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WISCONSIN EMPLOYMENT
RELATIONS COMMISSION

STATE OF WISCONSIN
BEFORE THE MEDIATOR/ARBITRATOR

In the Matter of the Petition of	Case No. 37221
KEWASKUM SCHOOL DISTRICT	MED/ARB-3953
	Decision No. 24086-A
To Initiate Mediation/Arbitration	Sherwood Malamud
Between Said Petitioner and the	Mediator/Arbitrator
KEWASKUM EDUCATION ASSOCIATION	

APPEARANCES:

Quarles & Brady, Attorneys at Law, by Michael Spector, 411 East Wisconsin Avenue, Milwaukee, Wisconsin 53202, appearing on behalf of the Municipal Employer.

Debra Schwoch-Swoboda, UniServ Director, Cedar Lake United Educators, 431 Walnut Street, West Bend, Wisconsin 53095, appearing on behalf of the Association.

ARBITRATION AWARD

JURISDICTION OF MEDIATOR/ARBITRATOR

On January 26, 1987, the Wisconsin Employment Relations Commission appointed Sherwood Malamud to serve as the Mediator/Arbitrator to attempt to mediate issues in dispute between the Kewaskum School District, hereinafter the District or the Employer, and the Kewaskum Education Association, hereinafter the Association. If mediation should prove unsuccessful, said appointment empowers the Mediator/Arbitrator to issue a final and binding award pursuant to Sec. 111.70(4)(cm)6.c. of the Municipal Employment Relations Act. A petition for a public hearing was filed in a timely fashion with the Wisconsin Employment Relations Commission. A public hearing was held on March 18, 1987 at which the public was given an opportunity to present its views to the Arbitrator. A mediation session was conducted on March 19, 1987. Mediation was unsuccessful. The arbitration hearing proceeded immediately subsequent to the conclusion of the mediation session on March 19, 1987. The Employer and the Association submitted additional documentary evidence by April 21, 1987. In addition, briefs and reply briefs were submitted by the parties and exchanged through the Mediator/Arbitrator. The record in the matter was closed on June 2, 1987. Based upon a review of the evidence, testimony and arguments submitted and upon the application of the criteria set forth in Sec. 111.70(4)(cm)7.a-h Wis. Stats., to the issues in dispute herein, the Mediator/Arbitrator renders the following Arbitration Award.

SUMMARY OF THE ISSUES IN DISPUTE

The sole issue before the Arbitrator is the increase in salary to be paid to teachers for the school year just completed, the 1986-87 school year. The Employer proposes to increase the salaries to be paid to teachers by 4.66% over the salaries paid for the 1985-86 school year. On the average, the Employer final offer will generate an increase of \$1,125 in salary only for the 1986-87 school year. The total package offer of the Employer in salary and benefits represents an increase in its costs of 4.67% or on the average \$1,481 per returning teacher in a bargaining unit of 118.12 full time equivalent teachers.

The Association proposes to increase teacher salaries for the 1986-1987 school year by 8.5%. Under its proposal, each returning teacher would receive \$2,050 in salary. The total package cost of its proposal increases the Employer's costs by 8.26% or \$2,620 per returning teacher.

The total package cost of the Board final offer would increase the amount paid in salary and benefits to teachers by \$174,887. The Association final offer would increase salary and benefits for the 1986-87 school year by \$309,503. The amount at issue in this case is \$134,616.

Despite having participated in and received two prior arbitration awards, the parties have put forth totally different frames of reference against which their final offers are to be judged. The Association and the Employer have identified different school districts to which they are to be compared. This comparability question is the second, and perhaps the most profound, to be determined in this Award.

STATUTORY CRITERIA

The criteria to be used to resolve this dispute are contained in Sec. 111.70(4)(cm)7. It provides that the:

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.

BACKGROUND

The School District of Kewaskum includes communities located within Washington, Fond du Lac and Sheboygan counties. The bulk of the District is located in Washington county.

During the decade from 1970 until 1980, the School District of Kewaskum was included in the Scenic Moraine Athletic Conference with Arrowhead Union High School, Germantown, Grafton, Kettle Moraine, Mayville, Pewaukee, and Slinger. With the dissolution of that athletic conference, Kewaskum was included in the Eastern Wisconsin Athletic Conference which, in 1981, included

Chilton, Kiel, New Holstein, Plymouth, Sheboygan Falls, Two Rivers and Valders.

The parties participated in two arbitration proceedings during this period. The first concerned the 1980-81 collective bargaining agreement. Arbitrator Robert J. Mueller issued an award in 1981. Then in August, 1982, Arbitrator Michael Rothstein determined issues between the parties with regard to the terms and conditions to be included in the 1981-82 collective bargaining agreement between the parties. Subsequent to the issuance of these two awards, the parties were able to resolve their differences without resorting to a determination by a third party for the 1982-83 through the 1985-86 school years.

POSITIONS OF THE PARTIES

The Arbitrator summarizes the positions of the parties on all matters in dispute. To sharpen the presentation of the parties' positions, the argument of the Petitioner is put forth first. The Association response in its reply brief follows. Then the Association argument in-chief is presented and then followed by the District response to the Association's.

The Employer Argument

The Employer argues that the school districts comprising the Eastern Wisconsin Athletic Conference should serve as the pool of comparables, in this case. In this regard, the Employer cites Arbitrator Rothstein in his 1982 award in Kewaskum, (18991-A), 8/82 and Arbitrator Imes in School District of Sheboygan Falls, (18376-A), 7/81 in which she found that the Eastern Wisconsin Athletic Conference schools were the most comparable to Sheboygan Falls. The Employer notes that those schools on the basis of geographic proximity, enrollment and staff size, per pupil operating cost, levy rate and equalized value, support the conclusion that those schools are the most comparable to Kewaskum. The Employer identified the comparable school districts as Chilton, Kiel, New Holstein, Plymouth, Sheboygan Falls and Two Rivers.

The Employer charges that the Association's comparables were arbitrarily selected to make its final offer appear more reasonable. In this regard, the Employer cites the decisions of Arbitrator Zielder in Waterford Union High School District, (20190-A), 7/83 and the decision of Arbitrator Hutchison in Hartford Union High School District, (16923-A), 9/78 who found that feeder districts should not be considered as comparables to the Union High School into which they feed. Accordingly, the Employer maintains that Hartford and Hartland Elementary School Districts should not be considered as comparables to Kewaskum.

