# MAY 05 1987

# STATE OF WISCONSIN BEFORE THE MEDIATOR/ARBITRATOR

WICCONSIN EMPLOYMENT PELATIONS COMMISSION

In the Matter of the

Mediation/Arbitration Between

HAMILTON SCHOOL DISTRICT

and

UNITED LAKEWOOD EDUCATORS

TRICT :

No. 37165 Med/Arb-3933 Decision No. 24054-A

Sharon K. Imes Mediator/Arbitrator

Case 19

APFEARANCES:

Quarles and Brady, by  $\underline{\text{Michael J. Spector}}$ , appearing on behalf of the Hamilton School District.

<u>Larry L. Kelley</u>, United Lakewood Educators, appearing on behalf of United Lakewood Educators/Hamilton.

#### ARBITRATION HEARING BACKGROUND AND JURISDICTION:

On November 18, 1986, the undersigned was notified by the Wisconsin Employment Relations Commission of appointment as mediator/arbitrator under Section 111.70(4)(cm)6 of the Municipal Employment Relations Act in the matter of impasse identified above. Pursuant to statutory requirement, the arbitrator met with the parties for mediation on January 12, 1987. The parties were unable to resolve their differences and the matter proceeded to arbitration that same day During the hearing, the United Lakewood Educators/Hamilton, hereinafter referred to as the Association, and the Hamilton School District, hereinafter referred to as the Employer or the District, were given full opportunity to present relevant evidence and make oral argument. Subsequently, briefs and reply briefs were filed with the arbitrator, the last of which was received February 21, 1987.

#### THE FINAL OFFERS:

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

### STATUTORY CRITERIA:

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

## POSITIONS OF THE PARTIES:

The District identifies five factors in the statutory criteria (the interest and welfare of the public, the change in the cost of living, comparisons with wages of other teaching employees, other municipal employees and private sector employees both within and outside the community, changes in circumstances during the course of the proceedings and other factors which are normally or traditionally taken into consideration in the determination of wages through voluntary collective bargaining, mediation and arbitration) which it considers the most important criteria affecting this dispute. Applying these criteria, it asserts its offer is the more reasonable.

Since the parties differ regarding the school districts which each considers comparable, the Employer, citing arbitration decisions, contends the criteria which determines comparability consists of geographic proximity, average daily pupil membership and bargaining unit staff, full value taxable property and state aid. It adds that athletic conferences also play an

important part in determining comparables. Based upon these criteria, it proposes two sets of comparables, a primary and a secondary one. In posits Arrowhead UHS, Elmbrook, Germantown, Menomonee Falls, Mukwonago, Pewaukee and Waukesha should comprise the primary set of comparables and Cedarburg, Grafton, Kettle Moraine, Mequon-Thiensville, Muskego-Norway, New Berlin and Oconomowoc should comprise the secondary set of comparables.

The Association, relying upon the number of students, the number of teachers, the cost per pupil and property evaluation per student as the appropriate criteria for comparability, proposes a primary, secondary and tertiary set of comparables based upon the number of factors each similarly shared. From these sets of comparables, it selected five districts which it states are the settled districts among those which comprise the primary and recondary set of comparables.

Reviewing the Association's complete sets of comparables, the District urges three of the districts not be considered comparable since they are located in Milwaukee County; are "influenced by the higher wages paid in the Milwaukee Metropolitan area," and are not within the athletic conference. In addition, although the Employer notes most of the districts proposed as comparables by the Union are included in its secondary set of comparables, it argues greater consideration should be given to the districts it has proposed for primary consideration since those districts are more comparable than the ones it included in its secondary set. It also argues the Association's proposed set of comparables ignores not only per pupil operating costs, full value tax rates and state aid per pupil but disregards two of the most important comparability criteria relied upon by arbitrators, geographic proximity and athletic conference.

Directing its attention to the cost of living criterion, the District makes several comparisons using the Consumer Price Index, an index which it contends is a reliable and widely accepted indicator of changes in the cost of living. Using this index, it posits that when its offer is measured against the increases which have occurred it must be concluded its offer is more reasonable. In support of its position, the District compares the rate of inflation during 1986 with its final offer and concludes its package, costed at 7.19%, is six and a half times greater than the 1986 inflationary rate and provides an overall increase in real income. Continuing to address the cost of living criterion, the District adds that when it historically compares the wage increases received by its teachers with the rate of inflation during the same period of time, salary increases have outpaced the rate of inflation.

