

DEC 10 1986

WISCONSIN EMPLOYMENT
RELATIONS COMMISSIONWISCONSIN EMPLOYMENT RELATIONS COMMISSION
BEFORE THE MEDIATOR/ARBITRATOR

In the Matter of the Petition :
of :
: :
WONEWOC CENTER EDUCATION :
ASSOCIATION :
: AWARD AND OPINION
To Initiate Mediation-Arbitration :
Between Said Petitioner and :
: :
WONEWOC-UNION CENTER SCHOOL :
DISTRICT :
:

Case No. 13, No. 36614
Med/Arb-3850
Decision No. 23646-A

Hearing Date September 2, 1986

Appearances:

For the Employer MR. BARRY FORBES,
Staff Counsel

For the Union MR. GERALD ROETHEL,
Executive Director

Mediator/Arbitrator MR. ROBERT J. MUELLER

Date of Award December 9, 1986

BACKGROUND

On June 3, 1986, the Wisconsin Employment Relations Commission appointed the undersigned to serve as the mediator/arbitrator to endeavor to mediate the issues in dispute between the above named Employer and the above named Association. In the event mediation proved unsuccessful, the mediator/arbitrator was to then proceed to issue a final and binding arbitration award pursuant to Section 111.70(4)(cm)6c of the Municipal Employment Relations Act. Subsequent to appointment of the mediator/arbitrator, the requisite number of electors in the School District filed a request for a public hearing. A public hearing was thereafter scheduled, duly noticed to the public, and held on July 30, 1986. Subsequent to the public hearing on such date, the parties entered into mediation in efforts to settle the issues in dispute. Mediation proved unsuccessful and the matter was then set and heard in arbitration on September 2, 1986. The parties were afforded opportunity to present such documents, testimony and arguments as they deemed relevant. Both parties submitted briefs and reply briefs in the matter.

FINAL OFFERSBoard Final Offer

The Board proposed that the contract with a term from July 1, 1985 to June 30, 1986, would include the previous agreement between the parties, the tentative agreements and

any attached modifications reached between the parties, and the following:

Section 21: replace the following:

Dental Insurance - The District will pay the full cost of the single plan and up to \$31.58 of the family plan.

Add \$1,035.00 to the base of the existing salary schedule, which schedule shall then be as follows:

Steps	BA	BA+6	BA+12	BA+18	BA+24	MA	MA+6	MA+12
0	14890	15130	15370	15610	15850	16090	16330	16570
1	15320	15560	15800	16040	16280	16520	16760	17000
2	15750	15990	16230	16470	16710	16950	17190	17430
3	16180	16420	16660	16900	17140	17380	17620	17860
4	16610	16850	17090	17330	17570	17810	18050	18290
5	17040	17280	17520	17760	18000	18240	18480	18720
6	17470	17710	17950	18190	18430	18670	18910	19150
7	17900	18140	18380	18620	18860	19100	19340	19580
8	18330	18570	18810	19050	19290	19530	19770	20010
9	18760	19000	19240	19480	19720	19960	20200	20440
10	19190	19430	19670	19910	20150	20390	20630	20870
11	19620	19860	20100	20340	20580	20820	21060	21300
12	20050	20290	20530	20770	21010	21250	21490	21730
13	20480	20720	20960	21200	21440	21680	21920	22160
14	20910	21150	21390	21630	21870	22110	22350	22590

Association Final Offer

The Association proposed that the contract be made up of all tentative agreements and those portions of the 1984-85 Collective Bargaining Agreement not modified by tentative agreements or Association proposals and that all dates in the 1984-85 Collective Bargaining Agreement be modified wherever appropriate consistent with the intent of the new agreement. In addition, the Association proposed the following modifications:

1. Article VII - Teacher Discipline

No teacher shall be suspended with or without pay, have an increment withheld, or be reduced in compensation except in accordance with the following procedure

2. Increase extra curricular payments as follows:

Head Ftbl	1200
Asst Ftbl	900
JV Footbl	800
JV Ast Ft	700
Head Bask	1200
Asst Bask	850
Fres Bask	590
J Hi Bask	475
7th Bask.	475
Track	900
Baseball	900
G. Softbl	900
Head Voll	1100

JV Volley	750
Ath. Dir.	475
Fresh Adv	200
Soph Adv.	200
Jr. Advis	300
Sr. Advis	300
Play Dir.	425
Forensics	350
Annual	475
Pep Band	475
St. Coun/ NHS.	300
FHA	425
Cheerlead	350

3. Article XIII - General Statements

23. The District will pay a \$200 longevity to teachers who have been on the top of the salary schedule for at least a year.

4. Salary schedule as follows:

Steps	BA	BA+6	BA+12	BA+18	BA+24	MA	MA+6	MA+12
0	15000	15355	15710	16065	16420	16775	17130	17485
1	15480	15835	16190	16545	16900	17255	17610	17965
2	15960	16315	16670	17025	17380	17735	18090	18445
3	16440	16795	17150	17505	17860	18215	18570	18925
4	16920	17275	17630	17985	18340	18695	19050	19405
5	17400	17755	18110	18465	18820	19175	19530	19885
6	17880	18235	18590	18945	19300	19655	20010	20365
7	18360	18715	19070	19425	19780	20135	20490	20845
8	18840	19195	19550	19905	20260	20615	20970	21325
9	19320	19675	20030	20385	20740	21095	21450	21805
10	19800	20155	20510	20865	21220	21575	21930	22285
11	20280	20635	20990	21345	21700	22055	22410	22765
12	20760	21115	21470	21825	22180	22535	22890	23245
13	21240	21595	21950	22305	22660	23015	23370	23725
14	21720	22075	22430	22785	23140	23495	23850	24205

IDENTIFICATION AND SUMMARY STATEMENT
OF ISSUES IN DISPUTE

1. Salary Schedule - The District proposal serves to increase the base to \$14,890 with experience increments of \$430 and column differentials of \$310.

The Association proposal would increase the base to \$15,000 and develop a salary schedule therefrom with experience increments of \$480 and column differentials of \$355.

The Association proposal would result in a per teacher average increase of \$2,196.

The District's proposal would result in an average teacher increase of \$1,294 per teacher.

2. Longevity - The Association proposal would result in a one-time payment of \$200 to each teacher who had been at the top of the salary schedule for at least one year.

The Board rejects the Association proposal and proposes to maintain the present practice which affords no longevity payment.

