APR 05 1988

WISCONSIN EMPLOYMENT RELATIONS COMMISSION

STATE OF WISCONSIN BEFORE THE ARBITRATOR

APPEARANCES:

On Behalf of the District: Robert H. Buikema, Attorney Mulcahy and Wherry, S. C.

On Behalf of the Association: James Gibson, Executive Director Council #10

I. BACKGROUND:

On August 31, 1987, the Parties agreed to a voluntary impasse procedure (VIP) in lieu of the procedures set forth in Section 111.70(4)(cm)6, Wis. Stats. The provisions of the VIP provided that the undersigned would act as mediator and arbitrator. Mediation took place on October 14 and pursuant to the VIP final offers were submitted within two weeks of that date. An arbitration hearing was held November 12 and according to the VIP the Arbitrator was to accept one final offer or the other without modification by giving weight to the factors set forth in Section 111.70, Wis. Stats. Post hearing briefs were filed and exchanged December 21, 1987.

II. FINAL OFFER AND ISSUES

There are two issues presented by the final offers. The GEA proposes to alter the current salary structure with a BA base of \$18,550 for 1987-88. This represents an average salary increase per returning teacher (including increment) of \$2,006 or 6.6%. Each step of the 1986-87 schedule was increased by 5.3% except for the "longevity" salaries which were each increased by 5%.

The District proposes to retain the current salary structure with a BA base of \$1,303 for 1987-88. This represents an average salary increase per returning teacher (including increment) of \$1,601 or 5.3%. The District increased each step of the 1986-87 salary schedule by 3.86% except at the longevity

steps. Under their offer, the maximum salaries will increase by 3.6% to 3.8%.

There is also an ancillary issue of comparables which attracts copious amounts of attention from the Parties. The Board proposes that the appropriate comparable pool consists of the seven other districts in the southern part of Milwaukee County: namely, Cudahy, South Milwaukee, Oak Creek, St. Francis, Franklin, Greendale and Whitnall.

The Association presents three levels/groups of comparables. These are described as (1) most comparable schools, (2) regionally comparable schools and (3) generally comparable schools. The most comparable groups consist of Greenfield, Greendale, Franklin, and Whitnall school districts. The regionally comparable group consists of the first four districts along with the Cudahy, South Milwaukee, St. Francis and Oak Creek districts. Finally, these eight (8) south suburban districts along with the other fourteen (14) Milwaukee metropolitan area districts represent the third level of comparability.

III. ARGUMENTS OF THE PARTIES

A. Comparables

1. The District

The District contends generally that their comparable districts have traditionally been accorded the greatest weight by arbitrators in determining the resolution of disputes among these districts. Specifically, they note in the first impasse procedure between these parties, Arbitrator Imes applied appropriate criteria under the law and gave greatest weight to the comparable pool preferred by the District as did Arbitrator Zeidler in his decision in South Milwaukee School District, Dec. No. 17254-A (2/80).

Thus, in their opinion, the Imes and Zeidler awards set the tone for comparability in Greenfield. Greenfield is most similar to other South Shore districts while being distinguished from the southern tier of districts in that districts in and around Milwaukee County have grown. In fact, they suggest the distinctions and similarities have been enhanced since 1981. They present a detailed analysis showing the changes between Greenfield and other districts.

They emphasize most of all the changes in taxpayer income. For instance, they note the net taxable income per return in Greenfield now ranks 5th among the South Shore communities falling substantially behind the districts of Franklin, Greendale, Oak Creek and Whitnall. Similarly the total income per tax return filed in 1985 also reveals that Greenfield has fallen to 5th place, again behind the districts of Franklin, Greendale, Oak Creek and Whitnall. Thus, they argue based on

the new income statistics and utilizing the critical criteria established by Arbitrator Zeidler, it would be more appropriate to compare Greenfield to Cudahy, St. Francis and South Milwaukee than to compare salaries and benefits with Franklin, Greendale, Oak Creek and Whitnall.

