

IN THE MATTER OF ARBITRATION

City of Seattle )  
 )  
 -and- ) Opinion and Award  
 )  
 Seattle Police Officers Guild ) 28 November 1977  
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Arbitration Panel:

Everett S. Rosmith  
John P. Sullivan  
Phillip K. Kienast, Chairman

Appearances:

For the City:  
Gene Nelson  
For the Guild:  
Mark M. Baily

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OPINION

BACKGROUND

In 1967 the legislature of the State of Washington enacted a comprehensive collective bargaining law for public employees (RCW 41.56). This law was subsequently amended to mandate fact finding and arbitration in the resolution of bargaining impasses between employers and protective service employees. It is under the provisions of these amendments that this proceeding was initiated.

The Guild and the City entered their first labor agreement in 1969 after the conclusion of joint negotiations with the Fire Fighters Union (Local 27, IAFF) and the City. This procedure of joint negotiations continued until 1975 when the Guild decided to negotiate separately for a new agreement with the City. These negotiations were concluded only after the Fire Fighters settlement had occurred and subsequent fact finding and arbitration proceedings resolved the impasse between the City and the Guild. The resulting two year agreement maintained a long standing tradition of essential parity in major economic benefits between Seattle fire fighters and police officers. The tradition of pay parity appears to have been a controlling factor in the decisions of both the arbitration and fact finding panels as indicated by the comments of the chairman of the Fact Finding panel, Paul D. Jackson:

A great deal of space could be utilized in discussing the statistical data furnished by either side; but, it would be of small consequence compared with a fact of dominant significance. This is that the City has settled its contract negotiations with the Fire Fighters for two (2) years as of this last month.

The significance of this facts rests on the circumstances that for years the two (2) uniformed municipal services have maintained relative parity in increases and have always negotiated

jointly until this year.

The increases negotiated and agreed to by the City and the Fire Fighters was 11% for the year beginning September 1, 1975, and for the second year an increase equal to the cost of living increase during the twelve (12) month period since September 1, 1975.

It is the panel's opinion that the long maintained parity between the two uniformed services should continue. No serious effort was made by either party to justify a departure from such parity at this time. The economic considerations which entered into the Fire Fighters negotiations are equally pertinent here, as is the final outcome. Accordingly, it is recommended that the increase given for the two (2) contract years be the same as those accepted by the City and the Fire Fighters.

Similar events have transpired again this year. The Fire Fighters Union concluded a one year agreement with the City during the summer. The Guild declared an impasse in their negotiations in that same period. The resultant fact finding proceedings resulted in a Report and Recommendations (Appendix A) from the Chairman, William H Short, which again placed heavy emphasis on the parity tradition in fashioning the recommendation on the economic package:

I am impressed with the fact that the minimum and the maximum salary ranges for both the Police and Fire Departments have been identical over a period of well over twenty five years, despite the fact that they have bargained separately. In keeping with this tradition which apparently has proven beneficial to all concerned, including the public, I propose the following increase. . . .

The Chairman went on to recommend a package consistent with the previous settlement with the fire fighters, the major feature of which were an 8.8% salary increase and agreement to split on an 80/20 basis between City and employee future premium payments for medical/dental plans. He denied all other monetary requests of the Guild.

This arbitration proceeding arises from the failure of the parties to negotiate a settlement based on the fact finding recommendations. On motion of the Guild the arbitration provisions of RCN 41.56 were invoked and the parties mutually agreed to Philip K. Kienast to serve as the impartial Chairman of the Arbitration Panel. He was joined on the Panel by John Sullivan, Guild appointee, and Everett Rosmith, City appointee.

The Panel met in executive session on October 17 to discuss procedural matters, at which time the possibility of using a "last-offer" format for the arbitration was favorably discussed. However, the parties were subsequently unable to agree on the precise format--the Guild desiring an either/or choice by the Panel between its and the City's last offer, while the City sought to have the fact finding recommendations entered as a third alternative for consideration by the Panel. It appears that the parties could have used either format if a procedural stipulation to use "last-offer" arbitration had occurred prior to the issuance of the fact finding report and recommendations.

