

**COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA LABOR RELATIONS BOARD**

IN THE MATTER OF THE FACT FINDING BETWEEN

Tredyffrin-Easttown :
Education Association :
 :
and : CASE # ACT 88-11-27-E
 :
Tredyffrin-Easttown :
School District :

FACT FINDING REPORT AND RECOMMENDATION

APPOINTMENT: June 19, 2012

REPORT DATE: July 30, 2012

FACT FINDER: Timothy J Brown, Esquire

FOR THE DISTRICT:

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FOR THE ASSOCIATION:

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Introduction

On June 19, 2012, the Pennsylvania Labor Relations Board (PLRB), pursuant to Act 88 of 1992 (Act 88) and the Public Employer Relations Act (PERA), appointed the undersigned as Fact Finder in the impasse between the Tredyffrin-Easttown Education Association(the Union)and Tredyffrin-Easttown School District (the District).

Bargaining and Fact Finding History

The Union represents a unit of full-time teachers, part-time teachers, long-term substitutes, guidance counselors, certified school nurses, health room nurses, media specialists, and home school visitor(s) employed by the District. The District and Union are party to a Collective Bargaining Agreement effective by its terms from July 1, 2008 until June 30, 2012. (Referred to herein as the Agreement) The parties met in one form or another for purposes of negotiating a successor agreement on approximately eight occasions and reached tentative agreements on a limited number of issues including a two year term and were unable to reach agreement on the several remaining outstanding issues. The Union thereafter initiated the instant Fact Finding.

Following notice of his appointment the Fact Finder and parties communicated with one another on a number of occasions in a continuing effort to narrow the issues and resolve hearing-related matters. On July 2, 2012 the Fact Finder conducted a prehearing conference with the representatives of the parties in further effort to narrow the issues and resolve other hearing-related matters. On July 11, 2012 a formal fact finding hearing was held before the undersigned in Wayne, Pennsylvania, at which time the parties were given the opportunity to present the Fact Finder testimony, documentary evidence and oral argument relating to their outstanding issues.

This Report contains "recommendations" for resolution of all outstanding issues and constitutes the settlement proposal upon which the parties are now required to act, as directed by statute and PLRB regulations. Pursuant to statutory authority, this Report will be released to the public if not accepted. A vote to accept the Report does not constitute agreement with, or endorsement of, the rationales contained herein, but rather, represent only an agreement to resolve the issues by adopting the recommendations.

The parties are directed to review the Report and within ten days of its issuance, notify the PLRB of their decision to accept or reject the recommendations.

Introduction and Issues

Based upon representations made by the parties to the Fact Finder, the parties identified over 60 unresolved issues. The following unresolved issues were addressed by the parties at the hearing in detail:

1. Salary
2. Health Care & Insurance Issues
3. Transfers
4. Vacancies
5. Demotions
6. Advance Studies Assistance
7. Reimbursement for Unused Sick Days
8. Use of Sick Leave Days for Family Members
9. Bereavement Leave
10. Personal Days
11. Restrictive Leave Days
12. Child Bearing / Child Rearing Leave
13. School Year
14. Performance Improvement
15. Union Business
16. Management Rights
17. Individual Prep Time
18. Regulations
19. Just Cause

After full consideration of the arguments and careful study of the extensive submissions on the issues by the parties, the follow recommendations are offered:

1) Salary

The District

a) The District proposes that as of July 1, 2012 each employee's salary will be frozen at the level at which they were at the conclusion of the 2011-2012 Contract Year and as set forth in the Salary Schedule.

b) The District proposes that as of July 1, 2013 each employee's salary will be frozen at the level at which they were at the conclusion of the 2011-2012 Contract Year and as set forth in the Salary Schedule.

c) The District proposes that there will be no column and step movement during the term of the Agreement.

The District maintains that it has effectively managed difficult budget demands in recent years. Because its tax base has a large commercial element, in the past District residence have benefited from relatively lower property taxes, particularly when considering the high performance of the District. That previously enjoyed low relative tax rate has, as a consequence of tax limitation imposed on the District by Act 1,

resulted in the District struggling with lower commercial tax receipts and challenges to raising revenues from other sources. The District also cites the current challenging general economic conditions facing it and other Pennsylvania school districts resulting from reductions in Federal and State funding and District revenue from tax assessments, and the substantial projected increases in PSERS contribution rates as justification for continuing the District's goal of avoiding shifting further financial burden onto private taxpayers. That being said, in the District's view, the wages currently paid by the District are among the highest in the area, attract qualified applicants for any openings in the District and even with the proposed freeze would compare favorably to those paid by other area school districts.

