

ISSUE ONE

What shall be the 2011-12 salary for teachers and paraprofessionals?? (Article XII – Compensation and Benefits, Section 1 (Teachers); Article XI– Compensation and Benefits (Paraprofessionals) and Appendix A (Salary Schedules).

Special Magistrate’s Recommendation

“The District’s dilemma is one shared by many other school districts, as pointed out above. And like most Districts, its salaries and benefits to employees make up the greater share (here some 80%, with salaries accounting for 62%). It is evident that if savings are needed the bulk must come from salaries and benefits. And the savings needed, after many rounds of budget negotiations with the District, \$3.6 million in savings is needed.

1. Is this \$3.6 million a valid number? Budget estimations of course are at best a gamble as to what will be revenue and expenses. And given the state of the economy much uncertainty can and has existed. After a number of sessions in which the Superintendent presented differing budgets, the Board ultimately settled on one that showed this \$3.6 million in savings was needed.
2. While recognizing that the teachers are the only group of District employees not to receive a pay cut, and that they have substantially raised their salaries in recent years, with step increases the last two years, they are also the core group of employees that must ultimately be on the firing line to teach the quality demanded constitutionally for the students in this District. As such a close examination of whether or not money exists in this budget is needed to determine the recommendation for this issue.
3. It must be assumed that the District has already taken into account that its pension payments are now considerably less under a new Florida law, and by the same token its teachers are taking home less as a result of legislation that they now pay 3% of their salary to FRS for their pensions. The Special Magistrate concludes that the final budget figure includes this FRS savings, assuming it was passed on to the district.
4. The Union raises issues with the accuracy of the budget and pointed out some savings amounting to \$1.8 million. The Special Magistrate noted that the District answered all 29 inquiries made by the Union and that in most instances the answers are satisfying enough to substantially whittle down that \$1.8 million. For example, explanations about the seven figure revenue involving the technical school as part of another budget. The Union response that it be placed in the K-12 budget does not account for expenses also being moved there.² There is insufficient evidence that these 29 objections would provide enough revenue to offset any sizable or other portion of the \$3.6 million needed in savings.
5. One earlier budget recommended by the Superintendent called for \$11 million. When the budget was increased to \$14 million to pay down the health insurance benefit, the 2.75% salary reduction for teachers was added, for a savings of \$3.7

1 million. The Union points out that the difference between the Union's salary proposal and the District's proposals is approximately \$3 million. However, that difference, as seen above, includes the on-going increased obligation for the increased step that is not recommended.

6. The Superintendent testified that this additional \$3 million was needed to fund further Board contributions to the Health Insurance fund to reduce the deficit. The Union contends that there is no need at this time for an infusion into the health fund; the Union's proposed health premium increases sufficiently fund the plan and therefore, the excess is available to be used for employees. The Union maintains that its proposed health premium increases sufficiently fund the plan and therefore, the excess is available to be used for employees. The District has been following a plan developed by an outside consultant and approved by actuaries to increase premiums and revenue the self-funded deficit. As will be discussed, the plan has worked, but is still in need of \$3 million even with increased premiums. And the Union's proposal, actually a joint Union-management one, may suggest that the \$3.7 million and the 2.75% decrease in salaries generating it may not be needed if this joint committee plan is valid.

To summarize, the District's proposal for the reduction would clearly make up the deficit needed to balance the budget. The Union's proposal does not and would serve to increase costs going into the next fiscal year as a result of increased steps granted in the fourth quarter. *The District's proposal is recommended to the extent that the Union's proposed \$3 million savings for the very item that caused the Superintendent to propose the 2.75% reduction, health care premiums, can be reduced per the Union's proposal.* The latter needs to be closely examined by the District as will be recommended, infra.

The Special Magistrate notes that in making the above recommendation, he will also make the parties cognizant that in the Miami-Dade school district, to avoid the continuing obligation of a step increase, the District proposed a one-time percentage bonus that would afford the teachers at least some recognition that their contributions are taken into account. *Miami-Dade County Public Schools, supra at 21:*

... Even in these dire economic times, providing teachers with at the least some signal of recognition through an increase of any value, sends an important message to them that the District is looking out for them. It also sends an important message to the County's citizens, and in particular the parents of children in this District that within its means M-DCPS can provide "some" support, however, minor for the teachers of their children. Even more so, it can do it without burdening the public."

