\$ 108,378.52
Sheriff	\$ 971,600.00	\$ 1,068,578.46	\$ 96,978.46
E-911	\$ 122,320.00	\$ 147,320.00	\$ 25,000.00
SOLID WASTE BILLING	\$ 127,730.00	\$ 132,000.00	\$ 4,270.00
TOTAL'S	\$ 5,225,963.89	\$ 5,706,526.65	\$ 480,562.76

APPENDIX B: TATTNALL COUNTY PAY-SCALE SALARY JULY 31, 2018

Grade	A-1	B-2	C-3	D-4	E-5	F-6	G-7	H-8	I-9	J-10	K-11	L-12	M-13	N-14	O-15	P-16	Q-17	R-18	S-19	T-20	U-21
1	\$19,283.46	\$19,824.50	\$19,824.50	\$19,768.56	\$20,016.66	\$20,265.66	\$20,516.18	\$20,775.67	\$21,035.37	\$21,298.31	\$21,564.54	\$21,834.10	\$22,107.02	\$22,383.36	\$22,663.15	\$22,946.44	\$23,233.27	\$23,523.69	\$23,817.73	\$24,115.46	\$24,416.90
2	\$20,009.56	\$20,259.66	\$20,512.93	\$20,769.34	\$21,028.86	\$21,291.82	\$21,557.97	\$21,827.44	\$22,100.28	\$22,376.64	\$22,656.24	\$22,939.45	\$23,226.19	\$23,516.52	\$23,810.47	\$24,108.11	\$24,409.46	\$24,714.57	\$25,023.51	\$25,336.30	\$25,653.00
3	\$21,022.55	\$21,285.33	\$21,551.40	\$21,820.79	\$22,093.55	\$22,368.72	\$22,649.34	\$22,932.46	\$23,219.11	\$23,509.95	\$23,803.22	\$24,100.76	\$24,402.02	\$24,707.04	\$25,015.88	\$25,328.58	\$25,645.19	\$25,965.75	\$26,290.32	\$26,619.95	\$26,951.66
4	\$22,086.81	\$22,362.80	\$22,642.43	\$22,925.47	\$23,212.03	\$23,502.18	\$23,795.96	\$24,093.41	\$24,394.58	\$24,699.51	\$25,008.25	\$25,320.66	\$25,637.37	\$25,957.84	\$26,282.31	\$26,610.84	\$26,943.47	\$27,280.27	\$27,621.27	\$27,966.54	\$28,316.12
5	\$23,204.96	\$23,495.02	\$23,788.71	\$24,086.07	\$24,387.14	\$24,691.98	\$25,000.63	\$25,313.14	\$25,629.55	\$25,949.92	\$26,274.30	\$26,602.73	\$26,935.26	\$27,271.95	\$27,612.85	\$27,958.01	\$28,307.49	\$28,661.33	\$29,019.60	\$29,382.34	\$29,749.62
6	\$25,613.93	\$25,934.11	\$26,258.28	\$26,586.51	\$26,918.84	\$27,256.33	\$27,596.02	\$27,940.97	\$28,290.23	\$28,643.86	\$29,001.91	\$29,364.43	\$29,731.49	\$30,103.13	\$30,479.42	\$30,860.41	\$31,246.17	\$31,635.75	\$32,029.20	\$32,432.81	\$32,838.01
7	\$26,910.64	\$27,247.02	\$27,587.61	\$27,932.45	\$28,281.61	\$28,635.13	\$28,993.07	\$29,355.48	\$29,722.43	\$30,093.98	\$30,470.13	\$30,851.01	\$31,236.64	\$31,627.10	\$32,022.44	\$32,422.72	\$32,828.01	\$33,238.36	\$33,653.83	\$34,074.51	\$34,500.44