Also, they stress that among the "other 14 districts" offered as most comparable in the instant proceeding by the Association, the income levels are significantly higher. West Allis/West Milwaukee income may be somewhat close to Greenfield; however, Arbitrator Zeidler has specifically excluded West Allis due to its significant size. Among the remaining districts, the aggregate household income ranges from a low of \$24,389 in Shorewood to a high of \$44,107 in the Nicolet district. fact, among the "regionally comparable" districts, the average aggregate household income is \$30,190 which is 27.4% greater than that in Greenfield and 21.6% greater than the average of the eight South Shore Districts. Similarly, the 14 "generally comparable" districts maintain a tax rate which is 15.2% higher than Greenfield and a per pupil cost which is 7.5% higher while the percent of college-educated citizens is on average 16% higher and the percent of professionals and managers is 9% greater on average among the "14 other districts" than in Greenfield. Thus, for the foregoing reasons, reliance on the South Shore grouping of comparables is the only appropriate consideration for the determination of this dispute.

2. The Association

The Union contends that the fact the District is limiting its comparisons to the 8 "regionally comparable" districts represents a one hundred eighty degree turnaround for the District from the previous two interest arbitration cases in They note in the 1979-80 interest arbitration this district. case between the Greenfield School Board and the Greenfield Education Association, the Board took the position that eighteen (18) Milwaukee metropolitan area districts should constitute the comparison base to Greenfield. The Association believed at that time that the most comparable group of districts was the seven (7) districts in the Council #10 UniServ unit. Arbitrator Imes found that the District's larger set of comparable districts "gives a better perspective on relative positions" and therefore found the District's set of comparable districts "more acceptable." Then, in 1980-81 the District argues for a pool of 20 schools. Significantly, in the opinion of the Association, Arbitrator Ziedler in his 1980-81 decision involving the parties concluded (1) that his "former judgement that there are degrees of comparability within the Milwaukee metropolitan area is a valid concept," and (2) agreed with the Board "that where there are no data to compare in the most comparable or regionally comparable districts, then it is a valid exercise to employ the next most comparable data.'

Thus, since there are not enough settlement data within the eight (8) regionally comparable districts to constitute a

reliable settlement pattern and since Imes and Zeidler relied on a larger group of comparables, then the Association believes it is appropriate to look to each of the other groups for a settlement pattern.

B. Salary

1. The District

In terms of benchmark analysis, the District believes an expanded benchmark analysis is appropriate in view of the substantial number of teachers at the BA +30 step and the MA +30 max step. In fact, these are the two most populated steps on the schedule. With this in mind, they look at the rank of Greenfield at the benchmarks from 1982-83 to 1986-87 and conclude that the data shows that the relative position of Greenfield has showed marked improvement on some benchmarks and maintenance of status quo on others.

It is also obvious to them from this analysis that the Parties have bargained for and are accepting of the position of Greenfield teachers among the South Shore districts. Relative maintenance of rank order position as opposed to improvement in rank order position has been viewed favorably by arbitrators in the determination of impasse proceedings. Similarly, the wage settlements for the last three years reveal that relative to the other South Shore settlements, Greenfield has met or exceeded the settlement pattern in the time frame selected for analysis by the Association despite the fact that this has resulted in an ever increasing burden on the taxpayer. Thus, they conclude that the Board offer is to be preferred when the settlement data is considered on an historical basis.

More importantly, in their opinion, the Greenfield Board offer will also yield a pattern of wage settlements which exceeds, but also is closer to that in the Whitnall District, for both 1986-88 (length of the Whitnall and Greenfield contracts) and on a cumulative basis. The Whitnall District is the only comparable settlement to date for 1987-88, and that was the result of an arbitrator's award for a two-year contract, 1986-88. Whitnall had an involuntary settlement in 1986-87 at \$1624 per teacher and \$1915 per teacher as the result of an arbitrator's award--a total of \$3539 or 10.22% per teacher. The 1986-87 Greenfield settlement with the 1987-88 Board offer equals \$3594 or 12.3%. This compares to \$4000 or 13.55% under the 1986-87 settlement and 1987-88 Association offer. They present a similar cumulative analysis from 1984-85 to 1987-88. Therefore, it is obvious to the Board that the final offer will better maintain the relative position of Greenfield teachers and even improve their position vis-a-vis Whitnall, the clear wage leader.

They also argue that in addition, the Association and the District have strived to maintain the relative relationship of Greenfield teachers to the average salaries among the South

Shore districts despite the growing disparity in income among the comparable districts in the past five years. Based on benchmark data showing the relationship of Greenfield to the average (as a percentage) and as a cumulative percentage increase, it is their conclusion that Greenfield has moved from a position substantially below average to a ranking at or above average in the five-year time frame, 1982-83 to 1986-87.

