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DEPARTMENT OF LABOR

EMPLOYMENT RELATIONS COMMISSION

IN THE MATTER OF FACT FINDING BETWEEN:

WHITMORE LAKE PUBLIC SCHOOLS  
-and-  
WHITMORE LAKE EDUCATION ASSOCIATION

CASE NO. D75 D975

*Mario Chiesa 10-31-75*

INTRODUCTION

Pursuant to Section 25 of Act 176 of Public Acts of 1939, as amended, and the Commission's regulations, a Fact Finding hearing was held regarding matters in dispute between the above parties. After sufficient notice was given the hearing was commenced at 5:30 in the afternoon at the State of Michigan Plaza Building, Department of Labor on September 24, 1975. The undersigned, Mario Chiesa, is the Fact Finder herein.

Whitmore Lake Public Schools shall hereinafter be referred to as the Board and the Whitmore Lake Education Association shall hereinafter be referred to as the Association.

APPEARANCES

Whitmore Lake Public Schools

Edward Heathcote, Superintendent

Joseph J. Cantalupo

E. R. Redington

Robert Lupi

Whitmore Lake Education Association

Richard A. Gray, MEA

Patricia J. Ansted, President

Janice Pardy, Chief Negotiator

Jovanna Brown

Susan E. Banfield

## HISTORY

The unit herein is described in the Petition as follows:

"All certified or professional personnel whether under contract or on leave. Such representation shall exclude superintendent, assistant superintendents, director of school and community relations, principals, assistant principals, business manager, and any other person engaged fifty percent or more of the time in the direct administration and supervision of professional personnel."

There are approximately 59 employees in the bargaining unit.

Currently, the teachers are providing services pursuant to an agreement covering the period from August 30, 1974 to August 15, 1976. Reopeners are present in the Master Agreement and negotiations were commenced in May, 1975 leading to impasses in certain areas.

## ISSUES

The Association contends that the following issues must be resolved.

### A. Salary Schedule

1. Longevity
2. Extra stipend for vocational instructors
3. Extra pay for extra duty percentages

### B. Insurance Benefits

1. Hospitalization
2. Dental Care
3. Life

Except for the areas of extra stipend for vocationally certified teachers and extra pay for extra duty percentages, the Board concurs with the statement of the issues. However, the Board maintains that the reopener is strictly limited to the basic issue of salary and insurance and excludes consideration of the extra pay for extra duty percentages and extra stipend for vocationally certified teachers.

## REOPENER ISSUE

### Discussion

The reopener appears on page 41 of the Agreement and states:

#### ARTICLE XVII DURATION OF AGREEMENT

"This Agreement shall be effective as of August 30, 1974, and shall continue in effect until the 15th day of August, 1976. This Agreement shall not be extended orally and it is expressly understood that it shall expire on the date indicated. This Agreement may be reopened by the Association between March 1, and March 15, 1975, for the purpose of negotiating salary schedule and insurance benefits for the 1975-76 school year. By the mutual consent of the Board and Association, the Agreement may be reopened on any article contained herein at any time during the duration of said Agreement."

The Association maintains that the reopener is sufficiently broad to encompass the areas of extra stipend for vocationally certified teachers and extra pay for extra duty percentages. In addition, the Association contends that as a matter of procedure the Board is barred from raising this issue. The Association reasons that by failing to file an answer to the application, the Board has admitted that the issues are properly before the Fact Finder.

### Resolution

The record reflects that the parties interpret the words salary schedule to mean "salary." Thus, the issue is: what is encompassed by the word "salary" as it is used in the present context?

It is also appropriate to observe that notwithstanding the Board's present position, during negotiations it introduced the item of extra pay for extra duty as it concerned three new positions.

The Administration Code states, inter alia:

"R423.433 Answers

(1) . . . .

(2) The answer shall specifically admit, deny or explain each of the allegations in the application, shall contain a statement of the position of the answering party and shall be signed by the answering party or authorized agent thereof.

(3) . . . ."

It would be difficult to deny that the purpose of the above administrative rule is to solidify, explain and define the issues prior to hearing. Indeed, if the present proceeding were a conventional lawsuit, the Board may be barred from raising the reopener issue at the hearing without first preserving said issue via an answer (1963 Michigan General Court Rules, 111.2, 111.3, 111.4 and 111.5). However, this Fact Finder is not prepared to impose upon the present proceedings the technical rules of pleading and the resulting consequences for failure to adhere to such rules. Invasion of the Fact Finding proceeding by the technical aspects of the law, i.e., strict rules of pleading, strict rules of evidence, and strict rules of procedure, would soon have the effect of nullifying the characteristics that make Fact Finding a valuable tool for impasse resolution.

