

OCT 04 1993

BEFORE THE ARBITRATOR

WISCONSIN EMPLOYMENT
RELATIONS COMMISSION

In the Matter of the Petition of

WISCONSIN PROFESSIONAL POLICE
ASSOCIATION/LEER DIVISION, SHAWANO
COUNTY DEPUTY SHERIFF'S ASSOCIATION

For Final and Binding Arbitration
Involving Non-Supervisory Law
Enforcement Personnel in the Employ
of

SHAWANO COUNTY (SHERIFF'S DEPARTMENT)

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Case 119
No. 48278 MIA-1756
DECISION NO. 27622-A
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Appearances:

Mr. Edward F. VanderBloomen, Business Consultant, Two Rivers, WI 54241, on behalf of Wisconsin Professional Police Association/Leer Division, Shawano County Deputy Sheriff's Association.

Mr. Dennis W. Rader, Godfrey & Kahn, S.C., Attorneys at Law, Green Bay, Wisconsin, on behalf of Shawano County (Sheriff's Department).

ARBITRATION AWARD

Wisconsin Professional Police Association/LEER Division, Shawano County Deputy Sheriff's Association, hereinafter referred to as the Association, and Shawano County (Sheriff's Department), hereinafter referred to as the County, having prior to November 3, 1992, met in collective bargaining in an effort to reach an accord on the terms of a new collective bargaining agreement to succeed an agreement, which by its terms was to expire on December 31, 1992, which agreement covered all full-time deputy sheriffs and investigators in the employ of the County Sheriff's Department, excluding Sheriff, Chief Deputy, Administrative Deputy, managerial, confidential, and all other employees of the County. Failing to

reach such an accord, the Association on November 3, 1992, filed a petition with the Wisconsin Employment Relations Commission (WERC) requesting the latter agency to initiate final and binding arbitration, pursuant to Sec. 111.77(3) of the Municipal Employment Relations Act, with regard to the impasse existing between the parties, and following an investigation conducted by a WERC staff member, the WERC, after receiving the final offers of the parties, and upon the advice of the Staff Member involved, on April 20, 1993, issued an Order, wherein it set forth that the parties were at an impasse in their bargaining, and wherein the WERC certified that the conditions for the initiation of compulsory final and binding arbitration, as required by Sec. 111.77 of the Municipal Employment Relations Act, had been met, and further wherein the WERC ordered the parties to proceed to final and binding arbitration to resolve the impasse existing between them. In said regard the WERC submitted a panel of arbitrators, from which the parties were directed to select a single arbitrator. After being advised by the parties of their selection, the WERC, on May 4, 1993, issued an Order appointing the undersigned as the Arbitrator to resolve the impasse between the parties, by issuing a final and binding award, by selecting either of the total final offers proffered by the parties to the WERC during the course of its investigation.

Pursuant to arrangements previously agreed upon between the parties and the Arbitrator, the latter conducted hearing in the matter on July 13, 1993, at the Courthouse, Shawano, Wisconsin,

during the course of which the parties were afforded the opportunity to present evidence and argument. The hearing was not transcribed. Briefs were filed by the parties. The County filed an initial and a reply brief. The Association filed an initial brief but chose not to file a reply brief.

The Proposals in Issue

1. Both parties submitted identical proposals with respect to provisions in the 1991-92 agreement not modified by stipulation, or by each of their final offers, as follows:

"All provisions of the 1991-92 Agreement between the parties not modified by stipulation, or this final offer, shall be included in the successor agreement between the parties of the term of said Agreement."

2. The Term of the New Agreement

The Association's offer would set the term of the successor agreement as follows:

"The term of the Agreement shall be for the period January 1, 1993 through December 31, 1994. All dates relating to term shall be modified to reflect the above cited terms."

The County offer seeks a three year agreement, set forth as follows in its offer:

"The term of this Agreement shall be for the period January 1, 1993 through December 31, 1995. All dates relating to term shall be modified to reflect the above cited terms."

3. Proposed Wage Increases

The Association's offer sets forth its proposed wage increases as follows:

- "A. Effective January 1, 1993, the wage rates set forth on Wage Schedule "A" of the 1991-1992 Agreement for each classification, shall be increased by 3%. Effective July 1, 1993, increased by 1%. Effective December 31, 1993, increased by 1%.
- B. Effective January 1, 1994, the wage rates set forth on Wage Schedule "A" of the 1993 Agreement for each classification, shall be increased by 3%. Effective July 1, 1994, increased by 1%. Effective December 31, 1994, increased by 1%."

