



ARBITRATION AWARD

* * * * *

In The Matter of Instant
Arbitration Between

Illinois Fraternal Order
of Police Labor Council,
Lodge 227

and

Marion County and
Marion County Sheriff's Dept.

Illinois State Labor Relations
Board No. S-MA-92-022

* * * * *

APPEARANCES

FOR THE LABOR COUNCIL

- THOMAS F. SONNEBORN
Legal Director
Illinois FOP Labor Council
974 Clock Tower Drive
Springfield, IL 62704

FOR THE EMPLOYER

- EVAN L. DEADMOND
Chairman Negotiating Committee
Marion County Board of Supervisors
Marion County Courthouse
Room 103
Salem, IL 62881

TIME AND PLACE
OF HEARING

- October 20, 1992
Marion County Courthouse
Salem, IL

ARBITRATOR

- DUANE L. TRAYNOR*
Security Federal Building, 3rd Floor
510 East Monroe Street
Springfield, IL 62701

*Selected from Illinois State Labor Relations Board Panel.

Issue: Wages - By what percentage shall the wages for
all Bargaining Unit employees be increased retroactively
effective to December 1, 1991?

ECONOMIC ISSUE - WAGES

FINAL OFFERS: The parties' final offers for across-the-board wage increases for all Bargaining Unit employees were:

Retroactively effective 12/1/91 Employer 2%
plus 2.43% increase in paid insurance premiums;
Union 5%

FACTS

The parties waived the statutory requirement of an arbitration panel of three and agreed to submit this matter to this Arbitrator for the issuance of an Award. The hearing was held on October 20, 1992. Briefs were to be filed by November 24, 1992. The Arbitrator received the Union's brief on November 25, 1992. The Employer, at that time, notified the Arbitrator that it would not be submitting any brief asking he make his decision on the basis of the information available.

At the beginning of the hearing, the parties stipulated to the following matters:

"(1) That these proceedings are governed by Section 14 of the Illinois Public Labor Relations Act ("The Act"), §1614, Ch. 48, Ill.Rev.Stat.;

(2) That the Arbitrator has jurisdiction over the subject matter and the parties;

(3) That the parties waive the right to a three member tripartite panel of arbitrators as provided in §14 of the Act and agree to proceed with a single, neutral arbitrator;

(4) That the parties waive the fifteen (15) day requirement for hearing as provided in §14 of the Act;

(5) That the unresolved bargaining subject which the parties are submitting to the Arbitrator for decision is as follows:

* Wages for the 1991/92 fiscal year.

(6) That the parties stipulate and agree that the issue before the Arbitrator is economic in nature and further that §14 of the Act mandates the Arbitrator select either the final offer of the Union or the final offer of the Employer when making his award;

(7) That the Arbitrator has the express authority and jurisdiction to issue an award providing for increases in wages retroactively to December 1, 1991, pursuant to §14 of the Act and the Rules and Regulations of the Illinois State Labor Relations Board;

(8) That the parties stipulate and agree to simultaneously exchange final offers;

(9) That the parties stipulate and agree to simultaneously file one post-hearing brief within fifteen (15) days of the receipt of the transcript of the proceedings."

The parties entered into a Collective Bargaining Agreement on February 14, 1990 for a period to be effective from December 1, 1989 until November 30, 1992. This Agreement covered the Sheriff's Deputies, Sergeants, Lieutenants, Dispatchers and Correctional Officers. It contained a reopener Agreement with respect to negotiations for wages/longevity if proper notification was given the Employer prior to December 1, 1991. Pursuant to contract provisions prior to December 1991, the Union notified the Employer of its desire to negotiate wages for the 1991-92 year. The parties conducted negotiations resulting in an impasse with respect to wage offers resulting in the presentation of that issue to arbitration pursuant to the provision of Section 14 of the Illinois Labor Relations Act.

The evidence discloses that this County, contrary to most, operates on a cash basis of accounting, recognizing revenue when it is received and recognizing expenditures only when they are made. The County has no other Union contracts. The Union, at the hearing, presented evidence with respect to those factors which the Arbitration Panel is to consider as is outlined in Section 14(a) of the Illinois Labor Relations Act. The Employer introduced no evidence with respect to these factors other than taking the position that the County's 4.34% offer consisting of 2.34% increase for health insurance and a 2% increase for salaries was fair and was what the County could afford, illustrating the same by two exhibits, one dealing with the General Fund receipts and disbursement and month-end balances for the years FY 1990, 1991 and 1992 and a County Clerk's certification as to the total non-union payroll in 1991 and the total of the elected and appointed officials together with a showing of the non-FOP salaries from 1987 to 1991.

The Arbitrator in rendering an Award is required by statute to consider eight enumerated factors. The evidence, with respect to each of these factors, is hereinafter narrated.

(1) THE LAWFUL AUTHORITY OF THE EMPLOYER. It was stipulated that the Employer had the legal authority to enter into a Collective Bargaining Agreement with the Illinois Fraternal Order of Police Labor Council, Lodge 227.

(2) STIPULATION OF THE PARTIES. These stipulations have heretofore been set out.

(3) THE INTEREST AND WELFARE OF THE PUBLIC AND THE FINANCIAL ABILITY OF THE UNIT OF GOVERNMENT TO MEET THOSE COSTS. There was no evidence presented concerning the interest and welfare of the public. The Arbitrator can take cognizance of the fact that a trained and competent employee of the Sheriff's Department enforcing the laws, protecting persons and property of the citizens of the County, as well as the housing of prisoners so that they do not escape, is in the interest and welfare of the public as evidenced by laws establishing Sheriff's Departments and their duties.

Most of the evidence with respect to the financial ability of the County to pay was introduced by the Union, which had analyzed the County Auditor's Report and Financial Statements for the years ending in November, 1986 through 1991 and the County's Budget Appropriations for the Fiscal Year ending November 30, 1992. The following exhibit shows that analysis of the County's General Fund by years 1986 through 1991, showing the beginning fund balances, the revenues and expenditures, and the ending fund balance.

GENERAL FUND ANALYSIS OF MARION COUNTY FOR THE YEARS 1986 THROUGH 1991								
Year	Fund Balance	Revenues	Expenditures	Difference	Transfers In	Transfers Out	Net Change In Fund Balance	Ending Fund Balance
1986	\$1,178,638	\$2,051,649	\$2,220,045	(\$168,396)	\$0	\$0	(\$168,396)	\$1,010,242
1987	\$864,883	\$2,368,903	\$2,608,726	(\$239,823)	\$124,105	\$0	(\$115,718)	\$749,165
1988	\$749,165	\$2,667,103	\$2,426,715	\$240,388	\$0	\$28,000	\$212,388	\$961,553
1989	\$829,259	\$2,814,541	\$2,469,878	\$344,663	\$0	\$10,593	\$334,070	\$1,163,329
1990	\$1,159,022	\$3,353,114	\$3,004,944	\$348,170	\$0	\$67,000	\$281,170	\$1,440,192
1991	\$1,440,192	\$3,159,684	\$3,813,973	(\$454,289)	\$0	\$67,000	(\$521,289)	\$918,903

The Union analyzed for each of those years the amounts budgeted against the actual revenues and expenditures with respect to the General Fund only. This analysis resulted in the following chart:

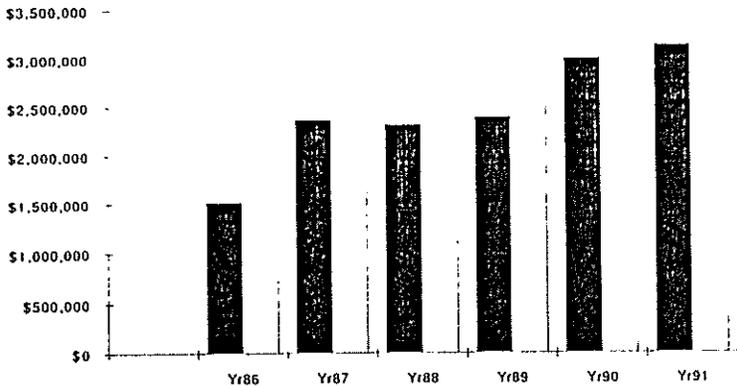
ANALYSIS OF BUDGETED VS. ACTUAL REVENUES AND EXPENDITURES - GENERAL FUND ONLY - FOR MARION COUNTY, ILLINOIS FOR THE YEARS 1986 THROUGH 1991

Year	Budgeted Revenue	Actual Revenue	Variance (+/-)	Budgeted Expenditures	Actual Expenditures	Variance (+/-)	Net Result Bud. vs. Act
1986	\$1,526,337	\$2,051,649	\$525,312	\$2,300,356	\$2,220,945	(\$80,311)	\$605,623
1987	\$2,375,460	\$2,368,903	(\$6,557)	\$2,761,960	\$2,608,726	(\$153,234)	\$146,677
1988	\$2,324,217	\$2,667,103	\$342,886	\$2,599,662	\$2,426,715	(\$172,947)	\$515,813
1989	\$2,403,202	\$2,814,541	\$411,339	\$2,715,355	\$2,469,871	(\$245,472)	\$656,816
1990	\$3,008,118	\$3,353,114	\$344,996	\$3,202,393	\$3,004,944	(\$197,459)	\$542,955
1991	\$3,142,458	\$3,159,684	\$17,226	\$3,442,023	\$3,613,973	\$171,950	(\$154,724)

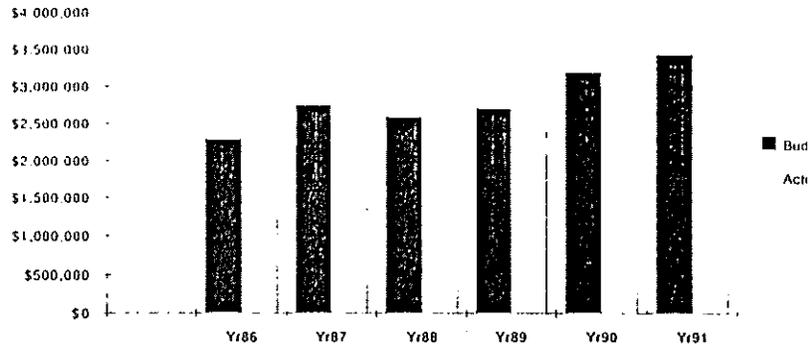
Source: Financial Statements for Marion County for the years 1986 through 1991. Combined Statement of Receipts, Disbursements and Changes in Fund Balances - Budget and Actual

This Chart shows that every year, with the exception of 1987, the County received more in revenue than they expected and that in every year except for 1991, they spent less than they thought they were going to, but the budgeted versus actual revenue and what they budgeted versus actual expenditures is graphically illustrated in the following charts.

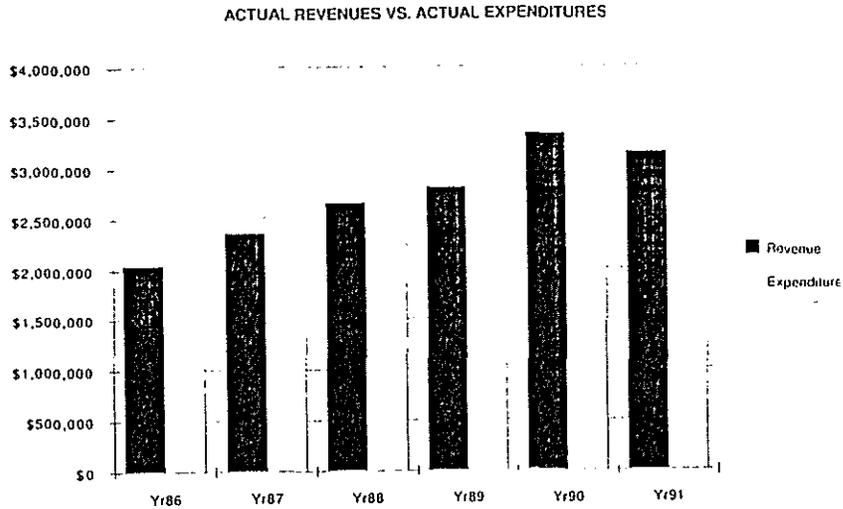
BUDGETED VS. ACTUAL REVENUE



BUDGETED VS. ACTUAL EXPENDITURES



An analysis of the actual revenue received versus the actual expenditures from the General Fund from 1986 through 1991 shows that expenditures were a little higher in 1986 and 1987, lower in 1989 and 1990, and higher in 1991 as illustrated by the following chart.



Even in those years where the expenditures exceed revenue, as the General Fund analysis shows, the County wound up with healthy balances.

The evidence shows that Marion County does not have a long term debt, only current liabilities. The following chart shows that Marion County would have no problem in paying off its current liabilities each year as it always had on hand cash and temporary investments preceding them. See the following analysis.

**ANALYSIS OF GENERAL FUND CASH AND INVESTMENTS
FOR MARION COUNTY, ILLINOIS
FOR THE YEARS 1986 THROUGH 1991**

Year	Total Cash and Temp. Invest.	Current Liabilities	Liquidity Ratio
1986	\$892,517	\$63,132	14.14
1987	\$528,810	\$114,485	4.62
1988	\$887,165	\$160,863	5.52
1989	\$1,137,252	\$2,000	568.63
1990	\$1,425,382	\$2,000	712.69
1991	\$908,616	\$0	no current liabilities

*Only current cash and investments are included in the Total Cash figures.

Source: Financial Statements for Marion County, Illinois for the years 1986 through 1991 - Combined Statement of Assets, Liabilities and Fund Balances Arising from Cash Transactions.

Part of the funding of the County's General Fund comes from greater governmental revenues paid to the County. The following chart shows the percentage of money coming from the State or from the Federal government that the County hasn't any control over.