Given the historical competitiveness of Greenfield to the comparability group, the District contends that their offer is most reasonable in view of the significant dissimilarities between the South Shore districts as a group and the other fourteen districts in an around Milwaukee County and the District's growing reliance on the property tax base to fund District operations. Specifically, they note the increasing school costs are funded almost completely by the property tax. They detail these increasing costs and contrast them with decreasing revenues at the same time as experiencing an 18% increase in the mill rate in the last two years.

They see the real question herein as whether additional taxes should appropriately be levied to maintain salary levels demanded by the Association offer. Based on the growing reliance of the Greenfield District on the property tax base, the waning income levels in Greenfield vis-a-vis other comparable districts, both on the South Shore and in the Milwaukee area generally, they argue the answer must be "No." This is particularly true since the settlements in Glendale, Maple Dale, New Berlin, Nicolet and Wauwatosa (which they expect to be relied on by the Association) can be distinguished for several reasons. First, the dollar increases among the "other 14" area districts have been decidedly higher in recent years than those in Greenfield and in the South Shore districts. Thus, in recent years, the South Shore districts as a whole and Greenfield specifically have not maintained a pattern of settlement which is anywhere near equivalent to those in the more affluent suburbs. Second, each and every one of these settlements is the result of a multi-year agreement while the instant impasse involves only a one-year agreement as the result of a contract reopener. Third, at least three of the contracts contemplate additional contact days in the second year of the agreement: namely, Germantown, Maple Dale, Indian Hills and There is substantial benefit to be gained from additional teacher contact time, and therefore the value of these settlements must be discounted to reflect that additional teacher time.

Next, the District appeals to the cost of living criteria arguing that compared to the CPI increases the Board offer is undeniably more reasonable. They emphasize an historical perspective over the last six years. Adding together increases in wages and total compensation, it is clear to them that Greenfield teacher wages and total compensation have exceeded the relevant cost of living indicators by 18% to 21% under the Board offer and nearly 19% to 22% under the GEA offer.

Additionally, they argue the Board's offer for 1987-88 will significantly exceed the anticipated increase in the CPI.

They also argue the relevancy of other private sector employee groups noting that relative to total wage adjustments the private sector nationally is still maintaining a very modest rate of increase - 2.2% on average. Excluding construction the average first-year wage increase was 1.6% in contracts negotiated in the first half of 1987. The average annual gain over the life of a non-construction contract was 2.1%. Closer to home, the non-certified employee groups in the school district received a 4% wage increase in the School District of The City of Greenfield's bargaining units received Greenfield. a 3% increase in 1986, a 4% in 1987 and, for those which are settled, a 4% increase in 1988. Last, in this regard, they believe minimum teacher salary levels exceed those for most private sector occupations. This is underlined by the limited turnover among teachers.

2. The Association

The Association first addresses the 'interests and welfare of the public and the financial ability of the unit of government to meet the costs of any proposed settlement.' assert that (1) the interests and welfare of the public are best served when the public education institution within a community can continue to provide a high quality education to the students within that community and (2) nothing is more critical to the quality of the educational program than the morale of the teaching staff. They contend the District's offer will have an adverse effect on teacher morale since it will cause the comparative value of Greenfield teachers' salaries to decline compared to salaries paid to their colleagues in the area. Additionally, they argue that the District has not presented any evidence which shows that the District cannot afford to meet the cost of the GEA final offer if it is awarded. The data presented by both parties in their opinion demonstrates why the District should be able to pay the costs of the Association They direct attention to the fact that cost per pupil offer. were below average for the four most comparable districts and the 19 metro districts. Also, the \$252,047 of full value taxable property per pupil in Greenfield is higher than the average in all three comparison groups. In addition, it is the highest amount among the eight (8) south suburban districts. Clearly, the Greenfield School District has the property value to support payment of the Association offer. The taxpayers, in their opinion, also have the ability to meet the cost of their offer. It is noted that the total gross income per tax return in 1985 in Greenfield was \$23,372. The average for all eight (8) of the "regionally comparable" districts was \$23,792.

Moving to comparisons to other schools, they, as did the District, acknowledge there is only one settlement for 1987-88 among the four "most comparable" districts and among the eight "regionally comparable" districts. This is in Whitnall and they

argue this is one settlement of great importance since the Whitnall School District is contiguous to the Greenfield School District and since part of the residents of the City of Greenfield send their children to the Whitnall schools.

