RESOLUTION NO. 1639

RESOLUTION OF THE BOARD OF DIRECTORS OF THE VALLECITOS WATER DISTRICT ADOPTING THE MEMORANDUM OF UNDERSTANDING FOR EMPLOYEES IN THE GENERAL EMPLOYEES' UNIT FOR FISCAL YEARS 2023/24, 24/25, 25/26, 26/27; AND APPROVING THE PAY SCHEDULE

WHEREAS, pursuant to the provisions of the Meyers Milias Brown Act, the Vallecitos Water District (District) and the Vallecitos Water District Employees Association (Association) met and conferred on issues involving wages, hours, and working conditions and reached a four-year agreement which is effective on July 1, 2023, and ends June 30, 2027, the terms of which are set forth in a Memorandum of Understanding (MOU); and

WHEREAS, the Board of Directors approved authorized positions and position changes in the budget for Fiscal Year 2023/24; and

WHEREAS, the District Pay Ranges have been amended to incorporate the agreed upon terms of the MOU, and also to apply the same increases for Management and Confidential employees;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Vallecitos Water District as follows:

SECTION 1: MEMORANDUM OF UNDERSTANDING. The Board of Directors does hereby adopt the Memorandum of Understanding between the Vallecitos Water District and the Vallecitos Water District Employees' Association Covering the Employees' Unit of Representation for Fiscal Years 2023/24, 2024/25, 2025/26, and 2026/27 as agreed and signed on May 18, 2023, by the Employees Association Representative attached hereto as Exhibit "A"; and,

<u>SECTION 2:</u> <u>DISTRICT PAY RANGES</u>. The Board of Directors does hereby approve the Vallecitos Water District Pay Ranges, attached hereto as Exhibit "B".

PASSED, APPROVED AND ADOPTED by the Board of Directors of the Vallecitos Water District at a regular meeting held on the 17th day of May, 2023, by the following roll call vote:

AYES:

BOYD-HODGSON, ELITHARP, GROSET, HERNANDEZ

NOES:

ABSTAIN:

ABSENT:

PENNOCK

James Hernandez, President

Board of Directors

Vallecitos Water District

ATTEST:

Glenn Pruim, Secretary

Board of Directors

Vallecitos Water District

MEMORANDUM OF UNDERSTANDING BETWEEN THE VALLECITOS WATER DISTRICT AND

THE VALLECITOS WATER DISTRICT EMPLOYEES' ASSOCIATION COVERING THE EMPLOYEES' UNIT OF REPRESENTATION FOR FY 2023/24, FY 2024/25, FY 2025/26 AND FY 2026/27

This Memorandum of Understanding (MOU) between the Vallecitos Water District (District) and the Vallecitos Water District Employees Association (Association) is made after meeting and conferring in good faith on wages, benefits and other terms and conditions of employment that cover the employees in the general employees' unit of representation. It is also understood that this MOU does not modify or change any terms and conditions of employment, except expressly identified and modified in this MOU.

This MOU constitutes a mutual recommendation to be submitted to the District's Board of Directors and shall not be binding upon the parties' hereto in whole or in part unless and until the Board of Directors formally approves this MOU.

IT IS AGREED BY AND BETWEEN THE PARTIES HERETO AS FOLLOWS:

