

A. Salary Schedule

There are really two issues here. The first relates to the salary schedule structure and the second relates to the increases accruing to teachers under the schedules. In 1984-85, the salary structure had only 4 lanes (BA, BA + 15, BA + 30 and MA). The Board offer would result in a total of 7 lanes (BA, BA + 9, BA + 18, BA + 27, MA, MA + 9, MA + 18). The Association's offers would result in a total of 9 lanes (BA, BA + 6, BA + 12, BA + 18, BA + 24, BA + 30, MA, MA + 6, MA + 12). Neither offer seeks to alter the existing index structure.

With respect to salary increases, the Board proposes to increase the base \$935.00 and the Association proposes to increase the base \$875.00. The salaries at the various benchmarks would be as follows:

	<u>Board</u>	<u>Association</u>
BA Min	\$16,060	\$16,000
BA Max	24,732	24,640
MA Min	17,345	17,920
MA Max	28,105	28,640
Schedule Max	28,747	29,280

The parties are in agreement on the cost of their salary proposal. The wages-only cost of the Association's proposal is 9.10% or \$2019 per returning teacher. The District's increase is 8.29% in wages or \$1835 per returning teacher.

B. Voluntary Early Retirement (VER)

Both parties make a proposal on voluntary early retirement. Both proposals have two "plans." One plan is for employees with 30 or more years and the other plan is for employees with less than 30 years in the District.<sup>1</sup> It is also pertinent to note that both the Employer's plans are pursuant to Wis Stats 40.02(42)(f), as is the Association's Plan II. Plan I of the Association is pursuant to 40.05(2)(9).

The other major differences relate to the qualifying age and health insurance. The minimum age under the Employer plan is 62 and under the Association plan is 59. The Employer plan would allow the employees to participate in the health plan at their own cost. The Association's offer would require the employer to make the same health insurance contribution they make for regular employees.

There are other notable but less significant differences. Under the Association's plan I and II, there would be a limitation of 3 on the number of VER requests the District would have to honor. There is no limitation on the number of teachers leaving in any one year under the Employer's Plan I. The District, however, limits Plan II grants to three each year.

<sup>1</sup> Under the Association's Plan I, a 30-year employee must have 15 years in the District. There is no corresponding requirement in the District's plan. For Plan II (less than 30 years service), the Employer would require 20 consecutive years in the District. The Association, in this case, would require 15.

C. Additional Pay Provisions

The Association and Board have agreed on all additional pay provisions with the exception of what teachers should be compensated who work in the summer agriculture program, summer music, PACE and On-The-Job Training programs. The Association proposes 90% of the teachers daily salary while the Board proposes 75%.

D. Comparables

In terms of teacher comparables, both parties rely on the Bay Athletic Conference. They consist of Ashwaubenon, Clintonville, DePere, Howard-Suamico, Marinette, New London, Pulaski, Seymour, Shawano, and West DePere. It is also noted that 7 of the 10 athletic conference schools are settled for 1985-86.

While they both rely on the athletic conference, the District believes distinctions can and should be made within this group. Citing two cases by Arbitration Richard V. Miller (Ashwaubenon School District, Dec. No. 20227-A [7/83] and Clintonville School District, Dec. No. 19768 [4/83]). In Clintonville, he stated that Ashwaubenon, DePere and West DePere, Howard-Suamico and Marinette should not be considered comparable to Clintonville since in Marinette's case it was distant and the others they were suburbs of Green Bay. He thought Clintonville was more comparable to Pulaski, Shawano-Gresham, Seymour, and New London. In Ashwaubenon, he distinguished the more urban districts in the conference from the more rural. The District also relies on Arbitrator's Zeidler's decision in Pulaski Community School District, Dec. No. 29809 (4/83). Arbitrator Zeidler supported the Bay Athletic Conference as the comparable pool and drew a special comparison between Seymour School District and Pulaski. Thus, the Employer believes the same schools utilized in Clintonville as primary comparables should be similarly utilized here.

The Employer also utilizes settlement data for other Seymour School District employees, city workers (police and DPW) and Outagamie County employees. The Association objects to any comparison to other Seymour School District employees total package increases since there was testimony at the hearing that other Seymour School District employees are not organized. Additionally, with respect to others within this grouping, they note that in numerous other awards, arbitrators have rejected the comparison of teacher to nonteacher settlements.

