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SOLOMON B. LEVINE , ARBITRATOR

WISCONSIN EMPLOYMENT
RELATIONS COMMISSION

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 In the Matter of Interest Arbitration Between :
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 BELLEVILLE EDUCATION ASSOCIATION :
 :
 and :
 :
 BELLEVILLE SCHOOL DISTRICT :
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Case 11
 No.46878
 INT/ARB - 6348
 Decision No. 27346-A

Appearances

Mallory K. Keener, Executive Director, Capital Area Uniserv South;
 Ken Engelke, Wendy Shapiro, and Dean Nettlesheim, Negotiators;
 on behalf of the Belleville Education Association.

David R. Friedman, Attorney at Law, Friedman Law Firm, on behalf of the
 Belleville School District.

On September 16, 1992, the undersigned was appointed by the Wisconsin Employment Relations Commission as the arbitrator in the above-captioned matter pursuant to Sec. 111.70 (4) (cm) 6. and 7. of the Municipal Employment Relations Act. A hearing took place at Belleville, Wisconsin on October 26, 1992, at which time both the Association and the School District, or Board, submitted evidence and arguments. A transcript of the proceedings was not made; the notes of the arbitrator are the only record of the hearing available to him. As agreed to at the hearing, both parties submitted post-hearing briefs, and the School Board submitted a reply brief. The record was completed on December 21, 1992, with the receipt of the Board's reply brief. No reply brief was received from the Association.

The issues at impasse in this case involve salaries and health and dental insurance benefits to be paid in the contract years of 1991-1992 and 1992-1993 to all regular full-time and part-time certified teaching personnel employed by the Belleville School District, including guidance counselors and librarians, but excluding administrators, principals, per diem substitute teachers, CESA employes and all other employes. As of 1991, fifty-five full-time equivalent (FTE) teachers were covered by the Agreement in effect at that time between the Board of the Belleville School District and the Belleville Education Association. Copies of the parties' final offers

regarding the issues at impasse are appended to this Award. The parties agree that the duration of their proposed Agreement covers the two years from July 1, 1991 through June 30, 1993, succeeding their 1989-1990 and 1990-1991 Agreement. The proposed Agreement will incorporate stipulated changes already agreed to as well as the terms of this Award.

To summarize the final offers of the parties regarding the issues at impasse, for its part the Association proposes salary schedules with a Bachelor's lane base of \$21,275.00 for 1991-1992 and of \$22,250.00 for 1992-1993, the money intervals between all lanes remaining \$275.00 for 1991-1992, as in the preceding Agreement, and rising to \$334.00 for 1992-1993. Further, the Association proposes that for 1991-1992 the School District would pay under the WEA Insurance Trust (WEAIT) program a maximum of 90%, or \$376.60, of the family health insurance monthly premiums and 90%, or \$147.67, of the single premium, with the teacher paying a maximum of 10%, or \$41.84 and \$16.41 respectively, for the family and single premiums. For 1992-1993, the Association proposes the same 90% and 10% sharing of contributions but without specifying any dollar amounts.

On the Board's part, the final offer of the Board proposes a salary schedule with a Bachelor's base of \$20,945.00 for 1991-1992 and \$21,965.00 for 1992-1993 and with the lane intervals remaining \$275.00 for both years. Regarding health insurance, the Board offers to pay maximum monthly premiums of \$144.89 for the single plan and \$368.85 for the family plan in 1991-1992, with the teacher paying \$19.59 and \$49.59 respectively; and to pay \$164.40 for the single plan and up to \$418.35 for the family plan in 1992-1993, with the teacher payment \$22.12 and \$57.05 respectively. Also, without objection from the Association, the Board offers to continue in both years an option plan for teachers not participating in the WEAIT programs for health and dental insurance, with appropriate adjustments in the amounts the Board would pay.

The parties are in agreement that, under the WEAIT dental insurance, in 1991-1992 the Board will pay the full premiums of \$30.72 and \$11.44 per month for family and single plans, respectively. For 1992-1993, however, the Association proposes that the Board pay the full dollar amount for both family and single dental plans without stating the dollar amounts; while the Board specifies \$33.96 and \$12.80, respectively, which are in fact full premiums.

Section 111.70 (4) (cm) 6. and 7. of the Wisconsin Municipal Employment Relations Act requires that the arbitrator issue an award in favor of one offer or the other in its entirety and, in doing so, give weight to several factors listed in the statute, lettered from (a) to (j). The parties are not in dispute regarding the following statutory factors: (a) lawful authority of the municipal employer; (b) stipulations of the parties; that part of (c) pertaining to "the financial ability of the unit of government to meet the costs of any proposed settlement."; and (i) changes in circumstances during the pendency of the arbitration proceedings. The arbitrator's analysis thus concentrates upon the remaining factors in the order they are listed in the statute.

Among the statutory factors for the arbitrator to consider, it should be noted at the outset that factors (d), (e), and (f) deal with the comparison of wages, hours, and conditions of employment of the employees involved in the arbitration proceedings with the wages, hours, and conditions of employment of other employees performing similar services, of other employees generally in public employment in the same community and in comparable communities, and of

other employees in private employment in the same community and in comparable communities. Before outlining the positions of the parties and considering the statutory factors in reaching an award, it should also be noted that, in accordance with three previous interest arbitration proceedings in which they participated (in 1978, 1985, and 1987), the parties agree that the primary set of comparables are the school districts comprising the State Line League Athletic Conference, of which the Belleville District is a member. The other eight districts of the Conference include Albany, Argyle, Barneveld, Black Hawk, Juda, Monticello, New Glarus, and Pecatonica. The parties further agree that a sufficient number of these districts have settled their collective bargaining agreements for 1991-1992 and 1992-1993 to permit valid comparisons among them. Data pertinent to the issues in this arbitration proceeding are available for all nine districts, furnished by either the Association or Board in exhibits originally presented at the hearing on October 26, 1992 or, upon agreement of the parties, later revised or amended prior to the closing date of December 21, 1992. Salary and other relevant financial data are available for all the districts for the year 1990-1991 and for all the districts for 1991-1992 and for 1992-1993 excepting the Argyle and Black Hawk Districts. As of the closing date of December 21, 1992, Argyle had not reached a settlement for either 1991-1992 or 1992-1993; while Black Hawk had settled for 1991-1992 but not for 1992-1993. Therefore, fully valid comparisons using salary and other data may be made between the Belleville district and all the other eight districts only for 1990-1991. Belleville may be compared validly to seven districts with the data for 1991-1992, and with six districts for 1992-1993.

