STATE OF WISCONSIN
BEFORE THE ARBITRATOR

In the Matter of the
Arbitration between

NORTHWEST UNITED EDUCATORS

and

SCHOOL DISTRICT OF TURTLE LAKE

Case XXI
No. 30587, Med/Arb-1974
Decision No. 20707-A

APPEARANCES:

Alan D. Manson, Executive Director, Northwest United Educators, appearing on behalf of the Northwest United Educators.

Mulcahy & Wherry, S.C., by Stephen L. Weld, appearing on behalf of the School District of Turtle Lake.

ARBITRATION HEARING BACKGROUND:

On June 16, 1983, 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 Northwest United Educators, hereinafter referred to as the Union and the School District of Turtle Lake, hereinafter referred to as the District or the Employer. Pursuant to the statutory requirements, mediation proceedings were conducted between the parties on July 27, 1983. Mediation failed to resolve the impasse. On that same day, the parties proceeded to arbitration. During the arbitration hearing, the parties were given full opportunity to present relevant evidence and make oral argument. The hearing was not transcribed. Subsequent to the hearing, post hearing briefs and reply briefs were filed with and exchanged through the arbitrator. The last exchange occurred on September 23, 1983.

THE ISSUES:

The parties remain at impasse on the issues of wages, layoff, snow days, payment dates for salary, health insurance, co-curricular and extra-duty pay, and duration. The final offers of the parties appear attached as Appendix "A" and "B".

STATUTORY CRITERIA:

Since the parties did not agree to a voluntary impasse procedure to resolve the above-identified 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.

In making such a selection, Section 111.70(4)(cm)7 requires the mediator/arbitrator to consider the following criteria:

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 cost 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 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 hearing.

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:

Position of the Union: In addition to differing on the items identified as unresolved issues, the Union differs with the District regarding which issue it considers most important and which districts it considers comparable to the Turtle Lake School District. Positing wages is the primary issue in this dispute, the Union declares the difference between the parties' offers for 1982-83 wages is so great that it must be the determinative issue. Further, the Union asserts that since almost all arbitrators have centered their decisions around the comparability factor, the selection of comparables is important. The Union contends the comparables should not only include the athletic conference but several other districts in the area because most have settled thus giving a wage rate settlement pattern for the area and because economic conditions within the area are adequately reflected through the 40-plus settlements which have occurred. The Union assumes the District will rely upon the general state of the economy as an argument in support of its position.

While the Union would prefer the comparables include all 43 districts in northwestern Wisconsin, it concludes it is also possible to use only the Lakeland Athletic Conference since twelve of the fourteen districts had settled by the date of the arbitration hearing. Using the conference as a comparable data base, the Union posits its offer is "overwhelmingly supported" by the comparables both on a percentage and a dollar increase basis.

Making benchmark comparisons, the Union contends the data shows Turtle Lake's rank has eroded considerably since 1979-80 and that although its offer would maintain the diminished rank, the District's offer would severely accelerate the decline. According to the Union, the conference comparisons show Turtle Lake has been a wage leader in the past but that the District's offer would seriously alter the historical rankings.

Declaring the District has painted a "broad picture of gloom" regarding the economy, the Union rejects the District's argument and asserts the economy in Barron County is relatively well off. Citing past dramatic increases in farm values, despite recent downturn; the decline in the Turtle Lake mill rate and the fact that Barron County is one of three Wisconsin counties with the lowest rates of unemployment in the State, the Union declares the

County has weathered the economic downturn better than most and concludes the economic condition of the County is not as important a factor in this instance as it might be in other situations.

Referring to the Consumer Price Index and the cost-of-living criterion, the Union argues the Minneapolis index is preferred over the All Cities Average since northwest Wisconsin is within the Minneapolis-St. Paul geographic region. It adds, however, that the Non-metro Urban Index is even more appropriate since it covers communities from 2,500 to 75,000 population. It continues that if either index is used, rather than the All Cities Average, its offer more closely approximates the cost-of-living in the area.

The Union challenges the inclusion of the experience increment in the costing of wage increases. It contends the increment is intended as a reward for efficiency and quality of performance gained through experience and as compensation for low starting wages for teachers. Further, the Union asserts that adding the increment into the cost of wage increases inaccurately reflects a percentage wage increase for those teachers who have reached the top of the scale and no longer receive incremental increases.

While the Union does not believe the increments should be costed in, it adds that even if the increment cost is included, the CPI does not favor either offer, thus, it is inappropriate to determine the reasonableness of the offers based on the CPI. Finally, declaring arbitrators have increasingly measured the cost of final offers against the wage rates negotiated in comparable districts as an appropriate index of the cost of living, the Union argues this index shows its offer to be more reasonable.

Although the Union posits that the remaining unresolved issues are minor, it asserts the facts support its final offer on all of the issues. On the co-curricular issue, it argues the primary problem between the offers lies in the distribution of the dollars among those on the schedule. Declaring the previous year's arbitration award compensated the schedule positions based on a re-evaluation of the hours and responsibilities of each position and that as a result eleven positions received no increase in compensation, the Union now avers there is no evidence to support a continued pay rate freeze for these positions. Consequently, it proposes a 7.5% increase in all extra-curricular rates, the same percentage increase which would occur in the wage rate if the Union's final offer is accepted.

Continuing, the Union states its position on snow days and the paycheck procedure is supported by the comparables. Asserting that the conference average for snow days is well over 2.5 days per year and that eleven of the fourteen conference schools do not make up the first two days, the Union concludes its offer is more similar to the practice among the comparables. On the paycheck procedure, the Union asserts there is no reason for its offer of a summer option to be considered unreasonable. In support of its assertion, the Union cites the fact that eleven of the fourteen schools within the comparables provide the summer option procedure sought by the Union and that two of the remaining three districts which do not provide a summer option, allow a ten or twelve month pay option. It, thus, concludes the comparables again support its position.

Proposing several changes in the layoff language, the Union argues there is reason for each change. In regard to liquidated damages for layoff, the Union asserts that its position remains unchanged from 1982. It continues that since the previous arbitrator concluded the liquidated damages amounts proposed by the Union in the previous year's arbitration were "...substantially less than the actual damage..a layed (sic) off teacher would suffer," and the Union's proposal was "...much more acceptable than that of the Employer when measured against any of the statutory criteria," there is no reason to reject its proposal now.

The Union declares its timeline proposal should be given preference in order to avoid any more delays in the bargaining of timelines. Asserting the District has refused to consider the bargaining of timelines as a mandatory subject of bargaining, even after a WERC ruling declaring the subject a permissive subject of bargaining was overturned by the appeals court, the Union posits it included the timeline proposal in its offer in order to avoid seeking a declaratory ruling and further delay in bargaining over timelines.