III. ARGUMENTS OF THE PARTIES:

A. Voluntary Early Retirement

1. The Association

The Association first notes their VER is designed to allow those teachers who have reached age 59 and contributed fifteen years of service to the Board to retire without having normal retirement benefits penalized or incurring the cost of maintaining health benefits or incurring the cost of maintaining health benefits on a reduced retirement income. Under the Board's VER plan, a contribution would be made to WRS on behalf of those teachers who retire with less than 30 years of service to the district. However, teachers with 30 or more years of teaching experience would receive no such benefit. In addition, the Board plans would require the teacher on VER to pay his/her own insurance premiums while the Association's proposal would have the Board pay for insurance. Also, significant, in their opinion, is that the Association's proposed Early Retirement Plan allows the District to realize a

substantial savings in personnel costs by continuing its present hiring practices. Based on their calculations, a teacher retiring at age 59 allows the District to realize an additional \$15,000 in savings over a teacher who retires at age 60.

With respect to eligibility, they believe the Association's proposal of 15 years of service to the District is comparable with that of the other Bay Conference Schools. The Board's proposal of 20 consecutive years of service does not take into account a teacher's professional leave, absence from the profession for child rearing or the age of beginning employment in the district.

In terms of actual benefits received, they note that both the Board and the Association proposed WRS contributions that range from \$13,900 to \$26,000 for three years of additional WRS benefits. (The actual amount depends on the retiree's average earnings over the last three years of creditable service.) Under the Association's plan all retirees (those with 30 or more years of experience and those with less than 30 years of experience) receive three years of additional WRS benefits. The Board's proposal allows only those teachers with less than 30 years of experience to be eligible for this benefit.

The proposals also differ in that the Association Plan I proposal references Section 40.05 (2) (9), thus the Association's proposed Plan I requires that a one-time lump-sum payment be made to the WRS to cover the cost of the three additional years of WRS benefits. However, they claim the net cost to the District is very similar to the cost that would be incurred by the District for the same benefit under the Board's proposal. Under the Board's plan, the District can make one full, or three equal, annual installments. If paid in installments, interest at the effective rate is charged on the unpaid balance retroactive to the effective date of the annuity by WRS. (This is the same method of payment used in the Association's Plan II.) Accordingly, the Association maintains the District could use this same method of payment under the Association's Plan I by borrowing the amount of the one-time lump-sum payment to WRS from a local bank and paying that loan off in three equal annual installments. The interest paid to the bank would be no different than the interest paid to WRS under the Board's plan for three equal annual installments.

Another difference relates to health insurance. The Association is proposing that the District provide health insurance benefits for those teachers who elect to take early retirement from the time they retire until they are eligible for federal health insurance. They assert this is comparable to what seven districts in the Bay Conference provide to their teachers who retire under the District early retirement plans. Additionally, they note that in the next three years, seven teachers in the Seymour School District will be eligible to take advantage of one of the Association's Early Retirement Plans. Of these seven teachers, not one would elect to retire early without health insurance benefits. The cost of maintaining a health insurance policy would be prohibitive given a reduced retirement income. In support of their proposal, they direct attention to Arbitrator David John's decision in Hartford Union High School MED/ARB-1652, Decision No. 20109-A wherein he found the Association's proposal dealing with early retirement to be favored because the District could save money and the District's proposal would preclude many teachers from exercising the "VER" in the immediate future. The Association asserts such is the case in the instant matter. The Board's proposal would preclude many teachers from taking "VER" because of no insurance benefit and the later age for eligibility.

## 2. The District

In the District's estimation, the most significant difference between the offer lies in the Association's Plan I proposal. This proposal requires the employer to make

additional retirement contributions prior to the employee's retirement and such contributions must be made in one lump-sum payment. The Association's Plan I proposal is referenced in 40.05 (2)(g), Wis. Stats., not 40.02 (42)(f) which allows a 3-year amortization of the necessary payment. They also note that both the Association's Plan I and Plan II differ from the employer's final offer as to qualifying age, health insurance benefits and the payment schedule.

In terms of the statutory reference utilized in the Association's offer, the Board asserts that none of the comparable school districts reference 40.05(2)(9). They reference Wis. Stats. 40.02(42)(f) or 42.2.245 (2)(bm) which preceded 40.022 (42)(f) making these two references the same.