Positions of the Parties

The Association contends that there are three principal issues at impasse before the arbitrator as follows: (1) the BA Base salary for 1991-1992 and for 1992-1993; (2) the lane intervals in the salary schedule for 1992-1993; and (3) the Board's percentage share of the total premiums for teacher health insurance in 1991-1992 and 1992-1993.

In arguing that its proposal regarding health insurance premiums is the more reasonable, the Association points out that the District's percent of the total payment for both single and family coverage has declined since 1986-1987 from 100% to 92% in 1990-1991 and that the Board's offer would result in a further decline to 88% in 1991-1992 and 1992-1993. The Association proposal, it holds, would stem the decline at 90% and, at the same time, demonstrate teacher willingness to share in the cost of health insurance even as premiums continue to rise. Comparing the 90% proposal to the other State Line Conference districts, the Association states that the 90% Board share would be the lowest percentage among the comparables in 1991-1992 and in 1992-1993, except for New Glarus at 85% in both years, and the same as proposed for Argyle in both years. Also, the Association emphasizes that the 90% share is less than the 92% paid by the Board in 1990-1991, even though the Board offers no inducement of additional compensation as quid pro quo for such a reduction.

Further comparing the final offers for the Board's contribution to health insurance premiums, the Association calculates that the mean average of board share among settled Conference districts for both single and family coverage is 95% in 1991-1992 (eight districts settled) and 93.29% in 1992-1993 (seven districts settled). The Association finds that even its own offer for Belleville, let alone the Board's offer, is lower than those averages despite above-

average dollar amounts to be paid by the Board. The relatively low 90 % proposed by the Association for the Board, the Association contends, itself offsets the relatively high dollar health insurance premiums for the Belleville District.

With regard to the salary issues, the Association maintains that the Belleville teachers should have competitive salary benefits, hours, and conditions in view of the District's location in Dane County and proximity to Madison and its relatively large size -- in 1991-1992 second to Black Hawk among all the Conference districts in number of FTE teachers and third after Black Hawk and New Glarus in total enrollment. Citing Belleville's success in mounting award-winning educational programs, the Association also points out that in 1990-1991 the Belleville district ranked only fourth in the Conference for school cost per member even while Belleville School District residents averaged the highest income tax returns and adjusted gross income per capita in 1990. Thus, the Association contends, it is well within the means of the District to pay salaries to teachers at the level of the Association's proposal.

Comparing the levels and increases for 1991-1992 and 1992-1993 already granted in the settled Conference districts for the BA Base and Scheduled Maximum salaries, the Association claims that the Board's final offer is substantially off the settlement pattern. The Association's statistical analysis shows the Board's offer of \$20,945, representing a 3.89% increase over 1990-1991, to be 1.12% under the mean average increase of 5.01% for the BA Base among the seven settled districts in 1991-1992; while the Association's offer of \$21,275, or a 5.53% rise, is .52% above. For 1992-1993, that analysis shows that both offers are below the 5.85% increase average for six settled districts, but the Association's of \$22,250, or a 4.58% rise, more so than the Board's of \$21,965, or a 4.87% increase. In a similar statistical exercise for Scheduled Maximum salaries, the Association finds that for 1991-1992 the Association's offer of \$37,120, or a 5.04% rise, is .89% below the mean of the settled districts, while the Board's offer of \$36,592, a 3.55% increase, is 2.39% under; and that for 1992-1993 the offers, \$39,341 (5.98% increase) and \$38,244 (4.46% increase), respectively, are plus .67% and minus .85% compared to the mean. The Association makes the point that in the second year the BA Base increase under the Association's offer is comparatively low, while the Scheduled Maximum increase is comparatively high, in order to remedy "the structural deficiency" of the salary schedule resulting from relatively small lane intervals.

After noting corrections in the originally submitted data regarding Dollars Per Returning Teacher in various districts, the Association calculates that among the settled districts in the Conference its own offer results in Dollars Per Returning Teacher for Belleville closer to the average in each year, even though above, than does the Board offer, which is below by a greater amount.

Regarding the salary lane intervals, the Association maintains that a \$275.00 interval is not in keeping with the average interval of \$516.00 for the Conference as a whole (including those for Argyle and Black Hawk although not yet updated). It argues that raising the lane interval to \$334 is a but a moderate improvement still well below the Conference average.

The Association notes, too, that taking into consideration data submitted for average teacher salaries in Wisconsin and the U.S., Belleville's relative position lies within a group of

comparables that itself ranks relatively low. Further, the Association contends, Belleville teacher salaries, along with the salaries of the other Conference districts, have not kept pace with long-run inflation over the past two decades even though recently the rise in cost-of-living has been comparatively small.

According to the Association, with the settlement recently reached for New Glarus -- after the hearing of October 26, 1992 but prior to the closing of the record on December 21, 1992 -- inclusion of New Glarus salary data shows that the New Glarus Scheduled Maximum salaries exceed the Belleville Board's offer at comparable step levels by \$4,691.00 in 1991-1992 and by \$5,017.00 in 1992-1993; while they exceed the Belleville Association's offer by \$4,203.00 and \$3,984.00, respectively. Under both the Board's and Association's proposals, the Association holds, Belleville's comparable step salaries also would fall below Scheduled Maximum salaries in four other Conference districts, although less so under the Association's offer than the Board's. The Association finds this "erosion" unacceptable without commensurate improvement in benefits or reduction in time worked.

It is the position of the Board that there are four issues at impasse: (1) the base salary for both 1991-1992 and 1992-1993 and "the economic package it generates"; (2) the salary schedule structure, with the Association allegedly proposing a percentage rather than a dollar lane differential; (3) the dollar amounts which the Board and employees would pay as their respective contributions towards the health insurance premiums; and (4) percentage shares rather than dollar amounts for payment of health and dental insurance premiums, especially in the second year of the proposed Agreement.

Turning first to the base salary issue, the Board argues that, if the revised salary costing exhibits were to include in their calculations fringe benefit "roll ups" for social security (FICA), retirement (WRS), health insurance premiums, and option plan, without even including minor roll ups for dental and other insurance, the percentage increases in "total package cost" under the Board's offer for both years would be closer than the Association's offer to the "settlement pattern" of the Conference districts "with the exception of Barneveld and Juda, which are catch up situations."