The County's offer sets forth its proposed wage increases as follows:

"Wage Increase:

A. <u>Deputies</u>	<u>Investigators</u>
January 1, 1993 - 3%	January 1, 1993 - 3%
July 1, 1993 - 1%	July 1, 1993 - 1%
	December 31, 1993 - 1%
January 1, 1994 - 3%	January 1, 1994 - 3%
July 1, 1994 - 1%	July 1, 1994 - 1%
January 1, 1995 - 3%	December 31, 1994 - 1%
July 1, 1995 - 1%	
	January 1, 1995 - 3%
	July 1, 1995 - 1%

B. Upon implementation of the 6-2, 6-2, 6-2, 6-2, 6-3, 5-3 schedule, the wage rates for deputies shall be increased 6%."

4. Offers Relating to ARTICLE XVIII - NORMAL SCHEDULE OF WORK - OVERTIME

The Association's offer does not propose any changes in the entire article. The County's offer does propose changes in the Article as it appeared in the January 1, 1991 - December 31, 1992 agreement, on lines 13 through 23, page 21 of the latter agreement. The language in said lines read as follows:

12 "ARTICLE XVIII - NORMAL SCHEDULE OF WORK - OVERTIME
13 A. Schedule: The work schedule for the duration of this Agreement
14 shall be a schedule of five (5) days on, then three (3) days off,
15 with a nine (9) hours work day. Shift hours shall be 8:00 A.M. to
16 5:00 P.M., 4:00 P.M. to 1:00 A.M., and 11:00 P.M. to 8:00 A.M.
17 Effective January 1, 1991, the schedule for the two new jail
18 positions shall be five (5) days on, then three (3) days off, with
19 nine (9) hour work day. Shift hours for these two (2) positions
20 shall be as follows:
21 Day #1 4:00 PM - 1:00 AM
Day #2 12:00 PM - 9:00 AM
22 Day #3 12:00 PM - 9:00 AM
Day #4 12:00 PM - 9:00 AM
23 Day #5 8:00 AM - 5:00 PM"

The County's offer proposes that the following changes be made in lines 13 through 16; so as to read as follows:

"A. Schedule: The work schedule for the duration of this Agreement shall be 6-2, 6-2, 6-2, 6-2, 6-3, 5-3 with an eight hour day. The shift hours shall be 8 a.m. to 4 p.m., 4 p.m. to midnight, and midnight to 8 a.m. Four Kelly days shall be schedule per calendar year for deputies. Those calendar days needed to bring the deputy schedule into compliance with the Fair Labor Standards Act requirements shall be assigned by the Sheriff or his designee; the remainder shall be allowed to be taken pursuant to approval of the Sheriff and the needs of the department."

The County would exclude the language set forth in lines 17 through 23 of para. A. appearing in the 1991-1992 bargaining agreement.

The County's final offer also contained a proposed change in para. B of Article XXX, which pertained to the use of patrol cars for personal use. However, during the course of the hearing herein, the parties had stipulated that they had reached an accord on the matter involved.

Stipulation On Provisions Agreed Upon During Negotiations

During their negotiations the parties agreed upon a number of changes in the provisions to be included in their new collective bargaining agreement. Such changes were set forth in a stipulation executed by the parties.

The Issue Before the Arbitrator

The Arbitrator must determine which of the final offers is more supported by the evidence adduced herein relative to the statutory criteria set forth in Sec. 111.77(6) of the Municipal Employment Relations Act, and therefore to be incorporated in the successor collective bargaining agreement between the Association and the County.

The Statutory Criteria

The statutory provision above noted sets forth the following criteria to be considered by the Arbitrator in an interest arbitration proceeding involving law enforcement personnel:

- "a. The lawful authority of the 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 these costs.
- d. Comparison of wages, hours and conditions of employment of the employes involved in the arbitration proceeding with the wages, hours and conditions of employment of other employes performing similar services and with other employes 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 employes, including direct wage compensation, vacation, holidays and excused time, insurance and pensions, medical and hospital 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."