8	\$28,272.99	\$28,628.40	\$28,984.23	\$29,346.53	\$29,713.37	\$30,084.78	\$30,460.84	\$30,841.50	\$31,227.12	\$31,617.46	\$32,012.68	\$32,412.84	\$32,818.00	\$33,228.22	\$33,643.58	\$34,064.12	\$34,489.92	\$34,921.05	\$35,357.56	\$35,799.53	\$36,247.02
9	\$29,704.31	\$30,075.61	\$30,451.56	\$30,832.20	\$31,217.60	\$31,607.82	\$32,002.92	\$32,402.96	\$32,808.00	\$33,218.10	\$33,633.32	\$34,053.74	\$34,479.41	\$34,910.40	\$35,346.78	\$35,788.62	\$36,235.98	\$36,688.93	\$37,147.54	\$37,611.88	\$38,082.03
10	\$31,208.08	\$31,598.19	\$31,993.17	\$32,393.00	\$32,798.00	\$33,207.97	\$33,623.07	\$34,043.36	\$34,468.90	\$34,899.76	\$35,336.01	\$35,777.71	\$36,224.83	\$36,677.74	\$37,136.21	\$37,600.42	\$38,070.42	\$38,546.30	\$39,028.13	\$39,515.88	\$40,009.93
11	\$32,788.00	\$33,197.85	\$33,612.62	\$34,032.98	\$34,458.39	\$34,889.12	\$35,325.24	\$35,766.80	\$36,213.89	\$36,666.56	\$37,124.89	\$37,588.96	\$38,058.82	\$38,534.55	\$39,016.23	\$39,503.94	\$39,997.74	\$40,497.71	\$41,003.93	\$41,516.48	\$42,035.44
12	\$34,447.89	\$34,878.46	\$35,314.47	\$35,755.90	\$36,202.85	\$36,655.39	\$37,113.58	\$37,577.50	\$38,047.22	\$38,522.81	\$39,004.34	\$39,491.90	\$39,985.55	\$40,485.36	\$40,991.43	\$41,503.82	\$42,022.62	\$42,547.91	\$43,079.75	\$43,618.25	\$44,163.46
13	\$36,181.82	\$36,644.21	\$37,102.27	\$37,566.04	\$38,035.62	\$38,511.07	\$38,992.46	\$39,479.88	\$39,973.36	\$40,473.02	\$40,978.94	\$41,491.17	\$42,009.91	\$42,534.84	\$43,066.62	\$43,604.86	\$44,150.02	\$44,701.89	\$45,260.67	\$45,826.42	\$46,399.25
14	\$38,024.03	\$38,499.33	\$38,980.57	\$39,467.83	\$39,961.17	\$40,460.69	\$40,966.46	\$41,478.53	\$41,997.01	\$42,521.97	\$43,053.50	\$43,591.66	\$44,136.56	\$44,688.27	\$45,246.87	\$45,812.46	\$46,385.11	\$46,964.93	\$47,551.99	\$48,146.39	\$48,748.22
15	\$39,948.99	\$40,448.36	\$40,953.96	\$41,465.88	\$41,984.21	\$42,509.01	\$43,040.37	\$43,578.39	\$44,123.11	\$44,674.85	\$45,233.08	\$45,798.49	\$46,370.97	\$46,950.61	\$47,537.49	\$48,131.71	\$48,733.36	\$49,342.53	\$49,959.31	\$50,583.80	\$51,216.10
16	\$41,971.41	\$42,489.05	\$43,027.25	\$43,565.09	\$44,109.66	\$44,661.03	\$45,219.29	\$45,784.53	\$46,356.84	\$46,936.30	\$47,523.00	\$48,117.04	\$48,718.50	\$49,327.49	\$49,944.08	\$50,568.38	\$51,200.48	\$51,840.49	\$52,488.50	\$53,144.60	\$53,808.91
