

The BA+6 increments were \$515 and each successive column increment was increased by \$5 more than the previous one, so the increment in the last lane was \$550. The Board contends its method is the status quo.

In terms of cost, the Board's offer increases wages by 6.86% or \$1405 per teacher; the Association's increases wages by 9.73% or \$1990 per teacher. On a total package basis the Board's offer is 7.07% or \$1908 per teacher and the Association's offer is 9.66% or \$2608 per teacher.

In terms of benchmarks, the final offers are as follows:

	<u>1984-85</u>	<u>Board - \$/%</u>	<u>1985-86</u>	<u>Association - \$/%</u>
BA Base	\$14,375	\$15,500	(1125/7.8)	\$15,577 (1202/8.4)
BA Max	21,005	22,130	(1125/5.4)	22,766 (1761/8.4)
MA Base	15,805	16,930	(1125/7.1)	17,127 (1322/8.4)
MA Max	23,830	24,955	(1125/4.7)	25,827 (1997/8.4)
Schedule Max	24,760	25,885	(1125/4.5)	26,831 (2071/8.4)

It should also be noted that the parties are at odds in terms of the district's to be considered comparable for the purposes of criteria (d).¹ The following is a list of the schools relied upon by the respective parties:

Board	Association
Auburndale	Altoona
Cadott	Cadott
Greenwood	Greenwood
Fall Creek	Fall Creek
Owen-Withee	Owen-Withee
Osseo-Fairchild	Mosinee

III. ARGUMENTS OF THE PARTIES

A. Association

1. Comparables

The Association proposes as the comparables all schools with contracts for 1985-86 in the Cloverbelt athletic conference (as it existed in 1985-86) with the exception of Auburndale.

With respect to Auburndale, the Association believes that Auburndale's settlement (4.1% per cell) differs so markedly from the other settlements in the conference that no weight should be given to it for 1985-86. In this respect they cite Arbitrator John J. Flagler in Prairie Farm (Med/Arb-1884). They also seek to exclude Osseo-Fairchild since it was not a member of the athletic conference in 1985-86.

2. Salary Schedule

Based on its comparable group, the Association asserts that its wage rates are more comparable than those of the Board. In this regard, they engage in a 21-point analysis examining the dollar values at each benchmark in the comparables and the final offers as well as the dollar and percentage increases. The following chart was developed to summarize their analysis.

¹ The parties agreed at the hearing that settlements which occurred after the hearing could be included if they occurred before June 20, 1986, and notice was given to the Arbitrator and opposing counsel by that same date. Thus, Colby, although settled at the time of this writing, is excluded.

	<u>BA Min</u>	<u>BA 7th</u>	<u>BA Max</u>
Average Wage	\$15,574	\$19,114	\$22,229
Increase	(1095/7.6)	(1345/7.6)	(1530/7.5)
Board	\$15,500	\$18,560	\$22,130
Increase	(1125/7.8)	(1125/6.5)	(1125/5.4)
Association	\$15,777	\$18,895	\$22,766
Increase	(1202/8.4)	(1460/8.4)	(1761/8.4)

	<u>MA Min</u>	<u>MA 10th</u>	<u>MA Max</u>	<u>Sched. Max</u>
Average wage	\$16,968	\$23,857	\$26,145	\$28,047
Increase	(1239/7.9)	(1619/7.7)	(1788/7.8)	(1923/7.4)
Board	\$16,930	\$21,745	\$24,955	\$25,885
Increase	(1125/7.1)	(1125/5.5)	(1125/4.7)	(1125/4.5)
Association	\$17,127	\$22,347	\$25,827	\$26,831
Increase	(1322/8.4)	(1727/8.4)	(1997/8.4)	(2071/8.4)

Based on these 21 points of comparison, the Association notes that the Board is closer to the mark than they are at only 5 points. (The dollar and percentage increase at the BA Min, the wage rate at the BA Max and MA Min and the dollar increase at the MA Min.)

