

**FACT FINDER'S REPORT
AND
RECOMMENDATION**

IN THE MATTER OF:

Putnam County Sheriff

and

Ohio Patrolmen's Benevolent Association

Case Numbers:

- 10-MED-05-0693 (Deputies)
- 10-MED-05-0694 (Sergeants)
- 10-MED-05-0695 (Dispatch)
- 10-MED-05-0696 (Correctional Officers)

Before Fact Finder: Thomas J. Nowel

PRESENTED TO:

Benjamin S. Albrecht
Downes Fishel Hass Kim LLP
400 South Fifth St., Suite 200
Columbus, Ohio 43215
(For the Putnam County Sheriff)

and

Justin D. Burnard
Allota, Farley & Widman Co. LPA
2222 Centennial Road
Toledo, Ohio 43617
(For the OPBA)

and

J. Russell Keith, General Counsel
State Employment Relations Board
65 East State Street, 12th Floor
Columbus, Ohio 43215

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STATE EMPLOYMENT
RELATIONS BOARD

Thomas J. Nowel was appointed to serve as Fact Finder in the above referenced case by the State Employment Relations Board on November 19, 2010 in compliance with Ohio Revised Code Section 4117.14 (C) (3).

Hearing was held on December 16, 2010 at the Putnam County Sheriff office in Ottawa, Ohio. Prior to the fact finding hearing, the parties had engaged in multiple bargaining sessions including one session with a mediator appointed by SERB. The parties engaged in negotiations for four bargaining units within the Sheriff's Department. The four units are as follows: Road Patrol Officers (ten employees); Road Patrol Sergeants (five employees); Communications Officers (eight employees); and Corrections Officers (eighteen employees).

The parties to the previous collective bargaining agreements were the Fraternal Order of Police and the Putnam County Sheriff. Bargaining unit members then de-certified the FOP and affiliated with the Ohio Patrolmen's Benevolent Association. The previous collective bargaining agreements, which had expired on December 31, 2009, have been continued in effect until new contracts are achieved with the OPBA.

The parties submitted pre-hearing submissions in a timely manner. At the onset of the hearing, the Fact Finder requested that the parties engage in mediation of unresolved issues. Following four hours of mediation, the parties resolved a number of issues and achieved more clarity regarding those matters which were at impasse. The actual fact finding hearing was then convened at approximately 1:30 pm.

Outstanding issues include the following:

Article 20, Life and Medical Insurance

Article 21, Hours of Work

 New proposal regarding time clock.

 Part time employees.

Article 24, Overtime

Article 41, Uniforms

New Article, Longevity

Article 57, Wages

BACKGROUND

In analyzing the positions of the parties regarding each issue at impasse and then making a recommendation, the Fact Finder will be guided by the principles that are outlined in ORC 4117.14 (G) (7) (a – f).

1. The past collectively bargained agreement between the parties.
2. Comparison of the issues submitted to fact finding relative to the employees in the bargaining unit involved with those issues related to other public and private employees doing comparable work, giving consideration to factors peculiar to the area and classification involved.
3. The interests and welfare of the public, the ability of the public employer to finance and administer the issues proposed, and the effect of the adjustments on the normal standard of public service.
4. The lawful authority of the public employer.
5. The stipulations of the parties.
6. Other factors, not confined to those listed above, which are normally or traditionally taken into consideration in the determination of the issues submitted to final offer settlement through voluntary collective bargaining, mediation, fact finding, or other impasse resolution procedures in the public service or in private employment.

During the course of the hearing, the parties had full opportunity to advocate for their positions, submit exhibits, present testimony and discussion and engage in rebuttal of the submissions and arguments of the other party.

The Fact Finder indicated that he would transmit written findings of fact and recommendations on December 30, 2010. The report and recommendations will be transmitted by overnight mail on this date, and it will also be sent to the parties, on the same date, by way of electronic mail.