- I. <u>EFFECTIVE DATE:</u> The provisions of this MOU shall be effective July 1, 2023, and shall remain in effect until June 30, 2027, except as otherwise specified in this MOU.
- II. RENEGOTIATION: In accordance with Government Code Section 3505, either party may initiate good faith negotiations of a successor MOU. That party shall serve upon the other no sooner than November 1, 2026, its written request to commence negotiations. Upon receipt of such written notice, negotiations shall begin thereafter no later than November 15, 2026. A first written proposal shall be served upon the other no later than January 31, 2027.
- Adjustment (COLA) for each fiscal year of the MOU shall be based on the San Diego Consumer Price Index for All Urban Consumers (CPI-U), percent change for the second half of the preceding calendar year, subject to the caps and terms set forth below. If the percent change of the designated CPI-U in any Fiscal Year during this contract is greater than the COLA cap specified for that corresponding year, the percentage amount over the cap shall roll over to the next year(s) and shall be added to the CPI-U for the next year to determine the COLA, as long as the total COLA does not exceed the year's cap. The rollover shall not be limited to the next Fiscal Year and may aggregate over the term of the MOU. Any remaining aggregate will be applied to a COLA Overage Bank (Item IV). This provision is in effect only during the term of this MOU, and no rollover of CPI-U/COLA will occur upon the expiration of this MOU.
 - A. <u>Fiscal Year 2023/24:</u> The District shall provide a COLA of 5% based on CPI-U effective the first full pay period in July 2023. An initial 2.3% rollover will be deposited into the COLA Overage Bank (Item IV).
 - **B.** <u>Fiscal Year 2024/25:</u> Effective the beginning of the first full pay period in July 2024, the District shall provide a COLA in an amount not to exceed 5.0%.

- C. <u>Fiscal Year 2025/26:</u> Effective the beginning of the first full pay period in July 2025, the District shall provide a COLA in an amount not to exceed 4.0%.
- **D.** Fiscal Year 2026/27: Effective the beginning of the first full pay period in July 2026, the District shall provide a COLA in an amount not to exceed 4.0%.
- IV. <u>COLA OVERAGE BANK:</u> Any COLA rollover remaining as of June 30, 2026, as referenced above, will be paid out as a one-time non-PERSable lump sum amount to eligible employees the first full pay period in July 2026, under the following conditions: The accumulated rollover percentage is capped at 10%, and the total rollover percentage will then be reduced by 50% and a lump sum paid to employees based on their salary on the date of payout. If the designated CPI-U is not available for use during the term of the MOU, the parties agree to meet and confer over the index to be used to determine COLA.

To be eligible, employees must be employed on the date of the payout; must have successfully passed their introductory employment period; and must not be on a Performance Improvement Plan at the time of the payout, subject to review by the General Manager at the request of the affected employee.

Eligible employees hired after June 30, 2023, will receive a prorated share of the payout based on the percentage of fully-completed pay periods they were employed between July 1, 2023 through June 30, 2026.

V. <u>BASE MEDICAL CONTRIBUTIONS:</u> Base medical contributions shall be provided by the District for all eligible employees as shown in **Table 1** below.

	Base				
Calendar Year	Current 2023	2024	2025	2026	2027
Individual	\$992	\$1,066	\$1,146	\$1,232	\$1,324
Couple	\$1,965	\$2,112	\$2,270	\$2,440	\$2,623
Family	\$2,771	\$2,979	\$3,202	\$3,442	\$3,700

The monthly contributions shown in *Table 1*, include an annual 7.5% escalation effective January 1 of each year through June 30, 2027, and establish the monthly maximum the District will pay on behalf of the employee. If premiums increase beyond those established in *Table 1*, the employee shall be responsible for the additional costs as a monthly payroll deduction. If premiums are below those established in *Table 1*, the employee is not entitled to overage.

VI. FLOATING HOLIDAYS: The District will provide one additional floating holiday per year for a total of 36 hours per fiscal year.

- VII. <u>HOLIDAY ADDITION:</u> The District will provide one additional floating holiday when the District-observed holidays for Christmas Day 2025 and New Year's Day 2026 fall on Thursdays. The additional floating holiday must be used on December 26, 2025, or January 2, 2026, when District offices will be closed.
- VIII. <u>COMPENSATION STUDY:</u> The results of the 2022 Classification and Compensation Study shall be implemented and effective the first full pay period in July 2023. In accordance with Exhibit A, implementation will bring classifications in line with the market average (approximately within 2.5%); positions found to be above market average will not be Y-rated. A new Compensation study for 2026 shall not be required; however, the District reserves the right to conduct a study prior to January 2027, with the goal to meet and confer on implementation during negotiations for a successor MOU. The Employee Association also may request the District to conduct a new study, which must be submitted prior to February 28, 2026, to allow the District time to budget for and conduct the study, which then will require the District to conduct it. If a new study is conducted, the salary recommendations shall be based on 103% of the market average. The results of the study will not be required to be implemented.
- IX. <u>DEFERRED COMPENSATION MATCH:</u> The District shall increase the District deferred compensation maximum by \$1,000, to \$3,000 beginning the first full pay period in July 2023. Eligible employees must have contributed matching funds during the calendar year. The District shall provide contributing funds per pay period as noted below.