Also the Association believes that on a percentage basis and per teacher dollar basis their offer compares more favorably:

	<u>\$ Increase</u>	<u>% Increase</u>
Average	1968	9.2
Board	1409	6.9
Association	2000	9.8

Next the Association argues that the District's offer provides dis-incentives to teachers with experience and advanced education. In fact, they believe the Board's offer is inconsistent with the purpose of a salary schedule which is to provide incentive for advanced education and experience. In this regard, they believe that the incorporation of pay increases for experiences (steps) shows that the parties to the agreement felt that there was increased value for an experienced employee and that the incorporation of pay increases for advanced education (lanes) shows that the parties believed in the increased value of an employee with advanced education.

However, the Board, by offering a flat increase at each base deflates the schedule and no longer encourages stability of employment or advanced education. For instance, in 1984-85, the District and the Association agreed that the experienced BA teacher (BA Step 16) was worth 50% more than a beginning teacher and that the experienced MA teacher (MA+18 Step 16) was worth 77% more than a beginning teacher. The Board's 1985-86 offer would significantly reduce these relationships. The BA Step 16 lift on Base would drop to 46% and the MA Step 16 lift on Base would drop to 72%. Converted to dollars, there is a loss (at the Board's salary base) of \$537 for the BA Step 16 teacher and \$807 for the MA+18 Step 16 teacher. These are significant amounts.

Thus, they argue that even if the Board sought to limit its salary cost to that incorporated in its final offer, there is no reason for such a resoundingly negative impact on education and experience. No evidence was placed in the record by the District of problems in hiring beginning teachers, yet the District increased the base by 7.8%, the BA Maximum by 5.4%, and the Schedule Maximum by 4.5%. In support of their

position that such an approach is flawed, they cite Arbitrator George Fleischli in Neillsville (Dec. No. 18998-A) where he stated:

". . . (T)he District's proposal raises a serious question concerning the interests and welfare of the public insofar as the purposes of the salary schedule itself are concerned. As the Association points out, the District's schedule would reward those teachers who have remained at the top of the BA schedule with some of the largest percentage increases at the sacrifice of those teachers who have sought the advanced training the schedule is presumably designed to encourage."

The Association also offers some comparison between Thorp and teachers statewide. First they note that the average teacher in Wisconsin earned \$24,577 in 1984-85. The average salary in Thorp was \$20,487. This is 17% below state average. Moreover, the Board's offer would increase the gap to 18%. The Association's proposal would move 1% in the right direction: the gap would drop to 16%. Secondly, they note that Thorp spends about 6% more per child than the state average. Last, they note that in terms of dollar differentials the average Thorp teacher earned \$4090 less than the state average in 1984-85. The Board's final offer would increase the gap to \$4,824. The Association's offer increases the dollar gap, but by a smaller amount. There would be a gap of \$4,233 with the Association.

With respect to cost of living data, the Association believes the best gauge of cost of living increases is the level of wage rate increases in comparable districts, not total compensation increases. In support of this position they direct attention to a number of arbitration decisions supporting the idea that the settlement pattern is the most appropriate measure of the impact of the cost of living both in times of double-digit inflation as well as times of moderate increases.

The Association also offers several arguments with regard to the interests and welfare of the public. It is their opinion that the District's interests and welfare are best met by teachers earning reasonable wages. They submit it is in the District's interest to be able to attract new teachers of high capability and to retain the proven teachers of the district. However, they do not think that the District's offer will facilitate this. For instance, data they present shows that the average starting salary of education majors lags almost \$6,000 behind that of other graduates. Even more unfortunately, Thorp's salaries fall below the education average. Thus, the Association's final offer is needed to meet the interest of the public in attracting new teachers. Further in this view, they note that in 1983 the average high school graduate's salary was \$15,789, more than the Association's 1985-86 base.