The Union

a) The Union proposes that for the first year of the Agreement (2012-2013) each employee's salary will be frozen at the levels at which they were at the conclusion of the 2011-2012 Contract Year.

b) The Union proposes that for the second year of the Agreement there will be column and step movement throughout the salary schedule and that those bargaining unit members at the top of their respective columns will receive a payment of \$1,000.00 off-scale bonus.

In support of its wage and other monetary-related proposals the Union presented substantial data relating to the District's relative financial position and health compared to other area school districts, including data reflecting that the District has only rarely realized a budget deficit notwithstanding that it consistently budgets for one and that the District has substantial reserves. The Union argued that its wage offer reflects the Union's recognition of financial realities, reflects the bargaining unit's willingness to partner with the District in finding ways to address the challenges facing the District and that the District can afford to grant the very reasonable and limited increases proposed by the Union.

Discussion and Recommendation

Based upon the exhaustive data presented by the parties, it is evident that the District has been an effective and prudent steward of the District's resources. The District has proactively attempted to strike a balance between the educational needs of its students and the interests of District taxpayers. However, such balancing of interests as relates to bargaining unit members may not be as evident. As an "outsider looking in" it appears to the undersigned that the District is relatively wealthy and that the School District is a jewel that provides not only a high level of education but also attracts residents to live within its geographical boundaries and thereby supports high property values. Such should cause the District and its residents pause in considering any effort to underfund the District. Similarly, it cannot be the subject of honest debate that District employees have been and continue to face difficult personal economic conditions. The times demand prudence by all concerned. I believe it is a prudent and good investment for the District to recognize the reasonableness of the Union's wage proposal, (although not necessarily agree to it) and the valuable contribution of its employees to the mission of the District and recommend the following language relating to salaries:

a) For School Year 2012-2013 each employee's salary will be frozen at the level at which they were at the conclusion of the 2011-2012 Contract Year. (Salary Scale is attached as Appendix A)

b) For School Year 2013-2014; (i) for the first one-half of the school year each employee's salary will continue to be frozen at the level at which they were at the conclusion of the 2011-2012 Contract Year and (ii) for the second half of the school year there will be column and step movement throughout the salary schedule, and those bargaining unit members at the top of their respective columns will receive a one-time, off-scale bonus payment of \$300.00.

2) Health Care/Insurance Issues

The District

The District proposes the following benefit language:

During the term of this Agreement, Employer will make available to full-time eligible Employees (including full-time Health Room Nurses) the following health benefit plan offering:

- (1) Blue Cross Personal Choice C4-F4-02 core health plan or its substantial equivalent (single Coverage only) which may include self insurance as set forth below.
- (2) Prescription (single coverage only): 20/45/70- \$20 retail generic; \$45 retail formulary preferred brand; \$70 retail non-preferred brand and a 20% copay for specialty drugs.
- (3) The Employer will pay 80% of the premiums for single coverage for full-time qualified Employees who elect the Blue Cross Personal Choice C4-F4-02 plan.
- (4) The Employer reserves the right to impose a premium on Employee smokers.
- (5) The balance of Employee's contributions shall be made through mandatory payroll deductions.

The Employer's proposal also includes language allowing it to provide a health benefits program booklet in electronic form; allowing it to change carrier from time to time and to self insure either as part of a consortium or single district; and to eliminate dental and vision care benefits.

Health care costs continue to increase at a rate of approximately 10% per year. The District currently spends \$7,636,561 per year on bargaining unit medical, prescription, dental and vision coverage and opt-out payments. The District observes that it seeks a set dollar amount of savings in the Agreement in order to balance the District's budget and that its proposed changes in medical care will provide significant savings over the health plans currently offered unit employees. In this regard, the District projects that if the current medical benefits plan were to be in place for the 2012-2013 school year, medical and prescription costs to the District would be \$7,096,650. However, under the District's current proposal, such anticipated costs for the District would be \$2,593,632.

The Union

The Union proposes a shift to the Personal Choice C2 F2-02 health plan that would include an increase in copays for doctor's office visits. In addition, the Association would agree to increase its premium share from the current set dollar amount (equal to approximately 5% of average pay) to 7% of premium costs in year one of the Agreement and 8% of premium costs in year two of the Agreement.

