

STATE OF WISCONSIN
BEFORE THE ARBITRATOR

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WISCONSIN EMPLOYMENT
RELATIONS COMMISSION

In the Matter of the Petition of
NEKOOSA TEACHERS ASSOCIATION
To Initiate Arbitration
Between Said Petitioner and
NEKOOSA SCHOOL DISTRICT

Case 37 No. 44066
INT/ARB 5683

Decision No. 26611-A

Sherwood Malamud
Arbitrator

APPEARANCES:

Jermitt Krage, Executive Director, Central Wisconsin UniServ
Council S/W Unit #2, 2805 Emery Drive, P. O. Box 1606,
Wausau, Wisconsin 54402-1606, appearing on behalf of
the Association.

Ruder, Ware & Michler, S.C., by Dean R. Dietrich, 500 Third Street,
P. O. Box 8050, Wausau, Wisconsin 54402-8050, appearing
on behalf of the Employer.

ARBITRATION AWARD

JURISDICTION OF ARBITRATOR

On October 15, 1990, the Wisconsin Employment Relations Commission appointed Sherwood Malamud to serve as the Arbitrator to issue a final and binding award pursuant to Sec. 111.70(4)(cm)6.c., Wis. Stats., with regard to an interest dispute between Nekoosa Teachers Association, hereinafter the Association, and Nekoosa School District, hereinafter the District or the Employer. An arbitration hearing was conducted on January 29, 1991, at the District's offices in Nekoosa, Wisconsin, at which time the parties presented documentary evidence and testimony. Briefs and reply briefs were submitted and exchanged through the Arbitrator by April 1, 1991, at which time the record in the matter was closed. 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.-j., Wis. Stats., to the issue in dispute herein, the Arbitrator renders the following Award.

BACKGROUND

Portions of three counties, Wood, Adams, and Juneau, comprise the Nekoosa School District. It is located in central Wisconsin. The city of Nekoosa is a paper mill town. Georgia-Pacific employs approximately 2,000 employees in paper plants located in Nekoosa and in the neighboring community of Port Edwards. The extent to which employment in the mill dominates the economic life of this community is illustrated by the following data: 37% of those employed in the private sector and who reside in Nekoosa are employed in the area's paper industry. Some 72% of the 37% who work in the paper industry are employed by Georgia-Pacific in Nekoosa and Port Edwards. Most of the remaining residents of Nekoosa who work in the paper industry, a figure approaching 28%, work for Consolidated Papers in Wisconsin Rapids (Association Exhibit #57).

The expired Agreement is the product of an interest arbitration award by Arbitrator Kessler at Decision No. 25817-A (6/30/89). Although neither the District nor the Association put this award in as an exhibit, both direct and indirect references are made to the award in the parties' arguments. Arbitrator Kessler's Award has a profound impact on the parties' stipulation of agreed upon items, as well as, their final offers.

Arbitrator Kessler expressed dissatisfaction with strict adherence to the South Central Athletic Conference as a comparability base. Although he used those conference schools as the comparables for his decision, he suggests at pages 10-11 of his award that:

Nekoosa is a unique district when it is examined as against the other districts in its athletic conference. It is the only district that is heavily reliant on manufacturing and it has the smallest agricultural component of the South Central Conference districts. Although income statistics were not available for all of the districts offered as comparables, it had the highest family income level of similarly sized districts.

If I chose to venture out of the athletic conference and construct a new group of comparable districts I would choose districts similar in size, in geographic proximity, and of similar economic and demographic character. I would recognize the uniqueness of a paper mill town, where the mill is the only significant employer in the community. Wage rates are higher than the surrounding community. When business in the paper industry is good, that there is a level of prosperity that is not

found in every other community. There are other single-employer paper mill communities that are available to use for comparison purposes. The problem in using them is that they are either in the Fox River valley, and therefore not in geographic proximity, or they are much smaller such as Port Edwards, and therefore not demographically similar. An ideal community might be Mosinee, but neither side has put forward any data from that community. It is similar in size and is not that far from Nekoosa. One might even consider other one industry communities, such as Kohler, in the construction of comparable groups for these districts.

While the athletic conference is not always the ideal grouping, there are no better alternative (sic) available on the record in this case. Therefore I would use the South Central Athletic Conference as the comparability group in the Nekoosa Dispute.

The Association picks up on Arbitrator Kessler's suggestion and proposes a comparability grouping composed of school districts which the Association asserts are communities dependent upon a single industry, and with but one exception, that industry is papermaking. The Fox River Valley districts suggested by the Association in this comparability group I are Kaukauna and Kimberly. Kohler is the single industry, nonpapermaking community suggested as a comparable. The Wisconsin River communities of Mosinee and Tomahawk, with paper industry companies, located in the District round out the Association's comparability Group I.

The Kessler Award impacts upon the stipulation of agreed upon items entered into by the parties in their negotiations. The type of health insurance cap was an issue, in that case. Here, the parties agree that increases in premiums will be picked up on the same basis upon which premium payments are distributed, i.e., 80% by the employer and 20% by the employee.

The third and most profound influence of the Kessler Award are the consequences which flow from the Arbitrator's selection of the District's final offer for inclusion in the 1988-89 and 1989-90, the expired Agreement. The Association argues that as a result of that Award, it is entitled to catchup, in this case. It argues that the percentage increase awarded by Arbitrator Kessler is lower than the average settled upon by the other South Central Athletic Conference school districts. The Association argues that the disparity in wage increases between the District's final offer which Arbitrator Kessler selected for inclusion in the 1988-89 and 1989-90 Agreement and the increases provided by comparable school districts to its

teachers over the two year period covered by the Kessler Award should be made up in this case. The Association cites the award of Arbitrator Kerkman in Dodgeland School District, Dec. No. 23378-B (11/86) in support of this argument. The Association attempts to recoup, here, what it "lost" in the Kessler Award. It demands in its final offer a dollar increase per returning teacher and percentage increase larger in each of the years in question than the dollar and percentage increases, in salary only, than any settled District which it proposes as a comparable to Nekoosa.

For its part, the District offer is influenced by the recent hostile takeover by the Georgia-Pacific Corporation, which is headquartered in Atlanta, Georgia, of the paper mill located in this community and in Port Edwards. Previously, the Nekoosa mill was operated by the Great Northern Nekoosa Corporation. As a paper mill town, Nekoosa at one time provided salary increases and paid its teachers at levels which placed it at the top or close to the top of the salary benchmarks paid by comparable South Central Athletic Conference school districts to its teachers. In the prior case, the lower settlement reduced Nekoosa from its leadership position at the benchmarks, at the entry level, and at the middle steps of the salary schedule. However, Nekoosa continued to maintain above average salary levels at the benchmark maximums in the salary schedule established under the prior award.

Nekoosa has a maturing teaching staff: 44 of the 98.1 FTEs are at the top step of the three masters lanes of the salary schedule. An additional 15.5 teachers are at the top step of the BA lanes of the schedule. A majority of the teachers receive the above average salaries generated by the schedule in the expired agreement.

The uncertainty which has taken hold of the psyche of board members who are employees of the local mill has caused this board to retrench on the matters of teacher salaries. Its offer appears to convey the message that the salary increases of yesteryear which placed Nekoosa teachers at the high end of the salary schedule has ended. The District presents its offer as one which is the product of caution and reflective of what Board members perceive to be the uncertain state of the local economy.

It is within this context in which the final offers of the parties are presented and formulated.

From the Arbitrator's perspective, he has been the recipient of one of the best presentations from both the Association and the District in terms of the evidence presented to support their respective positions and the arguments generated therefrom. However, these presentations are made with regard to two of the most **unreasonable** offers which this Arbitrator has been forced to choose between by the processes of the interest arbitration statute.