As to the merits of the Employer's offer, it asserts that its wage and benefit package exceeds the increase in the Consumer Price Index for urban wage earners and clerical workers for the United States which increased by 1.4%. The District notes that its total package of 4.65% is approximately four times the inflation rate. Whereas, the Association's offer is 7 1/2 times greater than the inflation rate.

Furthermore, the District emphasizes that from 1981 through the 1986-87 school year, should the District's offer be accepted by the Arbitrator, the benchmarks such as the BA maximum and MA maximum would have increased by 37.54% and 32.40%, respectively during a period when the increase in the cost-of-living was 20.19%.

The Employer maintains that its offer best meets the criterion of the interest and welfare of the public in that:

. . . it provides a reasonable wage and benefit increase to the

teacher without compounding the significant tax burden of the taxpayers.

The Employer asserts that a large portion of the school district is rural and is populated by farmers. The Employer maintains that it has demonstrated through its exhibits, the decline in the price of milk during the 1986-87 school year over the price received for milk in 1981. The Employer quotes from the decision of Arbitrator Rice in Cadott Community School District, (23050-A), 3/86 wherein he concluded that:

The Arbitrator has sympathy for many of the Employer's teachers who find themselves receiving substantially lower salaries than some teachers with comparable training and experience in other school districts. He is even more sympathetic to the plight of the farmers in the Employer's school district and the businesses that are dependent upon them. Their immediate future is indeed bleak, they cannot expect a 7.5% increase in their net profits during the 1985-86 school year. In many cases, they cannot expect any profit at all.

The Employer argues that the level of increases paid to private sector employees especially employees of the major employer in the Kewaskum School District, Regal Ware, who received a wage increase of 3.5% for the year May 1, 1986 through April 30, 1987 which generated a total package increase of 4.75% for the 500 unionized employees and members of Local 849 AIW-AFL-CIO.

The Employer asserts that the 8 1/2% wage increase presented by the Association, in this case, should be the object of the same observation made by Arbitrator Chatman in School District of New Holstein, (23920), 3/87, that:

There is a definitive difference in getting fed and getting fat. This Arbitrator would accept the premise that some equity and adjustment to pay with the rest of the athletic conference is necessary. However, a banquet is not indicated.

Furthermore, the Employer notes that its offer is more consistent with the increases paid to public sector employees of Washington County and the Village of Kewaskum as compared to the salary demand made here by the Association.

The District maintains that there is no teacher shortage which would support the teacher demand, here. The District maintains that its offer maintains the relative rank of Kewaskum relative to the comparable school districts and that when its offer is viewed in light of the four year period immediately preceeding the 1986-87 school year at issue here, both in terms of dollars and percentage increase at each of the benchmarks, Kewaskum teachers have enjoyed much larger increases at these benchmarks than their colleagues in comparable school districts. The Employer concludes that its offer is supported by the comparability criterion, the cost-of-living, overall compensation, and the interests and welfare of the public.

The Response of the Kewaskum Education Association

The Association argues that unlike the District, it has employed and identified districts as comparable to Kewaskum which have previously been used by two prior arbitrators as comparables. The Association charges that it is the District which has been arbitrary in selecting and identifying school districts as comparable to Kewaskum in order to support the final offer submitted by the school district. The Association charges that the Employer has relied exclusively on school districts to the north of Kewaskum, but it has ignored all school districts to the south.

The Association argues that 69.01% of the school district's tax levy is derived from sources other than agriculture. The Association asserts this belies the claim by the Employer that it is a rural district.

The Association asserts that its use of a survey of the staff to provide evidence for a social/economic basis for identifying appropriate comparables is supported by the observation of Arbitrator Imes in School District of Seneca, (19903-A), 1983 in which she observed that:

It is also generally recognized that people within these districts compete for labor and services and share the same social, economic and political factors which affect decision making within a given area . . .

The Association maintains that the comparables it has identified meet the relevant factors employed by Arbitrators for selecting in determining the comparability issue.

The Association responds to the overall compensation and cost-of-living arguments put forth by the District. The Association notes that the salary advances made in the course of bargaining for collective bargaining agreements for the 1982-83 through the 1985-86 school years were achieved through voluntary settlements. To the extent that the salaries generated through those voluntary settlements exceeded the cost-of-living, that decision was supported by the public in this District.

The Association emphasizes that the Employer has failed to show that there is a local farm crisis. All the data the District put forth may apply to farming in America. However, the Association maintains that the Employer has failed to provide any evidence indicating that that crisis has come to Kewaskum. Furthermore, the Association maintains that the District employs the adjective rural to describe the school district, but it has not defined that term.

The Association maintains that most of the District is located in Washington county. The data presented by the Employer with regard to tax delinquencies in Washington county are unexplained. The exhibit does not indicate whether the delinquencies in one year are carried forward to the next. It is unclear whether the problem is getting worse or better from the data submitted by the Employer. The Association maintains that the private sector data presented by the Employer, specifically with regard to the wage increases paid by Regal Ware, does not demonstrate that resources were unavailable to support higher increases. The Association emphasizes that an ability to pay is not an element in this dispute. The Association maintains that its offer does not improve the historical ranking of teachers at each of the benchmarks. It asserts that, in fact, the relative rank of teachers in Kewaskum is eroded at each of the benchmarks. The Association asserts that it is not getting fat, rather it is attempting to get fed through the offer it makes, in this case.

The essence of the Association argument is presented through the following quotes from its reply brief.

The parties have established a five year settlement pattern which has kept pace with school districts to which it has been historically compared in previous arbitrations. This is true, even when observing that the last three settlements had been reached through voluntary agreement by the parties. Kewaskum has voluntarily maintained or improved its ranking at the benchmarks among the school districts over the past five (5) years. Now the District, for some reason, proposes, that Kewaskum should abort itself from the settlement pattern and "rove with the athletic

conference pack". This group of school districts has established a distinctly different settlement pattern over the years . . .

Whether these districts have used Kewaskum as a comparable and benefitted from its voluntary established benchmarks is unknown. It is clear that Kewaskum's salaries are better. But the settlement pattern is the bottom line, Mr. Arbitrator. There is no reason that Kewaskum should have to remove itself from a group of comparables which have influenced both parties voluntarily established settlement patterns. . . .