3. Extra Curricular Payment

The Association proposal would increase extra curricular positions currently provided in the Collective Bargaining Agreement by amounts ranging from \$35 to \$150.

The District proposed no increases or changes in the extra curricular schedule of payments.

The Association's proposal would generate \$2,665 additional dollars payable on extra curricular.

4. Dental Insurance

The Association proposes to retain the language contained in the previous contract.

The District's proposal would place a cap on the dental insurance at \$31.58 for the family plan.

There is no current cost impact of such proposal for the contract term herein involved.

5. Reduction in Compensation

The Association's proposal would add an event resulting in reduction in compensation as a matter subject to the procedure of Article VII of the labor agreement.

The District proposes to retain the current contract provision.

STATUTORY CRITERIA

Section 111.70(4)(cm)7, Wis. Stats., sets forth the factors which the mediator/arbitrator is to give weight in making a decision. The statute sets forth such factors as follows:

The criteria to be used for resolving this dispute are contained in Sec. 111.70(4)(cm)7, as follows:

Factors considered. In making any decision under the arbitration procedures authorized by this subsection, the Mediator/Arbitrator shall give weight to the following factors:

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

DISCUSSION

Before engaging in descriptions of the parties' respective positions and opposing arguments on the issues on which they are in dispute, it may be helpful to identify certain matters upon which the parties are not in disagreement.

Despite very minor differences in the costing results by each party, both parties were agreeable to acceptance of the costing of either party for purposes of this case. For example, in costing the salary only increase of the Board's final offer, the Board computed a dollar increase of their offer yielding \$40,553 or a salary percentage increase of 7.2%. The Association's costing figures were identical. Slight difference existed between the parties costing of the various other cost elements resulting in a slight difference in the total cost computation. The Board computed the total package cost as costing \$53,143 or 6.99% as a total package while the Association costing resulted in a total of \$52,691 or 6.91%.

In costing the Association's final offer, the Board arrived at a salary only cost of \$66,444 or 11.50%. The Association costed its final offer at \$68,844 or 11.92%. The total package cost also varied slightly with the Board costing the total package at \$90,099 or 11.86%, while the Association costed it at \$89,719 or 11.77%. Both parties agreed that the difference in costing was too minimal to be meaningful.

The parties were in basic agreement also with respect to other school districts that should be considered under the comparability factor. Both parties presented evidence and arguments addressed at the same schools. The primary comparability group referred to by both parties consisted of the Scenic Bluffs Conference consisting of Bangor, Cashton, Norwalk-Ontario, Elroy-Kenell-Wilton, Necedah, New Lisbon, Hillsboro and Wonewoc-Union Center. The secondary group of comparables was the Ridge and Valley Athletic Conference which included LaFarge, Kickapoo area, DeSoto, North Crawford, Seneca, Wauzeka-Steuben, Weston and Ithaca. At one time all of said schools were in the same conference.

While both parties were in agreement that the schools in the two groupings were the most relevant for comparative purposes, the Board in particular, advanced arguments that the levels of contract settlements in several of the schools should be afforded a lesser or greater amount of weight because of certain identifiable circumstances that were attendant to their respective settlements.

The principal thrust of the Association's arguments that was addressed to each of the issues involve that of comparability. While the Association did address each of the factors contained in the Wisconsin Statutes, the major focus of its argument concerned that of the relative standing of teachers under either the Board or Association final offer in comparison to other schools in the two comparability groups. The Association argued that the pattern of settlements in the Scenic Bluffs Conference schools and Ridge and Valley Athletic Conference schools was clearly established by the number of settlements and that all comparisons thereto shows the Association's final offer to be most comparable and compatible with all such comparisons one can make on a comparability basis. They argue that such comparisons are conclusive because six of the other seven Scenic Bluffs Conference schools are settled. Of the combined conferences,

eleven of the other fifteen total schools have settlements in place.

The Board focused its primary argument on the premise that the mediator/arbitrator should give the greatest weight to factor C of the statute. Factor C concerns the interests and welfare of the public and the financial ability of the unit of government to meet the costs of any proposed settlement. The Board argued that the evidence shows that the taxpayers of the Wonewoc-Union Center School District have serious economic problems. Secondly, they argue that the evidence shows that the economic problems present in the Wonewoc-Union Center School District are greater than those found in comparable school districts and as a result the taxpayers are less able to pay greater taxes and the lower comparability standing among the comparables is justified. The Board also argues with respect to such approach that the interest and welfare of the taxpayers and their need for significant property tax relief as shown by the evidence, is sufficient to establish that the Board's final offer is the more supportable by application of the statutory factors to the disputes existing between the parties.

Salary and Salary Schedules

The final offers of the two parties brings into issue three elements of the salary schedule. The starting base salary proposed by each is different. The Association proposal seeks to increase the differential between the steps on the experience increment and to also increase it on the column increment. The following comparative analysis of the parties' offers is found at page 14 of the Association brief and is as follows:

	<u>1984-85</u>	<u>Association 1985-86 Increase</u>	<u>Board 1985-86 Increase</u>
Base	\$13,855	\$15,000 + \$1,145	\$14,890 + \$1,035
Experience Increment	\$ 430	\$ 480 + \$ 30	\$ 430 + \$ 0
Column Increment	\$ 310	\$ 355 + \$ 45	\$ 310 + \$ 0

The Association utilized seven different benchmarks on the salary schedules and summarized a relative standing comparison of the Association and Board offers at each of the seven benchmarks to the corresponding benchmarks found in eleven other school districts of the two conferences that are settled. The Association's comparative chart is as follows:

	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>	<u>Assn. 1985-86</u>	<u>Board 1985-86</u>
BA Min	10	8	7	6	7
BA 7	10	9	9	9	11
BA Max	5	4	3	2	9
MA Min	8	7	9	5	11
MA 10	8	10	10	8	12
MA Max	9	10	10	7	12
Sched Max	8	10	11	8	12

The Association argues that its proposal provides for some measure of catch-up while the Board's offer reduces the comparative ranking of Wonewoc at almost all benchmark positions.

