

**COMMONWEALTH OF PENNSYLVANIA  
PENNSYLVANIA LABOR RELATIONS BOARD**

In the Matter of Fact-finding:

Fact-finding Report

Between

and

Mountain View S.D.

Recommendations

and

Case No. Act 88-14-24-E

PSEA

FACT FINDER: Robert J. Millett  
MEDIATOR: Daniel O'Rourke

**FOR THE EMPLOYER**

David F Conn, Esq.  
Tom Stoddard, Board member  
Ellen Aherne, Board member  
Steve Kilmer, Board member  
Dr. Christine Plonski Sezer, Board member  
Karen Voigt, Acting superintendent

**FOR THE ASSOCIATION**

Virginia Cowley, Uni Serv Rep  
Molly Mirabito, Uni Serv Rep  
Harris Zwerling, PSEA  
Katie Holtzman, chief negotiator  
Corrine R McNabb, president  
Darin Bain  
Dianne Slick

**BACKGROUND**

Pursuant to Act 88 of 1992 and the Public Employee Relations Act, 195 of 1970, by letter dated August 19, 2014, the PLRB appointed the undersigned to act as Fact Finder in the matter between the Mountain View Education Association and the Mountain View School District.

The parties to this Fact-finding have had an ongoing bargaining relationship. The most recent collective bargaining agreement between the parties, a five (5) year agreement expired on June 30,2012. The parties have met on many occasions to negotiate a successor agreement. Unable to reach an Agreement, impasse was declared and the parties proceeded to Fact-finding based on a request by the school district. The request was granted and fact-Finding so ordered by the PLRB.

This bargaining unit is comprised of approximately 94 members listed as professional employees.

A Fact-finding hearing was conducted on September 9, 2014, in the Mountain View School District Administrative Offices, at which time both parties were afforded a full opportunity to present testimony, examine and cross-examine witnesses and introduce evidence in support of their respective positions.

This Fact Finder would like to convey his appreciation to both sides for their courtesy and cooperation not only to the Fact Finder but to each other as well.

Any and all items or proposals not previously agreed upon or specifically addressed within this report are to be considered withdrawn. Any and all items or proposals agreed to and any tentative agreements made prior to the date of this report including any agreed to at the hearing that are not specifically addressed in the report are recommended to be incorporated into the new agreement.

Except as recommended and/or modified below or mentioned above, the provisions of the predecessor agreement are to be incorporated into the new Agreement without modification.

Where this Fact Finder recommends changes, it will be sufficient to indicate only the change without quoting the exact language of the proposals itself.

**ISSUES**

The Association and the School District have identified approximately fourteen (14) outstanding issues remaining in dispute at the time of the hearing.

Article III-Term of Contract  
Article VII-Working Conditions  
1. Work Year

2. Work Day

Article VIII-Professional Compensation

1. Salary Schedule
2. Step Placement
3. Supplemental Salary
4. Retirement Incentive
5. Unused sick Days
6. Pay Periods and Direct Deposit
7. After School Meetings

Article IX-Insurance Protection

1. Medical and Hospitalization
  - a) Premium Share
  - b) New Hires
  - c) Resignees

Article XI-Professional Development and Educational Improvement

1. Credit Reimbursement

**POSITIONS and RECOMMENDATIONS**

**Article III-Term of Contract**

Positions of the parties:

The Association is requesting a seven (7) year agreement.

The board is requesting a five (5) year agreement.

**Recommendation**

Due to the uncertainty of school district funding along with rising health care and pension costs the Fact Finder is recommending a five year agreement expiring June 30, 2017.

**Article VII-Working Conditions**

Position of the parties:

The Association will agree to the District proposal of 187 days if the after school meetings mentioned in Article VIII Section 9 are eliminated.

The Board is proposing 187 days but wants to keep the two/month after school meetings in Article VIII.

**Recommendation**

The Fact Finder is recommending the 187 day year as proposed by the Association and is recommending the elimination of one monthly after school meeting /month allowing the administration to schedule one/month.