Next they argue the Association's proposed minimum early retirement age lacks comparable support. They note that two Districts do have contractually mandated VER. Pulaski School District does not offer a VER plan to their employees. Shawano has a plan but it is policy and not a part of the contract. Of those seven that have VER only two have a minimum age less than 62.<sup>2</sup> They assert this analysis establishes unequivocally that the Board's offer is similar to a majority of minimum retirement ages that have been negotiated in comparable school districts.

The last difference explored is retirees' health insurance. The Board argues that their offer adequately provides for retirees' health insurance providing the retiree with the opportunity to participate in the health insurance program at their own expense. On the other hand, they maintain that the Association's proposal for 100% paid health insurance is overwhelming. Additionally, they submit there is no compelling pattern in the comparables for such a lucrative benefit. They recognize a few districts pay the health insurance premiums for retirees they have set forth qualifications which limit the District's obligations for fully paid health insurance. For instance, West DePere pays 100% of the single and 95% of the family premium. However, this benefit is dependent on the employees' accumulated sick leave. Ashwaubenon pays health premiums only in the case where employees have retired in order to alleviate and reduce staff layoffs. Shawano School District's VER incentive plan is only a policy and not a part of the contract. Howard-Suamico pays the full single and only 50% of the family coverage. They believe this illustrates the lack of a compelling pattern in the comparable districts of 100% health premiums payment for retirees. While they recognize the desirability of the health insurance, they argue that a benefit with such a substantial cost should be agreed to through voluntary negotiations rather than awarded through arbitration. In this regard they cite Arbitrator Kay Hutchison in Lomira School District, Dec. No. 19126-A (4/82).

Also, the Board questions the validity of the Association's calculation of the "savings" they would experience if their VER proposal were implemented. First, the Association presumed, for costing purposes, that the District will always hire people at the BA Base to replace the retirees at the BA Maximum or Masters Degree. However, no evidence was provided to show that it is a District practice to replace retirees with teachers at the BA Base only. The Association also assumed, when determining the District "savings" over the next several years, that salaries would increase by 8%. Further, in the Association's exhibits 101-109, it is assumed that teachers who do not have a VER plan available to him/her will teach until 65. The normal retirement age for teachers under the Wisconsin Retirement System is age 62.

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2. Clintonville's 1984-85 contract had an age 62 minimum. However, the Association's 1985-86 offer proposes age 60. However, they will receive insurance in lieu of the WRS payment.

On the contrary, the District presents calculations to show that the Association's offer is an economic burden. They present a cost calculation prepared by the State Department of Employee Trust Funds of the additional benefit required to retire an employee at age 59 instead of 62. It would require an additional \$23,203.34 per employee. When one considers that up to three individuals can take VER under the Association's proposal and the fact the contribution must be a lump sum amount, they describe the economic burden as tremendous.

## B. Salary Schedule

### 1. The Association

Noting that both parties have agreed that the current salary schedule needs to be changed to be more in line with other Bay Athletic Conference Schools as demonstrated in their respective final offers, the Association suggests the question to be decided by the Arbitrator is which final offer is more in line with the other conference schools' salary schedules. In terms of lanes, they believe their offer is closer to the conference as a whole. In addition, they submit that their schedule recognizes that compensation should be offered every six graduate credits/hours after the BA to follow the new Wisconsin mandate that non-grandfathered teachers must obtain six graduate credits/hours every five years.

In comparing the increases generated by their schedule, the Association looks at the benchmarks. They assert that the evidence shows that Seymour teachers are wage followers at five of seven benchmarks, particularly low at the Schedule Maximum lane in 1984-85. The following represents the 1984-85 and the 1985-86 bench averaged differentials.

	<u>1984-85 Average</u>	<u>Seymour</u>	<u>+/-</u>			
BA BASE	15063	15125	+ 62			
BA 7	18951	18906	- 45			
BA MAX	22971	23293	+ 322			
MA BASE	16534	16335	- 199			
MA 10	23769	23444	- 325			
MA MAX	27235	26469	- 766			
SCHEDULE MAX	29013	26469	-2544			

	<u>1985-86 Average</u>	<u>Association Offer</u>	<u>+/-</u>	<u>Board Offer</u>	<u>+/-</u>
BA BASE	16309	16000	- 309	16060	- 249
BA 7	20494	20000	- 494	20075	- 419
BA MAX	24452	24640	+ 188	24732	+ 280
MA BASE	17934	17920	- 14	17345	- 589
MA 10	25936	25440	- 496	24893	-1043
MA MAX	29255	28640	- 615	28105	-1150
SCHEDULE MAX	31840	29280	-2560	28747	-3093