The proceedings, therefore, continued under the conventional arbitration format and a hearing in the matter was held on the 28th of October. At that time the parties commented and expanded on the record made in fact finding and stipulated the record as amended to the Arbitration Panel For consideration as to the merits of the parties contentions. The parties further agreed to keep the record open for additional input by both parties during the deliberations of the Panel. Additional documents and exhibits were taken into the record during subsequent executive sessions on November 4, 9, 21 and 28 in which the record was analyzed and the merits of the parties contentions weighed. The Panel had entertained the hope that as its deliberations proceeded an area of compromise might become apparent and the parties would be able to negotiate an agreement, thereby obviating the need for this document. The parties did explore some potential avenues for settlement during the pendency of this proceeding, however, none proved satisfactory in the end.

This Opinion and Award has been prepared by the Chairperson of the Panel as directed by RCW 41.56. It represents the conclusion of the Panel's lengthy deliberations. However, the final conclusions of fact and law are those of the Chairman alone. The signatures of the partisan Panel members attest solely to the fact that each was offered full and ample opportunity to participate and comment on the conclusions made hereinunder and that the Panel carefully considered all relevant factors as specifically enumerated in RCW 41.56 and set out below:

41.56.460 Uniformed personnel - Arbitration panel - Basis for determination. In making its determination, the panel shall be mindful of the legislative purpose enumerated in section 1 of this 1973 amendatory act and as additional standards or guide-lines to aid it in reaching a decision, it shall take into consideration the following factors:

- (a) The constitutional and statutory authority of the employer.
- (b) Stipulations of the parties.
- (c) Comparison of the wages, hours and conditions of employment of the uniformed personnel of cities and counties involved in the proceedings with the wages, hours, and conditions of employment of uniformed personnel of cities and counties respectively of similar size on the west coast of the United States.
- (d) The average consumer prices for goods and services, commonly known as the cost of living.
- (e) Changes in any of the foregoing circumstances during the pendency of the proceedings.
- (f) 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.
- (g) Findings of Fact made by the fact-finder pursuant to section 3 of this 1973 amendatory act.(1973 c 131 sec. 5.)

41.56.430 Uniformed personnel - legislative declaration. The intent and purpose of this 1973 amcdnatory act is to recognize that there exists a public policy in the state of Washington against strikes by uniformed personnel as a means of settling their labor disputes; that the uninterrupted and dedicated service of these classes of employees is vital to the welfare and public safety of the state of Washington; that to promote such dedicated and uninterrupted public service there should exist an effective and adequate alternative means of settling disputes. (1973 c 131 sec. 2.)

Using the foregoing standards, the size and composition of the economic package for the new agreement remained to be determined by this Panel. The positions of the parties on this issue are briefly summarized below.

### City's Position

The City has throughout this proceeding indicated a willingness to arrive at an economic settlement consistent with the fact finder's recommendations and the settlement it reached with the Fire Fighters Union. It argues that such a settlement would be fair and equitable in light of all the factors enunciated in RCW 41.56. It further contends that several of the requests of the Guild are clearly without precedent and should be summarily rejected on that basis, i.e. the request for patrol longevity, a cost of living escalator clause (COLA) and an overall salary/benefit increase greater than that already granted the fire fighters. On this last point it argues specifically that parity compensation is a pattern of long standing both in Seattle and most American cities. It further contends that its limited ability to pay precludes it from being more generous in its offer to the Guild.

### Guild's Position

In contrast, the Guild argues that a larger total compensation package than offered by the City is necessary to compensate for recent erosion in real compensation levels for Seattle police officers and that a COLA provision is needed to protect against future continued erosion in real salaries. Moreover, the Guild argues that an additional salary increment ("patrol longevity") is needed to provide an incentive for officers in the Patrol Division to remain there and counter a morale problem arising from the fact that pay recognition exists for other police functions, e.g. detectives, but not for the equally important function of patrol work. Also, the Guild argues that to accept the proposed 80/20 split on premium payments for the medical-dental plan would not only take away a previously existing benefit, but would further erode the real compensation of police officers. It argues that it would agree to such a reduction in benefits only if it were made up elsewhere in a compensation package larger than that offered by the City.

Finally, the Guild strongly contends that the recent settlement with the firefighters should not control the decision of the Panel as regards the economic issues before it. To have it do so, the Guild argues, would violate the integrity of the bargaining unit it represents and in effect create a state of affairs where the Fire Fighters Union was determining the wages, hours and working conditions for police officers--a group for which the Guild is the certified bargaining agent. In essence, the Guild maintains its proposals should be considered on their own merits and only secondarily, if at all, on the parameters of the firefighters settlement.

