

JUL 31 1986

STATE OF WISCONSIN  
BEFORE THE MEDIATOR/ARBITRATOR

WISCONSIN EMPLOYMENT  
RELATIONS COMMISSION

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In the Matter of the	:	
Mediation/Arbitration Between	:	Case 4
	:	No. 35808 Med/Arb--3550
SURING SCHOOL DISTRICT	:	Decision No. 23300-A
	:	
and	:	Sharon K. Imes
	:	Mediator/Arbitrator
SURING EDUCATION ASSOCIATION	:	
	:	

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APPEARANCES:

Steven J. Holzhausen, Membership Consultant, Wisconsin Association of School Boards, Inc., appearing on behalf of the Suring School District.

Lawrence J. Gerue, Program Director, United Northeast Educators, appearing on behalf of the Suring Education Association.

ARBITRATION HEARING BACKGROUND AND JURISDICTION:

On March 6, 1986, the undersigned was notified by the Wisconsin Employment Relations Commission of appointment as mediator/arbitrator in the matter of impasse identified above under Section 111.70(4)(cm)6 of the Municipal Employment Relations Act. Pursuant to statutory requirement, mediation proceedings were conducted on April 10, 1986 between the Suring School District, hereinafter referred to as the District or the Employer, and the Suring Education Association, hereinafter referred to as the Association. Mediation failed to resolve the impasse and the parties proceeded immediately to arbitration. During the hearing, the parties were given full opportunity to present relevant evidence and make oral argument. Subsequently, the parties filed briefs to be exchanged through the arbitrator and reply briefs which they exchanged between themselves with the original transmitted to the arbitrator. The last reply brief was received by the arbitrator on May 26, 1986.

THE FINAL OFFERS:

The remaining issue at impasse between the parties concerns salary. The final offers of the parties are attached as Appendix "A" and "B".

STATUTORY CRITERIA:

Since no voluntary impasse procedure was agreed upon between the parties regarding the above-identified impasse, the undersigned, under the Municipal Employment Relations Act, is required to choose the entire final offer on the unresolved issues of one of the parties after giving consideration to the criteria identified in Section 111.70(4)(cm)7, Wis. Stats..

POSITIONS OF THE PARTIES:

Both parties agree the primary comparables consist of those districts which comprise the Marinette-Oconto conference. In addition, however, the Association proposes statewide settlements and settlements among districts within the Northeast United Educators UniServ unit be considered while the District contends other criteria should be given additional importance in this decision since such a small number of districts within the conference have settled and since other circumstances prevail which deserve greater consideration.

The District objects to the consideration of statewide settlements or settlements among districts within the Northeast United Educators UniServ unit stating the Association has provided no evidence except geographical proximity which establishes these districts possess the criteria normally used by arbitrators to determine comparability. It continues that because there are only three settlements within the conference, the number of settled districts

is insufficient to establish salary trends within the conference since the range of dollar increases among the districts differs dramatically. It adds the lack of settlements within the conference "dilutes the value of using the comparability factor as the primary criterion" and argues more weight should be given to other criteria listed within the collective bargaining statute. Addressing other statutory criteria, it contends that when the stipulations of the parties, the interests and welfare of the public, the comparison of wages to those paid other employees in the public sector and in the private sector, the cost of living, the overall compensation and other benefits and the general economic conditions are considered it can only be concluded its offer is the more reasonable.

Concentrating upon the economic conditions which it believes prevails within the agricultural community, the District argues its offer best serves the interests and welfare of the public since it attempts to balance the need "to attract the best minds to the teaching profession" with the need to keep school district costs down. The District continues it should not be penalized for being able to keep its levy rate reasonably low compared to rates assessed other districts within the conference since it ranks second only to Wausaukee among the conference schools in the percentage of property taxes used to fund education and yet receives the second lowest state aid per member among the conference schools. Suggesting that its success may be short-lived since property tax delinquency rates jumped significantly from 1983 to 1984 and since the state legislature's budget repair bill will affect its future state aids, the District posits it must be remembered the District is within a county which is primarily rural in nature with dairy products accounting for the largest source of farm income in the area and concludes consideration should be given to these economic factors. It continues that given the "disinflationary environment and the current economic turmoil faced by farmers" the total package increase sought by the Association ignores economic reality and argues, therefore, it should be rejected.

