Opinion and Award

In the Matter of
Interest Arbitration
between
Albany Education Association
and
Albany School District

Case 22 No. 43510
Int/Arb. 5572
Decision No. 26551-A

Appearances:

For the Albany Education Association:

Mallory K. Keener, Executive Director, Capital Area UniServ South
Russell Quinn, Head Negotiator

For the Albany School District:

Karl L. Monson, Consultant, Wisconsin Association of School Boards, Inc.
Susan Ihler, Superintendent

The Albany Education Association, herein the Association, and the Albany School District, herein the District, on April 19, 1989, and May 4, 1989 exchanged their initial proposals for modifications of a collective bargaining agreement between them that was effective from July 1, 1987 to June 30, 1989[1]. Thereafter the parties met directly on several occasions to try to reach an agreement on issues that were in dispute but failed to do so. In October 1989, the Association requested mediation through the Wisconsin Employment Relations Commission, herein the Commission. The mediation efforts of the Commission staff member was unsuccessful, and on January 23, 1990 the Association filed a petition requesting the Commission to initiate Arbitration pursuant to Section 111.70(4)(cm)6 of the Wisconsin Municipal Employment Relations Act, herein the Act. On April 11, 1990 Coleen Burns, a member of the Commission's staff, conducted an investigation which reflected that the parties were deadlocked in their negotiations, and, by July 3, 1990 the parties submitted their final offers, as well as stipulations on matters agreed

[1] The 1987-89 agreement provided for the automatic renewal of the agreement unless either party notified the other of a desire to amend or terminate the agreement by February 1, 1989. The record does not indicate which party or whether each notified the other of a desire to amend the agreement.

upon, to Coleen Burns, and she subsequently notified the Commission that the parties remained at impasse. Thereafter, pursuant to Commission procedures, the parties selected, and the Commission appointed, the undersigned Arbitrator to hear the issues in dispute and to issue an Award with respect to them.

A hearing on the dispute was held in Albany on October 2, 1990. At the hearing the parties presented extensive documentary evidence and some testimony about the issues in dispute. Although the parties agreed at the hearing to file post-hearing briefs in support of their positions by November 9, 1990, a variety of factors, including the question of whether reply briefs would be filed, arose which made it impossible for the parties to mail all post-hearing briefs and materials until January 14, 1991, the date on which the Arbitrator declared the hearing closed.

The Stipulations

In their direct negotiations the parties agreed to revisions in the text of Article 13.04 and 13.14D of the 1987-89 agreement to reflect the rates of pay for Summer Pay and Driver Education Pay that were in effect in 1989 and to include them in the subsequent agreement. They also agreed to change the rates of pay for Extra Duty Assignments from the straight dollar amounts set out in Appendix C of the 1987-89 agreement to hourly rates and to include them in Appendix B in the subsequent agreement. Finally the parties agreed to a School Calendar for the 1989-90 School Year.

The Arbitrator accepts these stipulations and directs and awards that they be incorporated in the 1989-91 agreement. Although no stipulation was signed on the matter, the final proposals of each of the parties provided for an agreement of two years duration. The Arbitrator formally awards a duration provision of two years, i.e., from July 1, 1989 to June 30, 1991.

The Issues in Dispute

Set forth below are issues advanced by one or both of the parties which were not resolved and that require an award by the Arbitrator:

- Language on Dues Deduction;
- An Understanding on the Continuation of Previously Granted Salary Advancements for SEC hours;
- The Rates of Special Assignment Pay for the Girls' Head and Assistant Head High School Volleyball Coaches;
- The Establishment of and Rate of Pay for the Position of Football Cheerleaders/Pep Club/Advisor;

- Elimination of Overload Pay for Special Education Teachers provided for in Article 13.06 of the 1987-89 agreement;

- The School Calendar for the 1990-91 School Year;

- Salary Schedules for Each Year of the 1989-91 Agreement;

- Health and Dental Insurance Premium Payments by the Board for the 1990-91 year of the Agreement[2].