In weighing the merits of the foregoing contentions the Panel agreed that two key areas needed to be examined in detail: (1) real compensation trends and patterns for Seattle Police Officers, (2) what parties similarly situated had found reasonable to agree to regarding the items in contention. The results of these examinations are now presented.

Table 1 -  
Real compensation Patterns for Seattle Police Officers 1967-77

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	1967	1972	1975	1977	Percentage Increase 1967-77
Base Annual Salary, Top Step Patrolman	\$8,040	\$12,348	\$14,685	\$17,172	
Average Annual Longevity Pay	None until 1969	108	406	619	
Annual Cost of Medical/Dental Program Coverage	300	408	792	1,344	
Total	\$8,340	\$12,864	\$15,886	\$19,135	128%
Intermediate Urban Family for Seattle	\$9,550	\$11,405	\$13,630	\$17,630 (a)	85%
Consumer Price Index for Seattle, August to August	100	120	157	180	60%
Index of Average Real Compensation in Private Economy	100	109	112	117	17%

(a) 1976 figure of \$16,204 plus 8.8% increase for cost of living August 1976 to August 1977.

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Table 1 summarizes important data supplied by the parties relative to real compensation changes in the period 1967-77. Analysis of the data discloses that there has been a very slight decrease in real compensation for Seattle police officers since 1972. There has been a 50% rise in the Consumer Price Index for Seattle since 1972. Based on a 1972 compensation package of \$12,864 an increase to \$19,296 in 1977 would have been needed to counter this 50% rise in the CPI. In fact this figure was only \$19,135--representing a deficit of \$161 or a 1% drop in real compensation during this period.

However, if the entire period is taken into consideration the data reflect a more positive picture of real compensation changes. Between 1967 and 1977 the CPI rose from 100 to 180--reflecting an 80% increase in the cost of living. Therefore, to sustain real compensation enjoyed in 1967, a Seattle police officer would have had to experience a comparable 80% increase in his compensation package of \$8,340 in 1967--or a figure of \$15,012 in 1977. In fact his total compensation in 1977 was \$19,135. This represents \$4,123 more than needed to simply "keep up" with inflation through 1977, or a 22% increase in real compensation over the ten year period.

When viewed against another measure of cost of living--the Urban Family Budget--the picture again emerges positive. In 1967 the total compensation package of a police officer was \$1,210 or 13% below the amount needed to support a standard of living denoted by the intermediate UFB. However, in 1977 this package was \$1,505 or 8% above the same benchmark figure.

The foregoing discloses that a Seattle police officer has in fact moved up the socio-economic ladder in the last decade, particularly in comparison with private sector workers, who between 1967-77 experienced real compensation growth of only 17% in comparison to 22% for a Seattle police officer.

Table 2 - Base Monthly Salary and Cost of Living in Selected West Coast Cities, 1970-77

City	Base Monthly Salary			(77-78 % Inc.)	Consumer Price Index % Inc 76-77	Urban Family Budget Index Autumn 1976
	1970	1977	1978			
<u>Group A</u>						
(a) Portland	903	1,475	1,570	(6.5)	8.0%	101 (c)
(a) Long Beach	990	1,553	1,623	(4.5)	6.4%	99
Average	946	1,514	1,596	5.4	7.2%	100
<u>Group B</u>						
(a) San Francisco	1,025	1,568	1,588	(1.3)	8.3%	106
Oakland	1,025	1,595	1,695	(6.2)	8.3%	106
San Jose	991	1,525	1,502	(5.0)	8.3%	106
San Dieyo	978	1,371	1,426	(4.0)	7.0%	98
Sacramento	970	1,375	1,458	(6.0)	(b)	92
(a) Tacoma	924	1,392	1,550	(8.8)	8.8%	100
Average	986	1,471	1,553	5.2	8.1%	101
Seattle	880	1,431	1,557	(8.8)	8.8%	100
Average A & B	966	1,492	1,574	(5.3)	7.6%	100

(a) Monthly salary parity with fire fighters  
(b) Unavailable  
(c) 1973 data

### Comparison Cities

Table 2 summarizes salient data for eight cities proposed by the parties as comparable to Seattle for the purposes of this proceeding. The parties agree that Portland and Long Beach are perhaps the most comparable of the eight. This shared perception is confirmed by a comprehensive survey of comparability among major cities in America which lists those same two cities as the only ones fully comparable with Seattle. (1) Because of this level of agreement and independent confirmation of comparability the Panel has weighed these two cities more heavily than the remaining six in its analysis of prevailing compensation patterns in West Coast cities. In Table 2 these two cities comprise Group A and are weighed equally against the remaining six cities--comprising Group B--in the computation of overall averages at the bottom of the table.