Citing a number of economic conditions which it contends are facing farmers, the District asserts the economic facts call for moderation in any wage increase and states the "overriding concern has to be on the public's ability to pay, given the tremendous declines in farm incomes over the past years." It also argues this factor, which it defines as the interest and welfare of the public, should carry the greatest weight in determining the reasonableness of the two offers. In further support of its position, it cites several arbitrator's statements which suggest the weight each arbitrator attached to general economic conditions in rendering specific decisions. It concludes the rationale used by the arbitrators, including the undersigned, demonstrates only the District's offer can be considered reasonable.

In regard to comparisons, the District asserts benchmark analysis has been the traditional method used by arbitrators when considering salary increases but posits this method is becoming "increasingly unreliable" since "many non-traditional salary schedules have been bargained in recent years" and it has not been shown that this is not the case here. Instead, it argues the better method is to compare dollar and percent increases on salary and total package. It contends that when these comparisons are made, its average increase per teacher as a percentage has outpaced inflation in the past few years and is more near the average percentage increase among the settled comparables than is the Association's offer. It continues, however, that while the Association's offer "seems to be supported in terms of dollar increase, ... the lack of settlements in the group" forces greater weight to be attached to other criteria.

Rejecting the Association's proposal to increase the lane differential between the BA lanes and the MA lanes, the District posits the increase is a 100% increase and is unjustified based upon the Association's argument for its need. Stating the Association argues the increase is needed to improve teaching abilities, the District declares the incentive is already there and cites the percentage of staff new to the District and the percentage of staff which has already obtained additional credits as support for its position.

The District continues that the stipulations its previously reached which include an increase in extra curricular pay, an increase in the percentage contributed toward long term disability insurance, an increase in the percentage paid toward the Wisconsin State Retirement System and its agreement to freeze all language items for three years also demonstrates its offer is reasonable since it best meets the statutory criterion regarding stipulations

of the parties.

The District adds its offer is also reasonable when compared to the wages paid other employees in the public sector and in the private sector. Comparing its offer to wages received by Oconto County employees, the District concludes its offer, which exceeds the percentage increases given county employees, is "clearly preferable." Further, urging the arbitrator to consider private sector settlement trends nationally, the District continues its offer is also reasonable when compared to these trends.

Addressing two other criteria, cost-of-living and overall compensation, the District posits its offer is more reasonable compared to the cost-of-living increase which occurred and when overall compensation is considered. Stating the cost-of-living, as measured by the Consumer Price Index rose 3.8% from July 1984 to July 1985, the District asserts its offer is more reasonable than the Association's since it exceeds the CPI increase by 2.89% while the Association's offer is excessive and unreasonable at 6.22% over the CPI rate. Further, it argues that when overall compensation is considered, the "long list of fringe benefits, job security provisions and other benefits," shows the District provides "an extremely competitive and secure working environment."

Finally, under the "other factors" criterion, the District asserts the "economic situation of the farmers is critical" and the District and the County are both heavily dependent upon the farm economy for their economic well being. As a result, it concludes the offer which is found to be more reasonable must provide teachers with an increase they deserve and yet address the needs of the taxpayers who are calling for property tax relief. That offer, it contends, is the one proposed by it.

The Association, on the other hand, argues ability to pay should not be considered an issue in this dispute. Stating that since the tax levy has been set and the tax rate determined and since there was an increase in state aids received by the District for the 1985-86 school year, the Association argues the taxpayer will not experience an increase as the result of a decision reached regarding the 1985-86 contract and concludes, therefore, that an argument based upon ability to pay is inappropriate. Further, noting the size of the state aid increase, the Association argues its offer constitutes salary increases which amount to only 42% of the amount of increased aids and posits, then, the "district cannot...develop any credible argument that the taxpayers would be adversely affected...."

Relying primarily upon benchmark analyses, the Association argues the teachers would be adversely affected by the District's final offer. Stating that teachers in the District earned "substantially less than the conference average in all seven benchmarks" in 1984-85, the Association posits the District's offer would result in the "dollar gap widening even more than it has in the past". The Association continues that its offer is supported by the benchmark comparisons. Referring to rank, the Association declares an historical analysis shows the District has ranked at or near the bottom among the comparables since 1980 and posits that if the District's offer is implemented, rank would either remain the same or drop in every benchmark. On the otherhand, under its offer, it states rank would drop at two benchmark positions, remain the same in three benchmark positions and improve at two benchmark positions. On this basis, it concludes its offer is more reasonable.

