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JUN 14 1983

STATE OF WISCONSIN
BEFORE THE MEDIATOR/ARBITRATOR

WISCONSIN EMPLOYMENT
RELATIONS COMMISSION

In The Matter of The	:	
Mediation/Arbitration Between	:	
LAC DU FLAMBEAU	:	Case XI
EDUCATION ASSOCIATION	:	No. 30013 Med/Arb-1791
and	:	Decision No. 20102-A
SCHOOL DISTRICT #1, TOWN OF	:	
LAC DU FLAMBEAU	:	

APPEARANCES:

Eugene Degner, Director, WEAC UniServ Council No. 18, appearing on behalf of the Lac du Flambeau Education Association.

William G. Bracken, Membership Consultant, Wisconsin Association of School Boards, Inc., appearing on behalf of the School District #1, Town of Lac du Flambeau.

ARBITRATION HEARING BACKGROUND:

On December 6, 1982, the undersigned was notified by the Wisconsin Employment Relations Commission of appointment as mediator/arbitrator, pursuant to Section 111.70(4)(cm)6 of the Municipal Employment Relations Act in the matter of impasse between the Lac du Flambeau Education Association, hereinafter referred to as the Association and School District #1, Town of Lac du Flambeau, hereinafter referred to as the District. Pursuant to statutory requirement, mediation proceedings were held on February 14, 1983. Mediation failed to resolve the impasse and the matter proceeded to arbitration on February 24, 1983. At that time the parties were given full opportunity to present relevant evidence and make oral argument. Post hearing briefs were filed with and exchanged through the arbitrator.

THE FINAL OFFERS:

The remaining issues at impasse between the parties involve the salary schedule and fair share. The final offers of the parties are attached as Appendix "A" and "B".

STATUTORY CRITERIA:

Since no voluntary impasse procedure was agreed to between the parties regarding the above impasse, the undersigned, under the Municipal Employment Relations Act, is required to choose the entire final offer of one of the parties on all unresolved issues.

Section 111.70(4)(cm)7 requires the mediator/arbitrator to consider the following criteria in the decision process:

- A. The lawful authority of the municipal employer.

- B. The stipulations of the parties.
- C. The interests and welfare of the public and the financial ability of the unit of government to meet the costs of any proposed settlement.
- D. Comparison of wages, hours and conditions of employment of the municipal employes involved in the arbitration proceedings with the wages, hours and conditions of employment of other employes performing similar services and with other employes generally in public employment in the same community and in comparable communities and in private employment in the same community and comparable communities.
- E. The average consumer prices for goods and services, commonly known as the cost-of-living.
- F. The overall compensation presently received by the municipal employes, including direct wage compensation, vacation, holidays and excused time, insurance and pensions, medical and hospitalization benefits, the continuity and stability of employment, and all other benefits received.
- G. Changes in any of the foregoing circumstances during the pendency of the arbitration proceedings.
- H. Such other factors, not confined to the foregoing, which are normally or traditionally taken into consideration in the determination of wages, hours and conditions of employment through voluntary collective bargaining, mediation, fact-finding, arbitration or otherwise between the parties, in the public service or in private employment.

POSITIONS OF THE PARTIES:

The parties differ regarding the comparables. The Association contends the primary set of comparables consists of four elementary feeder schools and the Union High School which exist within the Lakeland area. Listing North Lakeland Elementary; Arbor Vitae/Woodruff Elementary; Minocqua, Hazelhurst, Lake Tomahawk Elementary and the Lakeland Union High School as the districts most comparable to the Lac du Flambeau Elementary school, the Association posits they are most comparable due to several factors. Declaring the four elementary schools and the union high school comprise the only union free high school within the area, the Association argues this is of fundamental importance in considering districts for comparability purposes, since the districts share education programs, trade teacher services, have joint curriculum planning, have joint in-service programs, share classroom activities and equipment and since the management of the districts coordinate the area administration, as to calendars, busing, etc. Further, the Association posits the demographics pertinent to these districts also establish them as the most appropriate comparisons. Citing the Lakeland area as the main community for employment, purchasing goods and services, recreation and public transportation, the Association declares these factors lend further support to selecting comparables which are within the Lakeland area. In addition to the primary set of comparables, the Association states it is appropriate to compare this District with those districts in Northern Wisconsin and those districts within the state which have reached voluntary settlements.