Standards for Making an Award

Although the factors that are to be considered in making an Award under the statutory interest arbitration provisions of the Act are well known to the parties, the Arbitrator believes it is desirable to set them forth anew in each dispute as a reminder of the factors to be given weight in making an Award. These are set out in Sec 111.70(4)(cm)7 of the Act and read:

> 7. Factors considered. In making any decision under the arbitration procedures authorized by this paragraph, the arbitrator shall give weight to the following factors:
>
> a. The lawful authority of the municipal employer.
>
> b. Stipulations of the parties.
>
> c. The interests and welfare of the public and the financial ability of the unit of government to meet the costs of any proposed settlement.
>
> d. Comparison of wages, hours and conditions of employment of the municipal employees involved in the arbitration proceedings with the wages, hours and conditions of employment of other employees performing similar services.
>
> e. Comparison of the wages, hours and conditions of employment of the municipal employees involved in the arbitration proceedings with the wages, hours and conditions of employment of other employees generally

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[2] Although the parties did not include the Board payments for health and dental insurance premiums for the 1989-90 year of the agreement, their final offers on payments for that year were the same.

in public employment in the same community and in comparable communities.

f. Comparison of wages, hours and conditions of employment of the municipal employees involved in the arbitration proceedings with the wages, hours and conditions of employment of other employees in private employment in the same community and in comparable communities.

g. The average consumer prices for goods and services, commonly known as the cost-of-living.

h. The overall compensation presently received by the municipal employees, including direct wage compensation, vacation, holidays, and excused time, insurance and pensions, medical and hospitalization benefits, the continuity and stability of employment, and all other benefits received.

i. Charges in any of the foregoing circumstances during the pendency of the arbitration proceedings.

j. 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 through voluntary collective bargaining, mediation, factfinding, arbitration or otherwise between the parties, in the public service or in private employment.

The "Comparables"

It is clear from the factors set out above that the salaries and benefits of comparable groups of employees are to be given significant weight in making an award in an interest arbitration. The parties here recognized that the salaries and benefits that exist among "comparables" are the primary factors to be used in resolving the dispute. In the arbitrator's judgment the general conditions prevailing at the time of this dispute support that recognition. However, the parties are not in accord on the school districts that are to be included in the appropriate "comparables". The Association argued that Brodland, Evansville, Monroe, and Oregon should be included in the "comparables" in addition to the nine districts that make up the State Line League Athletic Conference[3], herein State Line Conference. The Board argued that the State Line grouping was the more appropriate

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[3] The State Line League Athletic Conference is composed of the Albany, Argyle, Barneveld, Black Hawk, Belleville, Juda, Monticello, New Glarus and Pecatonica public school districts.

"comparability" group and historically had been so regarded[4]. In support of its position, the Association argued that data available for the State Line Conference group was not sufficiently complete to be meaningful. Moreover, it argued that there were ties such as a shared vocational education program with Brodland and a joint football program with Evansville, as well as proximity and some cooperative school programs with Monroe, to support their inclusion in the "comparables" and that their inclusion also would provide a broader data base of geographically related districts for making valid comparisons.

On the basis of the documentary evidence that was produced at the hearing[5], the Arbitrator acknowledges that the data available for the State Line Conference districts was sparse. However, that is not a sufficient reason for adding the districts proposed by the Association which are quite different in character to the "comparables". Moreover, the Arbitrator believes that the data that are available for the State Line Conference group, and particularly the trends that are suggested by the data, are sufficient to provide guidance for the particular issues that are in dispute in this case.

Issues in Dispute

Language on Dues Deduction[6]

The Association has proposed the inclusion in Article 9 of the Agreement of new section 9.02, providing for the automatic deduction of Association membership dues from the members' salaries and transmittal of them by the Board to the Association.

Association witnesses at the hearing testified, without contradiction, that the Board was, and for sometime, has been, deducting dues from the teacher member salaries in accordance with the procedures set out in the proposed new section. The Association argues that these procedures should now be set forth in the agreement to record what has been a practice and to provide the standard for prospective action in the event there

[4] In an interest arbitration proceeding between these same parties in 1985-1986 Arbitrator Stern stated, "Both the Association and the Board accept as comparables the districts in the State Line Athletic Conference."

[5] Apparently some of the other districts in the State Line group had not settled or the data about their settlements were not yet generally available for use.

[6] This provision is separate from the Fair Shares provision of Article XX of the 1987-89 agreement and deals only with the mechanism for the payment of the membership dues of those who voluntarily have joined the Association.

should be changes in personnel who are not fully knowledgeable about the procedure that has been followed.

The Board opposes the inclusion of the proposed language because it does not include a requirement for personally signed dues authorization cards with terminable dates as required by Section 111.70 (3)(a)6 of the Act.

