

RECEIVED

APR 30 1987

WISCONSIN EMPLOYMENT
RELATIONS COMMISSION

BEFORE THE MEDIATOR/ARBITRATOR

```

-----X
:
In the Matter of the Petition of :
:
KOHLER EDUCATION ASSOCIATION :
:
To Initiate Mediation-Arbitration:
Between said Petitioner and :
:
KOHLER SCHOOL DISTRICT :
-----X

```

Case No. 8
No. 37513
Med/Arb 4038
Decision No. 24038-A

APPEARANCES: RICHARD TERRY, Executive Director, Kettle Moraine UniServ Council, appearing on behalf of the Association.

Mulcahy & Wherry, S.C., Attorneys at Law, by JON E. ANDERSON, appearing on behalf of the District.

ARBITRATION AWARD

Kohler Education Association, hereinafter referred to as the Association or Union, and Kohler School District, hereinafter referred to as the District or Employer, were unable to voluntarily resolve an issue in dispute (wages) during their negotiations pursuant to the reopener provision of their 1985-1987 collective bargaining agreement. On September 3, 1986, the Association filed a petition with the Wisconsin Employment Relations Commission (WERC) for the purpose of initiating mediation/arbitration pursuant to the provisions of Section 111.70(4)(cm)6. of the Wisconsin Statutes. The WERC investigated the dispute and, upon determining that there was an impasse which could not be resolved through mediation, certified the matter to mediation/arbitration by order dated

October 23, 1986. The parties selected the undersigned from a panel of mediator/arbitrators submitted to them by the WERC and the WERC issued an order, dated November 10, 1986, appointing the undersigned as mediator/arbitrator. A meeting was scheduled for February 9, 1987, for the purpose of endeavoring to mediate the dispute and, in the event mediation did not resolve the dispute, to hold an arbitration hearing in the matter. At the outset of the meeting, the undersigned endeavored to mediate the dispute without success. Neither party indicated a desire to withdraw its final offer and an arbitration hearing was held pursuant to the prior written notice. Post-hearing briefs were filed and exchanged on March 13, 1987. Full consideration has been given to the evidence and arguments presented in rendering the award which follows.

ISSUE IN DISPUTE

Although both parties raised a number of issues in their negotiations pursuant to the reopener provision, all of those issues, with the exception of the wage issue, were either resolved or dropped prior to the certification of impasse. Only wages remain in dispute. Both final offers propose increases in the BA base salary, along with appropriate adjustments at the various steps in the various lanes, with no structural changes in the salary schedule.

Under the Board's final offer the BA base would be increased by \$630.00 or 3.95%. Each of the various steps or "cells" would

be increased by a like percentage, with the maximum dollar increase being granted to those seven employees already at the schedule maximum (MA plus 32 step 17) of \$1,260.00. There are 34.5 FTE teachers in the District, 22 of whom are already at the maximum step in the various lanes. The District has an existing longevity pay provision which provides for an additional payment of longevity pay ranging from \$300.00 to \$900.00, depending upon years of service. The added cost of the District's proposal (excluding longevity payments), utilizing the "cast forward" method of costing, is \$46,939.00, or an increase of 5.01%, for wages alone. This would generate an increase for the average teacher of \$1,361.00. When the cost of the various fringe benefits, including longevity pay, are included, the total cost for wages and fringe benefits will increase by \$71,546.00 from \$1,250,884 to \$1,322,430. This represents a total cost increase of 5.72% and amounts to an increase in the cost for the average teacher of \$2,074.00. The District's proposed salary schedule is attached hereto and marked Appendix A.