17	\$44,096.21	\$44,647.42	\$45,205.51	\$45,770.68	\$46,342.71	\$46,921.99	\$47,508.62	\$48,102.37	\$48,703.65	\$49,312.45	\$49,928.86	\$50,552.87	\$51,184.98	\$51,824.69	\$52,472.50	\$53,128.40	\$53,792.51	\$54,464.92	\$55,145.73	\$55,835.05	\$56,532.99
18	\$46,328.58	\$46,907.69	\$47,494.04	\$48,087.71	\$48,688.81	\$49,297.42	\$49,913.64	\$50,537.58	\$51,169.28	\$51,808.99	\$52,456.50	\$53,112.21	\$53,776.11	\$54,448.31	\$55,128.92	\$55,818.03	\$56,515.76	\$57,222.20	\$57,937.48	\$58,661.70	\$59,394.97
19	\$48,673.97	\$49,282.39	\$49,898.42	\$50,522.15	\$51,153.68	\$51,793.10	\$52,440.51	\$53,095.32	\$53,758.72	\$54,431.72	\$55,112.11	\$55,801.02	\$56,498.53	\$57,204.76	\$57,919.82	\$58,643.92	\$59,376.87	\$60,119.08	\$60,870.86	\$61,631.45	\$62,401.84
20	\$51,138.09	\$51,777.31	\$52,424.53	\$53,079.84	\$53,743.34	\$54,415.13	\$55,095.32	\$55,784.01	\$56,481.31	\$57,187.92	\$57,902.17	\$58,625.94	\$59,363.77	\$60,107.75	\$60,852.01	\$61,612.66	\$62,382.82	\$63,162.60	\$63,952.14	\$64,751.54	\$65,560.93
21	\$53,726.95	\$54,398.54	\$55,078.92	\$55,767.00	\$56,464.09	\$57,169.89	\$57,884.62	\$58,608.07	\$59,340.67	\$60,082.43	\$60,833.46	\$61,593.86	\$62,363.80	\$63,143.35	\$63,932.64	\$64,731.80	\$65,540.95	\$66,360.21	\$67,189.71	\$68,029.59	\$68,879.95
22	\$56,446.88	\$57,152.47	\$57,866.87	\$58,590.21	\$59,322.59	\$60,064.12	\$60,814.82	\$61,575.11	\$62,344.80	\$63,124.11	\$63,913.16	\$64,712.07	\$65,520.97	\$66,339.99	\$67,169.23	\$68,008.85	\$68,858.96	\$69,719.70	\$70,591.19	\$71,473.58	\$72,367.00
23	\$59,304.50	\$60,045.81	\$60,798.38	\$61,566.34	\$62,325.79	\$63,104.86	\$63,893.68	\$64,692.33	\$65,501.00	\$66,319.76	\$67,148.76	\$67,988.12	\$68,837.97	\$69,698.45	\$70,569.68	\$71,451.80	\$72,344.94	\$73,249.26	\$74,164.87	\$75,091.93	\$76,030.59
24	\$62,306.79	\$63,085.63	\$63,874.20	\$64,672.63	\$65,481.04	\$66,299.55	\$67,128.29	\$67,967.40	\$68,816.99	\$69,677.20	\$70,548.17	\$71,430.02	\$72,322.89	\$73,226.93	\$74,142.27	\$75,069.04	\$76,007.41	\$76,957.50	\$77,919.47	\$78,893.46	\$79,879.63
25	\$65,461.08	\$66,279.34	\$67,107.83	\$67,946.68	\$68,795.01	\$69,653.96	\$70,523.66	\$71,403.25	\$72,300.85	\$73,204.61	\$74,119.57	\$75,046.16	\$75,984.24	\$76,934.04	\$77,895.72	\$78,869.41	\$79,855.28	\$80,853.47	\$81,864.14	\$82,887.44	\$83,923.54

APPENDIX B: TATTNALL COUNTY PAY SCALE HOURLY