The Association also asserts that the District has no ability to pay argument, although they recognize that the District may argue that its offer more reasonably addresses the public interest. In this respect, they cite a number of arbitration awards that the basis for assessing economic arguments should be the settlements in similar communities. In this case, they do not believe Thorp is substantially different in economic terms than other athletic conference schools. Thus, they maintain that the Board has failed to prove the Association's offer detrimental to the interest and welfare of the public.

Lastly, they take the position that the Board's economic exhibits show no bar to funding the Association's final offer. They suggest while unemployment, delinquent taxes, consumer

price index, and farm economy are presented on a national, state and county basis, the relationship of these figures to the District is never drawn. There is no proof of the inability of the Board in Thorp to pay the increases in the Association's proposal and exhibits such as these have weight only when directly establishing a financial inability to fund the Association's proposal. In support of this idea they cite Arbitrator Richard John Miller in Greenwood (MED/ARB-3569).

B. The District

1. Comparables

The District recognizes that 1985-86 settlements exist for Altoona and Mosinee but points to the more favorable urban economic conditions of the Eau Claire and Wausau areas as influencing the settlements in nearby Altoona and Mosinee as a basis for excluding them as comparables. They also mention the significantly larger size of Mosinee. They have also sought to include Osseo-Fairchild since it will join the athletic conference in 1986-87.

With respect to Auburndale, the Board feels strongly that it should be included based on its median family income of \$17,018 which more closely resembles Thorp than either Altoona or Mosinee. Other evidence linking Auburndale more closely to Thorp than Altoona and Mosinee is the FTE and enrollment statistics. The FTE for both Thorp and Auburndale declined by approximately 25% to 42.03 and 55.40, respectively, in 1984-85. Altoona's FTE actually increased by almost 5 percent to 62.00 in 1984-85 and Mosinee decreased only slightly by 1.42 percent during this same time period. The similarity in enrollment figures should also be noted. Enrollment only varies by 216 between Auburndale and Thorp while the difference between Altoona and Thorp is 401, and the difference between Mosinee and Thorp is significantly larger at 1207. Additionally, they note that Arbitrator Richard John Miller also supported the inclusion of Auburndale into the comparability pool in his recent decision School District of Greenwood, Dec. No. 35851, (5/86).

Lastly, with respect to comparables, the District argues against the use of statewide comparisons. They note the Association has not specifically presented any comparability data for individual schools used in the statewide settlement averages. Thus without identifying which schools were used in this analysis, it is difficult to interpret the comparability of such data. In support of this they cite Arbitrator Imes in Iowa Grant School District, Dec. No. 19653-A (4/8/83).

2. Salary Schedule

It is the basic position of the School District that all of the statutory criteria strongly supports their offer as it is far in excess of the cost of living as measured by the CPI, the private sector settlements in the area and nationwide, the settlements for other District employees and the settlements among other municipal employees. Additionally, the District's final offer is the more reasonable when compared to other increases received by teachers in the athletic conference.

In developing their basic position further, the District argues that their final offer remains more responsive to the interests and welfare of the public than does the Association's final offer. The Board submits that its final offer attempts to balance the general public interest and the employee interest by providing a reasonable, yet moderate wage increase to the District's teachers without a devastating impact on the District's taxpayers. In contrast, the Association's offer remains totally insensitive to the serious economic problems

faced by the District's taxpayers. They think that it is important in considering the offers to stress the importance of addressing the effect of the economy on the taxpayers.

Next they discuss in great detail the present status of the state and local economy. Some of the factors mentioned are low median family income levels, high tax levels and reliance on shrinking state aids. These factors all impact on an already faltering farm economy. Problems there include falling farm prices, declining land values and increased loan delinquencies. They note too that Arbitrator Rice recently gave weight to such considerations in School District of Cadott, WERC Dec. No. 2305 (3/86), another athletic conference school. The problems in the local economy translate directly into business closures and unemployment. Within the last several months, two businesses have shut their doors in Thorp as both a hardware store and a farm implement dealer have closed down.