Just as the Board believes the Whitnall settlement favors their offer, the Association contends it favors the Association offer. However, they concentrate their analysis not on the amount of the wage <u>increase</u> under the Kerkman arbitration award but the wage <u>level</u> in Whitnall. They suggest the extremely high wage levels were a critical factor in the opinion of Arbitrator Kerkman and argue that these same higher wage levels militate in favor of the Association's offer.

More specifically, they draw attention to the various benchmark differences. In 1986-87, a newly hired Greenfield teacher with no previous teaching experience and no credits beyond a bachelors degree earned \$17,622. That same teacher could have earned \$17,987 or \$365 more in the Whitnall district. Under the Whitnall contract for 1987-88, a newly hired teacher is earning \$19,687. If the Greenfield Education Association's offer is awarded for 1987-88, a newly hired teacher will earn \$18,550, or \$1,137 less than in Whitnall, an increase in the negative differential. If the Greenfield Board's offer is awarded, a newly hired teacher will earn \$18,303 or \$1,384 less than in Whitnall. Greenfield teachers also enjoyed a leadership position to Whitnall teachers at the MA Minimum salary position in 1986-87 in the amount of \$755. The GEA's offer would reduce this advantage to \$158, a reduction of 79% while the District's offer would eliminate the advantage altogether and actually create a disadvantage of \$135 for a negative change in relative position of -118%.

Of the six salary schedule benchmark positions compared by both Arbitrator Kerkman in his Whitnall award and by the GEA on Exhibit #24, the two most critical positions in the opinion of the District are the MA Maximum salary and the MA+30 Maximum salary. There are currently 33 teachers (16%) at these two steps in Greenfield. In addition, there is a total of 54 teachers (27%) at all four of the MA lane maximums. In 1986-87 a Whitnall teacher who was placed at the maximum salary of the Masters Degree column earned \$37,258. That same teacher would have earned only \$34,121 or \$3,137 less in the Greenfield district. The GEA's offer for 1987-88 will reduce this disadvantage by a whopping \$5 while the District's offer will exacerbate this negative differential by another \$429. A similar situation occurs at the Masters plus 30 credits, maximum salary benchmark position. The differential in 1986-87 between Whitnall and Greenfield was -\$3,057. The GEA's offer will allow a modest \$160 of "catch-up" to Whitnall while the Greenfield School Board's offer will cause Greenfield to fall \$293 further behind Whitnall.

Based on these wage level differences, they emphasize that despite the fact that the average salary increase proposed by the GEA for 1987-88 (\$2,006) is \$87 greater than the Whitnall

increase for 1987-88 (\$1,914) and despite the fact that the total two year increase for 1986-87 and 1987-88 under the GEA proposal (\$4,000) will be \$462 greater than the two-year average increase in Whitnall (\$3,538), Greenfield teachers will still lose significant ground to Whitnall teachers at the salary schedule benchmark positions. It is their opinion the Greenfield School Board's offer will simply make a bad situation worse.

The Association next directs attention to other area settlements since neither of the other two "most comparable" districts nor any of the other "regionally comparable" districts are settled for 1987-88. This is in line with the approach of Arbitrators Imes and Ziedler. In addition to Whitnall, settlements for 1987-88 exist in the New Berlin, Maple Dale-Indian Hills, Wauwatosa, Germantown, Nicolet, Fox Point-Bayside, and Glendale School Districts.

The Association presents a fair amount of detailed analysis regarding these settlements. The average salary increase under all seven voluntary settlements for this year is \$2,065. The GEA offer for a \$2,006 average increase is \$59 less than the area average while the District's offer of a \$1,601 average increase is \$464 less than the area average. Even assuming, for argument purposes, that the New Berlin settlement is an aberration for some reason, the GEA offer is still more consistent with the well established area settlement pattern than is the District's offer. They also anticipate that the District will argue that several of the settlements in these other area districts included changes in the teacher work year which somehow impact on the actual value of their salary settlements.

First they note that the increase of one contract day made in Maple Dale and Wauwatosa is effective in 1988-89, thus having no relevance for this dispute which covers 1987-88. In addition, even when the changes go into effect in the other two districts, the teachers in those districts will still be working fewer student/teacher contact days than Greenfield teachers have been working for years.