Finally, referring to previous layoffs within the District, the Union argues there is need to clarify the bumping rights language. Acknowledging that differences in position between the parties have been settled in the previous layoffs, the Union, nonetheless, argues these differences point out there are disparities between the parties' positions and that potentially costly litigation could occur with future layoffs if the language is not clarified now.

The Union challenges the District's position on health insurance declaring that despite the fact that it proposes "full" insurance rather than the full dollar amount, there is in reality no change from the status quo. Asserting that in the past the parties have agreed upon the full dollar amount, it concludes it is not unreasonable, now, to propose the insertion of the word "full" regarding premium payments in the second year since the exact amount is unavailable.

The Union also proposes extending the contract duration to two years. Stating it accepts the burden of justifying the need for a multi-year contract, the Union argues the pattern of 1983-84 settlements among the comparables supports its second year proposal. The Union continues that a multi-year contract is particularly appropriate since the 1983-84 term has already begun and since four of the last five contracts (including the one before this arbitrator) have resulted after the fact and through arbitration. The Union concludes the bargaining history of the parties and their failure to reach voluntary agreement since the mediation/arbitration law has been enacted, should weigh considerably in determining the merit of a two year agreement.

The Position of the District: Citing various criteria employed by arbitrators in determining comparables for interest arbitrations, the District proposes the Lakeland Athletic Conference as the districts most comparable to the Turtle Lake School District. Arguing that not only does it meet the criteria usually employed by arbitrators, but that historically the athletic conference has been used as the most comparable districts in many arbitration awards involving districts within the Lakeland Athletic Conference, the District declares little support exists for expanding the comparables beyond the conference.

The District posits the Union is "...seeking to make wholesale revisions of the collective bargaining agreement through the arbitration process," and "...is attempting to achieve in arbitration that which it could not achieve in negotiations." Declaring the Union is seeking to achieve numerous language changes, the District argues the Union has failed to meet any of the criteria established by arbitrators as necessary to accomplish language changes. Further, the District states that if negotiations had failed to produce any significant modifications in the contract, such a position might be understandable, however, it asserts the Union seeks these changes despite the fact that the items "agreed to" between the parties during negotiations have been substantial.

Differing from the Union in which issue it considers most important, the District finds the layoff issue the most pervasive since the Union seeks four "significant modifications". In opposing the Union's position on layoff, the District argues the Union seeks these changes without showing a demonstrated need for the proposals, thus, the status quo must be maintained. Chal-

lenging the Union's proposal to reopen negotiations during the term of the contract in order to bargain the impact of a layoff, the District declares the comparables do not support the proposal and that it is not needed since further staff cuts will occur only if forced on the District by financial emergencies. The District continues that even though staff cuts have occurred there is no need for the proposal since there is no evidence in the record that previous layoffs have caused problems for the remaining staff. Finally, the District concludes the proposal would do nothing but impede its need to take action.

As to the bumping rights clause, the District asserts the Union's proposal negates the agreement which has been voluntarily reached between the parties. Asserting the District intended to require greater seniority in an assignment area in order to bump when it negotiated the layoff clause, citing the recall language as support for its position, the District argues the Union's proposal would result in inexperienced teachers being assigned to classes. This situation, the District states, runs contrary to the District's intent and is not in the best interest of the students in the District.

In regard to the prohibited practice charge which was filed over the District's interpretation of the existing language and the Union's use of this matter to support its position on the layoff bumping clause, the District argues the mere filing of a charge does not provide sufficient justification to support the Union's position. Further, the District declares its position was not compromised when the prohibited practice charge was settled since it did not address the bumping rights issue.

Finally, referring to the Union's liquidated damages proposal, the District declares the status quo should be maintained. In support of its argument, the District posits the Union has shown no need to change the severance amount or to change the notification date, both of which were the result of last year's arbitration award. Noting that last year's arbitrator expressed a preference for the Union's proposal, instead of that which was awarded, the District declares the factors which influenced the arbitrator's preference no longer exist.

On the health insurance issue, the District asserts the past three arbitration awards involving the parties have addressed the same question and have found in favor of the District. It continues that since the circumstances have not changed, there is no reason for the Union to prevail on this issue this time. Further, it argues that since the insurance costs effective July 1, 1983 are unknown, it is premature for either side to take a position on the payment of health insurance premiums for 1983-84. Finally, the District asserts that substitution of the words "full cost" for the dollar amount, despite the fact that the amount has been the full cost, will result in removing the issue of health insurance contribution from the bargaining table forever since it is very difficult to delete a concept from the contract once it exists.

Providing a summer option in the paycheck procedure, according to the District, would result in serious cash flow problems for the District. Stating the prepayment would come at the end of the fiscal year when reserves are lowest, when uncertainties exist regarding the status of state aid payments and when payment would be required prior to knowledge of how many taxes are deferred, the District argues it could be placed in a position where it would need to borrow money to meet this obligation. The District concludes this type of change, if it is to occur, should result from collective bargaining and not arbitration.

The District contends the Union's position regarding snow days is another attempt by the Union to change the status quo. Arguing the Union's proposal will add .46% to the 1983-84 total package cost when lost productivity is measured, the District asserts the Union cannot justify the change simply on the basis of

comparability.

Finally, in regard to the wage increase sought by the Union, the District argues it is necessary to consider the prolonged and severe economic recession when determining which wage offer is the more reasonable. Contending the District provides educational services to a predominantly rural population, the District argues the financial condition of the American farmer has worsened and the impact of this worsening must be considered. Stating the 1983-84 budget, as it stands, represents a 7.9% increase in expenditures and a 17.2% increase in the levy rate and that the District expects a 13-14% reduction in state aids during the next biennium, in contrast to increases received by other districts within the conference, the District argues its total package offer of 7.88% in an economy with an average inflation rate of approximately 4.7% is clearly more reasonable than the Union's.

Continuing that the District's wage and benefit offer exceeds the Consumer Price Index, no matter whether the CPI-U or the CPI-W is used, the District posits the Union's proposed increase is not acceptable given any of the indicators. Further, it argues the Minneapolis Consumer Price Index used by the Union is inappropriate since the area served by the District is a rural farm population, while the Minneapolis CPI reflects price increases for an urban population of 250,000 to 1,399,999. Thus, it concludes the Union's offer which results in a double digit total cost is not justified.

The District also rejects the Union's argument that the increment must not be considered in comparing increases in the cost of living since the cost of the increment represents an almost 2% increase, a cost which cannot be discounted. In rejecting this argument, the District cites several arbitrators who have determined the increment must appropriately be included. Further, the District argues that a comparison of benchmarks, without considering the total salary increase, is misleading since it relies upon selected schedule positions throughout the salary schedule, thus failing to take into account movement through the schedule; since it fails to consider the dynamics of collective bargaining and staff composition in comparable districts, and since it fails to take into account frozen increments, split increments or deferred implementation of increases, all of which skew such comparisons. Finally, the District argues only those settlements among the comparables which have occurred within the same relative timespan must be considered. If this appropriate measurement is used, it concludes the Union's offer is unreasonably high, not only in relationship to today's economy, but as it relates to the settlement pattern established among the comparables.