They also anticipate that the Association will argue that economic hardship is relatively common in the area, and, as a result, Thorp is no different from the other communities facing similar problems. The Board submits that this argument does not provide sufficient justification to accept the Association's 9.61% final offer. The Board's proposal provides Thorp teachers with competitive wage and benefit levels that recognize the economic hardship operating in the community.

The Board next analyzes their offer in light of the cost of living criteria. Their analysis of Thorp teacher salaries in relation to the Consumer Price Index both currently and historically reveals that despite sometime significant increases in the CPI, Thorp teacher salary increases have far outstripped concomitant increases in the Consumer Price Index. They present historical data to support this assertion and in respect to current data they note that the CPI increases for April 1986 ranged from 1.6 to 1.2 depending on the index and their offer far exceeds that.

It is also the position of the District that their final offer provides the District's teachers with wage increases greater than wage increases received by other employees in the school district, other municipal employees in general and with the private sector. For instance, the Board provided information about the wages only increases given to the high school and elementary principals. These increases were 6.5% and 7.45% respectively and further support selection of the Board's 6.86% wage offer, as the Association's 9.67% wage offer is just too high. Also, city employees in Thorp and county employees in Clark and Taylor counties received far less than the Board's offer. The city employees had a wage freeze for 1986 and in Clark and Taylor counties the settlements ranged from 2.5% to 5% in 1985 and from 2.5% to 4% in 1986. With respect to the private sector, they note increases in the 3 major local employers ranged from 0% to 4%. Even at the national level private sector settlements in 1985 averaged approximately 2.3%. Thus, the Board's final offer of 6.86% is almost three times this norm, much more reasonable than is the Association's final offer of 9.67%.

The last set of arguments advanced by the Board relates to the reasonableness of the offers relative to salary schedules in comparable school districts. Initially in this regard, they note that the Association has not followed the status quo with respect to the lane and step increments. Moreover, the effect of the Association's final offer causes the lower right quadrant of the salary schedule (the higher salaries) to be increased dramatically providing for considerably larger dollar increases for those teachers who have additional earned credits/degree and significant number of years of experience. This creates an inequity in terms of the dollars received which is unjustified in their opinion. For instance, an MA+18 teacher moving from Step 14 to 15 would receive \$2621 while a BA teacher moving from Step 0 to Step 1 would receive only

\$1755. They cite in this regard Arbitrator Imes in Cochrane-Fountain City Community School District, Dec. No. 19771-A, 1/24/83, for the proposition that there should be comparable distribution of increases throughout the schedule. Additionally, the Association in their opinion has proved a compelling need to alter the status quo.

The Board also believes that rank order and average benchmark analysis support their offer. In this regard, they show an historical comparison of the years 1981-82 vs. 1985-86. Based on this detailed analysis, they conclude that comparing the two years (1) the Board offer improves or maintains rank at 4 of 5 benchmarks, (2) the Board's offer significantly improves the District's salary compared to the average in 3 of 5 benchmarks, (3) the Association's offer distorts the ranking significantly on the MA minimum and provides for improved rank at the MA and Schedule maximums with longevity.

The District also believes that the settlement data in terms of wages only and total compensation favor the Board. Based on their comparables they make the following comparisons:

	<u>Wages</u>	<u>Total Compensation</u>
Average	\$1651/7.8%	\$2115/7.79%
Board	\$1405/6.86%	\$1908/7.07%
(Difference to Average)	-246/-.97	-207/-.72
Association	\$1978/9.67%	\$2549/9.61%
(Difference to Average)	+327/+1.84	+479/+1.82

While the Board's analysis included Greenwood, they suggest there is a valid reason to distinguish that arbitrated settlement since it skews the average and was based on catch up. Thus, without Greenwood in the average settlement data the Board's offer is even closer to the norm along comparable settlements.