Grade	A-1	B-2	C-3	D-4	E-5	F-6	G-7	H-8	I-9	J-10	K-11	L-12	M-13	N-14	O-15	P-16	Q-17	R-18	S-19	T-20	U-21
1	\$9.16	\$9.27	\$9.48	\$9.70	\$9.91	\$10.14	\$10.37	\$10.60	\$10.84	\$11.08	\$11.33	\$11.59	\$11.85	\$12.11	\$12.39	\$12.66	\$12.95	\$13.24	\$13.54	\$13.84	\$14.15
2	\$9.62	\$9.74	\$9.87	\$9.99	\$10.11	\$10.24	\$10.37	\$10.50	\$10.63	\$10.76	\$10.90	\$11.03	\$11.17	\$11.31	\$11.45	\$11.59	\$11.74	\$11.89	\$12.04	\$12.19	\$12.34
3	\$10.11	\$10.24	\$10.37	\$10.49	\$10.63	\$10.76	\$10.89	\$11.03	\$11.17	\$11.31	\$11.45	\$11.59	\$11.74	\$11.88	\$12.03	\$12.18	\$12.33	\$12.49	\$12.64	\$12.80	\$12.96
4	\$10.62	\$10.76	\$10.89	\$11.03	\$11.16	\$11.30	\$11.44	\$11.59	\$11.73	\$11.88	\$12.03	\$12.18	\$12.33	\$12.48	\$12.64	\$12.80	\$12.96	\$13.12	\$13.28	\$13.45	\$13.62
5	\$11.16	\$11.30	\$11.44	\$11.58	\$11.73	\$11.88	\$12.02	\$12.17	\$12.33	\$12.48	\$12.64	\$12.79	\$12.95	\$13.12	\$13.28	\$13.45	\$13.61	\$13.78	\$13.96	\$14.13	\$14.31
6	\$11.73	\$11.87	\$12.02	\$12.17	\$12.32	\$12.48	\$12.63	\$12.79	\$12.95	\$13.11	\$13.28	\$13.44	\$13.61	\$13.78	\$13.95	\$14.13	\$14.30	\$14.48	\$14.66	\$14.85	\$15.03
7	\$12.32	\$12.47	\$12.63	\$12.79	\$12.95	\$13.11	\$13.27	\$13.44	\$13.61	\$13.78	\$13.95	\$14.12	\$14.30	\$14.48	\$14.66	\$14.84	\$15.03	\$15.22	\$15.41	\$15.60	\$15.79
8	\$12.94	\$13.10	\$13.27	\$13.43	\$13.60	\$13.77	\$13.94	\$14.12	\$14.30	\$14.47	\$14.65	\$14.84	\$15.02	\$15.21	\$15.40	\$15.59	\$15.79	\$15.99	\$16.19	\$16.39	\$16.59
9	\$13.60	\$13.77	\$13.94	\$14.11	\$14.29	\$14.47	\$14.65	\$14.83	\$15.02	\$15.21	\$15.40	\$15.59	\$15.78	\$15.98	\$16.18	\$16.38	\$16.59	\$16.80	\$17.01	\$17.22	\$17.43
10	\$14.29	\$14.47	\$14.65	\$14.83	\$15.01	\$15.20	\$15.39	\$15.58	\$15.78	\$15.98	\$16.18	\$16.38	\$16.58	\$16.79	\$17.00	\$17.21	\$17.43	\$17.65	\$17.87	\$18.09	\$18.32
11	\$15.01	\$15.20	\$15.39	\$15.58	\$15.77	\$15.97	\$16.17	\$16.37	\$16.58	\$16.79	\$17.00	\$17.21	\$17.42	\$17.64	\$17.86	\$18.08	\$18.31	\$18.54	\$18.77	\$19.01	\$19.24
12	\$15.77	\$15.97	\$16.17	\$16.37	\$16.57	\$16.78	\$16.99	\$17.20	\$17.42	\$17.64	\$17.86	\$18.08	\$18.30	\$18.53	\$18.77	\$19.00	\$19.24	\$19.48	\$19.72	\$19.97	\$20.22
13	\$16.57	\$16.78	\$16.98	\$17.20	\$17.41	\$17.63	\$17.85	\$18.07	\$18.30	\$18.53	\$18.76	\$18.99	\$19.23	\$19.47	\$19.72	\$19.96	\$20.21	\$20.46	\$20.72	\$20.98	\$21.24