The Association proposes to increase the salary base by \$1,000.00. Such an increase in the salary base would amount to an increase of 6.27% in the salary at each step or "cell" of the salary schedule and generate an increase of \$2,000.00 at the schedule maximum. The cost of the Association's proposal, in wages alone, amounts to \$68,885.00 or a 7.3% increase from

\$936,504.00 to \$1,500,389. The average teacher would receive an increase of \$1,997.00. The added cost of the Association's proposal is \$99,290.00, which represents a 7.94% increase in the total cost of wages and fringe benefits, from \$1,250,884 to \$1,350,174. The cost of the increase per teacher, including the cost of maintaining all fringe benefits, would amount to \$2,878.00. The Association's proposed salary schedule is attached hereto and marked Appendix B.

The spread between the two final offers amounts to 2.35 percentage points, for wages alone, or \$21,946.00, for wages alone. In terms of total cost, the difference between the two offers is \$27,744.00 or 2.22 percentage points.

ASSOCIATION'S POSITION

The Association notes that the parties are in virtual agreement concerning the above stated cost figures (which were taken primarily from Board exhibits) and with regard to the appropriate group of "primary comparables." Thus, the only issue which needs to be determined in this proceeding, according to the Association, is which final offer should be selected under the statutory criteria.

Referring to its own exhibits dealing with the ranking of teachers' salaries at the seven "traditional" benchmarks, among the seven schools in the athletic conference (Cedar Grove, Elkhart Lake, Howards Grove, Kohler, Oostburg, North Ozaukee or Fredonia, and Random Lake), the Association contends that

teachers in the District have lost rank in almost every year at almost every benchmark since 1982-1983. This loss of rank has also been accompanied by an increase in the percentage by which salaries are below the median salary within the athletic conference, according to the Association. Utilizing a chart for such purpose, the Association portrays a change from 1982-1983, when all of the salaries were above the median in the athletic conference at each of the seven benchmarks, to the situation in 1985-1986, when five out of the seven salary figures were below the median salary for the athletic conference.

According to the Association, this evidence shows that there is an "erosion" of teachers' income in the District. Its final offer does not correct the problem but does begin to address it, it argues. On the other hand, the Employer's final offer will allow the gap between the District and its comparables to "widen even further," according to the Association.

Citing a number of arbitration awards, the Association argues that it is sometimes necessary to grant "larger than normal increases" to halt slippage away from "normal salary levels," if the evidence shows a need to "catch up." Also, arbitrators have sometimes used a "catch up" analysis in conjunction with their reliance upon a local settlement pattern, it argues. Such a combined analysis, is appropriate in this case, particularly where the settlement pattern in the primary

and secondary comparables evolved during the appropriate time period applicable to the dispute in this case.

Thus, in the Association's view, selection of its offer is appropriate, based upon the settlement pattern in the primary and secondary comparables, as demonstrated by its exhibits, and the cost considerations referred to by the Employer have been offset by the demonstrated need for "catch up." That data shows that the Association's offer is very near the "established pattern;" whereas, the District's offer is low.

The Association points out that the average settlement among the four out of seven comparable districts was 7.97% or \$1,982.00 per average teacher. It notes that, under its final offer, the increase would be .61 percentage points below the average and only \$15.00 above the average increase per teacher. On the other hand, the Board's final offer would be 2.96 percentage points below the average, or \$622.00 below for the average teacher.

Because only four of the seven districts in the primary group of comparables had settled at the time of the hearing (Howards Grove, Ozaukee, Elkhart Lake and Random Lake), the Association also presented evidence concerning settlements in geographically proximate districts (within the County), and it argues, that data likewise supports its final offer. Thus, the average settlement in that group (Chilton, Fond du Lac, Kiel, Lakeshore Technical Institute and Sheboygan) is only .15 percentage

points or \$109.00 below that called for by the Association's offer; whereas, the Board's offer is 2.21 percentage points or \$528.00 below that pattern of proximate, contemporary, voluntary settlements.

The Association also refers to the settlement pattern within the tertiary or state-wide comparisons drawn by its exhibits. That evidence establishes that the Association's offer is only \$38.00 or \$68.00 above pattern; whereas, the District's final offer is \$599.00 or \$569.00 below pattern. Thus, regardless of whether the unweighted state-wide average figures are used or the state-wide average figures for districts employing 99 teachers or less, its final offer is supported by this evidence, according to the Association.