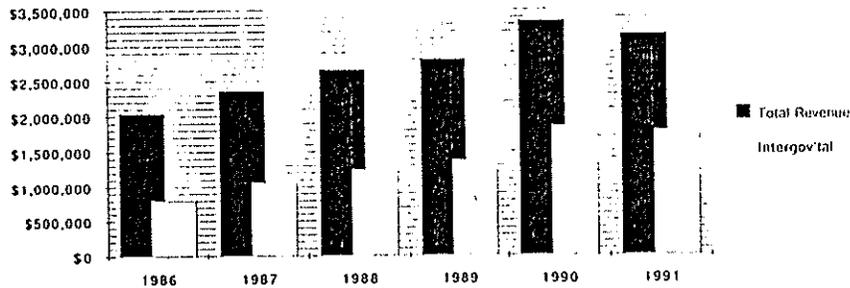
ANALYSIS OF INTERGOVERNMENTAL REVENUES/TOTAL GENERAL FUND REVENUES - GENERAL FUND ONLY - FOR MARION COUNTY, ILLINOIS FOR THE YEARS 1986 THROUGH 1991

Year	Total General Fund Revenue	Total General Fund Intergov. Revenue	% of Intergov. Revenue
1986	\$2,051,649	\$804,415	39.21%
1987	\$2,368,903	\$1,057,984	44.66%
1988	\$2,667,103	\$1,240,878	46.53%
1989	\$2,814,541	\$1,366,726	48.56%
1990	\$3,353,114	\$1,843,080	54.97%
1991	\$3,159,684	\$1,777,460	56.25%

Source: Financial Statements for Marion County, Illinois for the years 1986 through 1991.

While under the preceding chart the 1991 General Fund was 56.25% funded by intergovernmental revenue, the actual dollar amount of intergovernmental revenue went down as did the total General Fund revenue. A comparison of the General Fund revenues versus the intergovernmental fund and its trend to increase with the increase of the size of the General Fund is graphically depicted in the following chart:

Comparison of Marion County Total General Fund Revenues vs. Total Intergovernmental Revenue Placed in General Fund, 1986-1991



Source: Financial Statements, Marion County

The County's total revenue includes monies received from intergovernmental sources which in many cases has to be used for special purposes. Such restrictions limit the amount of the County's total revenue available for the General Fund. The following chart illustrates that these restricted funds remained pretty much constant in the area of 42%. See:

ANALYSIS OF REVENUES AVAILABLE FOR GENERAL FUND USE FOR MARION COUNTY, ILLINOIS FOR THE YEARS 1986 THROUGH 1991

Year	Total Governmental Revenue	Total Gen. Fund Revenue	% of Restricted Revenues
1986	\$4,057,975	\$2,051,649	49.44%
1987	\$4,132,276	\$2,368,903	42.67%
1988	\$4,605,623	\$2,667,103	42.09%
1989	\$4,913,824	\$2,814,541	42.72%
1990	\$5,453,138	\$3,353,114	38.51%
1991	\$5,433,363	\$3,159,684	41.85%

Source: Financial Reports for Marion County, Illinois for the years 1986 through 1991.

Many counties have long-term obligations, usually in the form of bonds which have been issued to pay for capital improvements. These debts affect a County's borrowing power because of legal debt limitations, thus affecting the County's ability to finance its obligations. As the following chart indicates, Marion County is not one of those so limited.

ANALYSIS OF LONG TERM DEBT TO EAV AND LONG TERM DEBT PER CAPITA FOR MARION COUNTY, ILLINOIS, FOR THE YEARS 1986 THROUGH 1991

Fiscal Year	EAV	Long Term Debt	% of EAV to Long Term Debt	Population	Long Term Debt Per Capita
1986-87	\$161,917,372	\$0	0.00	43,523	\$0.00
1987-88	\$152,977,361	\$0	0.00	43,523	\$0.00
1988-89	\$152,509,683	\$0	0.00	43,523	\$0.00
1989-90	\$147,223,807	\$0	0.00	43,523	\$0.00
1990-91	\$143,339,418	\$0	0.00	43,523	\$0.00
1991-92	not avail.	-	-	-	-

Source: Financial Statements for Marion County, Illinois for the years 1986 through 1991 - Notes to Financial Statements.

Note: Only long term debt which is applicable to legal debt limit is considered in this exhibit.

The Union urges that the Arbitrator should not look at one year when the General Fund went down as being an indication that the County has a shortage of revenue and therefore, it hasn't the money to spend for wages sought by the Union. Using the information in the hereinafter set out charts, the whole history of the General Fund versus Special Funds shows that when the General Fund accounts are dropping, they are correspondingly increasing in the Special Revenue Accounts and vice versus depending upon County Board action in allocation of funds. What has occurred from 1986 to 1991 in this regard can be seen from the following:

HISTORY OF MAJOR SOURCES OF REVENUE FOR THE GENERAL FUND FOR THE YEARS 1986 THROUGH 1991
MARION COUNTY, ILLINOIS

Year	Property Tax Revenue	% Inc. Yr. to Yr.	Fines & Fees	Yr. to Yr. % Inc.	Interest	Yr. to Yr. % Inc.	Misc. Revenue	Yr. to Yr. % Inc.
1986	\$203,597		\$834,481		\$106,652		\$60,133	
1987	\$438,875	115.56%	\$668,120	-19.94%	\$68,537	35.74%	\$57,458	-4.45%
1988	\$416,722	5.05%	\$776,767	16.26%	\$69,545	1.47%	\$88,704	54.38%
1989	\$417,027	0.07%	\$775,412	-0.17%	\$99,595	43.21%	\$79,447	-10.44%
1990	\$398,718	-4.39%	\$797,956	2.91%	\$118,033	18.51%	\$114,084	43.60%
1991	\$352,978	-11.47%	\$810,665	1.59%	\$87,413	25.94%	\$55,760	-51.12%

Source: Financial Statements for Marion County, Illinois for the years 1986 through 1991.

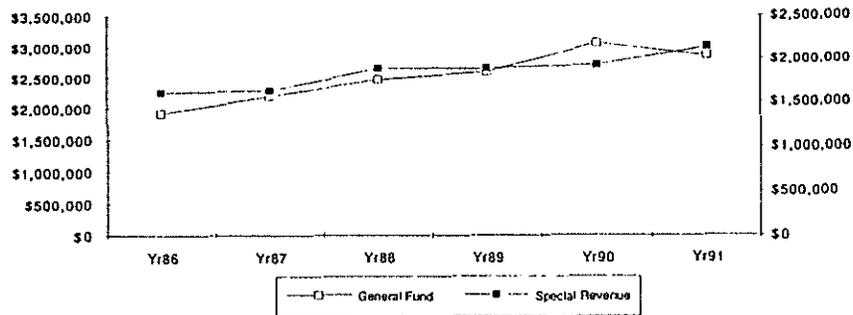
HISTORY OF MAJOR SOURCES OF REVENUE FOR SPECIAL REVENUE FUNDS FOR THE YEARS 1986 THROUGH 1991
MARION COUNTY, ILLINOIS

Year	Property Tax Revenue	% Inc. Yr. to Yr.	Fines & Fees	Yr. to Yr. % Inc.	Interest	Yr. to Yr. % Inc.	Misc. Revenue	Yr. to Yr. % Inc.
1986	\$908,719		\$0		\$58,164		\$22,683	
1987	\$886,494	-2.45%	\$0		\$53,448	-8.11%	\$107,029	371.85%
1988	\$1,042,996	17.65%	\$160,678	>100%	\$75,614	41.47%	\$8,831	-91.75%
1989	\$1,065,574	2.16%	\$54,885	-65.97%	\$86,756	14.74%	\$0	-100.00%
1990	\$993,958	-6.72%	\$114,320	109.05%	\$87,057	0.35%	\$10	>100%
1991	\$1,064,684	7.12%	\$75,044	-34.36%	\$47,527	-45.41%	\$224,446	22443.60%

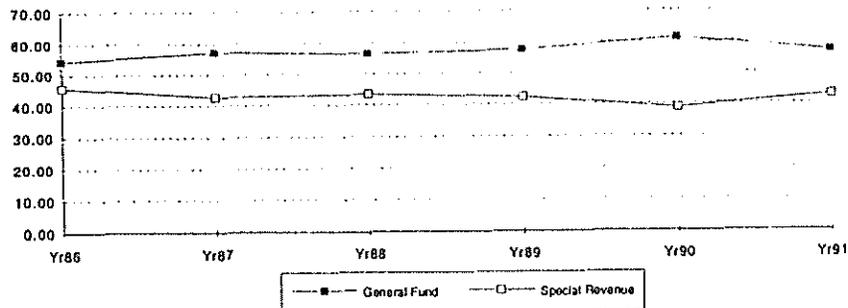
Source: Financial Statements for Marion County, Illinois for the years 1986 through 1991.

DISTRIBUTION OF REVENUES BY MARION COUNTY BETWEEN GENERAL FUND AND SPECIAL REVENUE FUNDS, 1986-1991						
TYPE OF REVENUE	GENERAL FUND	% OF TOTAL	SPECIAL REVENUE	% OF TOTAL	TOTAL REVENUE	
Property Tax	1986	\$203,597	18.30%	\$908,719	81.70%	\$1,112,316
	1987	\$438,875	33.11%	\$886,494	66.89%	\$1,325,369
	1988	\$416,722	28.55%	\$1,042,996	71.45%	\$1,459,718
	1989	\$417,027	28.13%	\$1,065,574	71.87%	\$1,482,601
	1990	\$398,718	28.63%	\$993,958	71.37%	\$1,392,676
	1991	\$352,978	24.90%	\$1,064,604	75.10%	\$1,417,662
Personal Property Replacement Tax	1986	\$42,371	20.54%	\$163,959	79.46%	\$206,330
	1987	\$77,929	33.22%	\$156,669	66.78%	\$234,598
	1988	\$74,487	31.70%	\$160,495	68.30%	\$234,982
	1989	\$76,334	31.70%	\$164,475	68.30%	\$240,809
	1990	\$72,620	32.12%	\$153,510	67.88%	\$226,130
	1991	\$66,870	31.70%	\$143,675	68.30%	\$210,545
Fines & Fees	1986	\$834,481	100.00%	\$0	0.00%	\$834,481
	1987	\$668,120	100.00%	\$0	0.00%	\$668,120
	1988	\$776,767	82.86%	\$160,678	17.14%	\$937,445
	1989	\$775,412	93.41%	\$54,685	6.59%	\$830,097
	1990	\$797,956	87.47%	\$114,320	12.53%	\$912,276
	1991	\$810,665	91.53%	\$75,044	8.47%	\$885,709
Other State Taxes	1986	\$670,114	59.28%	\$460,401	40.72%	\$1,130,515
	1987	\$802,670	67.10%	\$432,715	37.90%	\$1,315,385
	1988	\$1,040,893	69.97%	\$446,822	30.03%	\$1,487,715
	1989	\$1,143,063	68.48%	\$526,095	31.52%	\$1,669,158
	1990	\$1,555,505	72.76%	\$582,427	27.24%	\$2,137,932
	1991	\$1,479,241	71.69%	\$584,234	28.31%	\$2,063,475
Interest	1986	\$100,652	64.71%	\$58,164	35.29%	\$164,816
	1987	\$60,537	56.10%	\$53,448	43.90%	\$117,985
	1988	\$69,545	47.91%	\$75,614	52.09%	\$145,159
	1989	\$99,595	53.44%	\$86,756	46.56%	\$186,351
	1990	\$118,033	57.55%	\$87,057	42.45%	\$205,090
	1991	\$87,413	64.78%	\$47,527	35.22%	\$134,940
Miscellaneous	1986	\$60,133	72.61%	\$22,681	27.39%	\$82,814
	1987	\$57,450	34.93%	\$107,029	65.07%	\$164,479
	1988	\$88,704	80.95%	\$21,311	9.05%	\$110,015
	1989	\$79,447	100.00%	\$0	0.00%	\$79,447
	1990	\$114,084	99.99%	\$10	0.01%	\$114,094
	1991	\$55,760	19.90%	\$224,446	80.10%	\$280,206

GENERAL FUND REVENUES VS. SPECIAL REVENUE FUND REVENUES FOR THE YEARS 1986 THROUGH 1991



% OF REVENUES IN GENERAL FUND AND SPECIAL REVENUE FUNDS FROM 1986 THROUGH 1991



It was testified to by the Union that during negotiations, one of the reasons why the Employer was not able to make the salary increases sought by the Union was that the surcharge monies received from the State were down. The following chart shows the 1990-91 and 1991-92 total intergovernment payments received by the County and the sources thereof.

MARION COUNTY TOTAL LGDF, SURCHARGE, ULO AND PHOTO TAX RECEIPTS

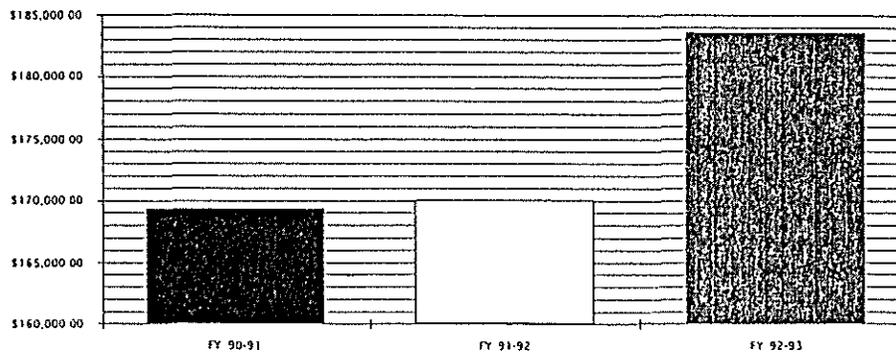
Based on State of Illinois Fiscal Years, July through June

Fiscal Year	Total	LGDF	Surcharge	ULO	Photo
1990-91	\$975,687.33	\$532,937.88	\$377,307.07	\$26,856.72	\$38,585.66
1991-92	\$870,869.96	\$538,280.59	\$212,263.95	\$98,988.24	\$21,337.18
Difference	(\$104,817.37)	\$5,342.71	(\$165,043.12)	\$72,131.52	(\$17,248.48)
1992-93 To-Date	\$278,877.79	\$184,556.57	\$65,023.06	\$21,238.65	\$7,059.51

Source: Illinois Department of Revenue

The Union points out that while the surcharge amount in 1991-92 is down \$165,043.12, when all governmental payments are considered, there is only a difference of \$104,817.37. It points out that the State is on a July to June Fiscal Year, while Marion County is on a December through November Fiscal Year. It points out that under Illinois law, Chapter 85, par. 611a of the Illinois July Statutes, the Income Tax Surcharge Local Government Distributive Fund, while declining in 1992, will increase in the State's 1992-93 Fiscal Year and as the exhibit shows resulted in \$278,877.79 distribution to Marion County from July to October. The following chart indicates a comparison of payments made in the same four months in FY-91 and FY-92.

