

OFFICE OF COLLECTIVE BARGAINING
-----X

In the Matter of

The Coalition Unions

-and-

The City of New York

ARBITRATION/IMPASSE PANEL

OPINION AND AWARDS

Docket No. A-743-78
I-141-78

-----X

APPEARANCES:

For the Coalition:

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For the City:

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Before the Arbitration/Impasse Panel

Arvid Anderson
Walter L. Eisenberg
Eric J. Schnertz

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THE ISSUE

The City of New York (herein after "City") and the Coalition Unions (herein after "Coalition") entered into a stipulation on June 2, 1978, submitting to binding "arbitration/impasse" proceedings before the undersigned Panel, Arvid Anderson, Walter L. Eisenberg and Eric J. Schmrtz, the Public Members of the New York City Board of Collective Bargaining, the following issue:

Does the wage deferral agreement between the City and Unions, presently in effect, impose upon the City the obligation to make payment for deferred wages and salaries to a date beyond June 30, 1978?

Hearings on the issue were held before the Panel on June 8, 8, and 12, 1978 at the World Trade Center and on June 21, 1978 at 250 Broadway, both in New York City. A transcript of the proceedings was made. A pre-hearing memorandum of law was filed by the City with reference to its views on the application of the patrol evidence rule, and the Coalition filed a pre-hearing memorandum on various aspects of he matter in issue. Post-hearing briefs were

filed by both parties, and the City filed a reply brief, received by the Panel on July 7, 1978. The City also submitted on July 7th an affidavit sworn to by Special Deputy State Comptroller Sidney Schwartz which has been considered by the Panel over the objections of the Coalition.

The parties in their written submission of June 2, 1978 requested the Panel to issue its decision within 10 days of the conclusion of the proceedings. The parties on June 20, 1978 executed a Coalition Economic Agreement for a two-year period. That Agreement provided\$, in part, at paragraph 8 on page 10:

The continuation or extension of any prior wage deferral agreement referred to in the attached stipulation dated June 2, 1978 shall be subject to arbitration/impasse pursuant to the terms of that stipulation.

The stipulation entered into by the parties also provides that they would not commence or participate in any judicial proceeding relating to the matters before the arbitration/impasse Panel and that the determination of the Panel shall be final and binding and not subject to court review.

BACKGROUND

This dispute arose in the 1978 contract negotiations between the Coalition and the City. (The participating unions in the Coalition are listed in the attached Appendix "A".)

The first of the contract demands made by the Coalition on February 27, 1978 was for "the repayment of wages deferred pursuant to the Americana Agreement." The aggregate sum of the wages deferred have been estimated by witnesses for the Coalition to be approximately \$160 million.

The relevant provisions of the 1975 Wage Deferral Agreement in dispute between the parties are Article II, Sections 1 and 2, and Article III, Sections 1,2,3,4,5 and 6. Also relevant is the parties' supplementary letter agreement of March 24, 1976, the so-called "Burnell Agreement". A Resolution adopted by the Emergency Financial Control Board (EFCB) on June 4, 1976 is also cited as bearing on the issue before the Panel. The texts of each of the cited provisions of the Wage Deferral Agreement, of the Burnell Agreement and of the EFCB Resolution are reproduced below:

ARTICLE II - SALARIES AND WAGES

Section I.

The payment of the general increase in salary or wages provided for in any Contract which increase has an effective date between June 30, 1975, and June 30, 1976, identified in Appendix "B" to this Agreement shall be deferred for a period of one year in accordance with the following schedule or with any other schedule yielding an equivalent total deferral as set forth in such Appendix "B":

(a) For all employees whose salaries or wages prior to July 1, 1975, exceeded \$15,000, a deferral of six percent (6%) of such prior annual salary or wages;

(b) For all employees whose salaries or wages prior to July 1, 1975, exceeded \$10,000 but did not exceed \$15,000, a deferral in the amount of four percent (4%) of such prior annual salary or wages;

(c) For all employees whose salaries or wages prior to July 1, 1975, did not exceed \$10,000, a deferral in the amount of two percent (2%) of such prior annual salary or wages.