It is clear to the Arbitrator that a dues deduction from a teacher's salary without a signed personal authorization is a prohibited practice under Section 111.70(3)(a)6 of the Act. But that does not fully dispose of the issue in dispute. The cited language is applicable to the procedure that is currently in effect and either requires the execution of personally signed authorizations or a discontinuance of the practice. However, there is nothing in the record in this case that indicated that the Board wished to discontinue the established practice. In these circumstances, whether or not the practice is formalized in the agreement, personally signed authorizations would be required. Therefore the sole issue that remains is whether the practice should be formalized in the agreement. In the Arbitrator's view such a result is generally desirable for stability and predictability in a collective bargaining relationship.

The Continuation of Previously Granted Salary Advancement for SEC Hours

The record on this issue was not fully developed. However, it appears that over a period of years teachers were granted "horizontal advancement" (advancement for academic training) on the salary schedule for hours spent in School Evaluation Consortium (SEC) tasks. The ratio of advancement for hours devoted to SEC tasks and placement for them on the "horizontal advancement" schedule was most recently set out in Section 19.11 and Appendix D of the 1987-89 agreement. For reasons that were not developed in the record, the Board and the Association decided not to continue this arrangement in 1989-91 and therefore the provision of Section 19.11 and Appendix C expired on June 30, 1989.

The Association seeks an "understanding", that does not have to be included in the agreement, that prior horizontal advancement for SEC tasks continue to be recognized in the salary schedule for the 1989-91 agreement. In support of its position for the "understanding" the Association argues that prior credit advancement should be recognized, and that in the absence of an "understanding" on the matter the continuation of the credit might be uncertain and possible result in friction between the parties.

The Board argues that the Association's proposal is vague and creates an uncertain list of obligations and in that form is

unacceptable. Moreover, it argues that if the issue is a mandatory subject of bargaining, any understanding about it should be expressed in the agreement. However, the Board made no proposal on the issue.

In the Arbitrator's judgment the Association's desire to make certain that prior schedule advancements for past SEC tasks be continued to be recognized is convincingly meritorious. Moreover, there is nothing in the record to suggest that the Board desires not to recognize that prior service. Thus the issue is how to memorialize the apparent understanding about the substance of the issue. In the Arbitrator's judgment that understanding might better be noted in a written form in the agreement or in the Salary Schedule, but in any event it should be recognized.

The Rate of Special Assignment Pay for the Head and Assistant Head Girls' Volleyball Coaches

The Head and Assistant Head Girls' Volleyball coaches are currently receiving 5% and 3% of the BA base salary for their special assignments. The Association proposes to raise them to 6% and 4% respectively. On either the Association's or the Board's proposal salary schedules the range of the additional cost of the proposed 1% increase would be between $185.75 and $198.00 per coach per year in each year of the agreement depending upon the salary proposal that is adopted.

In support of its position for the proposed increase the Association argues that both in terms of the number of student participants and the duration of the activity during the school year in comparison with other athletic activities the increase is warranted[7]. The Association also argues that the salary payments for volleyball coaches in its list of "comparables" also provides convincing support for its proposal.

The Board did not contradict the Association data with respect to student participation or duration but it argued that in only two instances, Barneveld and Pecatonica, are the salary payments for the volleyball coaches in the 9 districts in the State Line Conference higher than those for Albany and therefore the Association's position is not supported by the "comparables".

For reasons set out above, the Arbitrator has determined that the State Line Conference districts are the better "comparables" rather than the enlarged group proposed by the Association. However his review of the data for the volleyball coaches in this group is quite different from that suggested by the Board particularly if the districts that provide for straight

[7] Association Exhibit 36 provides documentary support for its contention on these points.

dollar amounts in salary payments for the coaching task are included. That review indicated that 7 of the other districts have higher salary payments than those provided in Albany and if the Association's proposal were granted 5 would still be higher or the same[8].

Extra Duty Pay

The Board proposed to establish the position of Football Cheerleading/Pep Club Advisor in the second year (1990-91) of the agreement. The pay for the proposed position would be 3% of the B.A. Base salary and the position would be listed under the heading of Extra Duty Pay in Appendix C of the agreement. The Association made no proposal on this subject. No testimony or documentary evidence was advanced for establishing the position or for including it in the category of Extra Duty Pay rather than in the category of Special Assignment Pay[9]. Nor was there any testimony about whether the position was actually established and filled at the outset of the 1990-91 school year. Since the Association took no position on the issue it presumably raised no objection to the salary which was proposed for the position which the Board presumably has the right to establish. On this record the Arbitrator concludes and finds that this matter is not in dispute.