**Article VIII-Professional Compensation  
Salary Schedule and Step Placement**

Position of the parties:

The Association is requesting an increase of 3.25% each year on the old matrix.

The Board is proposing a new more indexed salary schedule with no retroactivity for year 1, moving to a new matrix resulting in 4% year 2 with no step movement, 3.9% inclusive of step year 3, 3.4% inclusive of step year 4 and 2.9% inclusive of step year 5. They are also eliminating the Bachelor's +12 column.

**Recommendation**

Many districts and Associations have attempted to go to an indexed salary schedule but have been unable to do so because of the prohibitive costs. This District is willing to do so with a higher than average settlement. An indexed schedule will allow the parties to

have more productive bargaining in the future because of the elimination of large groups going through big jump steps and large column differentials. The Fact Finder understands the reluctance of the Association to add steps to the schedule but is hopeful future bargaining will allow for corrections. Therefore the recommendation is to include the salary schedules as proposed by the district and attached to the report.

### **Supplemental Salaries Recommendation**

The same percentage increases will be added to the supplemental salaries i.e. 0/4/3.9/3.4/2.9%.

### **Retirement Incentive**

Position of the parties:

The Association is proposing a less costly retirement incentive than the current one. This includes reducing the time frame from 10 to 7 years and eliminating the upfront encumbrance.

The Board is proposing the abolishment of the entire provision.

### **Recommendation**

The Fact Finder understands the high cost of retirement incentives but to completely abolish it along with the major salary schedule change is too much to ask of the Association and its members. Therefore the recommendation is to adopt the less costly Association retirement incentive proposal.

### **Unused Sick Days**

Position of the parties:

The Association is proposing increasing from \$35/day to \$65/day.

The Board is proposing increasing to \$45/day.

### **Recommendation**

The Association proposed to accept the \$45/day if their retirement incentive proposal was accepted. Since the Association's retirement incentive proposal is what the Fact finder recommended it would seem this is settled.

### **Pay Period and Direct Deposit**

The Association said at the hearing they would accept the Board's pay period and direct deposit proposal if the district would give a hard copy to anyone who requests it. I believe, this was agreed to by the board, therefore settling this issue.

### **After School Meetings**

This issue was addressed in the Article VII-Working Conditions recommendation.

### **Article IX-Insurance Protection Medical and Hospitalization**

#### **Premium Share**

Position of the parties:

The Association is proposing an increase from the current 4% of premium to 6% effective July 1, 2015 for the life of the contract.

The Board is proposing an increase to 11% effective July 1, 2013.

#### **Recommendation**

The Fact Finder understands the Board's rationale that the district premium share is much lower than the private sector but on the other hand the current 4% is one of the higher in the Intermediate Unit. As a compromise the recommendation is to increase the premium share to 6% retroactive to July 1, 2014.

## **New Hire and Resignees**

Both parties positions on this issue simply seem like different attempts to clean up old language. If this report is accepted by both sides the Fact finder is convinced they can work out agreed to language.

## **Professional Development and Educational Improvement**

Position of the parties:

The Association is proposing status quo with a cap of two (2) column movements per school year.

The Board is proposing stricter requirements for coursework and for payment.

## **Recommendation**

The recommendation is the Association's limit of two (2) column movements per school year and the Board's stricter requirement for payment being made including certified transcript and receipts along with PDE documentation of new certificates.