After the required introductory employment period, the District shall contribute matching funds up to \$3,000 per calendar year during the term of this MOU for each employee that participates in the 457 Plan. Employees with PEPRA retirement benefits are eligible to receive \$2 District match for each \$1 employee contribution, up to the \$3,000 maximum District match each year.

- X. <u>EXEMPT EMPLOYEES:</u> The following positions will be classified as "exempt" positions: Capital Facilities Senior Engineer; Development Services Senior Engineer; Finance Supervisor; and Chief Technology Officer. These employees are not excluded from Association membership. This change is in accordance with the federal Fair Labor Standards Act and reflects standard practice of other agencies. With manager approval, employees in "exempt" positions may have more flexibility with their work schedule/hours.
- XI. <u>DUTY COMPENSATION</u>: The District duty compensation will increase to a flat rate of \$50 per duty day starting the first full pay period in July 2023 and be adjusted annually by the agreed upon COLA for each fiscal year (Item III) thereafter.
- XII. LONGEVITY STEPS: In accordance with Exhibit B, upon reaching Step G, employees will receive step increases each year until they reach Step I. Updated longevity steps will be calculated so that, upon reaching Steps H or I, the employee will not receive an increase of more than 5% of the preceding Steps G or H, respectively. Effective the first full pay period in July 2023, employees who have already reached/passed Step G or H, will have their salary adjusted as if the new longevity step structure had been in place at the time they reached Step G or H.

Future compensation studies will continue to use Step G as the maximum salary for market comparison.

- XIII. <u>SPECIFIC ITEMS FOR CONTINUING NEGOTIATION:</u> Both parties agree to meet and confer in good faith within 60 days of the effective date of the MOU regarding Flex Schedules, Telecommute Policy, Make Up Time (same day flex), Tuition Reimbursement Policy (Grade C or pass), and Increase to Boot Allowance, with the intent to implement agreed-upon changes.
- XIV. <u>CONTRACT OPENER/RENEGOTIATION:</u> Both parties agree, in the event of a severe or potentially crippling financial situation of the District at determined by the General Manager, to re-open the MOU at the request of either party to consider modification or revision of any provision of this MOU.
- XV. <u>EMPLOYEE HANDBOOK:</u> All items directly affecting employee compensation, education reimbursement, personal protective equipment allowances or duty pay are subject to meet and confer and may not be changed without future consideration as part of a successor MOU. The employee handbook shall be updated within 6 months of the effective date of this MOU, to include conditions of this MOU as well as other required modifications. It will be presented to the Board for consideration and approval as soon as possible after meet and confer with the Association.

IN WITNESS WHEREOF, the parties have caused their authorized representatives to execute the Memorandum of Understanding this 22 day of _______, 2023.