The District, on the other hand, argues two sets of comparables should be used for determining which of the offers is more reasonable. Challenging the Association's choice of comparables the District declares it is inappropriate to use any set of comparables proposed by the Association since some districts have multi-year agreements which were settled during different economic times and since the wide diversity of the schools, the timing of the settlements and other factors regarding these districts vary.

The District contends the most appropriate comparables are those in CESA #2. Of the districts within the CESA, the District posits the districts which are most similar in enrollment, number of teachers, pupil/teacher ratios, annual costs per student, tax rates and state aids comprise the most comparable group.

Although the District does propose a set of comparables, it also argues it has certain unique characteristics which must be considered. Among the factors which the District contends distinguishes it from the others are its size, its pupil/teacher ratio, its inter-relationship with the federal government, its equalized value and its levy rate. The District declares that although comparisons can be made, the magnitude of these differences should be considered when weighing the reasonableness of the final offers.

As to the final offers, the Association argues its offer is the more reasonable when benchmark comparisons are made, Declaring a total cost comparison should not be made since all teachers in the District get an increment increase, a situation unique to this district, and since a significant cost of the package occurs as the result of an increase in the cost of insurance coverage, the Association posits the total package cost, while appearing high, does not adequately reflect the full impact of the final offers. It continues that when the benchmark comparisons are made, it is clear the salary schedule within the district not only has deteriorated but that it continues to deteriorate under either offer, with the District's offer causing more harm than the Association's. Noting it is difficult to compare salary schedules since the districts within the area have compensated their teachers in several different ways over the years, the Association states the last time the districts were all on the same schedule prior to 1982-83 was in 1973-74. Accordingly, it contends that when comparisons are made regarding compensation in 1973-74 and 1982-83, the District's position diminished not only in terms of collective earnings, but in terms of rank at the benchmark positions.

Comparing its offer to the Consumer Price Index, the Association posits, first, that a comparison of rate increases to the CPI increase in one year is not sufficient to show the real impact of the salary increases over the years and second, that if a single year comparison is made, it is more appropriate to compare the offers to the non-metro urban increase of 10.3% from August, 1981 to August, 1982. In addition, the Association believes that only the rate increase should be compared to the CPI since a significant cost to the District lies in its insurance coverage costs. Stating the District has opted for a self-funded insurance program, and that the costs for this program have been extremely high, the Association posits these costs should not be considered in evaluating the reasonableness of the offers since the District did not propose a change in the insurance coverage for 1982-83.

Further, the Association argues that when salary comparisons are made against wages paid other professional occupations, not

only are teachers in Wisconsin underpaid, but the teachers in the District are paid even less. Stating the average workweek for the industrial worker comprises only five percent more work time than the workweek for teachers, the Association asserts there is no reason for the discrepancy in wages.

Finally, the Association declares it considers the fair share issue to be of particular significance in this matter. Citing the District's willingness to pay its non-union employees an 8% increase in wages compared to the offer of a 5.5% increase in wages to the Association, the Association posits the District's behavior makes it difficult for local leaders to organize union members and to keep them continuing their voluntary membership. The Association also argues the standard among the comparables, as well as among the districts within the area, is to have fair share.

Rejecting the District's arguments regarding the economy, the Association argues the unemployment rate cited by the District, although high, is not increasing to any great extent, nor has it increased at as great a rate as it has elsewhere in the State. Further, it contends the high unemployment rate within the area has less economic impact upon the community than it does in other communities because a significant proportion of its population which is unemployed is Native American, and by federal law, they are not taxpaying contributors to the District.