SUMMARY OF THE ISSUE IN DISPUTE

Both the District and the Association propose a two year successor Agreement covering the 1990-1991 and 1991-92 school years.

Association Offer

Revise the contractual salary schedule to provide for a \$20,300 base for the 1990-91 school year. With regard to salary only, this represents a 7.26% increase and a total package increase of 8.38%.

For the 1991-92 school year, to revise the salary schedule to provide for a \$21,520 base which represents an increase in salary only of 7.26% and a total package increase of 8.09%.

District Offer

The District proposes to revise the salary schedule of the expired Agreement by providing a base of \$19,650 for the 1990-91 school year. This represents an increase in salary of 3.83% and a total package increase of 5.27%.

For the 1991-92 school year the District proposes that the salary schedule base be \$20,200. This represents an increase in salary of 4.01% and a total package increase of 5.27%.

The total cost difference between these two final offers over the duration of the successor Agreement which is the subject of this dispute is approximately \$381,000 for a faculty of 98.1, FTE (full-time equivalents).

This dispute is to be resolved under the following:

STATUTORY CRITERIA

The criteria to be used to resolve this dispute are contained in Sec. 111.70(4)(cm)7, Wis. Stats.. Those criteria are:

7. Factors considered. In making any decision under the arbitration procedures authorized by this paragraph, the 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.

e. Comparison of the 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 generally in public employment in the same community and in comparable communities.

f. Comparison of the 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 in private employment in the same community and in comparable communities.

g. The average consumer prices for goods and services, commonly known as the cost-of-living.

h. 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.

i. Changes in any of the foregoing circumstances during the pendency of the arbitration proceedings.

j. 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.

DISCUSSION

Introduction:

In the Discussion section of this Award, the Arbitrator applies each of the statutory criteria to the final offers of the parties on the salary issue. As is needed, reference is made to the arguments of the parties to elucidate a particular point. The Award concludes with the selection of the final offer

for inclusion in a successor Agreement.

a. The Lawful Authority of the Municipal Employer

No argument was presented on this criterion. There is nothing in the record evidence presented which would provide a basis for the application of this criterion to distinguish between the final offers of the parties.

b. Stipulations of the Parties

The Association argues that matters agreed to should not influence the ultimate decision as to which final offer is to be selected for inclusion in the successor Agreement. The Association attempts through this argument to have the Arbitrator ignore the agreement reached by the parties to adopt a straight percentage split for the payment of increases in health insurance premiums.

The Arbitrator rejects this Association argument. Under the Association argument, no one would stipulate to an agreed upon item in a case which were proceeding to arbitration. The parties would construct their final offers so that a dispute would in fact exist, no matter how narrow the dispute, on all matters which were the subject of negotiation. Obviously, to the extent that a stipulation or an agreed upon item consumes a large amount of total compensation dollars, it will have an impact on an Arbitrator's analysis of the final offers of the parties with regard to those matters which remain in dispute.

In this particular case, this specific criterion does not serve to distinguish between the final offers of the parties. However, the stipulation on insurance is given further consideration below, under criterion "h", overall compensation.

c. The interests and welfare of the public . . .

The District argues that its final offer better serves the interest and welfare of the public. It argues that the condition of the local economy is uncertain. Its final offer is the product of the caution necessary in these uncertain times.

The Association argues that it is in the best interest and welfare of the public to maintain salaries at a competitive level, citing the decision of Arbitrator Byron Yaffe in School District of Rice Lake, Dec. No. 19977-A. The Association emphasizes the disparity in salary levels between the contiguous School District of Wisconsin Rapids and salary levels in Nekoosa; salaries may differ by as much as \$8,000 for employees at the same step with similar educational backgrounds, where one works in Wisconsin Rapids and the other in Nekoosa. The Association emphasizes that as a result of the

1988-89 and 1989-90 settlement, the relative ranking of Nekoosa declined as compared to salaries paid at the benchmarks among school districts throughout the state. Its rank dropped from #141 in the 1988-89 school year to #176 in the 1989-90 school year. Under the District offer its ranking would drop to #222 as contrasted with the #151 rank it would achieve under the Association's offer.

The Association argues that the District has the ability to pay the Association final offer. Association Exhibit #56, the District's 1990 annual report, denotes that the general fund balance as of July 1, 1990, was \$1,475,363 or 21% of its total expenditures of \$7,029,450. In addition, revenues from state sources were projected to increase during the 1990-91 school year by some 7.32%.

The Association disagrees with the District's portrait of the local economy. It acknowledges that some layoffs have resulted from the acquisition of Great Northern Nekoosa by Georgia-Pacific. However, the Association argues that those layoffs have been limited to upper and middle management. It notes from the reports of the paper councils, which are in evidence, that the paper industry is doing well.

With regard to the condition of the local economy, the Arbitrator finds that it remains strong, despite the dire predictions and uncertainty expressed by District witnesses. If there are to be massive layoffs as a result of the acquisition of the mill by Georgia-Pacific, as of the date of the hearing, those have not come to pass. Accordingly, the Arbitrator concludes that the record evidence does not support the negative view of the Nekoosa economy which is a basic assumption which underlies the District's final offer.

Even if such a downturn were to occur, the evidence reflects that the economy of the paper industry in this area of the state is strong. If the community wishes to retain residents should a downturn occur as a result of the acquisition of GNN by Georgia-Pacific, it would do well to maintain the quality of its school district. That would serve as a stabilizing factor to encourage residents to remain and perhaps encourage others to move to Nekoosa. In light of the condition of the economy as it is "frozen" as of the date of the hearing in this matter, the Arbitrator concludes that this factor provides some support to the selection of the Association final offer for inclusion in a successor Agreement.

d. Comparability: Teachers to Teachers

The first issue posed by the parties is the appropriate comparability grouping against which the salaries generated by the parties' final offers are to be measured.

Comparables?

The District argues that the South Central Athletic Conference is the appropriate comparable, in this case. It notes that the athletic conference has been accepted by many arbitrators as the basis for establishing the comparability grouping. The athletic conference incorporates districts located geographically within the same region, often they are of similar size in terms of the size of their teacher staff and student populations. Often, that comparability further extends to the tax base in terms of equalized value of the communities incorporated within a particular athletic conference. Comparable communities often have similar economies.

In the Background section of this Award, the Arbitrator quoted extensively from the prior award of Arbitrator Kessler. He expressed some misgiving with the validity of using the South Central Athletic Conference as the sole basis for comparability. He notes in the concluding section of his award, at page 17, that:

The major deficiency with the conference comparison is the economic uniqueness of Nekoosa, a one company town. Traditionally the paper mill provides higher wages for its workers than are found in the adjacent agricultural areas. However no combination of districts that meet recognized economic, demographic, and geographic criteria could be found that could substitute for the athletic conference.

The Arbitrator, here, has carefully reviewed the extensive data submitted by the Association in support of using three comparability groupings. The Association collected what it perceived to be one company communities, mainly tied to the paper industry, when it proposes that the school districts of Kaukauna and Kimberly in the Fox River Valley area, Mosinee and Tomahawk which are located, as Nekoosa, on the Wisconsin River, and the one company community of Kohler, to serve as a comparability base, in this case. In addition, the Association proposes that the School District of Wisconsin Rapids, which is contiguous to the Nekoosa School District, serve as a separate comparability grouping. Finally, the Association proposes the South Central Athletic Conference as an additional comparability grouping.

The Fox River communities of Kaukauna and Kimberly are not appropriate comparables to Nekoosa. Those two school districts are located in another part of the state and subject to different economic forces and conditions. The Village of Kohler is dominated by one company. However, its school district is much smaller than Nekoosa. It is located in a totally different region of the state. The Arbitrator is not convinced that it is an

appropriate comparable to Nekoosa. These three communities are located in totally different labor markets than Nekoosa.