MEA Position: In his recommendations for issues One, Two, Three and Four, Special Magistrate Hoffman clearly stated that these issues were connected. He also linked the modifications made during the budget process to increase budget cuts, shift that money to the health plan and, at the same time, reduce teacher salaries. The increase in budget cuts were not designed to reduce the

MEA Presentation Legislative Body Hearing
February 15, 2012

1 overall budget, but rather, to shift funds within the budget. He opined, *“One earlier budget recommended by the Superintendent*
2 *called for \$11 million. When the budget was increased to \$14 million to pay down the health insurance benefit, the 2.75% salary*
3 *reduction for teachers was added, for a savings of \$3.7 million”*. His conclusion was that, *“The District’s proposal is recommended to*
4 *the extent that the Union’s proposed \$3 million savings for the very item that caused the Superintendent to propose the 2.75%*
5 *reduction, health care premiums, can be reduced per the Union’s proposal.”*

6 In his recommendation for Issue Four Magistrate Hoffman states, *“Given that this contractual committee composed jointly of*
7 *union and management representatives spent considerable time and appear to have thoroughly analyzed the most current data, as*
8 *opposed to Mercer, which ended its analysis in mid-2010, and which an independent actuary pointed out that deficiency in its data, it*
9 *is incumbent on the District to closely analyze the data and results obtained by this joint contractually based committee. And it is so*
10 *recommended. Again, this is not a one-sided recommendation from the Union. It represents an effort by both parties. And if, as the*
11 *committee recommends, the deficit will be wiped clean by its proposal, then the rationale for needing the 2.5% salary decrease for*
12 *teachers and the furlough days for paraprofessional no longer exists. Instead the Union’s proposals regarding salary, albeit the SM’s*
13 *concern about recurring step costs, would be recommended.*

14
15 Magistrate Hoffman in his recommendation on Issue Two refers back to his recommendation in Issue One by stating, *“It is*
16 *reasonable and fair, but as with the teachers’ salary recommendation, it, too, is interrelated to the health insurance premium*
17 *proposal of the Union. The recommendation is thus the same as issue 1.”*

18
19 In the recommendation for Issue Three, Magistrate Hoffman, again, refers to his conclusion in Issue One by stating,
20 *“...consideration must be given to the first recommendation for this issue regarding attrition. If such investigation determines that*
21 *sufficient room in the budget exists for such experience step increase, and the impact in the future is substantially less as a result of*
22 *the attrition numbers, the Union’s proposal is recommended.”*

23
24 The salary schedules are provided in Union Exhibit #1A for teachers and #1B for Paraprofessionals. In light of the reduced
25 funding through the FEFP from the state to the district, MEA is proposing that the salary amounts on the salary schedule remain the
26 same and that teachers be furloughed one (1) day during the 2011-12 contract year. MEA recommends that February 20, 2012 as
27 the date for the furlough day to be served. This is currently in the calendar as a paid holiday and therefore will not impact student

MEA Presentation Legislative Body Hearing
February 15, 2012

1 instruction. In the event that the negotiations process is not completed by that date, MEA recommends that it be on a date
2 mutually agreed to by MEA and MCSD. In addition, MEA proposes that Teachers and Paraprofessionals will receive the Experience
3 Step Advancement at the beginning of the 4th quarter of 2011-12 year. The overall financial impact of this proposal is a reduction in
4 cost to the District of (\$220,332). One furlough day for teachers is a reduction in cost of (\$695,224) after the \$417,339 cost of the
5 implementation of the fourth quarter step increase for teachers returning from last year. The impact on the average teacher of this
6 proposal is a decrease of approximately one hundred dollars (\$97.61). The impact of the 4th quarter step advancement for
7 paraprofessionals continuing employment from last year to this year is \$57,653, or an average step cost of \$87 per eligible
8 paraprofessional. Thirty-five (35) paraprofessionals and three hundred ninety-one (391) returning teachers will not receive a change
9 in salary from the experience step advancement (Union Exhibit #1C). The salary amounts on each step of the schedule remain as
10 they were in 2009-10 and 2010-11. Therefore this will be the third consecutive year without an increase in the schedule. In 2008-09,
11 the Board imposed a 1% reduction in the salary schedule.

