

APR 0 1 1988

BEFORE THE ARBITRATOR

WISCONSIN EMPLOYMENT
RELATIONS COMMISSION

In the Matter of the	:	
Arbitration Between	:	
	:	
JUDA EDUCATION ASSOCIATION	:	Case 7
	:	Decision No. 24676-A
and	:	No. 38345 MED/ARB-4298
	:	
JUDA SCHOOL DISTRICT	:	
	:	

APPEARANCES:

Mallory K. Keener, UniServ Director, Capital Area UniServ South, appearing on behalf of the Juda Education Association.

Shannon E. Bradbury, Staff Counsel, Wisconsin Association of School Boards, Inc., appearing on behalf of the Juda School District.

ARBITRATION HEARING BACKGROUND AND JURISDICTION:

On September 8, 1987, the undersigned was notified by the Wisconsin Employment Relations Commission of appointment as mediator/arbitrator under Section 111.70(4)(cm)6.b. of the Municipal Employment Relations Act in the matter of impasse between the Juda Education Association, hereinafter referred to as the Association, and the Juda School District, hereinafter referred to as the Employer or the District. Pursuant to statutory requirement, the parties engaged in mediation in the evening on October 8, 1987. The mediation efforts were unsuccessful and the parties proceeded to hearing on October 9, 1987 in Juda, Wisconsin. During the hearing, the Association and the District were given full opportunity to present relevant evidence and make oral argument. Briefs and reply briefs were filed with the arbitrator, the last of which was received on February 6, 1988.

THE FINAL OFFERS:

The remaining issues at impasse between the parties concern wages, long term disability insurance, contract provisions regarding breach of contract, paycheck withholding and summer checks, and layoff notification date. 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 issues after giving consideration to the criteria identified in Section 111.70(4)(cm)7, Wis. Stats..

POSITIONS OF THE PARTIES:

As is noted above in the final offers, several issues remain in dispute between the parties. The parties also differ as to the comparables. The Association urges that several other comparisons be made in addition to those made with the State Line League Athletic Conference, the comparables proposed by the District. Among the other comparisons which the Association believes should be made are those of the offers with the pattern of state settlements, with the salaries paid in the 43 school districts which comprise CESA #2, with salaries paid in districts within a 50 mile radius of the District and with salaries paid in districts with equalized valuation within five percent higher or lower than the Districts. The Association maintains that if these comparisons are made, as well as the comparison with salaries paid in the State Line League Athletic Conference, it becomes apparent that the District compares poorly in salaries with every one of the comparable groups.

The District, on the other hand, urges that only the State Line League Athletic Conference be used for comparison purposes. Among its arguments in

support of this position is that these districts have historically relied upon one another in the bargaining process; that in several arbitrations involving these districts, the parties have stipulated to the conference as the comparables and that there are sufficient settlements in the conference to give a clear indication of the trends within the area. The District does, however, suggest that Barneveld should be given lesser weight when making the comparisons since it's 1986-87 agreement reflects a catch-up increase.

In addition to arguing for use of its comparables, the District urges rejection of the other comparables proposed by the Association. It denounces the use of statewide averages for comparison purposes stating that these averages do not reflect the impact of the geographic location and local economic factors. And, it rejects the CESA #2 comparisons as well as those within a 50 mile radius of the District and those with a five percent variance in equalized valuations arguing they include much larger districts which are affected by various economic considerations.

In support of its long term disability insurance proposal, the Association argues its proposal is reasonable since it is supported by the comparables in the conference and it is a low cost benefit to the employer which is of great importance to the employee who has the misfortune to be disabled for a period of time. The Association also notes that in addition to the benefit being less than a half of one percent of the total wage and benefit package for the teachers, it will not even have an impact upon the district during the 1986-87 contract year since that year has already passed prior to this arbitration.

The District argues against the LTD proposal stating the Union seeks a new fringe benefit of speculative cost and uncertain need. In addition, it declares that in order for this proposal to be considered, the Association must show a need and it has not. It continues that "simply stating that somebody else has it does not satisfy such a showing."

Measuring the benchmarks established by the final offers against the comparables it proposes, the Association notes that in every comparable, except the State Line League school district, the District's benchmarks occupy last or near last places. It adds that in the State Line League, while the final results are difficult to predict since three districts remain unsettled, the District's offer may improve rank on one benchmark but would decrease rank in at least four benchmarks. In comparison, it advises that its offer, which would decrease ranking at two benchmark positions, would improve benchmark rankings at three benchmarks and would achieve some slight improvement in the salary outlook. Finally, referring to its historical comparison of the District's position among the comparables, the Association continues that the District has "enjoyed a more sanguine position in the past."