In support of its proposal for increasing the increments, the Association also prepared and presented in its brief a comparison of Wonewoc to the other schools in the Scenic Bluffs Conference as follows:

	<u>Steps</u>	<u>1984-85 Increase</u>	<u>1985-86 Increase</u>
Bangor	13	455	490
Cashton	15	430	480
Elroy-Kendall-Wilton	11	460	460
Hillsboro	13	443	500
Necedah	15	450	450 (Board) 520 (Assn.)
New Lisbon	16	425	425
Norwalk-Ontario	13	490	490
Wonewoc Association	15	430	480
Wonewoc Board	15	430	430

The Association also presented evidence and made comparison of its relative standing on a statewide basis. Of 302 districts settled for 1985-86, the Association observed that under their proposal, Wonewoc Teachers would be \$835 below the average non-weighted salary schedule at the BA minimum benchmark and would be \$4,869 below the average on the schedule maximum benchmark.

The Association also prepared an analysis comparing the ratio between each of the benchmarks as an internal structure comparison to those ratios existing in prior contracts and to the ratios that would result under the Association and Board proposal. Their compilation was as follows:

	<u>82-83</u>	<u>83-84</u>	<u>84-85</u>	<u>Average</u>	<u>Assn 85-86</u>	<u>Board 85-86</u>
BA Min	1.00	1.00	1.00	1.00	1.00	1.00
BA 7	1.20	1.20	1.19	1.20	1.19	1.17
BA Max	1.46	1.46	1.43	1.45	1.45	1.40
MA Min	1.09	1.09	1.09	1.09	1.12	1.08
MA 10	1.39	1.39	1.37	1.38	1.41	1.34
MA Max	1.55	1.55	1.52	1.54	1.57	1.48
Sch Max	1.59	1.59	1.56	1.58	1.61	1.52

The Association argues that its proposal is closest to the average ratio as determined by the previous three school years at all benchmarks. As such, that comparison serves to favor the Association final offer.

The Association also made comparative analysis of the Board and Association offers to the other settled schools in

the Scenic Bluff Conference from the standpoint of overall compensation. They point out that in 1984-85, Wonewoc placed seventh in overall compensation amongst the seven schools in the conference. The Association's overall compensation comparison was as follows:

	<u>1984-85</u>	<u>1985-86</u>	<u>Increase</u>
Bangor	26,373	29,137	2,764
Cashton	26,038	28,566	2,528
Elroy-Kendall-Wilton	25,796	27,856	2,060
Hillsboro	25,236	27,645	2,409
New Lisbon	26,065	28,705	2,640
Norwalk-Ontario	24,772	26,739	1,968
Average	25,713	28,108	2,395
Wonewoc Association	24,318	27,180	2,862
Wonewoc Board	24,318	25,999	1,681

Finally, on the salary, salary schedule and overall compensation concepts, the Association argued that the 1984-85 contract settlement resulted from an arbitrator's award wherein the District's final offer was selected. They contend that because the District's lower offer was selected for 1984-85, that a comparison of that settlement to the average settlement of the other Scenic Bluffs Conference schools shows that Wonewoc teachers lost ground in 1984-85 and that a catch-up is therefore justified and a matter to be considered in the overall comparative analysis in determining the appropriate settlement level for 1985-86.

At page 35 of their brief, the Association presents the following data showing a comparison between the settlement at Wonewoc compared to the average level of settlement at the seven other Scenic Bluffs Conference schools in showing what they have labeled at a catch-up amount to be considered in this case. Such comparison follows.

	<u>Salary Dollars</u>	<u>Salary Percent</u>	<u>Package Dollars</u>	<u>Package Percent</u>
Scenic Bluffs Conference	\$ 1,497	8.28%	\$ 2,061	8.73%
Wonewoc	\$ 1,294	7.42%	\$ 1,519	6.52%
Catch-up (from 84-85)	\$ 203	1.14%	\$ 542	2.21%

Utilizing such catch-up figures, the Association presented the following comparative analysis utilizing the catch-up with the conclusion that with the catch-up considered, the Association offer becomes solidly defensible and one most supportable under each and every application of the comparability factors. They presented the following analysis.

	<u>Salary Dollars</u>	<u>Salary Percent</u>	<u>Package Dollars</u>	<u>Package Percent</u>
Scenic Bluffs Conference	\$ 1,845	9.36%	\$ 2,395	9.29%
Catch-up	\$ 203	1.14%	\$ 542	2.21%
1985-86	\$ 2,048	10.50%	\$ 2,937	11.50%
Wonewoc Assn.	\$ 2,196	11.92%	\$ 2,862	11.77%
Wonewoc Assn.	+ \$ 148	+1.42%	-\$ 75	+ .27%
Wonewoc Board	\$ 1,294	7.02%	\$ 1,681	6.91%
Wonewoc Board	- \$ 754	-3.48%	-\$1,256	-4.59%

It was the principal argument of the District that this case should be decided according to the interest and welfare of the public. They argue that if comparisons are to be made, however, the District agrees that comparison should be made with the districts within the two conferences but with modification or lessening of weight afforded the settlements in the Districts of New Lisbon and Cashton.

The District argues that the parties at New Lisbon agreed to add five days to the teacher contract, changing the calendar from 181 days to 186 days. They argue that such five-day increase in the work load of teachers was one of the vital elements that influenced the level of settlement at New Lisbon. As a result, such settlement is of limited value for comparison purposes in this case because such settlement was reached in consideration of the increased work load and one has no way of telling what weight, if any, was given to the pattern of settlements in other schools in the area.

The second settlement which the District feels is of limited value is that of Cashton School District. They argue that in such case the arbitrator indicated that the District's final offer on the salary issue was preferable. Although the arbitrator awarded in favor of the Association's final offer, such award was made on the basis of preference with respect to other issues involved in such case.

The District observes that the exclusion of New Lisbon from the comparison group is of less importance than Cashton. New Lisbon has historically ranked above Wonewoc on all of the benchmarks. Cashton, on the other hand, has always been much closer to the Wonewoc benchmark ranking and therefore the Cashton settlement should be weighted with credit to the District's objections as to its validity for comparative purposes.

The District argued that the time period over which comparison should most appropriately be made is that time period from the District and Association's most recent voluntary settlement to the present time. The last voluntary settlement between the parties covered the 1983-84 contract. The relative ranking that Wonewoc held at that time is then the most appropriate reference point for comparison purposes with respect to the two final offers for 1985-86.

Utilizing such theory, the District prepared the following benchmark comparisons as those Scenic Bluff Conference schools that were settled. They excluded Necedah because it was not settled and they also excluded Hillsboro because it was the subject of only a tentative settlement. Based on such data, the District presented the following comparative tables in its reply brief.