U.S. Department of Labor indexes for 1991 and 1992, the Board finds, show also that the Board's proposal is closer to changes in the cost-of-living during the period in question than is the Association's. The Board further emphasizes that, as shown by the minutes of the Board's annual meeting of July 22, 1991 (Board Exhibit#10), the citizens of Belleville support a budget increase that would allow the Board's offer rather than the Association's. Belleville citizens, according to the Board, well know from reports in the public media regarding recent declines in private-sector corporate profits and collective bargaining settlements and from 1991 and 1992 changes in the Bureau of Labor Statistics employment cost index that the Board's offer is more reasonable than the Association's. The Board maintains that citizens perceive private sector settlements as the appropriate standard for teachers' settlements and that citizen perception should be a critical factor in deciding upon the choice of the final offer. In the Board's view, acceptance of such going rates of increase is equivalent to the labor market approach of free and voluntary bargaining contemplated by the Wisconsin interest arbitration statute.

The Board also states that the Association in actuality proposes to change the lane intervals in 1992-1993 from a dollar amount to a percentage, in this instance 1.5%, of the BA Base presumably in order to obtain, whenever the base is raised, automatic salary increases in the lane differentials and from step to step within a lane without any need to resort to collective bargaining. It claims that such a change in the salary structure would constitute a major departure from long established practice. In support of its position, the Board cites arbitrator opinions in several recent awards, which, the Board holds, concluded that a switch from a dollar to a percentage lane differential constitutes just such a major change. After illustrating how the increase in lane differentials along with a rise in the BA Base results in sizable increases in the salary at the MA + 12/ Step 0 cell and the Scheduled Maximum cell, the Board warns against seeing the Association's proposal for a \$334 lane differential in 1992-1993 as innocuous.

Further, the Board cautions against comparing, as the Association does in its Exhibit # 25, salary maximums of other Conference districts with the equivalent steps in the Belleville District salary schedule, which are not necessarily maximums. It urges that to avoid distortions in the comparisons only the Scheduled Maximums be compared with one another, since additional step increments may be available to Belleville District teachers. When the maximums themselves are compared, the Board points out in a statistical table appended to its brief, Belleville would continue its high ranking among the Conference districts at the Scheduled Maximum under either offer.

Returning to the lane interval issue, the Board points out that in the negotiations for the 1990-1991 Agreement it agreed to change the differential from \$250.00 to \$275.00 as well as to add the MA+12 lane. These changes, like others of a similar type in the past, the Board states, were adopted through collective bargaining negotiations without resort to interest arbitration. The Board claims that in the current instance, however, the Association is attempting to impose through interest arbitration substantial revisions in the salary structure which should be made only through collective bargaining negotiations.

As for health insurance premiums, the Board emphasizes that for 1991-1992 and 1991-1992 the Belleville District has the highest single and family WEAIT health insurance premium rates among all the comparable school districts. Further, the Board points out that its own offer makes the District's dollar contribution toward both single and family premiums slightly higher than the average for the Conference in each of the two years with the exception of the 1992-1993 family premium contribution, which is less by a mere 28 cents per month. In contrast, the Board notes, the Association's proposals for single and family contributions by the District exceed the Conference average by even more than the Board's proposals do in both years. Even the New Glarus District, according to the Board, requires its teachers, who it points out are better paid than Belleville teachers, to make higher contributions toward single and family premiums in 1991-1992 and 1992-1993 than Belleville District teachers would pay under the Board's offer. The Board adds that, despite Association contentions that Belleville District teachers pay a larger share toward the premiums than do employees in the other Conference districts, the Belleville teachers still may avoid the higher contributions by taking advantage of the option of enrolling in the DeanCare HMO, which for several years has been available at less cost as an alternative to the WEAIT program. DeanCare HMO, the Board notes, would have the second lowest teacher contribution toward family coverage among the Conference districts in 1991-1992, and therefore

teachers dissatisfied with their contribution to the standard WEAIT plan should choose DeanCare HMO instead. Availability of the latter, the Board maintains, means that an interest arbitration award in favor of the Association's offer would penalize the Board for the failure of employees to make that choice.

The Board argues, too, that there is no compelling need to adopt a percentage amount for determining the respective shares of the Board and teacher in contributing toward health and dental insurance premiums. It points out that since the 1977-1978 Agreement the parties always have negotiated dollar amounts for the respective contributions rather than percentages. In the Board's view, the Association's offer to adopt percentage only figures for 1992-1993 without specifying dollar amounts is a proposal to change long-established practice with respect to insurance contributions and has not been justified as necessary. Opinions of recent arbitration awards, cited by the Board, reject such changes unless strongly supported by various factors or justified by quid pro quo concessions or trade-offs, none of which the Association advances in its final offer or is evident in the tentative agreements submitted as stipulations. Furthermore, the Board points out, the comparable districts are about evenly split in the use of dollar and percentage amounts in stating contributions toward health insurance premiums, thus providing no standard practice as justification for the Association's proposal. The Board adds that in negotiating the two preceding multi-year Agreements (1987-1988 and 1988-1989; and 1989-1990 and 1990-1991) both parties used only dollar amounts for their respective proposals regarding contributions and that, since the 1992-1993 premiums in dollars were known before the Association made its final offer, the Association's proposal stated only in percentages departs from past practice and attempts to change the status quo. Citing a recent arbitration award, the Board concludes that, just as teacher education associations themselves have argued in the past, the Association in this case has failed to meet the obligation it has to demonstrate need for the proposed changes, to offer a remedy for the situation through the proposed changes, and to avoid imposing an unreasonable burden on either party as the result of the proposed changes.

In its reply brief, the Board takes issue, on the basis of actual experience, with the Association's disparaging comments about Board attitudes toward collective bargaining and District employees. Rather, the Board holds, its position on containing costs "may be in the best interests of education". It also denies any factual basis for the Association's allegation that the New Glarus teachers recently settled for a lower salary increase for 1992-1993 than they might have in order to "buy" a dental insurance plan for the first time.

Interests and Welfare of the Public

In giving consideration to statutory factor (c), the arbitrator does not view the "interests and welfare of the public" factor as weighing heavily in favor of one party's offer over the other. Both the Board and Association, implicitly and explicitly, justify their respective proposals in terms of this factor. The Board defends its offer as meeting the need to constrain expenditures, especially in line with the aims of the state administration and the wishes of the citizens, and, while not pleading inability to pay the Association's offer, argues that lack of financial constraint invites replacement of current Board members with those less responsible toward maintaining quality in education. For its part, the Association emphasizes that its offer is necessary in order to attract and hold devoted and qualified teaching personnel with ability to sustain the award-

winning quality programs of the District.