Dated: September 25, 2104

Robert J. Millett, Fact Finder

ADDENDUM B Details

Mountain View School District  
2013 - 2014

Extended Salary Schedule - 4% - no step

Steps	B	#	Extension	B + 24	#	Extension	B +36/M	#	Extension	M + 12	#	Extension	M + 24	#	Extension	M +36	#	Extension	
1	\$ 40 227	8	\$ 321 817	\$ 45 527		\$ 0	\$ 51 727	7	\$ 362 090	\$ 53 374	2	\$ 106 747	\$ 55 074		\$ 0	\$ 56 707		\$ 0	
2	\$ 41 262	2	\$ 82 523	\$ 46 562		\$ 0	\$ 52 762	3	\$ 158 285	\$ 54 441	1	\$ 54 441	\$ 56 120		\$ 0	\$ 57 842		\$ 0	
3	\$ 42 317	1	\$ 42 317	\$ 47 617		\$ 0	\$ 53 817	6	\$ 322 901	\$ 55 530	3	\$ 166 589	\$ 57 243	2	\$ 114 486	\$ 58 998	4	\$ 235 994	
4	\$ 43 393		\$ 0	\$ 48 693		\$ 0	\$ 54 893	2	\$ 109 786	\$ 56 640	1	\$ 56 640	\$ 58 388		\$ 0	\$ 60 178	4	\$ 240 713	
5	\$ 44 491		\$ 0	\$ 49 791		\$ 0	\$ 55 991		\$ 0	\$ 57 773		\$ 0	\$ 59 555	1	\$ 59 555	\$ 61 382	2	\$ 122 764	
6	\$ 45 611		\$ 0	\$ 50 911		\$ 0	\$ 57 111	1	\$ 57 111	\$ 58 929		\$ 0	\$ 60 746		\$ 0	\$ 62 610	1	\$ 62 610	
7	\$ 46 753		\$ 0	\$ 52 053		\$ 0	\$ 58 253	3	\$ 174 759	\$ 60 107		\$ 0	\$ 61 961		\$ 0	\$ 63 862	5	\$ 319 309	
8	\$ 47 918		\$ 0	\$ 53 218		\$ 0	\$ 59 418	1	\$ 59 418	\$ 61 309		\$ 0	\$ 63 201	1	\$ 63 201	\$ 65 139	2	\$ 130 278	
9	\$ 49 107		\$ 0	\$ 54 407		\$ 0	\$ 60 607		\$ 0	\$ 62 536		\$ 0	\$ 64 465		\$ 0	\$ 66 442		\$ 0	
10	\$ 50 319		\$ 0	\$ 55 619		\$ 0	\$ 61 819	2	\$ 123 637	\$ 63 786		\$ 0	\$ 65 754		\$ 0	\$ 67 771	2	\$ 135 541	
11	\$ 51 555		\$ 0	\$ 56 855		\$ 0	\$ 63 055	1	\$ 63 055	\$ 65 062		\$ 0	\$ 67 069		\$ 0	\$ 69 126	1	\$ 69 126	
12	\$ 52 816		\$ 0	\$ 58 116		\$ 0	\$ 64 316		\$ 0	\$ 66 363		\$ 0	\$ 68 410		\$ 0	\$ 70 509		\$ 0	
13	\$ 54 102		\$ 0	\$ 59 402		\$ 0	\$ 65 602	3	\$ 196 807	\$ 67 691		\$ 0	\$ 69 779		\$ 0	\$ 71 919	1	\$ 71 919	
14	\$ 55 414		\$ 0	\$ 60 714	1	\$ 60 714	\$ 66 914	11	\$ 736 059	\$ 69 044		\$ 0	\$ 71 174	1	\$ 71 174	\$ 73 357	10	\$ 735 571	
15	\$ 56 753		\$ 0	\$ 62 053		\$ 0	\$ 68 253		\$ 0	\$ 70 425		\$ 0	\$ 72 598		\$ 0	\$ 74 824		\$ 0	
16	\$ 58 118		\$ 0	\$ 63 418		\$ 0	\$ 69 618		\$ 0	\$ 71 834		\$ 0	\$ 74 050		\$ 0	\$ 76 321		\$ 0	
17	\$ 59 510		\$ 0	\$ 64 810		\$ 0	\$ 71 010		\$ 0	\$ 73 270		\$ 0	\$ 75 531		\$ 0	\$ 77 847		\$ 0	
18	\$ 60 930		\$ 0	\$ 66 230		\$ 0	\$ 72 430		\$ 0	\$ 74 736		\$ 0	\$ 77 041		\$ 0	\$ 79 404		\$ 0	
19	\$ 62 379		\$ 0	\$ 67 679		\$ 0	\$ 73 879		\$ 0	\$ 76 231		\$ 0	\$ 78 582		\$ 0	\$ 80 992		\$ 0	
# steps		3			1			11			4			4			10		
Extended Steps/\$		11	\$ 446 657		1	\$ 60 714		40	\$ 2 363 909		7	\$ 384 418		5	\$ 308 416		32	\$ 2 121 824	

