

**STATE OF WISCONSIN**

**Before the Interest Arbitrator**

**In the Matter of the Petition**

**of**

**West Bend Professional  
Police Association,  
WPPA/LEER**

**For Final and Binding  
Arbitration Involving Law  
Enforcement Personnel in the  
Employ of**

**City of West Bend**

**Case 41**

**No. 63599 MIA-2598  
Decision No. 31003-A**

**Raymond E. McAlpin  
Arbitrator**

**APPEARANCES**

**For the Association:        Robert West, Bargaining Consultant  
   John Dillon, Business Agent**

**For the City:                 Mary Schanning, City Attorney  
   Kenneth Meuller, Chief of Police  
   Terry Siikarla, HR Director  
   Toby Netko, Captain  
   Nancy Wagner, Personnel Analyst**

## **PROCEEDINGS**

**On August 16, 2004 the undersigned was appointed Arbitrator by the Wisconsin Employment Relations Commission pursuant to Section 111.77 (4) (b) of the Municipal Employment Relations Act, to resolve an impasse existing between West Bend Professional Police Association, hereinafter referred to as the Association, and the City of West Bend, hereinafter referred to as the Employer.**

**The hearing was held on December 7, 2004 in West Bend, Wisconsin. The Parties did not request mediation services and the hearing proceeded. At this hearing the Parties were afforded an opportunity to present oral and written evidence, to examine and cross-examine witnesses and to make such arguments as were deemed pertinent. The Parties stipulated that all provisions of the applicable statutes had been complied with and that the matter was properly before the Arbitrator. Briefs were filed in this case and the record was closed on February 4, 2005 subsequent to receiving the final briefs.**

**ISSUES**

**The following are the issues still in dispute between the Union and the City:**

	<b><u>ASSOCIATION</u></b>	<b><u>CITY</u></b>
<b>Duration:</b>	<b>1/1/04 thru 12/31/05</b>	<b>1/1/04 thru 12/31/05</b>
<b>Wages:</b>	<b>2% on each of 1/1/04, 7/1/04, 1/1/05, 7/1/05</b>	<b>3% on each of 1/4/04, 1/2/05</b>
	<b>In addition, 1/1/04 step increase for detective starting rate-\$24.65 plus 2%; after 2 years within classification of detective-\$25.65 plus 2%</b>	<b>Status quo</b>
<b>Hours:</b>	<b>Article 7.03-Relief shift. Parties have tentatively agreed to the change contained in Association's final offer dated 7/14/04.</b>	

## STATUTORY CRITERIA

**111.7 (6). In reaching a decision 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 employees involved in the arbitration proceedings with the wages, hours and conditions of employment of other employees performing similar services and with other employees generally:
  - 1. In public employment in comparable communities.**
  - 2. In private employment in comparable communities.****
- e. The average consumer prices for goods and services, commonly known as the cost of living.**
- f. The overall compensation presently received by the municipal employees, including direct wage compensation, vacation, holidays and excused time, insurance and pensions, medical and hospitalization benefits, the continuity and stability of employment, and all other benefits received.**
- g. Changes in any of the foregoing circumstances during the pendency of the arbitration proceedings.**

**h. Such other factors, not confined to the foregoing, which are normally or traditionally taken into consideration in the determination of wages, hours and conditions of employment through voluntary collective bargaining, mediation, fact-finding, arbitration or otherwise between the parties, in the public service or in private employment.**

### **ASSOCIATION POSITION**

**The following represents the arguments and contentions made on behalf of the Association:**

**This arbitration involves a police officer employed by the city of West Bend. The Parties reached agreement on all terms with the exception of the wage schedule and an additional step increase for detectives. The City withdrew its agreement with respect to the step increase for detectives in its last final offer submitted for arbitration. The police chief himself indicated that he was supportive of this additional step. The Association would point out that it gave a substantial concession on insurance with a 100% increase in shared premium in 2004 and a 150% increase in shared premium in 2005. This is the second interest arbitration and the comparables were resolved by Arbitration Vernon in that matter.**

**The proposed wage increases are noted above. The total cost of each offer is virtually the same as it generates a real increase in wages of 3% per year. Therefore, the total cost is not**

**an issue in this proceeding.**

**In the previous interest arbitration Arbitrator Vernon chose the City's offer and the City's comparables. The Arbitrator noted that these comparables were not the best or the ideal group, just better than the Association's. Both Parties have used the Vernon comparables, so no dispute exists in this area.**