In regard to its proposal concerning an increase in the differential between the BA lanes and the MA lanes, the Association states there is need for this increase since the "District has not kept pace by paying Master's degree teachers on a level equal to most districts." It continues that if "it is assumed...one of the purposes of a salary schedule is to encourage teachers to obtain additional training," its offer is more aimed at accomplishing that goal than is the District's. As to cost of the proposal, it asserts that since only four teachers are currently in the MA lanes, the cost would be minimal. In making this assertion, however, it recognizes there may well be a higher future cost as the result of this proposal.

The Association also states the average dollar increase per teacher supports its position. Including the recent arbitration award setting the contract in Gillette and the final offer in Lena, the Association asserts the District's offer would result in an increase which is substantially below the average while its offer would be \$106 above the average.

The Association also asserts the District's exhibits on the state of the economy are of little value and should be disregarded. Challenging the exhibits, the Association declares it has already shown the District has the ability to pay and in further support of that position it cites the District's relatively low tax rate compared to that among the comparables. Further, citing a previous arbitration decision affecting another district which discussed financial hardship as it affects the "interest and welfare of the public", the Association states it does not see the relevancy of the District's exhibits concerning the "interest and welfare of the public" since it has not demonstrated any evidence of hardship as was set forth in the discussion.

The Association states "little or no credence" should be given to the District's cost-of-living information arguing arbitrators give little weight to the cost-of-living as reflected by the Consumer Price Index when the pattern of voluntary agreements exceeds the CPI. In support of its position, it cites several arbitrators who have taken this position.

In its reply, the District re-asserts the position it took in its brief and specifically disputes the position taken by the Association concerning the interest and welfare of the public and the cost-of-living criteria. Declaring again that the "interests and welfare of the public must be balanced between competing groups: the citizens of the district pressure for reasonable property taxes, the teachers for a fair and equitable pay increases, and the most important group, the children of the Suring School District, who deserve high quality education.," the District concludes the Association provides no evidence that the teaching staff would be adversely affected by selection of the District's offer.

In regard to the status of the economy, the District argues it has distinguished itself from other comparable districts showing that it is the only district within Oconto County; that it is more dependent upon agriculture than is Marinette County; that tax delinquency rates have increased from 1983 to 1984 at a higher rate than they did in Marinette County; that it spends the second highest percentage of property taxes on education among the conference schools; that dairy products are the largest source of farm income in the area; that its unemployment rate is higher than the state average and that state aids in the upcoming year will decrease even though it is already receives the second lowest aids in the conference. Given these facts, it concludes additional weight should be given to economic factors in this decision.

The District also rejects the Association's argument concerning the cost-of-living criterion, stating that "if other public and private employees are receiving increases at or slightly above the rate of inflation," teachers should also be tied to this criterion. In support of its position, it cites a previous arbitrator's decision.

The Association, in its reply, emphasizes four settlements out of eight comparable districts is a sufficient number to make benchmark comparisons valid and argues there is no need to use other criteria.

#### DISCUSSION:

Both parties agree the districts which comprise the Marinette-Oconto conference are the primary comparables in this matter. They differ, however, regarding the validity of such comparisons when not all of the districts are settled for 1985-86. For purposes of comparison, when rates have been determined for a majority of the districts within the conference, a sufficient number exists. In this instance, four contracts for 1985-86 among the seven comparable districts have been determined. Since a majority of the districts within the conference do have 1985-86 contracts, there is no need to look elsewhere for comparable districts.