The foregoing shall not be applicable to contracts that have an initial effective date of July 1, 1975 or thereafter. However, the parties agree that they will take into account in collective bargaining for such contracts the purpose of this agreement, it being understood that, if any deferral provisions are agreed upon in such collective bargaining, they shall be incorporated in the respective collective bargaining contracts.

ARTICLE II

Section 2.

The deferred increases in salary or wages shall be paid at the time provided for in Article III of this Agreement and in accordance with Sections 4, 5 and 6 of that Article. Notwithstanding any provision of law or agreement, no interest shall be due or paid upon the deferred salaries or wages.

ARTICLE III - REPAYMENT OF THE DEFERRED INCREASES

Section 1.

By June 30, 1978, the employer will seek to repay the deferred increases referred to in Article II from an Employer Deferral Liability Account subject to Sections 2, 3 and 4 following:

Section 2.

5.

An Employer Deferral Liability Account shall be set up and shall consist of savings generated by or resulting from:

- i) joint labor-management productivity improvements and other achievements in efficiency and economy in the operation of local government which are reached through the cooperative efforts of the parties of this Agreement.
- ii) the value of employee attrition each year in Mayoral agencies above a normal level of 7,200 for the base year 1974-75 for such agencies plus the value of employee attrition of employees in titles covered by this agreement who are employed by public employers other than Mayoral agencies above the normal level as established by mutual agreement between the Employer and the Municipal Labor Committee (created pursuant to Chapter 54 of the Administrative Code of the City of New York).

Section 3.

Any planning, supervision, and auditing procedures including the method of determining the amounts saved pursuant to Section 2 of this Article of the Employer Deferral Liability Account shall be established by mutual agreement between the Employer and the Municipal Labor Committee.

Section 4.

By June 30, 1978, the amount of funds so credited to the Employer Deferral Liability Account, shall be used to pay the deferred increases provided the following conditions exist:

- i) the expense budget of the City of New York for fiscal year 1977-1978 is balanced, pursuant to then applicable law; and

- ii) the market for the sale of obligations of the City of New York is such that the City will be able to sell its obligations under the market terms and conditions then prevailing.

Section 5.

The total payments of deferred salary or wage increases shall not exceed the amount accrued to the credit of the Employers Deferral Liability Account on June 30, 1978. If the amount so accrued is insufficient to pay all deferred salary and wages, the payments to each employee shall be the percentage of his or her deferred salary or wages that is equal to the percentage which the amount accrued to the credit of the Employer Deferral Liability Account bears to the total amount of deferred salaries and wages.

Section 6.

Payment shall be made to employees covered by the provisions of Article II of this Agreement who were incumbents of the positions affected by such Article whether or not such employees were incumbents of the positions so affected for all or part of the deferral period, and whether or not such employees are in employer service at the time of payment.

* * *

The Burnell Agreement of March 24, 1976 states:

It is hereby understood and agreed that, in the agreement to a deferment of salary or wage increase signed by the undersigned union, the provisions with regard to the Employer Deferral Liability Account in Article III were and are intended to mean, despite any language to the contrary, that that Account is to be deemed a contingent liability and

a record of the amount of savings to be the basis of payments, pursuant to and subject to the conditions of Section A and 5 of that Article, by June 30, 1978, and that it was not and is not intended to require the segregation establishment, or maintenance of a fund comprised of monies or to constitute a charge against the City's operating expenses for any fiscal year prior to the 1977-78 fiscal year. Nothing herein contained shall impair or diminish any liability of the City to repay any salary or wage increase deferred under this agreement.

* * *

The pertinent provisions of the Resolution adopted by the EFCB on June 4, 1976 state:

WHEREAS, the City by a letter dated March 19, 1976 submitted forty-nine wage-deferral agreements for review and consideration by the Board pursuant to the Financial Emergency Act, and by a letter dated May 21, 1976 informed the Board that Local 1199, R.W.D.S.U., had been inadvertently omitted from said submission;

WHEREAS, Section 10 of the Act imposes a wage freeze, applicable to employees of the City, which has been extended, by action of the Board taken on March 26, 1976, until the end of the emergency period or until such earlier time as the Board may determine;