The Michigan Supreme Court has defined "salary" as being:

"A periodical allowance made as compensation to a person for his official or professional services or for his regular work." (People v Lay, 193 Mich 476, 488 (1916))

It has also been stated that the words "total compensation" and "wages" are identical. (See Cook v Lypmperis, 178 Mich 299, 304 (1913)).

Also:

"The words 'salary' and 'compensation' are, in general usage, interchangeable and are synonymous in most definitions." (Treu v Kirkwood, 255 P2d 412, Cal (1953))

Thus, for the present purposes, the words "salary" and "wages" shall be considered synonymous.

The next question is: what do they encompass? In the case of W.W. Cross & Co v NLRB, 174 F2d 875 (CA 1, 1949), the court stated that wages were defined as:

"... direct and immediate economic benefits flowing from the employment relationship."

Besides the areas of basic pay, overtime pay, shift differentials and incentive plans, "wages" also include paid holidays (Singer Mfg Co, 24 NLRB 444, 6 LRRM 405 (1940)), paid vacations (Singer Mfg Co, 24 NLRB 444, 6 LRRM 405 (1940)), Christmas bonuses (NLRB v Niles-Bemont Pond Co, 199 F2d 713 (CA 2, 1952) 31 LRRM 2057), pension benefits (Inland Steel Co, 77 NLRB 1, 21 LRRM 1310, enforced, 170 F2d 297 (CA 7, 1948) 22 LRRM 2505) and profit-sharing plans (Dicten & March Mfg, 129 NLRB 112, 46 LRRM 1516 (1960)).

In the present context, does the word "salary" include extra stipend for vocational instructors and extra pay for extra duty percentages? This Fact Finder is persuaded that it does and so resolves.

## SALARY ISSUES

### Discussion - Salary Schedule

The Association's current proposal appears as Appendix 2. The average percentage increase over the 1974-75 schedule is 8% including both tracks, but excluding increments. For the purpose of comparison, the 1974-75 salary schedule appears as Appendix 1. The Association contends that the current proposal represents an increase of total outlay of \$60,860.00 over the 1974-75 schedule.

The Board's current proposal appears as Appendix 3. It contends it is willing to absorb the increments plus a \$100.00 across-the-board increase to all steps in both tracks. This amounts to an average increase of .9% including both tracks, but excluding increments. The Association maintains that when compared to the 1974-75 schedule, the Board's proposal represents a \$15,860.00 increase in outlay.

In support of its proposal the Association introduced many studies and comparisons. Included is a comparative study involving the settled districts of Ann Arbor, Chelsea, Dexter, Lincoln, Milan, Saline, Willow Run, Ypsilanti, and Pinckney. In each instance it is pointed out that the Board's proposed increase is substantially less than that realized in the aforementioned districts. However, conspicuous by its absence is a comparison of the SEV, membership count, SEV per member and operating millage.

The Association introduced many items directed at convincing the Fact Finder that the Board has the ability to pay in excess of its proposal. The most relevant ones will be explored.

There are a number of exhibits comparing revenue as stated on prior adopted budgets and as stated on prior Form B's. These include

the years 1970-71, 1971-72, 1972-73, 1973-74, 1974-75 and in each instance show that the Board has consistently understated the amount of revenue it expected to receive. The Association also shows that there has been a steady growth of SEV and SEV per pupil. The exhibit encompasses 1970-71, 1971-72, 1972-73, 1973-74, 1974-75 and 1975-76.

The basic data appears as such:

<u>YEAR</u>	<u>SEV</u>	<u>SEV/PUPIL</u>
1970-71	\$19,836,570	\$17,115
1971-72	22,683,322	19,174
1972-73	25,386,236	20,774
1973-74	25,690,145	21,005
1974-75	29,101,019	24,475
1975-76	32,407,220	27,232 (estimate)

Exhibit A-15 displays a trend of increasing general fund revenues from a figure of \$873,770.00 in 1970-71 to \$1,199,056.00 in 1974-75. Regarding the history of the general fund and employing Form B, the Association points out the following:

<u>YEAR</u>	<u>EXCESS REVENUE OF EXPENDITURES</u>	<u>GENERAL FUND EQUITY</u>
1970-71	\$14,782	\$117,415
1971-72	(716)	116,699
1972-73	83,477	200,336
1973-74	84,594	284,960
1974-75	(82,976)	201,984

It is apparent that the Board suffered a substantial deficit in 1974-75. It is just as apparent that the Board enjoyed a \$201,984.00 general fund equity as of June 30, 1975, per Form B. The Association doesn't contend that the Board is guilty of bad business practices, but maintains that the Board is wealthier than it states.