1 Urban Data Service, Applications of the New Social and Economic Grouping of Cities, June, 1971, Vol. 3, No. 6, p. 24.

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Of the six cities in Group B three were put forth by the Guild as comparable, namely San Francisco, Oakland and San Jose. The remaining three, Tacoma, San Diego and Sacramento were put forth as equally comparable to those three by the City. Since meritorious arguments exist for inclusion of each of the six--and since the number proposed by each party is equal--the Panel has determined to include them all as a secondary group for the purpose of determining compensation patterns among West Coast cities.

In its deliberations the Panel agreed to assume that components of the compensation package not in dispute here--such as pensions and holidays--were generally comparable among the eight cities.

Moreover, the Panel further agreed that in terms of paid medical and dental coverage for police officers and their families that Seattle compares most favorably with the other eight cities, as does the average monthly payout for longevity and/or training and education incentives.

An examination of the data in Table 2 leads to several pertinent observations. First, in the period 1970 to 1976 the base monthly salary for a top grade patrolman grew at a substantially faster rate than in the eight comparison cities. For instance, in 1970 Seattle's salary was 85 less than those in Group A cities and 10% less than the average for Groups A and B cities--the same figures in 1977 were 6% and 4% respectively. Using the City's proposed 8.8% increase for 1978 these differentials would further decrease to 2% and 1% respectively. If Seattle's longevity pay program were also considered the comparisons would become even more favorable since the average monthly payout has experienced more than a six fold increase since 1970--averaging some \$52 per officer in 1977. Regardless of whether such premium, pay is granted solely on the basis of length of service--which is the practice in only Seattle and Tacoma--or some combination of length of service plus relevant training and education as in the other cities, it is clear that Seattle's program nets more for the average officer than similar programs in most other cities.

The Urban Family Budget data disclose that on the average it costs the same to support an intermediate family budget in Seattle as in the average comparison city, namely \$17,630 per year in the fall of 1977. The data also shows that in the three Bay Area cities it costs 6% more to support the same standard of living, perhaps accounting in part for the higher monthly salaries in these jurisdictions. The data also disclose that it costs from 1% to 8% less to support the same standard of living in the three central and southern California cities, perhaps accounting in part for generally lower monthly salaries in these jurisdictions. In fact, the City's proposed 1978 monthly salary of \$1,557 WOULD place Seattle's salary squarely in the middle between these two groups of California cities. In contrast, in 1970 Seattle's monthly salary was well below all of those in these six California jurisdictions.

The data in Table 2 relating to the most recent changes in base monthly salaries and cost of living reveal that on the average salaries in the eight comparable cities increased approximately 2% less than the rise in the Consumer Price Index over the preceding year. If the City's proposed increase of 8.8% were instituted for 1978, Seattle would join Tacoma as the only cities where a full cost of living adjustment on salaries was effectuated for 1978.

The data in Table 2 further discloses that the comparative jurisdictions are split on the issue of salary parity between police officers and fire fighters--in four the salaries are equal and in four others police salaries are higher. However, in both the Group A cities salary parity is still policy. Also, it should be noted that the average weekly hours of work for fire fighters in all the other cities is significantly higher than in Seattle. This appears to support the view put forth by the Guild that if justification exists for pay disparity--as it apparently does in four of the eight cities--then such justification is strengthened for Seattle when hours of work are considered.

Furthermore, the Panel's analysis of the subjects of pay differentials for patrol division officers and COLA clauses disclosed that such provisions were not included in agreements in any of the eight cities used here for comparative purposes. Finally, the Panel noted that 100% City payment of medical/dental premiums was the clear practice in the eight comparative jurisdictions. However, it also noted that no paid dental plan was offered either in San Francisco or San Diego.