The District argues the primary factor which makes its offer more reasonable is the cost of the total package offer. Arguing fringe benefits are an integral part of the cost to a district, it declares the cost of the health insurance coverage cannot be denied and, thus, its total package cost of 11% is much more reasonable than the Association's total package cost of 13.8%.

The District also argues that if its comparables are used, its offer compares more favorably with the salaries paid in the other districts. Stating it has ranked slightly above the middle among the comparable schools on an overall average basis in the past two years, the District concludes its offer would cause a minimal drop in rank due to the fact that some districts settled multi-year agreements which were high given the current economic conditions. Stating it has paid its teachers well above the going rate for comparable school districts within the same geographic area, the District adds the Association never proved a need for "catch-up". Further, while the District states it does not prefer to rely upon benchmark comparisons since there are "inherent limitations and drawbacks" in such comparisons, it continues a benchmark comparison shows its offer comes closer to the average dollar and percent increases among settled CESA #2 school districts.

The District adds the Association's offer is even less reasonable when the Consumer Price Index increase is compared to its offer. Noting the index increased only 5.8% from August, 1981 to August, 1982, the District declares its offer at 11% exceeds the cost-of-living increase by over 4%, which is not only reasonable compared to the August figures, but is even more reasonable since the Consumer Price Index rate has continued to decline since August.

Continuing that the current economic conditions should not be ignored, the District posits that if financial difficulties are apparent in the private sector, these difficulties will carry over into the public sector and have a direct impact upon

public sector employers and employees. It adds, then, that given the current economic conditions and high unemployment within the area it has made an offer which is a "responsible and generous balance between the public interest and the needs of the District's teaching employees," and, therefore, its offer is more reasonable. Arguing the most appropriate comparison is the percentage increase in the total package settlements, the District states not one comparable district has settled at the 13.8% increase the Association is seeking. Further, the District notes the average settlement was a 9.6% increase, 1.4% less than that which it offers and 4% less than the Association's proposal.

Finally, the District argues the Association's position on fair share should not prevail. Stating that it recognizes most of the comparable districts have fair share, it continues that it, however, has a "deep, philosophical objection to the principle of requiring mandatory union dues of employees who choose not to support...the legal bargaining representative." Further, it argues that a fair share provision should result voluntarily through the bargaining process, since it is a struggle for power. In conclusion, the District posits the fair share issue should not be a major or determinative issue in the dispute.

DISCUSSION:

While the parties differ regarding the comparables and provide arguments worth consideration regarding each of their positions, the undersigned concludes the most appropriate set of comparables, although representing a relatively small number of districts, are the feeder schools to the union high school and the Union High School, itself. This conclusion is arrived at since these schools are included in both parties' proposed comparables, they are similar demographically and they are all schools which have a great deal of interaction with each other.

The most appropriate comparables should encompass school districts which are in the same geographical area, districts of similar size and staff, districts of similar equalized values and similar in other matters which affect the social, economic and political decisions which are made. The Association, positing that an appropriate set of comparables is the districts in Northern Wisconsin, did not provide sufficient information to be able to conclude that these districts were similar in enough ways as to consider them comparables. Further, the CESA #2 districts proposed by the District, based upon the evidence submitted by it, showed the data regarding size, equalized value and levy rate did little to establish most of the districts as similar. Most of the districts were significantly larger and varied substantially in equalized value and levy rates. Thus, while both sets of comparables proposed by both parties share some of the above characteristics, none, other than the feeder schools and the Union High School, share all of these characteristics.

The District argued that even though comparisons can be made, the uniqueness of the Lac du Flambeau district must be considered. In support of its argument, it cited high unemployment within the District and its dependence upon federal financing for a part of its educational programs. The District did not argue an inability to pay and it failed to show, despite the factors indicated above, that its situation was any different from that experienced in other districts. While it is true there are extremely high unemployment rates within the District, the data provided regarding unemployment shows the increase in unemployment within the District is no different proportionately

than the increase which other districts are experiencing. Further, offsetting some of the unemployment problems within the District is the federal government's partial financing of the District's program due to its Native American population. While the District contended there was a projected drop in federal dollars, no evidence was provided which showed the drop actually occurred or that the drop, if it did occur, has caused the District any substantial financial difficulties. Thus, since there is no showing that the District is unable to finance either offer, the merit of the offers is determined by other statutory criteria.