Considering the settlement pattern established by the conference districts, the Association posits that its salary position is "unquestionably closer to the settlement pattern for 1986-87 than the Board's." Using the data presented in the District's Exhibit 47 and comparing it with the average dollar per returning teacher and salary increase by percent generated by each of the two offers, the Association concludes the Board's offer which is well below the averages "is not even arguably competitive or comparable."

As part of the Association's proposal is a revision of the teacher salary schedule which it maintains is commonly found among the comparable conference salary schedules. According to the Association, the reason for this change is because sixty percent of the District's teachers have five or more years experience and the District "clearly has difficulty retaining teachers as evidence by a persistent high turnover of faculty." It adds, further, that it was able to address this need by holding the "salary increase well below that sought by their counterparts," and by structuring its offer so that the overall dollars per returning teacher are not out of line with the other settlements.

Specifically responding to the Association's proposal to revise the salary schedule, the District charges the proposal represents a change in the status quo and is not supportable. In this regard, it states there is no indication the Board wishes to benefit teachers at the high end of the schedule or that, conversely, those teachers have been disproportionately disadvantaged by the current schedule. Further, it denies the schedule has caused a high turnover rate and states no evidence was submitted to show neighboring districts had any different turnover rate or that salary was the reason that teachers had left this District. It also challenges the Association's contention that the change was accomplished by asking for less money than their counterparts in other

districts maintaining that a comparison of the average dollar per returning teacher shows that the Association's offer is above the average for the conference when Barnaveld is discounted for its unique situation.

The Association argues against the District's proposals concerning increasing the amounts assessed for breach of contract, proposing to withhold money from June paychecks when said sums are owed, removing the option to receive summer pay and extending the date for notification of layoff. Specifically addressing the increase in the amounts assessed for breach of contract, the Association posits the burden for supporting the need for such a change falls on the District and that the District has provided little, if any, evidence on this point and none of which is compelling. Acknowledging the turnover rate appears excessively high in the District, the Association asserts the District did not provide evidence which tied turnover to the amount assessed for breaching a contract.

Further, it posits that the District did not show it had tried and failed to collect unpaid forfeitures before proposing to escalate the forfeiture sum or to withhold any portion of a teacher's pay. Rejecting any effort on the District's part to withhold pay from the June paycheck on a "just-in-case" need, the Association states this proposal runs contrary to our form of government where one is presumed innocent until proven guilty and that it is inconsistent with state law which requires payment of wages within 31 days of the date on which they are earned unless bargained differently. Further, the Association argues that such a proposal is ineffective since it presumes the high penalty would discourage teachers from breaking contracts. Instead, it argues such a proposal is likely to have the opposite effect since it creates hard feelings and since the money would already have been withheld. Finally, the Association declares the proposal fails on comparability.

The Association rejects the final two District proposals asserting the District has offered no concessions nor has it proven a need for the changes. In regard to both the summer pay option and the District's proposal to extend the date for notice of layoff, the Association posits the Board's proposal is made without offering some quid pro quo for the loss, without showing compelling need for the removal of the benefit, without demonstrated abuse of a privilege, or without some other rationale to justify its removal."

The District's primary argument is economic in nature. It contends its offer is the more reasonable since it addresses the ability of the taxpayer to finance the cost of education and since it has experienced extenuating circumstances which mitigate the District's need to keep up with its own past and with the increases settled upon among the comparable districts. In addition, the District argues its offer is more in keeping with the cost of living as measured by the CPI and with private sector and other municipal settlements. Finally, the District maintains that its offer should be found more reasonable since the Association's proposal seeks changes in the status quo without demonstrating the need for the changes.

Addressing the interest and welfare of the public criterion in the statute, the District states that while it will not argue an inability to pay since state law provides districts with a potentially unlimited authority to tax, it will argue that the ability of its taxpayers to be taxed has been exhausted. In this respect, the District points out that it has the fewest students, the highest cost per student, the lowest amount of state aid and the highest tax levy of any district within the State Line conference even though property values, especially farm values, have decreased. It continues that since nearly all the land base in the District is agricultural and is dropping dramatically in value, the District is losing its ability to carry increasing burdens.