Evidence was also introduced showing that the district has maintained a total operating millage of 21.02 for the last five years, with no effort to increase same since 1970.

Using one of the Board's tentative adopted budgets for 1975-76, the Association points out there is an expected surplus of revenue over expenditures in an amount of \$49,835.00. Finally, the Association states that historically the teachers of Whitmore Lake have always been at the lowest level of the county when comparing salaries.

The Board's position is clear and straightforward. The record reflects the Board has stated: "We ain't got the money." Choosing to refrain from introducing comparative evidence, the entire thrust of the Board's case is directed at its ability to pay.

The Board introduced an audit, which showed via the 6/30/75 general fund balance sheet, that there was a \$85,378.23 deficit regarding revenues. The same balance sheet shows a general fund equity, as of 6/30/75, in excess of \$197,000.00.

The Board's Exhibit B-2 shows that as of 6/30/75 it had a cash balance of \$165,659.94. This figure has been integrated into the tentative budget (B-7) which projects revenues of \$1,294,622.00. The same budget estimates expenditures of \$1,249,655.00 including increments for eligible teachers along with two additional teachers. According to the Board this leaves \$44,967.00, out of which all increases must be



supported for all bargaining units. The Board also shows that there has been a steady drop in enrollment causing a reduction in state aid and also precluding an increase in costs initiated by increasing enrollment. The exhibit appears as follows:

1973-74	1223 (largest in history of the school system)
1974-75	1189 (minus 34)
1975-76	1172 (minus 17, unofficial count as of 9/11/75. Official count may be less.)

The Board also introduced an exhibit showing basic state aid for the past four years and an estimate for 1975-76. It appears as such:

1972-73	\$380,342.00
1973-74	436,876.00
1974-75	363,022.00
(less executive order reduction)	<u>- 7,310.00</u>
	\$355,712.00
1975-76 (estimated)	358,400.00
(less .6% of both basic state aid and local taxes)	<u>-6,237.00</u>
	\$352,163.00

The Fact Finder was also presented with the statement that for 1975-76 the Board expects an executive imposed reduction of 1% in the total of both basic state aid and local tax monies.

The Board contends that escalating costs in the area of electricity, petroleum supplies and other services and products are inevitable. The Board states that it is easier to get rid of a teacher than to turn out a light. To rebut the comparative data presented by

the Association, the Board, in its post-hearing brief states that a salary schedule, like other expenditures of the budget, is a local determination and is not dictated by external forces such as a county average or another school district.

#### Resolution - Salary Schedule

Unlike a private sector employer the Board has very little, if any, control over the revenue available for operations. Generally, private sector employers are allowed to pass cost increases to the consumer via price increases. This remedy is unavailable to the Board. Yet, the evils of rapid inflation strike the Board with the same voracity as it does private sector employers.

Inflation is a two-edged sword striking at the teachers' purchasing power and diminishing it just as grievously as it does the Board's. The teachers must purchase goods and services in the same marketplace as do private sector employees.

The problem is how to equitably distribute the effects of inflation.

An analysis of the comparative data shows the following salary increases for the settled units aforementioned.

INCREASE EXPRESSED AS PERCENTAGE OVER  
PREVIOUS YEAR, EXCLUDING INCREMENTS

<u>DISTRICT</u>	<u>BA TRACK</u>	<u>MA TRACK</u>
Ann Arbor	2.9%	3.0%
Chelsea	5.0%	5.0%
Dexter	6.6%	6.6%
Lincoln	7.8%	7.8%
Milan	2.2%	2.3%
Saline	6.5%	6.5%
Willow Run	5.5%	4.9%
Ypsilanti	4.9%	5.5%
Pinckney	<u>6.1%</u>	<u>5.7%</u>
Average	5.3%	5.3%

The Association's 8% proposal for both the BA and MA track exceeds the highest increase of any of the compared districts. Conversely, the Board's proposal, which calculates to .94% for the BA track and .88% for the MA track, is lower than the lowest increase of any of the compared districts.