WHEREAS, the wage deferral agreements provide for a voluntary deferral of a part of certain wage increases and for additional agreements between the City and various unions regarding overtime practices and work rules, in consideration for payment of the remainder of such increases and certain other benefits as set forth in the wage-deferral agreements;

WHEREAS, the City will be liable for payment of the deferred wage increases only if there is a public market for the sale of its obligations and only if and to the extent that there is an operating surplus for the fiscal year ended June 30, 1978;

WHEREAS, the City has certified that it can pay the remainder of such increases and provide those other benefits contemplated by the agreement in accordance with the financial plan;

WHEREAS, under Section 10 of the Act the Board may, for appropriate reason, direct that the wage freeze imposed by the Act and extended by action of the Board shall, in whole or in part, be terminated;

RESOLVED, therefore, that upon recommendation of the City the wage freeze imposed by the Act and extended by action of the Board is hereby terminated, for the term of the wage deferral agreements, to the extent necessary to permit payment of wage increases which are not deferred, as specified in said agreements; and further

RESOLVED, that upon recommendation of the City the wage freeze imposed by the Act and extended by the Board is hereby further terminated to the extent necessary to permit payment of a contingent liability of the City for deferred wages pursuant to said agreements, provided that said contingent liability shall be payable only if and to the extent that for the fiscal year ended June 30, 1978 the combined operating revenues of the New York City General Fund, Debt Service Fund, Intragovernmental Services Fund, and such Enterprise Funds as may be established exceed the operating expenses of these funds, all determined in accordance with the State Comptroller's Uniform System of Accounts for Municipalities (as the same may be modified by the State Comptroller in consultation with the City Comptroller for application to New York City), such liability to be payable only after the close of such fiscal year upon determination of the amount of any such excess of revenues over expenses.

RESOLVED, upon the recommendation of the City of New York, the wage freeze is hereby terminated to the extent necessary to permit payments to be made by the City during the current fiscal year pursuant to the wage deferral agreement between the City and Local 1199, R.W.D.S.U.

It is the basic position of the Coalition that the wages deferred under the terms of the Wage Deferral Agreement, i.e., at the rates of 2%, 4% and 6%, for a period of one year were ultimately to be paid by the City whenever the following conditions for payment were met: that the City's budget was balanced; that the City was back again in the public credit market; and that funds for the payment were available in the Employer Deferral Liability Account. It is the Coalition's contention that the earliest possible date for payment of that liability was set at June 30, 1978, but that if the conditions were not met on that date, the contingent liability would continue until such date as the conditions for payment were met.

It is the basic position of the City that the contingent liability of the City for the deferred wage increases was limited by the written terms of the Wage Deferral Agreement and by the Resolution adopted on June 4, 1976 by the Emergency Financial Control Board approving the Wage Deferral Agreement. Specifically, the City here contends that if the conditions for payment were not met on June 30, 1978, any and all liability after that date would be extinguished and that the liability was therefore extinguished as of that date.

There is no dispute between the parties that the three explicitly stated pre-conditions for payment were not met as of June 30, 1978.

POSITION OF THE CITY

The City first argues that any proof or evidence of an alleged "oral understanding" between the parties with respect to the repayment of the deferred wage increases is barred by the parol evidence rule in the absence of ambiguity in the relevant terms of the written agreement. The City makes reference to certain court and arbitration decisions in support of its argument for the exclusion of parol evidence. The City argues that Article III, Section 2, of the Wage Deferral Agreement says, "The deferred increases and salaries and wages shall be paid at the time provided in Article and the only time mentioned in Article III is June 30, 1978, so that payment was conditioned upon the City's Having a balanced budget, having re-entered the credit market and having sufficient funds available at that date. The City maintains that these provisions are clear, complete and unambiguous and that the Panel should not consider what the City characterizes as parol evidence which would vary those terms. The City

further asserts that to continue the large contingent liability here involved would constitute approval of "a secret agreement," which would be inconsistent with public policy and the explicit requirement of the New York City Collective Bargaining Law for written agreements. The City also attaches great importance to the written Wage Deferral Agreement in that it has an impact upon decisions made by political and financial leaders throughout the country upon whom New York City finances depend and urges that only the written deferral agreement should be considered by the Panel. The City asserts that it was the understanding of members and staff of the Emergency Financial Control Board, whose Resolution of June 4, 1976 approved the payment of certain non-deferred wages; that such Resolution confirmed the understanding as to the conditions for payment set forth in the Wage Deferral Agreement; that such EFCB approval of that Agreement had the effect of extinguishing the City's contingent liability if the conditions for payment were not met as of June 30, 1978, and that the EFCB would not have approved the Wage Deferral Agreement and permitted certain wages to be unfrozen if there was any possibility that the contingent liability would continue past June 30, 1978.