Before reviewing the two comparables suggested by the Association located on the Wisconsin River, namely, Mosinee and Tomahawk, it is appropriate to note certain characteristics of the Nekoosa School District. Nekoosa is the smallest in terms of teacher FTE (full-time equivalency, as calculated by the Department of Public Instruction) than the other South Central Athletic Conference schools. It has a slightly larger student population than Mauston and Wisconsin Dells. The South Central Athletic Conference has undergone some change. Association Exhibit #51, a directory of conference schools, which currently includes Adams-Friendship, Baraboo, Mauston, Portage, Reedsburg, and Wisconsin Dells in addition to Nekoosa, as recently as the 1988-89 school year included Sparta and Tomah schools. These latter two schools were removed from the Conference beginning in the 1989-90 school year. Interestingly, although Sparta and Tomah School Districts were formerly part of the South Central Athletic Conference, neither the Association nor the District proposed those schools as comparables, here. No other school has been added to the conference.

Nekoosa is situated geographically north of the other South Central Athletic School Districts. The athletic conference school districts, contain agricultural land in excess of \$50 million, Nekoosa has less than \$9 million of agricultural land in the district. Eighty percent of the land within the Nekoosa School District is residential. It is the predominant class of property within the district.

The Arbitrator concludes that the School District of Mosinee is comparable to Nekoosa. It is a one company town. The main industry in the community is tied to the paper industry. The two school districts are similar in size in terms of teacher full time equivalents and student population. The percentage of land dedicated to manufacturing approximates 4%, in both cases. All indicia of comparability, other than geographic proximity, strongly support a finding of comparability between these two school districts. With regard to geographic proximity, Mosinee is located within approximately 80 miles of Nekoosa. It is not located in a different region of the state which is subject to different economic forces. Accordingly, together with the schools in the South Central Athletic Conference, the Arbitrator includes the School District of Mosinee as a comparable to Nekoosa.

The Arbitrator is sensitive to the concern expressed by the school district that comparables not be tampered with. A fixed comparability pool provides an important element of stability to the collective bargaining process. It assists the parties in reaching voluntary agreements. Nonetheless, where the elements of comparability have been successfully challenged, then the matter of comparability must be reviewed, anew.

Although manufacturing, residential, and recreational land use in addition to agriculture, form an important part of the tax base of the School Districts of Baraboo, Wisconsin Dells, and to a lesser extent Adams-Friendship, the uniqueness of the Nekoosa School District relative to the other South Central Athletic Conference schools is unmistakable. By expanding the group of comparables to include Mosinee, the comparability base is improved.

The Arbitrator has carefully considered the data presented with regard to the School District of Tomahawk. The Arbitrator is not convinced that Tomahawk is a one industry community to the same extent and in the same manner as Nekoosa. It is located much further north of Nekoosa and Mosinee. It is in a different labor market. The Arbitrator finds that its tax base also includes recreational land. Tomahawk is subject to economic influences of the area's recreational and tourist industries. For these reasons, the Arbitrator has not included Tomahawk as a comparable to Nekoosa.

There are two separate and significant dimensions to analyzing and assessing salary proposals. First, the salaries proposed by each final offer must be measured against the salary levels established as appropriate by comparing the wage levels proposed by each final offer to the average of the wage levels paid by comparable school districts. Inasmuch as teacher salary schedules are diverse and complex, arbitrators employ a benchmark analysis to provide points of comparison in salary schedules. The purpose of such comparison is to determine whether the wage level which is the product of a final offer is more or less than or equal to the wage level established by the average level of salary paid by comparable employers at the benchmarks, the points of comparison, in the salary schedules. The second dimension of the analysis of wage offers is to measure the percentage and dollar increases provided in the parties' final offers against the increases provided by comparable employers during the period in dispute.

Rigid adherence to a benchmark analysis may lead to anomalies. If the faculty of a particular school district is bunched in one particular area of a salary schedule, an offer which generates few dollars in that area but provides large increases in areas of the salary schedule where no teachers are located, may conform to a rigid benchmark analysis, but the selection of that offer may be inappropriate where the increases generated do not go to current employees. In this case, the scattergram of the 1989-90 faculty indicates that of the 98.1 FTEs, 44 are at the top step of the three masters lanes, and an additional 15+ are located at the top steps of the three BA lanes. Consequently, the benchmarks of the BA 7th step and the MA 10th step have little bearing, in this case. The Arbitrator gives those benchmarks no weight. The recruiting benchmark, the BA minimum is always an important benchmark and a point of comparison to salary levels paid by other school districts. The MA minimum may be important in districts

where employers recruit and place teachers on the salary schedule at the MA level. In addition, the MA minimum provides important information with regard to the lane structure and reimbursement levels provided for educational advancement under a particular salary schedule. On the basis of the above, the Arbitrator has compared the salary schedules generated by the offers of the parties at four benchmarks, the BA and MA minimums and the MA maximum and schedule maximum.

The Arbitrator believes that it is appropriate to develop another benchmark at the 9th or 10th step of a salary schedule for an employee in mid-career which provides greater emphasis to the MA lanes (preferably, one or two lanes beyond the MA+0 lane). However, the Arbitrator did not advise the parties of his feelings in this area. No arguments were presented on this point. Even this Arbitrator limits the number of surprises which he may spring on the parties in the course of his consideration of an interest dispute.

Salary Levels - Benchmark Analysis

Only three of the South Central Athletic Conference schools were settled for the 1991-92 school year, Wisconsin Dells, Adams-Friendship and Baraboo. Mosinee was not settled for the 1991-92 school year. Three settlements do not provide a sufficient statistical base to provide a basis for decision making. Consequently, the teacher to teacher comparability analysis is limited to the salary levels generated by the parties' final offers as compared to the salary schedules of the six South Central Athletic Conference schools and the School District of Mosinee for the 1990-91 school year.

At the BA minimum, the District offer at \$19,650 would place Nekoosa at the bottom of the comparables, in last position, \$353 below the second lowest base among South Central Athletic Conference schools. The \$19,650 base is \$1,220 below the average base paid in the conference. If Mosinee is included, then the District's offer is \$1,295 below the average of the South Central Athletic Conference schools and Mosinee. The average with Mosinee is \$20,945. The Association offer is \$645 below the average including Mosinee. It is \$407 below the average excluding Mosinee.

At the MA minimum benchmark, the average salary paid by South Central Athletic Conference schools is \$23,155. If Mosinee is included that average increases to \$23,210. The District offer of \$21,615 places it at second from the bottom of the comparables, \$1,540 below the average without Mosinee, and \$1,595 below the average, inclusive of Mosinee. The Association offer of \$22,330 places the salary level at the MA minimum at \$825 below the average of the salaries paid at this benchmark by South Central Athletic Conference schools excluding Mosinee. If Mosinee is included, the Association offer is \$880 below the average.

The comparison of the salaries paid at the MA maximum and schedule maximum benchmarks are without regard to any longevity paid by the respective school districts. The amount of the longevity payment and the duration of time over which such payment accrues varies significantly from district to district. The Arbitrator finds that it is most appropriate to compare the salary levels at these benchmarks without regard to longevity, for it provides a clear understanding of the impact of the parties' offers as compared to the average paid by comparable school districts.

The average paid by the comparables at the MA maximum benchmark is \$34,550; with Mosinee the average is \$34,900. The District offer at this benchmark for the 1990-91 school year is \$35,021. The Association offer generates a \$36,176 salary at this benchmark. The Association salary offer would place it second from the top of the South Central Athletic Conference schools. With Mosinee, it would place third.

The District offer is \$471 above the average of the salary paid at this benchmark by the South Central Athletic Conference schools and \$121 above the average, if Mosinee is included. The Association offer at this benchmark is \$1,626 above the average of the South Central Athletic Conference schools. If Mosinee is included, the Association proposal is \$1,276 above the average at this benchmark.