. . . . We believe the District data only serves to drive sharp distinction between the athletic conference and Kewaskum's settlement pattern. This district, for five years, has reached agreements with significantly higher settlements. These higher settlements have been voluntarily established without longevity. The Eastern Wisconsin Athletic Conference districts are simply not comparable in any respect. Kewaskum has nothing in common with them except that the students compete athletically. The Association will not and does not need to apologize for these facts nor should they be penalized because they've always been and remain distinctly different. The disparity the Board alludes to on page 25 of its brief is the result of voluntary settlements by both parties and is not a disparity at all when compared to the status quo which influenced those voluntary settlements in the past. (Association Reply Brief, pages 12-14).

The Association Argument

The Association asserts that a majority of interest arbitration disputes are determined on the basis of the comparability criteria denoted under Sec. 111.70(4)(cm)7d, e, and f. The Association argues that this case should be determined on the basis of those criteria, as well.

The Association dedicates 10 pages of its 74 page brief to argue in support of the school districts which it has identified as those which are comparable to Kewaskum and should be used by the Arbitrator to determine this dispute. The Association notes the three primary, as well as the four secondary and tertiary school districts listed by Arbitrator Mueller in his 1981 decision, supra. The Association notes that Arbitrator Rothstein employed two of the Mueller comparables in his award, namely, Random Lake and Slinger. The Association emphasizes that the comparables used by these two arbitrators were located primarily to the south of Kewaskum and within the radiating influence of the City of Milwaukee. Many of the districts cited as comparables by these two arbitrators were included in the Scenic Moraine Conference. The Association argues that to employ only the Eastern Wisconsin Athletic Conference Schools to the exclusion of all the other districts noted by Arbitrators Rothstein and Mueller as comparables, is to ignore the history of the parties' bargaining process. Furthermore, the Association notes that the survey it conducted among its members further supports the use of West Bend as a comparable in light of the fact that most of the teachers shop there and many live in West Bend.

In identifying the appropriate comparables, in addition to employing factors such as the history of arbitration, geography, athletic conference patterns and the residence and social and economic activity of its members, the Association considered the relative size of the districts it deems to be comparable. The Association recognizes the deviation in school district size between Fredonia, for example, and Elmbrook. As a result, it charted those differences, and it considered another factor, equalized valuation per pupil as a basis for determining comparability. The Association does not specifically name the districts it finds to be comparable on the basis of this extensive analysis. However, in exhibit A-35 a and b, the Association lists

two comparison groups. The first comparison group includes those districts in the Milwaukee Standard Metropolitan Statistic area which are contiguous to Kewaskum or have been used as a comparable by an arbitrator. Group 2 contains districts from group 1 as well as those districts identified by Arbitrator Rothstein as appropriate comparables. The school districts listed in comparison group 1 by the Association: Arrowhead High School, Fredonia, Grafton, Hartford Elementary, Hartland Elementary, Pewaukee, Random Lake. The Association notes these seven districts have settled agreements for the 1986-87 school year. The school districts of Germantown, Kettle Moraine, Mayville and West Bend have certified final offers for the 1986-87 school year. These school districts are included in comparison group 1. In comparison group 2, the Association has added the school districts of Chilton, Elmbrook, Kiel, New Berlin. In its arguments, the Association refers to school districts in both comparable groups.

As noted above, the Association emphasizes that comparability should be the determining factor in this case. It argues that the measure of the cost-of-living should be the level of settlements achieved by comparable districts rather than simple reference to the Consumer Price Index.

The Association emphasizes that the District failed to provide any evidence with regard to the size of the wage increases achieved by comparable school districts. The Association charges that it is the absence of support for the District's position which caused this deliberate omission.

The Association argues that there is no ability to pay issue in this case. There is no evidence of any general uprising by local taxpayers. It refers to the small showing of citizens from the District who appeared at the public hearing, but it points to the large showing of the teachers in support of its salary proposal at the public hearing.

The Association minimizes the District's argument with regard to private sector settlements. In this regard, it quotes from the recent decision of Arbitrator Zielder in Watertown School District, (23909-A), 1987, who stated that:

On the matter of comparing average salaries of teachers with average salaries in the community with the implication that teachers' salaries should not exceed those in the average in the community, this presents a problem, for such comparing is useful only as a limited method of analysis. Teachers in the view of the Arbitrator need to be compared primarily with teachers at least on an area basis. Teachers in a school district whose taxpayers are largely business and professional people are likely to have a lower average income. Teachers in an industrial worker community are likely to have a higher income than the average taxpayer. The comparison of average teachers' salaries to average taxpayer income is not without value, of course, and it is another way of looking at the ability of the community to meet the costs of education.

The Association concludes that this arbitration should be determined on the basis of comparing teachers' salaries to teachers' salaries.

three years. The Association argues that adoption of the District offer will cause a serious drop in its rank among the comparables.

The Association charts the dollar increase generated by the settled districts for the 1986-87 school year and notes that the average increase among the settled districts of Arrowhead, Chilton, Elmbrook, Fredonia, Grafton, Hartford Elementary, Hartland Elementary, Kiel, New Berlin, Pewaukee and Random Lake is \$2,069 salary increase only. Whereas, the Association offer generates a \$2,050 increase.

The Association strenuously argues that the pattern of settlement is an appropriate indicator of the cost-of-living and it is that pattern of settlement which is the factor to be used in applying the statutory cost-of-living criterion. In this regard, the Association cites the decisions of Arbitrator Mueller in Kewaskum, supra, Arbitrator Richard U. Miller in Merrill Area Public School District, (17955), 1/81, Arbitrator Fleischli in Manitowoc School District (22915-A), 4/86. The Association argues that if the Kewaskum salary schedule were measured against the cost-of-living for the past decade, it would reflect a decrease in real value under the Association offer from 6.5% at the BA Base to 3% at the Schedule Maximum. Under the District offer, the decrease in real value would range from 5.48% at the Masters Minimum to 10.09% at the BA step 7.