As stated, the Association's proposal is higher than any of the compared districts, thus, it appears overly inflated. For that reason the Fact Finder refuses to adopt it. By the same token, the Board's proposal was rejected because the evidence does not convince the Fact Finder that the Board is so poverty stricken that it cannot support a greater economic commitment. Even if it can be assumed, arguendo, that Whitmore is a poverty stricken district, it doesn't necessarily

follow that the teachers should be required to subsidize education. In the Police Officers Association and City of Detroit fact finding, which took place in 1968, the following was stated in response to an employer claim of inability to pay:

"If the ability to pay criterion is to be fair to all parties, it must work both ways. If employee wages are to be held below a fair market level when the municipality is short of money, then those wages should be raised above the market level when the City is in a surplus condition. Obviously, such a policy would not be viable; wide fluctuations in employee earnings from year to year would be unsatisfactory to everyone concerned, and a highly irrational pattern of employee compensation could develop. Because of considerations like these, the ability-to-pay approach has never gained wide acceptance in industry generally. . . . In all probability, as noted above, the City will not be able to solve these problems without finding new sources of revenue or sharply curtailing many kinds of City services and programs. But we do not think the City of Detroit, any more than other public employers, can expect its employees to subsidize the public service for any extended period by working at salaries substantially below the levels which, in terms of applicable criteria, are proper. If the citizenry are unwilling to pay a fair price for employment services, they will, in our judgment, have to be willing to live with reduced services." (The entire opinion is printed in Smith, Edwards & Clark, Labor Relations Law in the Public Sector, pages 844-853 (Bobbs-Merrill, 1974))

The Board displays an approximate \$40,000.00 to \$50,000.00 excess of revenue over expenditures in its 1975-76 adopted budget. This coupled with a 6/30/75 general fund equity of \$197,444.15 or \$201,984.00, depending on who's figures are preferred, forces the Fact Finder to conclude that the Board is wealthier than it contends.

After careful analysis of the evidence, the Fact Finder recommends the following salary schedule for 1975-76.

<u>STEP</u>	<u>BA</u>	<u>MA</u>
1	\$ 8,671	\$ 9,301
2	9,196	9,827
3	9,818	10,529
4	10,249	10,991
5	10,702	11,474
6	11,184	11,979
7	11,670	12,507
8	12,198	13,058
9	12,742	13,634
10	13,305	14,236
11	14,416	15,351

The foregoing schedule reflects an increase of 5.1%, excluding increments, as compared to the Association's proposal of 8% and the Board's proposal of .94% and .88% for the BA and MA tracks, respectively. There was no attempt to split the difference between the respective proposals.

In addition to the reasons aforementioned, the recommendation is also based upon the increased cost of living. While the recommended increase does not completely nullify the effect of the increased cost of living, it is appropriate when the Board's present financial position is considered. Inflation must be equitably borne by both the teachers and the Board.

Using the format established in Association Exhibits A-4 and A-5, the recommended schedule compares to both the Board's proposal and the Association's proposal as follows:

Association Proposal

Total Cost	\$686,122
Cost of Salaries (1974-75)	<u>625,262</u>
Proposed Increase	\$ 60,860

Board's Proposal

Total Cost	\$641,122
Cost of Salaries (1974-75)	<u>625,262</u>
	\$ 15,860

Recommended Schedule

Total Cost	\$667,704
Cost of Salaries (1974-75)	<u>625,262</u>
	\$ 42,442

Using the format presented in A-4 and A-5, the increase in cost over the Board's proposal is approximately \$42,442.00.

Because of the stagnant millage history it seems reasonable that the Board should attempt to gain an increase in operating millage. In fact, it may be imperative if the Board is to meet future financial commitments.

### Discussion - Longevity

The Association's longevity proposal states:

"5. After a teacher has served the school district for fifteen years, he will receive longevity payment of ten (10) percent of current salary. Thereafter, for each additional five (5) years of service, he will receive an additional longevity payment of ten (10) percent of current salary."

Aside from the proposal there was no other evidence introduced. Neither party presented cost forecasts, eligibility lists or comparison studies.

However, the legitimacy of the longevity payment cannot be disputed. It represents a recognition of the long-term service afforded an employer. The longevity payment is based upon experience, value and length of service.