Total # steps  
Total Extended Steps/\$  
Average Salary

33	\$5 685 937
96	\$ 59 229

ADDENDUM B Details

Mountain View School District  
2014 - 2015

Extended Salary Schedule - 2% + step

Steps	B	#	Extension	B + 24	#	Extension	B +36/M	#	Extension	M + 12	#	Extension	M + 24	#	Extension	M +36	#	Extension
1	\$ 41,782		\$ 0	\$ 47,082		\$ 0	\$ 53,282		\$ 0	\$ 54,944		\$ 0	\$ 56,607		\$ 0	\$ 58,311		\$ 0
2	\$ 42,794	8	\$ 342,352	\$ 48,094		\$ 0	\$ 54,294	7	\$ 380,058	\$ 55,988	2	\$ 111,976	\$ 57,682		\$ 0	\$ 59,419		\$ 0
3	\$ 43,826	2	\$ 87,651	\$ 49,126		\$ 0	\$ 55,326	3	\$ 165,977	\$ 57,052	1	\$ 57,052	\$ 58,778		\$ 0	\$ 60,548		\$ 0
4	\$ 44,877	1	\$ 44,877	\$ 50,177		\$ 0	\$ 56,377	6	\$ 338,260	\$ 58,136	3	\$ 174,408	\$ 59,895	2	\$ 119,790	\$ 61,698	4	\$ 246,793
5	\$ 45,948		\$ 0	\$ 51,248		\$ 0	\$ 57,448	2	\$ 114,896	\$ 59,241	1	\$ 59,241	\$ 61,033		\$ 0	\$ 62,871	4	\$ 251,482
6	\$ 47,039		\$ 0	\$ 52,339		\$ 0	\$ 58,539		\$ 0	\$ 60,366		\$ 0	\$ 62,193	1	\$ 62,193	\$ 64,065	2	\$ 128,130
7	\$ 48,152		\$ 0	\$ 53,452		\$ 0	\$ 59,652	1	\$ 59,652	\$ 61,513		\$ 0	\$ 63,375		\$ 0	\$ 65,282	1	\$ 128,130
8	\$ 49,285		\$ 0	\$ 54,585		\$ 0	\$ 60,785	3	\$ 182,355	\$ 62,682		\$ 0	\$ 64,579		\$ 0	\$ 66,523	5	\$ 332,614
9	\$ 50,440		\$ 0	\$ 55,740		\$ 0	\$ 61,940	1	\$ 61,940	\$ 63,873		\$ 0	\$ 65,806	1	\$ 65,806	\$ 67,787	2	\$ 135,573
10	\$ 51,617		\$ 0	\$ 56,917		\$ 0	\$ 63,117		\$ 0	\$ 65,086		\$ 0	\$ 67,056		\$ 0	\$ 69,075		\$ 0
11	\$ 52,816		\$ 0	\$ 58,116		\$ 0	<b>\$ 64,316</b>	2	\$ 128,632	\$ 66,323		\$ 0	\$ 68,330		\$ 0	\$ 70,387	2	\$ 140,774
12	\$ 54,038		\$ 0	\$ 59,338		\$ 0	\$ 65,538	1	\$ 65,538	\$ 67,583		\$ 0	\$ 69,628		\$ 0	\$ 71,724	1	\$ 71,724
13	\$ 55,283		\$ 0	\$ 60,583		\$ 0	\$ 66,783		\$ 0	\$ 68,867		\$ 0	\$ 70,951		\$ 0	\$ 73,087		\$ 0
14	\$ 56,552		\$ 0	\$ 61,852		\$ 0	\$ 68,052	3	\$ 204,156	\$ 70,176		\$ 0	\$ 72,299		\$ 0	\$ 74,476	1	\$ 74,476
15	\$ 57,845		\$ 0	\$ 63,145	1	\$ 63,145	\$ 69,345	1.1	\$ 762,796	\$ 71,509		\$ 0	\$ 73,673	1	\$ 73,673	\$ 75,891	10	\$ 758,908
16	\$ 59,163		\$ 0	\$ 64,463		\$ 0	\$ 70,663		\$ 0	\$ 72,868		\$ 0	\$ 75,073		\$ 0	\$ 77,333		\$ 0
17	\$ 60,505		\$ 0	\$ 65,805		\$ 0	\$ 72,005		\$ 0	\$ 74,252		\$ 0	\$ 76,499		\$ 0	\$ 78,802		\$ 0
18	\$ 61,873		\$ 0	\$ 67,173		\$ 0	\$ 73,373		\$ 0	\$ 75,663		\$ 0	\$ 77,953		\$ 0	\$ 80,299		\$ 0
19	\$ 63,267		\$ 0	\$ 68,567		\$ 0	\$ 74,767		\$ 0	\$ 77,101		\$ 0	\$ 79,434		\$ 0	\$ 81,825		\$ 0