Turning to a comparison of the average increase at each step or "cell," based upon a benchmark analysis, the Association argues that such comparison likewise favors its offer over that of the District. Thus, the percentage increase provided by the Association's offer of 6.27% more nearly approximates the range of percentage increases from 5.9% to 7.4%, among the primary comparables, than does the District's proposal of 3.95% increases. Similarly, the Association argues that the dollar increases generated by its proposal, ranging from \$1,000.00 to \$2,000.00, more nearly approximates the range from \$990.00 to \$2,058.00, within the same group, than does the District's,

which generates increases ranging from \$630.00 to \$1,260.00.

By way of summarizing this comparative data, the Association contends that it demonstrates that the Association's offer is more reasonable when compared to the dollar increase per full-time teacher, the percentage increase per full-time teacher, the dollar increase at each benchmark or the percentage increase at each benchmark. This evidence, when combined with the evidence concerning erosion in rank requires a finding in favor of its final offer, it argues.

The Association disputes the District's claim of financial hardship. It points out that, among the primary comparables, the District has the second lowest percentage of persons below the poverty level (at 2.68%) and has the highest median family income (at \$26,051.00). It also points out that the state-wide average equalized evaluation per pupil is \$165,999.00 and that the average among the other six districts in the primary comparables is \$186,345.00. When these figures are compared to the equalized evaluation per pupil figure for the District of \$300,223.00, it becomes clear that "times are not as hard in Kohler as the District would have the arbitrator believe." In fact, this data suggests that the Association's offer could be, and perhaps should be, greater in order to achieve the "catch up" needed to regain its eroded rank. However, the Association maintains that it has refrained from attempting to do so out

concern for the District's "TIF problem" and the "Lightfoot School" problem referred to by the District in its arguments. In effect, the Association has tailored its final offer to meet, but not exceed, the pattern of voluntary settlements.

Finally, the Association argues that, if the District's final offer is adopted, the difference between the salaries provided teachers in the comparable group and the salaries provided the District's teachers will grow even wider. In fact, they would grow to a level that would be unwarranted "in all but the most economically depressed of communities," according to the Association. Since, in the Association's view, there is no evidence that the District is in such circumstances, the Association believes its final offer should be adopted.

DISTRICT'S POSITION

The District first notes that the parties are in agreement concerning the primary group of comparables, i.e., the members of the Central Lakeshore Athletic Conference. Citing numerous arbitration awards dealing with the reasons for utilizing the districts in an athletic conference for comparison purposes, the District argues that the Association's use of "secondary" and "tertiary" comparables is "absolutely without support" and should be rejected. In support of this position, the District reviews a number of the reasons why arbitrators have accepted

historical comparisons based upon other schools within the athletic conference, while arguing that significant differences within such comparisons, such as state aids or a lack of state aids and differences in per pupil operating costs and tax rates, can be given appropriate consideration. The secondary and tertiary comparisons drawn by the Association vary greatly in terms of geographic proximity, size and the numerous other factors which are relied upon by arbitrators for purposes of determining comparability and consequently should be given no weight, according to the District.

According to the District, the criterion dealing with the interest and welfare of the public is the "most significant" criterion applicable to the dispute in this case, and should be controlling. The District acknowledges that this criterion is sometimes an "elusive concept," but argues that it frequently manifests itself in the form of a conflict between the "general public interest" and "employee interest." Those two interests fail to coincide in this case due to the "unique economic circumstances" present in the District at this time and must be reconciled, according to the District. In its view, its offer best accommodates a reasonable reconciliation of the interest of the general public as well as the members of the teaching staff.

According to the District, it made a conscious decision to be sensitive to local circumstances and to be "realistic." Thus, its final offer provides a "fair increase" while giving

appropriate consideration to the following factors:

1. The Consumer Price Index has increased at the lowest rate in more than a decade and the District's offer, while exceeding the rate of inflation, is closer to the rate of inflation.