12

13 **MEA Rationale:** The overall financial impact on teachers for the 2011-12 year based on MEA's financial proposals, including the
14 newly required FRS employee contributions, is more than six million dollars (\$6,135,159) from the local economy. This equates to
15 more than seventeen hundred dollars (\$1,726) per teacher for the 2011-12 work year. MEA's proposal for paraprofessionals results
16 in an annual income loss of over six hundred dollars (\$650) per individual paraprofessional. (Union Exhibit #1D)

17 The Superintendent is proposing to reduce teacher salary by 2.75% (\$3,747,259 or \$1,316 per teacher), furlough
18 paraprofessionals for three days (\$207,724 or \$289 per Para), not implement the scheduled Experience Step Advancement for 2011-
19 12 (between \$0 and \$7,797 impact per employee) and increase employee health care premiums (additional \$398,253 or \$138.57
20 average impact per employee). These are budget cuts designed to strengthen budget reserves. The impact on each Teacher from
21 the Superintendent's proposals is a reduction in spendable income of \$3,344 on average for the 2011-12 year. If the
22 Superintendent's proposals are implemented, \$5,767,391 in income will be lost by bargaining unit members in addition to the
23 income lost due to the FRS contributions. The annual spending power of paraprofessionals would be reduced by \$1,441 under the
24 Superintendent's proposals or more than nine hundred thousand dollars (\$934,892) for all paraprofessionals. (Union Exhibit #1E)

25 Although the furlough days and the accompanying loss of pay, for teachers are undesirable, MEA recognizes the financial
26 plight of the district. However, MEA contends that there are sufficient funds within the current budget to support this proposal

MEA Presentation Legislative Body Hearing
February 15, 2012

1 without further cuts in pay. Unfortunately, even with MEA's proposal, this will be the fourth consecutive year with a reduction in
2 the average teacher salary.

3 The District has saved approximately \$8,000,000 in teacher and paraprofessional budget costs due to the reduction in the
4 Florida Retirement System (FRS) employer contribution rate from 10.77% of salary in 2010-11 to a rate of 4.91% for 2011-12 (Union
5 Exhibit #1F). In addition, employees are now required to pay 3% of salary as a contribution toward retirement for the first time in
6 2011-12. The impact of this employee contribution is approximately \$4,500,000 in annual spending power lost by employees. On
7 average teachers will pay about \$1,400 annually and paraprofessionals will contribute \$570 annually from salary to FRS for the 2011-
8 12 work year.

9 On top of the reduced FRS contribution, the district has cut budgeted expenditures \$3,000,000 more than required to
10 balance the budget (Union Exhibit #1G). During negotiations, the Superintendent also revealed budget errors and under reported
11 revenues totaling an additional \$2.3 million that is available to be used within the budget. The Superintendent's response to MEA's
12 budget questions is attached as Union Exhibit #1H.

13 None of the Superintendent's proposals promote recruitment and retention of employees. Although Manatee, in some
14 regard, has compared well with other district teacher salaries in recent years, that trend has changed. In 2010-11, the average
15 Manatee teacher with a Bachelors degree was ranked 14th when compared with similar teachers statewide. If the Board proposal
16 is accepted, that same teacher will likely be ranked 26th in the state, below the state average (Union Exhibit #1I). Manatee will no
17 longer compare favorably with surrounding counties (Sarasota, Pinellas, Hillsborough and Charlotte) making it more difficult to
18 recruit and retain new employees. All of the Superintendent's claims at the Special Magistrate hearing were about ranking high in
19 beginning teacher salary. With the proposed reduction, those claims no longer ring true. In fact, without the opportunity to receive
20 a Professional Services Contract, the Superintendent must now rely on the Annual Contract schedule to recruit and retain new
21 employees. Beyond the initial step of the current Annual Contract salary schedule, when compared with all other counties in
22 Florida, the Annual Contract salary schedule as a whole ranks dead last (Union Exhibit #1J). Every county has a higher maximum
23 Bachelors and Masters level salary than the Manatee AC schedule. With the superintendent's proposed reduction in salary, the
24 initial salary too becomes less attractive. Last year, Manatee Paraprofessionals ranked 23rd when compared with other Florida
25 counties.