In the arbitrator's opinion, both these are arguments of long-standing importance and validity without clear-cut resolution in favor of one position or the other in this instance. Without much more data and analysis than were furnished, it is difficult to predict the outcome in one respect or the other under either offer. It is possible, of course, to achieve both financial responsibility and quality of education simultaneously.

Comparability

For considering statutory factors (d), (e), and (f), as already noted, both parties presented voluminous data on salaries, health insurance benefits, and other related matters for the State Line Conference League school districts, which as mentioned they agree constitute the primary comparables. Very little data were furnished dealing with factors (e) and (f) on wages, hours, and conditions of employment of employees outside the State Line League Conference districts, although summary figures (Association Exhibit #23) were provided which showed that in 1990-1991 the average Belleville teacher salary was well below the U.S and Wisconsin averages for teachers and just above the average for Alabama, which ranked 33rd among all the states. Also, similar estimates presented for 1991-1992 based on the alternative final offers showed slightly more relative improvement in the Wisconsin ranking and compared to the national average under the Association's proposal than the Board's. In the arbitrator's opinion, however, these external comparisons do not decisively favor one salary offer over the other because unknown variables and assumptions involved in such computations may not necessarily be comparable for this case. They provide only rough macro indicators and are not conclusive at a micro-level such as the Belleville District.

Each party claims that its comparative analysis of salaries and benefits gives results which show its own offer compared to the other as more consistent with the "pattern" for the primary group of comparable districts. Review of the data indicates that each of the final offers "misses the mark" in the sense of maintaining established relationships to the average of the comparables. However, the Association's proposal on salary schedules comes closer in this respect than does the Board's; while the Board's proposal for health insurance premiums is more appropriate than the Association's. Although the differences between the two positions on each issue relative to the pattern for the comparable districts is not large, the arbitrator is persuaded that the outcome for the salary schedule issue carries greater weight than does that for the health insurance premium issue. Therefore, the Association's final offer prevails when considering salary schedule and health insurance comparisons with the other Conference districts.

Turning first to an analysis of the salary schedule issue, as shown in the accompanying table on page 9, the Belleville District final offers for each year for seven benchmark salary cells are compared to the mean average of each benchmark salary for the six districts in the Conference which had already reached settlements for both 1991-1992 and 1992-1993 prior to the closing of the record on December 21, 1992. The districts included are Albany, Barneveld, Juda, Monticello, New Glarus, and Pecatonica -- a number of comparable districts deemed sufficient to carry out valid comparisons. (Excluded are Argyle and Black Hawk, although the latter as noted has settled for 1991-1992 alone.) The seven benchmark salaries compared with

**COMPARISON OF DISTRICT WITH MEAN AVERAGE OF COMPARABLES *:
1990-1991 AGREEMENT AND 1991-1992 AND 1992-1993 OFFERS**

<u>BA BASE</u>				<u>BA/STEP 7</u>				<u>BA MAXIMUM</u>			
	<u>1990-1991</u>	<u>1991-92</u>	<u>1992-93</u>		<u>1990-1991</u>	<u>1991-92</u>	<u>1992-93</u>		<u>1990-1991</u>	<u>1991-92</u>	<u>1992-93</u>
Average	19,215	20,161	21,335	Average	24,391	25,576	27,022	Average	26,453	27,750	29,289
\$ Difference	945	784B	630B	\$ Difference	1,414	1,234B	1,093B	\$ Difference	2,577	2,441B	2,341B
		1,114A	915A			1,656A	1,458A			2,886A	2,751A
% Difference	4.92%	3.89%B	2.95%B	% Difference	5.80%	4.83%B	4.05%B	% Difference	9.74%	8.69%B	7.99%B
		5.53%A	4.29%A			6.47%A	5.40%A			10.40%A	9.39%A
Rank	1	2B	2B	Rank	1	2B	2B	Rank	1	2B	2B
		1A	1A			1A	1A			1A	1A
<u>MA MINIMUM</u>				<u>MA/STEP 10</u>				<u>MA MAXIMUM</u>			
	<u>1990-1991</u>	<u>1991-92</u>	<u>1992-93</u>		<u>1990-1991</u>	<u>1991-92</u>	<u>1992-93</u>		<u>1990-1991</u>	<u>1991-92</u>	<u>1992-93</u>
Average	21,533	22,621	23,902	Average	29,974	31,580	33,286	Average	32,111	33,861	35,670
\$ Difference	2	-301B	-562B	\$ Difference	75	-332B	-610B	\$ Difference	2,345	1,850B**	1,670B**
		29A	18A			130A	202A			2,379A	2,602A
% Difference	0	-1.33%B	-2.35%B	% Difference	.25%	-1.05%B	-1.83%B	% Difference	7.30%	5.46%B	4.66%B
		.01%A	.07%A			.41%A	.61%A			7.02%A	7.29%A
Rank	4	5B	5B	Rank	4	4B	5B	Rank	1	2B	2B
		4A	4A			4A	4A			1A	1A
<u>SCHEDULED MAXIMUM</u>											
	<u>1990-1991</u>	<u>1991-92</u>	<u>1992-93</u>		<u>1990-1991</u>	<u>1991-92</u>	<u>1992-93</u>		<u>1990-1991</u>	<u>1991-92</u>	<u>1992-93</u>
Average	33,701	35,572	37,457	Average	33,701	35,572	37,457				
\$ Difference	1,635	1,020B	767B	\$ Difference	1,635	1,020B	767B				
		1,548A	1,884A			1,548A	1,884A				
% Difference	4.85%	2.87%B	2.05%B	% Difference	4.85%	2.87%B	2.05%B				
		4.35%A	4.76%A			4.35%A	4.76%A				
Rank	2	2B	3B	Rank	2	2B	3B				
		2A	2A			2A	2A				

* Comparables used to calculate mean averages: Albany, Barneveld, Juda, Monticello, New Glarus and Pecatonica
Rank is also relative to these comparables.

** Omitted inadvertently in Board's salary schedule offer, but estimated based on established step increase in the column

the Belleville final offers are those conventionally utilized for such comparative analyses: BA Base, BA/Step 7, BA Maximum, MA Minimum, MA/Step 10, MA Maximum, and Scheduled Maximum.