The Costing of the Final Offers

In its final offer the Association seeks a 3% increase to be implemented on January 1 of each year of its agreement, and an additional 1% increase to be implemented on July 1 of each of the two years. Its offer also includes an additional 1% to be implemented on December 31, 1993 and December 31, 1994. The practical impact of the latter proposed increases would result, in effect, of increasing the Association's offer to 4% as of January 1, 1994, and further would result in increasing its lift by an additional 1% for agreements beyond 1994.

Should the instant award be issued by October 1, 1993, the County's offer includes an additional 6% wage increase to be implemented on the latter date, resulting in offering the deputies in the Sheriff's Department an average base wage increase of 5% for the first year of the bargaining agreement, covering the 25 deputies included in the bargaining unit involved herein.

Exhibits reflecting the costs which would be generated by both of the offers were presented as exhibits by the County, without

objection by the Association. The Arbitrator has prepared tabulations, attached hereto as Appendices A and B, from the data contained in said exhibits. Said tabulations reflect the following comparisons generated by each of the offers, applicable to the deputies and investigators in the unit:

Average Percentage Increases Over Previous Year	1993		1994	
	Assn. Offer	County Offer	Assn. Offer	County Offer
Base Wages	5.80%	7.63%	5.26%	9.65%
Take home Pay	5.98%	7.81%	5.42%	10.58%

The Association's offer contemplates only a two year agreement, while the County proposes a three year agreement, which in 1995 would implement a 4.15% average increase in base wages, and a 4.41% average increase in take home pay for unit employees.

Position of the Parties With Respect to the Statutory Criteria

(a) The Lawful Authority of the Employer

Neither party questions the lawful authority of the County with respect to the instant proceeding.

(b) Stipulation of the Parties

As indicated previously herein, the parties have stipulated to various changes to be incorporated in their new bargaining agreement, as well as to the continuation of various set forth in their 1991-92 agreement.

(c) The Interests and Welfare of the Public and the Financial Ability of the County to Meet the Costs of any Proposed Settlement

Neither party maintains that the County does not have the financial ability to meet the costs generated by either of the offers. The County argues that its proposal to change the work

cycle and eliminate the overlapping of shifts is in the best interest of the public. On the other hand, the Association asserts that by continuing the work cycle set forth in the 1991-92 agreement best serves the citizens of the County by recognizing the need to maintain the morale of its officers and to retain the best and most qualified officers.

The External Comparable Pool

The Association contends that the Sheriff Departments of the counties of Langlade, Lincoln, Oconto, Portage and Waupaca, as well as the Police Department of the City of Shawano, constitute the most appropriate external comparable pool. The County claims that the most comparable pool should consist of the counties of Langlade, Marathon, Menominee, Oconto, Outagamie, Portage and Waupaca. The jurisdictions in dispute include the counties of Lincoln, Marathon, Menominee, Outagamie, as well as the City of Shawano. The Association argues that Marathon and Outagamie, although contiguous to the County herein, should be excluded from the comparable pool because of the size of their populations. The 1991 population of said counties consisted of 116,350 and 141,521 persons as compared to the Shawano County's population of 37,215. It also opposes the inclusion of Menominee County because of its small population of 3,938. The Association supports its inclusion of the Police Department of the City of Shawano for the reason that "it would be unreasonable to assume that the County deputies and City officers could coexist without interaction or contact.

Therefore, it is indeed appropriate to compare cities with counties."

The County argues that its proposed comparable pool was accepted as the comparable pool by Arbitrator Chatman in the previous interest arbitration involving the parties, as reflected in his award issued in June 1986. The County asserts that the geographic proximity is relevant in that each of the counties included in its proposed comparable pool are contiguous to Shawano County, and that said counties compete, to varying degrees, in the same labor pool of employees seeking positions in the same general area. It points out that Lincoln County is not contiguous to Shawano County, and that at no time in their bargaining history have either of the parties contended that the City of Shawano is a comparable public employer. The County also points out that the Association has failed to offer any justification for changing the comparable pool established in the previous interest arbitration proceeding involving the Sheriff's Department.