The City, in effect, asks the Panel to consider itself "bound" by the actions of the Emergency Financial Control Board in this matter and by the limitations of the Financial Emergency Act, and argues that the Panel's Award cannot be inconsistent with those determinations. The City also argues that Jack Bigel, a principal Coalition contract, draftsman and the MLC observer at the EPCB, conceded in his testimony that he accepted the language of the June 4, 1976 EFCB Resolution as adequately expressing the intentions of the parties as to the Wage Deferral Agreement. The City contends that the Union representatives, having found the Resolution acceptable, per force accepted the conditions therein, including the reference to June 30, 1978 which it regards as a termination date for the repayment obligation. The City stresses the point that the EFCB Resolution did not modify the Wage Deferral Agreement but that the EFCB certification of approval of that Agreement under Section 10 (2) of the Financial Emergency Act spelled out the EFCB's understanding of the Agreement, namely the conditions and timing for payment of the contingent liability. The City concludes that Bigel's failure to object to the wording of the Resolution in June 1976, estops the Coalition from asserting its claim that the liability continues beyond June 30, 1978.

With reference to the question of "forfeiture", the City points out that the Financial Emergency Act suspended wage increases and, while the Act permitted wage deferrals by an instrument in writing certified by the EFCB as an acceptable and appropriate contribution towards alleviating the fiscal crisis of the City, such certification does not mean that wages which have been deferred must be paid. The City argues that payment could only be made in this instance if the stated conditions were met, that the required conditions were not satisfied by June 30, 1978 and that the obligation is, therefore, extinguished.

The City directs the Panel's attention to the brief filed by Murray Gordon, Esq., Counsel to the Committee of Interns and Residents, with the New York Supreme Court on March 31, 1976, challenging the constitutionality of the Wage Deferral Agreements. The City points out that Gordon's brief concluded: "The deferral increases are payable, if at all, by June 30, 1978." The City argues that Gordon had participated in the wage deferral negotiations and had insisted on adding the last sentence which appears in the Burnell Agreement, i.e., "Nothing herein contained shall impair or diminish any liability of the

City to repay any salary or wage increase deferred under this agreement." The City describes Gordon's statement as an interpretation of the effect of the June 30, 1978 date on the duration of the contingent liability and asserts that this was an undeniable acknowledgment of what was meant by the Wage Deferral Agreement.

The City also refers to a letter dated November 18, 1977, from Deputy Mayor Donald Kummerfeld to the EFCB, wherein he stated.

When the Unions signed the original wage deferral agreement, they fully understood these conditions, to the extent that a subsequent clarifying agreement was signed. This letter (see attachment), an addition to the Americana Agreement, stated that the Unions did not expect the City to establish and maintain a funded account. The deferrals were to be considered as a contingent liability only for the period ending June 30, 1978.

The City adds that Union representatives to the EFCB did not protest the Kummerfeld letter or challenge his interpretation. The City requests that the Panel answer the stipulated issue in the negative.

POSITION OF THE COALITION

The Coalition describes the dispute as arising from the unusual and extraordinary circumstances of the fiscal crisis facing the City in the summer of 1975 at

which time there were massive layoffs of City employees, the specter of bankruptcy and the then recent enactment of the Financial Emergency Act. The Coalition describes in detail various actions taken at that time jointly by the City, by the Unions and by the financial community to avoid the catastrophe of City bankruptcy, including the agreement to defer wages and the investment by the City and Union pension trustees in City securities. The Coalition argues that the Wage Deferral Agreement was but one of a series of major cooperative steps taken by the City and the Unions as a contribution to ensure the fiscal survival of the City.