For each benchmark, calculations by year are shown on the table for the dollar and percentage differences between each of the final offers for the Belleville District and the mean average for the six settled districts. Also shown are the differences in dollars and percentage in the Belleville District from the mean average for the same six districts at each benchmark salary in 1990-1991. For each year, too, the chart gives the ranking of each benchmark salary for Belleville among the settled districts for 1990-1991 and then under the Board's offer (designated B) and the Association's offer (designated A) for each of the subsequent two years. The objective here is to examine the change, if any, in dollars, percentage, and rank of the Belleville benchmarks under each of the offers in comparison with the six settled districts.

Results of this analysis indicate that for virtually every benchmark in both years of the proposed Agreement the Association's offer departs less from the means of the six settled districts than does the Board's, whether expressed in dollars or percentages. Also, compared to 1990-1991, while the Board's offer evidences deterioration in the relationship of almost all the Belleville District benchmark salaries to the means, both in dollars and percent, over the two years, the Association's offer maintains considerable stability in those relationships. This is the case as much for the higher paid salary cells as it is for the lower paid salary cells. In both dollars and percents, the Board's offers tend to be below the 1990-1991 mean averages to a greater extent than the Association's offers are above them. There is a tendency, moreover, for Belleville to lose ranking in benchmark salaries from 1990-1991 under the Board's offer but not under the Association's offer.

Although the calculations are not shown here, essentially the same outcome is obtained if one uses medians rather than means. Also, the results do not change significantly when Black Hawk and Argyle data are included in 1990-1991 calculations, when Black Hawk is included in the 1991-1992 calculations, or when the final offers for Argyle are included in the 1991-1992 and 1992-1993 calculations. However, since those exercises weaken the statistical comparability of the districts, they are not relied upon here.

In assessing the issue over salary lane intervals, the above statistical analysis also indicates that the Association's proposal for a \$334.00 lane differential between the base of each lane in 1992-1993 does not yield any greater "distortion" of the salary schedule at any of the benchmarks compared to the salary schedules of the settled districts than does the Board's offer to retain the \$275.00 differential. At the upper levels particularly, such as the MA Maximum and Scheduled Maximum benchmarks, the outcome of the Association's offer for 1991-1992, in both dollars and percentages, is decidedly closer to the 1990-1991 relationships between Belleville and the means for the six settled districts than the outcome for the Board's offer. This result arises in part from the fact that, whereas the Association's proposal for the base salary increase over the previous year is larger in both dollars and percentage terms than the Board's for 1991-1992, it is actually smaller in both dollars and percentage in 1992-1993. (Over the two years together, however, the Association's offer is larger than the Board's in both dollars and percentage.)

The question of whether it is justified to introduce such a change in the lane interval through interest arbitration proceedings rather than collective bargaining negotiations is taken up later when statutory factor (j) dealing with "other factors normally taken into consideration" is examined.

Comparison of the final offers in regard to the WEAIT health insurance premiums shows that the Board's proposal is slightly preferable. As each of the parties recognizes, there is no disagreement here as to whether payment of the premiums should be split between the Board and teacher. Rather, the impasse is over the relative share for each. Data submitted regarding health insurance plans in the Conference districts, especially in Association Exhibit 22 as amended, show noticeable variation in the past several years among the comparable districts with respect to premium rates, whether for single or family coverage, or with respect to the shares paid by the Board and the teacher, whether expressed in dollar amounts or percentages. Also, the data indicate that from year to year the rates and shares themselves have tended to change differentially. As a result, relative rank among the districts has shifted notably as total premiums have gone up in most cases every year or two. Changes in total premium rates, upward usually, also vary among the districts (the rates are known for 1991-1992 and 1992-1993 even where a district has not reached agreement on sharing the premiums). There does not appear to be well-established relationships among the Conference districts regarding dollar levels of health insurance premiums and the relative shares of boards and teachers in dollars or percentages.

Looking at the experience with total WEAIT health insurance premiums in the Belleville District, one is struck by the shift in the District's rank over the years although remaining mostly on the high side of the array of the nine Conference members. As pointed out by the Board, the full health insurance premiums, single and family, are the highest in the Conference for 1990-1991, 1991-1992, and 1992-1993. In contrast, the Belleville District Board's share of these premiums in dollars has tended to vary in the middle or lower side of the spectrum of Conference districts. It is little wonder that under these conditions the Association seeks to "stabilize" the shares paid by the Board and teacher by proposing 90% and 10% respectively for both single and family coverage. Regrettably, fixed percentages by themselves are not able to assure continued certainty or equity in this situation any more than dollar amounts can. The basic problem lies in the rapidly mounting health insurance premiums. As the data for the Belleville District alone indicate, total premium rates have been escalating at a rate at least double and most likely triple the annual increase in the cost-of-living. Such relatively large increases in total premiums generate uncertainty and challenge standards of fairness. Those society-wide issues cannot be settled here.

The question then reverts to which offer is more reasonable in comparison with settlements in the other Conference districts. Relying on data provided by the Association, one may see that the Board's offer in dollars for the shares paid by the District for both single and family coverage is closer than the Association's to the mean averages and medians for the other Conference districts whose Board shares are known for 1991-1992 and 1992-1993. Although that observation may mean that the teacher's share in the Belleville District is relatively high both in dollars and percentage, for the two years together the increase in the dollar share paid by the Board still amounts to 73 percent of the rise in the total single and family premiums. A similar calculation for the Association's offer results in the District's share of the premium increase rising

to 83 percent, but that would place Belleville second or third from the top of the conference in terms of the Board's dollar payments.

In the arbitrator's opinion, the 73 percent share of the premium increase for the Board's offer over the two years, while less compared to previous years, is slightly preferable because it is more in keeping with recent Belleville ranking for the District's dollar share. With the steep rise that has occurred in the total health insurance premiums, such as under the WEAIT plans for 1992-1993, increased employee sharing is common especially when not explicitly traded off quid pro quo for salary or other benefit improvements. A 27% rise over two years in the teacher's share of the premium increase does not appear unreasonable under the circumstances. It should be noted that, even then, the Board's proposal for its payment toward the premiums for each year would still remain in the upper half of the group of comparable districts. Moreover, as the Board cogently argues, if a Belleville District teacher is dissatisfied with the share split under the WEAIT health insurance plan, the teacher is eligible to enroll in the DeanCare HMO, which requires less of a teacher contribution if any at all.