14	\$17.41	\$17.62	\$17.84	\$18.07	\$18.29	\$18.52	\$18.75	\$18.99	\$19.23	\$19.47	\$19.71	\$19.96	\$20.20	\$20.46	\$20.71	\$20.97	\$21.23	\$21.50	\$21.77	\$22.04	\$22.32
15	\$18.29	\$18.52	\$18.75	\$18.98	\$19.22	\$19.46	\$19.70	\$19.95	\$20.20	\$20.45	\$20.71	\$20.97	\$21.23	\$21.49	\$21.76	\$22.03	\$22.31	\$22.59	\$22.87	\$23.16	\$23.45
16	\$19.21	\$19.45	\$19.70	\$19.94	\$20.19	\$20.44	\$20.70	\$20.96	\$21.22	\$21.49	\$21.76	\$22.03	\$22.30	\$22.58	\$22.86	\$23.15	\$23.44	\$23.73	\$24.03	\$24.33	\$24.63
17	\$20.19	\$20.44	\$20.69	\$20.95	\$21.21	\$21.48	\$21.75	\$22.02	\$22.30	\$22.57	\$22.86	\$23.14	\$23.43	\$23.72	\$24.02	\$24.32	\$24.63	\$24.93	\$25.24	\$25.56	\$25.88
18	\$21.21	\$21.47	\$21.74	\$22.01	\$22.29	\$22.57	\$22.85	\$23.14	\$23.42	\$23.72	\$24.01	\$24.31	\$24.62	\$24.93	\$25.24	\$25.55	\$25.87	\$26.20	\$26.52	\$26.85	\$27.19
19	\$22.28	\$22.56	\$22.84	\$23.13	\$23.42	\$23.71	\$24.01	\$24.31	\$24.61	\$24.92	\$25.23	\$25.54	\$25.86	\$26.19	\$26.51	\$26.85	\$27.18	\$27.52	\$27.87	\$28.21	\$28.57
20	\$23.41	\$23.70	\$24.00	\$24.30	\$24.60	\$24.91	\$25.22	\$25.54	\$25.86	\$26.18	\$26.51	\$26.84	\$27.17	\$27.51	\$27.86	\$28.21	\$28.56	\$28.91	\$29.28	\$29.64	\$30.01
21	\$24.60	\$24.90	\$25.21	\$25.53	\$25.85	\$26.17	\$26.50	\$26.83	\$27.17	\$27.50	\$27.85	\$28.20	\$28.55	\$28.91	\$29.27	\$29.63	\$30.00	\$30.38	\$30.76	\$31.14	\$31.53
22	\$25.84	\$26.16	\$26.49	\$26.82	\$27.16	\$27.50	\$27.84	\$28.19	\$28.54	\$28.90	\$29.26	\$29.62	\$29.99	\$30.37	\$30.75	\$31.13	\$31.52	\$31.92	\$32.32	\$32.72	\$33.13
23	\$27.15	\$27.49	\$27.83	\$28.18	\$28.53	\$28.89	\$29.25	\$29.61	\$29.99	\$30.36	\$30.74	\$31.12	\$31.51	\$31.91	\$32.31	\$32.71	\$33.12	\$33.53	\$33.95	\$34.38	\$34.81
24	\$28.52	\$28.88	\$29.24	\$29.61	\$29.98	\$30.35	\$30.73	\$31.11	\$31.50	\$31.90	\$32.30	\$32.70	\$33.11	\$33.52	\$33.94	\$34.37	\$34.79	\$35.23	\$35.67	\$36.12	\$36.57
25	\$29.97	\$30.34	\$30.72	\$31.10	\$31.49	\$31.89	\$32.29	\$32.69	\$33.10	\$33.51	\$33.93	\$34.35	\$34.78	\$35.22	\$35.66	\$36.10	\$36.56	\$37.01	\$37.48	\$37.94	\$38.42
26	\$31.48	\$31.88	\$32.28	\$32.68	\$33.09	\$33.50	\$33.92	\$34.34	\$34.77	\$35.21	\$35.65	\$36.09	\$36.55	\$37.00	\$37.46	\$37.93	\$38.41	\$38.89	\$39.37	\$39.87	\$40.36