A comparison of benchmark positions, salary increases over the average and incremental increases indicates the District's offer is slightly more reasonable, although it does result in deterioration in the salary schedule as it relates to the comparables. The Association argued its position has deteriorated in the past 10 years, however, insufficient data was provided to prove this assertion. It is recognized that it is difficult to make historical comparisons since the salary schedules among the comparable districts have not been similar, however, it cannot be concluded that deterioration has occurred solely on the basis of a position which existed 10 years ago. Consequently, in determining which of the final offers is more reasonable, only the past year's information was used for the basis of analysis and for drawing conclusions.

A comparison of the districts relative to benchmark positions shows the District to be in last place among the comparables in 1981-82 and that both final offers do not result in a change in position for 1982-83. When the benchmark positions are compared as to the salary increase over the average in 1981-82 and 1982-83, it is concluded the Association's offer, while maintaining rank, seeks to improve upon its previous position.¹ The District's offer, while widening the gap between the average salary paid among the comparables, is more similar to the position it maintained in the past year at the BA Base, the BA Maximum position and the Schedule Maximum position. The Association's offer while more similar to its position in the past year at the MA Base position and the MA Maximum position, seeks to improve upon its position to a greater extent than the District's offer deteriorates the position at the other three positions. Thus, unless there is a proven need for catch-up, it cannot be concluded the Association's effort to improve its position is justified in light of the cost-of-living increases which occurred during the 1981-82 contract year.

When the incremental increases over the past year are compared among the districts, the Association's offer results in the greatest dollar increase in rate as well as the highest percentage increase among the comparables.² Again, since the Association did not show that continued deterioration in salary has occurred within the District in the past few years, it cannot be concluded there is need for an increase in rate which would exceed those determined in comparable districts.

¹See Appendix "C" attached.

²Included in this comparison was an increase which was the result of a multi-year agreement reached during different economic times.

While the undersigned has concluded the District's offer is more reasonable given the above comparisons, it is done so with great reluctance since the District is offering its employees an increase which widens the gap between the pay its teachers receives and the pay teachers in comparable districts receive, since the District already compensates its teachers at the lowest rate among the comparables and since it does so in a salary schedule which spreads the compensation out over a greater number of years than do the comparable schedules. Further, the District's position is questioned even more when the District's economic status does not provide cause for such a position, nor does its offer of an 8% increase in wages for its non-union employees.

In addition to salary comparisons, total compensation was considered in determining which of the offers was more reasonable. The data provided regarding total compensation, unchallenged by the Association, indicates the District does compensate its teachers with fringe benefits which are similar to the benefits received by teachers in other districts. The Association did argue that total compensation should not be considered since a significant portion of the increase costed into both final offers is the result of the increase in the cost of insurance coverage which it contends is the direct result of the District's opting to self-fund its insurance program. The Association argues it cannot be held responsible for increasing costs in the insurance benefit when the District had the option to bargain this issue, knowing the cost was increasing. The Association adds it cannot advocate a change in benefit level when the District does not propose a change or bargain on the issue. Agreements reached in bargaining are the result of give and take in a number of different areas. The undersigned concurs that if the District's self-funded program is more costly than providing insurance coverage through a carrier, it is probably wise for the District to seek other methods of providing the coverage. However, during the bargaining process, the burden is also upon the Association to recognize that if it does not propose changes in a program which it knows is costly, it cannot expect to secure both a high increase in wages and maintenance of a program which is costly to the district. Thus, although the Association has argued that total compensation should not be considered, it cannot be ignored.