Comparison with the other settled Conference districts for the actual cost to the Belleville District of the proposed increases in salaries and health insurance contributions is taken up later when statutory factor (h) regarding overall compensation is considered.

Cost-of-Living

In considering statutory factor (g), the arbitrator finds that each party has a defensible position. It is difficult to dispute the Association's point that Belleville teacher salaries, along with most salaries in the teaching profession, have not kept pace with inflation over the long run. Data submitted to support this point show that four major benchmark salaries for Belleville teachers in current dollars, corrected for rises in the BLS consumer price index, have not yet recovered from the drop in real salaries suffered during most of the 1970's and some years of the 1980's (Association Exhibits# 15-18). This "erosion" has not yet disappeared despite a marked slowing down of the rise in consumer prices and steady annual salary increases above the CPI in recent years. According to Association calculations, the Association's offer for the four benchmark salaries in 1991-1992 and 1992-1993 itself will provide greater gain than the Board's offer toward achieving full "restoration" of real salaries, but still fall short of that goal.

For its part, the Board points to the fact that increases in the CPI's for 1991 and 1992 are closer to the Board's offer for salary increases than for the Association's for the two years of the proposed Agreement. This argument implies that it is the short-run change in cost-of-living that should receive greater weight under this statutory factor -- especially since it is reflected in recent collective bargaining settlements in the private sector.

The arbitrator concludes that each argument has equal weight in this case and that the cost-of-living factor does not decisively favor one party's final offer over the other.

Overall Compensation

Statutory factor (h) directs the arbitrator to consider overall compensation of the Belleville teachers, including direct salary compensation, vacation, holidays and excused time, insurance and pensions, medical and hospitalization benefits, the continuity and stability in employment, and all other benefits received. However, since comparisons have already been undertaken above for the proposed salary schedules and health insurance premiums and since, as the Board itself recognizes, the remaining matters can be considered uniform or of relatively small importance in this instance, what remains is to assess the impact of the actual cost of the respective offers upon the Belleville District in comparison with the other Conference districts.

According to the Association's estimates of actual salary cost per returning teacher, the Association holds that the Board's offer is too low for both 1991-1992 and 1992-1993, since it shows dollar results beneath the average Salary Per Returning Teacher by \$342 for the seven settled districts in the first year and by \$194 for the six settled districts in the second year. In contrast, under its own offer, the Association maintains, the dollar results are only slightly higher than the average for each year, by \$95 and \$7 respectively.

The Board's position is that it is preferable to make actual cost comparisons on the basis of including "roll ups", or the 'total package". If that is done, the Board holds, the results show that the Association's proposal is too high, while the Board's offer is "about right" compared to the average of the other Conference districts. According to the Board's estimates, which include the most important roll-ups, analysis of the "total package cost" compared to the salary only analysis of the Association shows higher dollar and percent increases under both the final offers for each year, but even higher under the Association's offer than the Board's. When these results are compared to the other districts which have settled and for which the data are known, the Belleville District percentage increases under the Board's offer are seen to be more consistent with the "settlement pattern", or average or median of the settled districts, than they are under the Association's offer -- provided it is recognized that the Barneveld and Juda Districts are exceptions due to their supposed "catch up" situations. Without that proviso, the Association's offer becomes the more consistent.

It should also be noted that in breaking down costs in the total package analysis, increases in health insurance costs under either offer rise much faster than increases in salary and other costs. This implies that in making cost comparisons with the other Conference districts, actual costs should be examined separately as well as in totality.

Confronted with these two different approaches for assessing the impact of the respective final offers upon the overall cost for the Belleville District, the arbitrator sees merit in each. The Association's position slightly gains favor because of fewer assumptions that have to be made in analyzing data as it deals with but the single factor of salaries separate from health insurance. However, the Board's offer is preferable for its attempt to deal more fully with the problem of cost measurement. Both approaches should be employed as far as the available data permit. However, neither is conclusive here. Also, since the earlier comparisons included all districts which have settled, to omit any here because of "catch up" allegations would make the results under the different statutory factors inconsistent. The arbitrator concludes, therefore, that neither

party's final offer prevails over the other when based on the statutory factor of overall compensation.

Other Factors

As directed by statutory factor (j), the arbitrator is required to consider in determining salaries, hours, and conditions of employment of public employees, such as public school teachers, additional matters that are normally or traditionally examined in voluntary collective bargaining, mediation, fact-finding, arbitration or otherwise between the parties in the public service or in private employment. In this instance such matters include issues about structural changes in the teacher salary schedules as a result of raising lane intervals expressed in percentages and about departures from the status quo by stating in percentage rather than dollar amounts the respective contributions of the Board and teacher toward health and dental insurance premiums, when they are sought through interest arbitration rather than through voluntary agreement. The arbitrator is not persuaded that the changes proposed by the Association in either of these matters are so significant that they require determination through collective bargaining rather than interest arbitration.

In the case of the proposed lane increase, whether stated in a percentage or dollars, one is dealing with only one element among several that determine the shape of a highly complex salary structure. In the arbitrator's view, by itself the change proposed does not constitute a substantial departure from past practice or change in status quo. The impact in this case upon the salary schedule structure from the lane increase proposed for 1992-1993 is no greater than the impact from the increase proposed by either the Association or the Board for the BA Base. For example, calculations show that under the Association's offer salaries at the MA/Step 10, MA Maximum, and Scheduled Maximum increase over the two years only slightly more in percent than the rise for the lower paid benchmarks; while they drop almost as much comparatively under the Board's offer. The ratios of Scheduled Maximum salaries to BA Base salaries are also found to remain in the same range as in preceding years under either final offer. No substantial departures from the experience of the parties in their relationship are at stake here.

There has been no challenge to the proposals for increases in the BA Base on grounds that they would constitute a substantial alteration in the structure of the salary schedule. Yet, whenever the BA Base itself is raised, there is likely also to be some decrease in the lane interval percentage if the dollar interval remains the same. It may be expected, especially when the lane interval narrows percentagewise to the step increase in a lane, that the change in the interval would be considered for possible adjustment, as has happened in the past. Hopefully, the parties themselves would resolve through collective bargaining any adjustments for lane intervals which may seem necessary. Absent such agreement, the arbitrator must assume that the existing impasse exhausted that process for the lane interval proposal as well as the other issues at impasse.