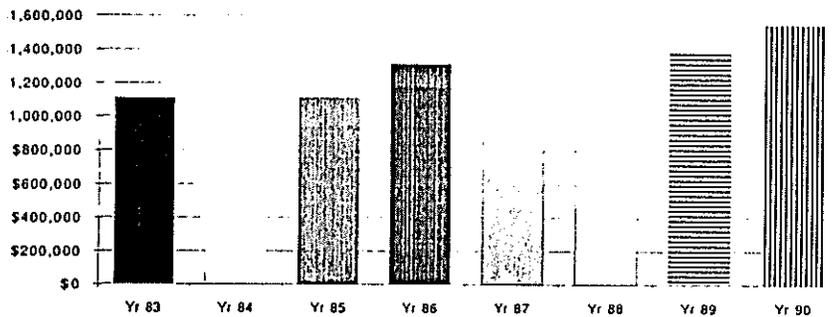
MARION COUNTY LGDF RECEIPTS DURING FIRST FOUR MONTHS OF STATES' FISCAL YEAR



Source: Illinois Department of Revenue, FY 90-91, 91-92 and 92-93 payments to Marion County during the months of July, August, September and October

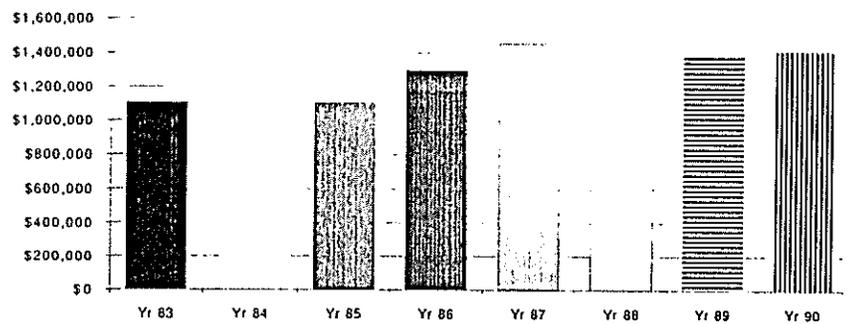
To illustrate that the County, in operating on a cash basis, can anticipate that most taxes will be paid, the Union presented into evidence the following bar graphs showing the tax extensions and tax collections from the years 1983 through 1991.

Marion County Tax Extensions, Years 1983 Through 1991



Source: Financial Statements, Marion County, Year ending November 30, 1985 through Year ending November 30, 1991

Marion County Tax Collections, Years 1983 Through 1991



Source: Financial Statements, Marion County, Year ending November 30, 1985 through Year ending November 30, 1991

Arguing that capital expenditures, particularly large ones, cannot be used as a reason not to pay salaries to employees which are competitive, reasonable, comparable to other areas, and to offset the impact of inflation, the Union introduced an exhibit showing the budgeted and actual expenditures for capital improvements for the years 1986 through 1991. This exhibit is as follows:

MARION COUNTY: CAPITAL OUTLAY AND BUILDING REPAIRS from the General Fund, Years 1986-90			
CAPITAL OUTLAY			
Year	Budgeted	Actual	Variance
1986	\$115,000	\$0	
1987	\$115,000	\$68,387	\$46,613
1988	\$115,000	\$0	\$115,000
1989	\$115,000	\$4,264	\$110,736
1990	\$85,000	\$0	\$85,000
1991	\$150,000	\$369,214	(\$219,214)
6 Yr Total:	\$580,000	\$441,065	\$138,135
BUILDING REPAIRS			
Year	Budgeted	Actual	Variance
1986	\$50,000	\$32,845	\$17,155
1987	\$50,000	\$30,623	\$19,377
1988	\$50,000	\$60,358	(\$10,358)
1989	\$60,000	\$30,236	\$29,764
1990	\$90,000	\$75,008	\$14,912
1991	\$60,000	\$46,285	\$13,715
6 Yr Total:	\$310,000	\$242,590	\$67,410
Source: Financial Statements, Marion County			

The Union points out that if the appropriations had been put into a savings account rather than lapsing, there wouldn't be a large deficit in 1991.

Illustrating how the County operates in budgeting for each County Agency and how much was actually spent under or over budget for the year ending 11/30/91, the Union presented the following exhibit:

MARION COUNTY DISBURSEMENTS, YEAR ENDING NOVEMBER 30, 1991			
GENERAL FUND			
Ranked in order of most favorable variance between budgeted and actual			
	Budget Amount	Actual Amount	\$ Variance (Unfavorable)
1 Sheriff	\$878,630	\$836,469	\$42,161
2 Elections	\$103,805	\$68,259	\$35,546
3 Circuit Court Probation	\$381,171	\$351,701	\$29,470
4 General County Occupancy	\$145,500	\$122,910	\$22,590
5 Assessment Map	\$36,785	\$20,494	\$16,291
6 General County Judicial	\$40,500	\$25,123	\$15,377
7 Public Defender	\$129,872	\$122,274	\$7,598
8 Board of Review	\$18,750	\$11,698	\$7,052
9 County Board	\$91,855	\$85,688	\$6,167
10 Civil Defense	\$12,100	\$6,374	\$5,726
11 Sup'l Educational Service	\$25,405	\$22,907	\$2,498
12 Property Records	\$34,010	\$31,702	\$2,308
13 Treasurer	\$110,350	\$108,520	\$1,780
14 State's Attorney	\$261,075	\$261,659	(\$584)
15 Court Security	\$39,412	\$40,271	(\$859)
16 County Nurse	\$44,290	\$45,462	(\$1,172)
17 Supervisor of Assessments	\$106,095	\$108,299	(\$2,204)
18 Circuit Clerk	\$205,700	\$208,671	(\$2,971)
19 Coroner	\$46,365	\$52,920	(\$6,563)
20 County Clerk	\$166,465	\$179,153	(\$12,688)
21 Sheriff Administration	\$46,000	\$59,609	(\$13,609)
22 General County Other	\$36,500	\$189,466	(\$152,966)
23 General County Administrative	\$481,300	\$652,766	(\$171,466)
Total Disbursements:	\$3,442,023	\$3,612,453	(\$170,430)

The Union contends that for whatever reason the County chose to spend its cash, not on operations of the Department, but for capital projects.

The Union calculated what had been budgeted and expended in the 1991-92 Fiscal Year to the end of September 1992 for the various Departments showing the money remaining in their Departments and prepared the following exhibit:

MARION COUNTY FY 91-92 YEAR-TO-DATE EXPENDITURES VS BUDGETED AMOUNTS BY OFFICE DEPARTMENT--AS OF THE END OF SEPTEMBER 1992					
Number	Office/Department	YTD Expenditure	Budgeted Amount	Balance of Budget Money Remaining	% of Budget Money Remaining
*000	General County Expenses	\$592,238.04	\$623,122.77	\$30,884.73	4.96%
*001	Sheriff's Department	\$711,114.26	\$893,449.00	\$182,334.74	20.41%
*002	State's Attorney's Office	\$211,645.26	\$263,075.00	\$51,429.74	19.55%
*003	Probation Office	\$261,002.81	\$353,772.96	\$92,770.15	26.22%
*004	Superintendent of Schools	\$17,122.28	\$25,405.00	\$8,282.72	32.60%
*005	Public Defender	\$102,413.38	\$129,872.00	\$27,458.62	21.14%
*006	County Nurse	\$30,581.58	\$46,034.80	\$15,453.22	33.57%
*007	County Board	\$63,982.40	\$91,855.00	\$27,872.60	30.34%
*008	Board of Review	\$10,593.63	\$17,250.00	\$6,656.37	38.59%
*009	Coroner	\$49,779.75	\$69,771.00	\$19,991.25	28.65%
*010	Treasurer	\$76,293.90	\$96,235.00	\$19,941.10	20.72%
*011	County Clerk	\$160,457.99	\$240,780.00	\$80,322.01	33.36%
*012	Circuit Clerk	\$163,448.42	\$206,665.00	\$43,216.58	20.91%
*013	Immization	\$1,016.99	\$10,030.00	\$9,013.01	89.87%
*014	ESDA	\$5,264.78	\$11,100.00	\$5,835.22	52.57%
*015	Circuit Clerk-Equipment	\$60,834.55	\$100,000.00	\$39,165.45	39.17%
*016	Law Library	\$7,058.21	\$10,940.00	\$3,881.79	35.48%
*017	Refunds to Estates-Trust Fund	\$168,290.85	\$0.00	(\$168,290.85)	None budgeted
*018	Inheritance Tax	\$97,387.10	\$0.00	(\$97,387.10)	None budgeted
*019	Dog Fund	\$0.00	\$6,000.00	\$6,000.00	100.00%
*020	Computer Replacement	\$16,146.55	\$17,000.00	\$853.45	5.02%
*021	TB Office	\$47,953.86	\$86,580.00	\$38,626.14	44.68%
*024	MFF	\$308,302.34	\$391,200.00	\$82,897.66	21.19%
*025	Map Fund	\$20,917.27	\$27,107.17	\$6,189.90	22.83%
*026	Mental Health	\$198,213.00	\$273,452.00	\$75,239.00	27.51%
*027	Supervisor of Assessments	\$52,479.59	\$91,397.83	\$38,918.24	42.58%
*028	Property Records Office	\$25,954.36	\$34,210.00	\$8,255.64	24.13%

Number	Office/Department	YTD Expenditure	Budgeted Amount	Balance of Budget Money Remaining	% of Budget Money Remaining
*029	Animal Control	\$10,915.70	\$17,800.00	\$6,884.30	21.82%
*030	Elections Office	\$99,728.25	\$157,510.00	\$57,781.75	36.72%
*031	Tax Collection	\$25,456.12	\$33,500.00	\$8,043.88	24.01%
*032	Insurance, Bond & Tort Fund	\$191,787.94	\$309,735.00	\$117,947.06	38.09%
*034	Court Security	\$32,860.04	\$40,162.00	\$7,301.96	18.18%
*035	Judicial	\$25,012.30	\$33,140.00	\$8,127.70	24.53%
*036	Building	\$81,879.64	\$145,500.00	\$63,620.36	43.73%
*040	Highway Department	\$259,940.84	\$492,191.00	\$232,250.16	47.19%
*041	"Fed Audit/ICA/ICC/FAS et al	\$16,302.85	\$234,800.00	\$218,497.15	93.08%
*042	County Motor Fuel Tax Fund	\$311,411.52	\$592,500.00	\$281,088.48	37.35%
*044	Township Motor Fuel Tax Fund	\$2,022,568.93	\$0.00	(\$2,022,568.93)	None budgeted
*045	FEMA Special Account	\$0.00	\$0.00	\$0.00	None budgeted
*046	Joint Bridge Expense	\$0.00	\$0.00	\$0.00	None budgeted
*075	"Haines"	\$2,474.28	\$0.00	(\$2,474.28)	None budgeted
*098	Emergency Telephone 911	\$20,282.35	\$0.00	(\$20,282.35)	None budgeted
*099	Probation Services	\$22,776.78	\$0.00	(\$22,776.78)	None budgeted
OVERALL TOTALS:		\$7,087,870.09	\$6,173,342.53	(\$914,527.56)	-14.81%

Not only does the Union believe that the County can afford its requested salary increases, it believes the Sheriff's budget itself so indicates in support of that position. It prepared and introduced into evidence the following analysis of the Sheriff's budgeted monies versus the actual expense for 1991. These computations are:

MAHON COUNTY SHERIFF'S DEPARTMENT Budgeted vs. Actual Expenditures, 1991			
BUDGET CATEGORY AND LINE ITEMS	BUDGETED AMOUNT	ACTUAL AMOUNT	Underspent or (Overspent)
SALARIES:			
Sheriff	\$30,130	\$30,130	(\$23)
Lieutenant	\$25,037	\$25,037	\$0
Sergeants (2)	\$47,560	\$47,609	(\$49)
Deputies (7)	\$177,669	\$142,874	\$34,795
Correctional Officers (8)	\$150,518	\$154,151	(\$3,633)
Communications Officers (4)	\$59,981	\$58,745	\$1,236
DAFE Officer	\$16,200	\$8,345	\$7,855
Jail Administrator	\$23,527	\$24,636	(\$1,009)
Cooks (2)	\$40,240	\$40,240	\$0
Janitors (2)	\$35,380	\$34,427	\$953
Process Server	\$17,308	\$18,231	(\$923)
Extra Help	\$12,000	\$5,765	\$6,235
Overtime	\$12,000	\$14,612	(\$2,612)
Holidays	\$24,500	\$20,720	\$3,780
TOTAL:	\$670,030	\$623,425	\$46,605
PURCHASED SERVICES:			
DAFE Officer Expense	\$12,000	\$40,578	(\$27,778)
Repairs to Radio Equipment	\$7,500	\$7,500	\$0
Jail gas and water	\$9,500	\$6,348	\$3,152
Jail electricity	\$11,000	\$11,000	(\$1004)
Mileage	\$1,000	\$7,951	\$949
Other auto expense	\$14,000	\$14,741	(\$741)
Travel Expense (non auto)	\$4,000	\$4,041	(\$41)
Leads computer usage	\$7,500	\$7,630	(\$1,062)
TOTAL:	\$69,000	\$109,581	(\$20,281)