With regard to the interest and welfare of the public criterion, the Association notes that Arbitrators such as Rothstein in Florence County Schools, (19382-A) and Yaffe in Rice Lake, (19977-A), have required school districts to indicate why the conditions in their particular district differ from its comparables to serve as a basis for an award substantially below the pattern of settlement. In this regard, the Association quotes Arbitrator Yaffe who, in Rice Lake, observed that:

One might reasonably ask why teachers should be better insulated from the ravages of inflation than other public and private sector employees who've settled for considerably less. The undersigned cannot, in all candor, provide an answer to that question which will satisfy everyone. However, it seems fair and reasonable to afford the District's teachers such protection where no public harm in the form of harmful program cuts and/or equitable tax increases will result therefrom. Where most of their fellow teachers in the area are receiving similar protection, and whereas many in the education community and elsewhere are beginning to concede--which is clearly evidenced by the record herein--that teaching is one of the most underpaid professions in public service today.

The Association points to the observation of Arbitrator Rice in Plum City School District (22049-A) that the legislature has substantially increased aids to school districts to increase teacher salaries. The Association quotes Arbitrator's Kerkman and R. U. Miller who gave no weight to settlements of other public employees or private sector employees, because the job responsibilities and duties of teachers differ substantially from those of other employees.

The Association argues, as well, that its exhibit #76 destroys the ninth-month myth. In that exhibit, the Association demonstrates that teachers who work approximately 50 hours per week during the school year, work approximately 235.6 eight hour work days in their work year.

The Association has introduced studies comparing the salaries of teachers to other professionals and individuals in other occupations. The Association quotes from the Carnegie report that teachers' salaries are compressed. The schedules force teachers who are at the peak of their career to leave teaching to increase their earnings. The Association argues that its offer is in the interest of the public in that it strengthens the salary schedule and will

permit the district to keep good teachers in its schools. It will permit the Village of Kewaskum to continue to boast a good educational system as an incentive for industry to locate in the Village.

The Association argues that the economy of the Village is in good shape. There is no economic crisis which must be met through lower teachers' salaries. In fact, the Association notes that the District has decreased its net levy by 7.13% for the 1986-87 school year over the 1985-86 school year. The Association argues that its offer would have only a minor impact on the mill rate. It would increase by 43 cents per thousand. The Association notes that even among the comparables identified by the District, the equalized value per pupil is some \$8,000 higher in Kewaskum than among the other Eastern Wisconsin Athletic Conference Schools. The Association also argues that farmers in the District have been the beneficiaries of various state programs. The Association concludes that:

Admittedly, there are a number of issues that directly relate to the woes of the farmer; property taxes is not one of them . . . From 1974 to 1984 property taxes as a percent of farm expenses decreased by 1.8%. Additionally, tax credits in 1985 represented an average reduction in the property tax bills of participating farmers of about 41%. (Association brief, page 63)

The Association concludes that its offer is fair and reasonable and should be selected by the Arbitrator as the offer to be included in the 1986-87 Agreement.

The Employer Response

The Employer cites the decisions of Arbitrators Chatman in New Holstein School District (23920-A), 3/87 and Michelstetter in Two Rivers Public School District, (19837-A), 4/83 as well as Imes in School District of Sheboygan Falls, (18376-A), 7/81 and Rothstein in Kewaskum, supra, who have all held that comparables are most appropriately limited to the athletic conference. The Employer argues that this case should not be determined on the basis of the U.S. Census Bureau's inclusion of Kewaskum in the Milwaukee Metropolitan Statistical Area.

The Employer argues that the Association has distorted the historical rankings by using only the Districts of Chilton, Kiel and New Holstein in generating the benchmark data at page 52 of its brief. The Employer emphasizes that among its comparables, the Employer ranks first at the BA+ Lane benchmark employed by this Arbitrator, as well as, each MA benchmark. The Employer argues that during the 1986-87 school year, 25% of its teachers changed lanes for 1986-87 and 30% of those changing lanes moved into the BA+ 21 credit lane on the Kewaskum salary schedule. The District argues that its offer will maintain a historical ranking over the past five years at two of the three BA benchmarks. The Employer will retain its first place ranking at all of the MA benchmarks, if its offer is implemented.

DISCUSSION

In this section, the Arbitrator will first discuss and dispose of the comparability issue presented by the parties. The Arbitrator will then apply each of the criteria to the salary issue. The Arbitrator concludes this Award by detailing the basis for selecting the final offer of the Kewaskum School District or the Kewaskum Education Association for inclusion in their 1986-87 Collective Bargaining Agreement.

Comparables

Arbitrator Rothstein, in his 1982 award in this school district succinctly stated the factors to be considered by an Arbitrator in identifying

comparable school districts. Upon noting the factors and applying same, he also reached a conclusion as to the school districts which are comparable to Kewaskum. He noted at page 10 of his award that:

Taking into account geographic location, the relevant athletic conference, average pupil enrollment, per pupil operating costs, full value tax rates and equalized valuation per pupil, the undersigned Arbitrator is inclined to concur with the District's position that the Athletic Conference, having recently been re-evaluated and realigned, provides an accurate set of districts by which to measure the final offers of the parties. These districts would therefore include Chilton, Kiel, New Holstein, Plymouth, Sheboygan Falls, Two Rivers and Valders.

Arbitrator Rothstein went on to note that insufficient data was presented with regard to Sheboygan Falls. As a result, he could not use that comparable in making his decision. He discounted Two Rivers as a comparable. He then concluded that he had insufficient data to render an award. In order to determine that case, given the status of his record, he looked to school districts in CESA 16 for additional comparables. It is clear to this Arbitrator from reading the Rothstein award, that the additional comparables used by Arbitrator Rothstein were for that case and did not signal that the additional districts used should be perpetuated in the future as districts comparable to Kewaskum. These additional districts were New Berlin, Elmbrook, Hamilton, Mukwonago, Slinger and Random Lake.

This Arbitrator does not believe that the WIAA (Wisconsin Interscholastic Athletic Association) should control the level of salaries to be paid to teachers on the basis of schools included or excluded from a particular athletic conference. However, in applying the factors noted by Arbitrator Rothstein and quoted above, together with the factor-the total equalized value of property available for taxation to a particular school district-, the Arbitrator concludes that the school districts of Chilton, Kiel, New Holstein, Plymouth, Sheboygan Falls and Two Rivers are appropriate comparables to Kewaskum. These schools comprise, together with Kewaskum, the Eastern Wisconsin Athletic Conference. However, the Arbitrator finds that Slinger is an appropriate comparable based upon the above noted factors. However, Slinger could not be used by this Arbitrator in his determination of this case because no data whatsoever was presented with regard to the salary level of teachers in the Slinger district by either the Association (which tentatively identified Slinger as a comparable) or by the school district.