The Employer did not agree to waive provisions of ORC 4117.14 (G) (11).

Brief discussion of each issue at impasse and recommendations of the Fact Finder are as follows.

ARTICLE 21, HOURS OF WORK TIME CLOCK

The Employer proposes to incorporate its existing policy regarding time clock use as a part of Article 21. The collective bargaining agreement does not currently make reference to the use of the time clock. This proposal would impact road patrol officers and sergeants. The proposal is as follows:

F. All staff, except personnel designated by the Sheriff, are required to punch in and out on the Time Clock at the start and end of their workday but are not required to punch in/out for their meal or other breaks. Exempt employees are not required to punch in or out.

G. In order to better manage the availability and accounting of patrol vehicles, all Road Patrol Deputies are to signal in when they are enroute to the office for the start of their shift and will signal out when they arrive at their home at the end of their shift. In the event the deputy is required to handle a call prior to punching in at the office, the time will be written in and initialed by the supervisor when the Deputy arrives on station. In the event the deputy is called to handle a call on his way home after his shift, said time will qualify as overtime and the appropriate paperwork shall be submitted.

The Sheriff states that, in the past, the policy was not uniformly followed. It is necessary for purposes of accountability and compliance with FLSA. Deputies drive county police cruisers home, and the Sheriff therefore has the right to direct employees to drive to the office in the county vehicle to utilize the time clock. There are assurances that any work performed on the way into work and on the way home will be compensated appropriately including overtime.

The Union argues that it is not fair to penalize all deputies on the basis that one or two employees did not conform to the policy. Deputies are scattered around the county, and it is impractical to require employees to drive to the office to punch the clock. There is no pre-shift meeting, and this requirement is not reasonable.

RECOMMENDATION:

Deputies are provided transportation to and from work including the cost of fuel and maintenance. In addition, employees have been required to punch the time clock based on Departmental policy since January 21, 2001 although the Sheriff chose not to enforce the policy when certain employees failed to comply. The Union makes a good point when it states that deputies are scattered about the county making this proposal a potential for wasted resources. Nevertheless, it is reasonable that the Sheriff require this level of accountability, an accountability expected by the public. **The time clock provision will be incorporated in the Agreement for Road Patrol and Sergeants including proposed Paragraph F and G although G is modified to read as follows. "In order to better manage the availability and accounting of patrol vehicles, all Road Patrol Deputies are to signal in when they are enroute to the office for the start of their shift and will signal out when they arrive home at the end of their shift. In the event the deputy is required to handle a call prior to punching in at the office, the time will be written in and initialed by the supervisor when the Deputy arrives at the station. In the event the deputy is called to handle a call on his way home after his shift, the time will be**

written in and initialed by the supervisor at the beginning of the next shift. Said additional time worked, on the way in and on the way home, may qualify for overtime based upon the number of hours in pay status as outlined in Article 24. The appropriate paperwork shall be submitted."

ARTICLE 21, HOURS OF WORK
PART TIME EMPLOYEES

The Union proposes to delete language in Article 21 which allows the Sheriff to establish part time positions. Nevertheless, the Union states that it is not opposed to part time employees in the Communications Department. The real issue is the use of part time employees working in a position for a long period of time. Part time positions are not in the bargaining unit. The Union states that it does not agree to part time employees assuming permanent schedules. It recognizes the need for part time employees to fill in for absences on a short term basis. The Union states that one part time employee worked sixty-four hours in a week, and some worked 157 hours in a month.

The Sheriff is opposed to the Union's proposal. He sees the ability to establish part time positions as a "management right." The long term employee referred to by the Union was a one time occurrence of which the Union was aware. The utilization of part time employees is important for the efficient operation of the Communications operation.