The Coalition characterizes the dispute here involved as "a labor case" rather than a dispute over "a commercial contract". The Coalition urges the Panel in interpreting the Wage Deferral Agreement and for purposes of impasse determination to give great weight to the testimony of the principal negotiators of the Wage Deferral Agreement, specifically that it was their intention that the deferral obligation continue past June 30, 1978 if conditions for payment had not been met and until such time as the conditions were achieved.

The Coalition argues that the testimony not only of Union representatives, but that of former Mayor Abraham D. Beame, former First Deputy Mayor James

Cavanagh, Chairman Felix Rohatyn of the Municipal Assistance Corporation (hereinafter "MAC"), and former MAC Executive Director Herbert Elish -- all unmistakably established the agreement of the principal negotiators to continue the City's obligation to pay the deferred wage increases until such time as the conditions for payment could be met. The Coalition denies that the date of June 30, 1978 was considered by the negotiators as the singular or final date by which the stated conditions for payment would have to be met. The Coalition points out that there is no provision in the Wage Deferral Agreement for "forfeiture", stating that June 30, 1978 was selected only as a vehicle -- and not as a condition for payment.

The Coalition asserts that the parties entered into the supplemental Burnell Agreement in order to avoid further layoffs and to accommodate the City's fiscal difficulties by establishing a liability account from which savings could be credited against the possibility of future payment rather than requiring the City to set aside money for repayment in the budgets current during the term of the Wage Deferral Agreement. The Coalition emphasizes the contract phrase "the employer shall seek to repay" by June 30, 1978 as indicating the

continuing intention to pay even if the City would be unable to pay by that date, and that this was the earliest date by which the obligation was to be met -- but not the only nor the final date on which any payment was due.

The Coalition calls attention to the statements of Felix Rohatyn and Herbert Elish. They testified that in the negotiations at the Americana Hotel they told the Union negotiators the conditions for payment might not be met by 1978, 1980, 1995 or the year 2000, or that they might never be met. As evidence of agreement on the continued liability beyond June 30, 1978, the Coalition asserts that at no time was there an express agreement on an automatic forfeiture of the deferred wage obligation. The Coalition rejects the City's suggestion that there was any intention to withhold from the public or from Union members the conditions of the contingent liability, and points to exhibits showing publication to Union members in Union newspapers of the expected future repayment of the deferred increases, when and if the necessary conditions were met.

The Coalition also refers to the testimony of Deputy Mayors Basil Paterson and Philip Toia concerning the 1978 negotiations in which there was discussion of the possibility of using the deferred increases as a Union

"giveback". The Coalition argues that these discussions Show that the City currently recognized the continuation of the contingent liability for the deferred increases beyond the June 30, 1978 contract expiration date, including possibly, a continuation of the liability beyond the City's current Four-Year Fiscal Plan.

The Coalition argues that the enactment of the Financial Emergency Act did not extinguish the statutory obligation of the parties to bargain. The Coalition stresses the point that the Financial Emergency Act authorizes the suspension of the wage freeze and the entering into of deferral agreements as an acceptable and appropriate contribution towards alleviating the fiscal crisis of the City. The Coalition argues that the Wage Deferral Agreement was an appropriate contribution to alleviating the fiscal crisis as was the EFCB's Resolution allowing the payment of certain non-deferred wage increases and approving payment of the deferred amounts if the stated conditions were met. The Coalition asserts that the EFCB had no authority over the 1975 Agreement here involved; that, in any event, the EFCB had no authority to change the duration of the wage deferral obligation of the City; and, in any event, that the Resolution of June 4, 1976 did not have that effect.

The Coalition acknowledges that the testimony of former EFCB member David Margolis, EFCB staff member John Bender, General Counsel to the EFCB, and Bernard Kabak,

Counsel to the Special Deputy State Comptroller, concerning their understanding of the Wage Deferral Agreement, was that the contingent liability ended if the conditions were not met by June 30, 1978. Nevertheless, the Coalition argues that the understanding of those witnesses is not binding upon the parties or upon this Panel, since the EFCB does not have the power to modify City contracts. The Coalition recognizes that without EFCB approval, labor contracts negotiated after October 15, 1975 cannot go into effect.