The Internal Comparisons

The County emphasizes that the employees in the seven of its ten bargaining units have settled for a 3% and a 1% split increase for the years 1993, 1994 and 1995¹, and further that the Association seeks a two year agreement as compared to the three years agreements covering the seven bargaining units. It argues

¹ The units consist of the following: Community Programs, Courthouse Non-Professionals, Courthouse Professionals, Highway, Sheriff's Matrons, Social Service ParaProfessionals, and Social Services Professionals.

that since the Association is seeking a 3%, 1%, and 1% for the deputies for each of the two years of the agreement proposed by the Association, that the Association has the burden of providing a need for the additional 1% to become effective on the last days of 1993 and 1994. The County concludes its argument with regard to the internal comparisons as follows:

"It is clear that the internal pattern of settlements supports the award of the County's final offer (save for the quid pro quo offered in exchange for the change in the work cycle.) The Union has failed to provide compelling evidence which would justify the need to deviate from the internal settlement pattern. The Union's lack of compelling need argument militates against the award of the Union's offer which is at odds with fundamental fairness to the other bargaining units and it should not be imposed by the Arbitrator."

The Association contends that the Arbitrator has no reason to select the County's final offer on the Basis of the internal comparables, asserting that:

"...the record fails to establish that internal comparison have, in the past served as an important or controlling consideration in establishing settlements with this bargaining unit. The issues contained within the final offers shed light on many of the fundamental differences between law enforcement and other public sector bargaining units. The Employer exhibits buttress this contention by providing wage information immediately following the lack of any hours of work comparisons with internal comparables."

The Work Cycle Issue

The County indicates that its offer to increase the wages of the deputies by 6%, upon implementation of the new work cycle, will bring said employees within \$.06 of the comparable average in 1993, and that clearly the County's wage offer is superior, since thereunder the deputies will receive a greater increase than that generated by the Association's offer. The County sets forth that

its proposal with regard to the change in the work schedule is justified, and that it thus provides a more than adequate "quid pro quo" for such change. It describes the change as follows:

"The County is proposing to change the current 5 on three off work cycle and 9 hour work day. In its place, the County is proposing an 8 hour work day and work cycle as follows: 6 on 2 off, 6 on 2 off, 6 on 2 off, 6 on 2 off, 6 on 3 off and 5 on 3 off. In exchange for altering the status quo relative to the work cycle, the County is offering a 6% wage increase as well as four (4) kelly days."

The County indicates that under the present work cycle the deputies work nine hours per day, which creates an "overlap" of two hours on one shift and one hour on another shift, resulting in an overlap which "is not an efficient use of the deputies' time or an efficient use of the taxpayers money". It indicates that under the present cycle deputies work a total of 2,054 hours annually, and that under the County's proposal the deputies will continue to work the same number of hours. It maintains that in 1992 it spent \$49,669 in "overlap" time, which sum could fund an additional deputy position. It claims that the deputies will not bear an undue hardship as a result of the County's change in the work cycle.

The Association points out that the present work cycle was voluntarily agreed upon by the parties in 1982, and that thereunder deputies are normally scheduled to work 228.1 days per year, while the County's proposed work cycle (with the four Kelly days) would require the deputies to work 256.75 days per year, some additional 28.65 days per year by each of the deputies in the bargaining unit.

The Association argues that the 6% additional increase proffered by the County to become effective October 1, 1993 "cannot possibly compensate for the additional 28 days for wearing the uniform, or 28 days away from their family."

The Remaining Statutory Criteria

In its brief the County did not address the cost of living criterion ss.(e). The Association merely contended that its offer "more closely follows the guides" of the CPI. Neither party commented on the remaining criteria set forth in the statute.

Discussion

The External Comparables

The Association produced no persuasive evidence to cause this Arbitrator to abandon the external comparable pool utilized by Arbitrator Chatman, despite some of its shortcomings. The following tabulation reflects the settlements reached by the counties in said comparable pool:

<u>County</u>	<u>1993</u>		<u>1994</u>		<u>1995</u>
Langlade	1/1	3.0%	Not settled		Not settled
	<u>7/1</u>	<u>3.0%</u>			
	Average	4.5%			
Marathon	1/1	3.0%	1/1	3.5%	Not settled
	<u>7/1</u>	<u>1.0%</u>			
	Average	3.5%			
Menominee	1/1	4.0%	Not settled		Not settled
Oconto	1/1	4.0%	1/1	4.0%	Not settled
Outagamie	Not settled		Not settled		Not settled
Portage	1/1	4.0%	Not settled		Not settled
Waupaca	1/1	3.0%	1/1	3.0%	Not settled
	<u>7/1</u>	<u>3.0%</u>	<u>7/1</u>	<u>3.0%</u>	
	Average	4.5%	Average	4.5%	

The wage increases granted to sheriff department officers by six of the seven counties in the comparable pool averages an increase of 4.08% for the year 1993. The average of the increases granted by the three counties which have settled for 1994 is 4.0%. None of the seven counties have settled for the year 1995.