Considering the interest and welfare of the public criterion, the District suggests two interests, that of the public and that of the employee, must be balanced to determine the reasonableness of the final offers and that the interests and welfare of the public is paramount in determining which offer should be implemented. In that respect, it concludes its offer is again more reasonable since it provides a "reasonable wage and benefit increase without compounding the significant tax burden" of its taxpayers. It argues that in "light of recent tax increases and the high local tax rate, the taxpayer cannot be asked to support higher wages and fringe benefits than the District has offered. In that vein, it contends the District has the third highest levy rate among the primary and secondary comparables and that its tax rate has increased by a greater percentage than the average percentage increase among either the primary or secondary comparables.

Continuing to address this criterion, the District argues public and private sector employees realize the resources needed "to sustain annual high wage increases are no longer available" and in support of its position cites BLS statistics regarding private sector average wage increases and state and local government settlements during 1986. It adds public sector employees in its District are not exempt from the "rigors of the economy" and states County employees, both union and non-union received 4% wage increases; the Village of Sussex employees, all non-union, received 1987 increases ranging from 3.6% to 6.2% and other union and non-union employees within the District received wage increases ranging from 5.23% to 7.07%. Finally, comparing its offer with the national and area settlement figures cited, the District concludes its offer again more responsibly addresses this criterion.

The Association rejects the District's comparison of the final offers with the wage increases received by non-teaching employees within the district positing they are not appropriate comparisons since the dynamics of their

positions are not the same as that of the teaching staff. The Association adds, however, that if the increases given the non-teaching employees within the District are compared to the increases given other non-teaching employees in comparable districts, it is apparent that they have received a rate increase above that given in the other districts.

In addition, the Association rejects the District's argument that the Association's offer does not consider the economic well-being of the taxpaying public. It argues there is no indication the public is unable or unwilling to support its final offer since unexplayment within the District's area is not a problem, since the tax issue is largely a non-issue for the District and since the parties, given the same economic conditions and increase in the Consumer Price Index, voluntarily agreed to a similar wage increase for 1985-86.

Specifically referring to the #1 nomic conditions within the area, the Association maintains the state all aw, an equalization law, affects the tax issue. Stating that when a district increases its property valuation, the state aids go down and property taxes increase if all other factors remain constant, the Association posits that the communities within the District's boundaries are developing and increasing the property valuation for the area with resulting pressure to increase taxes since state aids are diminishing. It contends this pressure would exist even if there were no increases in teacher salaries.

The Association also argues the fil rate is not an appropriate comparison in determining the economic impact in a community since one mil does not mean the same amount of dollars in any school district. Positing the relevant question is what is the dollar cost in an equal valued piece of property, the Association declares it is more important to consider the mil rate on districts which have a similar base of property wealth since that more accurately shows the dollars available to fund school district budgets. Referring to the District's argument regarding the percentage increase in the tax levy, the Association states that contrary to the Employer's position, the District has fared "quite well" since its percentage increase is much less than that of comparable districts.

The District, however, declares the Association, by stating the tax levy issue is a "non-issue" ignores the "recognized value of net tax levy increases as an indication of local economic condition. It adds that the Association's argument concerning new construction within the District fails to consider the fact that much of the construction is in TIF districts and that the District does not benefit from the growth since the value of the TIF district is not included in the tax base for tax levy purposes.

In addition to the economic argument posed regarding the interest and welfare of the public, the Association posits its offer is supported by this criterion since its more closely addresses the public policy concerns expressed in national reports such as Time for Results, A Nation Prepared: Teachers for the 21st Century, the Report of the Task Force on Teaching as a Profession, Beyond the Commission Reports: The Coming Crisis in Teaching, The Conditions of Education, and public opinion as measured by the 18th Annual Gallup Poll of the Public's Attitudes Toward Public Schools. It contends these reports indicate the public believes there is a need to improve teacher compensation and that unless that is done, it will be difficult to retain teachers with experience and maintain a "viable edicational system."

Reacting to the Association's public policy argument, the Employer posits the studies do not address the interest and welfare of its taxpaying public since the District is not experiencing the problems identified in those studies. The District declares it has no teacher shortage and cites its exhibit referring to the number of positions which it has filled in the 1986-87 school year and the District's testimony in which it indicated it had no difficulty hiring teachers and that the District's salary schedule was not an obstacle. The District also posits it has proven "salaries (of its teachers)...have outpaced inflation..." and continues that even the average salary of its teachers supports this conclusion.