BUDGET CATEGORY AND LINE ITEMS	BUDGETED AMOUNT	ACTUAL AMOUNT	Underspent or (Overspent)
SUPPLIES:			
Jail supplies	\$17,000	\$14,209	\$2,791
Detainee prisoners	\$19,000	\$30,942	\$8,050
Photographic supplies	\$2,500	\$1,943	\$557
Deputies' clothing	\$9,800	\$10,377	(\$577)
Prisoner clothing	\$1,000	\$1,045	\$1,155
Gasoline, oil & grease	\$32,000	\$29,504	\$2,496
TOTAL:	\$103,300	\$88,820	\$14,480
PURCHASE OF EQUIPMENT:			
Sheriff Automobiles	\$6,000	\$4,653	\$1,347
Automobiles	\$10,000	\$10,000	\$0
TOTAL:	\$16,000	\$14,653	\$1,347
OVERALL TOTAL:	\$878,630	\$836,479	\$42,151

Source: Financial Statements, Year ended November 30, 1991

These same computations were made for FY91-92 through September 30, 1992. They show the following:

MAHON COUNTY SHERIFF'S DEPARTMENT Budgeted vs. Actual Expenditures, FY 91-92 Through September 30, 1992			
BUDGET CATEGORY AND LINE ITEMS	BUDGETED AMOUNT	ACTUAL AMOUNT	Underspent or (Overspent)
SALARIES:			
Sheriff	\$39,270	\$32,443	\$6,777
Lieutenant	\$25,037	\$20,265	\$4,772
Sergeants (2)	\$47,560	\$38,545	\$9,015
Deputies (7)	\$177,669	\$142,632	\$35,037
Correctional Officers (8)	\$150,518	\$129,091	\$29,627
Communications Officers (4)	\$59,981	\$45,201	\$14,780
DAFE Officer	\$0	\$0	\$0
Jail Administrator	\$25,036	\$20,231	\$4,805
Cooks (2)	\$17,740	\$14,538	\$3,202
Janitors (2)	\$35,380	\$20,091	\$17,289
Process Server	\$17,308	\$14,787	\$2,521
Extra Help	\$24,500	\$21,023	\$2,677
Overtime	\$12,000	\$9,503	\$2,497
Holidays	\$24,500	\$23,731	\$769
TOTAL:	\$656,449	\$532,680	\$123,769
PURCHASED SERVICES:			
DAFE Officer Expense	\$15,500	\$8,891	\$6,609
Repairs to Radio Equipment	\$8,500	\$3,739	\$4,761
Jail gas and water	\$9,500	\$9,142	\$350
Jail electricity	\$11,000	\$7,706	\$3,294
Mileage	\$5,000	\$144	\$4,856
Other auto expense	\$14,000	\$8,006	\$5,994
Travel Expense (non auto)	\$6,000	\$4,300	\$1,682
Leads computer usage	\$7,500	\$1,962	\$5,538
TOTAL:	\$77,000	\$43,898	\$33,102

BUDGET CATEGORY AND LINE ITEMS	BUDGETED AMOUNT	ACTUAL AMOUNT	Underspent or (Overspent)
SUPPLIES:			
Jail supplies	\$20,000	\$13,537	\$6,463
Detainee prisoners	\$39,000	\$30,383	\$8,617
Photographic supplies	\$2,500	\$1,006	\$694
Deputies' clothing	\$10,500	\$9,303	\$1,197
Prisoner clothing	\$3,000	\$3,089	\$2,111
Gasoline, oil & grease	\$32,000	\$26,760	\$5,240
TOTAL:	\$107,000	\$82,678	\$24,322
PURCHASE OF EQUIPMENT:			
Sheriff Automobiles	\$6,000	\$6,580	\$1,420
Automobiles	\$45,000	\$44,065	\$935
Equipment Fund Expense	\$0	\$1,212	(\$1,212)
TOTAL:	\$51,000	\$51,857	\$1,143
OVERALL TOTAL:	\$893,449	\$711,112	\$182,337

NOTE: Based on the current rate of expenditures, the Sheriff's Department is projected to only spend \$853,000 of the monies budgeted for its operation during FY 91-92. The Sheriff's Department would be over \$40,000 or 4.49% "under budget" at the end of the fiscal year.

Source: "Summary Budget and Expenditures Report by Office/Department, Mahon County," as of the end of September, 1992, dated October 15, 1992.

The Employer noted that the seemingly great increase in the amount received from the Local Government Distributive Fund and Surcharge in FY92-93 as compared with the two previous Fiscal Years was misleading in that it was after the beginning of the FY92-93 that the County received last year's surcharge money. The testimony was: "That is why they are so high is what I am saying. If you project those out for the full year, it won't equal the amount of money we're going to get, it will be more."

The Employer stated it felt that the offer they made of 4.34 is what is really to be considered since their non-Union people received 2.34 insurance increases with no raise and with the resolution number 9216 which allowed them to get longevity. The only evidence it sought to present was an exhibit from the County Treasurer concerning the General Fund, which is as follows:

General Fund
Totals for fiscal year:
December 1991 through September 30, 1992

Receipts \$ 2,057,558.78
Disbursements \$ 2,945,830.89

Excess (Deficiency)
of revenue over
expenditures

\$ (88,272.11)

Month-end balances	<u>FY 1992</u>	<u>FY 1991</u>	<u>FY 1990</u>
December	823,409.44	1,292,899.52	1,104,860.05
January	763,254.44	1,281,520.89	1,098,040.41
February	687,150.63	1,172,594.12	1,002,212.05
March	590,814.34	983,327.08	1,040,777.30
April	580,227.42	942,219.25	1,000,377.22
May	414,972.28	880,865.83	1,032,606.73
June	509,689.38	830,843.23	988,968.35
July	493,541.41	918,310.09	1,085,844.54
August	679,413.41	876,809.42	1,238,544.03
September	740,718.33	1,058,200.10	1,296,682.61
October		1,104,576.71	1,356,509.33
November		828,990.44	1,337,940.16

The only other evidence the Employer presented was a letter to the Finance Committee Chairman from the Marion County Clerk and Recorder, which is as follows:

October 10, 1992

To: Evan Deaberd
Finance Committee Chairman

Following is the information you requested:

Total Payroll Non-Union Elected & Appointed Officials	1991	\$1,341,362.99
	1991	212,455.00
Non - F.O.P. Salaries	1987-1988	14,970.00 Inc. \$250/annually
	1988-1989	14,620.00 Inc. \$300/annually
	1989-1990	15,520.00 Inc. \$700/annually
	1990-1991	16,005.00 \$80/year for each year of service up to 15-years.
		* Health Insurance increase of \$17.24/month per employee effective 3-1-92.

Questioned on the exhibit covering the General Fund balances by month, the Employer stated that the amount of cash on hand as of the end of September 1992 was \$740,718.33 with expenditures to still come out of that for October and November. They would anticipate cash receipts during October and November consisting of 1/12 per month of the surtax fines and fees. In other words, 1/12 per month on whatever their estimated revenues would be for the total Fiscal Year 1991-92. All property taxes have been received, although there might be small late payments or delinquent payments.

The Union introduced an exhibit showing that Marion County had longevity expenditures in Fy 91-92 in the amount of \$23,054.21 which it maintained had not been budgeted by the County. The Employer explained that after the negotiations for the Union's December 1, 1990 - November 30, 1992 Contract, the County unilaterally agreed to give the non-Union employees a longevity plan and they did amend the budget to provide for it. The Union, in its pre-hearing investigation, had not been furnished this amendment by the County Treasurer. This plan provided for a longevity pay of \$80.00 per year of employment up to and including 15 years to be given on the anniversary date of the employment. The resolution providing for this longevity plan for non-Union employees, which include all the employees except those of this Bargaining Unit, was passed March 10, 1992. The longevity plan was to be retroactive to December 1, 1991. As can be seen from the above Employer's exhibit, the base salary for non-

Union employees is \$16,005.00 for the 1991 Fiscal Year. The Employer explained that the non-Union employees \$16,000.00 figure was a base salary or starting salary for non-Union employees and that every non-Union employee employed by the County makes at least \$16,000.00, which includes Clerk Stenographers and everybody else. This longevity pay was in lieu of any pay raise for those employees in the FY 91-92 year. Some people had, however, been given a paid 2.34% insurance cost benefit. The Employer admitted on cross examination that Dispatchers receive around \$13,000.00 a year.

4. COMPARISON OF WAGES AND CONDITIONS OF EMPLOYMENT OF THE EMPLOYEES INVOLVED WITH WAGES, HOURS AND CONDITIONS OF EMPLOYMENT OF OTHER EMPLOYEE PERFORMING SIMILAR SERVICES AND WITH OTHER EMPLOYEES GENERALLY.

With the Employer offering no comparables and not challenging the comparables selected by the Union, which on their face seemed to be relatively comparable with respect to population, per capita income, median home value, index crime rates, employment statistics, valuation and total taxes extended, the Arbitrator adopts these counties as being comparable. They are: Clinton, Macoupin, Christian, Logan, Morgan, Jefferson, Monroe, and Montgomery. The following charts set forth revenues received by the comparable counties and Marion County in 1990 and 1991.

STATE REVENUE FOR COUNTIES DEMOGRAPHICALLY COMPARABLE TO MARION COUNTY FOR 1990

County	1990 LGDF	1990 Surcharge	1990 Photo Tax	1990 ULO
Clinton	\$396,601	\$256,729	\$21,479	N/A
Montgomery	\$323,471	\$209,390	\$17,518	N/A
Effingham	\$429,400	\$277,961	\$23,255	N/A
Christian	\$349,560	\$226,278	\$18,931	N/A
Logan	\$296,937	\$192,214	\$16,081	N/A
Macoupin	\$545,669	\$353,224	\$29,552	N/A
Jefferson	\$542,588	\$351,229	\$29,385	N/A
Monroe	\$327,032	\$211,695	\$17,711	N/A
Morgan	\$279,203	\$180,734	\$15,121	N/A
Marion	\$497,018	\$321,731	\$26,917	N/A

Average:	\$398,748	\$258,119	\$21,595	N/A
Marion:	\$497,018	\$321,731	\$26,917	N/A

Source: Illinois Department of Revenue, Local Tax Allocation Division.

STATE REVENUE FOR COUNTIES DEMOGRAPHICALLY COMPARABLE TO MARION COUNTY FOR 1991

County	1991 LGDF	1991 Surcharge	1991 Photo Tax	1991 ULO
Clinton	\$446,605	\$316,184	\$22,319	\$30,790
Montgomery	\$360,333	\$255,107	\$18,041	\$25,112
Effingham	\$470,412	\$333,040	\$23,619	\$33,336
Christian	\$371,409	\$263,005	\$18,750	\$27,138
Logan	\$329,665	\$233,394	\$16,514	\$23,053
Macoupin	\$582,546	\$412,428	\$29,379	\$42,363
Jefferson	\$592,060	\$419,164	\$29,746	\$42,123
Monroe	\$362,308	\$251,505	\$18,156	\$25,389
Morgan	\$308,012	\$218,065	\$15,446	\$21,676
Marion	\$532,938	\$377,307	\$26,857	\$38,586

Average:	\$435,637	\$307,920	\$21,883	\$30,957
Marion:	\$532,938	\$377,307	\$26,857	\$38,586

Source: Illinois Department of Revenue, Local Tax Allocation Division.

The Union introduced exhibits comparing Marion County's salaries as of December 1, 1990 for Deputies, Sergeants, Lieutenants, Correctional Officers and Dispatchers, comparing each of those units with similar units in the comparable counties. These exhibits are:

DEPUTIES SALARIES IN COUNTIES COMPARABLE TO MARION COUNTY, ILLINOIS WITH UNION AND EMPLOYER OFFERS

County	Effective Date	Start	1 yr.	5 yr.	10 yr.	15 yr.	20 yr.	Yrs. to Top
Ellingham	9/1/91	\$21,180	\$22,704	\$23,628	\$24,084	\$24,840	\$24,840	15
Jefferson	12/1/91	\$18,927	\$21,037	\$21,458	\$22,091	\$22,513	\$23,145	30
Clinton	12/1/91	\$20,530	\$20,530	\$26,354	\$27,123	\$27,123	\$27,123	10
Christian	12/1/91	\$24,058	\$24,158	\$24,158	\$24,158	\$24,208	\$24,208	11
Logan	12/1/91	\$16,200	\$17,280	\$18,360	\$24,373	\$24,441	\$24,413	15
Macoupin	9/1/91	\$24,504	\$24,504	\$24,504	\$24,504	\$24,504	\$24,504	na
Marion	12/1/90	\$20,446	\$21,484	\$21,919	\$22,558	\$22,987	\$23,632	20
Monroe	12/1/91	\$21,300	\$25,565	\$26,076	\$26,331	\$26,587	\$26,843	20
Montgomery	12/1/91	\$24,003	\$26,083	\$26,083	\$26,083	\$26,083	\$26,083	1
Morgan	9/1/91	\$17,472	\$21,079	\$22,474	\$23,056	\$23,438	\$23,834	11
Union Offer	12/1/91	\$21,468	\$22,558	\$23,009	\$23,684	\$24,137	\$24,814	20
Employer Offer	12/1/91	\$20,855	\$21,014	\$22,352	\$23,010	\$23,448	\$24,105	20
Without Offers								
Average Salary		\$20,832	\$22,442	\$23,501	\$24,436	\$24,692	\$24,863	\$15
Without Offers		\$20,446	\$21,484	\$21,919	\$22,558	\$22,987	\$23,632	20
Marion Ranks:		7th	6th	8th	9th	9th	9th	-
Without Marion & Employer Offers								
Union Offer Ranks:		4th	6th	7th	8th	8th	5th	-
Without Marion & Union Offers								
Employer Offer Ranks:		6th	6th	8th	8th	9th	6th	-