Ingrid Stichter

Date

Employees Association Representative VALLECITOS WATER DISTRICT

EMPLOYEES' ASSOCIATION

Glenn Pruim

Date

Employee Relations Officer

VALLECITOS WATER DISTRICT

2022 Compensation Study Draft Implementation

Classification	Current Salary	District Proposal				
	Range	% Adj.				
	. tungo	,				
Accounting Tech	54.5	0.0				
Admin Services Mgr (Match HR Mgr)	73.0	0.0				
Asset Mgmt Supv	65.0	0.0				
Asset Mgmt Support Specialist (NEW)	55.0	0.0				
Assistant General Manager	76.0	0.0				
Building and Grounds Worker	47.0	0.0				
Capital Facilities Asst Engr	59.5	2.5				
Capital Facilities Engr	64.0	2.5				
Capital Facilities Senior Engr	67.0	2.5				
Cashier/Receptionist	50.0	0.0				
Chief Financial Officer	73.0	5.0				
Chief Technology Officer	69.0	5.0				
CMMS Planner	58.0	5.0				
Construction Inspection Supv	61.5	0.0				
Construction Inspector I	55.5	0.0				
Construction Inspector II	58.5	0.0				
Construction Supv	61.5	2.5				
Construction Worker I	50.5	2.5				
Construction Worker II	53.5	2.5				
Customer Service Rep I	49.5	0.0				
Customer Service Rep II	52.0	0.0				
Customer Service Rep III	53.0	0.0				
Customer Service Supervisor	60.0	0.0				
Development Services Coordinator	60.0	0.0				
Development Services Sr Engr	67.0	2.5				
District Engineer	73.5	2.5				
Electrical Instrumentation Tech	59.0	2.5				
Engineering Services Asst	53.5	0.0				
Engineering Tech I	53.5	0.0				
Engineering Tech II	56.5	0.0				
Engineering Tech III	59.5	0.0				
Executive Assistant	58.0	0.0				
Facility Locator	55.5	0.0				
Finance Assistant	52.0	2.5				
Finance Supv	64.5	5.0				
GIS CADD Tech	56.0	0.0				
Human Resources Analyst	58.5	7.5				
HR and Risk Manager (NEW)	71.0	2.5				
IT Analyst	58.0	5.0				
IT Business Analyst I	60.0	5.0				
IT Business Analyst II	63.5	5.0				

2022 Compensation Study Draft Implementation

Classification		District Proposal				
Classification	Range	% Adj.				
	Italige	/0 / ta.j.				
Landscape Maint Worker I	50.0	0.0				
Landscape Maint Worker II	52.0	0.0				
Maintenance Services Supv	60.0	2.5				
Mechanic	55.0	2.5				
Mechanical/Electrical Supv	62.0	0.0				
Meter Service Supervisor	60.0	0.0				
Meter Service Worker I	49.5	0.0				
Meter Service Worker II	52.5	0.0				
O&M Contract Coordinator	53.0	0.0				
O&M Mgr	73.0	0.0				
Principal Financial Analyst	63.5	5.0				
Public Information Rep	59.0	2.5				
Public Info/Conservation Supv	62.5	2.5				
Pump and Motor Tech Asst	52.0	0.0				
Pump and Motor Tech I	55.0	0.0				
Pump and Motor Tech II	58.0	0.0				
Risk and Safety Tech	57.0	0.0				
Source Control Tech	56.5	0.0				
Sr Safety and Regulatory Spec	62.5	0.0				
Sr Accountant	59.0	0.0				
Sr Construction Worker	56.5	2.5				
Sr Customer Service Rep	54.5	0.0				
Sr Executive Assistant	60.0	0.0				
Sr Pump and Motor Tech	59.5	0.0				
Sr Purchasing Specialist	58.0	0.0				
Sr WW Collection Systems Worker	55.5	0.0				
Sr WW Treatment Plant Operator	59.5	2.5				
Sr Water Systems Operator	58.5	5.0				
Systems Administrator	61.5	5.0				
Valve Maintenance Tech	55.5	2.5				
Warehouse Asst I	50.0	0.0				
Warehouse Asst II	53.0	0.0				
Wastewater Collection Sys Supv	61.5	0.0				
Wastewater Collection Sys Worker I	50.0	0.0				
Wastewater Collection Sys Worker II	53.0	0.0				
Wastewater Treatment Plant Op I	53.0	2.5				
Wastewater Treatment Plant Op II	56.0	2.5				
Wastewater Treatment Plant Supv	63.0	2.5				
Water Systems Operator I	53.0	5.0				
Water Systems Operator II	56.0	5.0				
Water Systems Supv	63.0	5.0				