Overload

The Board proposed to eliminate the 2% overload payment for special education teachers who prepare ten (10) or more EEN (Exceptional Education Needs) preparations each day as provided for in the fourth paragraph of Section 13.06 of the 1987-89 agreement. In support of its proposal the Superintendent of the District, Susan Ihler, argued that the EEN program is tightly regulated and carefully monitored by the State. As a result the special education teachers in the EEN program have teacher aides and other support for their tasks, whereas other teachers in the District, who have similar types of preparations, do not qualify for the overload. Therefore, in her judgment, the overload payment creates inequities in the system and should be eliminated, However no direct testimony or documentary evidence

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[8] The relationship would remain the same even if the dollar amounts of the payments in the districts that make dollar payments are converted to percentages of the current base salaries in those districts.

[9] On its face the proposed position appears to be similar to positions listed under the heading Miscellaneous, in the category of Special Assignment Pay in what was Appendix E of the 1987-89 agreement.

was submitted to demonstrate specific inequities or their magnitude.

A special education teacher, Jane Hahn, testified at the hearing and explained in some detail the circumstances for and the kinds of preparations that were required for the EEN program.

On this record the Arbitrator cannot conclude that the District has made a persuasive case for eliminating an overload pay practice that has existed for at least several years.

The Calendar for the 1990-91 School Year

The parties agreed upon and included in their stipulations, the 1989-90 School Year Calendar; however, they did not agree on the calendar for the 1990-91 School year. In order to go forward with the District's tasks the Board adopted and put into effect a Calendar for the 1990-91 school year. Apparently there were repeated discussions between the Board and the Association about that Calendar even as late as the date of the Arbitration hearing, but no final agreement was reached.

The Association argues that the calendar is a negotiable issue and that the calendar adopted by the Board for the 1990-91 School Year instituted a "new teacher inservice" day that, in effect, required new teachers and teacher mentors to work an additional day during the year. The Board agrees that the School Year Calendar is a negotiable item but it disputes the Association's contention that "the new teacher service" day required an additional day's work for some teachers since attendance on that day was purely voluntary. In addition, the Board asserts that the number of early release dates was not changed but one of them was moved to a more useful date in the school year.

The record on the Calendar is not complete; however, it does suggest that the Association's contention about "substantial change" and suggested additional burden in the adopted Calendar has not been demonstrated.

The Salary Schedules for Each Year of the 1989-91 Agreement

The major difference between the parties with respect to salaries, and their cost, grows out of the Association's proposal to change the educational attainment lane differentials (the horizontal lanes) in the Schedule from fixed dollar amounts to percentages of the B.A. Base[10]. In the 1987-89 Agreement the

[10] Neither party proposed to change the "years of experience" lanes (the vertical lanes in the Salary Schedule) which are 4% per year.

lane increments were $300 per lane between the B.A. and B.A.+18 lanes and $350 per lane between B.A.+24 and M.A.+12 lanes.

The Association proposes that the increments for each of the lanes be changed to 2% per lane. The Board proposes to continue the previously established dollar increments.

In this regard we should note that the Board proposes a higher B.A. Base salary than the Association does for both the 1989-90 and 1990-91 school years and that the higher total cost of the Association's proposals for each of these years arises out of its proposed lane increment changes[11].

The Arbitrator has carefully analyzed the estimated costs of the parties' proposal and their outcomes in relation to the salary schedules of the districts in the State Line Conference to try to determine whether one party's proposal was clearly more reasonable than the other.

The difference in the estimated costs of the total salary of the Association's and Board's proposal for the 1989-90 school year was $2145, a difference of less than .25%, and for the 1990-91 school year was $5870, a difference of less than .40%. Even if the additional costs for social security taxes and state retirement costs growing out of their proposals are added to these salary cost differences, the actual dollar amounts and percentage differences are quite small. Moreover, the total percentage increases under each party's proposals for each year compared to those granted in the completed negotiations among the "comparables" would not be unusual[12]. Finally under either party's proposals for each year, the relative position of the Albany teachers on their salary schedules compared to the teachers on the salary schedules for the "comparables" would not

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[11] In developing the costs of their final offers, the parties agreed to use a "cast forward" methodology using the actual distribution and time equivalents of the teaching staff within the Salary Schedule that existed in the 1988-89 school year and costing the salary of that teaching staff one year forward each year under each party's proposal. The actual cost for the succeeding years will vary with any changes in personnel. The record suggested that the Board hired a number of new teachers at the beginning section of the salary schedule. However, it seem clear that the difference in cost between the cost of the actual distribution of the teachers within the salary schedule and the cost under the methodology used would not be great.