At the schedule maximum benchmark for the 1990-91 school year, the average salary at this benchmark for South Central Athletic Conference schools is \$37,209. If Mosinee is included the average is \$37,654. The District offer generates a salary at \$37,577, and the Association offer generates a salary offer of \$38,806. The District offer is \$368 above the average of the South Central Athletic Conference schools. It is \$77 below the average if Mosinee is included. The Association offer at this benchmark is \$1,597 above the average of just the South Central Athletic Conference schools and \$1,152 above the average if Mosinee is included.

To sum up, the Association position is strongly supported by the BA and MA minimum benchmarks. The District offer is supported by the MA and schedule maximum benchmarks. Just under half the staff is located at the top steps of the three MA lanes. These "maximum" are accorded greater weight. The District offer more closely approximates the average at the two "maximum" benchmarks, than the Association proposal, whether or not Mosinee is included. Therefore, it is the District's offer which is supported by this benchmark analysis.

The Association argues that the salary increases generated under the Kessler Award were below the average and placed the Association in a position in which it is justified in its attempt to obtain catchup. In this regard, the Association cites the decision of Arbitrator Kerkman in Dodgeland School District, Dec. No. 23378-B (11/86). On this point,

Arbitrator Kerkman observes:

The Association asks this Arbitrator to look at the history of bargaining and the effect of the increases in wages compared to wage increases in other districts over the span of time covered by the Grenig Award, as well as the final offers which are at issue here. The Employer opposes consideration of anything but the final offers in the instant matter. The undersigned rejects the Employer argument that only the final offers of the parties this year should be looked to in determining which party's final offer is preferred. The record evidence in this matter establishes that in the prior round of bargaining which resulted in the Grenig Award, Grenig selected the Employer's offer, notwithstanding his observations found at Tables 1-8, all of which indicated that the Employer offer was less than the median percentage increase and the average percent increase at the BA base, the BA+7 level, the BA max, the MA base, the MA+10, the MA max, the schedule max, and the percentage of salary increase and the total package increase. The evidence establishes that in making his selection, Grenig was aware that the Employer offer was deficient compared to the average percentage increase among the comparables at the BA base of 1.6%; at the BA+7 level of 1.7%; at the BA max level of 1%; at the MA base level of 1.5%; at the MA+10 level of 2.1%; at the schedule max level of 2.7%. Furthermore, Table 8 indicates that the Employer offer which Grenig selected was .62% below the average total package increase of those comparables, and was .67% below the salary only increase average when compared to the average of the comparables. Because this is final offer arbitration, and because Grenig concluded that the Employer offer was closer to the comparables than that of the Association, he selected the Employer offer when it would appear that if he had the discretion to do so he would have awarded at either the average or the median. Because he was unable to do so, the Employer achieved a more favorable settlement than he would have otherwise achieved, either through the course of a voluntary settlement or through an arbitration award, if the Arbitrator had wide open discretion. For these reasons, the undersigned believes it is

appropriate, under these circumstances, where the parties have resorted to arbitration on two consecutive years, to combine the amount of increases for the years in question.

In this case, Arbitrator Kessler concluded that the District offer "more accurately meets the criteria of the statute". This Arbitrator believes that any disparity between the Kessler Award and settlements achieved by the South Central Athletic Conference schools for school years 1988-89 and 1989-90 may be adjusted only to the extent that the prior award resulted in salary levels which are demonstrably below the average paid by the comparables. Such distortion will be reflected in the salary levels at the benchmarks.

In Nekoosa, the school district ranked #1 at the "maximum" benchmarks and far above the salaries paid by other comparable schools. The lower settlements resulting from the Kessler Award brought salary levels to the bottom of the comparables at the BA and MA minimums, as noted above, and closer to the average at the MA maximum and schedule maximum benchmarks.

The Arbitrator has constructed the kind of analysis suggested by Arbitrator Kerkman in his decision in Dodgeland. However, since the Association did not provide the 1987-88, base year, salary schedule for Mosinee, it is not possible for the Arbitrator to calculate the increase generated by the 1988-89 Mosinee schedule over 1987-88 school year at the MA maximum and schedule maximum benchmarks. Furthermore, since Mosinee has not settled for the 1991-92 school year, it is only possible to calculate the increase at the MA maximum and schedule maximum benchmarks for Mosinee for the 1989-90 school year over the 1988-89 school year and the increase at these benchmarks in the 1990-91 school year over the 1989-90 school year. The limited data generated reflects that Mosinee experienced increases at these benchmarks which are quite similar to those of the settled school districts in the South Central Athletic Conference. Mosinee is not included in the following analysis.

The Arbitrator has chosen the two "maximum" benchmarks because those are the benchmarks which impact close to half of Nekoosa's teachers. These benchmarks hold the key to the decision in this case, inasmuch as the District position at the BA and MA minimum benchmarks is untenable. On the basis of District Exhibit #39a-c and Association Exhibits #38a-44d, the Arbitrator notes that the average increase at the benchmark MA maximum for the South Central Athletic Conference schools for the 1988-89 school year over the 1987-88 school year and 1989-90 and 1990-91 school years total \$4,299. Under the District offer the increases at that benchmark total \$2,767. Under the Association offer, it totals \$3,742. The Association offer for the first year of the successor Agreement brings

the increase at this benchmark closer to the average increase experienced by the other South Central Athletic Conference schools during the term of the expired Agreement including the first year of the successor Agreement, in dispute here.

It is noteworthy that the average increase at this benchmark among the three settled school districts for the 1991-92 school year is approximately \$1512. The Association offer is \$665 above that average. The total increase through the 1990-91 school year at this benchmark as proposed by the Association totals some \$557 below the average. It is apparent, that the Association offer attempts to generate increases at this benchmark over the two year period of the successor Agreement so as to make up for the below average increases generated at these benchmarks through the Kessler Award. For example, the Nekoosa schedule for 1988-89 increased at the MA maximum by \$810. While the average increase at this benchmark among the comparables in the 1988-89 school year over the salary level during the 1987-88 school year is \$1,593. Similarly, the increase in the second year of the expired Agreement at this benchmark in Nekoosa was \$909. The average increase at this benchmark from 1988-89 to 1989-90 school year is \$1,494. In both years, the Nekoosa settlement provides the lowest increase at this benchmark among the South Central Athletic Conference schools.

The results of the analysis at the MA maximum benchmark are similar to the results at the schedule maximum benchmark, below. The increase at the schedule maximum in Nekoosa in 1988-89 over the 1987-88 schedule is \$866. The increase in the 1989-90 schedule over the 1988-89 schedule at this benchmark in Nekoosa is \$988. The average increase at this benchmark among the comparables in the 1988-89 school year over the the 1987-88 school year is \$1694. The average increase among the comparables at this benchmark for the 1989-90 school year over the 1988-89 school year is \$1714. The average increase at this benchmark for 1990-91 over the 1989-90 school year is 1721.

The District offer for the first year of the successor Agreement would increase this benchmark by \$931. Under the Association offer, the benchmark increases by \$2,160 in the first year of the successor Agreement, the 1990-91 school year. The average increase at this benchmark among the comparable South Central Athletic Conference schools during the terms of the expired Agreement and the first year of the successor Agreement totals \$5,129. Under the District offer the increase at this benchmark is \$2,785. Under the Association offer it is \$4,014.

The Association argues that this data demonstrates that it is entitled to catchup. The Arbitrator finds that the above data reflects that Nekoosa entered the arbitration process with Arbitrator Kessler with salary levels well above the average. As a result of that award, salary levels were reduced

closer to the average, especially at the MA and schedule maximums. The District offer brings those salary levels further down towards the average, or just slightly below the average (if Mosinee is included).

