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STATE OF WISCONSIN

FEB 22 1983

BEFORE THE ARBITRATOR

WISCONSIN EMPLOYMENT
RELATIONS COMMISSION

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 In the Matter of the :
 Mediation/Arbitration Between :
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 OAK CREEK EDUCATION ASSOCIATION :
 :
 and : Voluntary Impasse Procedure
 :
 OAK CREEK - FRANKLIN JOINT CITY :
 SCHOOL DISTRICT NUMBER ONE :
 :
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APPEARANCES

Mark L. Olson, Attorney, Mulcahy & Wherry, S.C., on behalf of the Board

James Gibson, UniServ Director, WEAC UniServ Council #10, on behalf of the Association

On July 13, 1982 the undersigned was advised by the Oak Creek - Franklin Joint City School District Number One, hereafter the District or the Board, and the Oak Creek Education Association, hereafter the Association that he had been selected to serve as mediator-arbitrator in the above matter. Pursuant to the voluntary impasse procedure adopted by the parties, the undersigned met with the parties on October 7, 1982, at which time the parties stipulated that they wished to waive their right to engage in mediation. The matter was thereafter presented to the undersigned in arbitration hearings conducted on the same date and on December 3, 1982 for final and binding determination. Post hearing exhibits and briefs were filed by both parties by January 14, 1983. Based upon a review of the evidence and arguments and utilizing the criteria set forth in Section 111.70(4)(cm), Stats, the undersigned renders the following award.

Essentially only one issue is in dispute and that is the 1982-1983 salary schedule. In that regard the Association's proposal amounts to an 11.9% salary increase, which amounts to a total package cost of approximately 12.1%. On the other hand the District proposes a salary increase of approximately 7.6%, which amounts to a total package increase of about 8.1%.

The crux of the dispute pertains to the emphasis the parties wish the undersigned to give to particular statutory criteria set forth in Section 111.70(4)(cm), Wis. Stats.

The District argues that the current state of the economy must be given significant weight in evaluating the positions of the parties.

On the other hand the Association contends that the "settlement pattern" in comparable districts is the fairest and most reliable criterion to utilize.

Regarding the comparability issue the parties have both agreed to utilize the comparable school districts suggested by Arbitrator Zeidler in School District of South Milwaukee, Decision No. 17254, 2/80.

Said districts are as follows:

a. Most Comparable:

Cudahy, South Milwaukee, Oak Creek, and St. Francis

b. Regionally Comparable

the four above mentioned districts plus Franklin, Greendale, Greenfield, and Whitnall

c. Generally Comparable

Brown Deer, Elmbrook, Menomonee Falls, Muskego, New Berlin, Nicolet, Shorewood, Wauwatosa, and West Allis. 1/

The Association also suggests three additional Milwaukee County districts as comparables. These are Fox Point-Bayside, Maple Dale-Indian Hill, and Glendale. These districts are the only K-8 districts in the County, and they feed into the Nicolet High School District. Two of the three districts are settled for 1982-1983, and one of these settlements (Maple Dale-Indian Hill) occurred in August 1982.

The District opposes the utilization of the three additional K-8 districts as comparables based upon the clear past practice of the parties in utilizing the aforementioned comparables, and also based upon the fact that the three additional districts in question are the only three K-8 districts in the County.

The undersigned agrees with the District, for the reasons cited by it, that the three additional K-8 districts proposed by the Association as comparables, are not appropriate comparables in this proceeding; however, to the extent that other settlements in the area are relevant to the issues raised herein, the undersigned believes it is appropriate to consider the evidence introduced by the Association pertaining to said districts.

DISTRICT POSITION

The Board asserts that its offer more fully addresses all relevant statutory criteria, including the interest and welfare of the public, which has been significantly affected by the depressed state of the economy.

It is clear from the record that nationwide business difficulties and high unemployment have resulted in serious decreases in the real earnings of most Americans employed in the private nonfarm sector of the economy.

It is also undisputed that both nationally and locally, employee wage and benefit expectations have been significantly reduced over the past months.

Reducing the decision making process to a mathematical formula, based upon settlement patterns in comparable districts, as the Association proposes, does not allow the collective bargaining process to achieve a responsible balance between the interests of the employees and the public interest. On the other hand, the Board's offer attempts to achieve both a responsible and generous balance of these interests.

Within both the public and private sector, many employees are beginning to face the fact that available resources can no longer support high wage and benefit increases. In the Oak Creek area many businesses and their employees are experiencing economic hard times. High unemployment rates are setting unprecedented records in the Milwaukee area.