Against an historical benchmark analysis for all three comparable groups for the last three years, the Association also offers a detailed benchmark analysis for the seven settlements in the generally comparable schools. To summarize, they conclude that the negative differentials relative to all these schools with the exception of Germantown, will either be maintained or increased under either the Association or Board offer. More specifically, they stress the situation at the two "critical" benchmarks of MA max and MA + 30 max. At the MA Maximum salary position, the average disadvantage of Greenfield teachers to the eight (8) districts that are settled was -\$2,094 in 1986-87. This disadvantage will grow to -\$2,164 under the Association's final offer and to -\$2,4990 under the District's offer. At the MA + 30 Maximum salary position, the

average 1986-87 <u>disadvantage</u> for Greenfield teachers was - \$1,292. The GEA's final offer will reduce this <u>disadvantage</u> by \$10 to -\$1,735. In Germantown the GEA offer, then, will do less to <u>improve</u> Greenfield's comparative position to Germantown at these two important benchmark positions than the District's offer will diminish it.

Next they address the settlements with other municipal employees and the private sector wave level data presented by the employees. Regarding the municipal settlements they argue this information is of limited use due to the dissimilarities in the wage schedules between these employe groups and teachers in this district. Last they explore the cost-of-living criteria regarding a cost of living. The GEA also believes that the patterns of settlement in comparable school districts should be the controlling criteria and that the cost of living criteria should be given little weight because all eight of the voluntary settlements to which we are comparing the two final offers in this case are in the same geographic area and the teachers in Greenfield have experienced the same cost of living increases as the teachers in the settled districts.

C. Health Insurance

1. The District

As background to their argument the District notes that the improvement of the early retirement plan has been a high priority in the negotiations process. Thus they made this proposal in response to bargaining by the GEA. With the additional two years' insurance coverage the Greenfield plan moves into the forefront of paid insurances among the South Shore District which range from 3-5 years paid health insurance. Moreover the Board offer on this issue takes on increased importance in light of these pending statutory changes.

2. The Association

The Association does not take issue with the District's proposed improvement in the existing Early Retirement provision. They believe it has merit for both parties. addition of two (2) years of Board-paid health insurance serves to attract teachers into retiring earlier than they otherwise might, then both the teachers and the District stand to gain. The teacher is allowed to retire early and have his/her health insurance paid by the District for an additional two (2) years and the District enjoys the monetary savings when the older, more expensive, teacher is either not replaced at all or is replaced by a newer, less expensive teacher. Accordingly, they don't believe this issue has much bearing on this dispute, especially since subsequent to the submission of final offers in this case, the Association offered to include this same improvement in the Stipulation of Tentative Agreements. The District declined to do so.

IV. OPINION AND DISCUSSION

The issue of appropriate comparables must be addressed at the outset. In short, the Arbitrator believes that the comparable groups utilized by the Association are appropriate for this case.

The District seeks to limit the comparable group to the so called South Shore Districts despite the fact they argued for a much more broad grouping--encompassing all of the schools thought to be comparable by the Association--in previous arbitrations. While circumstances do change and while comparables aren't etched in stone forever, there should be, without compelling reasons, continuity and stability in comparable groups.

The Arbitrator is not convinced on the basis of this record that the circumstances present in 1979 and 1981 have changed dramatically enough to justify a set of comparables so much more limited that that used by both parties in previous litigation. Moreover there is copious precedent in the actions of the parties and the decisions of arbitrators in Greenfield to move beyond the most comparable districts to more generally comparable districts when there is a dearth of settlements in the former two groups.

In contrast, the Employer in the face of only one settlement in Whitnall, puts blinders on and does not look beyond the South Shore Seven. However, it has historically been deemed under not so different circumstances, that guidance should be sought from at least the Metropolitan Eighteen. This Arbitrator would also agree that while it is appropriate to move from most to regionally to generally comparable districts where a lack of settlements exist, it is also necessary to recognize the strength of the inferences to be drawn from such comparisons diminishes as the comparison becomes more general. Additionally as the strengths of these inferences diminish, the importance of other criteria increases.

Starting with Whitnall, there is little question that on a two year basis the Board's offer is favored primarily due to the low amount of the first year under the award. However, this is militated somewhat by the fact this is an arbitrated rather than voluntary two year agreement and the fact there is a rather mixed bag of relative salary levels with the Greenfield teachers being far behind at certain benchmarks. Accordingly, in view of this and the fact one arbitrated settlement doesn't set a pattern, little guidance can be gained from Whitnall.