IV. OPINION AND DISCUSSION

A. Comparables

At the core of each parties' comparable group is the Cloverbelt Athletic Conference. However, each party has also engaged in some selective surgery, no doubt influenced, at least in part, by partisan interest. The Association seeks to exclude a lower settlement (Auburndale) whereas the Board seeks to exclude higher settlements in Altoona and Mosinee and include a lower settlement in a school yet to be a member of the conference (Osseo/Fairchild).

It is the Arbitrator's opinion that there is no compelling reason in this particular case to utilize a comparable set other than the traditional athletic conference. The athletic conference, while not ultimately or necessarily the most appropriate comparable group, has long been established, absent special circumstances, as a reasonable grouping for purposes of criteria (d). In fact, the use of the Cloverbelt conference was endorsed again as recently as June 1986 by Arbitrator Richard John Miller in Greenwood. In fact he found no reason to exclude Auburndale or Altoona. Apparently, Mosinee wasn't settled at that time but nonetheless, it is now and there is no particular reason to exclude it from general consideration either. As far as Osseo/Fairchild goes, it would not seem appropriate to include it in the comparable group at this time especially since without it there are a number of regular athletic conference schools settled.

Thus, the schools deemed generally comparable for this case are:

Auburndale
Fall Creek
Greenwood
Owen-Withee
Cadott
Mosinee
Altoona

B. Salary Schedule

At the outset, the Arbitrator should state that he has carefully reviewed the District's argument on the status of the local and state economy as it relates to criteria 'c' (interest and welfare of the public) and the cost of living data. They also direct attention to other public sector settlements. On the other hand, the Association maintains that criteria (d) as it relates to teacher settlements is the most important factor to be considered.

Under these particular circumstances, the Arbitrator agrees with the Association as to the relative weight to be given to the various criteria. The Arbitrator recognizes that recent arbitration cases in rural areas are giving more attention to criteria 'c' in the face of very real problems on the farm. However, it is this Arbitrator's opinion that the public welfare factor is getting more weight where the comparability factor is relatively unreliable. For instance, where there are a dearth of comparable settlements or the settlements are of such a nature that solid inferences as to a pattern of settlements are relatively difficult, other statutory factors should be given more weight than they are when there is a solid pattern of settlements. In line with well established arbitral thinking, where a settlement pattern is clear and where one offer is clearly more consistent, the comparability factor is the best measure--save distinguishing circumstances--of the weight to be afforded criteria such as cost of living, economic trends and the public interest and welfare. This applies to private sector settlements and the general public sector as well.

In this case, there are six settlements in schools fitting the mode of general comparability. This is a sufficient number of schools in the Arbitrator's opinion to discern a reasonably meaningful pattern for purposes of criteria 'd'. Thus, absent evidence that clearly distinguishes the economic situation in Thorp from the settled schools, the comparability factor should be controlling if an appreciable preference for one offer or the other is present. In this case, it is the conclusion of the Arbitrator that there is not enough evidence to convince the Arbitrator that Thorp is different enough from other schools to justify special consideration and thus the comparability factor must be given significant weight. However, the Arbitrator would agree it would be appropriate given the problems in the agricultural sector to give special emphasis to those schools in the general comparable group that are more predominately rural in flavor as is Thorp. These would include Fall Creek, Auburndale, Greenwood, Cadott and Owen-Withee.

Next it is noted that the parties are not only at odds in terms of the extent to which the 1984-85 salary schedule should be increased but they are also at odds in terms of the methodology that should be used to generate those increases. The Association applies a flat percentage amount (8.4%) to each cell on the 1984-85 salary grid. The Board applies \$1125 to the base of each lane and retains the same increment structure as last year. The net effect of the Board's methodology is that it results in each cell being increased by a flat dollar amount (\$1125).

The Board claims that the Association's method is inequitable and that it changes the status quo. It is helpful to deal with this fundamental issue before examining other questions. With respect to the status quo of the increments, the Arbitrator is more concerned about the resultant benchmark figures themselves rather than the various gimmicks that might be utilized to get there. Given similarities in structure in terms of the number of steps and lanes, the amount of money on the schedule at the BA Max, for instance, is equally useful for comparison purposes, whether it is generated by a flat dollar increase over the previous year or a percentage amount. It is believed that the burden on the Association would be greater if a more fundamental structural change were proposed such as adding lanes, adding/reducing steps or modifying longevity. They could also face some burden if their methodology of increasing the salary schedule was truly manipulative or distorted.