The District concludes that given the Union's failure to show a compelling need for change in the language, together with the unreasonableness of its offer given both today's economic conditions and settlement patterns, its offer must prevail as the more reasonable.

DISCUSSION:

Differing regarding the comparables, the Association proposes a combination of districts which includes the athletic conference as well as other districts within northwestern Wisconsin that are somewhat similar in socioeconomic structure and geographically near. The Association concedes, however, that since a settlement pattern among the athletic conference districts has been well established, it is possible to rely upon the conference districts as comparables. The District argues the athletic conference is the most appropriate set of comparables. Since the athletic conference has been used as an appropriate set of comparables before in this district and since eleven of the fourteen were settled at the time of hearing, the eleven settled districts were used as the comparables. Following the close of hearing, a twelfth district's salary schedule was settled through arbitration. It

was not included in the analysis since it was not significantly different from the pattern established by the other eleven districts.

There are seven unresolved issues between the parties, however, it is concluded the most important issues are those which relate to layoff and wages and to a lesser extent, duration. Consequently, although all the issues will be discussed, the ones which will determine which of the offers is more reasonable are the three issues identified above.

The parties have relied upon previous arbitration decisions to support their relative positions regarding certain of the issues. While these decisions were reviewed as they related to the issues in this arbitration, they were not relied upon to determine whose offer was more reasonable. Instead, the offers were considered as they relate to the statutory criteria and data which prevailed at the time this contract should have been reached.

In analyzing the minor issues, it is concluded the Association's position on snow days and paycheck procedure is more reasonable and the District's position is more reasonable relative to the health insurance proposal. In regard to the co-curricular schedule proposals, it is concluded neither proposal is a very desirable proposal, but that the District's position is slightly more reasonable than the Association's.

The Association proposes changing the contract language regarding snow days so that the first two snow days would not be made up. In support of its position, the Association cited the comparables. Of the fourteen districts within the athletic conference, all but one of the comparables provide that at least two snow days will not be made up. Eleven of the districts provide that the first two snow days will not be made up. Of that number, half provide for a third day to not be made up as well.

The District argues the Association is attempting to change the status quo and that such changes should not occur without showing a compelling need. While this is a generally accepted criterion regarding language changes, a language change proposal which actually results in an economic benefit may also be measured against the comparables both internally and externally. Further, if the comparables show the change sought is not atypical and reflects a benefit enjoyed by most, this demonstration is equally compelling. Therefore, on the basis of the comparables, it is concluded the Association's offer is not unreasonable.

The paycheck procedure sought by the Association is what is normally called a "summer option". Under this option, teachers may elect to pick up their summer checks for the academic year work in one lump sum near the beginning of the summer. The District argues the Association is again attempting to change the status quo and that, further, if the option is allowed, it would create the possibility of serious financial difficulty. In testimony, the District also argued implementation of the provision would cause administrative difficulties. The District's arguments regarding the possibility of financial and administrative difficulties if the option were implemented were not persuasive since there was no evidence submitted to demonstrate that, in fact, this would happen.

The school district must budget for its expenditures in each academic year in July and its budget runs, then, from July to July. Thus, checks received by a teacher through the summer or at the beginning of the summer, if a summer option exists, have been accounted for in a budget which ends June 30th. Therefore, when a teacher is paid in July and August, that money, theoretically, comes from the previous year's budget. Thus, unless a District is experiencing a cash flow problem, there should be no difficulty in paying teachers via a summer option. Consequently, while the District argues it would not know what it was going to receive from taxes and state aids by the time a summer option would be exercised, it did not prove lack of this knowledge affects the previous year's budget, nor that a cash flow problem would exist. The District is correct that the proposal is a deviation from the status quo, however, the comparables again support the Associa-

tion's proposal. Eleven of the fourteen districts provide a summer option.

The Association seeks, during 1982-83, a 7.5% increase in the wage rates on the co-curricular schedule and a 6.5% increase in 1983-84. The District, on the other hand, proposes a dollar value per point and the allocation of points to each position as a means of determining the compensation each position on the co-curricular schedule would receive. The District contends its offer is more reasonable because it maintains the status quo and because its co-curricular compensation compares well with the co-curricular compensation among the comparables. The Association contends the District's proposal is not reasonable since several of the same positions which did not receive a wage increase last year would not receive an increase again in 1982-83.

The bargaining history shows the parties have been unable to resolve their differences in regard to compensation for these positions and that the current schedule is the result of an arbitration award. In the arbitration award which set the current schedule in place, the arbitrator found the parties, when they agreed to a study commission, intended to create a system of compensation which addressed the differences in responsibilities among the various positions. In accepting the Employer's offer, the arbitrator rejected the Association's across-the-board increase since it did not resolve the inequities both sides had intended to correct and since the Employer's offer provided co-curricular compensation which was well above average among the comparables.

When the arbitration award set the co-curricular schedule in place, the inequities which the parties believed existed were theoretically resolved. The bargaining history shows both parties submitted proposals for compensation to the study committee which were similar to the proposal adopted in the arbitration award. Therefore, although the District's proposal was not the same as the Association's it was an effort to correct the inequities in the schedule which the parties believed existed.

A review of the co-curricular schedule adopted in 1981-82 shows that not only did the District set up a schedule which utlizied a point system but that it assigned differing dollar values to each position. It is not clear the 1981-82 point system assigned the same number of dollars to each point assigned to a position.[1] Now, the District proposes a flat dollar per point increase. The District's proposal maintains the same type of differential between each position which existed in the previous shcedule, however, it also causes the same positions which received no increase in the previous year to receive no increase again in 1982-83. While the Association's offer would increase compensation for all positions, a percentage increase proposal widens the differential paid for each position. For example, 7.5% of $1,455 results in a $109 increase for one position while 7.5% of $95 results in a $7 increase for another position. The percentage increases, then, cause a disproportionate dollar increase for certain positions. Consequently, neither offer is a very desirable choice.

Among the eleven positions which would still remain frozen under the District's proposal, however, it is determined the District still provides compensation for these duties which exceeds the compensation paid in other districts for similar duties.

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[1] In the District's final offer, it indicates it has assigned 15 points to the head football coach position and 1 point for the junior high cheerleaders. At $105 a point, the junior high cheerleaders will be paid $105 while the coach will receive $1,575 dollars. The compensation awarded the coach in 1981-82 does not equate to $95 a point based on 15 points assigned the coach, while clearly the junior high cheerleaders were paid $95.