The Arbitrator has not included Random Lake as a comparable. Although it was identified by Arbitrator Rothstein as a comparable upon which both the Association and the Employer agreed in the case before him, there is no evidence in this record to indicate that over the years the parties have continued to use Random Lake as a comparable. Furthermore, there is no record evidence or testimony presented in this case that the parties have agreed upon and identified other specific school districts as comparables in the course of their negotiations. Had such testimony been introduced, it would have been persuasive in identifying the group of school districts comparable to Kewaskum.

Having identified the districts which are comparable to Kewaskum, the following districts were excluded as comparables for the following reasons. Elmbrook is not an appropriate comparable to Kewaskum. Although all the factors listed above have been considered in reaching this conclusion, the total equalized value of Elmbrook and Kewaskum highlights their non-comparability. Elmbrook has a total equalized value of \$1,983,287,657, whereas the total equalized value of property located in the Kewaskum is \$280,235,694. (Basic Facts, 1985-86, Wisconsin Department of Public Instruction). Similarly, New Berlin, with an equalized value of \$948,146,263 and Mukwonago, with an equalized value of \$533,977,154 are not appropriate

comparables to Kewaskum. The Association suggests West Bend with a pupil enrollment of 5,860 students and 357.2 full time equivalent teachers, as a comparable to Kewaskum, with a pupil enrollment of 1,731 students and 107 (DPI full time equivalent) teaching faculty. The other factors identified by Arbitrator Rothstein merely amplify the noncomparability of these much larger and economically different school district communities from Kewaskum.

The Association suggests other school districts as comparables on the basis of their use as primary, secondary, or tertiary comparables in prior arbitration awards. However, this Arbitrator concludes that Campbellsport, Fredonia, Lormira, Mayville, Pewaukee and Random Lake are much smaller than Kewaskum. These districts are not comparable to Kewaskum. It is Arbitrator Mueller who identified Germantown and Grafton as tertiary comparables. There is sufficient primary comparability data available in this case. Therefore, it is not necessary to look to tertiary comparables to form the basis for a decision.

The Salary Issue

The Lawful Authority of the Municipal Employer

Neither party presented any argument with regard to this criterion. The application of this criterion did not serve to distinguish between the final offers of the parties.

Stipulations of the Parties

Neither the Association nor the Employer presented any arguments with regard to this criterion. However, it should be noted that the parties agreed to include a deductible in their health insurance policy. No data was presented as to the impact of this stipulation. Accordingly, this stipulation cannot be used as a basis for distinguishing between the offers of the parties.

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 School District reduced its net levy by approximately 7% for the 1986-87 school year, nonetheless, the mill rate increased by 3%. The District received an increase in the property credit of approximately \$104,000. Although the Employer argues that the farm crisis would indicate that its final offer be selected, the Arbitrator finds that the Employer has not presented evidence which indicates a school district in economic crisis. The major manufacturing employer, Regal Ware, provided an increase in total salary and benefits slightly larger than that offered by the school district, in this case. Furthermore, no data was presented with regard to farm foreclosures or tax delinquencies of farmers in the District which would support the selection of a salary offer substantially lower than that offered by comparable districts. There is nothing in this record to distinguish Kewaskum from any of the comparable school districts who provided their teaching faculties with much larger increases than that proposed by the Employer, here.

Furthermore, the school district has received a sizeable increase in property credits. The District cannot sustain an argument that it is at its maximum tax effect, when it reduced the levy by 7% for the 1986-87 school year. Furthermore, the District did not provide any data to indicate that the tax effort in this District is substantially higher than that of the comparable school districts.

What is persuasive is that the District had to increase its mill rate despite a decrease in the levy. The Employer experienced a 10% decline in the equalized value of property located in the District. However, no data was submitted as to the equalized value rates of other comparable districts. The

the District remained constant, increased or decreased.

Both parties presented extensive reports, articles and data concerning the level of salaries paid to teachers and the issue of the alleged coming teacher shortage. The Arbitrator carefully reviewed all these articles. In light of the scope of the issue in this case and given the level of salaries of teachers in the District, this Arbitrator concludes that the inclusion of either the Association or the Employer offer in 1986-87 will make little difference should a teacher shortage develop in the years to come or should no teacher shortage develop in the future. As to the question of whether teachers should be paid more or less than accountants, attorneys or individuals in any other occupation, that is both a political and philosophical question not readily determined through the application of the statutory criteria quoted above.

The Employer points to the data it submitted relative to the decline in income of the dairy farmer and the decline in the price of milk from 1981 through 1986. However, the Employer failed to show how this District differed from Kiel or Chilton, who settled agreements, or Plymouth, which is in arbitration, and who have all offered substantially higher wage increases to its teachers.

Based on the picture presented on the District's finances, the Arbitrator lacks all the data necessary, to give this criterion full weight. However, on the basis of the data discussed above, the Arbitrator finds that this criterion provides some support to the Employer's position.

Comparison of Wages . . . of Other Employees Performing Similar Services
. . . Public Employment . . . and with Other Employees Generally in
Public Employment and In Private Employment

Chart 1 demonstrates that the level of salaries paid to Kewaskum teachers in the 1985-86 school year exceeded the average by \$582 at the base and \$1,066 at the BA 7th step. It was only \$31 below average at the BA maximum. At the BA lane maximum, i.e., the lane in Kewaskum identified as a teacher with a bachelor's degree with 21 additional credits, the teacher in Kewaskum was paid \$2,467 above the average of the comparables at this benchmark. At the MA benchmarks, Kewaskum paid its teachers \$1,812 above the average at the MA minimum. It paid \$3,074 above the average at the MA 10th step. It paid \$2,025 above the average at the MA maximum. And at the schedule maximum, the salary schedule in Kewaskum for 1985-86 exceeded the average schedule maximum among the comparables by \$4,019.