MEA Presentation Legislative Body Hearing
February 15, 2012

1 The accumulated reduction in spending power from the FRS contribution and the Superintendent's proposals equates to a
2 salary cut of 7% for teachers and paraprofessional. MEA's proposals recognize the FRS contributions and increased health insurance
3 employee contributions without further negatively impacting employee economic well being or the local economy.
4

5 ***MEA urges the Legislative Body to utilize the budgeted \$3 million to adopt the MEA proposals on Experience Step***
6 **Advancement, Salary and Health Insurance as recommended by the Special Magistrate.**

MEA Presentation Legislative Body Hearing
 2011-12 Salary Schedules
 Status Quo

Exp	2011-12		2011-12		2011-12		2011-12		2011-12		2011-12		2011-12		2011-12		TOTAL	
	BA AC	EES	Cost	MA AC	EES	Cost	SPEC AC	EES	Cost	DOC AC	EES	Cost	AC EEs	Cost	AC EEs	Cost	AC Cost	
0	38517	214	8242638	39555	54	2135970	41966	0	0	44376	3	133128	271	\$	10,511,736			
1	38907	70	2723490	39555	20	771323	42390	0	0	44824	4	179296	94	\$	3,674,109			
2	39155	35	1370425	40252	7	281764	42687	1	42687	45121	0	0	43	\$	1,694,876			
3	39353	33	1298649	40492	7	283444	42926	0	0	45361	1	45361	41	\$	1,627,454			
4	39551	18	711918	41064	14	574896	43588	1	43588	46021	0	0	33	\$	1,330,402			
5	39749	23	914227	41334	11	454674	43889	1	43889	46334	1	46334	36	\$	1,459,124			
6	39947	9	359523	41604	9	374436	44190	0	0	46646	0	0	18	\$	733,959			
7	40154	14	562156	41874	6	251244	44491	0	0	46959	0	0	20	\$	813,400			
8	40343	7	282401	42144	6	252864	44792	0	0	47272	0	0	13	\$	535,265			
9	40549	7	283843	42414	3	127242	45093	0	0	47584	1	47584	11	\$	458,669			
10	40752	7	290046	42684	6	256104	45394	0	0	47897	0	0	13	\$	546,150			
11	40955	5	209581	42954	4	171816	45695	0	0	48210	0	0	9	\$	381,397			
12	41158	1	41158	43224	3	134744	45996	0	0	48522	1	48522	5	\$	224,424			
13	41361	2	82722	43494	2	86988	46297	1	46297	48835	0	0	5	\$	216,007			
14	41564	2	83128	43764	4	175056	46598	0	0	49148	0	0	6	\$	258,184			
15	41767	0	0	44034	2	88068	46899	0	0	49461	0	0	2	\$	88,068			
16	41970	0	0	44304	0	47200	47200	0	0	49773	1	49773	1	\$	49,773			
17	42173	1	42173	44574	2	89148	47501	1	47501	50086	0	0	4	\$	178,822			
18	42376	1	42376	44844	1	44844	47802	0	0	50399	0	0	2	\$	87,220			
19	42579	1	42579	45114	2	67671	48103	0	0	50711	0	0	3	\$	110,250			
20	42782	1	42782	45384	4	181536	48404	0	0	51024	0	0	5	\$	224,318			
21	42985	0	0	45654	0	48705	48705	0	0	51337	0	0	0	\$	-			
22	43188	2	86376	45924	1	45924	49006	0	0	51649	0	0	3	\$	132,300			
23	43391	2	86782	46194	0	49307	49307	0	0	51962	0	0	2	\$	86,782			
24	43594	1	43594	46464	2	92928	49608	0	0	52275	0	0	3	\$	136,522			
25	43797	1	43797	46734	2	93468	49909	0	0	52587	0	0	3	\$	137,265			
26	44000	11	484000	47000	11	493500	50200	2	100400	52900	0	0	24	\$	1,077,900			
SubTotal		468	18370364		182	7529652		7	324362		12	549998	669	\$	26,774,376			
AVERAGE			\$ 39,233			\$ 41,459			\$ 46,337			\$ 45,833		\$	40,030			