The Association has argued that some of these positions are different from other districts' positions because they entail greater responsibilities, however, there was no evidence provided to support the argument. Since the District's offer still attempts to maintain a relationship between the positions which corrects the inequities in responsibilities perceived earlier by the parties, it is concluded the District's offer is somewhat more reasonable.

If the question regarding the health insurance were simply a matter determining whether or not the language should be changed to insert the words "full payment" for a dollar amount, it would be concluded that there is no need for such a change and that the comparables support retaining the dollar amount. The question becomes more complicated, however, since the Association proposes a two year contract, while the District only proposes a one year contract. The Association argues it only proposes the change in the health insurance language since it does not know the dollar amounts for 1983-84 and the District has paid the full cost of the premium in the past despite the fact that a dollar amount has been inserted in the contract language. While this, in fact, may be the reason the Association made the proposal, it cannot be denied that the change significantly alters the bargaining relationship between the parties. Health care costs have been escalating and there is no question that employers are attempting, through bargaining, to reduce their costs. Thus, while it may be that the dollar amount offered by either party would reflect the full amount in the 1982-83 agreement, there is no guarantee that the 1983-84 agreement would be the same if two independent agreements are negotiated. Consequently, it is concluded the District's position is more reasonable.

The issues most determinative of which offer is considered the most reasonable include layoff, wages and duration. The Association proposes four changes in the layoff language. It proposes modifying the language regarding bumping rights, based on seniority. It reopens negotiations during the term of the collective bargaining agreement if a layoff impacts upon wages, hours and working conditions of the remaining employees. It provides a sliding scale severance pay for teachers based on varying dates of notification of layoff after a teacher has received a contract, and it advances the layoff date for incurring severance pay obligations by the District from July 1 to June 1.

The District argues the current language which states "assignment area" rather than "teaching area" prevents inexperienced but more senior teachers from bumping into areas for which they have no skills, and that the change the Association seeks is another attempt to change the status quo without showing a compelling need. The Association argues the language change it proposes does not change the intent of the current language but merely clarifies the intent of the parties. Citing the fact that previous disputes have occurred as the result of the current language, the Association concludes there is a need for clarification.

From the evidence submitted, it is clear that there is not agreement between the parties as to the intent of the layoff language. However, it is not possible to determine whether or not the Association's proposed language is a major change in the language or merely a clarification unless the intent of the parties is determined. Consequently, since no evidence was submitted to determine the intent of the parties when they reached agreement on this language, no determination was made regarding this aspect of the Association's proposal.

In regard to the Association's proposal requiring the District to reopen negotiations during the term of the collective bargaining agreement if a layoff impacts upon the wages, hours and conditions of work, the District argues there is little value in requiring it to reopen negotiations. In addition, it posits that if such a requirement is imposed, it would impede the District's

decision to layoff. The District is already required to negotiate the impact on wages, hours and working conditions of the remaining employees when layoffs occur.[2] Consequently, the District's argument that the requirement would impede its decision to layoff is rejected.

The liquidated damages clause in the collective bargaining agreement is a relatively unique clause. The Association proposes expanding this clause to provide a sliding scale for severance pay based on varying dates of layoff notice and pushes the notification date for which the liquidated damages can accrue forward to June 1 from July 1. The District argues the Association again attempts to change the status quo without showing a need for the change. The Association counters that its position has already been found more reasonable than the current language by a previous arbitrator and that is sufficient reason to include it in the current collective bargaining agreement.

In a previous arbitration decision, the arbitrator found the clause which currently exists in the collective bargaining agreement, among other things, to be a modest buyout by the District for elimination of timelines for notification of layoff and subsequently concluded the Association's proposal was therefore more reasonable. The question of buyout no longer exists, therefore, the proposal must be considered on its own merits.

The Association has shown no need for a sliding scale severance payment, nor for a severance payment in the amounts suggested by it. While it is not desirable to leave a teacher in the lurch regarding the finding of future employment, it is also not desirable to place a school district in a position where it must pay liquidated damages because it finds the need to layoff teachers after contracts have been issued, particularly when the district must pay unemployment compensation to the individual laid off. The proposal, itself, however, is not so detrimental as to determine the ultimate reasonableness of the offers. The language does encourage the District to determine whether or not it needs to layoff teachers as early as possible and it does preserve the District's ability to layoff when needed without any preliminary notice. Further, if the District does plan for layoffs prior to issuing a contract and prior to June 1, the liquidated damages clause would never go into effect. Finally, since districts generally do not find the need to layoff teachers once contracts have been issued and since the District has already agreed to a severance pay agreement effective July 1, it is concluded that the dollar impact upon the District would be minimal. Despite these findings, however, it is concluded that the Association has shown no need for this language proposal and therefore, the District's offer regarding this issue is more reasonable.

In regard to the wage issue, the Association proposes, in 1982-83, a 7.5% increase on each cell and a 6.5% increase on each cell in 1983-84. The District proposes a revised salary schedule which increases the B.A. and M.A. bases by $600 and provides for percentage increases which vary from 4.9% to 4.3% on the benchmarks.

The District argues that the reasonableness of the offers cannot be determined by the use of benchmark comparisons since other districts among the comparables have created their schedules through the use of freezes, split wages, etc. and, thus, actual increases received by teachers are not accurately reflected.

Although the District argues the benchmark data should not

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[2] City of Brookfield v. WERC, 87 Wis. 2nd, 819.

> "While not at issue in this case, we add...that the issue as to the effects of the lay offs (sic) was a mandatory subject of bargaining."

be used, it has been used as one test to determine reasonableness of the offers. While it is true a freeze does not accurately reflect the increase received by a teacher, it is a method used by districts and their teachers to develop a salary schedule which provides adequate compensation for teachers even though the financial resources of the district might not allow it. Consequently, the salary schedule benchmarks are an expression of what the parties believe actual compensation should be if the financial resources are available. Therefore, it is still appropriate to make benchmark comparisons among districts determined comparable.

In using the benchmark comparisons to determine rank among the comparable districts, my analysis of the data results in different conclusions regarding rank than those drawn by the District. While the differences are minor and affect only a small portion of the analysis, an Appendix "C" is attached which shows the numbers which were used to draw conclusions.

A review of the 1979-80 data and the 1981-82 data shows the District has been among the wage leaders in the conference and has ranked primarily first or second at all benchmark positions. Rank, however, under the District's offer, results in a significant change in position. Under the Association's offer, rank both in 1982-83 and 1983-84 results in very little change from the position maintained by the District in previous years.

Rank Among the Comparables*

	BA Minimum	BA Maximum	MA Minimum	MA Maximum	Schedule Maximum
1979-80	1	1	2	1	1
1981-82	2	1	2	3	1
1982-83	8/1	1	5/2	5/3	4/2
1983-84	1	1	2	3	2

*The ranks established in 1982-83 represent the District's offer/ the Association's offer. The ranks established in 1983-84 represent the Association's offer.