[12] The data for these districts was quite incomplete; however, using the available data and reviewing them in relation to the trends that appeared to exist in their settlements in the immediate past years, the Arbitrator tried to determine whether either party's proposal produced a notable departure from what prevailed in the "comparables".

change significantly although they would shift upward slightly under each party's proposal and about one step more at the upper end of the additional education attainment, (the horizontal lane) under the Association's proposal.

The Association asserts that the modification in the increments for the additional education attainments it proposes would help to reduce a teacher turnover problem among teachers with greater educational attainments. However, the Arbitrator does not believe the evidence in the record persuasively establishes such a condition. On the other hand, the Arbitrator believes it could be argued, although the Association did not do so, that flat dollar amount adjustments in a schedule tend over time to reduce the value of differentials and that percentage increases in the increments tend to maintain them[13].

What becomes clear from this discussion is that each party's position has merit and that one is not clearly more reasonable than the other. By the same token, the Association has not made a clearly compelling case for departing from the status quo.

Health and Dental Insurance Payments by the Board for the 1990-91 Year of the Agreement

The Association proposes that the Board pay dollar amounts to the existing insurance carrier that are equal to the premiums quoted by the carrier for family and single health and dental insurance coverage for the 1990-91 school year. The Board proposes to pay a lesser amount[14], to remove the name of the insurance carrier from the agreement and to place the insurance payment in a Premium Reduction Plan that would be covered by Section 125 of the Internal Revenue Code.

In support of its position the Association argued that the Board has paid the full health insurance premium for at least twenty (20) years and during this entire period, the Association made clear, and the Board recognized, that this item was a "high priority" item for the Albany teachers and that at times the teachers accepted smaller than average salary increases to

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[13] In this regard we note that the length of service increments are in percentage terms in the salary schedule.

[14] In its final proposal submitted to the Commission, the Board set out specific dollar amounts it would pay for the respective coverages. In its post-hearing brief the Board stated that its proposal provided for the payment of a dollar amount equal to 90% of the premiums quoted by the existing insurance carrier. The actual dollar amounts set out in the Board's final proposal were in all instances higher than 90% of the premiums quoted by the insurance carrier and in two instances (single health and family dental) higher than the actual quoted premiums.

maintain that condition. In the current negotiation the Board seeks to change that status quo condition without any compelling reason and without offering any "quid pro quo" adjustment for the concession - the payment of less than the full premium for the coverages. In fact, it couples this demand for a "concession" with a less than average salary proposal.

The Board, in support of its proposal, simply asserts that the health insurance costs are escalating at such a high rate, not only for the Albany teachers but for all of the teachers in all the districts in the State Line Conference, that a part of it must be borne by the teachers. Moreover, its proposal to put the insurance payments under a Section 125 plan will reduce the full impact of the teacher contribution. Finally it asserted that its proposal to remove the name of the insurance carrier from the agreement would provide the Board the opportunity to search for a carrier whose premiums might be more favorable and thereby be an advantage to both the Board and the teachers[15].

It is clear to the Arbitrator that this health insurance payment question is the main issue in this dispute and that it will likely be a major issue prospectively because of the trends in health costs, not just for the teachers in the districts in the State Line Conference but throughout the private and public sector communities generally[16]. Therefore, it maybe useful to comment in somewhat greater detail than customary about the contentions the parties advanced here.

The record establishes that the Board has paid the full insurance premiums for health coverage for many years. However, in this regard it is important to recognize that the Board never agreed specifically to pay the full insurance costs but regularly agreed to make dollar payments equal to the premium costs. In the past the outcome was the same but the underlying concepts are not the same. Under an agreement to pay the full cost, the amount of the payment is secondary to the guiding concept; under an agreement to pay dollar sums, it is the sum rather than the purpose that is controlling. In this case the Board is at least not seeking a change in the guiding principle but only in the sum.