Resolution Exhibit B

Range	Α	В	С	D	E	F	G	G2	G3	G4	G5	Н	H2	НЗ	H4	H5	l l
40.0	15.3954	16.1650	16.9733	17.8222	18.7131	19.6490	20.6316	20.8378	21.0441	21.2503	21.4566	21.6629	21.8795	22.0962	22.3129	22.5296	22.7463
40.5	15.7754	16.5643	17.3925	18.2623	19.1754	20.1341	21.1408	21.3522	21.5637	21.7751	21.9865	22.1979	22.4199	22.6418	22.8637	23.0857	23.3076
41.0	16.1650	16.9733	17.8222	18.7131	19.6490	20.6316	21.6629	21.8795	22.0962	22.3129	22.5296	22.7463	22.9737	23.2012	23.4286	23.6561	23.8835
41.5	16.5643	17.3925	18.2623	19.1754	20.1341	21.1408	22.1979	22.4199	22.6418	22.8637	23.0857	23.3076	23.5407	23.7739	24.0070	24.2402	24.4733
42.0	16.9733	17.8222	18.7131	19.6490	20.6316	21.6629	22.7463	22.9737	23.2012	23.4286	23.6561	23.8835	24.1223	24.3612	24.6000	24.8388	25.0777
42.5	17.3925	18.2623	19.1754	20.1341	21.1408	22.1979	23.3076	23.5407	23.7739	24.0070	24.2402	24.4733	24.7180	24.9627	25.2074	25.4521	25.6969
43.0	17.8222	18.7131	19.6490	20.6316	21.6629	22.7463	23.8835	24.1223	24.3612	24.6000	24.8388	25.0777	25.3285	25.5793	25.8301	26.0809	26.3317
43.5	18.2623	19.1754	20.1341	21.1408	22.1979	23.3076	24.4733	24.7180	24.9627	25.2074	25.4521	25.6969	25.9538	26.2108	26.4678	26.7248	26.9817
44.0	18.7131	19.6490	20.6316	21.6629	22.7463	23.8835	25.0777	25.3285	25.5793	25.8301	26.0809	26.3317	26.5950	26.8582	27.1215	27.3848	27.6481
44.5	19.1754	20.1341	21.1408	22.1979	23.3076	24.4733	25.6969	25.9538	26.2108	26.4678	26.7248	26.9817	27.2516	27.5214	27.7912	28.0611	28.3309
45.0	19.6490	20.6316	21.6629	22.7463	23.8835	25.0777	26.3317	26.5950	26.8582	27.1215	27.3848	27.6481	27.9246	28.2011	28.4776	28.7541	29.0306
45.5	20.1341	21.1408	22.1979	23.3076	24.4733	25.6969	26.9817	27.2516	27.5214	27.7912	28.0611	28.3309	28.6142	28.8975	29.1808	29.4641	29.7474
46.0	20.6316	21.6629	22.7463	23.8835	25.0777	26.3317	27.6481	27.9246	28.2011	28.4776	28.7541	29.0306	29.3208	29.6110	29.9011	30.1913	30.4815
46.5	21.1408	22.1979	23,3076	24.4733	25.6969	26.9817	28.3309	28.6142	28.8975	29.1808	29.4641	29.7474	30.0449	30.3424	30.6399	30.9374	31.2349
47.0	21.6629	22.7463	23.8835	25.0777	26.3317	27.6481	29.0306	29.3208	29.6110	29.9011	30.1913	30.4815	30.7864	31.0912	31.3961	31.7009	32.0058
47.5	22.1979	23.3076	24.4733	25.6969	26.9817	28.3309	29.7474	30.0449	30.3424	30,6399	30.9374	31.2349	31.5472	31.8596	32.1719	32.4843	32.7966
48.0	22.7463	23.8835	25.0777	26.3317	27.6481	29.0306	30.4815	30.7864	31.0912	31.3961	31.7009	32.0058	32.3259	32.6459	32.9660	33.2861	33.6062
48.5	23.3076	24.4733	25.6969	26.9817	28.3309	29.7474	31.2349	31.5472	31.8596	32.1719	32.4843	32.7966	33.1246	33.4526	33.7805	34.1085	34.4364
49.0	23.8835	25.0777	26.3317	27.6481	29.0306	30.4815	32.0058	32.3259	32.6459	32.9660	33.2861	33.6062	33.9423	34.2783	34.6144	34.9504	35.2865
49.5	24.4733	25.6969	26.9817	28.3309	29.7474	31.2349	32.7966	33.1246	33.4526	33.7805	34.1085	34.4364	34.7807	35.1251	35.4694	35.8137	36.1580
50.0	25.0777	26.3317	27.6481	29.0306	30.4815	32.0058	33.6062	33.9423	34.2783	34.6144	34.9504	35.2865	35.6394	35.9923	36.3452	36.6981	37.0510