Finally, the Association argues the parties defined the type of increase considered appropriate considering the Consumer Price Index and the interest and welfare of the public when they voluntarily set a rate of increase under similar economic conditions and with a similar increase in the Consumer Price Index. Referring to the settlement achieved by the parties for the 1985-86

collective agreement in December, 1985, the Association concludes this settlement must be viewed as the party's voluntary definition of how these two factors relate to teacher wage and benefit packages. Given that definition, it adds its offer for 1986-87 is clearly the more appropriate.

In response to the Association's argument expressed above, the District posits the voluntary settlement reached in December, 1985 cannot be considered as an appropriate salary increase for 1986-87 contending that if such an argument were considered valid, it would be a deterent to all future voluntary settlements. The District adds that even though the Association's argument is invalid, the Association is incorrect when it maintains this argument such its position. In that regard, it notes the economy's rate of inflation has not remained constant as assumed by the Association but instead has dropped for a 3.0 - 3.6% to below 1.0% in November 1986 and has remained relatively dissipated at that rate since then.

Applying the comparability criterion, the District again maintains its offer is more reasonable. In that regard, it posits that when comparisons are made with the districts it considers comparable its offer maintains its historical ranking among the comparables; provides comparable benchmark increases, and more closely approximates the settlement pattern.

More specifically, relative to rank, the District argues that although its offer decreases its rank over the previous year at three positions and the Association's offer only decreases its rank at one position, its offer is still more reasonable since it is consistent with the historical position which has been maintained among the settled districts in the primary set of comparables. It continues that the rank maintained under its offer is also more appropriate since it is in line with the District position among the comparables relative to size, tax levy and equalized value. The District also argues that although the dollar and percent benchmark increases under its offer are less than the average increases at the benchmarks in comparable districts, its offer is still more reasonable since its teachers have received "significantly larger benchmark increases than in comparable districts over the past five years."

In addition, the District declares the settlement pattern among the comparables supports its offer. In that regard, it compares its offer and the Association's with the average dollar and percent increases which exist among the comparables and concludes that since the cost of living is declining and tax rates have increased within the District it is more reasonable to implement an offer which does not exceed the average dollar and percent increases among the comparables than to implement one which does.

However, the Association, noting the District's data concerning one of the comparable districts is inaccurately reported, argues the District's data cannot be relied upon and urges no total package comparisons be made. It continues that when benchmark comparisons are made, utilizing its set of comparables, its offer is well within the established pattern of percentage increases while the District's falls below that pattern by over 1%. It adds the same comparison of the data shows both offers cause a reduction in rank at certain benchmarks but that the District's offer causes a greater loss.

The Association also compares average salaries. When it makes this comparison, it concludes its offer also maintains rank for average salaries while the District's drops one rank.

Continuing that benchmark and average salary data is the best measure for comparison, the Association posits not only did the District provide inaccurate data regarding the salary and total package costs for one of the comparables, but there is not sufficient verifiable information to rely upon total package costs as a important factor in determining the reasonableness of the final offers.

In response to the above argument, the District urges rejection of any argument which attempts to compare average salaries among the comparables. It posits such comparisons are distorted since they are dependent upon the staff degrees and experience and these factors vary subtantially from district to district. Further, responding to the Association's charge regarding inaccurate data, the District admits further investigation indicates it did inaccurately report the cost of settlement in that district and urges, consequently, that the district no longer be considered a comparable.

Continuing to address the comparison of wages, hours and employment criterion, the Association maintains it is important to compare the rate of increase in dollar amounts and to raise teacher salaries enough to make them competitive with other professional wages. In that regard, it compares the impact of the final offers with the professional pay level attained by accountants and concludes its offer moves teachers closer to attaining a professional pay level.

Finally, the Association compares the final offers to the increases granted the professionals within the District and again concludes its offer is more appropriate. Noting the administrators within the District received a pay increase, when adjusted for the period of time spent working by each entity, which reflects the same increase the Association is seeking, the Association concludes its offer is more than justified

#### DISCUSSION:

Prior to discussing the evidence submitted and the positions advanced by the parties, the appropriate set of comparables must be determined since the parties primarily concentrate upon the interest and welfare of the public criterion and on the wages, hours and conditions of work comparability criterion. The establishment of an appropriate set of comparables is important not only as it relates to evidence submitted concerning the comparability criterion, but as consideration is given to the economic well-being of the District's taxpayers and to the reasonableness of the final offers relative to the settlement pattern within the area given similar economic conditions and change in the cost of living.