### Resolution - Longevity

The 5.1% increase in salary heretofore recommended by the Fact Finder would, most naturally, apply to the last step in each track. Thus, the individuals falling within the category delineated by the Association's proposal would be receiving an increase in salary. It is true that the increase would not be as great as that realized by a teacher progressing thru the salary track. However, increments must stop at some point. Because of the lack of supportive evidence, the Fact Finder cannot formulate a recommendation.

### Discussion - Vocational Reimbursement

In the area of vocational reimbursement the Association tenders the following proposal:

"Any instructor who is certified by the Michigan State Department of Education as a vocational instructor shall be placed one (1) category higher on the salary schedule than his (her) highest educational attainment, provided that up to fifty (50%) per cent of his (her) teaching assignment is in such field or a related field. If more than fifty (50%) per cent of the teaching assignment is in such field or a related field, then the teacher shall be placed two (2) categories higher on the salary schedule."

The Association argues that in order for a person to be vocationally certified, he or she must have 4,000 hours of practical or on-the-job experience in that person's field of certification. Further, that experience is entitled to recognition and those instructors should be paid accordingly.

The Board did not specifically address itself to this issue. The Fact Finder assumes, however, that its general poverty argument is applicable.

### Resolution - Vocational Reimbursement

The type of experience that the Association seeks reimbursement for cannot be termed teaching experience. The step increases in the salary schedule were designed to recognize teaching experience. Thus, the purpose of the step increase doesn't equate with the experience sought to be recognized. However, it cannot be denied that the vocational experience represents increased value to the school district.

Being mindful of the costs, the Fact Finder recommends that



the Association's proposal be adopted with the following modifications.

1. Where the Association proposes a (1) category increase, the Fact Finder recommends that .25 be substituted for the number 1.
2. Where the Association proposes a (2) category increase, the Fact Finder recommends that .50 be substituted for the number 2.

This recommendation recognizes the extra experience possessed by vocational instructors and yet presents the Board with an insignificant cost increase.

#### Discussion - Extra Pay for Extra Duty Percentages

The Association proposes that the following changes be made in the extra curricular activities schedule:

Junior Class Sponsor	.02 raised to .06
Sophomore Class Sponsor	(new) .04
Freshman Class Sponsor	(new) .04
Cheerleading - Highschool	.04 raised to .10
Cheerleading - Junior High	.02 raised to .06
Cheerleading - Freshman	(new) .06
Girls' Basketball - Varsity	.05 raised to .10
Girls' Basketball - Junior Varsity (new)	.07
Girls' Softball	.05 raised to .08
Girls' Volleyball	.03 raised to .08

The Association has introduced exhibits showing the hours spent, activities encompassed, games played, practices held, etc., regarding the increases it seeks.

The Board is assumed to oppose the increases using the argument presented under salary increases. The only specific comment that the Board presented in this area was to the effect the increases sought were very high.

Resolution - Extra Pay for Extra Duty Percentages

The Fact Finder has previously recommended a 5.1% salary increase and of course the present percentages are based on the salary schedule. Thus, even though the percentages may not increase, the dollars received do.

However, there are new areas that must be considered and the topic of equality between the sexes cannot be ignored.

Taking into consideration the increase in salary already recommended and the additional cost presented to the Board, the Fact Finder recommends the following:

Junior Class Sponsor	.02
Sophomore Class Sponsor	.02
Freshman Class Sponsor	.02
Cheerleading High School	.04
Cheerleading Junior High	.02
Cheerleading Freshman	.02
Girls' Basketball - Varsity	.07
Girls' Basketball - Junior Varsity	.05
Girls' Softball	.06
Girls' Volleyball	.05

This recommendation recognizes the extra curricular duties that the respective classifications impose. The cost increase imposed on the Board is minimal.

## INSURANCE

### Discussion - Hospitalization

The Association proposes that the current hospitalization provision be replaced by the following:

"The Board shall provide without cost to the employee, Blue Cross Plan A; MVF 2, Major Medical 90%, \$50 deductible, \$2.00 Prescription Drug Program for the full twelve-month period for the employee's entire family. When appropriate, Medicare premiums will be paid on behalf of eligible employees, spouses or dependents."

It maintains that the total increase in cost will amount to \$9,918.24 over and above the current outlay for the present MVF 1 plan. Further, the Association states that the MVF 1 coverage is the most basic plan provided by Blue Cross, Blue Shield and that it cannot compare with the coverages enjoyed by other Washtenaw County teachers. MVF 1 has been the only coverage available to Whitmore teachers for the last ten years.