Based on this data, they believe it is crystal clear that the Association's final offer is much closer to maintaining the dollar differences as they stood in the 1984-85 standings. They also maintain that the evidence demonstrates that the Board's final offer seems to "penalize" a Seymour teacher that has obtained a masters degree. Master degreed teachers are rewarded with decent compensation in most other Bay Conference schools and Seymour teachers have not received over the past years the same kind of remuneration other Bay Conference master degreed teachers have. Now, in the Board's final offer, the Board proposes to greatly increase the discrepancy between Seymour master degreed teachers and other Bay Conference master degreed teachers, let alone increase the discrepancy for BA degreed teachers.

### 2. The District

The District's argument on salary increases is voluminous. First, they argue that the Board's wage offer is the more reasonable when compared with the salaries received in

comparable school district. This is true with respect to salary structure and wages. They note on the old structure a teacher had to take approximately 5 classes or 15 credits to be entitled to a lane movement. The Board proposal reduces this to three classes (9 credits) whereas the Association cut the requirement by more than 50%. Moreover, they believe that their structure is closer to the norm. The present evidence which they claim shows that five of the athletic conference schools-- Clintonville, DePere, New London, Pulaski and Shawano--demand that teachers earn at least nine undergraduate credits before being granted a lane movement. Additionally, particular strong support is found in the primary comparables.

The District also believes an analysis of how the offers would rank Seymour within the seven settled districts relative to past rankings also supports their offer. The Association's offer causes the District to lose one rank at the BA Minimum. The District's offer would raise the rank at the BA minimum by two. At the BA+7 years of experience benchmark, both offers will lower the District's rank to 6 in the group of eight settled districts. The historical rank at the BA Maximum will be maintained by the Board's offer. The Association offer will cause Seymour to lose one rank.

The MA Minimum rank is maintained by the Board offer. The Association's offer provides for a 9.7% increase at this benchmark and increase rank by one. The Board has been offered no justification from the Association for this lucrative increase at the MA Minimum level. This high benchmark salary is a function of the Association's proposed salary schedule that doubles the number of BA lanes. Because the Association proposal has added five lanes while maintaining the current index the right side of the schedule, including the schedule maximum salaries, have grown at an artificially increased rate. This large increase further illustrates the ramifications of the Association's salary structure.

At the MA+10 and Schedule Maximum both parties' offers maintain the relative rank. At the MA Maximum benchmark the Association's proposed salary will increase by one Seymour's relative rank. The Association has failed to provide justification for increased rank.

Based on their analysis of rank, the Board concludes their offer provides for a higher BA Minimum Salary so as to recruit qualified new teachers to the District while maintaining Seymour's relative rank at five of the seven benchmarks. The Association's offer will maintain Seymour's rate at only two of the seven benchmarks and will cause the District to lose rank at three of the benchmarks.

The Board also believes a comparison of the average dollar and percent increases at the benchmarks is noteworthy. They present the following chart.

	<u>Board</u>	<u>Seymour</u> <u>Assn.</u>	<u>Average Of</u> <u>Settled</u> <u>Comparables</u>
BA Minimum	\$ 935 6.2%	\$ 875 5.8%	\$1,101 7.2%
BA, Step 7	1,169 6.2%	1,094 5.8%	1,236 6.5%
BA Maximum	1,439 5.9%	1,347 5.5%	1,590 6.5%
MA Minimum	1,010 6.2%	1,585 9.7%	1,221 7.3%
MA, Step 10	1,449 6.2%	1,996 8.5%	1,557 6.5%
MA Maximum	1,636 6.0%	2,171 7.9%	1,882 6.5%
Schedule Maximum	2,278 8.3%	2,811 10.2%	2,032 6.5%
Average Benchmark Increase	1,417 6.4%	1,697 7.6%	1,517 6.7%

Based on this, the Board notes that both parties dollar and percent increases deviate from the averages of the settled comparables. However, the Board submits they have been offered no justification for the Association's offer which is in excess of the comparable average. The Board offer is within \$100.00 of the average while the Association offer exceeds the average by \$180.00. The average percent increase for the Association offer is .9% in excess of the average; three times that of the Board's at .3%.