MEA Presentation Legislative Body Hearing
 2011-12 Salary Schedules
 Status Quo

Exp	BA PSC/CC	2011-12 EEs	2011-12 Cost	MA PSC/CC	2010-2011 Ees	2010-11 Cost	SPEC PSC/CC	2011-12 EEs	2011-12 Cost	DOC PSC/CC	2011-12 EEs	2011-12 Cost	TOTAL PSC EEs	TOTAL PSC COST
0	38517	0	0	39555	2	59333	41966	0	0	44376	0	0	2	\$ 59,333
1	38907	3	116721	39555	1	39555	42390	0	0	44824	0	0	4	\$ 156,276
2	39155	27	1057185	40252	11	442772	42687	0	0	45121	1	45121	39	\$ 1,545,078
3	39353	70	2754710	40492	29	1174268	42926	1	42926	45361	0	0	100	\$ 3,971,904
4	39551	63	2471938	41064	35	1437240	43588	2	87176	46021	1	46021	101	\$ 4,042,375
5	39749	62	2464438	42564	47	2000508	45254	2	90508	47690	1	47690	112	\$ 4,603,144
6	39947	72	2876184	43253	62	2681686	45989	0	0	48431	0	0	134	\$ 5,557,870
7	40154	58	2328932	43551	48	2090448	46378	1	46378	48810	2	97620	109	\$ 4,563,378
8	40343	42	1694406	43765	53	2319545	46626	1	46626	49092	4	196368	100	\$ 4,256,945
9	41578	37	1538386	45671	36	1644156	48697	2	97394	51209	2	102418	77	\$ 3,382,354
10	42293	44	1860892	46436	46	2136056	49626	1	49626	52035	0	0	91	\$ 4,046,574
11	42958	38	1632404	47202	42	1982484	50457	6	302742	52861	1	52861	87	\$ 3,970,491
12	44909	40	1796360	49201	35	1722035	52711	1	52711	55118	2	110236	78	\$ 3,681,342
13	45640	23	1049720	49972	38	1898936	53609	5	268045	56016	5	280080	71	\$ 3,496,781
14	46374	33	1530342	50749	42	2106084	54502	1	54502	56911	0	0	76	\$ 3,690,928
15	47103	33	1554399	51515	38	1931813	55397	1	55397	57809	3	173427	75	\$ 3,715,036
16	47995	41	1967795	52435	34	1782790	56296	3	168888	58705	0	0	78	\$ 3,919,473
17	50599	27	1366173	55060	27	1486620	58921	2	117842	61330	5	306650	61	\$ 3,277,285
18	51314	27	1385478	55824	36	2009664	59734	1	59734	62241	0	0	64	\$ 3,454,876
19	51926	14	726984	56536	32	1780884	60396	0	0	62953	1	62953	47	\$ 2,570,801
20	52458	28	1468824	57167	21	1200507	61076	2	122152	63586	2	127172	53	\$ 2,918,655
21	53073	24	1273752	57801	34	1965234	61740	2	123480	64249	2	128498	62	\$ 3,490,964
22	53696	27	1449792	58454	29	1695166	62413	1	62413	64896	2	129792	59	\$ 3,337,163
23	54328	20	1086560	59136	35	2069760	63096	5	315480	65540	0	0	60	\$ 3,471,800
24	54969	17	934473	59826	21	1256346	63785	2	127570	66390	0	0	40	\$ 2,318,389
25	55619	13	723047	60526	18	1089468	64469	2	128938	67303	2	134606	35	\$ 2,076,059
26	61450	139	8541550	66700	202	13473400	71550	15	1073250	75100	11	826100	367	\$ 23,914,300
SubTotal		1022	47651425		1052	55476757		59	3493778		47	2867613	2180	\$ 109,489,572
AVERAGE			\$ 46,648			\$ 52,735			\$ 59,217			\$ 61,013		\$ 50,236

AC + PSC AVERAGE	BA	1490	66021789	MA	1234	63006408	SPEC	56	3818140	DOC	59	3417611	2848	\$ 136,263,948
			\$ 44,318			\$ 51,075			\$ 57,851			\$ 57,926		\$ 47,840

MEA Presentation Legislative Body Hearing
 Manatee Paraprofessional Salary Schedule 2011-12 Cost January, 2012