The Association offer attempts to restore Nekoosa back to the leadership position that it enjoyed prior to the 1988-89 school year, the first year of the expired Agreement. Yet, the increase generated by the Association offer, including the second year of this successor in which the Association seeks to increase this benchmark over the first year large increase by \$2337, in all probability, will not generate an increase at this benchmark which equals the increase at this benchmark during the term of the expired and the successor Agreements.

On the other hand, catchup is appropriate when salary levels are well below the average. Catchup is not appropriate just to bring a school district to a former ranking well above the average. This statutory process is established to push salaries to the mean. Those above the mean feel downward pressure. Those below the mean feel upward pressure.

The Arbitrator has carefully reviewed the other Kerkman decision, cited by the Association, Mayville School District, Dec. No. 25459-A (2/89). In that award Arbitrator Kerkman expresses the view in his summary of his analysis of the salary issue that:

The undersigned has further concluded that, when considering the three year increases and the impact of the below average Award of 1986-87, the Association proposal can be justified.

Although this analysis provides some support to the Association position, this Arbitrator concludes, as did Arbitrator Kerkman when he selected the District offer on the salary issue(on the basis of the interest and welfare of the public criterion) that this analysis is not determinative of this case.

Year to Year Increase in Salary

The other dimension of the comparability criterion is the comparison of the rate at which salaries (wages) increase from one year to the next.

Stated in percentage terms, the average increase in salary only among the South Central Athletic Conference school districts for the 1990-91 school year is 5.76%. The increase in salary generated by the District offer in the first year of the successor is 3.83%. The Association offer generates an increase of 7.26%. The District offer is 1.93% below the average. The Association offer is 1.5% above the average. Accordingly, this data tends to narrowly support the Association offer. The inclusion of Mosinee in the calculation of this data provides little change. The Association offer remains

1.44% above the average and the District offer 1.9% below the average.

The three 1991-92 settlements average 5.55%. The District offer is 1.54% below the average. The Association offer is 1.76% above the average. Because the number of settlements for 1991-92 is insufficient to serve as a basis for a decision, these figures for 1991-92 are provided no weight.

The dollar increases per full time equivalent generated by the District offer for the first year of the successor Agreement, 1990-91, is \$1,165. The Association offer generates an increase of \$2,207 per FTE. The average increase among the comparables is \$1,644. The District offer is \$479 below the average. The Association offer is \$563 above the average.

The Association argues that total package data should not be considered by arbitrators. It asserts that such data is incomplete. It maintains that benefits vary from District to District.

The Association's objections are correct. However, the data provided with regard to the increased cost of benefits such as health insurance, other insurances, retirement, and increases in social security are well established. To the extent that benefits vary from District to District, that matter is properly considered under the criterion overall compensation. This Arbitrator, in fact, discusses the differences in benefits between the teachers of Nekoosa and the other comparable schools. The Arbitrator deals specifically with the increased contribution towards health insurance premium made by Nekoosa teachers over the contributions made by teachers in comparable school districts. In fact, the total package increases in Nekoosa at a lower rate than in other districts due to the larger contribution towards health insurance premium made by Nekoosa's teachers. Nonetheless, the Association's large wage demand generates a percent and dollar total package increase above the settlements achieved by the comparable South Central Athletic Conference schools. The Arbitrator was unable to consider the total package increase achieved by the Mosinee teachers for the 1990-91 school year because that data was not presented by the Association.

The average total package increase among the South Central Athletic Conference schools for the 1990-91 school year is 6.76%. The District offer at 5.27% total package is 1.49% below the average. The Association total package offer of 8.38% is 1.62% above the average. In total package dollars per full-time equivalent, the average total package dollar increase provided by the South Central Athletic Conference schools is \$2,584. The District offer is \$428 below the average at \$2,156. The Association offer at \$3,428 is \$844 above the average.

With the amendment of the interest arbitration statute, this Arbitrator finds it appropriate to consider the statewide data submitted by the

Association. The Arbitrator references the nonweighted statewide averages. These averages provide a better picture as to salary levels in small school districts. The weighted averages are geared toward providing average salary levels of the state's larger school districts.

At the MA maximum benchmark, according to Association Exhibit #53, the nonweighted statewide average salary at this benchmark is \$35256. The District offer at this benchmark is \$35998 or \$742 above the statewide average. The Association offer at this benchmark is 36176 or \$920 above the statewide average.

At the schedule maximum, the nonweighted statewide average salary at this benchmark is \$37,710. The District's final offer generates a salary of \$37,557, \$153 below the statewide average. The Association offer at this benchmark for the 1990-91 school year of \$38,806 is \$1,096 above the state average. The District offer brings salary levels closer to the statewide average at both benchmarks.

Summary-Comparability criterion

Due to the fact that just under half of Nekoosa's teachers are at the top step of the three MA lanes, the MA maximum and schedule maximum benchmarks are provided greater weight. The District offer generates salary levels closer to: the statewide average; and the average paid by comparable school districts of the South Central Athletic Conference schools as well as the School District of Mosinee, for the 1990-91 school year. A review of the significantly lower increases at these benchmarks which Nekoosa teachers received under the expired Agreement and the first year of this Agreement, supports the Association position, that it is entitled to increases above the average. The question which remains to be answered is how much above the average may be justified.

However, inasmuch as, the District level of compensation was well above average going into the years covered by the expired Agreement, the District's offer at the MA maximum and schedule maximum benchmarks bring Nekoosa teachers closer to the average than the Association's offer.

Although the Association's percentage increase in salary dollars only for the 1990-91 school year more closely approximates the percentage increase among the comparables, the dollars generated for salary only and the total package percent and dollar per FTE generated by the District's offer more closely approximates the average increase in salary only of the comparable school districts. The District's offer more closely approximates the average increase in percent and dollar total package per FTE for the 1990-91 school year, as well.

In light of the Association's attempt here to recoup what it argues was

a below average settlement under the Kessler Award, this data is consistent with that attempt. However, the above data demonstrates that the Association offer attempts to recapture its salary leadership position which it formerly held. The Kerkman analysis does not address this situation, where both parties in the second round of bargaining submit final offers which have no relationship to the average increases provided by comparable school districts. The Arbitrator has spent little ink analyzing the District's final offer at the BA and MA minimums, because the District's offer at these benchmarks are unjustified. However, most of the District's teachers are paid salaries at the top rather than the bottom of the salary schedule. On the basis of the above analysis, the Arbitrator concludes that the teacher to teacher comparability criterion supports, by the closest of margins, the selection of the District final offer for inclusion in a successor Agreement.

e. Comparability: Teachers to Other Public Employees

The settlements in calendar years 1989, 1990, and 1991 do not exceed 4.5% in wages only for any public employee unit in the City of Nekoosa, Wisconsin Rapids, or Wood County. The District increase in salary of 3.83% more closely approximates the increases provided to other public employees than the 7.26% increase in salary demanded by the Association through its final offer. Accordingly, the Arbitrator concludes that this criterion supports the selection of the District offer for inclusion in a successor Agreement.

f. Comparability: Teachers to Employees in the Private Sector in the Same Community and in Comparable Communities

Unionized employees at Georgia-Pacific received no more than 2.5% wage increase in any one year during the term of the Agreement in dispute here. This data tends to support the District offer.

g. Cost-of-Living

The Association correctly notes that arbitrators view the measure of the cost-of-living as the pattern of settlement established in comparable units and in comparable communities. In a teacher case, that measure is limited to the pattern of increases provided by comparable school districts to their professional staff. As noted above, the pattern of increase for the 1990-91 school year is 6.76%. The District offer which is 1.49% below the pattern is to be preferred over the Association offer which is 1.62% below the pattern of settlement.