The Board also presents comparative analysis and arguments based on other employees in the District, other local public sector employees and the cost of living. It is sufficient to say the Board believes that their offer is most reasonable because it exceeds the increases in these indices by a wide margin.

The Board also presents a comparison of the offers based on a wages-only and total package percentage basis. They offer the following:

COMPARISON OF AVERAGE TEACHER SETTLEMENTS  
TO BOTH PARTIES' FINAL OFFERS

	<u>Comparables</u> <u>Average</u>	<u>985-86</u> <u>Board</u>	<u>1985-86</u> <u>Assn.</u>
Wages Only			
Ave. % Increase	8.25%	8.28%	9.10%
Total Compensation			
Ave. % Increase	8.28%	8.49%	9.2%

They also note that Seymour's Board total package percent increase is higher than five of the seven voluntarily settled total package percent increases. In addition, while the Board's salary offer provides a wage increase that exceeds the settlement pattern by 0.03%, the Association's final wage offer exceeds the average comparable settlement by .85%. Similarly, the Board's total compensation costs exceed the average of the comparable pool by 0.21%, while the Association's offer exceeds the settlement pattern by 1.97%.

C. Additional Pay Provisions

1. The Association

The Association in its exhibits reviewed all the summer school pay provisions. They believe the evidence demonstrates that the Board's proposal for summer work is not comparable to other Bay Athletic Conference schools. In all other Bay Athletic Conference schools, all teachers responsible for working with students during the summer months are compensated equally (on an internal basis). In the past, all summer teachers of students in the District have been paid at the same rate. In fact, the instant parties have agreed to the following for the 1985-86 contract:

"Full-time classroom teachers will be paid at the rate computed at 90% of the teacher's base salary. The daily rate will be computed by 186.5 of the teachers base salary and multiplied by 90% of the hourly rate will be computed by 1,398.75 of the teacher's present base salary multiplied by 90%. Salary shall not be less than \$9.50/hour."

However, the Board wants to only compensate at 75% of base rate if a teacher is working in the summer music, agriculture, PACE or on-the-job training programs. Teachers filling positions in said summer programs still work with students, and in many cases with the student's family. The community of interest between these teachers and regular summer classroom teachers is de facto one in the same. In the Association's opinion, they should be compensated at the same rate which other summer teachers are compensated.

B. The District

It is the position of the District that the Association's proposed change in the compensation of summer salaries is not supported by the evidence on the record. Previously, all summer school work was paid at 75% of the regular rate and the parties have agreed to increase the present 75% for classroom teachers to 90% of the teacher's base salary. However, The Board has proposed maintenance of the status quo for the four positions which are at issue in this instant case; summer agriculture, summer music, PACE and on-the-job training since these four positions do not involve actual classroom teaching.

D. Arguments Concerning the Interest and Welfare of the Public

1. The District

It is the position of the District that local economic conditions pervade the bargaining process and strongly militate acceptance of the Board's offer which supports the interests and welfare of the public. For instance, the Board's final offer is more responsive to the current state of the agricultural economy. Attention is directed to a number of factors which demonstrate the poor economic conditions. These include declining land values, higher tax delinquency rate, lower milk and commodity prices and rising bankruptcy rates.

Another economic problem facing the District will be cuts in Public Law 874. Public Law 874 is a Federal Law whereby the federal government reimburses school districts for land not subject to taxation because of its Indian reservation status. The Government attempts to offset the lack of tax dollars generated from this land by reimbursing the District.

The District presents exhibits which they contend reveal some rather devastating figures that will have a drastic effect on the local taxpayers. The District has been receiving less and less through this program in the last five years. A witness

testified that because of problems in the program, Seymour must repay monies. In 1985, the District received \$98,104 but is scheduled to pay \$93,340.58. This leaves the District with \$4,763.42. A comparison of this \$4,763.42 to fiscal year 1981 in which the District received \$275,844 is devastating.

#### B. The Association

The Association responds to the Board's arguments by stating if the statewide economic and agricultural data are relevant to the Seymour District, then, by inference, it is assenting to the validity of statewide teacher comparisons. The statewide dollar per teacher increases have been \$2041 (weighted) and \$1952 (non-weighted). Either statistic strongly supports the Association's proposed dollar per returning teacher. The Board cannot have it both ways - contending that statewide and national economic data should be considered while statewide teacher settlements should be ignored.

In the Association's estimation, the Board cannot validly argue they are not in a position to afford the Association's final offer. The Association believes that the evidence shows that the Board can easily afford their offer.