As indicated earlier, although a substantial number of the districts considered comparable by each party is contained within the other's proposed sets of comparables, each differs in the degree of weight it believes should be assigned to the other's set of comparables. In selecting their comparables, both parties consider average daily membership, teacher equivalencies and equalized value per student as important criteria. The Employer, however, considers state aid, athletic conference and geographic proximity, defined as contiguous districts, as additional important criteria in establishing comparability while the Association considers the cost per pupil and geographic proximity, defined as within the area, as the additional important criteria. To an extent, both are correct.

Comparable, as defined in <u>Dawson v. Myers</u>, 622 F. 2d 1304 (1980), means the proposed comparables must share enough similar characteristics or qualities to make the comparison appropriate. Applying this concept in other interest arbitration decisions, the undersigned has concluded that in order to establish comparability, it must be shown the proposed set of comparables are geographically near, are of similar size as demonstrated by the average daily membership and full time teacher equivalencies and share similar political and socio-economic conditions.

Based upon the above identified factors, it is determined most of the districts proposed by both parties, provided they are settled for 1986-87, would fall within an acceptable pool of comparables. All of the districts lie within the same urbanized area and are geographically near the Hamilton School District. All of the districts, with the exception of Waukesha, are similar in size. All of the districts, with the exception of those located in Milwaukee County, reside within counties with similar equalized values, compete for similar goods and services and share other similar economic conditions. Applying this criteria, it is determined the following districts shall constitute the comparables in this matter: Arrowhead UHS, Cedarburg, Elmbrook, Grafton, Menomonee Falls, Mequon-Thiensville, Muskego-Norway, New Berlin and Pewaukee. Since they all meet criteria for comparability, there is no reason to separate the proposed districts into sets of comparables given first, second or third consideration.

Both parties relied, to a considerable extent, upon the statutory criterion known as "The interest and welfare of the public and the financial ability of the unit of government to meet the costs of any proposed settlement." Under this criterion, the Employer suggests the interests of the public and that of the employee must be balanced to determine the reasonableness of the offers and that the interest of the public, defined as a financial ability of the taxpayer to pay the cost of the final offer, is paramount in determining which offer should be implemented. Contrary to this

position, it is concluded this criterion is not intended to balance the interests of the public with the interests of the employee who is seeking a wage and/or benefit increase but that it intends the concerns and well-being of the public be weighed and considered. In education, the interests of the public are not confined solely to the taxpayer's financial ability to pay increases in governmental costs. The interests of the public also include what is commonly referred to as the quality of education. Consequently, in evaluating the interest and relfare of the public, it must be determined whether or not the final offers impact in a negative way upon what the public has accepted as a reasonable scality of education or upon what it has defined as its ability to pay for that education.

In this matter, the listilit, applying its definition of "interest and confere of the public", contends the Association's final office implemented because the tax outlen imposed upon its taxpayers should not be increased. A review of the a dence submitted, however, does not indicate that implementation of the Association's offer would, in fact, increase the tax burden.

In addition, the evidence submitted by the District relative to tax burden does not indicate the District's tax burden substantially differs from that assumed by the taxpayers in the comparable districts. In support of its position, the District cites its high levy rate among the comparables and the increase in its tax rate which has occurred. It also makes reference to the general state of the economy. A comparison of the levy rates does indicate that among the ten districts ::mpared this District does have the fourth highest levy rate. Normally, a comparatively high levy rate is an indication that the tax burden upon the taxpayer in the District is more substantial than it is upon other taxpayers in other districts. The tax levy rate for the District, however, is not the sole indication of the tax burden assumed by its taxpayers. Reference was made to the TIF districts within the District's boundaries and the evidence submitted shows, in fact, the District has the third highest amount of supplemental aids, an amount directly attributable to land being placed in TIF districts prior to 1983. Further, if as the Association states and the District concurs, there is continued growth and more land is being placed in TIF districts, the impact of this development relates directly to an increase in school district levies but has an economic impact upon the community which ultimately results in a lesser total tax burden.