50.5	25.6969	26.9817	28.3309	29.7474	31.2349	32.7966	34.4364	34.7807	35.1251	35.4694	35.8137	36.1580	36.5196	36.8813	37.2429	37.6045	37.9661
51.0	26.3317	27.6481	29.0306	30.4815	32.0058	33.6062	35.2865	35.6394	35.9923	36.3452	36.6981	37.0510	37.4215	37.7920	38.1625	38.5330	38.9036
51.5	26.9817	28.3309	29.7474	31.2349	32.7966	34.4364	36.1580	36.5196	36.8813	37.2429	37.6045	37.9661	38.3458	38.7255	39.1052	39.4848	39.8645
52.0	27.6481	29.0306	30.4815	32.0058	33.6062	35.2865	37.0510	37.4215	37.7920	38.1625	38.5330	38.9036	39.2926	39.6816	40.0707	40.4597	40.8488
52.5	28.3309	29.7474	31.2349	32.7966	34.4364	36.1580	37.9661	38.3458	38.7255	39.1052	39.4848	39.8645	40.2631	40.6617	41.0603	41.4588	41.8574
53.0	29.0306	30.4815	32.0058	33.6062	35.2865	37.0510	38.9036	39.2926	39.6816	40.0707	40.4597	40.8488	41.2573	41.6657	42.0742	42.4827	42.8911
53.5	29.7474	31.2349	32.7966	34.4364	36.1580	37.9661	39.8645	40.2631	40.6617	41.0603	41.4588	41.8574	42.2760	42.6946	43.1131	43.5317	43.9503
54.0	30.4815	32.0058	33.6062	35.2865	37.0510	38.9036	40.8488	41.2573	41.6657	42.0742	42.4827	42.8911	43.3201	43.7491	44.1780	44.6070	45.0360
54.5	31.2349	32.7966	34.4364	36.1580	37.9661	39.8645	41.8574	42.2760	42.6946	43.1131	43.5317	43.9503	44.3898	44.8293	45.2688	45.7083	46.1478
55.0	32.0058	33.6062	35.2865	37.0510	38.9036	40.8488	42.8911	43.3201	43.7491	44.1780	44.6070	45.0360	45.4863	45.9366	46.3869	46.8373	47.2876
55.5	32.7966	34.4364	36.1580	37.9661	39.8645	41.8574	43.9503	44.3898	44.8293	45.2688	45.7083	46.1478	46.6093	47.0708	47.5322	47.9937	48.4552
56.0	33.6062	35.2865	37.0510	38.9036	40.8488	42.8911	45.0360	45.4863	45.9366	46.3869	46.8373	47.2876	47.7605	48.2333	48.7062	49.1791	49.6520
56.5	34.4364	36.1580	37.9661	39.8645	41.8574	43.9503	46.1478	46.6093	47.0708	47.5322	47.9937	48.4552	48.9398	49.4243	49.9089	50.3935	50.8781
57.0	35.2865	37.0510	38.9036	40.8488	42.8911	45.0360	47.2876	47.7605	48.2333	48.7062	49.1791	49.6520	50.1485	50.6450	51.1415	51.6380	52.1345
57.5	36.1580	37.9661	39.8645	41.8574	43.9503	46.1478	48.4552	48.9398	49.4243	49.9089	50.3935	50.8781	51.3868	51.8956	52.4044	52.9131	53.4219
58.0	37.0510	38.9036	40.8488	42.8911	45.0360	47.2876	49.6520	50.1485	50.6450	51.1415	51.6380	52.1345	52.6559	53.1772	53.6986	54.2200	54.7413
58.5	37.9661	39.8645	41.8574	43.9503	46.1478	48.4552	50.8781	51.3868	51.8956	52.4044	52.9131	53.4219	53.9561	54.4903	55.0246	55.5588	56.0930
59.0	38.9036	40.8488	42.8911	45.0360	47.2876	49.6520	52.1345	52.6559	53.1772	53.6986	54.2200	54.7413	55.2887	55.8361	56.3835	56.9309	57.4783
59.5	39.8645	41.8574	43.9503	46.1478	48.4552	50.8781	53.4219	53.9561	54.4903	55.0246	55.5588	56.0930	56.6539	57.2149	57.7759	58.3368	58.8978
60.0	40.8488	42.8911	45.0360	47.2876	49.6520	52.1345	54.7413	55.2887	55.8361	56.3835	56.9309	57.4783	58.0530	58.6278	59.2026	59.7773	60.3521
60.5	41.8574	43.9503	46.1478	48.4552	50.8781	53.4219	56.0930	56.6539	57.2149	57.7759	58.3368	58.8978	59.4867	60.0756	60.6646	61.2535	61.8425
61.0	42.8911	45.0360	47.2876	49.6520	52.1345	54.7413	57.4783	58.0530	58.6278	59.2026	59.7773	60.3521	60.9557	61.5592	62.1628	62.7664	63.3699