Finally, when the total compensation cost is considered, it is concluded the District's offer more closely approximates the cost-of-living increases which have occurred in the year preceding the expiration of the previous contract. The Association argued the non-metro urban Consumer Price Index figure should be used as the more appropriate reflection of the cost-of-living increases which occurred. While it is agreed there is merit in considering this index figure, the District's total cost at 11% is still higher than the non-metro August figure of 10.3%. Consequently, there is no reason, based upon the cost-of-living factor, that the Association's offer should be considered more reasonable.

The Association has argued the fair share issue is of more importance in this dispute than in most disputes, but also concurs with the District that the most important issue of the two is the salary issue. Consequently, in determining which of the two offers is more reasonable, the salary issue will carry more weight. As to the fair share issue, it is concluded, however, that the Association's position is the more reasonable position. Despite the philosophical objection of the District, the comparables within the area, both those proposed by the Association and those proposed by the District,


clearly supports the Association's position. In fact, among all of these comparables, the Lac du Flambeau district is clearly in the minority in regard to this position.

Thus, having reviewed the evidence and arguments and after applying the statutory criteria and having concluded the District's offer is more reasonable regarding the salary issue and that the salary issue will carry more weight in determining the reasonableness of the offers, the undersigned makes the following:

AWARD

The final offer of the District, along with the stipulations of the parties which reflect prior agreements in bargaining, as well as those provisions of the predecessor agreement which remained unchanged during the course of bargaining, are to be incorporated into the collective bargaining agreement as required by statute.

Dated this 9th day of June, 1983, at La Crosse, Wisconsin.


Sharon K. Imes
Mediator/Arbitrator

SKI/mls

Name of Case: School District No. 1 Town of Lac Du Flambeau
Lac Du Flambeau, Wisconsin
Case XI No. 30013 MED/ARB - 1791

The following, or the attachment hereto, constitutes our final offer for the purposes of mediation-arbitration pursuant to Section 111.70(4)(cm)6. of the Municipal Employment Relations Act. A copy of such final offer has been submitted to the other party involved in this proceeding, and the undersigned has received a copy of the final offer of the other party. Each page of the attachment hereto has been initialed by me.

10/26/82
(Date)

Eugene Dejeune
(Representative)

On Behalf of: Eugene Lac du Flambeau Educators
Association

Lee de Flambeau Educational ^{Association} Financial offer
Ser 1982-83

- ① All tentative agreements.
- ② dates changed to reflect NOW 1 year agreement Ser 82-83
- ③ Base Salary under present structure:
05, (490 increments + 390 Lanes.)
12,850.
- ④ Fair Share as attached.

10/26/82
E.D.

ju
New Article -- FAIR SHARE AGREEMENT.

- A. All employees in the bargaining unit shall be required to pay, as provided in this Article, their fair share of the costs of representation by the Association. No employee shall be required to join the Association, but membership shall be available to all employees who apply, consistent with the Association constitution and by laws.
- B. Effective thirty (30) days after the date of initial employment of a teacher or thirty (30) days after the opening of school in the fall semester, the District shall deduct from the monthly earnings of all employees in the collective bargaining unit, except exempt employees, their fair share of the costs of representation by the Association, as provided in Section 111.70(1) (h), Wisconsin Statutes, and as certified to the District by the Association, pay said amount to the treasurer of the Association on or before the end of the month following the month in which such deduction was made. The District will provide the Association with a list of employees from whom deductions are made with each monthly remittance to the Association.
- (1) For purposes of this Article, exempt employees are those employees who are members of the Association and whose dues are deducted and remitted to the Association by the District pursuant to Voluntary Dues Deduction or paid to the Association in some other manner authorized by the Association. The Association shall notify the District of those employees who are exempt from the provisions of this Article by the 15th day of September of each year, and shall notify the District of any changes in its membership affecting the operation of the provisions of this Article (30) days before the effective date of such change.
- (2) The Association shall notify the District of the amount certified by the Association to be the fair share of the costs of representation by the Association, referred to above, two weeks prior to any required fair share deduction.
- C. The Association agrees to certify to the District only such fair share costs as are allowed by law, and further agrees to abide by the decisions of the Wisconsin Employment Relations Commission and/or courts of competent jurisdiction in this regard. The Association agrees to inform the District of any change in the amount of such fair share cost thirty (30) days before the effective date of the change.
- 10/26/81
CD