The District continues that in addition to the decline in the land values, private sector wage increases in general and known private sector wage increases in the area, both of which are far less than the increase sought by the Association, indicate the taxpayers in the area "are ill-prepared to pay" the Association's demands. The District adds this is also true when the wage increases given public employees in the area are considered.

Finally, the District argues that while it has settled with its teachers in the two years prior to this contract at a high percentage, its ability to fund increases such as that sought by the Association this year is also diminished by legal costs the District has had to incur in its effort "to defend itself from a rash of detachment and consolidation actions." In this

respect, it states that it has spent over \$34,000 on legal fees, an amount which now prevents it from being able to offer more than its current offer.

In response to the District's economic arguments, the Association posits that since the District does not argue an inability to pay, the only conclusion which can be drawn is "that the Employer possesses the ability to pay but lacks the motivation to pay." Further, the Association declares that although the District "is experiencing some unusual financial exigencies with legal bills arising from disputes with district taxpayers," that burden should not be imposed upon the teachers. In this respect, it adds that since teachers do not receive bonuses in times of prosperity, "equity dictates that they are to be sheltered as much as possible from devastation in times of financial difficulties."

The District continues that its offer is more reasonable when it is compared with the recent increases in the cost of living. Comparing its offer to the Consumer Price Index increases and arguing that cost of living must be measured by the CPI and not the pattern of settlements in the area, the District concludes its offer is the only reasonable increase in real earnings.

Finally, in response to the arguments posed by the Association concerning its proposal to increase the amount for breach of contract, the District posits the amount is the same as a "liquidated damage" which is intended as a "reasonable pre-estimation of the the injury a breach would cause and the damages that would arise therefrom." It continues that efforts to obtain a teacher after August 1 could easily cost the amount it seeks. Further, it states it would be "unreasonable to have (sic) assume that a school board should have to bring a court action to enforce its liquidated damages amount," and concludes there is nothing unreasonable about its proposal to withhold that amount from the June paycheck.

DISCUSSION:

After reviewing the evidence, the arguments of the parties and the nature of the items in dispute between the parties, it is concluded the determinative issues are the salary schedule proposals and the related salary schedule revision proposal. The remaining issues in dispute, while reflecting a change from the status quo, are not of a nature as to be compelling in determining the reasonableness of the offers. In regard to the salary issues, it is determined the Association's position is the more reasonable one and consequently, that the Association's final offer is the more reasonable and should be implemented.

In arriving at this conclusion, the economic issues raised by the District were carefully reviewed since the District's has presented a somewhat unusual argument, that relating to its efforts to defend itself against detachment and consolidation petitions. As indicated earlier, the District's economic argument is threefold: an inability to impose a greater burden upon its taxpayers due to the heavily rural nature of the District and the declining values of land, an inability of the taxpayer to pay for high increases in wages since their income has not risen as dramatically, and an inability to provide as high an increase in wages as the comparables have agreed upon due to expenses incurred defending itself in legal battles. From the evidence submitted regarding these arguments, it is concluded the District is financially able to sustain the burden of a wage increase similar to those settled upon in the districts which it considers comparable.

In regard to the District's argument concerning the economic well-being of the area, it is concluded the District's financial condition is no different than many of the districts which it considers comparable. Key to the District's argument that it is not economically strong is its reliance upon the decrease in land values, particularly the rural land values. A comparison of the decrease in land values among the districts considered comparable indicates that five of those districts have experienced similar decreases in value during the same period of time when the District experienced its 23.8% decline in value. The decrease in land value for these five districts ranged from 20.1% to 26.6%. Consequently, it cannot be concluded that a decrease in land value alone is reason to conclude that the District is not financially able to carry the burden of a wage increase.

The District also relied upon its percentage increase in the levy in addition to the decreasing land values as reason for its inability to sustain any greater tax burden. An increase in levy rates is not abnormal when land values decrease since it takes a higher levy to generate the same number of tax

dollars. Consequently, a reliance upon a percentage increase in the levy as proof of inability to carry the tax burden must show the increase differs substantially from others considered comparable. When the percent change in the levy rate among the comparables was considered, the comparisons once again indicated most of the districts within the conference are experiencing similar increases. While the range of percentage increase was from 12.1% to 39.2%, the average increase was 20.1%. This is as compared to the District's levy increase of 28%. While the District's percentage increase in levy is higher than the average, offsetting this increase is the percentage increase in state aids for the District which has also risen significantly. Although the District has argued the dollar amount is less than that received by the comparable districts, it is important to remember that this District has gone from one of no aids to one which has received aids that represent a far greater increase than that received by any other district within the conference. Last, but not least, in the consideration given the District's economic condition in this respect is the legislative audit report which indicates the District actually paid less property tax in 1985-86, despite its higher levy, as a result of the increase in state funds which offset 84.6% of the District's increased expenses.