2. District teachers have received increases representing "real gains" when compared to the increase in the Consumer Price Index in recent years.

3. The District will suffer the greatest decline in equalized property value (at 12.5%) of any of the districts in the primary comparable group. This is due largely to the successful efforts of the Kohler Company to reduce assessments and exempt property, by the amount of \$13,000,000 in 1986 and \$92,000,000 in the period between 1975 and 1986, and has resulted in a shifting of the tax burden from industrial to residential property.

4. The tax base has been further affected by the creation of a tax incremental district, which includes property valued over \$10,000,000. That property cannot be fully taxed for school purposes for many years to come.

5. Comparisons to the private sector strongly support the District's offer. Employees of the Kohler Company, the largest employer in the District, have received modest increases. Some of those employees live in the District and pay taxes in the

District and, regardless of their residence, public sector settlements should reflect local economic conditions because it is the private sector that pays the bill for the public sector.

6. Other public sector settlements, including internal settlements within the District, support and suggest moderation.

7. The District has the highest per pupil cost among the comparables.

8. The District receives virtually no State aids. Because other comparable districts receive State aids which constitute a significant portion of their revenue, they are able to offset salary settlements with those aids, while the District cannot do so.

9. The tax rate in the District is among the highest of the comparables and this fact cannot be ignored, even though the equalized valuation per member is relatively great.

10. The District and a number of other districts have assumed responsibility for funding the Lightfoot School to provide special services to handicapped children, formerly provided by the Handicapped Children's Education Board. While that cost has been included in the District's budget and levy, there was no corresponding decrease in the amount of the County levy, for the reasons explained by the County Board minutes, which are in

evidence. These factors, in combination, support the District's action in attempting to "hold the line" with moderate wage increases, it argues. In addition, the District has made other efforts to hold down costs, such as the elimination of the swim team, installation of an energy management system and application for minimum State aid. According to the District, it was faced with a "unique situation" in formulating its final offer this year which should be given controlling consideration in selecting between the two final offers. While the District may be able, in a technical sense, to finance the Association's offer, the interest and welfare of the public require rejection of a compensation increase which will cost nearly 8% at a time when equalized valuation is down and the tax rate is high.

The District contends that it has not shirking its responsibility, as evidenced by the fact that its cost per member is the highest of the comparables, even though its State aid per member is the lowest. It has also provided salaries and benefits which are relatively comparable. The offer does not require any cutback in wages and benefits, even though it does not afford the teaching staff an increase as large as that sought by the Association. Even so, the increase exceeds that received by a substantial number of employees in the private sector, while striking a balance for the reasons described above. With regard to the comparability criterion relied upon by the

Association, the District makes the following specific arguments:

1. Employees of the Kohler Company have received increases in 1986 and in 1987 ranging between no increase and 4.7%. These increases clearly support the District's proposal of 5% for wages when compared to the Association's proposal of 7.4% for wages. This is especially true when consideration is given to the shifting of the tax base from industrial property to residential property.

2. Employees of the Village of Kohler and Sheboygan County received increases for 1986 of 3% and 4%, respectively. The District's offer exceeds the average of these settlements by 1.5 percentage points, while the Association's offer would require the District to exceed these settlements by 3.9 percentage points. When consideration is given to the increasing rate of tax withholding by Sheboygan County taxpayers, it is difficult to justify such a differential.

3. All other District employees have received wage increases of 5%, which is identical to the District's offer. Arbitrators have frequently recognized the importance of internal comparisons, particularly in view of the fact that an award in excess of internal comparisons creates a disincentive for other employee groups who are represented to reach voluntary settlements.

4. When a comparison is made between increases in the Consumer Price Index and wage increases available through progression on the salary schedule between 1978-1979 and 1986-1987, the Board's offer continues to provide increases well in excess of the increases in the CPI. Further, this analysis does not take into consideration the fact that many teachers are able to increase their earnings even more, by earning additional credits. Because the rate of inflation is on a steady decline and the Association's offer far exceeds the rate of inflation in the year prior to the year of the agreement, this comparison has even greater weight.