RECOMMENDATION:

It appears the recent utilization of a part time employee with a permanent long term schedule was a one time occurrence which has come to an end. No bargaining unit employees were replaced by the occurrence. The Union proposes to delete language which allows the Sheriff to utilize part time employees but admits that it is necessary from time to time to schedule part time employees to cover leaves in the Communications Department. The language in Article 21 has been a part of the collective bargaining agreement for some time. There is no evidence that bargaining unit employees were replaced or reduced due to the use of part time employees. **Article 21 will not be modified by deleting the language regarding part time employees. Maintain status quo.**

ARTICLE 24, OVERTIME

The Union proposes to delete the language in Section C as follows. "Overtime shall be worked by those employees who normally perform the work that is required to be performed." The Union then proposes to insert the following language in Section C. "Overtime shall be

offered to all full-time employees first. If no full-time employee takes the overtime, it may be offered to qualified part-time employees.” These proposals are made specifically for the Road and Communications bargaining units.

The Sheriff rejects the Union’s proposal to delete the language regarding employees who normally perform the work. The Sheriff counters the Union proposal regarding the offering of overtime to full time employees first with the following. “All full time employees will be considered for any overtime first. If unable to utilize full time personnel, qualified part time personnel will be considered for the overtime before forcing full time employees to cover the shift.”

The Sheriff is willing to offer overtime to full time employees first but does not want his hands tied if he wishes to utilize a part time employee for an overtime assignment. A tight budget also impacts his decision to utilize part time employees who, obviously, have a lower cost impact. The Sheriff argues that he has not abused this provision of the Agreement. If he is not able to utilize part time employees, at his discretion, he may not have the ability to cover some leave requests.

The Union is not opposed to the utilization of part time employees. It may be necessary to use part time employees to cover leaves of absence for bargaining unit employees. Part time employees are not a part of the bargaining unit. To use part time employees for overtime before offering it to a bargaining unit employee infringes on the Union’s right to bargaining unit work. Part time employees are, in actuality, intermittent employees.

RECOMMENDATION:

The proposals of the parties are similar, and there was common ground during the mediation session. While the Sheriff generally utilizes full time employees for overtime before turning to part time employees, he is concerned about a tightening budget. Using part time employees first is a potential cost savings. During the discussion of part time employees, it became obvious that the term is a misnomer. These are, in fact, intermittent employees. They are used when needed to fill an open spot or perform overtime that has not been covered by a bargaining unit employee. These employees do not work a regular shift or short schedule. Their employment occurs on an as needed basis. As intermittent employees, they are not in the bargaining unit and could infringe on traditional bargaining unit work if used in place of an available full time employee. To offer overtime to full time employees first has been an ongoing practice of the Sheriff. It also makes sense to utilize the employee who normally performs the work. It is not efficient to replace an employee, who would continue to work past his/her regular shift, with another employee who would be called in as a replacement. **The Union’s proposal to delete the sentence “Overtime shall be worked by those employees who**

normally perform the work that is required to be performed” is rejected. This sentence is retained in Section C. The Union’s proposal which states [“Overtime shall be offered to all full-time employees first. If no full-time employee takes the overtime, it may be offered to qualified part-time personnel, before forcing the full-time employees to cover the shift.”] is incorporated into and at the end of Section C.

ARTICLE 41, UNIFORMS

The Union has proposed to modify Section D of this Article by deleting the words “up to” in line No. 2. With this proposal, the sentence would read as follows. “During the calendar year, the Employer will provide all full-time employees with an allotment of \$450.00 for the maintenance of the uniform/clothing and equipment/accessories, including, but not limited to, the following...” The Union also proposes no uniform allowance for new hires in their first year of employment. The Union withdrew its proposal regarding eye glasses and watches during the hearing as the matter has been settled.

The Sheriff’s Department has a number of proposals on the table including a complete listing of items to be worn by Commissioned Correction Officers, dress code for Correction Officers and guidelines for personal hygiene for employees in the Corrections bargaining unit. The Sheriff rejects the Union’s proposal to delete the words “up to” in Section D.