In addition to rank, the position of the parties was compared to the benchmark averages. When the averages of the comparables are compared to the benchmark positions of the parties' offers, it is concluded the Association's offer is more reasonable. (See Appendix "D".) An analysis of the benchmark comparisons with the comparable averages shows the District's offer results in a drop at the BA Minimum rank from second to eight and a drop in the lead over the average by $246 or 2.1%. The District's offer maintains the BA Maximum rank at first but drops the lead over the average by $321 or 2.2%. It also drops the MA Minimum rank from second to fifth and drops the lead over the average by $320 or 2.5%; drops the MA Maximum rank from third to fifth and the lead over the average by $477 or 2.6% and drops the Schedule Maximum rank from first to fourth while dropping the lead over the average by $680 or 3.8%. Thus, not only does the District's offer reduce rank but it significantly decreases the dollar compensation lead which has been maintained in the past.

In contrast, the Association's offer does result in a slightly higher percentage increase over the average in 1982-83 than has existed in the past. The percentage increase, however, is no more than .4% higher at any benchmark position and is less at the schedule maximum position. In addition, the Association's offer compared with the conference districts which are settled for 1983-84 maintains its rank at all the benchmark positions and does not change the status quo significantly. At the BA Minimum

position, the Association's offer results in the District maintaining the same percentage lead over the average as it did in 1981-82. At all the other benchmark positions, the offer results in a drop in the lead over the average by as little as .2% at the MA minimum and as much as 2.4% at the Schedule Maximum position. While there are a few districts within the comparables which have not yet settled, given the pattern already established by eight of the fourteen districts, it appears the Association's offer is completely within the confines of what can be expected for salary increases within the 83-84 academic year.

Without getting into a discussion of whether or not increments should be costed into determining the percentage wage increase in wages, the cell increases were compared for determination of whether or not the percentage increases are similar since there was no demonstration that the incremental increases were significantly different in any of the comparable districts. When the cell increases are considered, it is concluded that while the Association's offer seeks a slightly higher compensation, its offer is not only more similar to the average dollar increase, but it is also more similar to the average percent increase per cell. (See Appendix "E".) In fact, an analysis of the percentage increases per cell among the comparables shows that eight of the eleven districts had the same or higher percentage increase per cell at the BA Minimum, MA Minimum and Schedule Maximum positions and nine of the eleven districts had the same or higher percentages at the BA Maximum and MA Maximum positions.

Finally, an analysis of the Association's offer in 1983-84 shows its offer does not significantly deviate from the pattern established by eight of the thirteen districts within the comparables. The District has argued that the date when settlement occurred must be considered when looking at this data, however, no dates were given for when the two year settlements were reached and in the two districts which had a one year contract, it is clear they have agreed upon a cell increase which is consistent with the pattern established among those districts with two year agreements. Thus, while the date when an agreement is reached may alter the patterns established, it does not appear this is the situation among these comparables. This is probably affected by the fact that these settlements, no matter when they occurred, were arrived at during the economic slowdown when wage increases took a more conservative bent.

The Association's offer for 1983-84 provides a per cell increase which is identical to the average percent increase per cell among the comparables. Further, at most benchmark positions, at least four of the eight districts had the same cell percent increase if not more.

In addition to benchmark comparisons and the percent of wage increase comparisons, the District has argued the general state of the economy, as well as the Consumer Price Index, does not justify a package offer which exceeds 10%. While the District has argued the state of the economy should be considered, there was no showing that the District experienced any different economic conditions than those encountered by its comparables. Thus, the reasonableness of the offers must be considered in light of the settlements reached in the area under similar economic conditions. The District did indicate that its budget would create a higher percentage increase in its levy rate than the other comparable districts and that it believed it would be the recipient of reduced state aids. These factors, while causing some difficulty for the District politically, do not appear to represent severe economic changes for the District.

In a report to its citizens, the District stated the major cause for the increase in the levy rate was postponed taxes. Despite this statement, however, the District did not show its percentage of uncollected taxes was any greater than uncollected

taxes in other districts. In addition to the postponed taxes, the District cited the possibility of reduced state aids as further reason for why the Association's offer is unacceptable. Reduced state aids are a function of a state formula which takes into account increased valuations in property as well as the tax burden area citizens must carry. Thus, while reduced state aids generally results in increased levy rates, the burden within the District is no greater than the burden comparable districts must carry. Thus, while these factors should be considered in the overall picture, they are not determinative factors regarding the reasonableness of the offers.

At the time this agreement should have been reached, the Consumer Price Index was at 5.8 or 5.9%, depending upon whether the CPI-U or the CPI-W was used. If this index alone were to determine the reasonableness of the offers as it pertains to the cost of living criterion, it is clear the District's offer would prevail since it offers a total package increase of 7.88%. In addition to the CPI, however, arbitrators have increasingly relied upon the pattern of settlements within an area as an indication of the cost of living increase in the belief that the percentage increases reflect the cost of living increases perceived by labor and management within the area. If the pattern of settlements is considered as an indication of the area's increase in the cost of living, the Association's offer more closely approximates the cost of living increase. The average cell increase among the comparables was 7.1% and the total package costs varied from a low of 8% to a high of 11.5%. Therefore, since the cost of living data supports either offer, it is determined both offers are reasonable.

Duration, obviously, makes a significant difference between the proposals since one party only offers a one year contract and the other seeks a two year contract. The Association argues a two year agreement is needed since the bargaining history between the parties shows they have gone to arbitration four of the five years the mediation/arbitration law has existed. It continues that since it has been demonstrated that the parties are unable to reach agreement on their own and since the 1983-84 school year has already commenced, it is in the best interest of both parties to have the 1983-84 contract already settled.

While selection of a two year agreement would include a health insurance provision and layoff provisions which are not particularly acceptable, there is reason to consider a two year agreement. The parties have been in arbitration four of the last five contracts and they have not begun negotiating for 1983-84 since the 1982-83 agreement has not yet been decided. Given the previous bargaining history between the parties it is difficult to conclude the parties will quickly reach agreement in 1983-84 should a one year contract be awarded. This fact, together with the fact that a clear settlement patterns has already been established among the comparables, leads to the conclusion that it would be in the best interest of both parties to set aside their differences for a short period of time and to get on with the business of educating children. Consequently, it is determined the Association's offer is more reasonable as to duration.