Although the Arbitrator gives primary weight to the pattern of settlement data, it is the belief of this Arbitrator that reference must be made to the increase in the Consumer Price Index and a comparison made to the final offers of the parties relative to that data. In 1989-90, the year

preceding the first year of the successor Agreement, the CPI for urban wage earners Non-Metro index increased by 4.7%. This Arbitrator employs the increase in the total package as the portion of the offer to be measured by the change in the Consumer Price Index. Since that index measures the increased cost of medical care and it is often health insurance premiums which increase at an accelerated rate far and above any rate of increase in wages, it is appropriate to use the percentage increase in total package rather than the percentage increase in wages only when applying the CPI data.¹ Accordingly, the Arbitrator concludes that the District offer exceeds by approximately one-half percent the increase in the CPI in the prior year. Its offer more closely approximates the increase in the CPI than the Association's offer.

On the basis of the above data, the Arbitrator concludes that this criterion supports the inclusion of the District offer in a successor Agreement.

h. Overall Compensation

The Association notes that the teachers of Nekoosa pay 20% of the cost of health insurance premiums. South Central Athletic Conference comparable school districts, as well as, the School District of Mosinee either pay the full amount of the health insurance premium or the percentage paid by a teacher does not exceed 10% as contrasted to the 20% paid by Nekoosa's teachers. Ordinarily, the Arbitrator would give significant weight to this difference in total compensation. However, the teachers of Nekoosa enjoy a dental insurance benefit paid for by the District. Wisconsin Dells is the only other comparable school district which provides and pays for dental insurance for its employees (no data was provided with regard to Mosinee, on this point). The average contribution for family coverage health insurance among comparable school districts is \$385.41. This District contributes \$306.42 and \$42.42 in the first year of the successor Agreement for dental insurance premiums.

The Arbitrator finds that the credit reimbursement amount in Nekoosa is somewhat lower and payment of the reimbursement is more restricted than other districts. Nekoosa provides vision insurance. That benefit does not appear to be made available by other comparable districts. However, in total, the benefit package provided approximates the totality of benefits provided by other districts. Some benefits Nekoosa teachers obtain which teachers in other districts do not receive. The employer contribution levels provided by comparable school districts is somewhat higher than that

¹ In this case, the increase in health insurance premium for the first year of the Agreement is approximately 24%. In the second year, it is projected to increase by approximately 19%.

provided by Nekoosa.

On balance, the Arbitrator concludes that this criterion provides some support to the Association position.

i. Changes in the Foregoing and j. Such Other Factors

These two criteria do not serve to distinguish between the final offers of the parties.

SELECTION OF THE FINAL OFFER

The Arbitrator has appended four of the seven graphs drawn by the Association and included in its original brief to graphically depict the enormous disparity between the final offers of these parties (1991-92 was deleted by the Arbitrator because of the insufficient data available for that year. The Arbitrator altered the key to the graph to permit its reproduction.) Both offers are unreasonable. Both are far from the average, no matter how that average is calculated by way of percent or dollar amount, total package, salary only. Neither offer acknowledges the collective wisdom of comparable districts as to the appropriate salary increases to be provided in school year 1990-91 and 1991-92 (even though only three settlements have been reached as of the date of the hearing in this matter, it appears that the District's offer will be well below the average, and the Association's offer will be well above that average.) Each asks the Arbitrator to determine which offer, albeit far from the average, is closer to it. Both parties have engaged in a major gamble in presenting these final offers.

The District offer places the BA minimum at a level out of range, well below the average and well below the second lowest salary level paid by a comparable school district at this benchmark. In Reedsville School District, 22935-A (3/86), and in Kewaskum School District, 24086-A (6/87), this Arbitrator described the concept of the range of settlement, 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 catchup argument would be sustained.

In the case of the BA minimum, the District offer falls outside the range of settlement. Furthermore, its BA base of \$20,200 for the 1991-92

school year is only \$197 above the lowest BA base paid by any comparable school district in the 1990-91 school year, Baraboo. Baraboo School District settled for the 1991-92 school year at a BA base of \$21,175. The BA base of all other comparable school districts in the 1990-91 school year exceed the District's proposed BA base for the 1991-92 school year. For Nekoosa to approximate the Baraboo BA base for 1991-92, the District in the successor to this Agreement, in 1992-93, would have to go to a point beyond the second step of the salary schedule generated by its offer for 1991-92. The District's offer at this recruiting step and at the MA minimum, which is only slightly better on a comparative basis to the District's offer at the BA base, may well impact upon the ability of this school district to effectively compete to recruit and hire the quality teacher which it may well have hired in the past, when its salary schedule was among the highest of the comparables. The destructive effect of the District's offer to its ability to compete for teachers with comparable schools when its faculty begins to retire has had a profound impact on this Arbitrator's weighing of the final offers of the parties. For the above reason, the Arbitrator finds that the Association offer is supported by the criterion the interest and welfare of the public.

In addition, the Arbitrator notes that the Association offer is supported by the overall compensation criterion.

The Arbitrator has considered the nonweighted statewide comparability data provided by the Association. The statewide compilation of settlements presented for the 1991-92 year, includes a small percentage of the total districts of the state. It is too small a sample to be statistically reliable(128 of 428 school districts). Accordingly, only the data for the 1990-91 school year were considered and given any weight. This data supports the District's offer.

The District offer is narrowly supported by the teacher to teacher comparability criterion. It is this criterion which is given substantial weight by the Arbitrator. The comparability criteria in which the offers of the parties are contrasted to wages and settlements achieved by other public employees and private sector employees are given little weight, here. Those criteria support the District's position. In addition, the District offer is supported by the cost-of -living criterion. It is the margin of that support which serves as the basis for its selection for inclusion in the successor Agreement.

This Arbitrator finds that the above data, particularly the salary levels at the BA and MA minimums, support a settlement in this case which is well above the average. If any of the benchmark maximums were well below the average, this Arbitrator would not only select the Association offer, but because the District's proposals are out of range at the benchmark minimums, the Arbitrator would find that catchup would be appropriate.

The salary increases generated by the Association's offer at the top of the schedule are well above the average in the first year of the successor. In the second year, it not only appears that the level of increase will exceed the average, but that the salary level at the MA maximum and schedule maximum will be, in all probability, second only to Mosinee. This data is partially counter balanced by the slight preference for the Association position under the overall compensation criterion.

In the final analysis, the Arbitrator gives the Association data concerning the below average year-to-year increases (the Kerkman analysis) little weight. This Arbitrator is not an insurer that wage increases generated by prior Awards or voluntary settlements must always equal the average increase generated by the comparables. To the extent that a prior award significantly affects salary levels relative to the average, that factor will receive close consideration, by this Arbitrator, in the second round of arbitration.

Were the Arbitrator to give substantial weight to the year-to-year increases achieved in past bargains, parties would be encouraged to include outlandish proposals on wages and benefits in the first round of bargaining. If the proposals are achieved in bargaining or in arbitration, fine. If not, the arbitrator in the second round will make up any loss in salary. The parties could count on and begin to expect that the second arbitrator, with the benefit of hindsight, will bail out the parties. This Arbitrator does not believe that is his statutory duty.

The Arbitrator has had great difficulty in selecting the final offer for inclusion in the successor Agreement. The parties will have difficulty in addressing the problems created by the selection of a final offer so far from the average. The parties may have to alter the salary structure to correct the problems which the selection of either offer may cause. However, the Arbitrator could find no statutory provision which requires the Arbitrator to save the parties from the consequences of their own decisions. The Arbitrator concludes that the Association final offer is only slightly more unreasonable than the District's. Accordingly, the Arbitrator selects the District's final offer for inclusion in the successor 1990-91 and 1991-92 Agreement.