Discussion and Recommendation

Although the District's wish and effort to cut costs and avoid tax increases are in many respects commendable and responsible considering recent economic conditions, avoiding tax increases in an economically privileged district such as Tredyffrin-Easttown simply cannot be considered an untouchable and faultless excuse for all things dollar-saving without being subject to examination and question. Here, considering the realities of its financial condition, and its educational and financial goals, there is absolutely no good reason why this School District would not offer more than single medical insurance coverage to its teachers. The process of education through public schools is a fundamental family value that at its core supports the education of the children of the District's families through the efforts of teachers, administrators and support personnel who are breadwinners of families themselves and thereby share the values and goals of the District's residents. There is no defensible reason for this School District - this School District that is one of the richest and best performing school districts in the state - to champion any proposal that would pressure and weaken the families of the

teachers who serve the District's families; removing medical insurance coverage from the children and families of teachers would do just that and I cannot recommend such.

I recommend that the District offer two health insurance options as follows:

Year One

The District will offer as its core health plan Blue Cross Personal Choice C4-F4-02, or its substantial equivalent, with individual, individual plus spouse, individual plus children and family options, (which may include self insurance), and the District will pay 95% of the premiums for such coverage and participating employees will pay 5% of premiums through payroll deduction.

As an option to the core plan, the District will offer bargaining unit members the Personal Choice C2 F2-02 health plan with individual, individual plus spouse, individual plus children and family options, (which may include self insurance), and the District will pay 92% of the premiums for such coverage and participating employees will pay 8% of premiums through payroll deduction.

Under either option selected, prescription coverage will be offered at 12/35/50: \$12 retail generic; \$35 retail formulary preferred brand; \$50 retail non-preferred brand and a 5% copay for specialty drugs up to an annual maximum of \$2500 individual / \$5000 family.

Year Two

The District will offer as its core health plan Blue Cross Personal Choice C4-F4-02, or its substantial equivalent, with individual, individual plus spouse, individual plus children and family options, (which may include self insurance), and the District will pay 94% of the premiums for such coverage and participating employees will pay 6% of premiums through payroll deduction.

As an option to the core plan, the District will offer bargaining unit members the Personal Choice C2 F2-02 health plan with individual, individual plus spouse, individual plus children and family options, (which may include self insurance), and the District will pay 90% of the premiums for such coverage and participating employees will pay 10% of premiums through payroll deduction.

Under either option selected, prescription coverage will be offered at 12/35/50: \$12 retail generic; \$35 retail formulary preferred brand; \$50 retail non-preferred brand and a 5% copay for specialty drugs up to an annual maximum of \$2500 individual / \$5000 family.

Benefit Program Booklet

The Employer agrees to provide all employees a current health benefit program booklet, which may be provided in electronic form, describing the specifics of the medical insurance program as soon as the booklet is received from the carrier or administrator in printed form.

Effective Date of Changes

The effective date of the first year implementation of changes will be January 1, 2013.

Other Insurance Coverage

Dental and Vision

I recommend no change to the Agreement.

Life and Disability

I recommend the parties change the language in the existing Group Life Insurance and Disability Insurance provisions of the Agreement by removing the references therein to "to age 70."

3) Transfers

The District

The District seeks to modify the "Transfers" language of the Agreement to, among other things, provide that; (1) employees who are involuntarily transferred/realigned for a semester or more, from one area of certification to another area of certification, under which the employee has no previous experience shall be offered three days at his/her per diem rate to adjust to the new assignment, and (2) that If an employee is involuntarily transferred from one school to another, for one semester or more, from one area of certification to another area of certification but within an area of certification under which the employee has previous experience, that employee shall be offered one day at his/her per diem rate to adjust to the new assignment.

The District argues that the language more clearly defines the term of "involuntarily transfer" entitlement and offers the District a cost savings from existing language by reducing the opportunity for three day's of adjustment per diem to only those transferred employees who do not have prior experience in working in a particular certification.

The Union

The Union proposes that language that would more clearly define a voluntary transfer and limit involuntary transfers to no more than two in a five-year period.

Discussion and Recommendation

I recommend the District's proposed language changes, changes that clarify the understanding of the parties and allow the District cost saving without substantial hardship to unit members.

4) Vacancies

The Union

The Union proposes new language to the Agreement providing:

To ensure that bargaining unit members have an equal opportunity to be considered for an alternative assignment or position or EDR, the District will post all positions considered to be vacant for a period of 10 days. The posting of positions will be on-line and a copy of all postings shall be given to the TEEA president. During the posting time any interested employee may make their intentions known in writing. The District agrees to give 1st consideration to current District employees.