SERGEANTS SALARIES IN COUNTIES COMPARABLE TO MARION COUNTY, ILLINOIS WITH UNION AND EMPLOYER OFFERS

County	Effective Date	Start	1 yr.	5 yr.	10 yr.	15 yr.	20 yr.	Yrs. to Top
Ellingham	9/1/91	\$23,076	\$23,460	\$24,408	\$24,900	\$25,632	\$25,632	15
Jefferson	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Clinton	12/1/91	\$21,362	\$21,362	\$27,186	\$27,955	\$27,955	\$27,955	10
Christian	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Logan	12/1/91	\$26,372					\$27,451	n/a
Macoupin	9/1/91	\$25,272	\$25,272	\$25,272	\$25,272	\$25,272	\$25,272	n/a
Marion	12/1/90	\$21,346	\$22,184	\$22,919	\$23,458	\$23,887	\$24,532	20
Monroe	12/1/91	\$21,600	\$25,165	\$26,676	\$26,931	\$27,187	\$27,443	20
Montgomery	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Morgan	9/1/91	\$24,394	\$24,394	\$24,394	\$24,394	\$24,394	\$24,394	n/a
Union Offer	12/1/91	\$22,368	\$23,458	\$23,909	\$24,586	\$25,037	\$25,714	20
Employer Offer	12/1/91	\$21,755	\$22,814	\$23,252	\$23,909	\$24,348	\$25,005	20
Without Offers								
Average Salary		\$23,346	\$23,840	\$25,126	\$25,485	\$25,721	\$26,097	16.25
Without Offers								
Marion Ranks:		5th	5th	6th	6th	6th	6th	-
Without Marion & Employer offers								
Union Offer Ranks:		5th	5th	6th	5th	5th	4th	-
Without Marion & Union Offer								
Employer Offer Ranks:		5th	5th	6th	6th	6th	6th	-

LIEUTENANTS SALARIES IN COUNTIES COMPARABLE TO MARION COUNTY, ILLINOIS WITH UNION AND EMPLOYER OFFERS

County	Effective Date	Start	1 yr.	5 yr.	10 yr.	15 yr.	20 yr.	Yrs. to Top
Ellingham	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Jefferson	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Clinton	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Christian	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Logan	12/1/91	\$28,715	\$28,715	\$28,715	\$28,715	\$28,715	\$28,715	n/a
Macoupin	9/1/91	\$25,395	\$25,396	\$25,396	\$25,396	\$25,396	\$25,396	n/a
Marion	12/1/90	\$21,346	\$22,534	\$23,119	\$23,758	\$24,117	\$24,332	20
Monroe	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Montgomery	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Morgan	9/1/91	\$24,975	\$24,375	\$24,375	\$24,975	\$24,975	\$24,975	n/a
Union Offer	12/1/91	\$22,668	\$23,758	\$24,209	\$24,886	\$25,337	\$26,014	20
Employer Offer	12/1/91	\$22,055	\$23,114	\$23,552	\$24,209	\$24,618	\$25,305	20
Without Offers								
Average Salary		\$25,183	\$25,443	\$25,551	\$25,711	\$25,818	\$25,980	20
Without Offers								
Marion Ranks:		4th	4th	4th	4th	4th	4th	-
Without Marion & Employer offers								
Union Offer Ranks:		4th	4th	4th	4th	3rd	2nd	-
Without Marion & Union Offer								
Employer Offer Ranks:		4th	4th	4th	4th	4th	3rd	-

CORRECTIONAL OFFICERS SALARIES IN COUNTIES COMPARABLE TO MARION COUNTY, ILLINOIS WITH UNION AND EMPLOYER OFFERS

County	Effective Date	Start	1 yr.	5 yr.	10 yr.	15 yr.	20 yr.	Yrs. to Top
Ellingham	9/1/91	\$16,416	\$18,840	\$19,526	\$19,992	\$20,580	\$20,580	11
Jefferson	12/1/91	\$16,298	\$16,298	\$16,298	\$16,298	\$16,298	\$16,298	n/a
Clinton	12/1/91	\$17,430	\$17,784	\$19,552	\$19,552	\$19,552	\$19,552	5
Christian	12/1/91	\$20,605	\$20,705	\$20,705	\$20,705	\$20,755	\$20,755	1
Logan		n/a						
Macoupin	9/1/91	\$21,998	\$21,998	\$21,998	\$21,998	\$21,998	\$21,998	n/a
Marion	12/1/90	\$17,454	\$18,491	\$18,861	\$19,418	\$19,786	\$20,340	2
Monroe	12/1/91	\$17,114	\$18,423	\$20,246	\$20,465	\$20,663	\$20,862	2
Montgomery	12/1/91	\$20,426	\$22,506	\$22,506	\$22,506	\$22,506	\$22,506	1
Morgan	9/1/91	\$13,374	\$16,281	\$18,026	\$18,526	\$18,526	\$18,526	1
Union Offer	12/1/91	\$18,327	\$19,416	\$19,804	\$20,387	\$20,775	\$21,357	2
Employer Offer	12/1/91	\$17,603	\$18,861	\$19,238	\$19,604	\$20,182	\$20,747	2
Without Offers								
Average Salary		\$18,495	\$19,734	\$20,394	\$20,603	\$20,706	\$20,831	17
Without Offers								
Marion Ranks:		4th	5th	5th	5th	5th	6th	2
Without Marion & Employer Offers								
Union Offer Ranks:		4th	4th	5th	5th	3rd	3rd	-
Without Marion & Union Offers								
Employer Offer Ranks:		4th	4th	7th	6th	6th	5th	-

DISPATCH SALARIES IN COUNTIES COMPARABLE TO
MARION COUNTY, ILLINOIS WITH UNION AND EMPLOYER OFFERS

County	Effective Date	Start	1 yr.	5 yr.	10 yr.	15 yr.	20 yr.	Yrs. to Top
Ellingham	9/1/91	\$18,416	\$18,840	\$19,596	\$19,992	\$20,580	\$20,580	15
Jefferson	12/1/91	\$17,067	\$19,176	\$19,598	\$20,230	\$20,652	\$21,285	30
Clinfon	non-union	\$12,400	\$13,520	\$13,520	\$13,520	\$13,520	\$13,520	n/a
Christian	12/1/91	\$19,218	\$19,318	\$19,318	\$19,318	\$19,368	\$19,368	11
Logan	12/1/91	\$16,200	\$17,280	\$18,360	\$24,173	\$24,441	\$24,613	15
Altoncupin	9/1/91	\$21,998	\$21,398	\$21,998	\$21,998	\$21,998	\$21,998	na
Marion	12/1/90	\$13,987	\$15,024	\$15,324	\$15,775	\$16,076	\$16,526	20
Monroe	12/1/91	\$17,114	\$18,421	\$20,266	\$20,465	\$20,663	\$20,862	20
Montgomery	12/1/91	\$22,506	\$22,506	\$22,506	\$22,506	\$22,506	\$22,506	1
Morgan	9/1/91	\$13,374	\$16,281	\$18,926	\$18,526	\$18,526	\$18,526	14
Union Offer	12/1/91	\$14,686	\$15,775	\$16,091	\$16,564	\$16,880	\$17,352	20
Employer Offer	12/1/91	\$14,257	\$15,324	\$15,630	\$16,091	\$16,398	\$16,857	20
Without Offers Average Salary		\$17,036	\$18,237	\$18,851	\$19,620	\$19,833	\$19,978	15.75
Without Offers Marion Ranks		\$13,987	\$15,024	\$15,324	\$15,775	\$16,076	\$16,526	20
Without Marion & Employer Offers Union Offer Ranks		8th	9th	9th	9th	9th	9th	
Without Marion & Union Offers Employer Offer Ranks		8th	9th	9th	9th	9th	9th	

5. THE AVERAGE CONSUMER PRICES FOR GOODS AND SERVICES COMMONLY KNOWN AS THE COST OF LIVING.

The Union excerpting data from the Bureau of Labor Standards with respect to the cost of living introduced evidence showing:

	December 1990	September 1992
CPI-W	132.2	139.9
CPI-U	133.8	141.3

At the time of the hearing, this data was not available for the month of October, 1992. To illustrate the impact inflation upon the employees in the various units, the Union prepared exhibits showing that impact every five years through twenty years of service. They converted the salary to constant dollars to adjust for inflation. These people were, at the time of the hearing, getting the same salary as they were getting in December, 1990.

These computations with respect to Deputies, Correction Officers and Dispatchers were for the consumer price index for all urban consumers (CPI-U) and for all urban wage earners and clerical employees (CPI-W). These exhibits are as follows:

DEPUTY SALARY

Place in Career	Dec-90 Salary	Dec-90 in Constant \$	Sept-92 in Constant \$	Increase or (Decrease)	% Change
Start	\$20,446	\$15,281	\$14,470	(\$811)	-5.31%
After 1 Year	\$21,484	\$16,057	\$15,205	(\$852)	-5.31%
After 5 Years	\$21,919	\$16,382	\$15,512	(\$870)	-5.31%
After 10 Years	\$22,558	\$16,859	\$15,965	(\$895)	-5.31%
After 15 Years	\$22,987	\$17,180	\$16,268	(\$912)	-5.31%
After 20 Years	\$23,632	\$17,662	\$16,725	(\$937)	-5.31%

CORRECTIONS SALARY

Place in Career	Dec-90 Salary	Dec-90 in Constant \$	Sept-92 in Constant \$	Increase or (Decrease)	% Change
Start	\$17,454	\$13,045	\$12,352	(\$692)	-5.31%
After 1 Year	\$18,491	\$13,820	\$13,086	(\$734)	-5.31%
After 5 Years	\$18,861	\$14,096	\$13,348	(\$748)	-5.31%
After 10 Years	\$19,416	\$14,511	\$13,741	(\$770)	-5.31%
After 15 Years	\$19,785	\$14,787	\$14,002	(\$785)	-5.31%
After 20 Years	\$20,340	\$15,202	\$14,395	(\$807)	-5.31%

Place in Career	Dec-90 Salary	Dec-90 in Constant \$	Sept-92 in Constant \$	Increase or (Decrease)	% Change
Start	\$20,446	\$15,466	\$14,699	(\$767)	-4.96%
After 1 Year	\$21,484	\$16,251	\$15,445	(\$806)	-4.96%
After 5 Years	\$21,919	\$16,580	\$15,758	(\$822)	-4.96%
After 10 Years	\$22,558	\$17,064	\$16,217	(\$846)	-4.96%
After 15 Years	\$22,987	\$17,388	\$16,526	(\$863)	-4.96%
After 20 Years	\$23,632	\$17,876	\$16,989	(\$887)	-4.96%

Place in Career	Dec-90 Salary	Dec-90 in Constant \$	Sept-92 in Constant \$	Increase or (Decrease)	% Change
Start	\$17,454	\$13,203	\$12,548	(\$655)	-4.96%
After 1 Year	\$18,491	\$13,987	\$13,293	(\$694)	-4.96%
After 5 Years	\$18,861	\$14,267	\$13,559	(\$708)	-4.96%
After 10 Years	\$19,416	\$14,687	\$13,958	(\$729)	-4.96%
After 15 Years	\$19,785	\$14,966	\$14,224	(\$742)	-4.96%
After 20 Years	\$20,340	\$15,386	\$14,623	(\$763)	-4.96%

DISPATCHER SALARY

Place in Career	Dec-90 Salary	Dec-90 in Constant \$	Sept-92 in Constant \$	Increase or (Decrease)	% Change
Start	\$13,987	\$10,454	\$9,899	(\$555)	-5.31%
After 1 Year	\$15,024	\$11,229	\$10,633	(\$596)	-5.31%
After 5 Years	\$15,324	\$11,453	\$10,845	(\$608)	-5.31%
After 10 Years	\$15,775	\$11,790	\$11,164	(\$626)	-5.31%
After 15 Years	\$16,076	\$12,015	\$11,377	(\$638)	-5.31%
After 20 Years	\$16,526	\$12,351	\$11,696	(\$656)	-5.31%

Place in Career	Dec-90 Salary	Dec-90 in Constant \$	Sept-92 in Constant \$	Increase or (Decrease)	% Change
Start	\$13,987	\$10,580	\$10,055	(\$525)	-4.96%
After 1 Year	\$15,024	\$11,365	\$10,801	(\$564)	-4.96%
After 5 Years	\$15,324	\$11,592	\$11,017	(\$575)	-4.96%
After 10 Years	\$15,775	\$11,933	\$11,341	(\$592)	-4.96%
After 15 Years	\$16,076	\$12,160	\$11,557	(\$603)	-4.96%
After 20 Years	\$16,526	\$12,501	\$11,881	(\$620)	-4.96%

To show the County General Fund and total County revenues had faired much better than the Union employees when the cost of living was taken into consideration, it introduced exhibits illustrating the effect of inflation upon those funds. In preparing these exhibits, it used only the CPI-W converting the General Fund and County revenues into real dollars as it had done with the exhibits showing the effect on the Bargaining Unit employees. These exhibits are as follows:

GENERAL FUND REVENUE, OVERALL COUNTY REVENUE, AND
DEPUTY EXPRESSED IN TERMS OF "REAL REVENUE"

GENERAL FUND REVENUE

Year	US CPI-W	Total General Fund Revenue	Expressed in Real Dollars	Year to Year Vs Inflation
1986	108.60	\$2,051,649	\$2,536,224	-
1987	112.50	\$2,368,203	\$2,826,891	11.46%
1988	117.00	\$2,667,103	\$3,060,339	8.25%
1989	122.60	\$2,814,541	\$3,081,591	0.71%
1990	129.04	\$3,153,114	\$3,088,496	11.19%
1991	134.25	\$3,159,684	\$3,159,684	-9.43%