- D. The Association shall provide employees who are not members of the Association with an internal mechanism within the Association which will allow those employees to challenge the fair share amount certified by the Association as the cost of representation and to receive, where appropriate, a rebate of any monies determined to have been improperly collected by the Association.
- E. The Lac du Flambeau Education Association and the WEAC hereby do indemnify and shall save the District harmless against any and all claims, demands, suits, or other forms of liability, including court costs, that shall arise out of or by reason of action taken or not taken by the District which District action or non-action is in compliance with the provisions of this Article, and in reliance on any list or certificates which have been furnished to the District pursuant to this Article; provided, that the defense of any such claims, demands suits or other forms of liability shall be under the exclusive control of the Association and its attorneys: However, nothing in this section shall be interpreted to preclude the District from participating in any legal proceeding challenging the application or interpretation of this Article through representatives of its own choosing and at its own expense.

10/26/88
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LAC DU FLAMBEAU EDUCATION ASSOCIATION FINAL OFFER FOR 1982-83.

WISCONSIN EMPLOYMENT
RELATIONS COMMISSION

1. All tentative agreements.
2. Dates changed to reflect new one-year agreement for 1982-83
3. Base salary (\$12,850) under present structure of 4% increments and 3% lanes.
4. Fair share as attached.

20
New Article -- FAIR SHARE AGREEMENT.

- A. All employees in the bargaining unit shall be required to pay, as provided in this Article, their fair share of the costs of representation by the Association. No employee shall be required to join the Association, but membership shall be available to all employees who apply, consistent with the Association constitution and by laws.
- B. Effective thirty (30) days after the date of initial employment of a teacher or thirty (30) days after the opening of school in the fall semester, the District shall deduct from the monthly earnings of all employees in the collective bargaining unit, except exempt employees, their fair share of the costs of representation by the Association, as provided in Section 111.70(1) (h), Wisconsin Statutes, and as certified to the District by the Association, pay said amount to the treasurer of the Association on or before the end of the month following the month in which such deduction was made. The District will provide the Association with a list of employees from whom deductions are made with each monthly remittance to the Association.
- (1) For purposes of this Article, exempt employees are those employees who are members of the Association and whose dues are deducted and remitted to the Association by the District pursuant to Voluntary Dues Deduction or paid to the Association in some other manner authorized by the Association. The Association shall notify the District of those employees who are exempt from the provisions of this Article by the 15th day of September of each year, and shall notify the District of any changes in its membership affecting the operation of the provisions of this Article (30) days before the effective date of such change.
- (2) The Association shall notify the District of the amount certified by the Association to be the fair share of the costs of representation by the Association, referred to above, two weeks prior to any required fair share deduction.
- C. The Association agrees to certify to the District only such fair share costs as are allowed by law, and further agrees to abide by the decisions of the Wisconsin Employment Relations Commission and/or courts of competent jurisdiction in this regard. The Association agrees to inform the District of any change in the amount of such fair share cost thirty (30) days before the effective date of the change.
- 10/24/81
SD

- D. The Association shall provide employees who are not members of the Association with an internal mechanism within the Association which will allow those employees to challenge the fair share amount certified by the Association as the cost of representation and to receive, where appropriate, a rebate of any monies determined to have been improperly collected by the Association.
- E. The Lac du Flambeau Education Association and the WEAC hereby do indemnify and shall save the District harmless against any and all claims, demands, suits, or other forms of liability, including court costs, that shall arise out of or by reason of action taken or not taken by the District which District action or non-action is in compliance with the provisions of this Article, and in reliance on any list or certificates which have been furnished to the District pursuant to this Article; provided, that the defense of any such claims, demands suits or other forms of liability shall be under the exclusive control of the Association and its attorneys. However, nothing in this section shall be interpreted to preclude the District from participating in any legal proceeding challenging the application or interpretation of this Article through representatives of its own choosing and at its own expense.