Total # steps  
Total Extended Steps/\$  
Average Salary

33	\$5,932,180
96	\$ 61,794

# steps	3
Extended Steps/\$	\$ 474,879

1	\$ 63,145
1	\$ 63,145

11	\$2,464,259
40	\$2,464,259

4	\$ 402,677
7	\$ 402,677

4	\$ 321,462
5	\$ 321,462

10	\$2,205,757
32	\$2,205,757

ADDENDUM B Details

Mountain View School District  
2015 - 2016

Extended Salary Schedule - 1.5% + step

Steps	B	#	Extension	B + 24	#	Extension	B +36/M	#	Extension	M + 12	#	Extension	M + 24	#	Extension	M +36	#	Extension
1	\$ 42 581		\$ 0	\$ 47 881		\$ 0	\$ 54 081		\$ 0	\$ 55 744		\$ 0	\$ 57 406		\$ 0	\$ 59 110		\$ 0
2	\$ 43 609		\$ 0	\$ 48 909		\$ 0	\$ 55 109		\$ 0	\$ 56 803		\$ 0	\$ 58 497		\$ 0	\$ 60 234		\$ 0
3	\$ 44 656	8	\$ 357 245	\$ 49 956		\$ 0	\$ 56 156	7	\$ 393 090	\$ 57 882	2	\$ 115 764	\$ 59 609		\$ 0	\$ 61 378		\$ 0
4	\$ 45 723	2	\$ 91 445	\$ 51 023		\$ 0	\$ 57 223	3	\$ 171 668	\$ 58 982	1	\$ 58 982	\$ 60 741		\$ 0	\$ 62 544		\$ 0
5	\$ 46 810	1	\$ 46 810	\$ 52 110		\$ 0	\$ 58 310	6	\$ 349 859	\$ 60 103	3	\$ 180 308	\$ 61 895	2	\$ 123 790	\$ 63 733	4	\$ 254 930
6	\$ 47 918		\$ 0	\$ 53 218		\$ 0	\$ 59 418	2	\$ 118 835	\$ 61 244	1	\$ 61 244	\$ 63 071		\$ 0	\$ 64 943	4	\$ 259 774
7	\$ 49 047		\$ 0	\$ 54 347		\$ 0	\$ 60 547		\$ 0	\$ 62 408		\$ 0	\$ 64 270	1	\$ 64 270	\$ 66 177	2	\$ 132 355
8	\$ 50 197		\$ 0	\$ 55 497		\$ 0	\$ 61 697	1	\$ 61 697	\$ 63 594		\$ 0	\$ 65 491		\$ 0	\$ 67 435	1	\$ 67 435