The Association also introduced an exhibit showing expenses incurred by specific teachers for services that were not covered by the medical plan. The Fact Finder assumes this was done in an attempt to show the inadequacy of the present MVF 1 plan. A comparison study submitted by the Association substantiates its claim that Whitmore's hospitalization is inferior to the plans applicable to the other teachers in the county. The Board contends that the proposal would demand expenditures that would be disastrous to its present economic situation.

The Board points out that it is totally unreasonable to expect it to pay for a full twelve month period when in fact a teacher could leave after June and not return. It also states that it is just as unreasonable to expect the Board to pay Medicare premiums for retired teachers. The Board further points out that it has historically provided the same hospitalization plan to administrative employees that it provides for the instructional staff and thus the adoption of the MVF 2 program would mean an additional cost of \$11,853.36 rather than the Association's estimate of \$9,918.24.

#### Resolution - Hospitalization

After carefully analyzing the evidence, the Fact Finder makes the following recommendations:

1. The present MVF 1 coverage should be continued as stated in the contract including the sections relating to eligibility, application, dependents and summer extension.
2. Each teacher shall have the option of subscribing to Blue Cross Plan A. MVF 2, Major Medical 90%, \$50 deductible, \$2.00 Prescription Drug Program. If a teacher subscribes to this program, he or she shall be responsible for paying 60% of the cost increase with the Board paying the remainder. The sections contained in the present contract regarding eligibility, application, dependents and summer extension shall continue. The Board shall not be responsible for Medicare premiums.

The above proposal allows the teachers who so desire to gain the benefit of the MVF 2 program if they are willing to absorb 60% of the additional economic responsibility.

In this fashion the teachers can realize an upgrading in coverage while the cost increase to the Board would be substantially less than the Association's proposal.

#### Discussion - Dental Care

The Association proposes that the Board provide dental care insurance coverage. To support its proposal the Association has introduced an exhibit showing the five out of the ten districts in Washtenaw County that have such coverage. This is the total amount of evidence introduced in support of the proposal. Cost analysis, benefit comparisons or any other elements necessary to analyze the proposal do not appear on this record. The Board contends the cost, whatever it may be, would be prohibitive.

#### Resolution - Dental Care

Regardless of the Board's position, the lack of evidence concerning this issue causes this Fact Finder to resolve that the dental care plan not be recommended. This Fact Finder is not prepared to recommend a dental care plan on the sole basis that five out of ten districts in the county already have it. The evidence is insufficient, thus, the Fact Finder cannot formulate a recommendation.

### Discussion - Life Insurance

Except for a brief comment revealing that the teachers are now provided \$5,000 life insurance coverage, there is no evidence whatsoever in the record regarding this issue.

### Resolution - Life Insurance

Since the record is totally lacking in this area, the Fact Finder refuses to speculate and recommend any addition, deletion or modification.

### CONCLUSION

The Fact Finder congratulates the parties for a quality presentation. The Fact Finder also points out, as it was pointed out to him by the Board, that this opinion is not binding. However, the Fact Finder assures the parties that he has exercised the same efforts, fairness and open-mindedness that would be employed in the case of a binding opinion. Hence, it is hoped that the resolutions contained herein will serve as a basis for a new agreement.

  
MARIO CHIESA

October 31, 1975

APPENDIX 1 (1974-75 Salary Schedule)

<u>STEP</u>	<u>BA</u>	<u>MA</u>
1	\$ 8,250	\$ 8,850
2	8,750	9,350
3	9,342	10,018
4	9,752	10,458
5	10,183	10,917
6	10,641	11,398
7	11,104	11,900
8	11,606	12,424
9	12,124	12,972
10	12,659	13,545
11	13,716	14,606

APPENDIX 2 (Association's Proposal)

STEP	<u>BA</u>	<u>MA</u>
1	\$ 8,910	\$ 9,558
2	9,450	10,098
3	10,089	10,819
4	10,532	11,295
5	10,998	11,790
6	11,492	12,310
7	11,992	12,852
8	12,534	13,418
9	13,094	14,010
10	13,672	14,629
11	14,813	15,774



APPENDIX 3 (Board's Proposal)

STEP	<u>BA</u>	<u>MA</u>
1	\$ 8,350	\$ 8,950
2	8,850	9,450
3	9,442	10,118
4	9,852	10,558
5	10,283	11,017
6	10,741	11,498
7	11,204	12,000
8	11,706	12,524
9	12,224	13,072
10	12,759	13,645
11	13,816	14,706