Based on testimony at hearing, it appears that the Union has no dispute with the language modifications proposed by the Sheriff Department. The dispute revolves around the “up to” proposal since the Sheriff allotted only \$300.00 per employee in 2010 based on concerns over the budget. The Union contends that it should have grieved and arbitrated this action by the Sheriff but decided to address the issue during negotiations.

The Union argues that “up to” is a guarantee for the employee that he/she may spend up to that amount of money based on need. The Sheriff does not have the right to unilaterally establish a limit lower than \$450.00 as occurred in 2010 when he set the allowance at \$300.00 per employee. Other counties in the region provide uniform allowance (Tab 3), and these are fixed amounts per employee. The Employers in these cases do not have the discretion to establish a uniform amount lower than that which is stated in the collective bargaining agreements. The Union argues further that the County Commissioners appropriated more for uniform allowances than the Sheriff spent for 2010. There were other approaches that the Sheriff should have pursued to deal with a budget shortfall rather than violate a contractual obligation.

The Sheriff states that the words “up to” allow for his discretion in establishing the amount to be allotted for each employee. He reduced the allotment in 2010 due to budget constraints, and, although the Commissioners originally allocated a higher amount, he was forced to reduce his budget in this area based on mandatory budget cuts later in the year. Layoffs occurred in 2010 which drove the move to a “quartermaster program.” The Employer cites a number of Fact Finding Reports and Conciliation proceedings (Tab 9) to illustrate the freezing of certain benefits, including clothing allowance, during this period of recession and shrinking public sector budgets.

RECOMMENDATION:

The proposals of the Employer to modify Article 41 are reasonable and seem to be acceptable to the Union. The dispute is over the words “up to.” When the parties negotiated a \$450.00 clothing allowance for each employee in the bargaining unit, they meant \$450.00 and not something less. The Sheriff cites Fact Finder Reports and Conciliation decisions from other jurisdictions in which certain benefits were frozen or reduced. But the Employer in this case did not propose to freeze the clothing allowance for Putnam County Sheriff Department employees, and he did not propose to reduce the \$450.00 allowance. To have unilaterally reduced the allowance in 2010 violated the spirit and practice which had existed during the term of the previous collective bargaining agreements. **This Fact Finder recommends that the changes in Article 41, as proposed by the Sheriff, become part of the new collective bargaining agreements, and the Union’s proposal to delete the words “up to” in Section D is also made a part of this provision of the Agreements.**

NEW ARTICLE, LONGEVITY

The Union proposes a longevity pay plan which pays one-half percent for each year of completed service beginning when employees complete six years of service with the Sheriff Department. Longevity pay will be included in each employee’s base rate of pay. Longevity pay is a way to reward long term service, and it is an acceptable benefit in the public sector. A number of Sheriff Departments in Northwest, Ohio provide a longevity pay benefit (Tab 2). Longevity pay had been a part of previous collective bargaining agreements but was negotiated out in the last negotiations.

The Sheriff rejects the Union proposal to reinstate the longevity pay plan which had been negotiated out during the previous negotiations. Longevity pay was rolled into the base rate of pay during the last negotiations. So employees are receiving credit now for previous service with the Department. To reinstate longevity at this time would be a double payment for previous service. This is a high cost item which is unaffordable at this time.

RECOMMENDATION:

The parties agreed to eliminate longevity pay during the previous negotiations. This is not the time, during an economic downturn and reduced revenues for public sector jurisdiction, to add a benefit of this nature. **The longevity pay proposal will not be included in the collective bargaining agreements. Maintain status quo.**