9	\$ 51 369		\$ 0	\$ 56 669		\$ 0	\$ 62 869	3	\$ 188 608	\$ 64 802		\$ 0	\$ 66 735		\$ 0	\$ 68 716	5	\$ 343 580
10	\$ 52 564		\$ 0	\$ 57 864		\$ 0	\$ 64 064	1	\$ 64 064	\$ 66 033		\$ 0	\$ 68 003	1	\$ 68 003	\$ 70 022	2	\$ 140 043
11	\$ 53 781		\$ 0	\$ 59 081		\$ 0	<b>\$ 65 281</b>		\$ 0	\$ 67 288		\$ 0	\$ 69 295		\$ 0	\$ 71 352		\$ 0
12	\$ 55 021		\$ 0	\$ 60 321		\$ 0	\$ 66 521	2	\$ 133 043	\$ 68 566		\$ 0	\$ 70 612		\$ 0	\$ 72 708	2	\$ 145 415
13	\$ 56 285		\$ 0	\$ 61 585		\$ 0	\$ 67 785	1	\$ 67 785	\$ 69 869		\$ 0	\$ 71 953		\$ 0	\$ 74 089	1	\$ 74 089
14	\$ 57 573		\$ 0	\$ 62 873		\$ 0	\$ 69 073		\$ 0	\$ 71 197		\$ 0	\$ 73 320		\$ 0	\$ 75 497		\$ 0
15	\$ 58 886		\$ 0	\$ 64 186		\$ 0	\$ 70 386	3	\$ 211 157	\$ 72 549		\$ 0	\$ 74 713		\$ 0	\$ 76 931	1	\$ 76 931
16	\$ 60 223		\$ 0	\$ 65 523	1	\$ 65 523	\$ 71 723	11	\$ 788 952	\$ 73 928		\$ 0	\$ 76 133	1	\$ 76 133	\$ 78 393	10	\$ 783 930
17	\$ 61 586		\$ 0	\$ 66 886		\$ 0	\$ 73 086		\$ 0	\$ 75 333		\$ 0	\$ 77 580		\$ 0	\$ 79 882		\$ 0
18	\$ 62 974		\$ 0	\$ 68 274		\$ 0	\$ 74 474		\$ 0	\$ 76 764		\$ 0	\$ 79 054		\$ 0	\$ 81 400		\$ 0
19	\$ 64 389		\$ 0	\$ 69 689		\$ 0	\$ 75 889		\$ 0	\$ 78 222		\$ 0	\$ 80 556		\$ 0	\$ 82 947		\$ 0

# steps	3	11	1	11	40	11	4	7	4	5	4	10	32
Extended Steps/\$	11	\$ 495 500	1	\$ 65 523	40	\$ 2 548 757	7	\$ 416 298	4	\$ 332 196	4	\$ 783 930	\$ 2 278 482