In summary, it has been concluded the District's offer is more reasonable as it relates to health insurance, co-curricular schedule and layoff. However, the Association's offer is more reasonable as to snow days, summmer option paycheck procedure, wages and duration. While the layoff clause is one of the major issues in this matter, it is determined that while the District's offer is more reasonable, the effect of the proposal is such that it does not preclude wages from carrying more weight in determining which offer is more reasonable. Thus, having reviewed the evidence and arguments and after applying the statutory

criteria and having concluded the Association's offer is generally more reasonable, the undersigned makes the following

AWARD

The final offer of the Association, together with the stipulations of the parties which reflect prior agreements in bargaining, as well as those provisions of the predecessor collective bargaining agreement, are to be incorporated into the collective bargaining agreement as required by statute.

Dated this 16th day of November, 1983, at La Crosse, Wisconsin.

Sharon K. Imes
Mediator/Arbitrator

SKI/mls

APPENDIX "A"

NORTHWEST UNITED EDUCATORS
16 West John St. • Rice Lake, Wisconsin 54868
Phone 715-234-7049

May 13, 1983

Mr. Daniel L. Bernstone
Investigator
Wisconsin Employment
Relations Commission
P.O. Box 7870
Madison, WI 53707-7870

RE: School District of Turtle Lake
Case XXI, No. 30587, MED/ARB-1974

Dear Mr. Bernstone,

Enclosed please find the signed cover sheet for NUE's final offer in the above case. Also enclosed is a signed copy of the revised stipulation of tentative agreements which is dated as having been received by the Commission on February 16, 1983. Please note that NUE has not returned a signed copy of the "Addendum to Stipulation of Tentative Agreements" since some problems have arisen on our agreement on those items. Thus the above case may be closed and final offers certified with the above signed stipulations constituting the complete record of stipulations to date.

Sincerely,

NORTHWEST UNITED EDUCATORS

Alan D. Manson (jaa)
Alan D. Manson
Executive Director

ADM/jaa
051383

Enclosures

cc: Steve Weld

Name of Case: SCHOOL DISTRICT OF TURTLE LAKE
CASE XXI No. 30587 MED/ARB-1974

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.

5/13/83
(Date)

ALAN O. MAN
(Representative)

On Behalf of: NORTHWEST UNITED EDUCATORS

5/13/83

NUE FINAL OFFER FOR TURTLE LAKE 1982-84 CONTRACT

1. Increase all indicated wage rates by 7.5 percent in 1982-83 and 6.5 percent in 1983-84 (VII-E; XXIII; XXVI-A; XXVII; XXVIII).

2. IV - School Calendar
Part B: Change "first snow day" to "first two snow days".

3. VIII - Layoff
Part A-4: Change to read "The laid-off teacher shall have bumping rights, based on seniority, into other teaching areas for which he/she is certified."

Add Part A-11: "If a layoff occurs during the term of a collective bargaining agreement which has an effect on wages, hours, or conditions of employment, the Board agrees to reopen negotiations to bargain the impact on the employees remaining after the layoff.

a. If a teacher is notified of a layoff prior to June 1st for layoff to occur during a subsequent contract year, there shall be no severance payment nor insurance benefits paid to the teacher being laid off.

b. If a teacher who has received an individual contract by June 1st for employment in the subsequent school year receives a notice of layoff, and:

(1) If the notice of layoff occurs on or after June 1 but before July 15, the teacher receiving the notice shall receive severance pay in the amount of 10 percent of their unpaid individual contracted salary.

(2) If the notice of layoff occurs on or after July 15 but before August 15, the teacher receiving the notice shall receive severance pay in the amount of 20 percent of their unpaid individual contracted salary.

(3) If the notice of layoff occurs on or after August 15, the teacher receiving the notice shall receive severance pay in the amount of 30 percent of their unpaid individual contracted salary.

c. An employee notified of layoff and laid off after June 1 shall continue to receive health insurance benefits provided by the District for the duration of the contract year during which they were laid off or until such time that the laid-off employee receives insurance benefits provided by another employer.

d. Should the employee be recalled during the school year in which they were laid off, the severance pay they received will be considered as a salary advance. The monthly wages for an employee so recalled shall be proportionately adjusted to reflect this advance."

VI, C - Teacher Contract Stipulations: Delete the last paragraph.

4. XX - Payment Dates:

Add the paragraph: "Teachers desiring summer checks at the beginning of the summer may pick them up at the School District on or after June 5, provided such teachers notify the District of their intention to do so by May 1."

5. XV, B - Health Insurance

Add: "Effective September 1, 1983 the School District of Turtle Lake shall pay the cost of health insurance premiums up to a maximum of the actual dollar amount for the full premium of the plan put into effect on January 1, 1983."

6. XXIX, B - Savings Clause

Change "July 1, 1981" to "July 1, 1982"
Change "June 30, 1982" to "June 30, 1984"

7. All other items, except those agreed to in the stipulations, will remain as they were in the 1981-82 Agreement except for date changes reflecting a 1982-84 term.

ADM/jaa
050283

ALAN D. MANGO
5/2/83

REVISED

STIPULATION OF TENTATIVE AGREEMENTS

1. Amend Article II, paragraph B.1, to read as follows:

   Wages at Master Agreement base rate beginning 21st day;

2. Amend Article II, paragraph B.7, to read as follows:

   Completion of assignment is just cause for termination.

3. Delete Article III, section B.

4. Amend Article IV, section A, to read as follows:

   In a school year, there shall be 180 student contact days, 2 holidays, and 5 parent-teacher conference and/or in-service days for a total contract period of 187 days.

5. Amend Article V, section B, paragraph 2, to read as follows:

   One year of teaching experience is defined as: paid classroom teaching for not less 18 consecutive weeks and/or not more than 37 consecutive weeks. Teachers who were employed in the 1973-74 school year in the Turtle Lake school system shall continue to have their teaching experience computed on the same basis as it had been prior to 1974-75.

   The parties have agreed that no teacher on the Turtle Lake staff in 1982-83 will be adversely affected by this language change.

6. Amend Article VIII, paragraph A.4, by adding the following sentence:

   Bumping rights shall be exercised within two (2) weeks of receipt of the layoff notice.

7. Amend Article XV, section B, to read as follows:

The School District of Turtle Lake shall pay the cost of health insurance premiums up to a maximum of $41.08 per month for a single plan and up to $100.29 per month for a family plan. Any teacher working less than full-time shall be eligible for prorated premium payments at the same rate as their teaching contract. Teachers on the 1981-82 staff receiving insurance coverage shall continue to have the cost of their premiums paid up to a maximum of $41.08 per month single coverage and up to $100.29 per month family plan but at no time shall the prorated premium payments be less than their rate of teaching contract.

Teachers working less than full-time as a result of partial layoff shall not have their premium payments prorated.

Effective January 1, 1983, the School District of Turtle Lake shall pay the cost of health insurance premiums up to a maximum of $48.20 per month for a single plan and up to $117.42 per month for a family plan.

The District shall provide benefits substantially similar to those provided under the Blue Cross Co-Pay $100 Deductible Plan. The District may change the coverage and/or self-fund the program provided substantially equivalent or superior benefits are provided and the employees' share of the cost does not increase as a result of the change.