5. When comparisons are drawn to the salaries received among the districts which have settled for 1986-1987, the District's offer serves to maintain the District's current rank, nearly as well as the Association's offer. Both offers maintain the District's rank in this group in six of the eight benchmarks used for comparison purposes by the District and the rank at the schedule maximum would be the same under either offer, without longevity. The District's rank would drop only slightly at this point, where only 20% of the teaching staff is located, when longevity is considered. On the other hand, the Association has failed to justify a need to improve rank at these benchmarks.

Finally, if the two final offers are compared in relation to the total compensation criterion, the District argues that

its offer should be favored as well. Utilizing its own cost figures for this purpose, the District notes that its offer is only \$316.00 below the average among the comparables; whereas, the Association's offer is \$488.00 higher. In the District's view, the Association has completely disregarded total compensation and has narrowly viewed its offer in light of wages only. This approach fails to recognize the value of fringe benefits, particularly in light of the fact that those benefits would otherwise have to be purchased with after tax dollars. It is also unfair to District taxpayers, who must pay a greater portion of the total compensation package, due to the lack of comparable State aids.

In conclusion, the District notes the importance of "timing" when evaluating comparable settlements, and the fact that arbitrators have taken this into consideration when utilizing comparability data. Of the four settlements in this case, the highest wage settlement was at Ozaukee, which was in the second year of a two-year agreement. Because it was part of a two-year agreement, it should be given a little weight, according to the District. The timing of the other three settlements suggests that they too should be given declining weight in relation to the lateness of the proceeding herein.

For all of these reasons the District asks that its final offer be selected.

DISCUSSION

In applying the statutory criteria to the dispute in this case, it is important to note that both parties are in agreement as to the primary comparables which they have historically relied upon and that those comparables strongly support the Association's position. While the District, in its arguments, seeks to demonstrate that the comparables do not in fact support the Association's position and that the "timing" of the four voluntary settlements undercuts the significance of this evidence, those arguments do not bear close scrutiny.

The increases sought by the Association, whether measured in dollars or percentage figures, are quite close to the average increases granted under the four voluntary settlements in question. More importantly, the evidence demonstrates that lesser increases, such as those proposed under the District's offer, will, in all likelihood, cause a further downward shift in rank.

In the view of the undersigned, the Employer's rank analysis suffers from several flaws. First of all, it "ranks" the District among those districts settled and ignores the recent history of slippage and existing rank for the 1985-1986 school year, among all of the primary comparables. In addition, the comparison does not include all of the "traditional" benchmark comparisons and certain of the District's arguments rely upon the

inclusion of longevity pay in order to avoid certain of the negative implications of its offer.

The other evidence relating to the comparability criterion is somewhat mixed. Thus, the District would appear to be correct in its claim that the internal pattern of settlements supports its offer. However, its data ignores the differences which exist between complex salary arrangements such as those reflected in the salary schedule, and simpler compensation systems generally applicable to other employees.

The District's evidence and arguments concerning settlements with other municipal employees likewise supports its offer, but suffers from some of the same limitations. Further, it is hard to give weight to these comparisons (or certain of the other internal comparisons) when there is strong evidence that other comparable employees working in the same profession in nearby communities (all in Sheboygan County) are receiving increases for 1986-1987 comparable to those sought by the Association.

Turning to the private sector data relied upon by the District, some of the same observations pertain. Thus, this data does support the District's offer, but the comparisons are far less compelling than the data among the primary comparables. Further, it is perhaps significant that the largest percentage increase granted employees of the Kohler Company for 1987 (4.7%) went to exempt employees, i.e., managers,

executives and professionals. There is no data in the record concerning the existing salary structure or wage levels for those employees.