The Union maintains that vacancies are not posted in the District, and that posting is standard practice in all school districts in Chester County.

The District

The District rejected the Union's proposal asserting that EDRs are not covered under the Agreement.

Discussion and Recommendation

It is reasonable to provide employees notice of vacant positions. Such notice would benefit both the District in its efforts to fill open positions and employees who may be interested in filling such open positions. I recommend that the following language be added to the Agreement:

To ensure that staff has an equal opportunity to be considered for an alternative assignment or position or EDR, the District will post all permanent vacancies for a period of 5 calendar days. The posting of positions will be on-line and a copy of all postings shall be given to the President of TEEA.

5) & 6) Demotions and Advance Studies Assistance

The parties agree that in regard to the Demotions and Advance Studies Assistance language of the Agreement, a Memorandum of Understanding (MOU) dated June 11, 2012 controls the first year of the Agreement. In addition to the understanding that there will be no horizontal or vertical movement on the salary schedule during the "status quo period" during negotiations for a successor Collective Bargaining Agreement, the June 11, 2012 MOU, provides, among other things; (1) that the District will not involuntarily demote, for non-disciplinary reasons, any Bargaining Unit Member covered pursuant to the Agreement where such demotion would be effective during the 2012-2013 school year and (2) that during the 2012-2013 school year bargaining unit members will not be entitled to any advanced studies assistance from the District for any course taken during the 2012-2013 school year, unless the Bargaining Union Member is:

- a. On the Bachelors Column Steps 1 through 10; and who qualify for benefits by being a .6 FTE or greater under the 2008-2012 contract; or
- b. Enrolled in a preapproved Masters program; or
- c. Mary Lund, a Bargaining Unit Member who is approved for a one semester sabbatical leave for 2012-2013.

All other Bargaining Unit Members would not be entitled to any advanced studies assistance for any course taken during the 2012-2013 school year.

The Union

The Union proposes that in regard to demotions, for the remainder of the Agreement term not covered by the June 11, 2012 MOU, the sole causes for demotions would be "substantial decline in enrollment, alteration or curtailment of program and consolidation of schools," and that employees who were subject to demotion would have bumping rights based upon their seniority.

In regard to Advance Studies Assistance, the Union proposes language requiring approval of payment for credits in the area of the teacher's certification, notification from the district of approval within 15 days of submission of any such request, applicability of the grievance procedure to any denials of requests, and expansion of on-line courses that would be subject to approval.

The Employer

The Employer rejected the Union's proposals asserting in regard to demotions that no other Chester County School district had such language in its agreement, and seeks to eliminate all Advance Studies Assistance in the 2nd year of the Agreement.

Discussion and Recommendation

Under current conditions more and more school districts in Pennsylvania have been demoting teachers in an effort to reduce costs. In proposing its Demotions language, the Union is seeking job security for its members. The District, on the other hand is seeking cost savings. In making the following recommendation, it should be understood that my recommendations on Demotions and Advanced Studies Assistance are linked. My recommendation relating to Advance Studies Assistance reflects the District's interests in reducing costs as well as the District and Union's interest in the continuing education of District teachers. With such in mind, I recommend the following language:

Demotions

The District agrees that it will not involuntarily demote, for non-disciplinary reasons, any Bargaining Unit Member during either the 2012-2013 or 2013-2014 school year. Nothing in this agreement shall prevent the District from demoting Bargaining Unit Members in school year 2014-2015 or any school year thereafter, even if the District and the Association do not enter into a successor Collective Bargaining Agreement to the Agreement expiring June 30, 2014

Advanced Studies Assistance

During the 2013-2014 school year the district will provide no more than \$350,000 to bargaining unit members for purposes of tuition reimbursement under this article. The parties agree that during the 2012-2013 school year they will each appoint Representatives to meet and agree upon an method of determining appropriate criteria for distribution of said \$350,000 among bargaining unit members. In the event such jointly appointed representatives do not reach agreement on distribution criteria on These monies, it is understood that \$200,000 shall be distributed to qualifying bargaining unit members in the bachelor column on a first/come, first/served basis, \$100,000 shall be distributed to qualifying bargaining unit members in the M and M+15 columns on a first/come, first/served basis and \$50,000 shall be distributed to other qualifying members on a first/come, first/served basis. Effective June 29, 2014 the Advance Studies Assistance language of Agreement shall revert back to the language contained in the 2008-2012 Collective Bargaining Agreement, and will control thereafter absent agreement of the parties.