On the basis of the above Discussion, the Arbitrator issues the following:

AWARD

Based upon the statutory criteria found in Sec. 111.70(4)(cm)7.a.-j. of the Wisconsin Statutes, upon the evidence and arguments of the parties and for the reasons discussed above, the Arbitrator selects the final offer of the

Nekoosa School District, a copy of which is attached hereto, together with the stipulations of agreed upon items, to be included in the successor Agreement for the 1990-91 and 1991-92 school years between the District and the Association.

Dated at Madison, Wisconsin, this 4th day of June, 1991.


Sherwood Malamud
Arbitrator

Dollar Difference between Nekoosa Salary-Schedule-Benchmark and the South Central-Conference Athletic Conference Benchmark Average.

Benchmark DA MIN

Key

1987-88 1988-89 1989-90 1990-91

Expired Agreement

Assn offer

Dist. offer

\$ 2000⁰⁰

\$ 1500

\$ 1000

\$ 500

(+) \$ 100

(-) \$ 100

Average

Average

500

1000

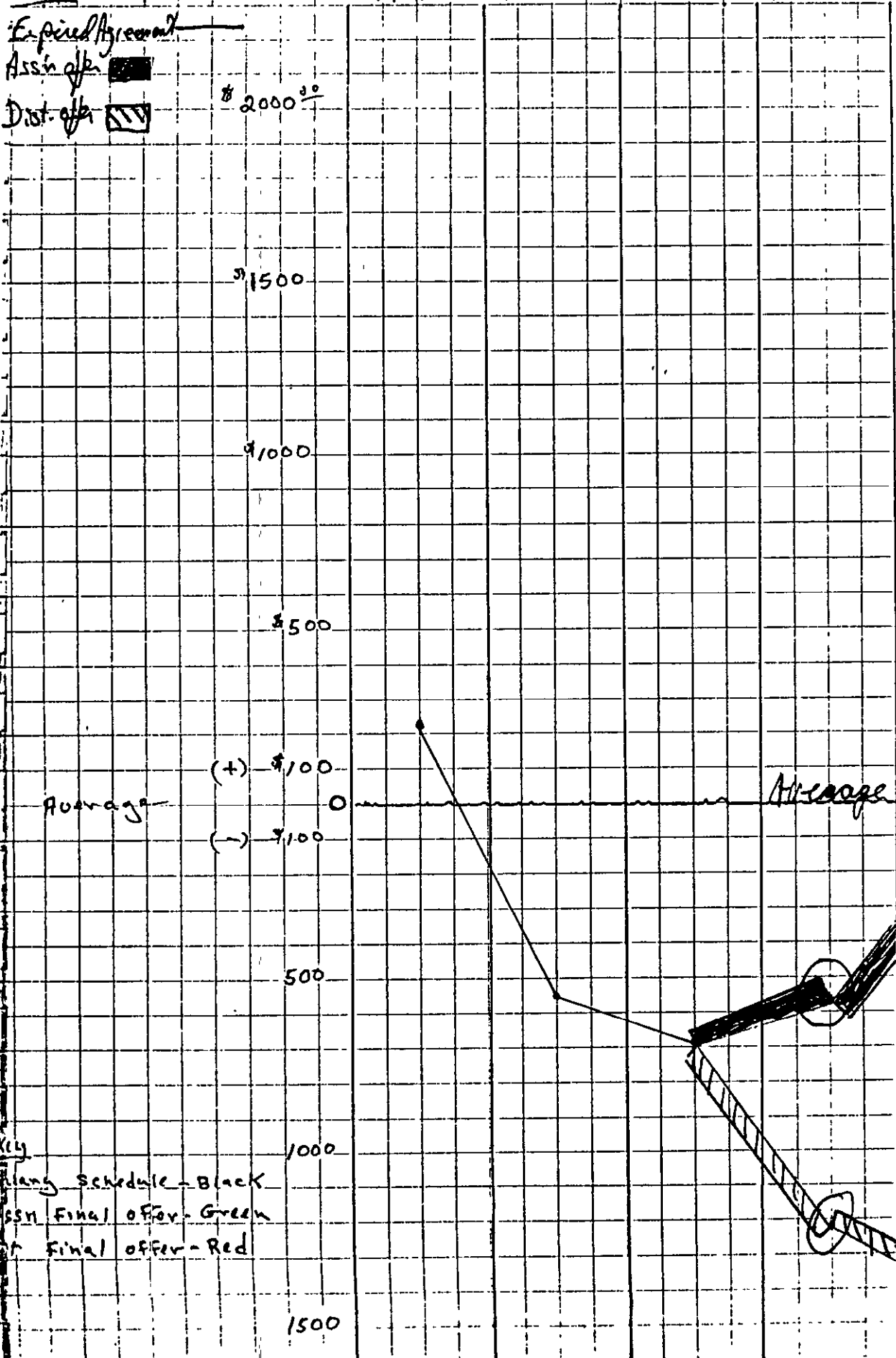
Key

Along Schedule - Black

Assn Final offer - Green

Dist. Final offer - Red

1500



Key

Expired Agreement

Assn. offer



\$ 2000.00

Dist. offer



\$ 1500

\$ 1000

\$ 500

(+) \$ 100

(-) \$ 100

500

1000

1500

1987-88

1988-89

1989-90

1990-91

1991-92

Average

Key

Along Schedule - Black

Assn. Final offer - Green

Dist. Final offer - Red

Dollar Difference between Nekoosa Salary Schedule Benchmark and the South Central Athletic Conference Benchmark Average.

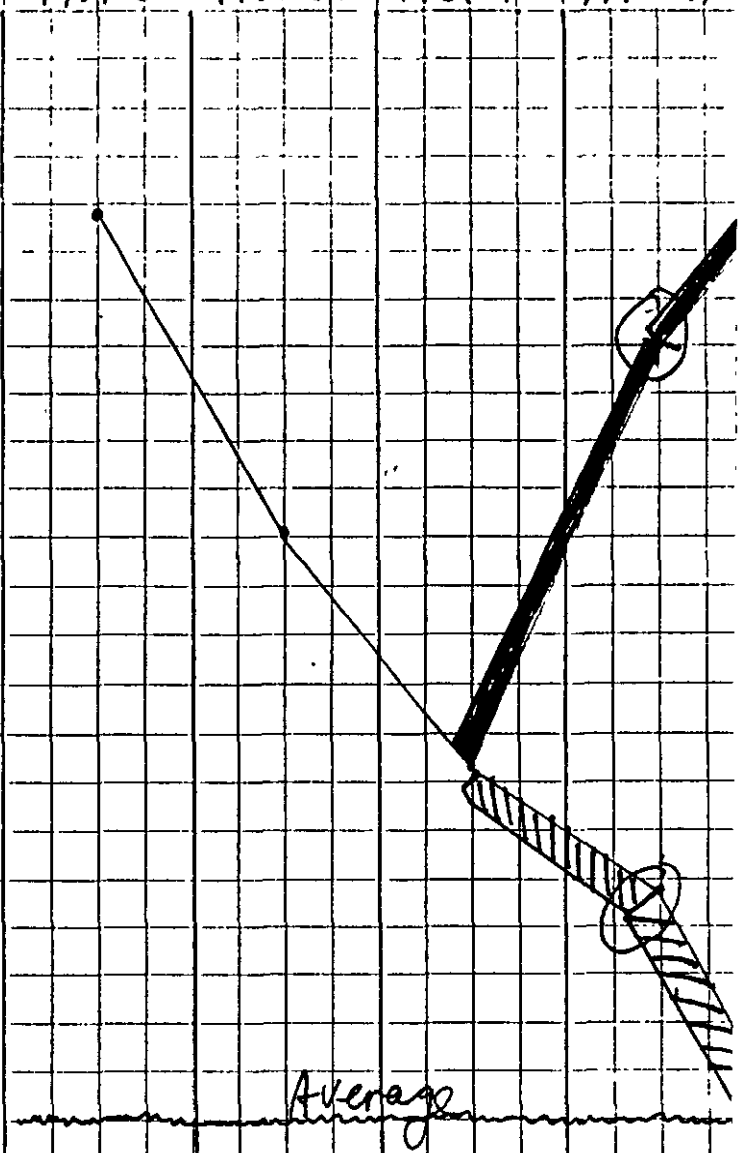
Benchmark MAX MAX

Key

- Expired Agreement ———
- Assn offer [Solid Black Box]
- District offer [Hatched Box] \$2000⁰⁰