10/28/82
C

Appendix "B"

School District No. 1 Town of Lac du Flambeau
Lac du Flambeau, Wisconsin

Name of Case:

Case X1 No. 30013 MED/ARB-1791

The following, or the attachment hereto, constitutes our final offer for the purposes of mediation-arbitration pursuant to Section 111.70(4)(cm)6. of the Municipal Employment Relations Act. A copy of such final offer has been submitted to the other party involved in this proceeding, and the undersigned has received a copy of the final offer of the other party. Each page of the attachment hereto has been initialed by me.

10/26/82

(Date)

Bill Barker

(Representative)

On Behalf of:

Lac du Flambeau School Board

District: lac du flambeau

Schedule: fe2303

Board FINAL Offer

10/26/82

Step	BA	BA + 6	BA + 12	BA + 18	BA + 24	BA + 30	MA	MA + 6	MA + 12
0	12500	12875	13250	13625	14000	14375	14750	15125	15500
1	13000	13375	13750	14125	14500	14875	15250	15625	16000
2	13500	13875	14250	14625	15000	15375	15750	16125	16500
3	14000	14375	14750	15125	15500	15875	16250	16625	17000
4	14500	14875	15250	15625	16000	16375	16750	17125	17500
5	15000	15375	15750	16125	16500	16875	17250	17625	18000
6	15500	15875	16250	16625	17000	17375	17750	18125	18500
7	16000	16375	16750	17125	17500	17875	18250	18625	19000
8	16500	16875	17250	17625	18000	18375	18750	19125	19500
9	17000	17375	17750	18125	18500	18875	19250	19625	20000
10	17500	17875	18250	18625	19000	19375	19750	20125	20500
11	18000	18375	18750	19125	19500	19875	20250	20625	21000
12	18500	18875	19250	19625	20000	20375	20750	21125	21500
13	19000	19375	19750	20125	20500	20875	21250	21625	22000
14	19500	19875	20250	20625	21000	21375	21750	22125	22500
15	20000	20375	20750	21125	21500	21875	22250	22625	23000
16		20875	21250	21625	22000	22375	22750	23125	23500
17			21750	22125	22500	22875	23250	23625	24000
18				22625	23000	23375	23750	24125	24500
19					23500	23875	24250	24625	25000

Appendix "C"

Comparison of Salary Increases over the Average
1981-82 and 1982-83

1981-82	BA Base	BA Maximum	MA Base	MA Maximum	Schedule Maximum
Salary Average	12,704	19,183	15,214	23,806	26,317
District's Salary	11,850	18,960	13,986	22,992	23,704
Dollar Difference	- 854	- 223	-1,228	- 814	-2,613
Percent Difference	- 6.6	- 1.2	- 7.6	- 3.3	- 11.0
<hr/>					
<u>1982-83</u>					
Salary Average	13,507	20,496	16,205	25,464	28,163
District's Offer	12,500	20,000	14,750	24,250	25,000
Dollar Difference	-1,007	- 496	-1,455	-1,214	-3,163
Percent Difference	- 7.5	- 2.4	- 9.0	- 4.8	- 11.2
Association's Offer	12,850	20,560	15,166	24,932	25,704
Dollar Difference	- 657	+ 64	-1,039	- 532	-2,459
Percent Difference	- 4.9	+ 0.3	- 6.4	- 2.1	- 8.7

Comparison of Incremental Increases

District	BA Base	BA Maximum	MA Base	MA Maximum	Schedule Maximum
North Lakeland	661	1,417	841	1,719	2,066
Woodruff	972	1,401	1,167	1,791	1,791
Minocqua		-No Schedule Available for 1981-82-			
Lakeland Union H.S.	778	1,120	965	1,463	1,680
District's Offer	650	1,040	764	1,258	1,296
Association's Offer	1,000	1,600	1,180	1,940	2,000