ARTICLE 20, LIFE AND MEDICAL INSURANCE

The Union proposes an increase in the Employer's share of premium cost from 80% to 90%. During the first year of the previous collective bargaining agreements, the split between the Department and employees was 85% - 15%. Beginning on January 1, 2009 the premium cost split moved to 80% - 20%, and this is the premium split at this time. The Union proposes further that the employees' share of premium cost be capped at \$200.00 per month for family coverage and \$75.00 per month for single coverage. The Union's proposal includes a cap on the deductible, \$800.00 per year for family coverage and \$400.00 per year for single or single plus one coverage. The Union proposes to limit co-pays to \$20.00. In addition, the Union proposes to increase the term life insurance plan from \$15,000.00 on each employee to \$30,000.00 for each employee. The Union argues that its members are under paid compared to Sheriff employees in surrounding counties. This is illustrated in Tab 1 of the Union's exhibits. Bargaining unit employees can ill afford escalating premium costs. Bargaining unit employees received no wage increase in 2010. Tab 4 of Union exhibits illustrates comparable premium costs of regional county employees. The Union's proposal is based on the average of premium cost sharing with regional counties. The Employer's argument, that its goal is to bring all county employees in line in the area of health insurance coverage, lacks merit when it comes to the bargaining units. Sheriff Department employees are the only unionized staff working for Putnam County. The Employer's position, that health care coverage and related costs must mirror all other non unionized county employees, is a violation of the Union's right to bargain over health care issues.

The Sheriff Department argues that it is prudent to place all county employees on the same health care plan. There is equity in the Department's proposal to treat its employees as all other county employees are treated. In light of this, the County has submitted a comprehensive health insurance proposal which establishes the 80% - 20% split for the low deductible plan for 2010 which has already occurred. In 2011 bargaining unit employees will be subject to a cost sharing plan as developed by the Board of County Commissioners. The County's proposal states further that the employee's contribution will not increase more than 25% during the life of the Agreements. **Note: The parties agreed to the Employer's opt out**

proposal during mediation prior to the hearing. The County's proposal is in line with state-wide averages and practices (Tab 7 exhibits). Employees have two health insurance options as provided by CEBCO, the carrier for employee insurance coverage. The cost of the high deductible is lower than state averages, and the low deductible costs are higher than state averages. The Sheriff states that it is important to note that insurance premium costs, provided by CEBCO, did not increase in 2010. While the Union's proposals regarding caps on premium and deductibles are not affordable, the Employer's proposal includes a 25% cap on the employee's share for the duration of the Agreements. The Employer rejects the Union's proposal to increase the life insurance benefit. It is not the time to increase benefits of this nature, and the Union provided no cost analysis regarding its proposal. Employees have the ability to purchase additional life insurance through the AFLAC plan which is made available to all staff.

RECOMMENDATION:

The current collective bargaining agreements include the 80% - 20% split in health care premium cost sharing. The economic climate and shrinking revenues are not conducive to an increase to 90% - 10%. The 80% - 20% split is consistent with state-wide data and consistent with some of the regional comparables. Internal comparables must also be taken into account although the Union is correct in stating that health care insurance is a mandatory subject of bargaining. Although the Employer's proposal states that Sheriff Department employees will pay the same amount of premium as all other county employees, with no mention of an 80% - 20% split or any other split, the reality is that the split is 80% - 20% for 2011, and there was no increase in premium cost from the carrier and insurance agent in 2010. It is reasonable then that the new collective bargaining agreements reflect an 80% - 20% split. The Union's proposals regarding caps on deductibles and co-pays are not necessary on the basis that the low deductible Anthem plan provides for deductibles and co-pays in these ranges. It is not advisable to increase the life insurance plan which is provided by the Department during a time of reduced revenue and budget tightening. The parties did not provide information regarding the cost of said increase. It therefore is not possible to factor in an increase in coverage. The following is the recommended language for Article 20, Sections A, B, C, D and F. Section E is the opt out provision.

A. During the term of the agreement, the Employer agrees to provide health care to the employees with the premium costs to be split 80% Employer and 20% employee. Employees shall receive the same level of benefits as other county employees under the Putnam County Commissioners insurance Plan although the Employer will meet with the Union to discuss any changes to the Plan at least forty-five (45) days prior to proposed implementation. The

employee's contributions for insurance coverage will not increase more than twenty percent (20%) over the life of the collective bargaining agreement.