Chart 2 reflects that the District retains a salary level far and above the average paid by the comparables at five of eight benchmarks through its offer for the 1986-87 school year. This data strongly supports selection of the Employer offer. In fact, a careful review of Board exhibits 18 through 22 and 57 demonstrates that at the BA lane maximum, MA base, MA 10th step and schedule maximum, the District would retain its first place ranking among the comparables at these benchmarks. It is only at the masters lane maximum and only with the inclusion of longevity at this benchmark, that the District drops from first to third place at this benchmark, if its offer were selected. Furthermore, the scattergram of teacher placement for the 1986-87 school year

under the cast forward method employed by both parties in costing their respective offers, reflects that 46% of the staff is placed at the BA + 21 lane or in the MA, MA+10 credits or MA+20 credit lanes.

Of the six school districts identified by the Arbitrator as comparable to Kewaskum, three have either settled voluntarily or had received arbitration awards by the date established for the submission of such evidence. New Holstein,¹ Plymouth and Sheboygan Falls remain unsettled as of that date. In Chart 2, the Arbitrator calculates the average salary paid by the comparables assuming the Employer offers are selected in New Holstein, Plymouth and Sheboygan Falls. The average was also calculated on the basis that the Union offers were selected in New Holstein, Plymouth and Sheboygan Falls. Chart 3 details the results when the Employer or Association offers in Kewaskum are compared to the average increase at the benchmarks, assuming that the Employer or the Association offers in New Holstein, Plymouth and Sheboygan Falls are selected.

In 1985-86, the teacher salary level is significantly above the average. The Association offer increases the salary level above the average of the comparables (assuming either Union or Employer victories in the three outstanding cases) at the BA Lane Max, MA Minimum, MA Max and Schedule Max benchmarks. If the Union offers are selected in New Holstein, Plymouth and Sheboygan Falls, then the Association offer increases the dollar distances from the average of the comparables in 1986-87, as well. If the Union offers are selected in the three outstanding school districts, then these increases at the average are less than \$100 of the BA Lane Max and MA Max and \$185 at the Schedule Max.

On the other hand, the District offer brings the teacher salary level substantially closer to the average, but it does so through dollar swings in excess of \$1,000 at the BA+7 Step, BA Max, BA Lane Max, MA+10 Step, MA Max and Schedule Max benchmarks, at 6 of 8 benchmarks. Such enormous swings are generated by an offer which is substantially below increases offered by comparable districts, even assuming the employer's offers in New Holstein, Plymouth and Sheboygan Falls are selected.

The Association is correct when it asserts that the teacher salary level relative to the average was achieved through voluntary settlements. The Employer agreed to place the Kewaskum teacher at a salary level far and above teachers in other comparable districts by 1985-86. It seeks to dramatically reverse that trend in 1986-87. Yet, it provides no reason for this reversal. Yet, incredibly, it has been able to suggest such movement to the average of the comparables at the BA Lane Max, and the four MA benchmarks without losing its first place rank at these benchmarks.

The final offers of these parties assault the basic assumptions underlying the med/arb law. The Employer offer aggressively attacks the relative position of teacher salaries relative to the average of the comparables. That relationship was built up over several years. It attempts to move that salary level substantially closer to the average in one contract year.

The Association offer resists movement to the mean and attempts to increase the salary level away from the average of the comparables through the arbitration process. The act of the Association is not mere happenstance.

1. The New Holstein decision was issued on March 12, 1987 by Arbitrator Chatman who selected the Union offer in that case. The data presented by the parties in this case assumed no decision had issued. The Arbitrator made his calculations to reflect the data, as submitted at the hearing.

Its final offer generates an increase in salary only of \$2,050 per teacher when the highest offer of any union representing teachers in a comparable district is \$1,968 in New Holstein, and the average salary dollar increase per teacher should all Union offers prevail in the three pending cases is \$1,833. The Association demand is \$217 higher. The \$217 difference is greater than the difference between the low and high union offers for 1986-87 put forth by the unions who represent teachers in comparable districts.

The above data clearly demonstrates that the Employer's offer is substantially below the increases settled upon, either voluntarily or by arbitration award, by the comparable school districts, even when the Employer offers in New Holstein, Plymouth and Sheboygan Falls are used to calculate the average salary paid by the comparable school districts at each of the benchmarks in 1986-87. The impact of the District's offer in the BA lanes is most dramatic. The offer causes the salary level to go from well above average to below and well below average. At the five other benchmarks, the District offer brings the salary level of Kewaskum teachers closer to the average, through the wide swings detailed above.

To further quantify the impact of the Employer and Association offers, the Arbitrator compares the two offers relative to the range of settlement. In Reedsville School District (22935-A), 3/86, this Arbitrator introduced the concept of the range of settlement to ascertain whether catchup was appropriate in a particular case. The notion of catchup applies to the low end of the scale. The concept of range of settlement is equally applicable to a case concerning the District ranked no. 1. The range of settlement is described in Reedsville, as follows:

The range of settlements is the range which is produced by charting all the settlements at a particular benchmark from high to low. Once the median or midpoint is established, the range from the midpoint to the highest settlement and the range from the midpoint to the low settlement thereby establishes the range of settlement. If the offer of the District, consistently fell outside this range, then a catch up argument would be sustained.

Chart 4 reflects this comparison. The District offer is well within the range of settlement. However, the Association offer is substantially outside that range at the BA Lane Max and MA+10 Step. It is at the limit of the range at the Schedule Maximum benchmark. This result is not unexpected where, as here, the Association enters the year in question at a level substantially above the average of these benchmarks. However, the District is able to move salary levels to the mean without loss of rank at five of the eight benchmarks.

In a case where both offers are extreme, the above data demonstrates that the District offer is somewhat less extreme than the Association's offer.

The Arbitrator concludes, therefore, that this factor supports the District's offer.

Private Sector Settlements in the Same Community

The purpose of such data is not to place the salary level of the teacher at the same level as the private sector employees to whom reference is made. The Association implies that is the purpose of such a comparison. Rather, the purpose is to measure the rate of increase, if any, provided to private sector employees employed in Kewaskum.

Regal Ware, by far the largest employer in the Village, increased the salary and benefits of its organized employees by 4.73% from May, 1986 to May, 1987. This is only slightly higher than the District offer and much lower than the Association offer. This data supports the District offer.

Salary Increases Paid to Other Municipal Employees

In Green Bay Area School District, Voluntary Impasse Procedure, this Arbitrator observed that:

The salary increase to be provided to teachers is what is at issue here. When comparisons are made to other municipal employees, such as clerical, maintenance and custodial employees employed by other units of government, it must be noted what is the precise purpose of the comparison.