As for the proposal to shift from dollar to percentage quotations for the health and dental insurance premium contributions, the arbitrator's view is that this matter also is not one of great substance as long as the meaning of the percentages in dollars, and vice versa, is mutually and unmistakably understood by the parties. Since the meaning is reasonably clear in this instance,

whatever motives or attitudes may be attributed by one party to the other, the proposal to change the language to percents, since the dollar amounts are known, is not an inappropriate departure from the status quo. In any event, such a change in language would not necessarily be binding upon subsequent agreements. The same conclusion may also be applied to utilizing percentages rather than dollars to state lane differentials if it were so made in the Association's final offer.

As for the need for *quid pro quo* in accepting any of these proposed changes, each party contends that the other has not made such concessions although each itself has. In the arbitrator's view, neither has made the alleged trade-offers so explicit that one or the other offer should be favored. Therefore, the arbitrator does not give any decisive weight to these "other" matters in reaching a decision.

Conclusion

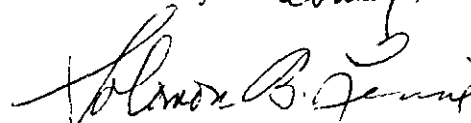
The arbitrator concludes that the Association's offer is preferred based on comparison with other Conference districts. Within the comparison, the Association's offer regarding the salary schedules is preferable, while the Board's offer regarding health insurance premium contributions is favored. None of the other statutory factors considered lends any decisive weight in arriving at a conclusion. This is a close case, as previously noted; but under the statute the arbitrator is obligated to choose one of the offers in its entirety. Overall, the preference regarding the salary schedules outweighs the preference regarding the health insurance premium contributions.

Based on the above facts and considerations, the arbitrator makes the following

AWARD

The final offer of the Belleville Education Association is selected.

Dated at Madison, Wisconsin, this 15th day of February, 1993.


Solomon B. Levine
Arbitrator

APPENDIX

FINAL OFFER
BELLEVILLE EDUCATION ASSOCIATION
April 1, 1992

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JP 4/01/92

1. APPENDIX II - SALARY SCHEDULES for 1991-92 & 1992-93

1991-92 Base: \$21,275

1992-93 Base: \$22,250

[See attached salary schedules.]

2. APPENDIX II - Revise sections on health insurance, dental insurance and option plan 1991-92 as follows:

1. The Board and teacher will pay respectively a maximum monthly premium of \$376.60 (90%) and \$41.84 (10%) for a family plan and \$147.67 (90%) and \$16.41 (10%) for a single plan for health and hospitalization under the WEA Insurance Trust Program. No duplicate payments shall be paid by the Board. The Board reserves the right to change insurance companies if all benefits remain the same. The Board shall pay a prorated premium for part-time teachers.

2. The Board will pay \$30.72 per month for a family dental plan and \$11.44 per month for a single dental plan under the WEA Insurance Trust Program. The Board reserves the right to change insurance companies if all benefits remain the same. The Board shall pay a prorated premium for part-time teachers.

6. Option Plan - (Adjust the amounts for the Option Plan as appropriate for 1991-92. Dates in the final sentence of section 6 will be changed to 1992-93.)

3. APPENDIX II - Revise sections on health insurance, dental insurance and option plan for 1992-93 as follows:

1. The Board and teacher will pay respectively a maximum monthly premium that represents ninety percent (90%) of the premium (Board) and ten percent (10%) of the premium (teacher) for a family plan and for a single plan for health and hospitalization under the WEA Insurance Trust Program. No duplicate payments shall be paid by the Board. The Board reserves the right to change insurance companies if all benefits remain the same. The Board shall pay a prorated premium for part-time teachers.

2. The Board will pay a monthly premium that represents the full dollar amount of the premium for a family dental plan and a single dental plan under the WEA Insurance Trust Program. The Board reserves the right to change insurance companies if all benefits remain the same. The Board shall pay a prorated premium for part-time teachers.

6. Option Plan - (Adjust the amounts for the Option Plan as appropriate for 1992-93. Dates in the final sentence of section 6 will be changed to 1993-94.)

FINAL OFFER
BELLEVILLE EDUCATION ASSOCIATION
April 1, 1992

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4. Duration of Agreement - Revise Section 1 as follows:

Section 1. This agreement shall be in full force and effect from July 1, 1991 through June 30, 1993. This Agreement shall remain in full force and effect during the pendency of negotiations for a successor, or amended, agreement. Retroactive pay will be negotiated as a part of the new contract.

April 1, 1992

APPENDIX II

1991-92 SALARY SCHEDULE

1991-92 BELLEVILLE SALARY SCHEDULE

STEP	BA	BA+6	BA+12	BA+24	BA+30	MA	MA+6	MA+12
0.0	21275	21550	21825	22100	22375	22650	22925	23200
1.0	22126	22412	22698	22984	23270	23556	23842	24128
2.0	22977	23274	23571	23868	24165	24462	24759	25056
3.0	23828	24136	24444	24752	25060	25368	25676	25984
4.0	24679	24998	25317	25636	25955	26274	26593	26912
5.0	25530	25860	26190	26520	26850	27180	27510	27840
6.0	26381	26722	27063	27404	27745	28086	28427	28768
7.0	27232	27584	27936	28288	28640	28992	29344	29696
8.0	28083	28446	28809	29172	29535	29898	30261	30624
9.0	28934	29308	29682	30056	30430	30804	31178	31552
10.0	29785	30170	30555	30940	31325	31710	32095	32480
11.0	30636	31032	31428	31824	32220	32616	33012	33408
12.0	—	—	32301	32708	33115	33522	33929	34336
13.0	—	—	—	33592	34010	34428	34846	35264
14.0	—	—	—	—	34905	35334	35763	36192
15.0	—	—	—	—	—	36240	36680	37120

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APPENDIX II

1992-93 SALARY SCHEDULE

1992-93 BELLEVILLE SALARY SCHEDULE

STEP	BA	BA+6	BA+12	BA+24	BA+30	MA	MA+6	MA+12
0.0	22250	22584	22918	23252	23586	23920	24254	24588
1.0	23140	23487	23835	24182	24529	24877	25224	25572
2.0	24030	24391	24751	25112	25473	25834	26194	26555
3.0	24920	25294	25668	26042	26416	26790	27164	27539
4.0	25810	26197	26585	26972	27360	27747	28135	28522
5.0	26700	27101	27502	27902	28303	28704	29105	29506
6.0	27590	28004	28418	28832	29247	29661	30075	30489
7.0	28480	28908	29335	29763	30190	30618	31045	31473
8.0	29370	29811	30252	30693	31134	31574	32015	32456
9.0	30260	30714	31168	31623	32077	32531	32985	33440
10.0	31150	31618	32085	32553	33020	33488	33956	34423
11.0	32040	32521	33002	33483	33964	34445	34926	35407
12.0	—	—	33919	34413	34907	35402	35896	36390
13.0	—	—	—	35343	35851	36358	36866	37374
14.0	—	—	—	—	36794	37315	37836	38357
15.0	—	—	—	—	—	38272	38806	39341