### Summary and Conclusions

Based on the foregoing analysis of the bargaining history between the parties and changes in the compensation package for Seattle police officers in the last decade in relation to their counterparts in the eight comparative jurisdictions and changes in the cost of living, the Panel concluded that:

1. A Seattle officer's compensation has increased at a faster rate than that of the average officer in the eight comparison jurisdictions in the last decade.
2. A Seattle officer's real compensation increased at a faster rate than the average private sector worker, although in the last few years this trend has shown signs of reversing itself.
3. The City's package offer for 1978 is higher than the average 1978 compensation increase for police officers in the eight comparison jurisdictions, but lower than what would appear to be needed to reestablish a trend of real compensation growth.
4. The City's offer appears to reflect the same constraints that most likely limited the settlements in the eight comparative jurisdictions--constricting ability to pay coupled with recognition of real advancements made in police compensation in preceding decade.
5. Although parity compensation between the fire and police services has been a long established policy in Seattle, the experience in the comparable jurisdictions indicates that pay disparity is neither an unprecedented nor unreasonable compensation policy.



The Chairman is of the opinion that great deference must be shown to patterns emerging from negotiated settlements of parties similarly situated.<sup>(2)</sup> There is no preponderance of evidence in the record to suggest that police officers in the eight comparative jurisdictions are any less deserving of substantial compensation increases than those in Seattle. Yet, Seattle officers have in fact received more generous adjustments than the average officer in these jurisdictions in the recent past and, also the current proposal of the City would continue this more favorable treatment. Moreover, there is no evidence in the record to indicate that Seattle has any greater ability to pay such above average increases than these other jurisdictions. Therefore, in the absence of any compelling arguments or other factors, the Chairman is constrained to view the City's proposal as constituting an equitable basis for the Award of this Panel. The conclusion would be the same even if the fire fighters were still in negotiations with the City--or for that matter had settled for a compensation package larger or smaller than offered by the City in this proceeding. In this instance, therefore, the maintenance of basic parity in compensation is fortuitous rather than by design. The Award of this Panel rests on a comparison of police officers with police officers. On that basis alone the record sustains the fairness of the City's proposal--irrespective of other considerations that may have influenced the City in formulating that proposal.

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2 An opinion firmly rooted in the "common law" of arbitration. See for example, Chapter 18 in Frank and Edna Elkouri, *How Arbitration Works*, Washington, D.C.: Bureau of National Affairs, 1973.

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In light of the Chairman's conclusion the remaining deliberations of the Panel focused on how the dollars available in the City's proposal could best be distributed to meet the needs of both parties. The Panel concluded that an 8.8% base salary increase be instituted, but retroactive to October 1 rather than September 1. It was further decided that the savings thereby realized by the City be used to permit the continued payment by the City of 100% of the medical/dental premiums through 1978 and to further permit some recognition of the peculiar demands placed on patrol officers through the institution of premium pay for officers scheduled to work Christmas and New Years day.

Furthermore, the Panel concluded that a one year rather than two year agreement would better serve the parties at this time. This because time is needed by the parties to explore potential changes in the medical/dental plan coverage and costs as well as to explore the Guild proposals for more frequent cost of living adjustments. The final form of the economic package in succeeding years would depend heavily on the results of these explorations and it was, therefore, deemed inappropriate for the Panel to decide on the content of the economic package in the second year of a two year agreement in this proceeding.

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AWARD

1. A one year agreement
2. An 8.8% base salary increase, retroactive to 1 October 1977
3. Continued payment of 100% of medical/dental premiums by the City per existing practice and benefit schedules, except that the premium amount shall be specifically noted in the agreement as the maximum liability the City shall assume through calendar year 1978.
4. Pay for time worked on Christmas and New Years day to be computed at time and one-half rather than at the current straight time basis.

Dated this 28th day of November 1977

/s/ Everett S. Rosmith

/s/ John P. Sullivan

/s/ Philip K. Kienast, Chairman

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## APPENDIX A

### 1977 POLICE FACT FINDING REPORT

Seattle, Washington  
September 27, 1977

In conformance with the Public Employees Collective Bargaining Act of the State of Washington, a fact finding panel was designated to explore and recommend solutions to the issues as yet unresolved in attempting to effect a new agreement between the City of Seattle and the Seattle Police Officers' Guild, to supplant the agreement that expired on August 30, 1977. The fact finding panel consisted of Mr. Everett S. Rosmith representing the City of Seattle, Mr. Mark Bailey representing the Seattle Police Officers' Guild, and William H. Short as the public member and Chairman.