**In the 1993 interest arbitration the Association was unable to convince the Arbitrator that a wage disparity existed. The Association today suggested today the facts have changed and that conclusion is substantiated by the data submitted by the City as well as the Association.**

**The main argument for the City is that its 3% offer is consistent with an internal pattern. However, upon further review the City acknowledged that the increase for police dispatch and clerical was more than the 3% indicated. There was a "catchup" increase for clerical employees. The City said the dispatchers were far in front of the comparable—a fact borne out by Association Exhibit 4. The City said it is attempting to roll back the dispatcher wages, however, exhibits show that wage increases for this group have been similar to other bargaining units.**

**Many arbitrators have found that internal comparisons are less relevant for police than for other general employees because of the nature of the work and the high degree of risk. The**

Association would note that dispatchers lead their comparables while police officers are toward the middle of their group. The Association would also note that the comparisons between police and fire are difficult, at best. In addition, the Association would note that community service officers received increases in excess of 5.5% for 2004. There was no justification for this large disparity given by the City. Most non-represented employees received a 3.4% raise with a 1% merit raise.

In addition to the above, it was revealed that firefighters have greater opportunities for overtime and the ability to enhance wages with extra certifications and responsibilities. Firefighters are not paid base rates as all are certified as EMTs and, as such, receive more compensation. No such opportunities exist for police. In 2002-2003 firefighters received a 4% increase while police officers received a 3% increase. The record shows that the City has a practice of providing different wage increases to its represented and non-represented employees and that the concept of wage splits has been used frequently. Based on the above, the City's contention that its offer is supported by internal comparisons must fail.

With respect to external comparables, 7 of the 14 have used mid-year splits such as those proposed by the Association. Two units have settled for across-the-board increases in excess of that proposed by the City. That is a total of 9 of the 14 units that exceeded the City offer for 2004. Therefore, the external pattern is totally supportive of the Association offer. According to the City's data, West Bend Police ranked 7<sup>th</sup> in 1987 and by 1992 had improved to 6<sup>th</sup>. Under the City's offer they would fall to 8<sup>th</sup> as a result of the 2004 offer. The difference

between the offer of the City would increase the differential from average to 42 cents per hour, while the Association offer would reduce the differential to 18 cents per hour behind average. Under the City offer police would lose rank and salary. Under the Association they would merely maintain their position.

The final justification of the City's offer is that the overall compensation of West Bend Police is sufficiently high to justify a wage increase. The City relies on its retiree health insurance program, and the Association suggested that this data is misleading and highly suspect. It is very difficult to compare these types of benefits as they have an enormous number of variables. Officers must maintain 92 days of unused sick leave in their account or have reached 1500 hours of accumulation sometime during their career. This would amount to 16 years of accumulated sick leave. It is an all-or-nothing situation. Currently, there is an employee who is retiring and will come up short or perhaps meet levels depending on a workers compensation claim. This plan has been an inducement for police officers and other employees not to use sick leave. The Association would also note that this is a long term benefit earned by employees in West Bend for many years. There was no support in the record that West Bend police officers should lose rank in relation to average because of this fringe benefit.

The City has argued that Washington County deputies are most comparable to this unit. There is no contention by the City that it provided any change or addition of fringe benefits that would be a quid pro quo for a substandard wage increase. Under the City's proposal West Bend police officers' top pay would slip behind Washington County for the first



time since 1987. Under the Association's offer the unit would remain at 6<sup>th</sup> while Washington County would improve to 7<sup>th</sup>.

With respect to the statutory criteria, there are no issues regarding lawful authority. The Parties have stipulated to a number of items. The interest and welfare of the public and financial ability of the unit of government to meet costs strongly favor the Association's position. The City not only has the ability to pay, it has a surplus from which to draw. The comparables strongly support the Association's position. There was no justification for this unit to drop rank or relation to average pay. With respect to overall compensation the benefit, as relied upon by the City, has been in place for over 22 years. While the Association noted it is a potentially great benefit, it is an all-or-nothing benefit. In addition this benefit is achieved by not using sick leave for many years. Factors G and H do not apply.