The Association, on the other hand, does not wish to settle on the basis of restraint and moderation, which is necessary when the taxpayers in the District are living with the consequences of a serious economic recession.

1/Although the South Milwaukee Decision does not utilize Whitefish Bay as a comparable, both parties have done so in their exhibits, and accordingly, the undersigned will utilize said District as a generally comparable district as well.

Instead, the Association would have the arbitrator rely exclusively on the comparability criterion, thus ignoring the other criteria set forth in the Statute. Further, the "settlement pattern" in comparable districts which the Association has relied on so heavily, is based upon agreements which were made as part of multi-year contracts which were entered into under very different economic circumstances. Furthermore, and most importantly, in looking at comparability, the Association has ignored two recent med/arb awards in the "most comparable" districts which have given significant emphasis to the current depressed state of economy. ^{2/} Similarly, other public sector settlements in the area reached in a comparable time frame also reflect current economic conditions, and are more in accord with the District's proposal than the Association's.

The Board does not wish to ignore settlements in comparable districts, but it urges that recent med/arb awards in comparable districts should be given the most significant consideration, since they reflect the type of settlements which can be justified under current economic conditions.

Settlements in comparable districts can only be given significant weight when those settlements occur at the same relative time, and therefore, in the same economic climate, as current negotiations. The settlements cited by the Association in this proceeding do not meet that criteria. In the same regard, at the time of most of the settlements in question both the National and Milwaukee area Consumer Price Indices registered double digit rates of inflation. Over one full year has passed since the majority of these districts arrived at their settlements. Since that time, the inflation rate has dropped significantly, and the local and national business climate has plummeted.

In addition, several of the 1982-1983 settlements in comparable districts are not really comparable, not only because they are part of multi-year agreements, but in addition, because they were the result of unique negotiations circumstances. In three cases the economic settlement was part of an exchange which included substantial concessions by the Associations. No such concessions have been offered by the Association in the instant dispute.

Thus, even when considering comparability, the Board's offer compares very favorably with the salary schedules in the two most comparable districts which have 1982-1983 salary schedules in effect.

In addition, the Board's offer is the more reasonable of the two when compared with the total compensation provided to teachers in comparable districts. In this regard, the District's fringe benefits are clearly on a par with those offered in comparable districts.

Lastly, the Board's proposal guarantees that the District's teachers will receive increases that exceed the increase in the cost of living, and relatedly, historical comparisons with the cost of living unequivocally demonstrate that the District's teachers have kept pace with inflation and will continue to do so under the Board's proposal.

ASSOCIATION POSITION

The Association submits that its offer is more reasonable in that it is in accord with the criteria utilized by arbitrators in the med/arb process during the past four years. In this regard, arbitrators have consistently ruled that in both high and low inflationary times, the "settlement pattern" in comparable districts is the fairest criterion to utilize in proceedings such as this. A consistent adherence to such a known standard will make the

^{2/} School District of Cudahy, Dec. No. 19635-A, 10/82; School District of South Milwaukee, Dec. No. 29490, 12/82.

arbitration process as predictable as possible, which in turn will enhance the likelihood that parties will reach voluntary settlements through the collective bargaining process.

The Board would have the arbitrator base the decision upon vague assertions concerning the "state of the economy" with no evidence relating this amorphous concept to the economic realities in the City of Oak Creek.

In this regard, the economy one year ago, which generated an inflation rate between 10.8% and 13.8%, which included extremely high interest rates and a fairly high unemployment rate can hardly be considered "better" than today's economy which has generated a much lower inflation rate, a considerably lower interest rate and a somewhat higher unemployment rate. The fact is that both states of the economy are bad.

The bargaining process is done a disservice when one of the parties insists on applying a standard that cannot consistently be measured or which that party refuses to consistently apply.

The Board continually refers to a few recent med/arb awards as if they were critical to and determinant of the Board's formulation of its final offer. This is clearly not possible since these med/arb decisions were issued months after final offers were certified in Oak Creek.

The Association refers to the arbitrator to two other recent med/arb awards which continue to use comparability as a major criterion in the decision making process. 3/ Thus, at best, there appears to be a split of arbitral authority regarding the weight which should be given settlements in comparable districts vis-a-vis considerations such as the current state of the economy.