Resolution Exhibit B

Range	Α	В	С	D	E	F	G	G2	G3	G4	G5	Н	H2	НЗ	H4	H5	1
61.5	43.9503	46.1478	48.4552	50.8781	53.4219	56.0930	58.8978	59.4867	60.0756	60.6646	61.2535	61.8425	62.4609	63.0793	63.6977	64.3161	64.9345
62.0	45.0360	47.2876	49.6520	52.1345	54.7413	57.4783	60.3521	60.9557	61.5592	62.1628	62.7664	63.3699	64.0036	64.6372	65.2709	65.9045	66.5382
62.5	46.1478	48.4552	50.8781	53.4219	56.0930	58.8978	61.8425	62.4609	63.0793	63.6977	64.3161	64.9345	65.5839	66.2332	66.8825	67.5319	68.1812
63.0	47.2876	49.6520	52.1345	54.7413	57.4783	60.3521	63.3699	64.0036	64.6372	65.2709	65.9045	66.5382	67.2036	67.8690	68.5343	69.1997	69.8651
63.5	48.4552	50.8781	53.4219	56.0930	58.8978	61.8425	64.9345	65.5839	66.2332	66.8825	67.5319	68.1812	68.8631	69.5450	70.2268	70.9087	71.5906
64.0	49.6520	52.1345	54.7413	57.4783	60.3521	63.3699	66.5382	67.2036	67.8690	68.5343	69.1997	69.8651	70.5638	71.2625	71.9612	72.6599	73.3586
64.5	50.8781	53.4219	56.0930	58.8978	61.8425	64.9345	68.1812	68.8631	69.5450	70.2268	70.9087	71.5906	72.3065	73.0224	73.7382	74.4541	75,1700
65.0	52.1345	54.7413	57.4783	60.3521	63.3699	66.5382	69.8651	70.5638	71.2625	71.9612	72.6599	73.3586	74.0921	74.8257	75.5592	76.2928	77.0263
65.5	53.4219	56.0930	58.8978	61.8425	64.9345	68.1812	71.5906	72.3065	73.0224	73.7382	74.4541	75.1700	75.9217	76.6735	77.4252	78.1769	78.9286
66.0	54.7413	57.4783	60.3521	63.3699	66.5382	69.8651	73.3586	74.0921	74.8257	75.5592	76.2928	77.0263	77.7966	78.5669	79.3372	80.1074	80.8777
66.5	56.0930	58.8978	61.8425	64.9345	68.1812	71.5906	75.1700	75.9217	76.6735	77.4252	78.1769	78.9286	79.7179	80.5072	81.2965	82.0858	82.8751
67.0	57.4783	60.3521	63.3699	66.5382	69.8651	73.3586	77.0263	77.7966	78.5669	79.3372	80.1074	80.8777	81.6865	82.4953	83.3040	84.1128	84.9216
67.5	58.8978	61.8425	64.9345	68.1812	71.5906	75.1700	78.9286	79.7179	80.5072	81.2965	82.0858	82.8751	83.7039	84.5327	85.3614	86.1902	87.0190
68.0	60.3521	63.3699	66.5382	69.8651	73.3586	77.0263	80.8777	81.6865	82.4953	83.3040	84.1128	84.9216	85.7707	86.6199	87.4691	88.3182	89.1674
68.5	61.8425	64.9345	68.1812	71.5906	75.1700	78.9286	82.8751	83.7039	84.5327	85.3614	86.1902	87.0190	87.8891	88.7593	89.6295	90.4997	91.3698