Despite the fact that it cannot be concluded that the District is any less financially able to sustain the burden of a wage increase similar to those settled upon in the districts which it considers comparable based upon a showing of decreased land values and a high percentage increase in tax levy, the District's argument concerning the legal fees expended to fight detachment and consolidation petitions deserves consideration. Although it may be more proper to consider the expense as it relates to a 1987-88 contract instead of a 1986-87 contract since the monies were spent during the 1986-87 school year, there is no question that a \$34,000 unanticipated expense could cause budgetary problems for a district. The evidence submitted pertinent to this issue does not indicate, however, that the district did not budget for the possibility that legal fees might occur or that they did impact on the District's budget. Further, the same legislative audit report which indicates the District was able to avoid a property tax increase in 1985-86 also indicates that the District had a sufficient fund balance at the end of the 1985-86 year to more than compensate for the amount expended in legal fees in 1986-87. Consequently, it cannot be concluded that the legal fees expenditures are reason to mitigate the District's obligation to be comparable.

The District also argued that the unemployment rate in the area is indication that it has less ability to be comparable to other areas. As proof that its unemployment rate was high, the District cited an 8% unemployment rate in July which changed the County's rank among counties in the state from 65th to 5th. More careful review of the evidence submitted, however, indicates the 8% in July was an anomaly and that the unemployment rate does not reflect any less ability to carry the burden of increased taxes. Overall, the unemployment rate in the District's county is better than the unemployment rate in many counties. Green County's average unemployment rate for the eight months from January through August in the same series of rates which reflected the 8% rate in July was 6.4%, just .1% over the state average at that same time. Further, the year long average for Green County was 6.2% which is under the 7.0% state average for the same year.

The District also considered the wage rate increases which have occurred in the private sector as a whole, the wage rate increases of several private sector employers within the District and the wage rate increases municipal and county employees received as support for its argument that its taxpayers are less financially able to carry an increase in wages similar to the Association's offer. While it is true that the wage rate increases which have occurred within the private sector in general and within the District's area both in the private and public sector are less than either party's offer, this evidence is not sufficient to conclude that the taxpayer cannot support the wage increase sought by the Association since there is no evidence linking the rates paid these employees with the payment of property taxes other than in the most general way.

If the District intended the above wage comparisons as proof of the reasonableness of its offer, the argument is more pertinent since the statute requires a comparison of wages paid other employees within the community and within other communities. This comparison, while supportive of the District's offer, is not as persuasive as the comparison of wages paid similar employees performing similar work in comparable districts.

Although only five districts, Albany, Barnaveld, Belleville, Black Hawk, and New Glarus, were settled at the time of hearing, seven districts were used in deciding the reasonableness of the offers. Of the two additional districts which were included in the comparisons, one, Monticello, had reached tentative agreement at the time of hearing and the other, Pecatonica, had submitted its final offers to arbitration. Since the District's offer was the lower of the two offers in Pecatonica, it was used for minimum comparisons.

When both offers in this dispute were compared with the settlements reached in the seven districts, it was concluded that neither offer attempts to maintain the relationship among the comparables which has existed in the year prior or historically. A comparison of rank at the seven benchmark positions accepted for purposes of comparison showed the District's offer resulted in a loss of rank at all benchmark positions but the BA+7 position where the same rank was retained while the Association's offer resulted in a loss of rank at two benchmark positions, an increase in rank in three benchmark positions and retention of rank in two benchmark positions. In both offers, the change in rank was more than one step for some of the positions.

AN HISTORICAL COMPARISON OF RANK AMONG SEVEN DISTRICT COMPARABLES

Year	BA	BA+7	BA Max.	MA	MA+10	MA Max.	Sch. Max.
1982-83	2	2	1	2	3	5	3
1983-84	7	6	1	3	3	6	4
1984-85	3	3	1	3	5	6	4
1985-86	4	4	1	3	5	6	5
Assn.	6	6	1	3	3	2	2
Dist.	7	6	2	4	6	6	7

Part of the change in rank with respect to the Association's offer is the result of its revision of the salary schedule while the drop in rank reflected in the District's offer is simply a reflection of the relationship of its offer to the settlements reached in the seven districts which were considered.