Increase in "Real" General Fund Revenue: 1986-1991 = 24.58%
 Increase in "Real" General Fund Revenue: 1988-1991 = 3.25%

TOTAL COUNTY REVENUES

Year	US CPI-W	Total County Revenue	Expressed in Real Dollars	Year to Year Vs Inflation
1986	108.60	\$4,057,275	\$5,016,419	-
1987	112.50	\$4,132,276	\$4,931,183	1.70%
1988	117.00	\$4,605,623	\$5,284,657	7.17%
1989	122.60	\$4,913,824	\$5,380,758	1.82%
1990	129.04	\$5,451,135	\$5,673,309	5.44%
1991	134.25	\$5,411,363	\$5,411,363	4.23%

Increase in "Real" Total County Revenue: 1986-1991 = 8.31%
 Increase in "Real" Total County Revenue: 1988-1991 = 2.81%

For the purposes of illustration showing that a 10-year Deputy had lost 5.09% in buying power while the County increased in real revenue 3.25%, it introduced its computations in the following exhibit:

10 YEAR DEPUTY SALARY

Year	US CPI-W	Deputy's Salary	Expressed in Real Dollars	Year to Year Vs Inflation
1986	108.60	Not available	Pre-Union	-
1987	112.50	Not available	Pre-Union	-
1988	117.00	\$20,713	\$23,267	-
1989	122.60	\$21,749	\$23,816	0.21%
1990	129.04	\$22,558	\$23,463	-1.46%
1991	134.25	\$22,558	\$22,558	-3.88%

Increase in "Real" Salary 1986-1991 = Not Available
 Increase in "Real" Salary 1988-1991 = -5.09%

COSTS OF THE PARTIES' FINAL OFFERS

The only evidence as to the cost of the parties' final offer was produced by the Union. Part of the County's final offer of an increase of 4.34% was that they were increasing the health insurance payments by 2.34%. It appears from the evidence that since 1989, when the first contract was entered into with this Union, the parties agreed that the employees would pay 100% of the dependent insurance coverage, 20% of the single employee insurance coverage, with the employer paying 80% of that cost. In reaching that agreement, the County also agreed to what is referred to as a "me too" clause, which meant that if the County agreed to pay a greater share of the premiums for its non-Union employees, it would also make those same payments available to the employees of this Bargaining Unit. (None of the other County employees are unionized.) Effective March 1, 1990, the County Board, by resolution, authorized the County to pay 100% of the employee's single premium. Because of the "me too" clause, these Bargaining Unit employees are no longer paying 20% of their health insurance payments. The County, in its final offer, computes that this undertaking to pay all of the Bargaining Unit employees single health insurance premiums amounts to a 2.34% salary increase.

There have been two Collective Bargaining Agreements between these parties, the first one starting December 1, 1988 and the second one starting December 1, 1990. The Union demonstrated with an exhibit the negotiated salaries with longevity increases for each of the years 1988 through 1991 for each of the Sheriff's units covered by the Collective Bargaining Agreement and what insurance payments were agreed to. This exhibit is as follows:

BARGAINING UNIT SALARY AND INSURANCE HISTORY, 1988 TO PRESENT									
Position	Effective	Start	1 yr	5 yr	10 yr	15 yr	20 yr	ins to top	Insurance
Deputy	12/1/88	\$20,113	\$20,213	\$20,213	\$20,213	\$20,213	\$20,213	1	75% pd for ee
Deputy	12/1/89	\$19,713	\$20,213	\$21,127	\$21,749	\$21,749	\$21,749	10	80% "me too"
Deputy	12/1/90	\$20,446	\$21,404	\$21,919	\$22,550	\$22,987	\$23,632	20	80% "me too"
Deputy	12/1/91	\$20,446	\$21,404	\$21,919	\$22,550	\$22,987	\$23,632	20	80% "me too"
Corrections	12/1/88	\$16,020	\$17,420	\$17,420	\$17,420	\$17,420	\$17,420	1	75% pd for ee
Corrections	12/1/89	\$16,020	\$17,020	\$18,105	\$18,719	\$18,719	\$18,719	10	80% "me too"
Corrections	12/1/90	\$17,454	\$18,491	\$18,861	\$19,416	\$19,785	\$20,340	20	80% "me too"
Corrections	12/1/91	\$17,454	\$18,491	\$18,861	\$19,416	\$19,785	\$20,340	20	80% "me too"
Communications	12/1/88	\$13,205	\$13,885	\$13,885	\$13,885	\$13,885	\$13,885	1	75% pd for ee
Communications	12/1/89	\$13,405	\$14,405	\$14,725	\$15,209	\$15,209	\$15,209	10	80% "me too"
Communications	12/1/90	\$13,807	\$15,024	\$15,324	\$15,775	\$16,076	\$16,526	20	80% "me too"
Communications	12/1/91	\$13,807	\$15,024	\$15,324	\$15,775	\$16,076	\$16,526	20	80% "me too"
Sgt	12/1/88	\$20,446	\$21,046	\$21,046	\$21,046	\$21,046	\$21,046	1	75% pd for ee
Sgt	12/1/89	\$20,313	\$21,313	\$21,727	\$22,349	\$22,349	\$22,349	10	80% "me too"
Sgt	12/1/90	\$21,346	\$22,304	\$22,819	\$23,450	\$23,887	\$24,532	20	80% "me too"
Sgt	12/1/91	\$21,346	\$22,304	\$22,819	\$23,450	\$23,887	\$24,532	20	80% "me too"
Lt	12/1/88	\$21,271	\$21,870	\$21,870	\$21,870	\$21,870	\$21,870	1	75% pd for ee
Lt	12/1/89	\$20,913	\$21,913	\$22,327	\$22,949	\$22,949	\$22,949	10	80% "me too"
Lt	12/1/90	\$21,646	\$22,604	\$23,119	\$23,750	\$24,187	\$24,832	20	80% "me too"
Lt	12/1/91	\$21,646	\$22,604	\$23,119	\$23,750	\$24,187	\$24,832	20	80% "me too"

It is to be noted that the insurance provisions remained 80% of the single premium payment with a "me too" clause.

It followed up that previous exhibit with an identical one except to include thereon a percentage increase where those increases occurred. This exhibit is as follows:

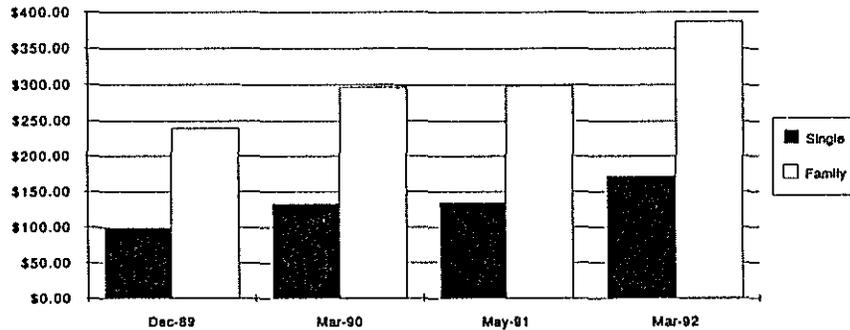
BARGAINING UNIT SALARY AND INSURANCE HISTORY, 1988 TO PRESENT															
Position	Effective Date	Start Pay	% Inc.	1 yr Pay	% Inc.	5 yr Pay	% Inc.	10 yr Pay	% Inc.	15 yr Pay	% Inc.	20 yr Pay	% Inc.	Yrs to Top	Insurance Agreement
Deputy	12/1/88	\$20,713	-	\$20,713	-	\$20,713	-	\$20,713	-	\$20,713	-	\$20,713	-	1	75% pd. for es.
Deputy	12/1/89	\$19,713	-1.99%	\$20,713	5.00%	\$21,127	2.00%	\$21,749	3.00%	\$22,749	5.00%	\$23,749	5.00%	10	80% "me too"
Deputy	12/1/90	\$20,446	3.72%	\$21,484	3.72%	\$21,919	3.72%	\$22,556	3.72%	\$23,227	3.62%	\$23,632	3.62%	20	80% "me too"
Deputy	12/1/91	\$20,446	0.00%	\$21,484	5.00%	\$21,919	2.00%	\$22,556	0.00%	\$23,227	0.00%	\$23,632	0.00%	20	80% "me too"
Corrections	12/1/88	\$17,428	-	\$17,428	-	\$17,428	-	\$17,428	-	\$17,428	-	\$17,428	-	1	75% pd. for es.
Corrections	12/1/89	\$17,826	0.00%	\$17,826	2.30%	\$18,785	4.34%	\$19,715	0.41%	\$19,719	7.41%	\$19,719	7.41%	10	80% "me too"
Corrections	12/1/90	\$17,454	3.72%	\$18,492	3.72%	\$19,361	3.72%	\$19,976	3.72%	\$20,785	5.69%	\$20,340	8.62%	20	80% "me too"
Corrections	12/1/91	\$17,454	0.00%	\$18,492	0.00%	\$19,361	0.00%	\$19,976	0.00%	\$20,785	0.00%	\$20,340	0.00%	20	80% "me too"
Communications	12/1/88	\$13,885	-	\$13,885	-	\$13,885	-	\$13,885	-	\$13,885	-	\$13,885	-	1	75% pd. for es.
Communications	12/1/89	\$13,485	-1.51%	\$14,485	4.32%	\$15,775	6.41%	\$16,329	9.54%	\$16,329	9.54%	\$16,329	9.54%	10	80% "me too"
Communications	12/1/90	\$13,957	3.72%	\$15,024	3.72%	\$16,354	3.72%	\$17,075	3.72%	\$17,605	5.70%	\$17,632	6.68%	20	80% "me too"
Communications	12/1/91	\$13,957	0.00%	\$15,024	0.00%	\$16,354	0.00%	\$17,075	0.00%	\$17,605	0.00%	\$17,632	0.00%	20	80% "me too"
Sets	12/1/88	\$21,046	-	\$21,046	-	\$21,046	-	\$21,046	-	\$21,046	-	\$21,046	-	1	75% pd. for es.
Sets	12/1/89	\$20,313	-0.63%	\$21,313	1.27%	\$22,727	3.04%	\$23,249	6.19%	\$23,349	6.19%	\$23,349	6.19%	10	80% "me too"
Sets	12/1/90	\$21,147	5.09%	\$22,324	5.09%	\$23,819	5.09%	\$24,456	4.95%	\$25,527	6.69%	\$24,532	9.77%	20	80% "me too"
Sets	12/1/91	\$21,147	0.00%	\$22,324	0.00%	\$23,819	0.00%	\$24,456	0.00%	\$25,527	0.00%	\$24,532	0.00%	20	80% "me too"
Lts	12/1/88	\$21,879	-	\$21,879	-	\$21,879	-	\$21,879	-	\$21,879	-	\$21,879	-	1	75% pd. for es.
Lts	12/1/89	\$20,913	-1.72%	\$21,913	0.14%	\$22,327	2.09%	\$22,949	4.89%	\$23,649	4.89%	\$22,949	4.89%	10	80% "me too"
Lts	12/1/90	\$21,546	3.50%	\$22,684	3.52%	\$23,119	3.33%	\$23,752	3.69%	\$24,187	5.39%	\$24,532	8.21%	20	80% "me too"
Lts	12/1/91	\$21,546	0.00%	\$22,684	0.00%	\$23,119	0.00%	\$23,752	0.00%	\$24,187	0.00%	\$24,532	0.00%	20	80% "me too"

To demonstrate that not only did the County's expenditures for health insurance increase from 1986 to 1991, but that the employees' contributions costs also increased during that period, the Union introduced first exhibits demonstrating the amount that the County had budgeted for insurance each year, the amounts spent, the percentage of increase and any variants. These exhibits are as follows:

MARION COUNTY EXPENDITURES FOR HEALTH INSURANCE, 1986-1991
 "County Employees Group Health Insurance" Costs

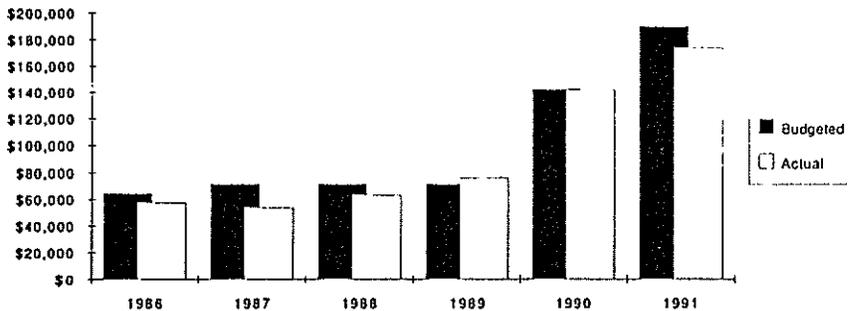
Year	Budgeted Amount	Actual Amount	Annual % Increase	Variance (Unfavorable)
1986	\$65,000	\$57,802		\$7,198
1987	\$72,000	\$53,888	6.77%	\$18,112
1988	\$72,000	\$63,369	17.58%	\$8,631
1989	\$72,000	\$76,385	20.54%	(\$4,385)
1990	\$142,692	\$142,337	06.34%	\$355
1991	\$190,208	\$173,933	27.20%	\$16,275

Comparison of Costs of Single Employee Insurance Coverage vs. Family Premium Costs, 1989-1992