7) Reimbursement for Unused Sick Days

The District

Current language provides that upon 90 days notice employees who retire under the provisions of the Public School Employees' Retirement System shall be reimbursed at 1/3rd of the employee's full-time per diem rate for unused sick days to a maximum of 135 days. Health Room Nurses receive one third of their per diem rate, but not less than \$50, up to a 135 day maximum. The District proposes to revise the language of the Agreement to require notice of retirement by March 1 if retiring at the end of a contract year or notice of 135 calendar days otherwise, and to provide that the reimbursement will be at the lowest per diem rate being paid by the District for per diem substitutes for the calendar year in which the retirement occurs for each unused sick days up to a maximum of 100 days, and that the reimbursement would be made as a non-elective contribution in the employee's tax sheltered annuity plan as permitted by law. For Health Room Nurses the reimbursement would be at the lowest per diem rate being paid by the District for per diem substitute Health Room Nurses for the contract year in which the retirement occurs up to a maximum of 100 days.

The Employer justifies its proposal by citing the need to have predictability in forecasting costs and comparing its reimbursement rate to other Chester County districts.

The Union

The Union proposes to retain existing contract language and argues that this is just another effort by the District to reduce its cost by proposing reductions in each and every benefit currently earned by bargaining unit employees. The fact is, the Union asserts, members have unused sick days because they go to work. This benefit is one that the Union has previously won in bargaining and the Employer has offered no quid pro quo in return.

Discussion and Recommendation

Although the School Board is faced with very real financial challenges, it appears from the overall position of the District at bargaining that the District's School Board is more comfortable seeking savings from the most convenient (and perhaps the weakest) group of individuals in the process of providing education to District children - the District's employees - than exercising the leadership required to seek the funds necessary to operate the District at the very high level expected by District residents from the very residents who enjoy its success. District Administration cannot be expected to continually perform financial miracles and do more and more with less and less. It is unrealistic for the District to present a list of reductions to virtually every hard-won economic benefit realized by the bargaining unit through the exercise of their lawful collective bargaining rights over the years without also seeking substantive increases from tax-payers for the education of their own children. The Employer has not offered sufficient justification for the reductions in benefits sought and I recommend no change in the existing language of the Agreement relating to unused sick leave.

8) Use of Sick Leave Days for Family Members

The Union

The Union proposes to change the current language providing that employees may use up to five of their accrued, unused sick days per contract year for care of an immediate family member, to provide that up to ten such days may be so used.

The Union argues that such an increase would bring greater efficiency to the District in terms of record keeping since sick days and family care days would effectively be "lumped together," and the request does not present an unreasonable financial burden on the District.

The District

The District does not see any justification in effectively transforming sick days, which are now available under limited circumstances, to what would effectively become "personal days."

Discussion and Recommendation

The current language of the Agreement effectively reflects the interests of both parties and I recommend no change to the language.

9) Bereavement Leave

The Union

The Union seeks to add "grandchild" to the description of "immediate family" for purposes of bereavement leave.

The Employer

At the hearing in this matter the Employer agreed to the inclusion of "grandchild" in the description of immediate family, but additionally proposed new language providing that the Employer may approve an additional day of leave for funerals over 300 miles away.

Discussion and Recommendation

Affirming the addition of "grandchild" to the definition of immediate family, I recommend no further language changes. The language change proposed by the District relating to distant funerals would arguably limit the District's exercise of judgment relating to other legitimate, but unforeseen, circumstances that may justify such an extension. I see no reason to limit the District's current right to exercise its managerial prerogative.

10,11 & 12) Personal Days, Restrictive Leave Days and Child Bearing/Child Rearing Leave

The current Agreement provides that: (1) each employee shall be granted two paid personal days and three unpaid personal days, that up to three paid personal days may be carried over into the next contract year and that an employee may be reimbursed for up to two unused personal days not used during a contract year; (2) restricts the use of personal days on days before or after District's holidays and on the first and last student days of the school year to unpaid days on one such day per year; and (3) the Employer shall approve requests for Child Rearing Leave without pay for the duration of the school year and may approve requests for the following full school year.