This is more accurately reflected when the relationship of the offers is compared to the average in both dollars and percent. When this comparison is made, it is noted that while the ranking based upon the Association's offer remains the same or higher than the District's in the BA, BA+7, BA Maximum and MA positions, both offers result in a dollar and percentage move downward and move the District below the average. The significant change in both offers occurs at the MA+10, MA Maximum and Schedule Maximum positions. The Association's offer moves the District above the average at the MA+10 by 1.4%, at the MA Maximum by 1.8% and at the Schedule Maximum by 2.5%. The District's offer, on the other hand continues to move the District downward at the MA+10 by 3.7%, at the MA Maximum by 4.9% and at the Schedule Maximum by 5.7%.

COMPARISON OF OFFERS TO THE CONFERENCE AVERAGE AS CREATED BY SEVEN DISTRICTS

Year	BA		BA+7		BA Max.		MA		MA+10		MA Max.		Sch. Max.	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
84-85	112	.8	216	1.3	1950	10.6	467	3.1	224	1.1	71	.3	89	.4
85-86	109	.7	224	1.2	2084	10.6	489	3.0	225	1.0	-96	-.4	97	.4
Assn.	-136	-.9	-186	-1.0	1651	7.8	294	1.7	568	2.4	365	1.4	560	2.1
Dist.	-386	-2.5	-496	-2.6	1281	6.1	6	0	-639	-2.7	-1148	-4.5	-1411	-5.2

The District has argued that the Association has shown no need for the schedule change and has not accomplished the change by asking for less money than their counterparts. In seeking the schedule change, the Association has stated it was needed in order to compensate the majority of teachers in the District at a rate comparable to others. The graph demonstrating rank indicates the teachers at the the upper end of the schedule are among the lowest paid when compared with other districts. Further, the graph comparing the offers to the average demonstrates these same teachers are not compensated

as well in comparison to the average as are the teachers at the other end of the schedule, thus, there is also indication of need for internal equity in the schedule. In addition, this graph shows that not only will the teachers remain at the bottom of the rankings under the District's offer but that they will continue to lose ground.

The graph on the previous page also shows that while the Association's offer improves upon the average at several of the benchmarks, it does so at the expense of distributing fewer dollars at the front end of the schedule and not by seeking greater increases in wages than its counterparts. This is further demonstrated when salary and total package percentage and average dollar increases are compared using the District's exhibits 47 and 48. Whether the District's costing or the Association's costing is used, the District's offer is approximately 2% below the lowest salary percentage increase among the comparables and over 4% below the average salary percentage increase. The Association's offer, on the other hand, is very near the average percentage increase.

The same holds true when the average dollar increase comparisons are made. An error was made in the District's exhibits when it costed the average salary increase in dollars for the Association's offer. In that costing, extra-curricular pay was included as a salary schedule increase. When that amount was removed from the costing, both the Association and the District's average dollar increases were similar. The comparison of these increases with the average established by the comparables indicates the District's offer is almost \$1,000 less than the average while the Association's is just slightly below the average. A comparison of the total package average percentage and dollar increases indicates a similar relationship.


In conclusion, since it has been determined that the District is no less financially able to support a wage increase than are the comparable districts, it is also concluded that the more reasonable offer is the one which more nearly approximates the ranking, more closely maintains the same relationship as previously existed in comparison to the average salary and more closely approximates the average dollar and percentage increase in salary and total package. The Association's offer more nearly accomplishes this goal. In reaching this decision, it is noted that both offers exceed the cost of living increase as measured by the CPI and that the District's offer was more reasonable in this respect. In assigning weight, however, it is determined that in addition to maintaining comparability with those districts accepted as comparables by the parties, it is important to note that the settlement pattern which is established by these comparables was reached taking into consideration the cost of living increases and its import upon the parties as they reached agreement.

Based upon the discussion in the foregoing pages, the following award is issued:

AWARD

The final offer of the Union, attached as Appendix "A", 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 30th day of March, 1988 at La Crosse, Wisconsin.


Sharon K. Imes
Arbitrator

APPENDIX "A"

Name of Case: John Schuds

The following, or the attachment hereto, constitutes our 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.