8. Create Article XV, section D, to read as follows:

Effective January 1, 1983, the District shall pay the cost of dental insurance premiums up to a maximum of $8.00 per month for a single plan and up to $24.00 per month for a family plan. Any teacher working less than full-time shall be eligible for prorated premium payments at the same rate as their teaching contract. Teachers working part-time in the 1982-83 school year shall have the cost of their dental insurance premiums paid up to a maximum of $8.00 per month for single plan and up to $24.00 per month for family plan but at no time shall the prorated premium payments be less than their rate of teaching contract.

Teachers working less than full-time as a result of partial layoff shall not have the premium payments prorated.

8. Article XV, section D (con't)

The District shall provide benefits substantially similar to those provided under the Blue Cross QQ(1) Basic Plan plus a 50% co-insurance feature for prosthodontics coverage and a 50% co-insurance feature for orthodontics coverage. (The orthodontics shall have a separate lifetime maximum of $800 per participant.) The District may change coverage and/or self-fund the program provided substantially equivalent or superior benefits are provided and the employees' share of the cost does not increase as a result of the change.

9. Add the following to Article XIX:

A teacher shall not receive seniority or experience credit while on a leave of absence.

10. Renumber current Article XXIX to Article XXX and create a new Article XXIX, Entire Memorandum of Agreement, to read as follows:

This agreement, reached as a result of collective bargaining, represents the full and complete agreement between the parties and supersedes all previous agreements between the parties. Amendments to this agreement or past practices shall not be binding upon either party unless executed in writing by the parties hereto. Waiver of any breach of this agreement by either party shall not constitute a waiver of any future breach of this agreement.

NORTHWEST UNITED EDUCATORS

By _____
Alan D. Manson

SCHOOL DISTRICT OF TURTLE LAKE

By _____
Stephen L. Weld

APPENDIX "B"

Name of Case: SCHOOL DISTRICT OF TURTLE LAKE
CASE XXI No. 30587 MED/ARB-1974

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.

5/17/83
(Date)

(Representative)

On Behalf of: SCHOOL DISTRICT OF TURTLE LAKE

MULCAHY & WHERRY, S.C.

ATTORNEYS AND COUNSELORS AT LAW

May 20, 1983

PLEASE REPLY TO:

Mr. Daniel L. Bernstone, Investigator
Wisconsin Employment RElations
Commission
P. O. Box 7870
Madison, WI 53707-7870

Re: School District of Turtle Lake
Case XXI No. 30587 Med/Arb-1974

Dear Mr. Bernstone:

Enclosed please find a signed copy of the cover attachment for the District's final offer. The District's final offer remains as it was in our letter dated April 27, 1983. The Union's reneging on the addendum to the stipulation is the last in a series of examples of its unwillingness to bargain in good faith in Turtle Lake. The District reluctantly agrees to limit the tentative agreements to those found in the Revised Stipulation attached hereto.

This Stipulation was previously transmitted to both Union Representative Manson, and you. It is the District's understanding that it is this document which was transmitted to the NUE for Mr. Manson's signature. (See your letter of May 17).

If you have any questions, please so advise.

Very truly yours,

MULCAHY & WHERRY, S.C.

Stephen L. Weld

SLW/bem
Enclosure
c : Alan Manson
Doug Hendrickson

MULCAHY & WHERRY, S.C.

ATTORNEYS AND COUNSELORS AT LAW

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MICHAEL R WHERRY
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DENNIS J MC NALLY
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THOMAS P GUSZKOWSKI
JOHN T COUGHLIN
JOHN F MALONEY
RONALD J RUTLIN
MICHAEL L ROSHAR
DENNIS W RADER
WILLIAM J MULLIGAN
JAMES A WILKE
MARK L OLSON
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JAMES W FREEMAN
MARY A MOORE
KEITH A KOLB
JAMES R MACY
ROBERT H SUIKEMA

OF COUNSEL
RAY P WHERRY

April 27, 1983

APR 28 1983

WISCONSIN EMPLOYMENT
RELATIONS COMMISSION

PLEASE REPLY TO:
Eau Claire

Mr. Daniel Bernstone, Investigator
Wisconsin Employment Relations
Commission
P. O. Box 7870
Madison, WI 53707-7870

Re: School District of Turtle Lake

Dear Mr. Bernstone:

Enclosed please find a revised final offer of the School District of Turtle Lake.

Our final offer is as follows:

1. All tentative agreements as set out in the Revised Stipulation of Tentative Agreements and Addendum thereto.

2. Revised Article XXIII by replacing "$8.30" with "$8.90."

3. Revise the salary schedule, Article XXVI, to read as attached.

4. Revise the co-curricular schedule, Article XXVIII, to read as attached ($105/point).

5. All other items would be as in the existing contract.

It is our understanding that the Union now has another opportunity to react to this modification of the District's position and, should the Union choose not to modify its position, the Board will have one more chance to review and revise. If the Union chooses to revise its position in a response to our revision, then both sides will have at least one more chance to revise its position.

If you have any questions regarding the content of our final offer or the procedure, please so advise.

Very truly yours,

MULCAHY & WHERRY, S.C.

Stephen L. Weld

SLW/bem
Enclosures
c : Al Manson (w/encl)
Doug Hendrickson (w/encl)

XXVI. A.

SALARY SCHEDULE

	BA	MA
0	$12,800	$13,900
1	13,312	14,456
2	13,824	15,012
3	14,336	15,568
4	14,848	16,124
5	15,360	16,680
6	15,872	17,236
7	16,384	17,792
8	16,896	18,348
9	17,408	18,904
10	17,720	19,460
11	18,432	20,016
12	18,944	20,572
13	19,456	21,128

catches up. $105.00/point rounded to nearest 5.