As the following discussion indicates, this is not the case here. For instance, it is noted that none of the settled districts agreed on flat dollar increases at the benchmarks. This is relevant for two reasons. If the Association is altering some meaningful structural status quo, the comparables seem to support them.

The fact that no other districts agreed on flat dollar increases is significant for a second reason. This relates to the District's inequity argument concerning the fact that by applying a flat percent to each cell higher paid employees receive more of an absolute increase. This Arbitrator has faced this situation before in School District of Neillsville, Case No. 111, No. 30096, MED-ARB-1823 (7/83), notably another athletic conference school. There an equity question was raised concerning flat dollar adjustments vs. percentage adjustments to the various wage rates. The following comments made there are equally applicable here:

"This Arbitrator views this debate as essentially a debate regarding the equity involved in percentage increases versus flat dollar increases. Frankly, this debate is one of long standing in collective bargaining as a whole. It can't be said per se that flat dollar increases for all employees versus percent increases is inequitable. It is believed that the equity involved in these different increase formulas depends on the situation. However, in this case, the Arbitrator need not look any further than the comparable school districts to discover what in general is determined to be the most equitable increase formula. The form and structure of the Association's offer as a percentage on each cell clearly follows the general form and structure of salary increases throughout the athletic conference; and thus, the internal structure of the Association's offer is most consistent with the comparables."

Thus, all things considered, there is no basis to reject the Association's offer out-of-hand because it applies a flat percentage on each cell. Certainly teachers toward the upper end of the schedule fare better than younger teachers but the more important question given a similar approach by other districts is how they fared relative to other similarly situated teachers in comparable schools.

Indeed the problem with the Association's case isn't that they applied a flat percent but they applied a much larger percentage than elsewhere. For instance, the average benchmark increase in the comparables ranged from 6.9 to 7.3% and averaged 7.04%. Thus, the Association's average benchmark and cell increase of 8.4% is clearly out of line.

However, as is well known, final offer arbitration is a two-edged sword and the question often is not merely if one

offer is unreasonable but which is least unreasonable. As all the data indicates, both offers have unreasonable aspects and therefore the question here, unfortunately, is one of relative unreasonableness. Both parties' offers plainly are unrealistic but the issue is which one is less unrealistic given the facts as they relate to the statutory criteria.

In evaluating salary offers, Arbitrators utilize a variety of statistical methods to measure and compare the reasonableness of salary schedules. None of these methods are perfect or conclusive standing alone and each only offers a limited perspective. Thus, a number of perspectives are used to give as complete a picture as possible.

The following shows that both offers, in terms of average increases, are off the mark but that the Association's is divergent from the pattern by a lesser degree.

Average Per Teacher Increases

	\$	%
Auburndale	\$1350	6.4%
Fall creek	2083	9.65
Greenwood	2038	10.0
Owen-Withee	1824	9.4
Cadott	1624	7.7
Mosinee	1990	8.1
Altoona	2251	10.2
	<u>\$1880</u>	<u>8.78%</u>
Board	-1405	6.8%
Difference	<u>-475</u>	<u>-1.92</u>
Association	+1990	9.73%
Difference	<u>+110</u>	<u>+.95</u>

It could be noted that even looking at the predominately rural districts in terms of average increases, the Association is still slightly closer to that pattern than the District. The average teacher increase for these districts is \$1783 or 8.63%. Thus, the Association's offer is \$207 or 1.1% above the average increase whereas the District is \$378 or 1.8% below the average increase. In fact only one district's settlement is less than the Board's offer here and of the four unsettled districts with certified final offers, three of the boards offered a greater average increase than the Thorp Board has offered.