The Coalition also argues that as a matter of equity the obligation of the City to pay the contingent liability represented by the deferral agreements has been established by the Agreement between the parties. Specifically, the Coalition asks, as remedy, that the Panel direct:

- (a) if the conditions of a balanced budget and marketability of City obligations are met during the life of the current collective bargaining agreement between the City and the Coalition Unions, the debt shall become immediately payable and the parties shall immediately meet and negotiate the time and method of the payment of the deferred wages and salaries;
- (b) if the conditions are not met during the life of the current collective bargaining agreement between the City and the Coalition Unions, then the obligation to pay the deferred wages shall continue beyond the expiration of the current agreement, then when met the debt becomes immediately payable, and the parties shall thereafter meet and negotiate the time and method of payment as such time when the conditions occur.

OPINION

After due consideration of the testimony, exhibits and arguments which constitute the record in this case, the Panel renders the following opinion and Award.

It bears repeating that the parties have submitted to binding "arbitration/impasse" proceedings the question of whether the wage deferral agreement entered into in 1975 and 1976 imposes upon the City the obligation to make payments for deferred wages and salary increases to a date beyond June 30, 1978. Given the wording of paragraph 8 of the new two-year Coalition Economic Agreement, the matter before the Panel involves jointly the interpretation of a provision of the wage deferral agreement, as well as whether the terms of the new Coalition Economic Agreement between the City and the Coalition Unions should contain a provision obligating the City beyond June 30, 1978 to make payment of the deferred wages and salaries. Accordingly, we shall deal with both.

We have been presented with a threshold argument by the City that the parol evidence rule bars our consideration of testimony offered by witnesses called by the Coalition as to any oral agreement of the negotiators of the wage deferral agreement to create a contingent liability on the part of the City continuing beyond June 30, 1978.

We find no adequate basis for sustaining the City's objection to our consideration of the testimony Of discussions and agreements of the negotiators of the Americana pact (the 1975 Wage Deferral Agreement) for the following reasons.

The parol evidence rule is defined as follows:

When parties put their agreement in writing, all previous oral agreements merge in the writing and a contract as written cannot be modified or changed by parol evidence, in the absence of a plea of mistake ... in the preparation of the writing.... But rule does not forbid a resort to parol evidence not inconsistent with the matters stated in the writing.... Under this rule, parol or extrinsic evidence is not admissible to add to, subtract from, vary or contradict...written instruments which... are contractual in nature, and which are valid, complete, unambiguous and unaffected by accident or mistake.... [Emphasis added and citations omitted] ¹

The authoritative treatise, How Arbitration Works, also discusses the parol evidence rule and acknowledges certain exceptions to the rule, stating "...an arbitrator may permit the use of parol evidence to show...mutual mistake at the time of negotiations. Then, too, if the contract is ambiguous, evidence of precontract negotiations is admissible to aid in the interpretation of the ambiguous language." ² [citations omitted]

¹ Black, Law Dictionary, p. 1273 (rev. 4th ed. 1968).

² How Arbitration Works, Elkouri and Elkouri, p. 363 (3rd ed. 1973).

Thus, where the writing is ambiguous on its face, evidence of prior or contemporaneous conversations, statements or negotiations may be considered to clarify such ambiguity, but not to alter or vary the terms of the writing.

We find the Wage Deferral Agreement to be ambiguous in significant respects. With regard to the date of June 30, 1978, a reading of Article II, Section 1, does not reveal whether, on the one hand, the date was to be the first, last and only date on which the deferred wage increases were to be paid; or whether, on the other hand, June 30, 1978 was the earliest date on which the City would be obligated to pay the contingent liability if the stated conditions were met. Either interpretation is logical and reasonable, though divergent. Similarly, the meaning of the statement " the employer will seek to repay" used in Article III, Section 1, is neither clear nor unambiguous. Does the quoted phrase, particularly the word "seek," mean that the City will attempt to repay by June 30, 1978 the wage increases deferred and thereafter no longer make such an effort? Or, does the quoted phrase mean that the City need only attempt to make repayment by June 30, 1978, but that its legal obligation to do so continues thereafter if payment was not made? Again, either interpretation is logical and reasonable, though divergent, and a reading of the Wage Deferral Agreement does not reveal which

interpretation the negotiators intended to govern the repayment of the City's contingent liability.