In finding it appropriate to consider comparisons in deciding the reasonableness of the two final offers, it is concluded the District's argument regarding the unusualness of the offers is not persuasive. While no evidence was submitted regarding the percentage increase in each of the districts where the increase has been determined, a review of the percentage increases at the benchmarks shows benchmark increases averaged between 6.0% and 10.1% with the median average increase between 7.6 and 7.9 percent. Consequently, while a given benchmark may have varied substantially, the majority of benchmark increases were within the same range. Further, the dollar increases at the benchmarks were not unusual except when the final offers submitted in Lena were

considered. Since the rates in four districts are known, there is no need to consider the final offers in Lena in order to determine the reasonableness of the offers as they relate to the comparability criterion. Finally, the fact that all of the districts in the conference settled for approximately the same percentage increases in 1984-85 causes the undersigned to conclude that the benchmark increases which have occurred in the 1985-86 contracts are not meant to be unusual since there does not appear to be a need for catch-up, nor does it appear from the average dollar increase per teacher that there was significant need to modify a schedule within any of the districts.

When the comparables are considered, it is concluded the Association's offer, although high in a time when political and economic considerations suggest moderation is appropriate, is more reasonable. Both the dollar and percent increase per step at each benchmark under the Association's offer reflect an increase similar to the increases granted in the other four districts. For example, at the BA benchmark, the Association seeks an increase of \$1,000 while the District offers an increase of \$700. Among the comparables, the increase at the BA benchmark ranges from \$870 to \$1,306 with the total increases averaging \$1,065. The Association's offer at \$1,000 increase not only falls within the range but is much closer to the average than is the District's offer. The same situation occurs at the remaining benchmarks as well as is indicated below:

COMPARISON OF OFFERS TO THE BENCHMARK INCREASES  
AMONG THE SETTLED DISTRICTS WITHIN THE CONFERENCE

<u>Benchmark</u>	<u>Range</u>	<u>Average</u>	<u>District Offer</u>	<u>Association Offer</u>
BA/Step 7	\$1,101-\$1,364	\$1,261	\$ 868	\$1,240
BA Maximum	\$1,339-\$1,654	\$1,506	\$1,036	\$1,480
MA Base	\$ 961-\$1,832	\$1,381	\$ 700	\$1,500
MA/Step 10	\$1,367-\$2,600	\$1,833	\$ 952	\$2,040
MA Maximum	\$1,538-\$3,112	\$2,094	\$1,120	\$2,400
Schedule Maximum	\$1,697-\$4,465	\$2,515	\$1,120	\$2,880

As is noted in the above data, not only does the Association's offer fall within the range and is closer to the average than the District's offer, but the District's offer is less, in each instance, than the lowest increase offered in any settled district. In addition, when the dollar increases proposed by both parties are compared to the average and then compared to the average in the previous year, the Association's offer again more closely maintains the status quo which has existed. Under the District's offer, the relationship of the dollar increase to the average will deteriorate to a greater extent than it will improve under the Association's offer.

COMPARISON TO THE AVERAGE AMONG THE SETTLED CONFERENCE DISTRICTS  
AT THE BA BASE, BA/STEP 7, BA MAXIMUM, MA BASE, MA/STEP 10,  
MA MAXIMUM AND SCHEDULE MAXIMUM BENCHMARKS

<u>1984-85 Average</u>	<u>District's Position</u>		<u>1985-85 Average</u>	<u>District Difference</u>		<u>Association Difference</u>	
	<u>Dollar</u>	<u>Percent</u>		<u>Dollar</u>	<u>Percent</u>	<u>Dollar</u>	<u>Percent</u>
\$14,599	-\$ 299	- 2.0	\$15,414	-\$ 414	- 2.6	-\$ 114	- 0.7
\$18,200	-\$ 468	- 2.6	\$19,460	-\$ 860	- 4.4	-\$ 488	- 2.5
\$22,761	-\$1,597	- 7.0	\$24,267	-\$2,067	- 8.5	-\$1,623	- 6.7
\$15,996	-\$ 696	- 4.4	\$17,376	-\$1,376	- 7.9	-\$ 576	- 3.3
\$21,996	-\$1,188	- 5.4	\$23,829	-\$2,069	- 8.7	-\$ 981	-4.3
\$25,428	-\$ 948	- 3.7	\$27,522	-\$1,922	- 7.0	-\$ 642	-2.3
\$26,596	-\$1,476	- 5.5	\$29,111	-\$2,871	- 9.9	-\$1,111	-3.8

As can be seen in the graph on the previous page, the District's offer only more closely approximates the status quo maintained in the previous year at the BA Base benchmark. At all other benchmarks, there is significant deterioration in the position previously maintained. This is particularly troublesome since the rates at these benchmarks are already among the lowest in the conference. Further, a comparison of rank under both offers indicates there is likely to be little change in rank, no matter which offer is implemented since both offers result in benchmark rates which are lower than the settled rates in other districts and in some instances lower than the rates in 1984-85 in at least one of the unsettled districts.