The District also argued that it could not impose any more burden upon its taxpayers because its tax rate had increased by a greater percentage than the average of the districts it considered comparable. While there is insufficient data to compare the percentage increase in the tax rates in the past year among the comparables identified in this discussion, a review of the percentage increase for these districts over a four year period indicates the District's percentage increase was second from the lowest and substantially below the average. Given this fact, the District's position is not persuasive.

On the other hand, the Association's argument that its offer should be implemented since it more nearly meets the public policy concerns expressed in various national studies and to measured public opinion is also not persuasive. While there is certainly take for concern by the issues raised in those studies, the positions adopted by them cannot be considered public policy until the public acts, through its elected representatives, to adopt the directives identified in the studies. Public policy is the laws of the state as found in the Constitution and statutes, and when they have not directly spoken, then in the decision of the courts and in the governmental administrative practices, all of which are found to be accepted by the community rather than an individual through action or inaction. As such, it may vary with changing economic needs, social customs and moral aspirations. In arbitration, then, the arbitrator is charged with assuring that major changes contrary to established public policy do not occur rather than with determining the direction of future public policy.

Since neither party's position regarding the interest and welfare of the public criterion is persuasive, attention is directed to the other criterion addressed by the parties. In that respect, it is determined the District's offer is more reasonable relative to the change in the Consumer Price Index and in comparison to internal settlements reached with non-certified staff within the District, but that the Association's position is more reasonable relative to the pattern of settlements among the comparables, to the internal increases in wages given other professionals within the District and to the benchmark

comparisons.

When the percentage increase of the final offers is compared to the increase in the Consumer Price Index, it is concluded that since both offers exceed the increase in the CPI, the District's offer is as reasonable as the Association's, if not more reasonable since it more accurately reflects a wage increase appropriate for the change in the cost of living which has occurred nationally. The pattern of area settlements, however, is also used to determine what similar parties in the area consider reasonable given the increase in the cost of living and the economic conditions while its all for the area. In that respect, the Association's offer more accurate reflects the percentage increase which is considered reasonable and also religits the dollar increase which is considered reasonable. At an 8% -age \_-\_\_ee, the Association's and offer is within a half of a percent of the a end and mean percentage increases established by the comparables. The District - -age offer, on the other hand, is not only the lowest percentage transfer out is a percent below the average and a percent or more below the mean ancer see for the comparables. As to dollars, the Association's offer, third mignest mong the comparables, is approximately 3% higher than the average and the leaf increase. While there is no reason to justify an increase greater - in that established by the average and mean increases, the Association's offer was found more reasonable because the District's offer, also with no justification, was not only the lowest dollar increase among the comparables but was approximately 13% below the average and mean increases.

When the benchmark comparisons are made, the Association's offer is also more reasonable. This holds true both for a comparison of ranking as well as a comparison of the benchmark increases.

The District, sixth largest among the ten, has varied in rank over the past five years at all benchmarks except at the BA Maximum position. In the other benchmarks, rank has ranged from second position to last position dependent upon which benchmark is considered. Consequently, in determining the reasonableness of the offers, compared to maintenance of rank, the rank established by the final offers was not only compared to the previous year's rank but to the rank most frequently maintained in the specific benchmark position during the five year period. Under both offers, as indicated below, there is a drop in rank from the 1985-86 position at all benchmarks except for the MA Minimum position under the Association's offer where the rank remains constant. Further, when the offers are compared with the rank most frequently maintained during the past five years, the Association's offer more closely approximated the rankings.

## COMPARISON OF RANKINGS

Benchmarks	1985-86 Position	Most Frequent Position	Employer's Offer	Association's Offer
BA Minimum	3	4	6	5
Ba Maximum	7	8	8	8
MA Minimum	3	3	5	3
MA Maximum	5	5	8	7
Sch. Maximum	7	9	8	8

Given the above comparisons, it is concluded the Association's offer is more reasonable when rankings are considered.

Just as there is a drop in rank at most benchmark positions under both offers for 1986-87, there is a drop in the District's dollar and percent relationship to the average. Once again, as indicated on the next page, the change is more substantial under the District's offer than under the Association's offer. Since both result in decreases relative to the position attained in the previous year, it is concluded the Association's offer is more reasonable.