In calculating the impact of the offers on the basic wage increases to the deputies, the Arbitrator has included the 3% and 1% splits offered by the County in each year of the three years involved in its offer, as well as the additional 6% "quid pro quo" offered by the County to become effective in October 1993, if its offer is accepted by the Arbitrator. The Association's offer was calculated on the basis of the 3%, 1% and 1% effective respectively on January 1, July 1, and December 31 of each year of their offered two year agreement. Based on exhibits presented by the County, the two offers would generate annual wage increases to deputies as follows:

follows:	Basic Annual Salary	Dollar Increase Over Previous Year	% Increase Over Previous Year
<u>Association Offer</u>			
1992	\$23,927		
1993	24,772	\$ 845	4.53%
1994	26,035	1,263	5.10%
1995		No offer	
<u>County Offer</u>			
1992	\$23,927		
1993	25,249	\$1,322	5.53%
1994	27,554	2,505	9.92%
1995	28,870	1,116	4.05%

It is obvious that the Association's offer is closer to comparable external pool averages than is the offer of the County, when compared to the six counties which have settled for 1993, and the three counties which have settled for 1994.

An exhibit introduced by the County reflected the following data pertaining to work cycles applicable to Sheriff Department personnel in the employ of the counties in the comparable pool, as compared to the work cycles contained in the offers of the parties herein:

<u>County</u>	<u>Work Cycle</u>	<u>Hours Per Day</u>	<u>Avg. Hrs. Per Week</u>	<u>Annual Hrs. Per Year</u>
Langlade	6-2	8	42.1	2,190
Marathon	4-2	8.5	40.0	2,048
Menominee	4-4	12.0	42.1	2,190
Oconto	5-3	9.5	42.0	2,184
Outagamie	5-2 5-3	8.33	40.0	Not available
Portage	7-7	10.0 - 11.0	40.0	2,080
Waupaca	6-2 6-2 5-3	8.0	40.0	2,080
Association Offer	5-3	9.0	39.5	2,054
County Offer	6-2, 6-2, 6-2, 6-2, 6-3, 5-3	8.0	39.5	2,054 ²

It should be noted that Article XVIII B. of the 1991-92 agreement provides overtime pay "at the rate of one and one-half full time the employee's regular rate of pay for all hours worked

² 2,086 hours less 32 hours for (4) Kelly days.

over nine (9) in one shift day, or normally scheduled hours in one shift week, whichever is greater, but not for both."

The Internal Comparisons

In contending that the internal settlements are supportive of its offer over that of the offer of the Association, the County excludes the 6% increase offered for the change in the existing work cycle. Nevertheless, said 6% would be incorporated, when implemented, into the wage schedules of the deputies, not only having an impact on the annual salary for 1993, but on the 1994 and 1995 annual salaries of the deputies. The Association has no obligation, either morally or by statute, to be "fair" to the employees in the seven County units which have settled for their three year agreements. The practical impact of the two offers on the base wage rates of the deputies indicates that the Association's offer is closer to the settlements reached with the seven units for 1993 and 1994, than is the offer of the County, and thus the Association's offer might be characterized as being the more "fairer".

The Work Cycle

While the County emphasizes that under its offer the deputies would continue to work 2,054 hours annually, it does not acknowledge that the deputies would be required to work an additional 28 days each year to reach this total (with the 4 Kelly days).

In comparing the work cycles in effect in the Sheriff Departments of the counties in the more comparable external pool,

it is to be noted that four of the counties maintain work cycles which are closer to the cycle favored by the Association, and that in five of the counties, the deputies work more than eight hours per day. The Arbitrator favors the Association's intent to maintain the current work cycle over the work cycle proposed in the County's offer.