Much of the District's argument for the reasonableness of its offer centers upon economic conditions which it believes prevails within the agricultural community and as those conditions affect the district. In reviewing the evidence submitted regarding the economic conditions within the area, it is concluded this District is more financially able to provide increases in pay than are some of the districts within the conference whose 1985-86 contracts have already been decided. The equalized value of Suring is higher than any district's within the comparables which means this District does not need to levy as much tax as other districts in order to generate the same amount of dollars to operate the district. This is further evidenced by the District's levy rate which is the third lowest within the conference and again by the amount of state aid which the District receives. The lower state aid received by the District indicates the burden placed upon the taxpayers within this District to provide education is not as great as the burden which has been placed upon taxpayers within the comparable districts.

The District also manages well the money it collects as is evidenced by its cost per member, again the third lowest among the conference schools. The District has argued it should not be penalized for managing its costs well and it should be emphasized that a finding that the Association's offer is more reasonable is not intended as a penalty and has no relationship to the management of costs.

The District has argued that its financial condition, particularly as Oconto County is compared to Marinette County, is such that reasonableness of the offers should be decided based upon the interest and welfare of the public as it is affected by the economic conditions. However, when the evidence demonstrates that the financial condition of the District is better than financial conditions in similarly settled districts and it is also demonstrated, on the basis of comparability, that the Association offer is more reasonable, it cannot be concluded financial ability is a reason to find against comparability.

In regard to unemployment in the area, the data submitted indicates Oconto County, at the time this contract should have been adopted, had a lesser unemployment rate than the national unemployment rate and than Marinette County. The September, 1985 unemployment rate, slightly less than that in Marinette County, was eight-tenths of a percent less than the national rate at the same time, 6.3% versus 7.1%. Further, the January, 1986 Job Service report for the area indicated "Some counties (notably Brown and Oconto) had above normal labor force strength while others were weaker," and "Oconto is the only county where labor force is higher than a year ago." Finally, the January, 1986 Job Service graphs provided regarding employment in Oconto County and Marinette County, indicate not only was the unemployment rate down from the year before in Oconto County, but that the work force has increased, while in Marinette County, the work force has decreased and the unemployment rate has remained similar to the rate which existed a year prior. Based upon this information it cannot be concluded this District is any less able to finance increases than its comparable districts which are located in Marinette County.

The District also submitted data regarding the per capita income for residents within the District. The data submitted reflects the adjusted gross income per capita for 1982 and 1984. There is no data for 1985, which given the above information, should reflect an increase in per capita income in Oconto County. A review of the 1984 data indicates, however, that while the adjusted gross income per capita is slightly less in Oconto County than it is in Marinette County, the rate of growth over 1982 in both counties is approximately 1% apart. Thus, given the fact that per capita income is likely to have improved in Oconto County in 1985 since more people are employed than were employed in the previous year and the fact that growth in the two counties appears to be relatively equal, it cannot be concluded there is substantial

difference between the two counties in their ability to finance increases in costs in governmental units.

The District did submit evidence which indicated a substantial percentage increase in delinquent taxes in 1984 over 1983. While this evidence was considered, it was not informative enough to draw a conclusion regarding the District's financial ability as it relates to the interest and welfare of the public. The evidence did not show whether the percentage had increased again in 1985 over 1984 or whether or not the County was actually unable to collect the delinquent taxes. In addition, the percentages provided are viewed with a concern for why there is such a decrease in the percentage of delinquent taxes in 1983 compared both to 1982 and 1984. Finally, there was no evidence submitted which indicated the extent to which the County anticipated the tax delinquencies and budgeted for them nor the extent to which the delinquent taxes posed a burden for the District. Without this evidence, it is not possible to draw conclusions regarding the District's ability to tolerate increases in wages.