The Association had the opportunity to respond to the City's brief and that response is as follows:

The City relies on a so-called internal pattern. In fact there is no real internal pattern. Most employees have been offered more in terms of direct compensation or have supplements that allow for increases above the alleged 3%. This is particularly true of the firefighters that have enormous opportunities for overtime and pay supplements for extra certifications. The allegation by the City that firefighters are trailing police officers in pay is not genuine or supported by the record evidence.

**The City also argued over overall compensation. There is nothing in the record that supported this argument. The only change in fringe benefits was the stipulated concession of the Association on health insurance premiums and co-pays. The post retirement health insurance has been in the contract for over 22 years without change and to use it now to support the City's wage increase, which is less than most internal units and would cause slippage compared to the external comparables, must be rejected.**

**The City talked about morale of City employees. The fact is that the reverse is true. Were the Arbitrator to choose the City's position, the morale of the Police Department would decline since others employed by the City have enjoyed larger increases.**

**The City has now decided to argue that the detective step increase is not warranted. This is a last ditch attempt to save its offer. The City acknowledged that the step increase was part of its offer at the bargaining table and was included in its initial final offers. The chief himself testified that he believed the step increase was warranted. Arbitrators must try to decide where voluntary bargaining might have concluded, if successful. If that were the case, the step increase for detectives would have been included. The City at this late date has decided to reverse its position. The Association acknowledges that this case will turn on the wage increase for the entire unit. Based on the above the Association asked that its offer be accepted.**

## CITY POSITION

The following represents the arguments and contentions made on behalf of the City:

The statutory factors A and G are not at issue in this matter. The stipulations of the Parties in factor B have been presented which include additional contributions toward health care coverage and an increase in clothing allowance paid to police officers. While the Arbitrator has to determine the weight that would be applied to each of the other criteria, the City's position is that the greatest weight should be given to both internal and external comparables and the overall compensation package including benefits received.

The City's offer will allow it to maintain the best and most qualified employees which is beneficial to the interest and welfare of the public. The City does not claim to be financially unable to meet the cost of either final offer. The best interests of the public are served by accepting an offer that would maintain the morale of the police officers as well as other City employees. The City has no concerns regarding the retention or recruitment of police officers under the City's final offer. There is concern, however, regarding the retention and morale of the City's other employees if the Association's final offer is awarded. Four of the five other bargaining units voluntarily settled their contracts with 3% annual wage increases for 2004 and 2005. Maintaining this pattern is very important for the overall morale of City employees.

**The City has six bargaining units and a number of unrepresented employees. Four of the six units have settled with 3% wage increases each year. Public Works seems to be waiting for the outcome of this arbitration deciding whether or not to accept this settlement pattern. Arbitrators have long recognized the maintenance of internal consistency as being important. Arbitrators have an obligation to encourage voluntary settlements.**

**One of the four units to voluntarily settle was the firefighters who are often considered the best internal comparable for police units as they are involved in public safety and face significant risks. Base wages of City firefighters are lower than police officers. Therefore, a 3% increase to police officers would mean higher dollar amounts to that unit. Police supervisors also settled for the 3% increase. The City would note that these individuals are also involved in public safety and face significant risks.**

**The Arbitrator must determine not what the Parties would have agreed to in voluntary settlement but what they should have agreed to; i.e. what is fair and equitable under the circumstances. If this 3% offer is unfair and not equitable, other units would not have accepted it. Internal settlements should be followed unless there is a showing that the internal pattern results in unacceptable wage level relationships among that unit and its external comparables.**

**Fourteen comparables were chosen in the 1993 Vernon interest arbitration and have been used by the Parties ever since. The City would note that increases obtained by the City**

police officers and other external comparables have been higher than the cost of living during the past several years. Arbitrators often find that settlements of external comparables are the best indicator of cost of living increases. It is best to determine increases based on actual wage increases rather than just percentages. The City's top patrol officer's pay has been above average since 1997 and will continue to be above average if the City's final offer is awarded. Under the City's final offer the top patrol officer's compensation in 2004 would be approximately \$700 higher than the average paid by external comparables. Under the Union's final offer the City's top patrol officer would be paid \$1,202 more in 2004. Such a large disparity is not warranted. Since 1987 the City's police officers have been roughly in the middle of the group of external comparables and have been in the 6<sup>th</sup>, 7<sup>th</sup> and 8<sup>th</sup> rankings during the past several years. Under the City's offer the police would again rank 8<sup>th</sup> in 2004.