<u>School</u>	<u>Benchmark</u>
BA Base 1985-86	
New Lisbon	\$16,520
Bangor	15,580
Hillsboro	15,400
Norwalk	15,325
Elroy	15,150
Wonewoc Assoc.	15,000
Wonewoc Board	14,890
Cashton	14,830

BA 6th 1985-86

New Lisbon	\$19,070
Bangor	18,520
Hillsboro	18,400
Norwalk	18,265
Elroy	17,910
Wonewoc Assoc.	17,880
Cashton	17,710
Wonewoc Board	17,470

BA Maximum 1985-86

New Lisbon	\$22,895
Wonewoc Assoc.	21,720
Cashton	21,550
Bangor	21,460
Hillsboro	21,400
Norwalk	21,205
Wonewoc Board	20,910
Elroy	19,750

MA Mininum 1985-86

New Lisbon	\$17,420
Norwalk	17,285
Hillsboro	16,900
Wonewoc Assoc.	16,775
Bangor	16,705
Elroy	16,400
Cashton	16,350
Wonewoc Board	16,090

MA 9th 1985-86

Norwalk	\$21,695
New Lisbon	21,515
Hillsboro	21,400
Bangor	21,295
Wonewoc Assoc.	21,095
Cashton	20,670
Elroy	20,540
Wonewoc Board	19,960

MA Maximum 1985-86

Hillsboro	\$24,400
Bangor	24,335
New Lisbon	24,245
Wonewoc Assoc.	23,495
Elroy	23,300
Norwalk	23,165
Cashton	23,070
Wonewoc Board	22,110

Schedule Maximum 1985-86

New Lisbon	\$24,735
Bangor	24,604
Hillsboro	24,400
Wonewoc Assoc.	24,205
Cashton	23,830
Elroy	23,550
Norwalk	23,165
Wonewoc Board	22,590

BA Minimum 1984-85

New Lisbon	\$14,750
Hillsboro	14,355
Norwalk	14,335
Elroy	14,330
Bangor	14,095
Wonewoc	13,855
Cashton	13,650

BA 6th 1984-85

New Lisbon	\$17,300
Norwalk	17,275
Elroy	17,090
Hillsboro	17,013
Bangor	16,825
Wonewoc	16,435
Cashton	16,200

BA-Max 1984-85

New Lisbon	\$21,125
Norwalk	20,215
Wonewoc	19,875
Hillsboro	19,671
Cashton	19,600
Bangor	19,555
Elroy	18,930

MA Minimum 1984-85

Norwalk	\$16,295
New Lisbon	15,650
Hillsboro	15,555
Bangor	15,200
Elroy	15,080
Wonewoc	15,055
Cashton	15,030

MA 9th 1984-85

Norwalk	\$20,705
New Lisbon	19,745
Hillsboro	19,542
Bangor	19,495
Elroy	19,220
Wonewoc	18,925
Cashton	18,855

MA-Max 1984-85

New Lisbon	\$22,475
Bangor	22,345
Hillsboro	22,200
Norwalk	22,175
Elroy	21,980
Wonewoc	21,075
Cashton	20,980

Schedule Maximum 1984-85

New Lisbon	\$22,965
Bangor	22,595
Hillsboro	22,200
Norwalk	22,175
Elroy	22,130
Cashton	21,670
Wonewoc	21,555

BA-Minimum 1983-84

Elroy	\$13,675
New Lisbon	13,650
Norwalk	13,400
Hillsboro	13,370
Bangor	13,120
Cashton	12,950
Wonewoc	12,905

BA 6th 1983-84

Elroy	\$16,135
Norwalk	16,100
New Lisbon	16,020
Hillsboro	15,830
Bangor	15,790
Wonewoc	15,425
Cashton	15,410

BA-Max 1983-84

New Lisbon	\$19,575
Norwalk	18,800
Wonewoc	18,785
Cashton	18,690
Bangor	18,460
Hillsboro	18,290
Elroy	17,885

MA-Minimum 1983-84

Norwalk	\$15,200
New Lisbon	14,490
Elroy	14,425
Cashton	14,310
Hillsboro	14,270
Wonewoc	14,105
Bangor	14,045

MA 9th 1983-84

Norwalk	\$19,250
New Lisbon	18,270
Bangor	18,230
Elroy	18,175
Cashton	18,000
Hillsboro	17,960
Wonewoc	17,885

MA-Max 1983-84

Bangor	\$21,020
Elroy	20,935
New Lisbon	20,790
Norwalk	20,600
Hillsboro	20,420
Cashton	20,050
Wonewoc	19,985

Schedule Maximum 1983-84

New Lisbon	\$21,240
Bangor	21,220
Elroy	21,085
Cashton	20,730
Norwalk	20,600
Wonewoc	20,465
Hillsboro	20,420

Using the above data, the District prepared what they have labeled as Table Number 7 to show the historic benchmark rankings of Wonewoc to the schools in the Scenic Bluffs Conference. Such analysis was as follows:

<u>Benchmark</u>	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>
BA Base	7	6	6 (Association and Board)
BA 6th	6	6	6 (Association) 7 (Board)
BA Maximum	3	3	2 (Association) 6 (Board)
MA Base	6	6	4 (Association) 7 (Board)
MA 9th	7	6	5 (Association) 7 (Board)
MA Maximum	7	6	4 (Association) 7 (Board)
Schedule Maximum	6	7	4 (Association) 7 (Board)

The District contends that based on such analysis, the Board's final offer is preferable on four of the benchmarks, the Association's is preferred on one and neither party's final offer is preferable on the remaining two benchmarks. In the final analysis, however, the District's final offer would appear to be the more reasonable under such analysis.

The District pointed out that the difference in the cost increases between the two final offers was in the sum of approximately \$37,000. They argue that the serious economic conditions involving the taxpayers in the District warrants granting of the District's final offer so as to afford tax relief in the amount of \$37,000 to the District's taxpayers.

Wonewoc-Union Center School District is located in Juneau and Sauk Counties. They point out that an average of 920 workers or 9.5% of the work force was unemployed in Juneau County in 1985. An average of 2300 workers, or 9.7% of the work force, was unemployed in Sauk County in 1985. During the first six months of 1986 those percentages increased to 10% and 10.7% respectively.