Also in an effort to argue that the economic conditions prevalent within the District are cause to find its offer most reasonable, the District submitted data regarding the decrease in state aids it will receive in 1986. While, admittedly, this decrease, together with a finding that the Association's offer is more reasonable for the 1985-86 contract, may cause the District to budget differently for the 1986-87 school year, the decrease in aids is not relevant in determining which of the two offers for the 1985-86 school year is more reasonable. If aids to be received in an upcoming year were considered relevant to wage proposals for the previous year, there would be no incentive in the future for settlement between the parties prior to the commencement of the year in which the agreement should occur.

Finally, the District has argued that the condition of the agricultural community is cause to support its offer. While it is certainly true some farmers are experiencing financial difficulties, the evidence submitted by the District did not address itself to the specific conditions within the area taxed by this District. As indicated above, the specific evidence regarding this District indicates the economic condition, even if more dependent upon agriculture than Marinette County, as the District contends, is faring better than that in Marinette County. Consequently, if the District wishes a finding based upon economic conditions where lesser weight is given to comparability, it must show its financial condition is substantially different than that which exists among the comparables.

In an effort to compare itself to the wages paid in the private sector in the area, data was submitted concerning the rates of pay for certain occupations within the area. Calculating a teacher's hourly rate of pay at \$12.88 per hour based upon the average pay per teacher in the District and 190 days of employment at 8 hours a day, (information provided by the District), it is concluded the average teacher's pay is quite similar to the mean wage paid employees within the area who are likely to have similar education. Thus, it is concluded neither party's offer is unreasonable compared to the pay received by employees within the private sector.

In comparison to wage increases granted other public employees, it is noted the evidence submitted regarding County employees related to wage increases granted non-union employees and no reference was made to percentage increases granted unionized employees. Further, it is also noted that the percentage increases reported for teachers is generally higher than that reported for other governmental employees as a result of the method of calculating increases negotiated by teachers versus increases negotiated by other governmental employees. On the basis of the information submitted, however, it is concluded the District's offer more closely approximates the increases granted non-union employees within the County.

As to the cost-of-living criterion, it is concluded the District's offer is more reasonable when compared to the increase in the Consumer Price Index. However, on the basis of average dollar per teacher increase settled upon among the comparables, another indication of appropriate cost-of-living increases, it is concluded the Association's offer is also reasonable. The percentage increase as reflected by the average dollar per teacher increase would more closely approximate the percentage sought by the Association than that offered by the District. On the basis of the average dollar per teacher increase, it is concluded the districts within the conference generally grant similar increases by looking at the average dollar per teacher increase granted in 1984-85. Consequently, when the average dollar increase per teacher is considered among those conference districts settled for 1985-86, it is

concluded the Association's offer results in an average dollar per teacher increase which is slightly higher than the relationship established in the previous year but is also clearly more similar to those increases than is the average dollar per teacher increase offered by the District.

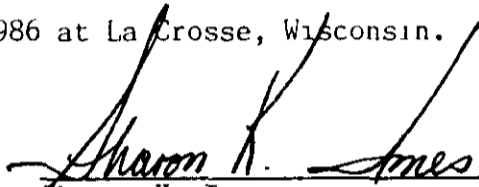
Finally, regarding the Association's proposal concerning the increase in the differential between the BA lanes and the MA lanes, it is concluded there is support for the Association's offer.

In conclusion, based upon the fact that the Association's offer is considered more reasonable when compared to the benchmark comparisons and when compared to the average dollar per teacher increase granted among the comparable districts and that the District's financial condition is no different than that which exists among those comparable districts and may be slightly better, it is determined the Association's offer should be implemented. The following award is based upon review of the evidence and arguments presented and upon the relevancy of the data to the statutory criteria as stated in the above discussion.

AWARD

The final offer of the Association, attached as Appendix "B", together with the stipulations of the parties which reflect prior agreements in bargaining, as well as those provisions of the predecessor agreement which remained unchanged during the course of bargaining, shall be incorporated into the 1985-88 collective bargaining agreement as required by statute.

Dated this 30th day of July, 1986 at La Crosse, Wisconsin.