The Association asserted that the insurance payments were high priority items for the Albany teachers. The record, although not detailed, suggests that was the case. However, the record does not demonstrate that the Albany teachers accepted

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[15] In this regard it makes passing reference to the favorable experience of the Barneveld District when it changed its insurance carrier.

[16] Numerous extensive surveys among both public and private sector employees reveal the same trends of rapidly escalating health insurance costs.

lesser salary adjustments in the past to fulfill that priority - it is simply incomplete on that point. In addition, for reasons touched upon above in the discussion covering the proposed salary adjustments, the record does not establish that the Board's proposal was accompanied by a "less than average salary proposal" as the Association suggested. Finally comment must be made about the Association's suggestion that in its proposal the Board was seeking a "concession" and that a "concession" on one item is customarily accompanied by a "quid pro quo" benefit on some others. The Arbitrator acknowledges that there clearly are instances in which a "buy-out" or a "quid pro quo" benefit for a "concession" in an item may occur; he does not believe that such a condition must occur. Moreover, in this regard we must note that even under either of the Board proposals, the amounts that would be paid by the Board in the 1990-91 year are greater for all the insurance coverages than the Board agreed to pay for the 1989-90 school year and hence would not be "take backs".

The Board, on the other hand, simply asserted that the escalating health insurance cost alone was the reason for its proposal but it submitted no "compelling" data to demonstrate that the Albany premiums were excessive[17], that the actual Albany payments for insurance were out-of-line with those made by the "comparables"[18], or that the Board was financially unable to make payments equal to the premium costs[19] or that such payments would produce distortions in the use of its funds that would be unacceptable as a matter of policy.

At Albany, as elsewhere in the country, the problem of escalating health insurance costs is a substantial one. It should be carefully and systematically examined and addressed in the direct negotiations between the parties. Then, in the event the parties are unable to develop a solution to the problem and it is then advanced to arbitration for resolution, detailed and compelling evidence must be produced to support a departure from a long established practice[20]. The record here does not indicate

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[17] The premiums for the Albany family coverage in 1989-90 and 1990-91 were in the bottom half of the premiums paid by the districts in the State Line Conference.

[18] At least three districts that had settled insurance payments for 1990-91 made higher payments and several were still in negotiation.

[19] The actual dollar amount difference between the cost of the full premium payment and the cost of either of the Board's proposed payments is less than $12000. (see clarification of footnote on attached page)

[20] Although the Arbitrator has noted above the shortcomings of the arguments the Association advanced, these do not diminish the primary need for the Board to establish a compelling case for a major change in the Board's practice.

that such direct discussions occurred, and for reasons set out above, clearly does not make a compelling case for a substantial departure from what is feasible for Albany and well within the bounds of what exists among the "comparables".

Conclusion and Award

Under the Act, the Arbitrator is required to select the final proposal of the party that more convincingly meets the statutory criteria that are to be taken into account in making an award.

The Arbitrator has set forth above his comments and conclusions about the items in dispute. For reasons set out he believes and finds that the Board payments for health and dental insurance coverage is the most important item in dispute and that the Board failed to provide a compelling reason to adopt its proposal. The differences on the other items are not great. On some, the Association's proposal was the more persuasive and on others in which the Board's proposal arguably may have had a slight advantage, the margin was not so great as to overcome the persuasive weight in favor of the Association's proposal on the insurance payments by the Board. Therefore, the Arbitrator selects the Association's proposal and directs that it be implemented.

March 22, 1991
Champaign, Illinois

Martin Wagner
Arbitrator

1506 South Orchard Street
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March 26, 1991

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RE: **Albany School District**
Case 22, No. 43510 INT/ARB-5572

Dear Ms. Keener, Mr Monson and Mr. Hempe:

I have had occasion to review the Opinion and Award I mailed to the parties on March 22, 1991 and note that I made an error in footnote 19. The difference between the actual premium cost for the insurance coverage in 1990-91 and the 90% payment of the premium (one of the Board's offers) would be approximately $14475 rather than "less than $12000"; however, the difference between those premium costs and the actual dollar amounts set out by the Board in its Final Offer submitted to the Commission is approximately $5600, which clearly is "less than 12000". This quite small arithmetic error does not in any way change the rationale underlying my determination on the health and dental insurance issue that was in dispute but is being sent to you for clarification.

Please insert this note of clarification of footnote 19 in the Opinion and Award.

Yours sincerely,

Martin Wagner
Arbitrator