The District contended that from a survey of employers in the private sector in three counties, information obtained from 23 employers revealed an average annual wage of less than the average annual wage of a Wonewoc teacher. Private sector wage increases have been substantially less than the amount proposed by the final offer of either party. Other public employees likewise have received a much lower wage increase. Juneau County employees receive a 3.75% pay increase while Sauk County awarded a 3.3% wage increase.

The District pointed out that 15.9% of total employment in Juneau is involved in farm employment. In Sauk County 16.3% of total employment is involved in farm employment. The evidence shown by the exhibits revealed that all agricultural products in Juneau County dropped 18.20% in value from 1-1-84 to 1-1-86. In Sauk County it dropped 21.73%. In August of

1984 the price of corn per bushel was \$3.39; in June 1985 it was \$2.60; and in May 1986 it was \$2.22 per bushel. Such change constitutes a 34.5% price drop. In June of 1984 soy beans were \$7.99 a bushel; in June of 1985 it was \$5.66 a bushel and in May of 1986 it was \$5.11 a bushel. Soy beans then dropped 36.0% in less than two years. The evidence further shows that milk prices dropped over 10% from December of 1984 to December of 1985.

The District summarized such argument at page 14 of its brief where it said,

In summary, farm land prices are down, farm product prices are down, farm property taxes are up substantially and government programs are not providing significant relief. The farmers of Wonewoc-Union Center School District need a property tax break.

In summary, the evidence shows that the unemployed, nonfarm employed and farm employed have realized only small increases in income (in the case of the nonfarm employed) to no increase to significant decreases in income. Compare this to the 6.99% pay increase the teachers will realize under the District's final offer. There should be no doubt that the \$37,000 difference in the party's final offer is more important to the taxpayers of Wonewoc-Union Center School District than it is to the teachers of Wonewoc-Union Center School District.

This money should be used for property tax relief....

The District also argued that according to the 1980 census data 11.21% of the families and 14.51% of the residents of Wonewoc-Union Center School District live in poverty. The data further indicates and shows that a large number of families and non-family householders in both Juneau and Sauk County have incomes from 100% to 125% of the poverty level. Clearly, the interest and welfare of those taxpayers require selection of the District's lower final offer.

The District also presented data involving tax delinquencies in Juneau and Sauk Counties. Juneau County had tax delinquencies of \$1,075,631 or 9.5% of the total tax level for the collection year of 1985. Sauk County had tax delinquencies of \$1,825,366 or 6.3% in the same time period. The data reveals that tax delinquencies have increased 12% in Juneau County, and 5.7% in Sauk County over the prior year. They contend such figures show clear indication of the dire economic conditions in Juneau and Sauk County.

The District argued that the economic conditions and the ability of the taxpayer to pay in the Wonewoc School District is substantially worse than that of taxpayers in the other districts to which comparability references have been made. Because the other districts are located for the most part in the counties of Juneau, LaCrosse, Monroe, Sauk and Vernon, the District utilized data available on a county by county basis for that purpose. The Board addressed what it viewed as a unique situation to the Wonewoc-Union Center School District which is not present in the other districts in its brief as follows:

Board Exhibit 25 shows that Wonewoc-Union Center School District receives the second lowest amount of state aid of any of the districts in the Scenic Bluffs Conference. This, of course, is due to the fact that the District has the second highest equalized valuation per average daily membership of the schools in that conference. But, as the evidence before clearly indicates, this does not necessarily mean that the taxpayers of Wonewoc-Union Center School District are better able to pay higher property taxes than the taxpayers in other school districts in the conference. Board Exhibit 25 shows that 491 pupils attended Wonewoc-Union Center Schools in 1985-86. Board Exhibit 49 shows that 101 other pupils attend St. Paul's Lutheran School. If these pupils went to public school, then the equalized valuation per average daily membership would drop substantially and the District would receive more state aids. This would better reflect the economic conditions in the District. But as those 101 pupils are not attending schools in the District, the state's equalized valuation formula and state aids treat the District as if it was wealthy even though it is poor. This evidence establishes that Wonewoc-Union Center School District has more serious economic problems than the other schools in the conference.

The District prepared what they labeled number 2, 3, 4 and 5 in their brief which contained unemployment rates by county, tax delinquencies of the same counties, county expenditures per capita, and census data, which tables were as follows:

Table Number 2
Unemployment Rates by County

<u>County</u>	<u>1985</u>	<u>1986 (Jan. - June)</u>
Juneau	9.5 %	10 %
La Crosse	6.2 %	6.3 %
Monroe	7.9 %	7.3 %
Sauk	9.7 %	10.7 %
Vernon	8.3 %	9.4 %
Average	8.32%	8.74%

Table Number 3
Tax Delinquencies in 1985 by County
Counties Containing Scenic Bluffs Schools

<u>County</u>	<u>Delinquent Taxes</u>	<u>Total County Tax Roll</u>	<u>% of Taxroll Delinquent</u>
Juneau	\$1,075,631	11,317,077	9.5%
La Crosse	2,582,045	49,415,087	5.2%
Monroe	1,098,190	14,795,046	7.4%
Sauk	1,825,366	29,050,988	6.3%
Vernon	1,019,454	14,156,597	7.2%

Table Number 4
1985 County Government General Operations Expenditures Per Capita
Counties Containing Scenic Bluffs Schools

<u>County</u>	<u>Spending Per Capita</u>
Juneau	\$460
La Crosse	338
Monroe	432
Sauk	458
Vernon	389
<hr/>	
Five County Average	\$415.40
State Average	426

Table Number 5
Selected 1980 U.S. Census Data
Scenic Bluffs Conference Schools

	<u>Median Household Income</u>	<u>Median Family Income</u>	<u>Percent Families Below Poverty</u>	<u>Percent Persons Below Poverty</u>
Bangor	\$16,725	\$18,996	5.76%	8.48%
Cashton	14,231	16,884	6.03	9.11
Elroy-Kendall-Wilton	13,307	15,449	10.98	13.69
Hillsboro	11,474	14,573	11.36	14.56
Necedah	12,588	14,339	8.69	11.53
New Lisbon	12,519	15,580	9.17	12.36
Norwalk-Ontario	12,629	14,395	12.48	15.32
Wonewoc	12,879	15,128	11.21	14.51
Average	13,294	15,668	9.46	12.45
Difference Between Wonewoc & Average	-415	-540	+1.75	+2.06

The Board argued that based on an analysis of the state aids levels, unemployment rates, tax delinquencies, county government spending per capita and income and property levels, it is clear that the Wonewoc-Union Center School District has greater economic problems and is more deserving of property tax relief than are all other schools in the Scenic Bluffs Conference.