The Employer

The Employer proposes to modify the Personal Days provisions by reducing the unpaid days available to one and providing that unused paid personal days may either be converted to sick leave days or reimbursed at the rate of $\frac{1}{2}$ the employee's per diem rate; to modify the Restricted Leave language to provide that to be eligible for a restricted leave day the employee must have at least two paid personal days in his or her leave bank and that the use of one such restricted leave day shall result in the reduction of the employee's personal leave bank by two paid personal days; and (3) that child rearing leave will be available in conjunction with FMLA to extend from a time determined by the employee's physician and to the end of the FMLA period with use of accrued sick leave while the employee is under the care of a physician.

The Employer asserts that these changes will promote consistency in the presence of teachers in the classroom and are similar to provisions in certain other Chester County districts.

Union

The Union proposes no change in the language in these three areas. The current language was the result of past bargaining and agreement by the parties and the Employer has offered neither quid pro quo nor good reason for changes.

Discussion and Recommendation

I recommend no changes to the Personal Days, Restrictive Leave Days and Child Bearing/Child Rearing Leave language of the Agreement. The District has not provided adequate justification for the changes considering their marginal potential to reduce costs.

13) School Year

The Employer

The Employer proposes language to provide that notwithstanding that the Employee Working School Year consists of 191 days, the District may institute salary reduction and furlough days consisting of up to six furlough days per year with prorated reduction of salary on a per diem basis equal to the employee's salary on the salary schedule divided by 191.

The District justifies its proposal as a way to realize saving in teacher salaries.

The Union

The Union opposes the Employer's furlough/salary reduction proposal as being a potentially extreme hardship on bargaining unit employees as the District would likely take all of its furlough days during non student days at the end of the school year thereby leaving teachers without a substantial portion of their pay for that period. The Union also proposed that the Union have input into the development of the District's calendar each year.

Discussion and Recommendation

There is some merit to the perspectives of both parties on this issue; considering the ambiguous economic climate, the District legitimately desires some flexibility relating to salary costs and the Union is understandably concerned that any furlough would likely create a hardship on employees and that multiple furlough days would cause difficulties in employees meeting their financial obligations. Based upon such considerations, I recommend language providing that:

During the second year of this Agreement only, and not continuing thereafter even in the absence of a successor bargaining agreement, the District shall be permitted to institute four (4) one-half-day furloughs during the Employee School Year; no two of which one-half day furloughs may occur during any single pay period.

14) Performance Improvement

The Employer

Due to the pendency of state legislation that may control the issue, the Employer proposes eliminating Agreement language relating to Professional Improvement Plans.

The Union

The Union would agree to enter discussions on a mutually agreeable revision.

Discussion and Recommendation

Because this subject may soon be controlled by statute, I recommend no change in current Agreement language recognizing that should legislation on the issue become law, such may by its terms control the conduct of the parties on the subject, and recommend that should such occur, current related language in the Agreement be deleted.

15-19) Union Business/Management Rights/Individual Prep Time/Regulations/Just Cause

Having carefully considered the positions of the parties on these issues, I recommend no change to the language of the Agreement.

Other Matters

Besides matters already subject to agreement by the parties, I recommend as to all other proposed changes to the Agreement not the subject of recommendations for change herein; that the applicable contract language remain as is.

Please note

that the cover letter to this Report and Recommendation summarizes the responsibilities of the parties to notify the PLRB of their acceptance or rejections of this Recommendation and should be given careful attention.



Dated: July 30, 2012

Timothy J Brown, Esquire
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Narberth, PA 19072

ACT 88-11-27-E FACT FINDING REPORT APPENDIX A

SALARY SCHEDULE

Step	B	M	M+15	M+30	M+45	M+60	D
1	50250	51100	52100	54450	56550	58600	62500
2	51250	52450	54000	56200	58250	61100	65800
3	52450	53850	56560	59800	61850	65100	69800
4	53100	55600	60340	63580	65630	68880	73580
5	54699	57300	64340	67580	69630	72880	77580
6	55648	58300	69340	72580	74630	77880	81580
7	57047	59800	73480	77980	80030	82880	86580
8	58495	61950	77480	80580	81680	83880	87580
9	59394	63300	81480	82480	83580	86780	91480
10	61391	65500	82680	83680	84780	87980	92680
11	63190	69000	83700	84700	85800	89000	93700
12	65776	71300	86400	87400	88500	91700	96400
13	71112	77400	89100	90100	91200	94400	99100
14	76138	83900	93100	94100	95200	98400	103100
15	84316	89100	96900	97900	99000	102200	106900
16	90000	95900	100900	101900	103000	106200	110900