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WISCONSIN EMPLOYMENT
RELATIONS COMMISSION

FINAL OFFER OF THE
SCHOOL DISTRICT OF BELLEVILLE
BOARD OF EDUCATION
July 7, 1992

A The insurance language on the bottom of the 1991-92 salary schedule would read as follows

1 The Board and teacher will pay respectively a maximum monthly premium of \$144.89 and \$19.59 for a single plan and \$362.85 and \$49.59 for a family plan for all teacher for health and hospitalization under the WEA Insurance Trust Program. Payroll deduction for a Flexible Spending Account (FSA) as provided for under Internal Revenue Code Section 125 will be available. No duplicate payments shall be paid by the Board. The Board reserves the right to change insurance companies if all benefits remain the same. The Board shall pay a prorated premium for part-time teachers.

B The insurance language on the bottom of the 1992-93 salary schedule would read as follows

11 The Board and teacher will pay respectively a maximum monthly premium of \$164.40 and \$22.12 for a single plan and \$418.75 and \$57.05 for a family plan for all teacher for health and hospitalization under the WEA Insurance Trust Program. Payroll deduction for a Flexible Spending Account (FSA) as provided for under Internal Revenue Code Section 125 will be available. No duplicate payments shall be paid by the Board. The Board reserves the right to change insurance companies if all benefits remain the same. The Board shall pay a prorated premium for part-time teachers.

C In paragraph 2 of Appendix II, for the 1991-92 school year the dental premiums rates are changed to \$11.44 and \$30.72 and for the 1992-93 school year the dental premium rates are changed to \$12.80 and \$33.96

D The insurance language in paragraphs 3 through 7 found on the bottom of the 1990-91 salary schedule shall be placed on both the 1991-92 and 1992-93 salary schedules

E Article XX, Duration of Agreement
Section 1 Change "1989" to "1991" and change "1991" to "1993"

E The 1991-92 and 1992-93 salary schedules are attached

Belleville 1991-92 Salary Schedule

Step	BA	BA+6	BA+12	BA+24	BA+30	MA	MA+6	MA+12
0	\$20,945	\$21,220	\$21,495	\$21,770	\$22,045	\$22,320	\$22,595	\$22,870
1	\$21,783	\$22,069	\$22,355	\$22,641	\$22,927	\$23,213	\$23,499	\$23,785
2	\$22,621	\$22,918	\$23,215	\$23,512	\$23,809	\$24,106	\$24,403	\$24,700
3	\$23,458	\$23,766	\$24,074	\$24,382	\$24,690	\$24,998	\$25,306	\$25,614
4	\$24,296	\$24,615	\$24,934	\$25,253	\$25,572	\$25,891	\$26,210	\$26,529
5	\$25,134	\$25,464	\$25,794	\$26,124	\$26,454	\$26,784	\$27,114	\$27,444
6	\$25,972	\$26,313	\$26,654	\$26,995	\$27,336	\$27,677	\$28,018	\$28,359
7	\$26,810	\$27,162	\$27,514	\$27,866	\$28,218	\$28,570	\$28,922	\$29,274
8	\$27,647	\$28,010	\$28,373	\$28,736	\$29,099	\$29,462	\$29,825	\$30,188
9	\$28,485	\$28,859	\$29,233	\$29,607	\$29,981	\$30,355	\$30,729	\$31,103
10	\$29,323	\$29,708	\$30,093	\$30,478	\$30,863	\$31,248	\$31,633	\$32,018
11	\$30,161	\$30,557	\$30,953	\$31,349	\$31,745	\$32,141	\$32,537	\$32,933
12	--	--	\$31,613	\$32,220	\$32,627	\$33,034	\$33,441	\$33,848
13	--	--	--	\$33,090	\$33,508	\$33,926	\$34,344	\$34,762
14	--	--	--	--	\$34,390	\$34,819	\$35,248	\$35,677
15	--	--	--	--	--	--	\$36,152	\$36,592

Belleville 1992-93 Salary Schedule

Step	BA	BA+6	BA+12	BA+24	BA+30	MA	MA+6	MA+12
0	\$21,965	\$22,240	\$22,515	\$22,790	\$23,065	\$23,340	\$23,615	\$23,890
1	\$22,644	\$23,130	\$23,416	\$23,702	\$23,988	\$24,274	\$24,560	\$24,846
2	\$23,722	\$24,019	\$24,316	\$24,613	\$24,910	\$25,207	\$25,504	\$25,801
3	\$24,601	\$24,909	\$25,217	\$25,525	\$25,833	\$26,141	\$26,449	\$26,757
4	\$25,479	\$25,798	\$26,117	\$26,436	\$26,755	\$27,074	\$27,393	\$27,712
5	\$26,358	\$26,688	\$27,018	\$27,348	\$27,678	\$28,008	\$28,338	\$28,668
6	\$27,237	\$27,578	\$27,919	\$28,260	\$28,601	\$28,942	\$29,283	\$29,624
7	\$28,115	\$28,467	\$28,819	\$29,171	\$29,523	\$29,875	\$30,227	\$30,579
8	\$28,994	\$29,357	\$29,720	\$30,083	\$30,446	\$30,809	\$31,172	\$31,535
9	\$29,872	\$30,248	\$30,620	\$30,994	\$31,368	\$31,742	\$32,116	\$32,490
10	\$30,751	\$31,136	\$31,521	\$31,906	\$32,291	\$32,676	\$33,061	\$33,446
11	\$31,630	\$32,026	\$32,422	\$32,818	\$33,214	\$33,610	\$34,006	\$34,402
12	--	--	\$33,322	\$33,729	\$34,136	\$34,543	\$34,950	\$35,357
13	--	--	--	\$34,641	\$35,059	\$35,477	\$35,895	\$36,313
14	--	--	--	--	\$35,961	\$36,410	\$36,839	\$37,268
15	--	--	--	--	--	--	\$37,784	\$38,224