The District argues that consideration of all factors other than the comparables favors the Board offer over that of the Association. In fact, several of the settlements in the comparable school districts are closer to the Board final offer than the Association's final offer. Finally, the general economic climate and conditions require that the interests and welfare of the public be given greater consideration over that of making strict comparisons.

The Association responded to the District's argument that the taxpayers of Wonewoc-Union Center School District have serious economic problems that are more severe than those of

the comparable school districts and therefore factor C should be afforded greater weight in overall consideration and selection of the final offers in and disputed their contention in all respects. The Association contended that the information gleaned from the 1984-85 annual budget report and the 1985-86 projected budget report shows that on July 1, 1984, the District had a fund balance of \$428,253. That fund balance was increased to \$504,927 on July 1, 1985. The projected budget included an estimated equalized aid amount of \$399,101. When received, the amount was \$435,233. The Association contends that the underestimation amounted to \$36,132 which is practically the identical amount by which the Association's final offer exceeds that of the Board. They contend that the 1985 taxes have already been levied and collected. The 1986 taxes have been levied and will soon be collected. The outcome of this arbitration will not impact on either the 1985 or 1986 taxes, regardless of the outcome. They contend that the issue of tax relief raised by the District is simply an illusion intended to cloud the issue of comparability.

The Association contends that the District's evidence and arguments with respect to unemployment and the non-farm employment pay rates and benefits are too broad brush to be supportable by the data contained in their evidence and documents. There is nothing in the documents that allows one to distinguish any characteristics between this school district and the other school districts. As to unemployment rates, the Association argues that the first six months of every year is generally higher than the unemployment rate for the last six months. They contend that in fact the unemployment rate was lower in the second six months of 1986.

The Association prepared the following compilation involving reduction in value of agricultural land for the listed counties and argued its affect as against the District's argument at page 7 of its reply brief as follows:

<u>County</u>	<u>Reduction in Value of Agricultural Land</u>
LaCrosse	21.94
Monroe	21.52
Juneau	18.20
Sauk	21.73
Vernon	23.24
Crawford	23.39
Richland	22.44

Juneau County has the smallest decrease of any of the counties, with Sauk third smallest. How does having the smallest reduction provide justification for providing the smallest raise? Reduced land values provide for a shift in the burden of property taxes. This shift provides property tax relief for farmers. Undoubtedly, more of Wonevoc's 1986-87 levy will be paid by non-agricultural residents, thus another farm tax has been reduced. The District's arguments with respect to farm products and their prices does nothing to enlighten anyone to the fact that Wonevoc is different than those Scenic Bluffs Conference/Ridge and Valley Athletic Conference schools that have settled. The segment of the New Lisbon School District or the Hillsboro School District that is involved in farming is no different than is Wonevoc, thus a comparable salary increase for its teachers must be awarded. There is no 12-foot high wall around the District that causes corn to grow smaller, cows to milk less, or farmers to be paid differently than any other farmer in Wisconsin.

The Association also argues that the District's facts and argument on tax delinquencies is incorrect. The Board lists tax delinquencies at an accumulative total. Therefore, the amount shown is not just the 1984 uncollected taxes, but also the remaining 1982 and 1983 uncollected taxes. The percentage of taxes for 1985 that are unpaid cannot be determined from the available exhibits. The Association argues that the following data shows a comparison between Juneau and Sauk Counties to the other counties in which comparable school districts are located. Such data is as follows:

<u>County</u>	<u>% Increase</u>
LaCrosse	11.6
Monroe	34.0
Juneau	12.0
Sauk	5.7
Vernon	37.4
Crawford	3.2
Richland	17.0

Such data shows that the increases in Sauk and Juneau Counties were substantially below those of Richland, Vernon and Monroe Counties where a majority of the schools in the two conferences are located.

With respect to the District argument that the interest and welfare of the taxpayers of the District differ from the interest and welfare of the taxpayers of other districts, the Association states,

...The District is correct in observing that it receives the second lowest amount of state aid based on the fact that the District has the second highest equalized value. The State of Wisconsin provides aid to school districts based on a state aid formula. Wonevoc is, in fact, wealthy based on the amount of property standing behind each student, thus the District does not need to levy as high a rate to accumulate as much money as is the base in Elroy-Kendall-Wilton. The bottom line on this analysis is that the District has the lowest tax rate in the Scenic Bluffs Conference/Ridge and Valley Athletic Conference. The 101 students at St. Paul's Lutheran do not attend Wonevoc public schools, thus it costs the Wonevoc School District nothing to educate these students. This situation remains basically unchanged since 1977-78 when 125 students attended (see Association Exhibit #118, page 8). The District is not poor and can easily afford the Association's offer. We have not seen any evidence that would indicate that Wonevoc is any different than any other area school district.

The Association argues that Hillsboro School District is the only other district that is located in both Juneau and Sauk County. The settlement at Hillsboro was reached at a time when five other settlements in the conference were available. The settlement reached voluntarily at Hillsboro is much closer to the Association final offer than the Board's. Finally, of the three teacher settlements of districts within Juneau County, two closely parallel the Association's offer, while the other is higher than the Board's offer.

The Association argues that it is in the best interests of the public and particularly the children seeking to be educated, that Wonewoc attract and retain high quality teachers. The Board offer would effectively drop teacher salaries to the bottom of the ranking in the Scenic Bluffs Conference and would jeopardize the ability of the District to attract and maintain high quality teachers.

The first area that requires consideration by the arbitrator in this case is identified in fairly concise terms by the District in its reply brief at page 3 where it stated,

The Association argues at page 22 of its brief that the District must show that its economic climate must be less favorable than that in comparable school districts to allow the arbitrator to ignore settlements in comparable school districts. The District agrees. The District has offered evidence showing that, on the basis of general state aids to school districts, unemployment rates, tax delinquencies, county government tax burden, median household and family income and the percent of families and persons below poverty, Wonewoc-Union Center School District has a less favorable economic climate than exists in comparable school districts.

The Association argues that the record evidence does not support the District's arguments on such points.

It seems to the arbitrator that because the major portion of a school budget comes directly from taxes on real property, the most relevant evidence to evaluating a claim that the taxpayers in Wonewoc District are less able to pay than are taxpayers in other districts, would be evidence bearing directly on assessed values of a district and the comparative tax burden on real property taxpayers.