Although the Association is not insensitive to the economic conditions which exist today, a voluntary settlement pattern in comparable districts exists for 1982-83. This identifiable and well established criterion should be applied herein. If it is so utilized, it is clear that the Association's offer compares much more favorably with this settlement pattern and therefore, it clearly constitutes the more reasonable of the two offers.

In this regard the Board's offer will reduce the relative position of the District's teachers among the comparables since its proposed increase is simply not competitive.

The timing of comparable settlements has little to do with their validity for comparison purposes. The statute contemplates a comparison of wage rates between similar employees doing similar work during the same period of time; it does not contemplate considerations as to what point in time those wages were agreed upon.

Thus, it is immaterial that all but one of the 1982-1983 settlements among comparison districts occurred as part of multi-year contracts which were settled between May and August of 1981. It is quite significant to note that the Maple Dale-Indian Hill settlement, which is a current settlement, is entirely consistent with the settlement pattern which the Association asserts should be utilized herein.

Lastly, in spite of its arguments to the contrary, the Board has failed to demonstrate that wage freezes are occurring in public employment, that there is a high level of unemployment among Oak Creek taxpayers, that the Association's final offer will create a tax burden for Oak Creek taxpayers, that settlements in comparable districts were the result of Union concessions; or that the District provides its teachers with a superior long-term disability plan.

^{3/} Waunakee School District, Dec. No. 29771, 12/82; Baldwin-Woodville School District, Dec. No. 29822, 12/82.

DISCUSSION

Essentially the issue in this proceeding is the extent to which a settlement pattern in comparable districts which was established in multi-year agreements after which significant changes in the economy occurred should determine the terms of a collective bargaining agreement being negotiated at this time.

The circumstances present in this proceeding are relatively unique in that a clear majority of the comparable districts agreed upon their 1982-1983 school year conditions of employment prior to September 1981. In this regard ten comparable districts settled their 1982-1983 agreements prior to said date, one settled in December 1981, two have been resolved by arbitration awards issued in late 1982, and five, including Oak Creek, remained resolved at the time the instant record was closed.

Thus, unlike most public sector collective bargaining settings, it can fairly be argued that a pattern of employment conditions has been established through a voluntary collective bargaining process which utilized a multi-year agreement format.

These rather unusual circumstances have been accompanied by what the undersigned believes has been demonstrated to be rather significant changes in the economic environment, both regionally and nationally, which undisputably affect the collective bargaining process.

The foregoing thus constitutes a rather unique factual setting which requires the undersigned to weigh and consider factors not often present in proceedings such as this. As a result, the outcome of this dispute should be construed as one based upon an analysis of the rather unique set of circumstances present herein.

Essentially, two competing factors have been emphasized by the parties in this dispute - comparability and the state of the economy. It is the undersigned's opinion that both are relevant to the instant dispute and therefore, both issues must be addressed.

There is no question in the undersigned's mind that comparability continues to be the most useful and objective criterion to apply in proceedings such as this, absent unusual circumstances. Essentially, the question which must be answered herein is whether such unusual circumstances exist herein.

Preferably, a comparability analysis contemplates a comparison over a comparable period of time of conditions of employment of similarly trained and qualified employees providing similar services, in the same or comparable labor markets, working for similar sized employers having comparable economic resources available.

Such an analysis however allows for a multitude of variables. On the salary issue alone, should one compare actual salaries; the size of increases, and if so, in terms of percentages and/or dollars; fringe benefits and/or total compensation; the timing of agreements, and if so, the economic circumstances in which they occur; relative ranking among comparables; relationships to averages; the right to retain one's relative position among comparables; and the right of low ranking groups of employees to "catch up"? The foregoing is not an exhaustive list, but only exemplifies the kinds of issues which confront a decision maker in making a comparability analysis. Such issues often force difficult choices between competing legitimate interests which cannot easily be reconciled.

In the instant circumstances, several of the foregoing issues are present. It is clear from Appendix A that the pattern of 1982-83 settlements in "generally comparable" and "regionally comparable" districts is more in accord with the Association's proposal, in terms of the percentage and dollar value of the increases granted, than the District's proposal. On the other hand the opposite conclusion would apply to the settled "most comparable" districts.

Another commonly utilized basis of comparison is a salary benchmark analysis. Appendices B through E have been constructed to facilitate such an analysis. It should be noted that these appendices only utilize four of the seven benchmarks the undersigned normally utilizes since data was not available in the record or in pertinent arbitration awards to compare the BA 7th step, MA 10th step, and schedule maximum among all of the important comparables, including the two recently resolved "most comparable" districts.