1987-88 1988-89 1989-90 1990-91

\$1500
\$1000
\$500
(+) \$100
0
(-) \$100

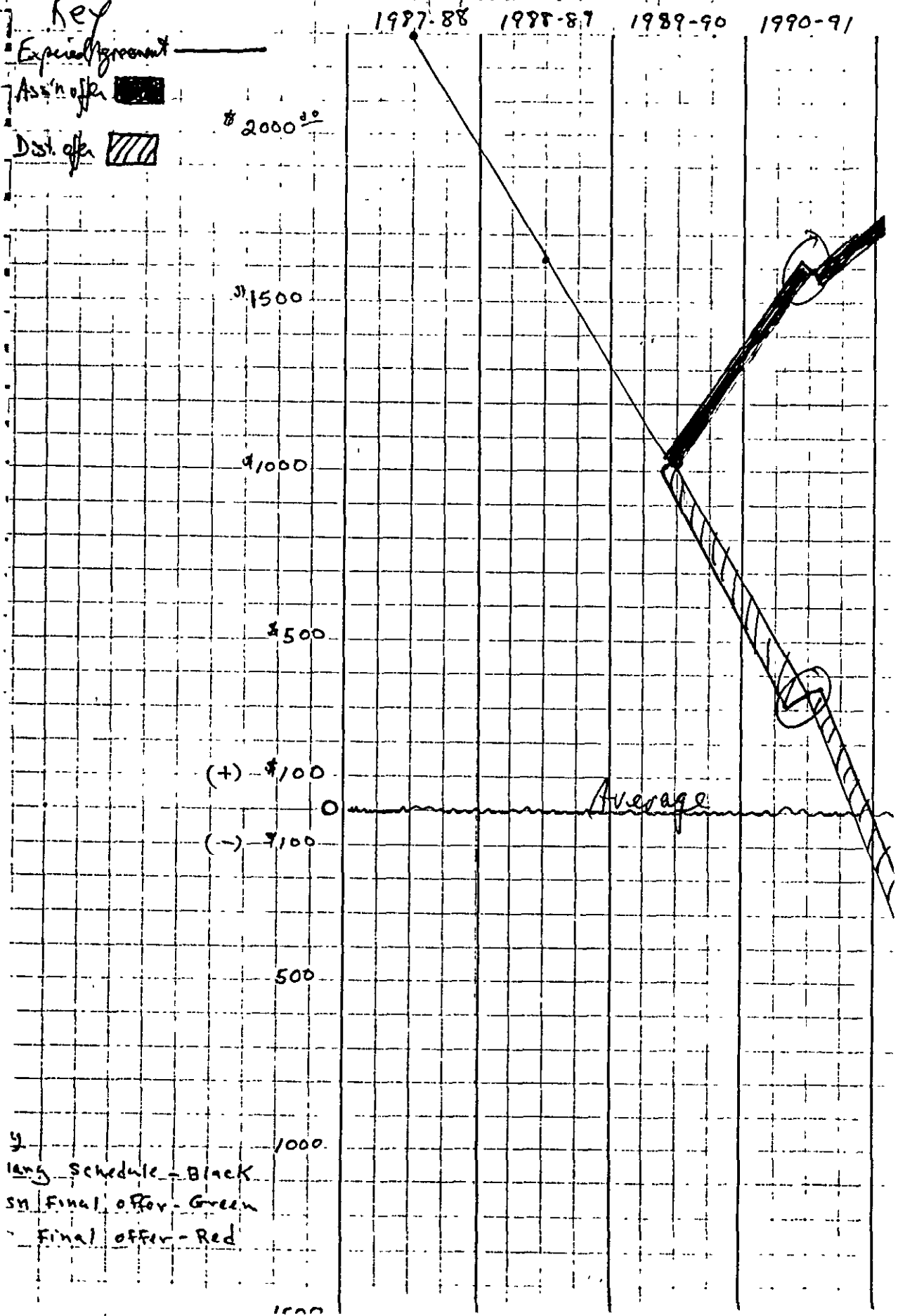


- Key
- Lang Schedule - Black
- Assn Final offer - Green
- Final offer - Red

Dollar Difference between Nekoosa Salary Schedule Benchmark and the South Central Conference Athletic Conference Benchmark Average.

Benchmark Schedule max

- Key
- Exp. Agreement
 - Ass'n offer
 - Dist. offer



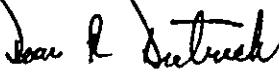
Long Schedule - Black
 Final offer - Green
 Final offer - Red

FINAL OFFER
OF
NEKOOSA SCHOOL DISTRICT
TO
NEKOOSA EDUCATION ASSOCIATION

CASE 37 NO. 44066 INT/ARB-5683

1. Revise Salary Schedule to provide for a \$19,650 BA Base in 1990-91 and to provide for a \$20,200 BA Base for 1991-92 in accordance with the attached schedules.
2. ARTICLE IV - TERMS OF AGREEMENT, Paragraph A - Dates of Agreement, revise to provide for a two year Agreement effective for the 1990-91 and 1991-92.
3. All other tentative agreements agreed to by the parties and the current provisions of the Labor Agreement are to be incorporated into the final Labor Agreement.

Dated this 20th day of August, 1990.



Dean R. Dietrich
MULCAHY & WHERRY, S.C.
Attorneys for
Nekoosa School District

1990-91

NEKOOSA SCHOOL DISTRICT SCHEDULE

PRINTED IN U.S.A.

Contract	Year	BA	BA+12	BA+24	MA	MA+12	MA+24
1	1	19650	20436	21222	21615	22401	23187
2	2	20436	21253	22071	22480	23297	24114
3	3	21222	22070	22920	23345	24193	25041
4	4	22008	22887	23769	24210	25089	25968
5	5	22794	23704	24618	25075	25985	26895
6	6	23580	24521	25467	25940	26881	27822
7	7	24366	25338	26316	26805	27777	28749
8	8	25152	26155	27145	27670	28673	29676
9	9	25938	26972	28014	28535	29569	30603
10	10	26921	27994	29075	29616	30689	31762
11	11	27904	29016	30136	30697	31809	32921
12	12		30038	31197	31778	32929	34080
13	13			32258	32859	34049	35239
14	14				33940	35169	36398
15	15				35021	36289	37557

D20
8/20/90

1991-92

NEKOOSA SCHOOL DISTRICT SCHEDULE

Contract Year	BA	BA+12	BA+24	BA+30 MA	MA+12	MA+24
1	20200	21000	21816	22220	23020	23836
2	21008	21848	22689	23109	23949	24789
3	21816	22688	23562	23998	24870	25742
4	22624	23520	24435	24887	25791	26695
5	23432	24360	25308	25776	26712	27648
6	24240	25208	26181	26665	27633	28601
7	25048	26048	27054	27554	28554	29554
8	25856	26888	27927	28443	29475	30507
9	26664	27728	28800	29332	30396	31460
10	27674	28778	29891	30443	31547	32652
11	28684	29820	30982	31554	32698	33844
12		30878	32073	32665	33849	35036
13			33164	33776	35000	36228
14				34887	36151	37420
15				35998	37302	38612

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FORM 1311-20-0

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