Board Exhibit No. 80 specifically states that the largest share of the property tax is used to finance public schools. Such article indicated that for the property tax paid in 1985 in Wisconsin towns, about 64.3% was used to finance public elementary and secondary education. Table 10 found at page 23 of Exhibit 80, indicates based upon school statistics of 1983-84, that the average expenditure per pupil in Wisconsin was \$3,553. The percentage of funding of such amount was obtained from federal, state and local sources. 4.4% funding was obtained from the federal government, 37.9% of the total funding was obtained from the state and 57.7% of the funding was obtained from local taxation.

It therefore appears from such statistics that school funding is funded by state and local moneys for all but 4.4% on an average for 1983-84. One can assume that approximately the same relative percentages would apply for 1984-85 and 1985-86. It is therefore clear that the vast majority of the funding is derived from local and state sources.

Property taxes in Wisconsin for tax purposes are subject to an equalization procedure by the Department of Revenue. Such procedures seek to equalize all properties in each particular class so that no individual taxpayer is disadvantaged as opposed to another. The state aids formula is thereafter applied to the equalized value and the amount of state aid to each school district is determined by application of such formula. Such formula has numerous equations factored into

it which serves to further equalize the burden on taxpayers as between all school districts.

Under the above type procedure that is practiced in Wisconsin, it seems to the arbitrator that evidence concerning unemployment rates, median family or household income, poverty level statistics, and similar type matters are not directly influential to the ability of taxpayers to pay in a particular locale. Such matters certainly have an indirect influence. It would appear that measurement of any of such matters as an influence or as to its direct impact would be extremely difficult.

It seems to the arbitrator that the record evidence in this case clearly establishes that the economic conditions of this highly agricultural based district is severely depressed. Such evidence, however, is not limited to only the taxpayers of the school district. The evidence establishes that depressed agricultural conditions exist not only locally but statewide and nationwide. The arbitrator is not persuaded by the District's argument that the slightly higher unemployment rate in Juneau and Sauk Counties or the slightly higher numbers of people at or near the poverty level of Juneau and Sauk Counties establishes that a taxpayer engaged in agriculture in Wonewoc School District is more seriously depressed and less able to pay taxes than is an agricultural taxpayer in the school districts of Norwalk-Ontario, Cashton, Bangor, Hillsboro, New Lisbon, Elroy or Necedah.

It seems to the arbitrator that the record evidence contains indicators that are more directly indicative of the school budget impact on taxpayers in each of the comparable districts and of the respective burden on the taxpayers under the budgets.

Board Exhibit No. 25 contained school district data for the 1985-86 school year, including the equalized value, the 1984-85 costs per student, the estimated cost per student for the 1985-86 school year, the estimated aid per student and the levy rate.

Association Exhibit No. 119 also contains similar data. Said exhibit was taken from the Wisconsin School District facts - 1986, and was a public expenditure survey of Wisconsin school districts.

The exhibit indicated that the property tax base of each district is subjected to an equalized procedure by the Department of Revenue each year that is used to apportion the school district, VTAE District and county purpose property taxes to municipalities who are responsible for collection. The state average equalized property standing behind each pupil for the total of 432 school districts in Wisconsin, was \$165,999 per pupil. Association Exhibit No. 119 shows the Wonewoc District budgeted \$3,557 per pupil for 1985-86. In comparison to the other seven school districts in the Scenic Bluffs Conference, Wonewoc ranks eighth. The average expenditure per pupil of the other seven conference schools was \$4,003 per pupil. Such figures show that in the Wonewoc School District, the District has budgeted \$446 per pupil less for 1985-86 than have the other seven districts in the conference on an average.

Such exhibit also reveals that the equalized assessed value of property subject to real property taxes standing behind each student in the District was \$177,660 per pupil in the Wonewoc District. Only Necedah has a higher per pupil equalized value. The other six districts in the conference are lower.

District Exhibit No. 25 also shows that the levy rate in the Wonewoc School District was 10.35%, which was the lowest of all other districts in the conference.

Table 3A of Association Exhibit No. 119 shows that the following amounts were budgeted and anticipated to be derived from property tax and from state aid for the 1985-86 school year.

1985-86 Budgeted Revenues
Per Pupil Amounts

<u>District</u>	<u>Property Tax</u>	<u>State Aid</u>	<u>Total</u>
Necedah	2653	743	3907
Bangor	2333	1306	4180
Wonewoc	2152	842	3557
Hillsboro	2115	1339	4072
Cashton	2092	1129	3827
Norwalk-Ontario	1959	1620	4164
New Lisbon	1945	1641	4146
Elroy	1516	1586	3727

The above data shows that Wonewoc is third amongst the eight schools in the Scenic Bluffs Conference as to the amount of property tax dollars per pupil that is anticipated to be paid by the District taxpayers in the school year 1985-86. The above data does not list the federal aids, categorical aids or other revenue that is shown in Table 3-A. Such data further shows that Wonewoc receives the second lowest amount of state aid. It also reveals that the District expends the least amount of dollars per pupil of all other districts.

If one then takes the amount of property tax per pupil and divides it by the per pupil equalized value in each district, one arrives at the amount paid per \$1,000 of value per student by taxpayers in the District. Such computation reveals that the per \$1,000 rate is Elroy is \$1.19, which is the lowest compared to Norwalk- Ontario District, which is the highest at \$1.54 per \$1,000. The rate in the District of Wonewoc is the second lowest at \$1.21 per \$1,000. The other districts are as follows: Necedah - \$1.30; Bangor - \$1.49; Hillsboro - \$1.44; Cashton - \$1.26; and New Lisbon - \$1.48.

There is no question but that one simply cannot draw conclusions concerning ability to pay nor burden on a taxpayer based upon an evaluation of all such statistical data with any mathematical degree of certainty. There are many variables that enter into and impact upon such statistical data. Such data, however, is of value from which to draw general conclusions. One can properly conclude from such data that Wonewoc School District spends the least per pupil of any of the comparable school districts. The facts further show that the tax levy rate in Wonewoc was the lowest of the comparable districts. The computation involving the 1985-86 budgeted revenues indicate that the amount of tax paid by District taxpayers

The average settlement by arbitration was 9.09%.

The average settlement through voluntary negotiation was 9.775%.