On the other hand, the secondary and tertiary comparables relied upon by the Association, all of which involve employees who work in the same profession and are compensated under similar salary arrangements, support its offer. While the undersigned believes that the secondary and tertiary comparables should not be given great weight, it would be inappropriate to ignore this data. The settlement figures referred to, particularly those that relate to K-12 systems located within Sheboygan County, which have settled recently, tend to confirm rather than contradict the "pattern" emerging among the primary comparables. Only one of the primary comparables is suspect, because it is the second year of a two-year agreement, and the last of the settlements occurred as recently as three months prior to the close of the record in this case.

It is true that, under the District's offer, teachers will receive an increase which exceeds the increase in the cost-of-living during the prior year, to provide real wage increases for all teachers, not just those who are eligible for step or longevity increases or lane changes. It therefore follows that the Association's offer would do even more in the way of providing "real wage increases." However, the comparability

data demonstrates that other similarly situated teachers working in comparable communities in the same local labor market, have received similar real wage increases for 1986-1987.

Unquestionably, teachers in the District have made real gains in relation to the cost-of-living increases in recent years, particularly when step increases are included in the analysis. However, those gains have not exceeded and have apparently, in some cases, lagged behind other comparable districts during that same period. The District's data does not go back far enough to establish whether there was an erosion of real wages during the period of much higher inflation which preceded the period of its analysis. On balance, the evidence indicates that, while the District's offer will provide real wage increases in excess of recent increases in the cost-of-living, as measured by the CPI, the Association's offer is more in line with the real increases being experienced by teachers working for other comparable districts in the same labor market.

While the District, in its brief in this case, characterizes most of its other arguments as relating to "the interests and welfare of the public," they generally refer to the revenue problems of the District which are alleged to put it in a "unique" position. The District readily acknowledges that it is not claiming an inability to pay the cost of the increase sought by the Association, but makes a number of arguments with regard to the burden which will be placed upon

District taxpayers if it is required to do so.

It is unquestionably true that there are certain "unique" aspects to the District's circumstances. Thus, it has historically enjoyed an unusually high equalized valuation per pupil. In addition, its property valuation has decreased by a significant and (in 1986) higher rate than the comparable districts. This has resulted in a shifting of the tax burden onto residential property. Even so, because of its continued high relative valuation per member, the District remains ineligible for general State aids.

These facts and the relatively high millage rate which necessarily results from these facts, do demonstrate a degree of "uniqueness." However, that "uniqueness" did not come about recently, nor is it of a temporary nature. Thus, this is not a case where it can be said that the District has made out an argument justifying the need for a below pattern settlement in a given year in order to relieve it of unique economic hardships not being suffered by its neighbors. Under existing statutory arrangements the District is, and remains, ineligible for general State aids because of its relatively high valuation per member, which has remained high notwithstanding the loss of some of its industrial property base. Other districts too have suffered losses in valuation per member due to the decline in farm values and that burden has likewise been shifted

to residential property owners. Further, the District remains at a relatively high level of valuation per member, nearly twice the statewide average and 50% higher than the comparables. While the District is undoubtedly correct when it argues that many District taxpayers are not as well off as these figures might otherwise suggest, there is no evidence to indicate that the District suffers from an inordinately high rate of poverty or an inordinately low household income level. In fact, the evidence supports the conclusion that only a small percentage fall within either circumstance.

In the view of the undersigned, it is inappropriate, under the guise of applying the criterion of "interests and welfare of the public," to make judgments concerning the appropriateness of existing school revenue legislation. Under that legislation, the District is presumed to be sufficiently "property rich" to be ineligible for general State aids and it remains so at this time. On the other hand, the fact that the District did qualify for minimum State aids this year seriously undercuts any claim of undue hardship caused by the relatively high percentage loss of assessed valuation. The undersigned does not view the receipt of a minimum State aid amount or the receipt of an increase in general State aids as an appropriate basis for determining the level of increase which ought to be granted teachers or other District employees. Far more appropriate

for that purpose are the considerations discussed above, in relation to the primary comparables. Nevertheless, it should be noted that the minimum State aids received is several times greater than the difference between the cost of the two offers.