  
Sharon K. Imes  
Mediator/Arbitrator

SKI:ms



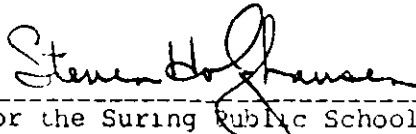
FEB 03 1986

WISCONSIN EMPLOYMENT  
RELATIONS COMMISSION

FINAL OFFER  
OF THE  
SURING PUBLIC SCHOOL DISTRICT  
JANUARY 31, 1986

This offer of the Suring Public School District shall include the previous agreement with the Suring Education Association, the tentative agreements between the parties and any attached modifications.

This offer shall be effective as of July 1, 1985 and shall continue in force until June 30, 1988, except for Appendix 1, which shall be effective as of July 1, 1985 and shall continue in force until June 30, 1986.

  
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For the Suring Public School District

RECEIVED

FEB 03 1986

SURING SCHOOL DISTRICT

1985-86 Salary Schedule

WISCONSIN EMPLOYMENT  
RELATIONS COMMISSION

<u>Step</u>	<u>BA</u>	<u>BA+6</u>	<u>BA+12</u>	<u>BA+18</u>	<u>BA+24</u>	<u>MA</u>	<u>MA+6</u>	<u>MA+12</u>
	15000 .04	15150 .04	15300 .04	15450 .04	15600 .04	16000 .04	16200 .04	16400 .04
	<u>600</u>	<u>606</u>	<u>612</u>	<u>618</u>	<u>624</u>	<u>640</u>	<u>648</u>	<u>656</u>
0	15000	15150	15300	15450	15600	16000	16200	16400
1	15600	15756	15912	16068	16224	16640	16848	17056
2	16200	16362	16524	16686	16848	17280	17496	17712
3	16800	16968	17136	17304	17472	17920	18144	18368
4	17400	17574	17748	17922	18096	18560	18792	19024
5	18000	18180	18360	18540	18720	19200	19440	19680
6	18600	18786	18972	19158	19344	19840	20088	20336
7	19200	19392	19584	19776	19968	20480	20736	20992
8	19800	19998	20196	20394	20592	21120	21384	21648
9	20400	20604	20808	21012	21216	21760	22032	22304
10	21000	21210	21420	21630	21840	22400	22680	22960
11	21600	21816	22032	22248	22464	23040	23328	23616
12	22200	22422	22644	22866	23088	23680	23976	24272
13			23256	23484	23712	24320	24624	24928
14					24336	24960	25272	25584
15						25600	25920	26240

**BAY AND**  
**TEACHERS**  
**UNITED**

OFFICE OF THE  
**PROGRAM**  
**DIRECTOR**

**UNE** **UNITED**  
**NORTHEAST**  
**EDUCATORS**

1540 CAPITOL DRIVE, GREEN BAY, WISCONSIN 54303 • PHONE: 414/499-8121

**RECEIVED**

**JAN 31 1986**

January 30, 1986

WISCONSIN EMPLOYMENT  
RELATIONS COMMISSION

Mr. James Engmann, Investigator  
Wisconsin Employment Relations Commission  
P.O. Box 7870  
Madison, Wisconsin 53707-7870

Re: Suring School District  
Case 4 No. 35808 MED/ARB-3550

Dear Mr. Engmann:

Enclosed is the Association's first final offer. In the event a revised final offer becomes necessary, we will forward this to you on or before February 10, 1986.

Yours truly,



Lawrence J. Serue  
Program Director

LJG/sc

encl: Association Final Offer #1

cc: Steven Holzhausen, WASB  
William Kean, Superintendent  
Robert Nelson, Association Chief Negotiator

16524	16848	17172	17496	17820	18144	18522	18900
17136	17472	17808	18144	18480	18816	19208	19600
17748	18096	18444	18792	19140	19488	19894	20300
18360	18720	19080	19440	19800	20160	20580	21000
18972	19344	19716	20088	20460	20832	21266	21700
19584	19968	20352	20736	21120	21504	21952	22400
20196	20592	20988	21384	21780	22176	22638	23100
20808	21216	21624	22032	22440	22848	23324	23800
21420	21840	22260	22680	23100	23520	24010	24500
22032	22464	22896	23328	23760	24192	24696	25200
22644	23088	23532	23976	24420	24864	25382	25900
		24168	24624	25080	25536	26068	26600
				25740	26208	26754	27300
					26880	27440	28000

Suring Education Association  
 Final Offer #1  
 January 30, 1986