#### IV. DISCUSSION AND OPINION

It is the Arbitrator's opinion that there is no clear cut preference for either parties' proposal on salary. Neither one is completely on the mark. The Association's offer is somewhat high when viewed from certain statistical perspectives and when other factors are considered. The Board is somewhat too low when viewed from other statistical perspectives and when different tangential factors are considered. Basically, neither proposal is clearly more reasonable or less unreasonable than the other.

For instance, on a percentage basis, the Association's proposal exceeds the average by .85% while the Board's proposal is on the mark. The Board's benchmark increases are closer to the average in terms of dollars and percent increases yet in terms of actual benchmark figures for the conference as a whole, the Board's offer will add to already negative differentials. Countering this is the fact the Board's offer largely maintains ranks in the athletic conference.

Other factors which must be considered are the farm economy and the fact that salary data in the more rural of the conference schools tends to track the Board's offer somewhat more closely. Yet the Association's offer in terms of average per teacher increases (2019) is closer to the average (2040) than is the District's (1835). On the other hand, another countering consideration in favor of the District is the fact that the District has made significant improvements to the salary structure which is a benefit to teachers which deserves weight. Even on the issue of the required credits for lane changes there is no clear cut preference.

Since the salary offers are somewhat in equilibrium and since it is the Arbitrator's opinion that the additional pay issue is limited in impact, it is the VER issue which will be determinative of the dispute as a whole.

The importance of this issue should not be underestimated. The Association proposal potentially has a significant cost impact on the employer. This is truly a "big ticket" item and arbitrators in general are hesitant to impose significant types of proposals preferring that they be introduced through voluntary bargaining unless there is a compelling case in terms of equity and/or support in the comparables.

In this case, there is no compelling support in the comparables for the Association's proposal. In terms of minimum age only two districts have less than a 62 year old minimum. None have an age 59 program. Additionally, where there is a benefit for retiring at less than age 62, no one has a payout plan similar to that proposed by the Association.

On the issue of paid health insurance as part of a VER program, there is more support in the comparables for this than there is for an age 59 retirement. However, there is not enough support for paid health insurance to offset the lack of support for the more expensive age 59 minimum. As a whole, if health premiums were the only difference in the proposal, the Association's case would be stronger. However, it is not and the VER must be viewed as a whole. On the whole, the only plan which approaches it is Marinette and this is not enough to carry the Association's burden.

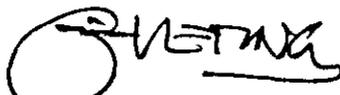
From the standpoint of equity, the Association relies on calculations of the savings an employer would experience if a teacher retired at age 59 under their proposal. However, as the Employer points out these are distorted. They are based on the assumption that an employee would work until age 65. However, an employee with 30 years service at age 62 can take normal retirement. Thus, in many cases, the cost savings calculations should be based not on the cost of a new employee vs. a retiring employee working for 6 years (age 59 to 65) but for 3 years age 59 to 62. Thus, the alleged \$52,950 net savings can be reduced by about \$15,000 per year. Additionally, when the validity of some of the Association's other assumptions, i.e. an 8% annual increase in health insurance premiums are considered along with the fact that a starting teacher is less valuable to the District since they usually have less education and experience, the net cost savings is probably much less than that projected by the Association. Therefore, the equities are less compelling based on these circumstances and this record than the Association suggests.

Based on the above analysis, the Arbitrator concludes that the Association's VER proposal is not supportable. It is excessive and its impact substantial. Even if the benefit of the doubt went to the Association on the salary issue, the preference there would only be marginal and would not outweigh the negative preference generated by their VER proposal.

On the other hand, it would be different if the employer made no VER proposal at all. If they had not made any proposal the Arbitrator would have been forced to choose between one offer which excessively addresses a legitimate need and one which didn't address it at all. However, the employer made one which in a couple of basic respects hits the mainstream. When this is considered with the fact their wage proposal is reasonably close to the mark in several aspects and that they made substantial structure modifications, the Arbitrator cannot find that their offer is unreasonable.

#### AWARD

The Parties' 1985-86 collective bargaining agreement shall contain the final offer of the Board along with the stipulation of the Parties.



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Gil Vernon, Arbitrator

Dated this 18<sup>th</sup> day of July, 1986, at Eau Claire, Wisconsin.