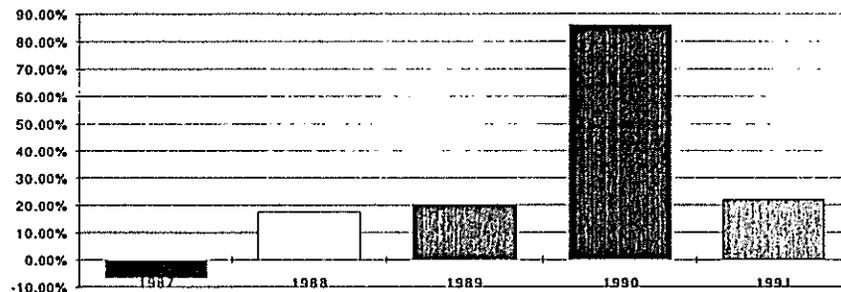
In order to demonstrate how the employees' costs had increased, the Union introduced a bar graph showing the costs of single employee insurance coverage versus family premium costs from 1989 to 1992 and another bar graph showing the percentage of increases in employees' health insurance. These exhibits are as follows:

Budgeted vs. Actual Expenditures for Employee Health Insurance Coverage



Source: Financial Statements, Years 1986-1991

Percentage Increases in Employee Health Insurance Costs



Source: Financial Statements, Years 1987-1991

It, likewise, computed for the same group and in the same fashion the cost to the County under the Union's 2% wage increase. This schedule is as follows:

EMPLOYER OFFER: 2%							
Employee Name and Position	Date of Hire	Current Total Salary	Current Base Salary	Employer's Offer of 2%	Current Longevity	Total New Salary	Employer Offer Cost
Anderson, C.O.	5/16/88	\$18,861	\$18,491	\$18,861	\$377	\$19,238	\$377
Beard, Com. O.	?/91	\$15,024	\$15,024	\$15,324	\$0	\$15,324	\$300
Brooks, C.O.	?/91	\$18,491	\$18,491	\$18,861	\$0	\$18,861	\$370
Claybourn, Sgt.	4/5/73	\$24,318	\$21,484	\$21,914	\$1,972	\$24,786	\$468
Clifton, Dep.	10/14/85	\$22,129	\$21,484	\$21,914	\$657	\$22,571	\$443
Diss, C.O.	1/15/87	\$18,861	\$18,491	\$18,861	\$377	\$19,238	\$377
Duis, Com.O.	3/1/87	\$15,324	\$15,024	\$15,324	\$306	\$15,631	\$306
Eblin, Com. O.	4/2/90	\$15,174	\$15,024	\$15,324	\$153	\$15,478	\$303
Edwards, Com. O.	12/1/89	\$15,174	\$15,024	\$15,324	\$153	\$15,478	\$303
Elkins, Dep.	?/91	\$21,484	\$21,484	\$21,914	\$0	\$21,914	\$430
Garden, Dep.	12/1/89	\$21,699	\$21,484	\$21,914	\$219	\$22,133	\$434
Gelsinger, Dep.	12/1/84	\$22,343	\$21,484	\$21,914	\$877	\$22,790	\$447
Hildibidal, C.O.	12/17/85	\$19,046	\$18,491	\$18,861	\$566	\$19,427	\$381
McNeil, C.O.	12/19/85	\$19,046	\$18,491	\$18,861	\$566	\$19,427	\$381
Mitton, Lt.	6/16/72	\$24,832	\$21,484	\$21,914	\$2,191	\$25,305	\$473
Norbeck, C.O.	10/1/79	\$19,600	\$18,491	\$18,861	\$1,132	\$19,992	\$392
Oswald, Dep.	12/1/84	\$22,343	\$21,484	\$21,914	\$877	\$22,790	\$447
Robertson, Dep.	9/24/79	\$22,773	\$21,484	\$21,914	\$1,315	\$23,229	\$455
Rose, Dep.	?/91	\$21,484	\$21,484	\$21,914	\$0	\$21,914	\$430
Schlr, C.O.	4/20/87	\$18,861	\$18,491	\$18,861	\$377	\$19,238	\$377
Smith, Dep.	4/15/79	\$22,773	\$21,484	\$21,914	\$1,315	\$23,229	\$455
Squibb, C.O.	3/31/86	\$19,046	\$18,491	\$18,861	\$566	\$19,427	\$381
Stone, C.O.	3/9/83	\$19,231	\$18,491	\$18,861	\$754	\$19,615	\$385
Wolenthaupt, Sgt.	10/1/76	\$24,103	\$21,484	\$21,914	\$1,753	\$24,567	\$464
TOTALS:		\$482,020	\$462,839	\$472,096	\$16,504	\$491,600	\$9,580

ESTIMATED COST OF EMPLOYER OFFER: \$9,580

The difference between the two proposals is \$14,371.00.

7. CHANGES IN ANY OF THE FOREGOING CIRCUMSTANCES DURING THE PENDANCY OF THE ARBITRATION PROCEEDINGS. This was the seventh factor which the Arbitration Panel was to consider in connection with economic issues. Neither party produced any evidence with respect to this factor.

8. 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, FACT-FINDING, ARBITRATION OR OTHERWISE BETWEEN THE PARTIES IN THE PUBLIC SERVICE OR IN PRIVATE EMPLOYMENT. No evidence was introduced with respect to this factor.

The Union prepared a schedule listing the names and positions of all of the Bargaining Unit employees together with their dates of hire, their current base salary, computed what each individual's salary would be if it increased by 5%, increased it by the current longevity the individual was entitled to, showed the total new salary and the cost of the Union offer, and prepared a schedule showing the results. This schedule is as follows:

COST-OUT OF UNION AND EMPLOYER PROPOSALS							
UNION OFFER: 5%							
Employee Name and Position	Date of Hire	Current Total Salary	Current Base Salary	Union's Proposed Increase of 5%	Current Longevity	Total New Salary	Cost of Union Offer
Anderson, C.O.	16-May-88	\$18,861	\$18,491	\$19,416	\$388	\$19,804	\$943
Beard, Com. O.	7/91	\$15,024	\$15,024	\$15,775	\$0	\$15,775	\$751
Brooks, C.O.	7/91	\$18,491	\$18,491	\$19,416	\$0	\$19,416	\$925
Claybourn, Sgt.	5-Apr-73	\$24,318	\$21,484	\$22,558	\$2,030	\$25,488	\$1,171
Clifton, Dep.	14-Oct-85	\$22,129	\$21,484	\$22,558	\$677	\$23,235	\$1,106
Diss, C.O.	15-Jan-87	\$18,861	\$18,491	\$19,416	\$388	\$19,804	\$943
Duis, Com.O.	1-Mar-87	\$15,324	\$15,024	\$15,775	\$316	\$16,091	\$766
Eblin, Com. O.	2-Apr-90	\$15,174	\$15,024	\$15,775	\$158	\$15,933	\$759
Edwards, Com. O.	1-Dec-89	\$15,174	\$15,024	\$15,775	\$158	\$15,933	\$759
Elkins, Dep.	7/91	\$21,484	\$21,484	\$22,558	\$0	\$22,558	\$1,074
Garden, Dep.	1-Dec-89	\$21,699	\$21,484	\$22,558	\$226	\$22,784	\$1,085
Gelsinger, Dep.	1-Dec-84	\$22,343	\$21,484	\$22,558	\$902	\$23,461	\$1,117
Heldbiral, C.O.	17-Dec-85	\$19,046	\$18,491	\$19,416	\$582	\$19,998	\$952
McNair, C.O.	19-Dec-85	\$19,046	\$18,491	\$19,416	\$582	\$19,998	\$952
Hitton, Lt.	16-Jun-72	\$24,832	\$21,484	\$22,558	\$2,256	\$26,014	\$1,182
Norbeck, C.O.	1-Oct-79	\$19,600	\$18,491	\$19,416	\$1,165	\$20,580	\$980
Oswald, Dep.	1-Dec-84	\$22,343	\$21,484	\$22,558	\$902	\$23,461	\$1,117
Robertson, Dep.	24-Sep-79	\$22,773	\$21,484	\$22,558	\$1,353	\$23,912	\$1,139
Rose, Dep.	7/91	\$21,484	\$21,484	\$22,558	\$0	\$22,558	\$1,074
Schirr, C.O.	20-Apr-87	\$18,861	\$18,491	\$19,416	\$388	\$19,804	\$943
Smith, Dep.	15-Apr-79	\$22,773	\$21,484	\$22,558	\$1,353	\$23,912	\$1,139
Squibb, C.O.	31-Mar-86	\$19,046	\$18,491	\$19,416	\$582	\$19,998	\$952
Stone, C.O.	9-Mar-83	\$19,231	\$18,491	\$19,416	\$777	\$20,192	\$962
Wolenhaupt, Sgt.	1-Oct-76	\$24,103	\$21,484	\$22,558	\$1,805	\$25,263	\$1,160
TOTALS:		\$482,020	\$462,839	\$485,981	\$16,990	\$505,971	\$23,951

ESTIMATED TOTAL COST OF UNION OFFER: \$23,951

DISCUSSION AND FINDINGS ON THE BASIS OF THE EVIDENCE:
 The Illinois State Labor Relations Act, Section 14(a) sets forth those factors which the Arbitration Board, in this case the Arbitrator, should consider in making its findings, opinions and order. It does not mandate what weight is to be given to each of the factors, only that those factors be given consideration. The importance and weight depend upon that facts and circumstances of each case. In these interest arbitration cases, there are two questions that need to be answered. The first is whether there is evidence which justifies the Union's offer, as that is usually the highest. The second question is whether the financial ability of the unit of government is sufficient to meet the Union's offer or mandates the acceptance of the Employer's offer.

There are three factors to be considered in connection with the first question, namely: (1) A comparison of wages and conditions of employment of the employers involved with the wages, hours and conditions of employment of other employees performing similar services with other employers, both public and private, in comparable communities; (2) The average consumer prices for goods and services, known as the cost of living as it affects the buying power of the employees; (3) The overall compensation presently received by the employees, including direct wage compensation and fringe benefits. The answer to the second question, of course, is what can the Employer afford to pay.

With respect to comparable situations, the evidence shows that Marion County, both in 1990 and 1991, received more State revenue than the average of the 9 comparable counties. With respect to Deputies' salaries, the evidence makes the following comparison as to where Deputy salaries rank them in comparison of their counterparts in comparable counties beginning with a starting salary and then increases for the 1st, 5th, 10th, 15th and 20th year of service.

Without Offers								
Average Salary	\$20,837	\$22,442	\$23,501	\$24,436	\$24,692	\$24,963	\$15	
Without Offers	\$20,446	\$21,464	\$21,919	\$22,558	\$22,987	\$23,432	20	
Marion Rank	7th	6th	8th	7th	7th	7th	-	
Without Marion & Employer Offers								
Union Offer Rank	4th	6th	7th	8th	8th	5th		
Without Marion & Union Offers								
Employer Offer Rank	8th	8th	8th	8th	7th	8th	-	

It can be seen from that comparison that, as of December 1, 1991, these Deputies ranked near the bottom of the salary scale when compared with their counterparts in comparable counties; that both the Union and Employer's offers only increases the ranking slightly, except that the Union's offer improves the ranking considerably the starting salary in the 20th year.

The same comparison was made with respect to the Sergeants' salaries. The evidence shows the current rankings and the effect of both the Union's and Employer's offers on those rankings beginning with the starting salary and the increases for the 1st, 5th, 10th, 15th and 20th year comparisons. That showed the following:

Without Offers Average Salary		\$23,346	\$23,860	\$25,125	\$25,485	\$25,721	\$26,077	16,25
Without Offers Mayor Ranks	.	6th	5th	5th	6th	6th	6th	.
Without Mayor & Employer offers Union Offer Ranks		5th	5th	6th	5th	5th	4th	.
Without Mayor & Union Offer Employer Offer Ranks		5th	5th	6th	6th	6th	6th	.

It can be seen from that information that the acceptance of either offer will not materially improve the ranking of these individuals with their Sergeant counterparts in the comparable counties.

The evidence, with respect to Lieutenants' salaries as compared with the comparable counties and their rankings in comparison with their counterparts in those counties, beginning with the starting salary the 1st, 5th, 10th, 15th and 20th year is as follows:

Without Offers Average Salary	.	\$25,181	\$25,443	\$25,551	\$25,711	\$25,818	\$25,980	20
Without Offers Mayor Ranks	.	4th	4th	4th	4th	4th	4th	.
Without Mayor & Employer offers Union Offer Ranks		4th	4th	4th	4th	3rd	2nd	.
Without Mayor & Union Offer Employer Offer Ranks		4th	4th	4th	4th	4th	3rd	

Again it can be seen that, while Lieutenants' salaries at the current rate place them above the middle of the comparable counties with respect to salaries, the offers of both the Employer and Union merely maintains that ranking with the Employer's offer lowering their ranking in the 20th year and the Union's offer improving their ranking in the 15th and 20th year.

The ranking of the Correctional Officers in comparison with their counterparts in the comparable counties beginning with the starting salary and the salaries of the 1st, 5th, 10th, 15th and 20th year as disclosed by the evidence is as follows:

Without Offers Average Salary		\$18,495	\$19,734	\$20,394	\$20,603	\$20,706	\$20,831	13.2
Without Offers Marion Ranks		4th	5th	7th	7th	6th	6th	20
Without Marion & Employer Offers Union Offer Ranks		4th	4th	5th	5th	3rd	3rd	
Without Marion & Union Offers Employer Offer Ranks		4th	4th	7th	6th	6th	5th	

It can be seen from the offers of the Union and the Employer that they don't materially improve the rankings of these individuals.

The evidence, with respect to the salaries of the Dispatchers as they relate to their counterparts in the comparable counties is shown by the following ranking as to starting salaries and the 1st, 5th, 10th, 15th and 20th year increments.

Without Offers Average Salary		\$17,035	\$18,237	\$18,851	\$19,620	\$19,811	\$19,928	15.75
Without Offers Marion Ranks		8th	9th	9th	9th	9th	9th	20
Without Marion & Employer Offers Union Offer Ranks		9th	9th	9th	9th	9th	9th	
Without Marion & Union Offers Employer Offer Ranks		8th	9th	9th	9th	9th	9th	

Again it can be seen that these individuals, as compared with their counterparts, are ranked near the bottom and even with the offers of the Union and Employer, their ranking does not change.