The undersigned recognizes that the claimed "uniqueness" of the District's circumstances also relates to other factors, such as its high per pupil costs and the burdens posed by the TIF District and Lightfoot School. However, the high per pupil costs would not appear to be related to salary levels, or even the relative cost of comparable fringe benefits. Other factors, such as the size of the district and the nature of its program apparently have a larger impact on that figure. The TIF District is really a part of the general shifting of tax burden discussed above. Finally, the Lightfoot School represents an additional cost to the District, which was formerly borne by the County, and other school districts must share. If the Association were seeking an above average increase, in relation to the primary comparables during a year when the District was attempting to absorb this additional cost, it would have a much greater impact on the relative reasonableness of its position. However, its claim that it has refrained from doing so is generally supported by the evidence, even though the undersigned would feel more comfortable if its offer were somewhat more modest.

Based upon these considerations, the undersigned concludes

that, under the statutory criteria, the Association's final offer is more reasonable than that of the District and renders the following

AWARD

The final offer of the Association, together with the issues resolved in bargaining and included in the stipulations of the parties, shall be incorporated into the existing 1985-1987 collective bargaining agreement, along with the provisions therein which are to remain unchanged.

Dated at Madison, Wisconsin this 29th day of April, 1987.



George R. Fleischli
Mediator/Arbitrator

APPENDIX A

EMPLOYER FINAL OFFER (16580)

STEP	A	B	C	D	E	F	G	H
1.0	16580	17575	18570	18735	19067	19564	20062	20559
2.0	17575	18570	19565	19730	20062	20559	21057	21554
3.0	18570	19565	20560	20725	21057	21554	22052	22549
4.0	19564	20559	21554	21719	22051	22548	23046	23543
5.0	20559	21554	22549	22714	23046	23543	24041	24538
6.0	21554	22549	23544	23709	24041	24538	25036	25533
7.0	22383	23378	24373	24538	24870	25367	25865	26362
8.0	23212	24207	25202	25367	25699	26196	26694	27191
9.0	23875	24870	25865	26030	26362	26859	27357	27854
10.0	24538	25533	26528	26693	27025	27522	28020	28517
11.0	25202	26197	27192	27357	27689	28186	28684	29181
12.0	25865	26860	27855	28020	28352	28849	29347	29844
13.0	26528	27523	28518	28683	29015	29512	30010	30507
14.0	---	28186	29181	29346	29678	30175	30673	31170
15.0	---	---	29844	30009	30341	30838	31336	31833
16.0	---	---	---	---	---	31502	32000	32497
17.0	---	---	---	---	---	---	---	33160

APPENDIX B

ASSOCIATION FINAL OFFER (16950)

STEP	A	B	C	D	E	F	G	H
1.0	16950	17967	18984	19154	19493	20001	20510	21018
2.0	17967	18984	20001	20171	20510	21018	21527	22035
3.0	18984	20001	21018	21188	21527	22035	22544	23052
4.0	20001	21018	22035	22205	22544	23052	23561	24069
5.0	21018	22035	23052	23222	23561	24069	24578	25086
6.0	22035	23052	24069	24239	24578	25086	25595	26103
7.0	22883	23900	24917	25087	25426	25934	26443	26951
8.0	23730	24747	25764	25934	26273	26781	27290	27798
9.0	24408	25425	26442	26612	26951	27459	27968	28476
10.0	25086	26103	27120	27290	27629	28137	28646	29154
11.0	25764	26781	27798	27968	28307	28815	29324	29832
12.0	26442	27459	28476	28646	28985	29493	30002	30510
13.0	27120	28137	29154	29324	29663	30171	30680	31188
14.0	---	28815	29832	30002	30341	30849	31358	31866
15.0	---	---	30510	30680	31019	31527	32036	32544
16.0	---	---	---	---	---	32205	32714	33222
17.0	---	---	---	---	---	---	---	33900