However, we note that the words "seek to repay" are significantly different and weaker than those usually employed by experienced and expert contract draftsmen for fixing the exact dates for repayment of specified obligations and for providing for what follows should payment not be made when due. Neither the original Wage Deferral Agreement nor the supplemental Burnell Agreement mention forfeiture in the event the stated conditions for payment of the deferred increases were not met by June 30, 1978.

An additional ambiguity is found in the supplementary Burnell Agreement of 1976 wherein the parties agreed, "Nothing herein contained shall impair or diminish any liability of the City to repay any salary or wage increase deferred under this agreement." Does that mean that there shall be no impairment or diminution of the liability only for the period of time up to June 30, 1978~ or does it mean that there shall be no impairment or limitation of the obligation, at any time, including the period subsequent to June 30, 1978 and until the conditions for payment were met? Apart from whether the obligation is or is not to continue beyond June 30, 1978, the writing is ambiguous on its face inasmuch as either interpretation of the City's obligation is logical and reasonable,

although divergent. Indeed, the Burnell Agreement itself, referred to in the then Deputy Mayor Donald Kurnerfeld's, letter of November 8, 1977 to the EFCB as a "subsequent clarifying agreement", indicates that the implemental aspects of the original agreement were not clear and unambiguous.

These instances of significant ambiguity found in the Wage Deferral Agreement requires us to consider evidence of understandings reached by the negotiators prior to or contemporaneous with the written agreement. In these circumstances, it is clear to us that the equitable remedy of "reformation" is appropriate. Reformation is defined as:

Remedy, afforded by counts of equity to parties, to written instruments which support a legal obligation, to reform or rectify such instruments whenever they fail, through...mutual mistake, to express the real agreement or intention of the parties. ³ [citations omitted]

It is well-settled that the parol evidence prohibition does not forbid reformation of a written contract to include material orally agreed upon but, because of mutual mistake, not inserted in the writing. ⁴ Thus, as an arbitration

³ Op. cit. supra, note 1, p. 1446.

⁴ Brandwein v. Provident Mutual Life Insurance Co., 3 N.Y. 2d 491, 168 N.Y.S. 2d 964 (1957).

panel, vested with broad equitable powers,⁵ we may consider of parol agreements in order to reform the contract if the drafters of the Wage Deferral Agreement failed to include in the written agreement the clear understanding of the principal negotiators.

The record before us shows that the mutual mistake involved was the omission of clear and explicit language from the written agreement of the agreement of the principal negotiators for both parties that the City's contingent liability for payment of the deferred wage increases was to continue until such time as the conditions for payment were met.

Even if we were to agree with the City's view of the parol evidence rule, and thus exclude the testimony of the principal negotiators with respect to their intentions as to the terms of the Wage Deferral Agreement, we nevertheless would find such testimony appropriate and admissible as background for the purposes of the impasse aspect of this arbitration proceeding, that is, with reference to what the new contract should provide, if anything, on this subject. The relevant statutory criteria of the New York City Collective Bargaining Law (NYCCBL) contemplate that the intention of principal negotiators should be considered by impasse arbitrators in fashioning an appropriate determination.

⁵ Board of Education, Bellmore-Merrick Central High School District v. Bellmore-Merrick United Secondary School Teachers, 39 N.Y. 2d 167, 172, 383 N.Y.S. 2d 242, 245 (1976).

Our review of the testimony of the witnesses called by the Coalition reveals that there was a clear mutual intention and understanding of the City and Union negotiators, e.g., then Deputy Mayor Cavanagh, Victor Gotbaum and Municipal Labor Committee consultant Jack Bigel, and on the part of then Mayor Beame that the Wage Deferral Agreement established a contingent liability on the part of the City to pay the amount of deferred pay increases at such time as the conditions for payment could be met, without reference to any particular expiration date. The stated conditions were that the City's budget be balanced, that the City be back in the public securities market, and that sufficient funds be available to pay the sums owing. Also, we have not found any evidence in the record to support a conclusion that there was any mention by, or intention of, the principal negotiators or by the MAC officials who Participated in the Americana discussions that there be a forfeiture of the deferred obligation.