The foregoing recitation of the evidence demonstrates that Marion County Bargaining Unit employees are, for the most part, paid less than the majority of their counterparts in most positions and that the Union's offer, if accepted, would improve their rankings in some cases slightly more than the offer of the Employer.

The second factor to be given consideration is the cost of living. Without repeating the evidence with

respect thereto, a review thereof using either the CPI-U or CPI-W shows that the current salaries of the Deputies, Correction Officers and Dispatchers when converted to constant dollars, showed that the buying power of their dollars had, as of September 1992, decreased 5.31% under the CPI-U and 4.96% under the CPI-W. The Union's offer of a 5% wage increase would not, in real dollars, give them an increase in wages, but only keep them even with inflation. Under the Employer's offer, they would lose in real wages and in buying power.

The third factor to be considered was the overall compensation presently received by employees, including direct wage compensation and fringe benefits. No evidence was offered on this factor other than direct wage compensation and information on insurance. The Arbitrator can only assume that all the other fringe benefits, which may appear in the contract, are satisfactory to both parties. The Employer, however, seeks to include in its offer the fact that it has assumed the full premium payment for employee insurance premiums, rather than 80% thereof as called for under the current contract as part of its offer. This additional cost amounts to 2.34% increase so that the Employer believes that it is making a 4.34% wage offer which is comparable to that of the Offer of the Union. There are two reasons why that 2.34% should not be considered as an increase in wages. First and foremost is that the Employer is contractually obligated to make this increase. In the current contract, it agreed to the so-called "me too" clause. The Union agreed to its members paying 20% of the single insurance premium cost at the time of the execution of the current contract on December 1, 1990 because all other County employees were paying that percentage with the County paying 80% thereof. Fearful that the County might treat its non-Union employees differently with respect to insurance premium payments, it negotiated the "me too" clause. When the County increased the non-Union employees insurance premiums to cover 100% of the single insurance premium, it did so with the knowledge that under the "me too" clause, it was obligated to do the same for the Bargaining Unit members. It is therefore not making a new offer of wages by assuming that 20% of the premium. Thus, its offer is really only a 2% wage increase.

A second reason why such payment should not be considered is that, as the Union argues, the employees, as the evidence shows, have had to assume as of 1990 an

\$89.45 per month increase for dependent coverage while the Employer's increased insurance costs are an additional \$37.24 for employees because of rising insurance costs and its agreement to pay the full employee single premium. That sum does not have the same impact on the County as does the nearly 2 1/2 times that amount the employee must pay for dependent coverage. Any attempt to offset insurance cost against a wage increase should be bargained in connection with total insurance costs and not part of a wage package. A 5% wage increase merely keeps the employee current with the cost of living and doesn't help the employee in absorbing the increased insurance costs for dependent coverage.

Since the factor of overall compensation employees presently receive together with fringe benefits was not addressed in the evidence, the Arbitrator, in making a determination as to which wage offer is to be accepted, provided there is a financial ability to pay, is limited to a comparison of wages of the comparables and cost of living. On the basis of that evidence, it is the Arbitrator's conclusion that the Union has demonstrated that their wage offer more nearly complies with the factors dealing with wages and the Employer's offer is inadequate. The Arbitrator, therefore, holds that the Union's wage offer should be accepted provided the evidence shows the Employer has the financial ability to pay it.

There remains, however, the consideration of the factor having to do with interest and welfare of the public and the financial ability of the County to meet the increased cost of the Union's wage offer. As was indicated in connection with the narration of facts, no evidence was offered with respect to the interest and welfare of the public, but that the Arbitrator can take cognizance of the fact that trained and competent employees of the Sheriff's Department in enforcing the laws, protecting persons and property of the citizens of the County, as well as the housing of prisoners so that they do not escape, is in the interest and welfare of the public, as evidence by the laws establishing Sheriff's Departments and their duties. The Arbitrator can take notice of the fact employees whose wages stagnant and because of increased cost of living, lose purchasing power, become dissatisfied with their employment and seek other employment resulting in the loss of their training and experience to the Employer's detriment. It is, therefore, in the best interest and welfare of the public to prevent this by assuring they are adequately compensated.

The evidence indicates that the granting of the Union's offer of a 5% wage increase across the board would result in an estimated \$23,951.00 in additional costs to the County and that if the Employer's offer was accepted, there would be an estimated additional cost to the County of \$9,580.00 resulting in a difference of \$14,371.00 over what the County, by its offer, admits it has the ability to pay.

The Union offered considerable evidence by which it believed the Arbitrator could conclude that this County has the ability to pay this additional estimated \$14,371.00 over which the County admits it can pay. This evidence consisted of several computations. The first one was that the General Fund, at the end of each Fiscal Year from 1986 through 1991 with the exception of 1987, where the ending balance was \$749,165.00, had year-end balances ranging from \$900,000.00 to \$1,000,000.00 with 1991 ending balance of \$918,903.00. The Union's analysis of what the County budgeted was that its expenditures and the actual revenue received for those same years showed that the County always received more revenue than expected at the time of budgeting in every year except 1991 when, due to large expenditures for capital improvements, there was a budget shortfall of \$154,724.00. Even with that shortfall, the County had an ending balance of \$918,903.00. In all of the other years, with that exception, revenue exceeded budgeted revenue and actual expenditures were less than budgeted with the County winding up with healthy budgeted balances of around \$500,000.00 to \$600,000.00 which shows that the County had excess funds to pay for unbudgeted items. The Union evidence also showed that the County, in 1991, had no current liabilities and in the years 1986 to 1990 had on hand cash and temporary investments greatly exceeding their current liabilities with the County having no longterm debt. Current balances plus the history of the County's revenue always exceeding the expenditures is some indication of the County's ability to pay.

To counter any concern that the County revenues would unduly suffer because of lack of monies paid the County from State and Federal sources, the Union introduced evidence that the County's total revenues, including monies received from those sources much of which is allocated for special purposes, still leaves a certain percent of

those funds which go into the General Fund. The percentage of the General Fund make-up financed by intergovernmental funds has increased each year from 1986 when those funds constituted 39.21% of the General Fund so that intergovernmental revenues in 1991 made up 56.25% of the General Fund. The Union's evidence also showed that in 1991 both the total General Fund County revenues and the intergovernmental revenues allocatable to the General Fund decreased slightly. The Union's evidence showed that there was a pattern from 1986 to 1991 of increases each year with respect to the General Fund revenue. This same thing was true as to the amount of intergovernmental revenues allocated to the General Fund. The conclusion to be reached from this evidence is that one year's shortfall in both General Fund and intergovernmental funding doesn't justify a finding that the County hasn't the money to fund wage increases where it has healthy ending General Fund balances each year, including 1991. A part of the intergovernmental funding comes from surcharge monies received from the State of Illinois. The Union's evidence shows that in a 1991-92 Fiscal Year, these monies were down. As demonstrated in the narration of facts, this shortage of surcharge revenue was due to legislative handling of this issue and the shortages resulting therefrom in FY 91-92 due to legislation are now being made up in FY 9293. Such facts negate that because of loss of surcharge monies, the County has an inability to pay the increase in wages.

The evidence shows that Marion County doesn't experience any problem in collecting taxes as levied and that, with the exception of 1991 where capital improvements exceeded the budgeted amount by \$219,214.00, it, from 1986 to 1991, invariably budgeted for capital outlay and building repairs more money than was expended. In those 6 years, it budgeted for capital improvements \$580,000.00 and expended \$441,885.00 of which \$369,000.00 was in 1991. A six-year surplus of \$138,135.00 over budgeted amounts has resulted from the County Board's handling of funds. Similarly, building repairs in six years were budgeted at \$310,000.00, but the County only expended in that time \$242,590.00 resulting in a budgeted surplus of \$67,410.00. When one considers revenue in that period of time as almost always exceeding budgeted amounts, there is a strong indication that the County is financially able to afford increases in salaries.

The evidence, with respect to the Sheriff's Department budget, from December 1, 1990 through November 30, 1991,

the year prior to the one the Union is seeking a wage increase, ended up expending \$42,161.00 less than its budgeted amount and for the ten-month period of 12/1/91 through 9/30/92 as Union exhibits show, the Sheriff's Department had remaining in its budget \$182,334.74 or 20.41% of the budgeted amount. Based on an analysis of what the Sheriff's Department budgeted and expended for FY 90-91 and FY 91-92 through September 30, 1992, the Union, based on the current rate of expenditures, projected that the Sheriff's Department would only expend \$853,000.00 of its budgeted amount of \$893,449.00 again ending the 91-92 Fiscal Year with a \$40,000.00 surplus, an indication that the Department could pay the 5% wage increase of \$23,951.00.

The Employer sought to negate the testimony that it had additional monies due to the receipt of local government distributive funds and a surcharge after the beginning of FY 92-93. Such position was not sustained, however, when it admitted that projecting the amount received in the first four months of the year would not equal the money they were to get, but "that it would be more".

In its attempt to show it did not have the money to pay raises the Union was seeking, the Employer introduced an exhibit signed by the County Treasurer showing that from December 1, 1992 through September 30, 1992, a ten-month period, the County's receipts were \$1,857,588.78 and its disbursements were \$1,945,830.89 leaving a deficiency of revenue over expenses of \$88,272.11. This same exhibit showed the County's end-of-the-month balance from December through November in FY 1990 and 1991 and December through September FY 1992. The exhibit shows that at the end of September 1992, the General Fund had a balance of \$740,718.00. How the General Fund of September 30, 1992 had a deficiency of \$88,272.11 with an ending balance of \$740,718.00 was not explained. Possibly it was due to carrying forward the FY 1991 November balance.

The exhibit shows that as a general proposition, the end of the month balances were smaller each year since FY 1990 than the comparable month the year before. It shows that in both FY 91 and FY 90, the end-of-month balances for October were greater than in September and the end-of-month balances for November were less than the September balances. While in FY 90 the November

balance exceeded the September balance, the FY 91 November balance, or year-end balance, was 22% less than the September balance.

No conclusion can be drawn from such statistics other than that revenues continue to be received in both October and November. Since the hearing was held in October, the exhibit did not contain the end-of-month balances for October and November, the two months to complete the fiscal year FY 91-92. If, however, the 22% decrease that occurred in FY 90-91 from the end of September to the end of November is applied to the FY 91-92 September balance of \$740,718.00, the November balance would be in the area of \$577,760.00, a sum which could easily finance a wage increase of roughly \$24,000.00.

The Employer estimated that one sixth of its projective revenue from the annual amount received for surtax fines and fees would be received in October and November 1992. The Union exhibits covering these revenues indicated that this total amount is \$870,870.00, one sixth of which is \$140,145.00. If this figure is added to the September end balance of \$740,718.00, it would bring that balance up to \$885,863.00. Disbursements according to the County Treasurer's exhibit showing a deficiency the first nine months of the Fiscal Year of \$88,272.00 means that in that period of time the disbursements exceeded receipts by 3%. If one applies that percentage to the October and November contemplated receipts of \$140,145.00, the disbursements for those two months would be \$144,349.35 or \$4,204.35 more than the receipts. Under such computation, the FY 91-92 ending balance in the General Fund would be the September balance of \$740,718.00 less the \$4,204.35 with excess expenditures over receipts leaving a projected November 30, 1992 balance of \$736,514.00. Such a computation would further indicate the County had ample funds and the financial ability to meet an approximate \$24,000.00 wage increase for these employees.

As would be expected where the County, as here operates on a cash basis, the evidence shows it has no current or long term liabilities of debts which it must pay, so whatever the General Fund balance, and the evidence shows there is one, it is not subject to the payment of debts so there are ample funds to pay the increase in wages.

Further evidence of the County's ability to pay the increased wages sought by the Union and which the evidence would indicate that they are entitled to is that the County granted the non-Union employees longevity pay beginning December 1, 1991 totaling \$23,054.21. This was done after the FY 91-92 budget had been prepared and approved. The County Board then amended the budget to provide for these additional funds, which it would not have done if they didn't believe there were funds available under its cash basis of accounting. This is one more indication of showing that the County has unbudgeted funds with which to pay the Union's offer.

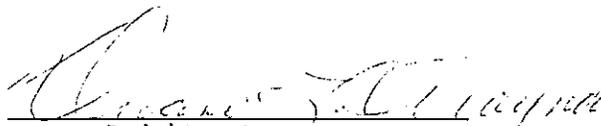
The Employer emphasized that the longevity program for non-Union employees was in lieu of a pay raise for FY 91-92. This can have no effect on this Award. Once having decided that the evidence warrants the acceptance of the Union's final offer, the only issue is whether the County has the financial ability to pay. When I consider all of the facts heretofore narrated concerning the evidence as to the financial ability to pay, it overwhelmingly preponderates in the belief that the County has that ability.

Under the Statute, the Arbitration Panel (the Arbitrator) is required as to each economic issue to adopt the last offer of settlement, which, in the opinion of the Arbitration Panel, more nearly complies with the applicable factors as described in Subsection (h) of Section 14. It is the conclusion of the Arbitrator that the Union's last offer of a 5% increase in base salaries for all Bargaining Unit employees more nearly complies with the applicable factors.

AWARD

It is ordered that the Union's final offer of 5% increase in the base salaries of all Bargaining Unit employees is adopted and that the base salaries of all Bargaining Unit employees be increased retroactively by 5% effective December 1, 1991.

Dated in Springfield, Illinois this 18th day of December, 1992.


Arbitrator

CERTIFICATE OF SERVICE

I, the sole Arbitrator in the above entitled matter, hereby certify that on the 18th day of December 1992, I deposited a true copy of the Award in the above entitled matter in a U.S. Post Office Box plainly addressed to Brian E. Reynolds, Executive Director, Illinois State Labor Relations Board, 320 West Washington Street, Springfield, Illinois 62701.

James E. Reynolds