The panel convened on August 18, 1977 in the Seattle Water Department Conference Room and conducted a hearing at which representatives of both parties submitted detailed testimony and exhibits pertinent to the issues to be resolved.

The three panel members convened again on September 19, 1977 for the purpose of comparing their respective conclusions on the issues. After considerable discussion it was decided that the panelists representing the City and the Guild should consult with their associates, and that there would be a conference call between the three panelists on September 23. During this discussion it was decided that the issues could not be resolved voluntarily and therefore the chairman should submit his findings in writing to the two parties, and they will decide on any future course of action after considering the recommendations of the Chairman of the Fact Finding panel.

Sincerely,

/s/ William H. Short

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The Chairman was given to understand that most of the original issues had been either resolved or dropped during the long course of negotiations and mediation, but that there remained three important issues to explore and resolve, namely:

1. Salaries
2. Longevity Pay
3. Medical and Dental coverages

1. Salaries:

I am reluctant to place very much credence in salary comparisons between cities. It is very unlikely that the entire story of the comparisons can be fully ascertained. In the case of police personnel, it is very difficult to assess the true weight of the different factors that other cities employ in arriving at the various rates granted as incentive pay.

I am impressed with the fact that the minimum and the maximum salary ranges for both the Police and Fire Departments have been identical over a period of well over twenty five years, despite the fact that they have bargained separately. In keeping with this tradition which apparently has proven beneficial to all concerned, including the public, I propose the following increase:

A percentage salary increase equivalent to the percentage increase in the BLS Consumer Price Index for Seattle for the period from August 1976 to August 1977. This percentage increase has been released by the BLS on September 21 as being 8.8%. This increase shall be retroactive to September 1, 1977.

The second year's increase shall be on the same basis as the one detailed above, ie. the BLS Consumer Price Index for Seattle for the period from August 1977 to August 1978. The effective date of that increase shall be September 1, 1978.

2. Longevity:

Longevity pay has been in effect in the Seattle Police Department for many years. Of the 959 employees in the bargaining unit, 873 or 92% have more than four years service, and therefore draw longevity pay. I feel that this is a substantial benefit for all members of the Seattle Police Department, particularly in view of the fact that no other major city on the West Coast has longevity pay. It would be inadvisable to change this established practice as the City has proposed. I have taken into consideration that the other comparable cities on the West Coast grant only merit incentive pay, ie. for college degrees or other specialized training. It is my considered opinion that under all these circumstances any further longevity pay for the Patrol Division is not warranted. I recommend that the status quo be maintained regarding longevity pay in the Seattle Police Department.

3. Medical and Dental Coverages:

The coverages as negotiated for both medical and dental insurance shall be put into effect on the agreed upon dates. The City will continue to pay the present rates in full until the time rate increases go into effect. At such time the employee shall absorb the increases until the point when 20% of the premium is reached. Subsequent to that time the City will pay for 80% and the employee will pay for 20% of such premiums.

I recommend that the new agreement be for two years duration, from September 1, 1977 to August 31, 1979.

Sincerely,

/s/ William H. Short

### APPENDIX B (?)

#### POLICE DEPARTMENT SALARIES

<u>MINIMUM</u>		<u>MAXIMUM</u>
	<u>1972</u>	
\$787.00		\$975.00
+ 27.00	From 1971 - 3.5%	3.5% + 33.00
	<u>1973</u>	
\$830.00		\$1029.00
+ 43.00	From 1972 - 5.5%	5.1% + 52.00
	<u>1974</u>	
\$987.00		\$1224.00
+ 57.00	From 1973 - 6.8%	19.0% + 195.00
	<u>1975</u>	
\$1096.00		\$1359.00
+ 109.00	From 1974 - 11.0%	11.0% + 135.00
	<u>1976</u>	
\$1154.00		\$1431.00
+ 58.00	From 1975 - 5.3%	5.3% + 72.00
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	<u>1977</u>	
\$1154.00		\$1431.00
+ 101.55	<del>Estimated</del> 8.8% increase	+ 125.93
\$1255.55		\$1556.93
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	<u>1978</u>	
\$113.00		\$140.12
+ 125.55	Estimated 9.0% increase	+ 127.03
\$1368.55		\$1697.05