This data indicates that at all four of the benchmarks the District's proposal is above the "most comparable" average and that in fact it is closer to said average in all cases than is the Association's proposal. Among the "regionally comparable" and "generally comparable" districts, the District's proposal is closer to the average at three of the four benchmarks, while the Association's proposal is significantly closer at one.

While it is apparent from the record that the District's relative salary ranking among comparable districts which have settled for 1982-1983 will slip somewhat under the District's proposal, in the undersigned's opinion, it is more significant that the District's proposed salary schedule remains in the mainstream among comparable district salaries, except perhaps at the top end of the schedule where some future adjustments may prove to be necessary. Relatedly, it is significant to note that among the "most comparable" districts, the District's proposal is consistently above the average of those districts which have settled.

Since neither "ability to pay" nor "catch up" issues have been presented herein, the undersigned does not believe the issues raised by the parties pertaining to the reasonableness of the District's effort to support its educational program is particularly pertinent to the disposition of the instant dispute.

The issue, as the undersigned sees it, is not so much whether the District should and/or can pay comparable salaries; instead, it boils down to the question; what are the appropriate comparables under the rather unique circumstances present herein and described above?

Thus, it would appear from the foregoing analysis that utilization of the comparability criterion supports the Association's proposal if relative percentage and dollar increases of "regionally" and "generally" comparable districts are utilized, if maintenance of relative salary rank among said districts is relied upon, and if a comparison is made to average salaries at the top end of the salary schedule among said districts. On the other hand, the District's proposal is supported when increases granted in the "most comparable" districts are compared, and when average salaries at the other salary benchmarks among all three groupings of comparables are compared.

Needless to say, both parties' positions could be justified under such an analysis.

As indicated above, in addition to the foregoing comparability issue, an additional factor has been interjected into the proceeding for the undersigned's consideration, and that is the timing of the settlements which resulted in the foregoing data and the alleged differences which exist in the current economic environment.

There is little doubt in the undersigned's mind, based upon a review of the instant record, that the economic environment in the Milwaukee area, which indisputably includes Oak Creek, is substantially different than it was approximately one and one-half years ago when a majority of the 1982-1983 settlements in comparable districts were entered into.

In that regard, the record reflects both a significant reduction in inflation and a significant increase in unemployment. In addition, it is also clear both from the record and from other mediation/arbitration awards, that wage increases which have resulted

from the collective bargaining and mediation/arbitration processes have reflected this changing economic environment in that they have generally diminished in value appreciably over the last year. In this regard, the undersigned believes it is significant to note that although teacher settlements and arbitration awards appear to have generated larger increases than those which have been granted to other public and private sector employees, in the vast majority of settlements and awards which have been recently brought to the undersigned's attention, including those cited by the Association herein, it would appear that only in a few instances has the total value of recent settlements and/or awards exceeded ten percent. While it is conceded that some such settlements and/or awards have occurred, 4/ most school district/teacher med-arb awards for the 1982-1983 school year that have recently been issued, including two awards in the group of "most comparable" districts herein, i.e., Cudahy and South Milwaukee, reflect single digit total package settlements. 5/

The Association correctly points out that the state of the economy was also bad in 1981 when both unemployment and inflation were relatively high and when interest rates were also much higher than they are presently. It also pointedly notes that at that time the average taxpayer was probably having a more difficult time making ends meet than would be the case today. However, in spite of the accuracy of the Association's contentions in this regard, one cannot reasonably reject the argument that changes in the economic environment justify restraint in the rate of increase in public sector salaries. This is so for several reasons; the most important of which is that workers do not at this time need as large increases to keep up with inflation as they have in the recent past. In addition, it seems clear that the current economic recession, which has resulted in unparalleled regional unemployment, and a significant business downturn, has modified both private and public sector employee expectations and achievements in this regard.

Having so concluded, it is the undersigned's opinion that it is quite legitimate to consider not only the settlement pattern in comparable districts that has developed, but to look at the timing of its development and what occurred thereafter in order to fairly ascertain the extent to which it should be determinative of the instant dispute.