The Interest and Welfare of the Public

The County contends that the saving in "overlap" time which would be generated by its proposed work cycle could fund an additional deputy position. A review of the data prepared by the County as reflected in Appendices A and B, indicates that the County's offer would generate total package cost increases in 1993 and 1994 of \$19,787 and \$49,787 over and above the total package cost increases which would be generated by the offer of the Association. The County did not commit itself to hiring an additional deputy if its offer were accepted by the Arbitrator. The additional total package costs generated by its offer over and above the total package costs generated by the Association's offer does not persuade the Arbitrator that the County's offer is more in the public interest than is the offer of the Association.

Conclusion

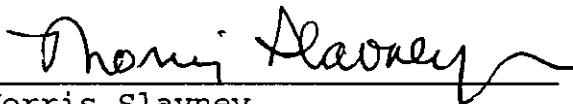
The Arbitrator has fully considered the offers of the parties, the statutory criteria, the evidence pertinent to the issues herein, as well as the arguments and briefs of the parties. The Arbitrator concludes that the Association's offer is more supported by the statutory criteria pertinent to the issues herein than is

the offer of the County, and therefore the Arbitrator is satisfied that the offer of the Association should be favored over the offer of the County, and in that regard the Arbitrator makes and issues the following

AWARD

The final offer of the Association is deemed to be the more acceptable toward meeting the statutory criteria set forth in Sec. 111.77 of the Municipal Employment Relations Act, and therefore, it shall be incorporated into the 1993-1994 collective bargaining agreement between the parties, together with the items and changes agreed upon during the bargaining between them, and further, together with the provisions of their 1992 agreement which remain unchanged, either by the Association's final offer, or by mutual agreement reached during their bargaining.

Dated at Madison, Wi this 27th day of ~~October~~^{SEPTEMBER}, 1993.



Morris Slavney
Arbitrator

COSTS GENERATED BY UNION'S OFFER

	<u>1993</u>		<u>1994</u>	
	<u>Increase Over Previous Year</u>		<u>Increase Over Previous Year</u>	
Base Wages Only	\$ 38,427	5.80%	\$ 36,871	5.26%
Shift Differential	-0-	-0-	-0-	-0-
Longevity	1,927	26.91%	1,824	20.07%
Overtime	<u>8,694</u>	<u>5.76%</u>	<u>8,399</u>	<u>5.26%</u>
Total Take Home Pay	\$ 49,047	5.98%	\$ 47,095	5.42%
Average Per Employee	\$ 1,751	5.98%	\$ 1,682	5.42%
<u>Additional Costs</u>				
Health Insurance, Life Insurance, FICA, WRS				
TOTAL	\$ 40,457	9.69%	\$ 45,576	9.95%
<u>TOTAL PACKAGE COSTS</u>				
Dollar Increase	\$ 89,505	7.23%	\$ 92,671	6.98%
Average Per Employee	\$ 3,197	7.23%	\$ 3,310	6.98%

COSTS GENERATED BY COUNTY'S OFFER

	1993 Increase <u>Over Previous Year</u>		1994 Increase <u>Over Previous Year</u>		1995 Increase <u>Over Previous Year</u>	
Base Wages Only	\$ 50,492	7.63%	\$ 67,775	9.51%	\$ 32,303	4.14%
Shift Differential	-0-	-0-	-0-	-0-	-0-	-0-
Longevity	2,148	30.00%	2,115	22.72%	3,332	29.17%
Overtime	<u>11,442</u>	<u>7.58%</u>	<u>15,439</u>	<u>9.51%</u>	<u>7,110</u>	<u>4.00%</u>
Total Take Home Pay	\$ 64,082	7.81%	\$ 85,329	9.65%	\$ 42,744	4.41%
Average Per Employee	\$ 2,289	7.81%	\$ 3,047	9.65%	\$ 1,527	4.41%
<u>Additional Costs</u>						
Health Insurance, Life Insurance, FICA, WRS						
TOTAL	\$ 44,964	10.77%	\$ 57,130	12.36%	\$ 46,969	9.04%
<u>TOTAL PACKAGE COSTS</u>						
Dollar Increase	\$ 109,048	8.81%	\$ 142,458	10.58%	\$ 89,813	6.02%
Average Per Employee	\$ 3,895	8.81%	\$ 5,088	10.58%	\$ 3,204	6.02%