B. The Employer agrees to continue a minimum of \$15,000.00 in life insurance on each employee.

C. The Employer continues to provide medical insurance coverage under CEBCO Plan 4. Should the coverage provided to other county employees, by and through the Putnam County Commissioners Office, be changed or altered, such changes shall be applicable to the coverage herein provided following notice and meeting with the Union at least forty-five (45) days prior to implementation for bargaining unit employees.

D. Effective for the 2011 plan year, employees must opt for either a high deductible or low deductible plan at the rates established by the Putnam County Commissioners and the insurance plan.

F. If the current health care policy provides for a no cost wellness benefit for annual physical examinations, employees will have said physical examinations during the 1st quarter of the year and provide documentation of exam to the Division Lieutenant.

ARTICLE 57, WAGES

The previous FOP collective bargaining agreements expired on December 31, 2009. Following the certification of the OPBA, the parties have bargained for new agreements during the later portion of 2010. Wage proposals for each side are as follows.

OPBA:

Road Patrol: 2010 - 4% to all steps. Road Patrol outside step program, highest step.
2011 - 4% increase.
2012 - 4% increase.

Sergeants: Base patrol rate plus 10%.

Communications:

2010 - 10% increase.
2011 - 4% increase.
2012 - 4% increase.

Corrections: 2010 - Pay matrix proposal.

Sheriff Department:

2010 – No increase for all employees.

2011 - \$.15 per hour increase for all employees.

2012 - \$.15 per hour increase for all employees.

The Union contends that Putnam County Sheriff Department employees are paid considerably less than their peers in surrounding counties. Exhibits contained in Tab 1 of the Union submission illustrate that Putnam County pays the lowest of regional Sheriff Departments. The higher increase for Communication Officers is justified based on levy funding and low pay. In addition the workload in the Communications Department has doubled. The 10% increase is a “catch-up” proposal. One employee retired and then returned making numerous pay increases. This individual is off the pay scale. The wage scale proposal is made to adjust the pay inequities in the department. General fund balances were reduced but then increased. Employees received wage increases in the past when the unencumbered balance was lower than its current level. Sales tax revenues increased over projections in 2010 (Tab 1). Sales and property taxes have also increased. The wage increases proposed by the Union are justified based on comparables and the County’s ability to fund the proposal.

The Department states that it is not taking an “inability to pay” position. Nevertheless, the county budget is tight, and the budget of the Sheriff Department has been reduced by the County Commissioners. The budget took a “big hit” in 2009, and the Department budget was reduced by \$500,000.00 although grant money softened the blow to a net loss of \$300,000.00. There is uncertainty in 2011 regarding state funding of the local government fund as Ohio struggles to balance its budget with a new administration. Unemployment in Putnam County is 8.5% (Tab 2). Putnam County has the third lowest tax revenues in Northwest, Ohio (Tab 3). Employees realized the equivalent of three 3% wage increases in the previous collective bargaining agreements. Over the last four years expenditures have exceeded revenue by \$727,490.15 (Tab 5). Over the past four years, wage increases in the Sheriff Department have exceeded average increases in the region and the consumer price index (Tab 6). Fact Finders have awarded freezes in a number of jurisdictions (Tab 9). Non bargaining unit employees in Putnam County received no increases in 2009 and 2010, and no increase is planned for 2011. Six employees of the Department were laid off but were recalled when the Department received federal stimulus funding. This funding will end in June, 2011. Employees took one furlough day in 2009. Although the Employer is not making an inability to pay argument, it must act cautiously. The renewal of the .25% sales tax increase will be on the ballot in 2011. The proposal of the Sheriff is reasonable in light of the economy and comparables.