During this time Washington County, which the City's considers to be the most comparable of the external comparables, was ranked behind the City. The County has worked to increase deputy wages to surpass police wages offered by the City. The City's offer would rank the City behind Washington County, and the Union's offer would put the City police officers once again above Washington County. The City would also note that the net pay of Washington County under its offer would be below the net pay of City officers after health and insurance contributions are subtracted.

The wages paid by the City to its police officers have been consistently in the middle of the group of external comparables. Therefore, they are not in the catchup situation nor are

they substantially out of line with their external comparables.

The criteria state that the Arbitrator should consider overall compensation. The City is slightly below average regarding clothing allowance and vacation days, however, other fringe benefits offered by the City are better than average and in some cases, considerably better. The City did agree to increase the clothing allowance under this contract. This is particularly noted in life insurance and retiree health insurance. The City's life insurance is the best offered by all external comparables. The City pays all but a small portion of premiums for retiree health insurance from age 55 to 65 and almost all retirees qualify for the full benefit. Among the external comparables only one offers a benefit that is similar or even close to that offered by the City. By taking this benefit into account, the rank of the City's police officers moves up considerably.

Finally, the additional step increase for detectives in the Association's final offer is an unreasonable and substantial change from the status quo. The Association has failed to provide any evidence showing there are strong reasons and a proven need for the step increase for detectives, and there is no quid pro quo shown or that external comparables have been able to make a similar change without a quid pro quo. The 12.6% increase is well above the cost of living and well above any external settlements.

The City's final offer is fair and reasonable and should be adopted by the Arbitrator. The City also had the opportunity to respond to the Association brief, and that response is as

**follows:**

**The Association failed to provide strong reasons and a proven need for the step increase for detectives. The Chief of Police did not testify at the hearing. The testimony that was given by the City's personnel director shows that the proposed increase for the detectives' step rates was not justified.**

**The change in the employee health insurance cost does not warrant a wage increase of more than 3%. While these costs are a concession by the police officers, the City also made concessions in the tentative agreements including increases in the clothing allowance, time off for union activity, streamlining of the grievance procedure and an increase in the residency area. Increased contributions by employees are not unusual at this time. Nine out of the fourteen external comparables implement increased insurance contributions. Four internal bargaining units voluntarily accepted the same health care cost changes with 3% increases.**

**The retiree health benefits should be considered under the criteria, and it is supportive of the City's final offer. While it is difficult to estimate the present value of retiree health benefits, the estimates and assumptions used by the City are reasonable. In addition the difference between the retiree health benefit offered by West Bend and the fourteen external comparables is great. The Association argued that, since the benefit had been offered for many years, it should not be considered now. The facts are that the cost of health coverage has increased rapidly, therefore, the value of retiree health benefits has also increased rapidly.**

**The Association further argued that it is difficult for police to qualify. In 23 years all retirees have qualified. There is one police officer who may not qualify depending on the outcome of a workers compensation claim. If he does not qualify, he would be the first person to do so. Finally, the level of the benefit is very valuable - only offered to public safety employees.**

**The existence of an internal 3% annual wage increase pattern supports the City's final offer. Only five police clerical employees were affected by this minor deviation from the internal pattern. The Association also has made great efforts to bring the dispatcher wages closer to the external comparables. The Association's arguments with respect to community service officers was not bolstered by any evidence from comparable communities. The community service officers are not a good internal comparable for sworn police officers. Police supervisors and firefighters are much better internal comparables than dispatchers or community service officers. There was no evidence about the certification wages and overtime opportunities of the firefighters.**

**The City's straight wage increase proposal is preferable over the split wage increase in the Association's final offer. While the Association claimed that the offers are virtually identical, it has also characterized the City's proposal as a substandard wage increase. As noted in other decisions, split wage increases do offer some relief in the year of implementation, but the overall effects are long lasting.**

**The City's offer allows police officers to keep pace with their external comparables.**



**The officers would maintain the same rank as they had in 2003. Under the City's final offer the annual salary for top patrol would be higher than the average of the external comparables in 2004. The City's offer does keep pace with external comparables.**