First, the statute mandates that such a comparison be made where data is presented on the subject. Secondly, teachers like all other municipal employees, reside in a community. The underlying assumption in the statute, this Arbitrator believes, is that there may be a tendency for different municipal employers, as a category unto themselves, to provide increases of the same magnitude to their employees. In order to measure the size of an increase, it is necessary to look to the percentage increase in salary and benefits provided. When comparing increases in salary and total compensation, inclusive of all benefits, by comparing the increases received, for example, by the clerical employees of Brown County or those of the District, there is no implication that the salary paid to teachers should be the same as that paid to school secretaries. Rather, by measuring the percentage increase in salary, it is possible to measure the level of change, if any, which is occurring in a particular community with regard to the increase in salary levels paid to different categories of employees.

In Washington County, organized municipal employees received wage increases of 3 to 3.75%. Most of the District is located in Washington County. This data supports the District offer.

Total Compensation

It appears from Board exhibit #25 that the fringe benefit such as health insurance, dental insurance, life insurance, long term disability and retirement are enjoyed in Kewaskum as they are among all the other comparable school districts at a cost level which does not substantially differ from the cost of providing such benefits to the Kewaskum teacher.

This criterion does not serve to distinguish between the offers of the parties.

Cost-of-Living

In Green Bay Area School District, supra, this Arbitrator observed that:

. . . an arbitrator should always note the level of change in the Consumer Price Index, if for no other reason than the statute mandates such consideration. In that regard, the cost of living has increased but 1.6% for All Urban Consumers, from August, 1985 to August, 1986. Since the offer of the District exceeds the CPI by a factor of three, and the Association offer exceeds the CPI by a factor of five, either settlement will generate increases far in excess of the cost of living. The District offer is to be preferred when looking at this criterion. However, the weight to be accorded this criterion depends on whether or not there exists a pattern of settlement among similar employees (teachers) in comparable communities. If there is such a pattern, this Arbitrator, like many of his colleagues, accords the most weight to the pattern of settlement rather than the CPI data standing by itself.

On the basis of the level of salary increases paid in settled districts and the level of increases offered by other districts in their final offers, clearly, the Association offer, albeit high, more closely approximates the increases paid and offered to teachers in comparable districts. The Association offer is supported by this criterion.

Changes in any Other Foregoing Circumstances

The parties presented no argument concerning this criterion. This factor does not serve to distinguish between the final offers of the parties.

Such Other Factors Not Confined to the Foregoing . . .

The arguments concerning the level of earnings that a teacher should receive as compared to other professionals and other segments of the working population were considered under the heading the interests and welfare of the public. Similarly, the Employer arguments concerning the economic condition of the school district were also dealt with in that section. No other meaningful arguments were presented which could be subsumed under this factor. Accordingly, the Arbitrator concludes that this factor cannot be used in distinguishing between the final offers of the Association and the Employer.

SELECTION OF THE FINAL OFFER

As noted at the very outset of this Award, there is a substantial difference in the salary levels generated and the costs associated with the respective final offers of each party on the salary issue. The difference between the parties approximates the offer of the Employer, in this case.

The Association misread the Rothstein award, in this Arbitrator's view, by asserting that school districts such as Elmbrook, New Berlin, Mukwonago, Hamilton and West Bend are comparable to Kewaskum. By employing the wrong frame of reference, the Association has put in a final offer which exaggerates the salary levels paid to Kewaskum teachers. When compared to the comparables, the teacher in Kewaskum was paid in 1985-86 far and above the average at seven of the eight benchmarks. Yet, the Association, by its own data, submitted a final offer calling for a salary increase of \$2,050 per returning teacher when no other comparable district submitted a final offer of more than \$1,968, and the average dollar per returning teacher salary increase among the comparables, assuming that the Union offers are selected in New Holstein, Plymouth and Sheboygan Falls is approximately \$1,833 per returning teacher. Clearly, the Association offer is too high. It misses the mark by a substantial amount.

The Employer offer is well below the salary increases of the comparable school districts. The impact of the District's offer has been described in great detail above.

The District attempts to minimize the size of the increase which it offers by reference to the number of teachers who have enjoyed lane movements during the 1986-87 school year. Reference to such data is possible, because the parties have chosen to have this dispute resolved at the conclusion of the 1986-87 school year. If actual costs are to be analyzed, then that exercise must be carried throughout the costing process. The use of such data requires that the actual costs of salary and fringe benefits be used as opposed to the cast forward method of costing. There was a time, when there was a serious attempt by all concerned to reach agreements at a time prior to the effective date of a particular agreement. Under those circumstances, projections had to be made. Parties used the cast forward method of anticipating the cost of such projections. When using the cast forward method, it was inappropriate to include lane changes. A basic assumption of the cast forward method is that teachers would remain in the same lane but move one step on the experience leg

of the grid salary schedule. If Arbitrators are to determine disputes after the expiration of the agreement, it may well be appropriate for the Employer to note and cost against the package lane movement of teachers. On the other hand, then all other actual costs should be noted, as well. Obviously, comparing the costs of settlements to districts who have computed those costs on a projected or cast forward basis would be difficult. However, a benchmark analysis would still be relevant to such a dispute. For this reason, the Arbitrator did not consider the data supplied by the Employer with regard to the cost of lane changes enjoyed by teachers during the 1986-87 school year.

It must be clear to the reader that the Arbitrator must select between two final offers which are unreasonable and border on the outlandish. The District's offer is supported by the factor-the interest and welfare of the public. However, for the reasons indicated in the discussion of that factor, it can be given only little weight by the Arbitrator. The most weight in favor of the Employer's offer stems from the level of salary it would pay to the Kewaskum teacher at each of the benchmarks relative to the level of salary paid by comparable districts at each of the benchmarks. In fact, the District offer would retain its first place ranking at five of the eight benchmarks. The District offer serves to move salaries in Kewaskum closer to the mean, a basic concept underlying the med/arb law. The District offer causes substantial change, but the net result, by maintaining rank at five of the eight benchmarks effected is less radical a change than that caused by the Association offer which is at or exceeds the range of settlement at three benchmarks.

The District offer is supported by the size of the wage increase paid to public and private sector employees in Washington County and Kewaskum, respectively. However, this data has been given little weight.