69.0	63.3699	66.5382	69.8651	73.3586	77.0263	80.8777	84.9216	85.7707	86.6199	87.4691	88.3182	89.1674	90.0591	90.9508	91.8425	92.7343	93.6260
69.5	64.9345	68.1812	71.5906	75.1700	78.9286	82.8751	87.0190	87.8891	88.7593	89.6295	90.4997	91.3698	92.2836	93.1973	94.1110	95.0248	95.9385
70.0	66.5382	69.8651	73.3586	77.0263	80.8777	84.9216	89.1674	90.0591	90.9508	91.8425	92.7343	93.6260	94.5622	95.4984	96,4346	97.3709	98.3071
70.5	68.1812	71.5906	75.1700	78.9286	82.8751	87.0190	91.3698	92.2836	93.1973	94.1110	95.0248	95.9385	96.8979	97.8572	98,8166	99.7760	100.7353
71.0	69.8651	73.3586	77.0263	80.8777	84.9216	89.1674	93.6260	94.5622	95.4984	96.4346	97.3709	98.3071	99.2902	100.2733	101.2564	102.2395	103.2226
71.5	71.5906	75.1700	78.9286	82.8751	87.0190	91.3698	95.9385	96.8979	97.8572	98.8166	99.7760	100.7353	101.7426	102.7499	103.7572	104.7645	105.7719
72.0	73.3586	77.0263	80.8777	84.9216	89.1674	93.6260	98.3071	99.2902	100.2733	101.2564	102.2395	103.2226	104.2548	105.2871	106.3193	107.3516	108.3838
72.5	75.1700	78.9286	82.8751	87.0190	91.3698	95.9385	100.7353	101.7426	102.7499	103.7572	104.7645	105.7719	106.8296	107.8874	108.9451	110.0029	111.0606
73.0	77.0263	80.8777	84.9216	89.1674	93.6260	98.3071	103.2226	104.2548	105.2871	106.3193	107.3516	108.3838	109.4676	110.5515	111,6353	112.7191	113.8029
73.5	78.9286	82.8751	87.0190	91.3698	95.9385	100.7353	105.7719	106.8296	107.8874	108.9451	110.0029	111.0606	112,1712	113.2819	114.3925	115.5031	116.6137
74.0	80.8777	84.9216	89.1674	93.6260	98.3071	103.2226	108.3838	109.4676	110.5515	111.6353	112.7191	113.8029	114.9409	116.0789	117.2169	118.3549	119.4929
74.5	82.8751	87.0190	91.3698	95.9385	100.7353	105.7719	111.0606	112,1712	113,2819	114.3925	115.5031	116.6137	117,7798	118.9459	120,1120	121.2781	122.4442
75.0	84.9216	89.1674	93.6260	98.3071	103.2226	108.3838	113.8029	114,9409	116.0789	117.2169	118.3549	119.4929	120.6879	121.8829	123.0778	124.2728	125.4678
75.5	87.0190	91.3698	95.9385	100.7353	105.7719	111.0606	116.6137	117.7798	118.9459	120.1120	121,2781	122.4442	123.6686	124.8931	126.1176	127.3420	128.5665
76.0	89.1674	93.6260	98.3071	103.2226	108.3838	113.8029	119.4929	120.6879	121.8829	123.0778	124.2728	125.4678	126.7224	127.9771	129.2318	130.4864	131.7411