The following charts show that the increases at the benchmarks under the respective offers relative to the general comparables are a mixed bag but that on balance the Association's offer is less divergent from the pattern than the Board's.

Average Benchmark Increases
In the Comparables

	1984-85	1985-86	\$ Increase	% Increase
BA Base	\$14,478	\$15,502	\$1024	7.0
BA Max	20,771	22,208	1437	7.0
MA Base	15,757	16,913	1156	7.3
MA Max	24,134	25,801	1667	7.0
Schedule Max	26,100	27,890	1790	6.9

Benchmark Increases
Under the Board's Offer

	1984-85	1985-86	\$ Increases	% Increases
BA Base	14,375	15,500	1125	7.8
BA Max	21,005	22,130	1125	5.4
MA Base	15,805	16,930	1125	7.1
MA Max	23,830	24,955	1125	4.7
Schedule Max	24,760	25,885	1125	4.5

Benchmark Increases
Under the Association's Offer

	<u>1984-85</u>	<u>1985-86</u>	<u>\$ Increases</u>	<u>% Increases</u>
BA Base	14,375	15,577	1202	8.4
BA Max	21,005	22,766	1761	8.4
MA Base	15,805	17,127	1322	8.4
MA Max	23,830	25,827	1997	8.4
Schedule Max	24,760	26,831	2071	8.4

A review of these charts show that the District fares well at the BA and MA Base. However, because the comparable districts did not offer flat dollar increases across the Board, and gave proportionately larger increases at the higher steps, the instant District does not keep pace at the maximums (BA Max, MA Max, Schedule Max). For instance, the Association is slightly closer to the pattern at the BA Max on a percentage basis and at the higher steps of MA Max and Schedule Max the divergency of the District's offer is compounded. The Association is asking for a 1.4% or \$330 larger increase at the MA Max than the average settlement. On the other hand, at the MA Max the District is offering an increase which is 2.3% or \$542 less than the average. A similar but somewhat more exaggerated difference is present at the Schedule Max. The Association is \$281 or 1.5% higher than the average, whereas the District is \$665 or 2.4% less than the average.

These benchmark facts tend to favor the Association since their offer is more consistent with teachers schedules in the comparables. These schedules tend to give greater incentives for moving across and down the schedule to reward greater experience and education and presumably increase the incentive for teachers to remain in the profession. The District's offer does this but to a lesser extent than the Association's offer or schedules in settled districts. Moreover, in analyzing the final offers of Boards in Stanley-Boyd, Neillsville, Colby and Gilman, it is noted none of them offered one flat dollar increase across all cells. Increases under these offers at the maximums are proportionately larger in terms of dollars than the increases in the bases, except in one case. Even then all the increases at the benchmarks of MA Max and Schedule Max under these board offers are greater in terms of dollars than the Board's offer in Thorp. Thus, even if the Board offers were accepted in these districts, Thorp would still receive less of an increase at these benchmarks and some erosion would occur. Thus, the problem isn't only that the Board's offer is lower on a per teacher basis than most districts but that it is distributed differently than other offers and thus, distribution negatively impacts on these important portions of the schedule.

Additionally, the maximums in this case are particularly important because 23 of the 42 teachers are off the schedule and their longevity pay is based on the previous year's maximums. In this respect as well, it was considered whether the fact Thorp provides longevity pay after reaching the top of the schedule mitigated the lower than average increases at the maximums. If few or none of the other districts had longevity it would mitigate to a significant degree the lower maximums under the Board's offer. There is information on longevity for 11 of the athletic conference districts. However, it is apparent that longevity is relatively common as 7 of these 11 have some form of longevity and 4 of these seven offer greater longevity payments than Thorp. Thus, longevity in Thorp has no great mitigating value and the actual maximums take on significant importance.

Another reason that the Association's offer is marginally favored is the fact that the relative slippage or erosion in wage levels under the Board's offer is greater than the relative advancement under the Association's. This is