The Association offer is supported by the cost-of-living criterion.

The parties settled the 1985-86 contract with a 6.5% increase. The data indicates they would have done well to replicate that increase for 1986-87. They did not.

The high level of salaries paid in Kewaskum relative to the comparables was achieved through voluntary agreements entered into by both parties. No reason has been proffered as to why that level of salary should be changed in the dramatic way proposed by the Employer. The Association proposal to increase the salary level from the average is unsupported, as well.

Chart 4 demonstrates that the Association offer would place salary levels outside the range of settlements in three benchmarks, when it is already ranked no. 1 at these benchmarks. In this Arbitrator's view, under a statute which operates to push salaries to the mean, it should be more difficult for a union to propel itself further from the average when it is already ranked no. 1 at a benchmark, just as it should be more difficult for an employer to lower salaries when its salaries rank last among comparables.

On balance, the District offer is supported by the comparability criterion. In this case, that criterion is determinative of this case.

AWARD

Based upon the statutory criteria found in Sec. 111.70(4)(cm)7a-h of the Municipal Employment Relations Act, the evidence and arguments of the parties and for the reasons discussed above, the Mediator/Arbitrator selects the final offer of the Kewaskum School District, which is attached hereto, together with the stipulations of the parties, to be included in the 1986-87 Agreement between the District and the Association.

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



Sherwood Malamud
Mediator/Arbitrator

CHART 1

1985-86

District	Base	BA +7	BA Max	BA Lane Max	MA Base	MA +10	MA Max	Schedule Max
Chilton	15,385	19,616	22,693	26,590	16,085	22,921	26,741	27,406
Kiel	15,150	19,241	23,331	24,543	16,665	22,801	26,891	27,194
New Holstein	15,100	19,630	24,009	25,506	15,700	22,765	26,376	26,880
Plymouth	15,800	20,135	24,595	25,255	16,800	23,955	27,150	27,595
Sheboygan Falls	15,910	19,794	24,483	25,727	16,864	23,350	26,632	27,143
Two Rivers	16,408	20,151	24,517	26,285	17,874	24,017	28,113	30,000
Average	15,626	19,761	23,938	25,651	16,665	23,302	26,984	27,703
Kewaskum	16,208	20,827	23,907	28,118	18,477	26,376	29,009	31,722
Kewaskum Rel. to Average	+582	+1,066	-31	+2,467	+1,812	+3,074	+2,025	+4,019

CHART 2

1986-87

District	Base	BA +7	BA Max	BA Lane Max	MA Base	MA +10	MA Max	Schedule Max
Chilton	17,180	21,411	24,488	28,385	17,880	24,716	28,536	29,201
Kiel	16,875	20,966	25,056	26,268	18,390	24,526	28,616	28,919
New Hol- stein	As.16,125 Bd.15,600	21,769 21,060	25,639 24,804	27,182 26,323	16,725 16,200	25,087 24,300	28,089 27,216	28,602 27,720
Plymouth	As.16,780 Bd.16,580	22,165 21,900	26,120 25,805	26,780 26,470	17,780 17,580	26,200 25,070	28,730 28,410	29,175 28,855
Sheboygan Falls	A.16,825 Bd.16,822	20,932 20,076	25,891 25,395	27,206 26,639	17,834 17,776	24,693 24,262	28,163 27,544	28,704 28,055
Two Rivers	17,475	21,461	26,111	27,994	19,036	25,578	29,940	31,951
Average assuming all Assn. offers are selected	16,877	21,451	25,551	27,303	17,941	25,133	28,679	29,425
Average assuming all Bd. offers are selected	16,755	21,147	25,277	27,013	17,810	24,742	28,377	29,117

CHART 3

Kewaskum As.	17,182	22,079	25,344	29,808	19,588	27,961	30,753	33,629
Kewaskum Bd.	16,575	21,299	24,448	28,755	18,896	26,973	29,666	32,440
Kewaskum from Average								
Assuming As. +305		+628	-207	+2,505	+1,647	+2,828	+2,074	+4,204
Assn. Bd. -302		-152	-1,103	+1,452	+955	+1,840	+987	+3,015
offers selected in computing the average.								
Kewaskum from average assuming Dist. offers are selected.								
As. +427		+932	+67	+2,795	+1,778	+3,219	+2,376	+4,512
Bd. -180		+152	-829	+1,742	+1,086	+2,231	+1,289	+3,323

CHART 4

1986-87

District	Base	BA +7	BA Max	BA Lane Max	MA Base	MA +10	MA Max	Schedule Max
High	17,475	22,165	26,120	28,385	19,036	26,200	29,940	31,951
Low	16,125	20,952	24,488	26,268	17,880	24,526	28,089	28,602
Range of Settlement	675	606	816	1,058	578	837	925	1,674
Upper limit of range	18,150	22,771	26,936	29,443	19,614	27,037	30,865	33,625
Kewaskum Board	16,575	21,299	24,448	28,755	18,896	26,973	29,666	32,440
Kewaskum Association	17,182	22,079	25,344	29,808	19,588	27,961	30,753	33,627
Out of Range				Assoc. above range by 365		Assoc. above range by 924		Assoc. above range by 2

Chart computed on assumption Union offers selected in all pending cases.

Final Offer of the Kewaskum
School Board
11/13/86

Continue the provisions of the

File: KEASPERCENTPACK

1985-86 Master Agreement
except as modified by stipulated
agreements and this final offer:

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10/17/86

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1986-87 KEA NEGOTIATIONS

STEP	BA	BA+6	BA+15	BA+21	MA/30	MA+10	MA+20
1	16575	17155	17735	18315	18896	19476	20056
2	17362	17970	18578	19185	19793	20401	21008
3	18150	18785	19420	20055	20691	21326	21961
4	18937	19600	20263	20925	21588	22251	22914
5	19724	20415	21105	21795	22486	23176	23866
6	20512	21229	21947	22665	23383	24101	24819
7	21299	22044	22790	23535	24281	25026	25772
8	22086	22859	23632	24405	25178	25951	26724
9	22874	23674	24475	25275	26076	26876	27677
10	23661	24489	25317	26145	26973	27801	28630
11	24448	25304	26159	27015	27871	28727	29582
12			27002	27885	28768	29652	30535
13				28755	29666	30577	31488
14						31502	32440

Michael J. Spector
11/13/86