In the instant circumstances the settlement pattern that developed in 1981 would have probably been sufficient to result in selection of the Association's final offer, had economic circumstances not changed so substantially during the interim. The mere fact that the settlement pattern developed from multi-year contracts does not negate its relevance to the resolution of disputes occurring thereafter, particularly where economic conditions remain moderately constant. Where however, as is the case herein, economic circumstances do change significantly, and settlement patterns must be given less relative weight. Instead, under such circumstances, factors such as the cost of living, and other factors normally taken into consideration in the determination of wages, hours and conditions of employment through voluntary collective bargaining

4/ Waunakee Community School District, Dec. No. 1677, 12/82 - total package of approximately 11%; Maple Dale-Indian Hill - wages approximately 11%); and Baldwin -Woodville Area School District, Dec. No. 19850, 12/82 - 8½% on each cell of the salary schedule.

5/ Westby Area School District, Dec. No. 19513-A, 11/82 - total package of 8%; Madison Area Vocational Technical and Adult Education District, Dec. No. 19793-A, 11/82 - total package of 8.32%; School District of Cudahy, Dec. No. 19635-A, 10/82 - total package of 9.7%; School District of South Milwaukee, Dec. No. 19688-A, 12/82 - total package of 9.6%; Cochrane-Fountain City School District, Dec. No. 19771-A, 2/83 - total package of 9.5%; School District of New Glarus, Dec. No. 19778, 2/83 - total package of 7.3%; DePere School District, Dec. No. 19728-A, 12/82 - total package of 8.2%; and Rhineland School District, Dec. No. 19838-A, 1/83 - total package of 8%.

must be given considerable attention. Those factors, in the instant circumstances, support the relative reasonableness of the District's position.

In that regard, the District's proposal is more in accord with recent settlements in the "most comparable" districts, as well as in the public and private sectors in general, it is more compatible with current cost of living changes, it allows the District to remain in the salary mainstream among both "regionally and generally comparable" school districts, with the possible exception of the top end of the salary schedule which may require some future attention, depending upon what occurs after all comparable districts have settled their 1982-1983 agreements, and it maintains the District's generally competitive position based upon the relative overall compensation package it provides its teachers.

Although the District's proposal will no doubt result in the loss of some relative salary rank among generally comparable districts, the undersigned does not believe that such a factor should be given significant consideration under the present circumstances, particularly since, by and large, the District's salaries will remain highly competitive with salaries in comparable districts, and since, as has been indicated above, there is no contention here that the District needs a "catch up" agreement.

Relative salary ranking among comparables cannot reasonably be expected to be static in a voluntary collective bargaining process, where so many variables affect the outcome of negotiations. While it is fair normally to assume that conditions of employment in comparable employer-employee relationships will remain generally comparable, changes must be allowed to occur, to correct inequities, to allow for the resolution of unique problems in relationships, and to allow for responsiveness of the collective bargaining process to the economic environment. For these reasons, it is the undersigned's belief that maintenance of relative salary rank among comparables is not a terribly persuasive argument in support of a party's position in a proceeding such as this, as long as the salary in question is generally comparable. There may even be exceptions to the need for general comparability where persuasive arguments are presented which justify non-comparable settlements based upon, for example, inability to pay, the need for catch up, or, as is the case in a few districts around the state, where the parties have developed unique compensation plans not based upon salary schedules which are susceptible to traditional comparisons.

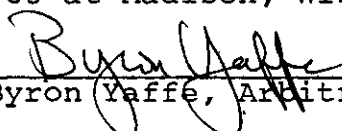
The undersigned is of the opinion that under all of the above criteria the District's proposal must be selected in the instant proceeding. This decision, though supportable on the basis of the instant record, has been a very difficult one because of the clear pattern of settlements in comparable districts which the Association has demonstrated, and in addition, because of the fact that the District's proposal, though closer to the recently developed pattern of 1982-1983 school district settlements which seems to be emerging, is substantially lower than even the recent settlements/awards which have occurred in the "most comparable" districts.

However, when considering all of the factors discussed above, the undersigned is persuaded that the Association's request for a 12.1% settlement simply cannot be justified at this time. Accordingly, the undersigned hereby renders the following

ARBITRATION AWARD

The final offer submitted by the District herein shall be incorporated into the parties' 1982-1983 collective bargaining agreement.

Dated this 21st day of February, 1983 at Madison, Wisconsin.