Total # steps	33
Total Extended Steps/\$	96 \$6 136 755
Average Salary	\$ 63 925

ADDENDUM B Details

Mountain View School District

2016 - 2017

Extended Salary Schedule - 1% + step

Steps	B	#	Extension	B + 24	#	Extension	B +36/M	#	Extension	M + 12	#	Extension	M + 24	#	Extension	M +36	#	Extension
1	\$ 43 122		\$ 0	\$ 48 422		\$ 0	\$ 54 622		\$ 0	\$ 56 285		\$ 0	\$ 57 947		\$ 0	\$ 59 651		\$ 0
2	\$ 44 160		\$ 0	\$ 49 460		\$ 0	\$ 55 660		\$ 0	\$ 57 354		\$ 0	\$ 59 048		\$ 0	\$ 60 785		\$ 0
3	\$ 45 217		\$ 0	\$ 50 517		\$ 0	\$ 56 717		\$ 0	\$ 58 444		\$ 0	\$ 60 170		\$ 0	\$ 61 940		\$ 0
4	\$ 46 295	8	\$ 370 360	\$ 51 595		\$ 0	\$ 57 795	7	\$ 404 565	\$ 59 554	2	\$ 119 108	\$ 61 314		\$ 0	\$ 63 117		\$ 0
5	\$ 47 393	2	\$ 94 786	\$ 52 693		\$ 0	\$ 58 893	3	\$ 176 679	\$ 60 686	1	\$ 60 686	\$ 62 478		\$ 0	\$ 64 316		\$ 0
6	\$ 48 512	1	\$ 48 512	\$ 53 812		\$ 0	\$ 60 012	6	\$ 360 072	\$ 61 839	3	\$ 185 516	\$ 63 666	2	\$ 127 331	\$ 65 538	4	\$ 262 151
7	\$ 49 652		\$ 0	\$ 54 952		\$ 0	\$ 61 152	2	\$ 122 305	\$ 63 014	1	\$ 63 014	\$ 64 875		\$ 0	\$ 66 783	4	\$ 267 132
8	\$ 50 814		\$ 0	\$ 56 114		\$ 0	\$ 62 314		\$ 0	\$ 64 211		\$ 0	\$ 66 108	1	\$ 66 108	\$ 68 052	2	\$ 136 104
9	\$ 51 998		\$ 0	\$ 57 298		\$ 0	\$ 63 498	1	\$ 63 498	\$ 65 431		\$ 0	\$ 67 364		\$ 0	\$ 69 345	1	\$ 69 345
10	\$ 53 205		\$ 0	\$ 58 505		\$ 0	\$ 64 705	3	\$ 194 114	\$ 66 674		\$ 0	\$ 68 644		\$ 0	\$ 70 662	5	\$ 353 312
11	\$ 54 434		\$ 0	\$ 59 734		\$ 0	<b>\$ 65 934</b>	1	\$ 65 934	\$ 67 941		\$ 0	\$ 69 948	1	\$ 69 948	\$ 72 005	2	\$ 144 010
12	\$ 55 687		\$ 0	\$ 60 987		\$ 0	\$ 67 187		\$ 0	\$ 69 232		\$ 0	\$ 71 277		\$ 0	\$ 73 373		\$ 0
13	\$ 56 963		\$ 0	\$ 62 263		\$ 0	\$ 68 463	2	\$ 136 927	\$ 70 547		\$ 0	\$ 72 631		\$ 0	\$ 74 767	2	\$ 149 534
14	\$ 58 264		\$ 0	\$ 63 564		\$ 0	\$ 69 764	1	\$ 69 764	\$ 71 888		\$ 0	\$ 74 011		\$ 0	\$ 76 188	1	\$ 76 188
15	\$ 59 590		\$ 0	\$ 64 890		\$ 0	\$ 71 090		\$ 0	\$ 73 254		\$ 0	\$ 75 417		\$ 0	\$ 77 635		\$ 0
16	\$ 60 940		\$ 0	\$ 66 240		\$ 0	\$ 72 440	3	\$ 217 321	\$ 74 645		\$ 0	\$ 76 850		\$ 0	\$ 79 110	1	\$ 79 110
17	\$ 62 317		\$ 0	\$ 67 617	1	\$ 67 617	\$ 73 817	11	\$ 811 984	\$ 76 064		\$ 0	\$ 78 311	1	\$ 78 311	\$ 80 613	10	\$ 806 135
18	\$ 63 719		\$ 0	\$ 69 019		\$ 0	\$ 75 219		\$ 0	\$ 77 509		\$ 0	\$ 79 798		\$ 0	\$ 82 145		\$ 0
19	\$ 65 148		\$ 0	\$ 70 448		\$ 0	\$ 76 648		\$ 0	\$ 78 982		\$ 0	\$ 81 315		\$ 0	\$ 83 706		\$ 0

# steps	3
Extended Steps/\$	11 \$ 513 658

1	\$ 67 617
1	\$ 67 617

11	\$ 2 623 162
40	\$ 2 623 162

4	\$ 428 324
7	\$ 428 324

4	\$ 341 697
5	\$ 341 697

10	\$ 2 343 021
32	\$ 2 343 021

Total # steps  
Total Extended Steps/\$  
Average Salary

33	\$ 6 317 481
96	\$ 6 317 481
	\$ 65 807