~~7/10/17~~ 7/13/17
(Date)

(Representative)

On Behalf of: John Education Association

JUDA SCHOOL DISTRICT

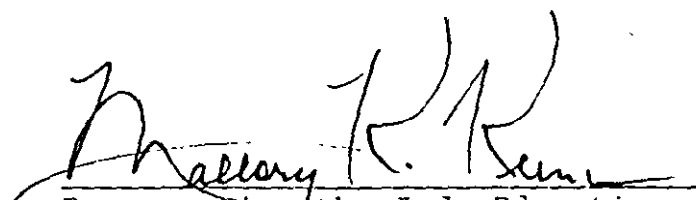
CASE 7

NO. 038345

MED/ARB-4298

FINAL OFFER OF THE JUDA EDUCATION ASSOCIATION

Pursuant to 111.70(4)(cm), Wis. Stats., the attached represent the proposals submitted to the Investigating Officer of the Wisconsin Employment Relations Commission as the final offer of the Juda Education Association. The stipulations of the parties, the proposals of the final offer and the unchanged portion of the 1985-86 Collective Bargaining Agreement will constitute the 1986-87 Collective Bargaining Agreement between the Juda Education Association and the Board of Education, Juda School District. Dates in the 1985-86 Collective Bargaining Agreement are to be changed wherever appropriate to reflect the new term of agreement. In addition, all terms and conditions covered by the successor Agreement shall be fully retroactive.


Representing the Juda Education
Association

June 1, 1987
Date

JUDA EDUCATION ASSOCIATION
FINAL OFFER
CASE 7, No. 038345, MED/ARB-4298

DATE: 6/01/87

1. ARTICLE VI - COMPENSATION, add new section I. (renumber or relabel remaining provisions of Article VI):

- I. Long Term Disability Insurance

The Board will pay 100% of the premium for a long term disability insurance policy for teachers which provides 90% level of benefits and has a 60 day qualifying period.

2. APPENDIX A - 1986-87 SALARY SCHEDULE (see attached schedule which has the following characteristics:)

BA base salary of \$15,350
experience increments = 4% of base of each education lane
lane differentials = 3% of the BA base salary (8 lanes)
13 experience increments in each lane (steps 0-12 + longevity increments which appears as step 13)
longevity increment of 2% x step 12 for teachers who have been on step 12 of the salary schedule for one (1) year, said longevity payments are not cumulative



APPENDIX A

6/01/87

1986-87 JUDA TEACHER SALARY SCHEDULE (JEA FO)

STEP	BA	BA+6	BA+12	BA+18	BA+24	BA+30 MA	MA+6	MA+12
0.0	15350	15811	16271	16732	17192	17653	18113	18574
1.0	15964	16443	16922	17401	17880	18359	18838	19317
2.0	16578	17076	17573	18071	18567	19065	19562	20060
3.0	17192	17708	18224	18740	19255	19771	20287	20803
4.0	17806	18341	18874	19409	19943	20477	21011	21546
5.0	18420	18973	19525	20078	20630	21184	21736	22289
6.0	19034	19606	20176	20748	21318	21890	22460	23032
7.0	19648	20238	20827	21417	22006	22596	23185	23775
8.0	20262	20871	21478	22086	22693	23302	23909	24518
9.0	20876	21503	22129	22756	23381	24008	24634	25261
10.0	21490	22135	22779	23425	24069	24714	25358	26004
11.0	22104	22768	23430	24094	24756	25420	26083	26747
12.0	22718	23400	24081	24763	25444	26126	26807	27490
13.0	23172	23868	24563	25258	25953	26649	27343	28040 (2% longevity)

Mad

APPENDIX "B"

Name of Case: John Schuls

The following, or the attachment hereto, constitutes our 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.

~~7/10/17~~ 7/13/17
(Date)

(Representative)

On Behalf of: John Schuls District



SCHOOL DISTRICT OF JUDA

407 Spring Street
Juda, Wisconsin 53550-9703



Gary Candelario, Ph. D.
Principal/Guidance

Gordon E. Mortensen, Ph. D.
District Administrator

May 7, 1987

Mr. Robert L. Reynolds, Jr.
Arbitrator
Suite 200, 30 West Mifflin St.
Madison, WI. 53703

Dear Mr. Reynolds:

Following is the final offer by the Juda School Board of Education in relation to the Master Contract for 1986-87:

1. Money--dollar increase on base to \$15,100.00
2. Increase amounts for breach of contract to:
July 1.....\$250.00
July 15.....\$500.00
August 1.....\$750.00
3. Add to Article VI-I-#5
The total of \$250.00 will be withheld from the June pay check for breach of contract.
4. Drop lines 24-28 in Article VI-I-#1.
5. Change Article XIII-#1...from April 20 to May 20.

Sincerely,

Gordon E. Mortensen, Ph.D.
Executive Officer for
Juda Board of Education