Byron Yaffe, Arbitrator

APPENDIX A

1982-83 Wages Only

	<u>Average \$</u> <u>Increase</u>		<u>Average %</u> <u>Increase</u>	
Most Comparable				
South Milwaukee		1,992		9.0
St. Francis		Not Settled		
Cudahy		1,764		8.0
Regionally Comparable				
Franklin		2,734		-12.02
Greendale		2,567		11.01
Greenfield		Not Settled		
Whitnall		2,738		11.00
Generally Comparable				
Brown Deer		2,830		12.6
Elmbrook		2,449		11.3
Menomonee Falls		Not Settled		
Muskego		Not Settled		
New Berlin		Not Available		
Nicolet		2,720		11.15
Shorewood		2,505		11.1
Wauwatosa		2,551		11.21
West Allis		2,774		11.4
Whitefish Bay		2,564		10.8
Oak Creek				
Board		1,642		7.6
Association		2,567		11.9
	Board	Association	Board	Association
	\$	\$	%	%
+/- Average				
Most Comparable	-236	689	- .9	3.4
Regionally				
Comparable	-717	208	-2.6	1.7
Generally				
Comparable	-874	51	-3.5	.8

APPENDIX B

BA Min

Most Comparable	\$
South Milwaukee	13,420
St. Francis	Not Settled
Cudahy	13,783

Regionally Comparable	
Franklin	14,150
Greendale	14,330
Greenfield	Not Settled
Whitnall	14,887

Generally Comparable	
Brown Deer	13,995
Elmbrook	14,000
Menomonee Falls	Not Settled
Muskego	Not Settled
New Berlin	14,870
Nicolet	13,992
Shorewood	14,276
Wauwatosa	14,351
West Allis	14,912
Whitefish Bay	13,901

Oak Creek	
Board	14,063
Association	14,635

Ranking	Board	Association
Most Comparable	1/3	1/3
Regionally Comparable	4/6	2/6
Generally Comparable	8/14	4/14

+/- Average	\$	\$
Most Comparable	462	1,034
Regionally Comparable	- 51	521
Generally Comparable	-158	414

APPENDIX C

	BA Max		
	\$		
Most Comparable			
South Milwaukee	24,676		
St. Francis	Not Settled		
Cudahy	23,738		
Regionally Comparable			
Franklin	24,988		
Greendale	23,320		
Greenfield	Not Settled		
Whitnall	22,619		
Generally Comparable			
Brown Deer	23,360		
Elmbrook	23,549		
Menomonee Falls	Not Settled		
Muskego	Not Settled		
New Berlin	24,095		
Nicolet	21,253		
Shorewood	24,269		
Wauwatosa	23,823		
West Allis	27,098		
Whitefish Bay	24,644		
Oak Creek			
Board	24,560		
Association	25,504		
Ranking		Board	Association
Most Comparable		2/3	1/3
Regionally Comparable		3/6	1/6
Generally Comparable		5/14	5/14
+/- Average.		\$	\$
Most Comparable		353	1,297
Regionally Comparable		692	1,636
Generally Comparable		604	1,548

APPENDIX D

MA Min
\$

Most Comparable	
South Milwaukee	14,986
St. Francis	Not Settled
Cudahy	15,299

Regionally Comparable	
Franklin	16,697
Greendale	15,620
Greenfield	Not Settled
Whitnall	16,705

Generally Comparable	
Brown Deer	14,845
Elmbrook	15,812
Menomonee Falls	Not Settled
Muskego	Not Settled
New Berlin	16,655
Nicolet	15,044
Shorewood	16,275
Wauwatosa	16,073
West Allis	16,864
Whitefish Bay	15,295

Oak Creek	
Board	15,807
Association	16,450

Ranking	Board	Association
Most Comparable	1/3	1/3
Regionally Comparable	3/6	3/6
Generally Comparable	8/14	5/14

+/- Average	\$	\$
Most Comparable	664	1,307
Regionally Comparable	- 54	589
Generally Comparable	- 52	591

APPENDIX E

MA Max
\$

Most Comparable	
South Milwaukee	28,423
St. Francis	Not Settled
Cudahy	27,005

Regionally Comparable	
Franklin	28,384
Greendale	29,740
Greenfield	Not Settled
Whitnall	30,789

Generally Comparable	
Brown Deer	28,005
Elmbrook	27,917
Menomonee Falls	Not Settled
Muskego	Not Settled
New Berlin	27,665
Nicolet	30,719
Shorewood	28,909
Wauwatosa	28,128
West Allis	30,650
Whitefish Bay	28,680

Oak Creek	
Board	27,514
Association	28,606

Ranking	Board	Association
Most Comparable	2/3	1/3
Regionally Comparable	5/6	3/6
Generally Comparable	13/14	7/14

+/- Average	\$	\$
Most Comparable	200	892
Regionally Comparable	-1,354	262
Generally Comparable	-1,333	241