A comparison of the final offer to the above averages shows the Association's offer to be 2.83% higher than the arbitration average and 2.145% higher than the voluntary average. The Board offer is 2.07% lower than the arbitration average and 2.755% lower than the voluntary average.

From such comparisons it appears that both final offers are about equal distant from the appropriate and justifiable level where settlement should occur. The Association has argued that the arbitrator should consider the level of settlement from arbitration for the 1984-85 contract against the average settlement of the other conference schools and apply a catch up consideration of 1.14% on salary only. If one gives such matter credit at its full amount, the Association final offer would be preferable as closest to the average settlement levels.

How do the final offers fare under the application of other comparison criteria and statutory factors?

The record evidence shows that the levels of settlement of other employees generally in public employment is substantially below the Board offer. The same finding applies to settlements in private employment.

The percentage increase/for the 1985-86 school year was 1.1% according to the District's computations.

That brings one to an evaluation of factor f involving the overall compensation comparisons. That brings into consideration two of the remaining four issues, i.e., longevity and extra curricular increases. The Association's longevity proposal involves a cost of \$2,400. The Association's proposed increases to extra-curricular activities carries a total cost of \$2,665.

Considering only the additional cost of such two issues to the Association's final offer one finds the total salary cost increases to 12.02%.

Evaluation of the comparative statistics in the record of overall compensation leads one to conclude that the addition of longevity and extra-curricular increases would appear to be supportable on the basis of comparison longevity to longevity and extra-curricular schedules to extra-curricular schedules. The total cost of the two items does not significantly alter the overall compensation comparison.

Finally, each party argued the effect of the other party's offer on the historic benchmark ranking of Wonecoc teachers. Each contended their final offer was the preferable one and most supported by the historic benchmark rankings.

The undersigned finds that both offers alter the historic benchmark rankings. The Board offer, being low in comparison to the average of settlements serves to lower the relative rankings at almost every benchmark. The Association offer, being high in comparison to the average of settlement serves to raise the relative ranking by greater margins at more benchmarks than results under the Board offer.

is the second lowest per \$1,000 of equalized valuation per pupil.

The arbitrator recognizes that there may be a number of reasons contributing to the lower per pupil cost spent by the District. One cannot conclude that simply because a District's per pupil cost is lower than another district, that the quality of the education is proportionately less. Such lower costs may be the result of cost cutting or efficiencies practiced in areas that do not affect directly the quality of education furnished to each pupil. What one can conclude is that for whatever reason the burden on the taxpayer for the education of its students is not substantially more burdensome than is the burden upon other taxpayers of other districts in the comparable group. The statistics tend to show that the District of Wonewoc is somewhat favorably impacted by the cost of education as a burden upon the District's taxpayers in comparison to the taxpayers of the comparable districts. If there be some greater burden upon the Wonewoc District taxpayers, it would appear from the comparability data submitted by the parties, that the taxpayers of Wonewoc have historically received the benefits therefrom as the comparability statistics show that as between the Scenic Bluff Conference districts to which comparison is made, Wonewoc teachers at most benchmarks of comparison are on the low side and teachers are paid less than their counterparts in the other districts.

The record evidence in this case does not, in the judgment of the arbitrator, establish that the taxpayers in the Wonewoc District are less able to pay taxes in support of the school than are taxpayers in the other Scenic Bluff Conference Districts because economic conditions in the Wonewoc District are substantially worse than in such other districts. The evidence simply does not support such finding. If there be recognition of the taxpayers in Wonewoc being slightly less able to pay than in other districts, it would appear that such fact has been recognized by the comparative ranking of Wonewoc teachers in comparison to their counterparts in the other comparable districts. With such finding, one is then left with a comparative analysis with the settlement patterns that have been set in the comparable districts and an evaluation of the two final offers against the statutory factors.

Six of the other seven districts in the Scenic Bluffs Conference have 85-86 contracts in place. Two have been settled as a result of voluntary negotiations. Four have been resolved through arbitration. The following represent the percentage settlements resulting from arbitration.

<u>District</u>	<u>Percentage Salary Only Increase</u>	<u>Dollar Increase</u>
Bangor	11.39% (settled by arbitration)	2203
Cashton	11.27%	2203
Norwalk-Ontario	6.4%	1269
Elroy-Kendall-Wilton	7.29%	1489
New Lisbon	10.05% (voluntary settlement)	2006
Hillsboro	9.5%	1902
Wonewoc (Assn. Offer)	11.92%	2196
Wonewoc (Board Offer)	7.02%	1294

The two remaining issues, to-wit: 1) Education in compensation and 2) Dental insurance, constitute language changes to the contract and do not involve any immediate cost impact. Neither issue is of sufficient importance to control final selection of one final offer over the other. The controlling issue concerns the total monetary impact of each final offer within application of the statutory factors.

It is clear to the arbitrator that the final offer of both parties are flawed. The Association offer is too high. It ignores many of the statutory factors, which call for a lower settlement. Without the catch up argument, their offer is higher than any other comparison contained in factor d of the Wis. Stats. Factor e likewise is ignored.

The Board final offer is flawed in that the Board seeks a settlement lower than the settlement pattern in comparable districts on the claim that the district economic conditions are more depressed than the comparables and the taxpayers are less able to pay than are taxpayers in other districts. Such claim is not supported by the evidence. In any event, the District has historically paid less in comparison to the majority, if not all of the comparable districts and would continue to be low or the lowest under either final offer.

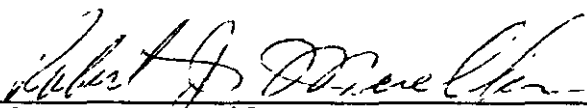
The Association's final offer is too high. The Board's final offer is too low. The decision posed to the arbitrator is then one of determining which offer is the least supported by the statutory factors.

Review and consideration of the two final offers against the statutory factors leads the undersigned to the conclusion that the final offer of the Association is the least supported by the statutory factors. The Board offer is supported by more of the statutory factors. No one comparative analysis strongly supports the Association final offer. Several comparative analysis, to-wit: private sector settlements and other public employment settlements strongly support the Board offer.

It therefore follows from the above discussion that the mediator/arbitrator issues the following decision and

AWARD

The final offer of the Board is selected for incorporation into the 1985-86 Collective Bargaining Agreement.


Robert J. Mueller
Mediator/Arbitrator

Dated at Madison, Wisconsin
this 9th day of December, 1986.