**The facts of this case are very similar to the those that existed in the 1993 arbitration. In that case the Arbitrator found that the City's offer was more reasonable because it was consistent with an internal pattern and did not result in external disparities. Even though the City's offer will leave its employees lower paid than the Washington County deputies, after health contributions are subtracted, they exchange positions. The City's final offer will result in the City's top police officers receiving higher wages than the average paid top officers in external comparables. Based on the above, the City would ask that its proposals be adopted by the Arbitrator in full.**

### **DISCUSSION AND OPINION**

**The role of an Arbitrator in interest arbitration is substantially different from that in a grievance arbitration. Interest arbitration is a substitute for a test of economic power between the Parties. The Wisconsin legislature determined that it would be in the best interest of the citizens of the State of Wisconsin to substitute interest arbitration for a potential strike involving public employees. In an interest arbitration, the Arbitrator must determine not what the Parties would have agreed to, but what they should have agreed to, and, therefore, it falls**

to the Arbitrator to determine what is fair and equitable in this circumstance. The statute provides that the Arbitrator must choose the last best offer of one side over the other. The Arbitrator must find for each final offer which side has the most equitable position. We use the term “most equitable” because in some, if not all, of last best offer interest arbitrations, equity does not lie exclusively with one side or the other. The Arbitrator is precluded from fashioning a remedy of his choosing. He must by statute choose that which he finds most equitable under all of the circumstances of the case. The Arbitrator must base his decision on the combination of 11 factors contained within the Wisconsin revised statute (and reproduced above). It is these factors that will drive the Arbitrator’s decision in this matter.

Prior to analyzing each open issue, the Arbitrator would like to briefly mention the concept of status quo in interest arbitration. When one side or another wishes to deviate from the status quo of the collective bargaining agreement, the proponent of that change must fully justify its position, provide strong reasons, and a proven need. It is an extra burden of proof placed on those who wish to significantly change the collective bargaining relationship. In the absence of such showing, the party desiring the change must show that there is a quid pro quo or that other groups comparable to the group in question were able to achieve this provision without the quid pro quo. In addition to the above, the Party requesting change must prove that there is a need for the change and that the proposed language meets the identified need without posing an undue hardship on the other Party or has provided a quid pro quo, as noted above. In addition to the statutory criteria, it is this concept of status quo that will also guide this Arbitrator when analyzing the respective positions.

**Finally, before the analysis the Arbitrator would like to discuss the cost of living criterion. This is difficult to apply in this Collective Bargaining context. The weight placed on cost of living varies with the state of the economy and the rate of inflation. Generally, in times of high inflation public sector employees lag the private sector in their economic achievement. Likewise, in periods of time such as we are currently experiencing public sector employees generally do somewhat better not only with respect to the cost of living rate, but also vis-a-vis the private sector. In addition, the movement in the consumer price index is generally not a true measure of an individual family's cost of living due to the rather rigid nature of the market basket upon which cost of living changes are measured. Therefore, this Arbitrator has joined other arbitrators in finding that cost of living considerations are best measured by the external comparables and wage increases and wage rates among those external comparables. In any event, both sides have agreed that the wage increases for this bargaining unit would exceed the cost of living percentage increases no matter what source.**

**The law in Wisconsin provides that the Arbitrator has no choice but to accept fully one side or the other's complete proposal. A review of the evidence provided shows that the step increases proposed for the detectives has such a minuscule effect on the overall contractual obligations between the Parties as to be de minimus. The Arbitrator must defer to the wage proposals of the Parties which by comparison have great impact on the obligations of the**

**Parties and, since the Arbitrator has no authority to amend these proposals in any way, the Arbitrator will find that this issue is not determinative and, if the Association would prevail, then the step increases would be put into effect, and if the City would prevail, they would not.**

**With respect to the wage increases the Parties have agreed to abide by the ruling of Arbitrator Vernon in the 1993 interest arbitration and have adopted the same set of fourteen comparables. The Arbitrator finds that these comparables are appropriate and will adopt them as the comparables for the purposes of this interest arbitration.**

**The Association has argued that because it is proposing split increases, the cost impact on the City would be the same each year as the increases offered by the City. This is true if you separate the contract into individual years and do not consider the overall future impact of what has been proposed. The facts are that the Association's proposal provides a 2% lift on into the future which will provide significant benefit to the bargaining unit and significant costs to the City.**

**The City relies to a great extent on its internal pattern. This Arbitrator has found in a number of arbitrations that internal comparables generally are not directly comparable to police units with the possible exception of firefighters and, in this case, police supervisors. These units are involved in public safety and are often put at great personal risk in carrying out their assigned duties. This Arbitrator has often found that clerical units, court units, Department of Public Works units, etc. are not directly comparable to police units. Seemingly**

from the record the West Bend Department of Public Works employees are waiting to see the outcome of this case before deciding whether to settle with the City or not. This Arbitrator believes that this is a big mistake on their part. He does not believe that DPW units and police units have enough in common to be in any way directly comparable. The Arbitrator will, therefore, consider the police supervisors' settlement and the firefighters' settlement in determining the appropriateness of each offer.