XVII. CO-CURRICULAR SCHEDULE (for 1982-83)

15	Head Football Coach (includes pre-school)	$1575
10	Assistant (includes all pre-school)	1050
14	Head Basketball - girls	1470
9.5	Assistant	1000
15	Head Basketball - boys	1575
10	Assistant - boys only	1050
5.5	Jr. High Basketball - boys	620
5.5	Jr. High Basketball - girls	620
3.5	Saturday Program (10 Saturdays)	370
14.5	Head Wrestling Coach	1525
9.5	Assistant	1000
4.5	Jr. High Wrestling Coach	475
9	Head Baseball Coach	945
9	Head Track Coach	945
	Assistant	---
11	Head Volleyball Coach	1155
7.5	Assistant	790
4	Jr. High Volleyball	420
5.5	Annual	580
6	Class Play (3 Act)	630
4	Assistant	420
6	Forensics (Speech and Drama)	642
4	Assistant	420
Ski Club (Saturdays only) per Saturday		30
2.5	Student Council - Senior High	299
1.5	Student Council - Junior High	160
	Class Advisors -	
2	Freshmen	299
2	Sophomore	299
5	Junior	560
3.5	Senior	370
	Cheerleaders - High School	
2	Football & Volleyball	210
5	Basketball	525
3	Wrestling	315
	Cheerleaders - Junior High	
1	Football & Volleyball	105
1	Basketball	105
1	Wrestling	105
2	FHA	413
3	FFA	555
5	Pom pons (practice must not conflict with girls athletics)	525
9	Instrumental Music	990
3.5	Vocal Music - High School	370
2.5	Visual Aid Director	299

APPENDIX "C"

BENCHMARK COMPARISONS

	BA Minimum			BA Maximum			MA Minimum			MA Maximum			Schedule Maximum		
	81-82	82-83	83-84	81-82	82-83	83-84	81-82	82-83	83-84	81-82	82-83	83-84	81-82	82-83	83-84
Birchwood	12,024	12,927	13,834	17,096	18,379	19,668	12,585	13,530	14,479	19,550	21,017	22,490	20,061	21,567	23,079
Bruce	11,817	12,821		16,543	17,949		12,601	13,672		18,649	20,234		19,229	20,863	
Cameron	11,784	12,669	13,461	18,047	19,402	20,615	12,784	13,744	14,603	19,047	20,477	21,757	19,397	20,825	22,127
Clayton	11,810	12,350		17,450	17,990		12,770	13,310		18,530	19,070		18,530	19,070	
Clear Lake	11,975	12,963	13,773	16,765	18,148	19,282	12,625	13,667	14,521	19,695	21,320	22,653	20,319	21,996	23,371
Flambeau	11,979	12,877	13,714	17,747	19,093	20,338	13,068	14,048	14,961	20,383	21,916	23,347	N/A	23,176	24,682
Lake Holcombe	12,221	12,950	13,727	17,303	18,650	19,769	13,915	14,850	15,741	18,997	20,550	21,783	19,878	21,500	22,790
Northwood	11,700	12,285	13,145	17,160	18,018	19,279	12,660	13,293	24,224	18,540	19,467	20,830	18,780	19,719	21,099
Prairie Farm	11,825	12,802		17,028	18,434		12,681	13,728		19,272	20,863		20,119	21,780	
Shell Lake	11,877	12,768	13,598	17,578	18,896	20,125	13,009	13,985	14,894	20,294	21,816	23,235	20,736	22,291	23,740
Siren	12,182	13,096	13,898	17,541	18,857	20,012	13,147	14,133	14,999	20,074	21,580	22,902	20,887	22,454	23,829
Turtle Lake	12,200			18,544			13,300			20,216			21,356		
District		12,800			19,456			13,900			21,128			22,268	
Assn.		13,115	13,967		19,935	21,231		14,298	15,227		21,732	23,145		22,872	24,359

APPENDIX "D"

Comparison of Turtle Lake Benchmarks with Comparable Averages

	BA Minimum				BA Maximum				MA Minimum				MA Maximum				Schedule Maximum			
	81-82	82-83 Dist.	82-83 Assn.	83-84 Assn.	81-82	82-83 Dist.	82-83 Assn.	83-84 Assn.	81-82	82-83 Dist.	82-83 Assn.	83-84 Assn.	81-82	82-83 Dist.	82-83 Assn.	83-84 Assn.	81-82	82-83 Dist.	82-83 Assn.	83-84 Assn.
Average	11927	12773		13644	17296	18529		19886	12895	13815		14803	19366	20755		22375	19794	21386		23090
Turtle Lake	12200	12800	13115	13967	18544	19456	19935	21231	13300	13900	14298	15227	20216	21128	21732	23145	21356	22268	22872	24359
$ Difference	273	27	342	323	1248	927	1406	1345	405	85	483	424	850	373	977	770	1562	882	1486	1269
% Difference	2.3	.2	2.7	2.3	7.2	5.0	7.6	6.8	3.1	.6	3.5	2.9	4.4	1.8	4.7	3.4	7.9	4.1	6.9	5.5

APPENDIX "E"

Comparison of Dollar and Percent Increases Per Cell Among the Comparables

	1982-83										1983-84									
	BA Minimum		BA Maximum		MA Minimum		MA Maximum		Schedule Maximum		BA Minimum		BA Maximum		MA Minimum		MA Maximum		Schedule Maximum	
Birchwood	903	7.5	1,283	7.5	945	7.5	1,467	7.5	1,506	7.5	907	7.0	1,289	7.0	949	7.0	1,473	7.0	1,512	7.0
Bruce	1,004	8.5	1,406	8.5	1,071	8.5	1,585	8.5	1,634	8.5					-NA-					
Cameron	885	7.5	1,355	7.5	960	7.5	1,430	7.5	1,428	7.4	792	6.3	1,213	6.3	859	6.3	1,280	6.3	1,302	6.3
Clayton	540	4.6	540	3.1	540	4.2	540	2.9	540	2.9					-NA-					
Clear Lake	988	8.3	1,383	8.2	1,042	8.3	1,625	8.3	1,677	8.3	810	6.2	1,134	6.2	854	6.2	1,333	6.3	1,375	6.3
Flambeau	898	7.5	1,346	7.6	980	7.5	1,533	7.5	-NA-		837	6.5	1,245	6.5	913	6.5	1,431	6.5	1,506	6.5
Lake Holcombe	729	6.0	1,347	7.8	935	6.7	1,553	8.2	1,622	8.2	777	6.0	1,119	6.0	891	6.0	1,233	6.0	1,290	6.0
Northwood	585	5.0	858	5.0	633	5.0	927	5.0	939	5.0	860	7.0	1,261	7.0	931	7.0	1,363	7.0	1,380	7.0
Prairie Farm	977	8.3	1,406	8.3	1,047	8.3	1,591	8.3	1,661	8.3					-NA-					
Shell Lake	891	7.5	1,318	7.5	976	7.5	1,522	7.5	1,555	7.5	830	6.5	1,229	6.5	909	6.5	1,419	6.5	1,449	6.5
Siren	914	7.5	1,316	7.5	986	7.5	1,506	7.5	1,567	7.5	802	6.1	1,155	6.1	866	6.1	1,322	6.1	1,375	6.1
Averages	847	7.1	1,232	7.1	920	7.1	1,389	7.2	1,491	7.1	827	6.5	1,206	6.5	897	6.5	1,357	6.5	1,399	6.5
Turtle Lake District	600	4.9	912	4.9	600	4.5	912	4.5	912	4.3										
Association	915	7.5	1,391	7.5	998	7.5	1,516	7.5	1,516	7.1	852	6.5	1,296	6.5	929	6.5	1,413	6.5	1,487	6.5