It is necessary to look to the generally comparable group. In doing so, the settlement data below shows the Association's offer is more consistent with the pattern in the general comparables:

CHART 1
Average Teacher Increases*

	Percent Increase	Dollar Increase
Whitnall	5.4	1,914
Germantown	6.3	1,850
Nicolet	6.3	2,000
Wauwatosa	6.1	1,950
Glendale	6.5	2,074
Maple Dale	$\frac{6.6}{6.2}$	<u>2,000</u>
Average	6.2	1,964
Board	5.3 (9%)	1,601 (-363)
Association	6.6 (+4%)	2,006 (+42)

^{*}New Berlin is excluded due to its aberrant nature.

The Employer eloquently expressed serious problems with comparisons with these districts. They pointed out many differences in taxpayer income etc. Certainly as generally comparable schools, these differences must be considered and accounted for. The Employer believes they ought to be accounted for in a lower wage rate increase in 1987-88 than was agreed to generally in these districts. Thus, it is not significant to them that the Association's offer is consistent on a average teacher increase (percentage and dollars) basis. Therefore, a lower increase is justified in their opinion.

The Arbitrator agrees that there are demonstratable differences between many of the generally comparable schools and Greenfield. Moreover, these differences should be accounted for in any comparisons. However, it is also the Arbitrators opinion that these differences are adequately accounted for by the fact Greenfield is not and has not historically been required to support teacher wage levels which are the equivalent of those Districts in the western suburbs and the North Shore. Even discounting New Berlin as an aberration, Greenfield generally is allowed to pay teachers less, substantially less at the high end of the schedule--where there is a large concentration of teachers--than other Metropolitan districts. The following shows the 1986-87 differences and those under the final offers for 1987-88:

CHART 2

	'86-87 General Comp. Avg.	Green- Field '86-87	(Diff)	'86-87 General Comp. Avg.	Board	FINAL (Diff)		(Diff)
BA Min	18,040	17,622	(-/12)	19,121	18 202	(919)	18,550	(571)
	•	•	•	7	•	•	•	•
BA Max	29,456	29,239	(-217)	29,445	30,306	(+861)	30,701	(+1256)
MA Min	20,393	20,947	(+554)	21,486	21,757	(+271)	22,050	(+564)
MA 10th	30,329	29,925	(-404)	31,936	31,082	(-854)	31,500	(-436)
MA Max	35,549	34,121	(-1428)	37,978	35,393	(-2585)	35,827	(-2151)
MA + 30	37,815	37,200	(-615)	40,342	38,607	(-1735)	39,060	(-1282)

Thus, assuming the taxpayer in Greenfield is not in the same position to support teacher salaries, than taxpayers in the other districts, it is also apparent they are not in fact supporting the same level of salaries. On average they are -431 behind at each benchmark. Given the fact that the District, especially in highly populated cells, is enjoying a relatively more modest wage bill, there is nothing unreasonable about the Union's salary increase proposal which causes them to "keep up" with other districts rather than falling further behind.

Accordingly, by using the settlements and wage levels in the generally comparable districts as a 'general' guideline. The Union's offer is more reasonable. It is consistent with other settlements while at the same time allows for wage levels accounting for differences in tax payer income etc. Thus, while the interest and welfare of the public is relevant, the welfare of the public is accommodated to some degree by the Union offer since it still requires salary levels at many important benchmarks less than generally similar schools. It is relevant too that in 1986-87 wage levels were less in Greenfield than even several 'South Shore Districts.'

With respect to the cost of living, the Arbitrator agrees this criteria standing alone favors the Board. However, he also agrees with the Association that the more important criteria in this case is the settlement pattern.

There remains the issue of Health Insurance for early retirees. While the Board offer is commendable in this respect, this is not enough to outweigh its relative deficiency on the salary issue.

In summary the Association's final offer is preferred since its wage proposal is more consistent with the settlements in schools previously found to be generally comparable. Additionally it is supported by the fact there are general wage level disparities at most of the common benchmarks. With respect to the health insurance issue this doesn't deserve as much weight as the salary issue and hence the Association's offer is adopted.

<u>AWARD</u>

The final offer of the Association is adopted.

Gil Vernon, Arbitrator

Dated this day of March, 1988 at Eau Claire, Wisconsin.