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# COMPARISON OF DISTRICT'S RATES TO THE AVERAGE AT THE BENCHMARK POSITIONS

Benchmark	1985-86 Average	Dollar Difference	Percent Difference	1986-87 Average	Dollar Dıfference	Percent Difference
BA Minimum	16,941	+788	+0.4	18,243	- 68D	-0.4
BA Maximum	26,924	-566	-2.1	28,959	+ 178A -1,234D	+0.8 -4.3
MA Minimum	18,732	+767	+4.1	20,173	- 909A + 337D	-3.1 +1.7
AK HIHIMM	•		1447	·	+ 578A	+2.9
MA Maximum	31,984	+118	+0.4	34,378	- 612D - 215A	-1.8 -0.6
Sch. Maximum	34,322	+ 19	±0 1	36,972	- 850D	-2.3
					- 426A	-1.2

In addition to the comparisons with other districts considered comparable, both parties make internal comparisons and the District compares its offer to the settlements reached within the Village of Sussex and Waukesha County. The District, relying upon settlements reached with non-certified employees both internally and within the Village and the County, asserts its offer is more reasonable. The Association, on the other hand, looks to the percentage increases given the administrators within the District as support for its offer. While consideration is given to these comparisons, it is concluded the more relevant comparison lies within the percentage increases settled upon within the comparable districts since the employees compared and the work performed by them is more similar.

In conclusion, based upon the above discussion, it is determined neither party's position regarding the interest and welfare of the public criterion is persuasive; that the District's offer is more reasonable relative to the change in the Consumer Price Index and in comparison to internal settlements reached with non-certified staff within the District, and that the Association's position is more reasonable relative to the pattern of settlements among the comparables, to the internal increases in wages given other professionals within the District and to the benchmark comparisons. Overall, it is determined the pattern of settlements and the benchmark comparisons carry the greatest weight in determining the reasonableness of the offers. Accordingly, the following award is issued.

#### <u>AWARD</u>

The final offer of the Association, attached as Appendix "B", together with the stipulations of the parties which reflect prior agreements in bargaining, as well as those provisions of the predecessor agreement which remained unchanged during the course of bargaining, shall be incorporated into the 1986-87 collective bargaining agreement as required by statute.

Dated this 1st day of May, 1987 at La Crosse, Wisconsin.

Sharon K. Imes Mediator/Arbitrator

SKI:ms

Name	of	Case:	Hawy Hon	School	District	lau 19.	4: 35 4.	net ace . 3	933

The following, or the attachment hereto, constitutes cur final offer for the purposes of mediation-arbitration pursuant to Section 111.70(4)(cm)6. of the Municipal Employment Relations Act. A copy of such final offer has been submitted to the other party involved in this proceeding, and the undersigned has received a copy of the final offer of the other party. Each page of the attachment hereto has been initialed by me.

Hamilton School Distric

(0/27/86 (Date)

Representative)

On Behalf of:

RECEIVED

OCT 28 1986

WISCONSIN EMPLOYMENT RELATIONS COMMISSION

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10/27/86 (Date)

On Behalf of: UNITED LAKEWOOD EDUCATORS
4620 W. NORTH AVE. MILWAUKEE, WI. 53208

RECEIVED

OCT 28 1986

WISCONSIN EMPLOYMENT RELATIONS COMMISSION



TO:

Stephen Schoenfeld, Investigator

Wisconsin Employment Relations Commission

FROM:

Larry L. Kelley

SUBJECT:

United Lakewood Educators - Hamilton

Certified Final Offer

RE: Hamilton School District - Case 19;

No. 037165, MED/ARB 3933

DATE:

October 27, 1986

Attached is the United Lakewood Educators' final offer for a 1986-87 salary schedule. The 1986-87 salary schedule is the only outstanding issue in dispute. The other component of our certified final offer is to include by reference all tentative agreements initialed by the parties which include agreements for extra-curricular and extra duty pay, voluntary early retirement benefits, health and dental insurance premium contributions and a 1987-88 calendar.

/mw Enclosure

4820 West North Avenue ● Milwaukee, Wisconsin 53208 ● (414) 449-0651 hamilton ● kettle moraine ● mukwonago ● muskego-norway ● watertown

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,	1	25	291	258	60	26	326	26	795	27	909	283	311	25	3763	294	18
	E	<b>2</b> á	434	269	10	27	377	27	743	29	918	293	369	25	<b>78</b> 21	202	96
	ı.	29	050	285	01	28	973	29	148	29	979	304	124	30	9878	313	<b>15</b> 9
	•		0		0	29	988	30	452	31	630	314	184	31	1738	327	744
	•		0		0		0	31-	476	32	087	32	541	x	2996	228	311
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