The City also seems to place great emphasis on retiree health insurance. It is true that, as the Association argued, this is a long standing benefit which was negotiated over two decades ago. It is also true from the City's arguments that the value of this benefit has gone up steadily, if not dramatically, over that same time period. The Arbitrator also notes that virtually all police officers have qualified for this valuable program. However, what the City fails to credit is the fact that police officers forego the usage of their negotiated sick days in order to qualify for this program. This Arbitrator has been involved in a number of public sector arbitrations where the use of sick days has been very problematic for the public sector employer and has caused an inordinate amount of overtime. Therefore, the retiree health insurance plan offers benefits to both the employer and the employee alike. Having said all that, overall compensation is a consideration that this Arbitrator has found important over the years and will be considered in determining the appropriate resolution of this matter.

We come then, finally, to the external comparables. There is nothing in this record that shows that this bargaining unit should either gain or lose its position with respect to the

comparables. This Arbitrator has consistently found that percentage increases are not the appropriate measurement but that actual dollars paid is the appropriate measurement of comparability. In addition, this Arbitrator has consistently found that it is difficult to impossible to evaluate offers based on a whole range of pay rates involving step increases and has normally evaluated proposals based on the top officer rate. He will do so in this case.

As is usual with these cases, we have virtually no data for the 2<sup>nd</sup> year (2005). However, we do have complete data for 2004. The historical record shows that this unit was most often ranked 6<sup>th</sup> or 7<sup>th</sup>. Based on the City's proposal, the unit would fall to 8<sup>th</sup> behind Washington County, and in only two of those prior years, fell to 8<sup>th</sup> place. The Association's proposal for 2004 would again place this unit in 7<sup>th</sup> among comparables, not as high as in some years, higher than in two years of the last eight and seemingly the most appropriate position based on external comparables for this unit. The Arbitrator is fully aware that to award the Association's proposal may place the Unit in an inappropriate position for 2005. However, the negotiations for 2006 and following will be starting soon and that certainly can be taken into account. Based on the above, the Arbitrator finds that in a very close call the external comparables do favor the Association's position.

We are then left with the internal comparables and the overall compensation. With respect to the internal comparables, the only two comparables that would be appropriate to compare to this unit would be the police supervisors and the firefighters. The police supervisors presumably are paid somewhat ahead of the patrol officers, and a 3% increase will

mean much more to those individuals in terms of dollars than a 3% or a 2/2 split proposed by the Parties. With respect to the firefighters, there is no showing where they rank with respect to the external comparables. The Association claimed that firefighters received extra certification pay and many opportunities for overtime not available to the police unit. While the City stated that the Association brought no proof of these allegations, the City did not refute these allegations. This, coupled with the situations involving the CSOs and the clerks along with the non-represented employees, has convinced this Arbitrator that the internal comparables at least for this interest arbitration are not determinative in this matter.

This then leaves us with overall compensation. The Arbitrator is impressed that the retiree health plan is a significant and important for this bargaining unit. However, there are benefits associated with this plan for the City as noted above; and, while the overall compensation does somewhat favor the City's position, it does not trump the external comparables as noted above.

In a very close call the Arbitrator finds that the Association's position under the criteria expressed in the statute is the most appropriate and he will so order.

**AWARD**

**On the basis of the foregoing and the record as a whole, and after full consideration of each of the statutory criteria, the undersigned has concluded that the final offer of the Association is the more reasonable proposal before the Arbitrator and directs that it, along with the stipulations reached in bargaining, constitute the 2004-2005 agreement between the Parties.**

**Signed at Oconomowoc, Wisconsin this 15<sup>th</sup> day of February, 2005.**

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**Raymond E. McAlpin, Arbitrator**