Teacher Aides

Exp Step	Non HQ TAZ	EEs	Cost	HQ TA6	EEs	Cost	TOTAL EE	TOTAL COST
0	9.97	1	13609.05	10.80	121	1783782	122	1797391.05
1	10.07	0	0	10.91	25	372303.75	25	372303.75
2	10.33	0	0	11.16	14	213267.6	14	213267.6
3	10.46	1	14277.9	11.32	30	463554	31	477831.9
4	10.67	1	14564.55	11.54	36	567075.6	37	581640.15
5	10.93	2	29838.9	11.83	29	468290.55	31	498129.45
6	11.17	0	0	12.09	40	660114	40	660114
7	11.31	1	15438.15	12.27	18	301473.9	19	316912.05
8	11.59	1	15820.35	12.55	34	582445.5	35	598265.85
9	11.87	0	0	12.86	23	403739.7	23	403739.7
10	12.08	0	0	13.05	30	534397.5	30	534397.5
11	12.26	0	0	13.26	16	289598.4	16	289598.4
12	12.57	0	0	13.60	16	297024	16	297024
13	12.86	1	17553.9	13.92	15	285012	16	302565.9
14	13.10	1	17881.5	14.17	15	290130.75	16	308012.25
15	13.37	0	0	14.44	18	354790.8	18	354790.8
16	13.80	1	18837	14.92	11	224023.8	12	242860.8
17	13.98	2	38165.4	15.13	11	227176.95	13	265342.35
18	14.17	0	0	15.35	10	209527.5	10	209527.5
19	14.34	0	0	15.46	9	189926.1	9	189926.1
20	14.46	0	0	15.66	1	21375.9	1	21375.9
21	15.24	0	0	16.49	6	135053.1	6	135053.1
22	16.57	0	0	17.94	7	171416.7	7	171416.7
23	16.57	0	0	17.94	8	195904.8	8	195904.8
24	16.57	0	0	17.94	4	97952.4	4	97952.4
25	16.57	0	0	17.94	27	661178.7	27	661178.7
SubTotal		12	\$ 195,987		574	\$ 10,000,536	586	\$ 10,196,523
Average Annual			\$ 16,332			\$ 17,423		\$ 17,400
Average Hourly			\$ 11.97			\$ 12.76		\$ 12.75

719 \$ 13,519,002
 3 Days= \$ (156,869.58)
 \$ (267.70)
 -1.54%
 \$ (207,723.86)

MEA Presentation Legislative Body Hearing
 Manatee Paraprofessional Salary Schedule 2011-12 Cost January, 2012

Teacher Assistants

Exp Step	PP2	EEs	Cost	PP6	EEs	Cost	TOTAL EE	TOTAL COST
0	12.42	0	0	13.44	10	197568	10	197568
1	12.55	0	0	13.58	8	159700.8	8	159700.8
2	12.85	0	0	13.89	2	40836.6	2	40836.6
3	13.03	0	0	14.10	8	165816	8	165816
4	13.37	0	0	14.44	6	127360.8	6	127360.8
5	13.58	1	19962.6	14.69	3	64782.9	4	84745.5
6	13.88	0	0	15.02	4	88317.6	4	88317.6
7	14.10	0	0	15.28	2	44923.2	2	44923.2
8	14.40	0	0	15.58	2	45805.2	2	45805.2
9	14.67	1	21564.9	15.89	1	23358.3	2	44923.2
10	14.99	0	0	16.26	8	191217.6	8	191217.6
11	15.31	0	0	15.58	5	114513	5	114513
12	15.57	0	0	16.88	4	99254.4	4	99254.4
13	15.90	1	23373	17.23	5	126640.5	6	150013.5
14	16.21	0	0	17.53	1	25769.1	1	25769.1
15	16.62	0	0	17.94	2	52743.6	2	52743.6
16	16.91	0	0	18.30	4	107604	4	107604
17	17.24	0	0	18.67	2	54889.8	2	54889.8
18	17.45	0	0	18.86	2	55448.4	2	55448.4
19	17.60	1	25872	19.07	2	56065.8	3	81937.8
20	17.77	0	0	19.24	0	0	0	0
21	18.60	0	0	20.15	2	59241	2	59241
22	20.23	0	0	21.91	0	0	0	0
23	20.23	0	0	21.91	1	32207.7	1	32207.7
24	20.23	0	0	21.91	2	64415.4	2	64415.4
25	20.23	0	0	21.91	8	257661.6	8	257661.6
Subtotal		4	\$ 90,773		94	\$ 2,256,141	98	\$ 2,346,914
Average annual			\$ 22,693			\$ 24,002		\$ 23,948
Average hourly			\$ 15.44			\$ 16.33		\$ 16.29

3 days \$ (35,922.15)