RECOMMENDATION:

Putnam County Commissioners have acted in a prudent manner to achieve a balanced budget and a carry-over of funds. Union and management comparables are meritorious and provide a foundation for valid argument. The Union brings proposals to the table to resolve a number of pay inequities, but it is difficult to resolve these issues in a time of recession and tight budgets throughout the county. On the other hand, there have been some improvements in property and sales tax revenues. In this environment, it is appropriate to move toward a standard across the board increase for all employees in the four bargaining units as opposed to making an attempt to resolve complicated pay scale and inequity adjustments. It is the recommendation of the Fact Finder that the parties work to resolve pay scale inequities during the term of the new agreements through a labor management committee process with the goal of implementation in the next collective bargaining negotiations. The two years of the new agreements will go by quickly.

Based upon financial projections and the County's ability to fund a moderate increase in wages, comparables presented by both sides and the overall economic climate in the county and region, the recommendation is as follows. **No increase for 2010. The Employer has not waived the G (11) requirement, and the parties did not engage in bargaining until later in 2010. 3% increase for all employees in the four bargaining units effective January 1, 2011. \$.15 per hour increase for all employees in the four bargaining units effective January 1, 2012.**

SUMMARY

The wage recommendation is essentially for two year collective bargaining agreements commencing on January 1, 2011 and terminating on December 31, 2012. After review of all facts presented to the Fact Finder and having given consideration to the positions and arguments of the parties and to the criteria enumerated in ORC 4117.14 (G) (7) (a - f), the Fact Finder in this matter recommends the provisions as contained in this report. In addition, those issues which were resolved in mediation prior to the evidentiary hearing, are incorporated in this Fact Finding Report and Recommendation. All tentative agreements, which were reached between the parties during negotiations, are also incorporated in this Fact Finding Report and Recommendation.

Respectfully submitted and issued at Cleveland, Ohio this 30th day of December, 2010.

A handwritten signature in cursive script, appearing to read "Thomas J. Nowel", written over a horizontal line.

Thomas J. Nowel
Fact Finder

THOMAS J. NOWEL
ARBITRATOR AND MEDIATOR
TELEPHONE: 513-850-4235
EMAIL: tjnarb@yahoo.com

1211 West 9th Street
Suite 606
Cleveland, Ohio 44113

December 30, 2010

Benjamin S. Albrecht
Downes Fishel Hass Kim LLP
400 South Fifth Street, Suite 200
Columbus, Ohio 43215

Justin D. Burnard
Allota, Farley & Widman Co., LPA
2222 Centennial Road
Toledo, Ohio 43617

STATE EMPLOYMENT
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Re: Putnam County Sheriff
and
Ohio Patrolmen's Benevolent Association
10-MED-05-0693
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Dear Attorneys Albrecht and Burnard:

Enclosed is one original copy of the Fact Finder's Report and Recommendation in the cases as captioned above. I have also included an original copy of my billing. Please forward to the appropriate individual. An electronic copy of the Report and Recommendation was sent to each of you on the date of this letter. I enjoyed working with the parties and appreciate the attempts to mediate as many of the outstanding issues as possible. It was my pleasure to serve both parties in this matter. Thank you.

Sincerely,

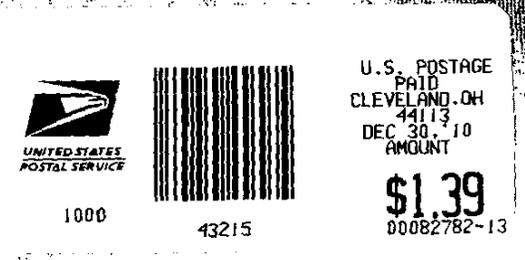


Thomas J. Nowel
Fact Finder

c: J. Russell Keith, General Counsel
State Employment Relations Board

nel, Arbitrator
n Street

44113



J. RUSSELL KEITH, GENERAL COUNSEL
STATE EMPLOYMENT RELATIONS BOARD
65 EAST STATE STREET, 12TH FLOOR
COLUMBUS, OH 43215-4213