Mayor Beame testified unequivocally, "...there was an understanding that the deferral was not a forfeiture or a giveback or a surrender of the benefit but that it would eventually have to be paid, based upon certain conditions occurring

one of which was the fact that the City's budget was balanced and the other that the City was in the market." Mr. 134-51 He also said, "...it was not a forfeiture in our opinion, we knew we would have to pay it back at some point." [Tr.136].

Deputy Mayor Cavanagh testified, "...the City would pay it when they were able to" [Tr. 1041, and it [the obligation] would kept alive after that date [June 30, 1978] if it wasn't paid and ... whenever the conditions were met, it would be paid." [Tr. 106] He added, "Mr. Gotbaum in summarizing the agreement mentioned that point, that it would be kept alive, and there was no objection on our side. So it just went through as approved." [Tr. 107]

The understanding by the principal Union and City negotiators was confirmed by the testimony of Felix Rohatyn and Herbert Elish. Rohatyn was then Chairman of the Finance Committee of the MAC and Elish was then the Executive Director of the MAC. Rohatyn had raised the issue of the contingent liability with the Union representatives and he testified that he told them in the presence of Deputy Mayor Cavanagh, "...that they might get their money in the year 1980 or 1995 or the year 2000, but also possibly never, and I didn't want anybody to misunderstand, what I was saying and I didn't want to kid them into thinking they might get it at June 30, 1978...." [Tr.85] Rohatyn also testified that the wage deferrals were regarded

as a continuing obligation on the part of the City subject to the conditions for payment being met, "...with the possibility that they might never be paid." [Tr.86] Elish confirmed that understanding and testified further that the question of wage deferral repayment arose during the negotiations and that there was discussion of a question as to what would happen if the conditions for payment were not met on June 30, 1978 but were met at a later date. His testimony is that he answered that question by saying, "...the monies would be paid at such time as the conditions would be met, whether or not it was after June 30, 1978." [Tr. 94-95] Deputy Mayor Cavanagh's testimony was that the City wanted to accommodate the Unions as to a contract date, but the City felt that the conditions were unlikely to be met by June 30, 1978. [Tr. 105]

Thus, the testimony of the principal negotiators establishes that the date of June 30, 1978 was related to the expiration of the contract and that it was mentioned in the clause relating to repayment as the earliest estimate of a date by which the conditions might be met, namely that the City's budget would be balanced, that it would be back in the credit market, and that there would be sufficient funds for payment. The same testimony does not establish that June 30, 1978 was intended by the principal negotiators

as a date upon which forfeiture of the deferred increases would occur if the conditions for payment had not been met by that time.

The Panel also finds in the record no reasonable grounds upon which to assume that the Union representatives could or would have agreed, or that the then City representatives had intended, a forfeiture of the obligation if payment could not be made by that date. To accept the interpretation of the City's current representatives would require the Panel to conclude that the Union representatives in 1975 accepted as a condition of the contingent liability a circumstance in which the accrual of funds in the Employer Deferral Liability Account, or even the accounting or savings to b&credited to such account, would be left solely to the City's discretion. The City's representatives could thus be empowered, even if the funds were otherwise available, not to place such funds into the Employer Deferral Liability Account or even to establish a record of savings for accounting purposes, thereby unilaterally avoiding the deferral obligation.

We are persuaded by the Union's argument that the provisions of Article III, Section 5, providing for the payment of the available monies on a fair aliquot basis were not intended as a forfeiture clause or as a limitation upon the ultimate contingent liability of the City to pay the entire deferred sum; rather it was intended only to measure the payment

to be made from the productivity bank. Moreover, there is a patent incongruity in the suggestion that the June 30, 1978 date was to be an absolute termination date for the deferral obligation, given the substance and purpose of the Burnell Agreement. If, indeed, an absolute termination on June 30, 1978 was intended, there would be no plausible basis for a non-funding supplemental agreement, in that it would assure that the obligation involved would not be funded in the two-year period preceding the June 30, 1978 date on which the obligation it is asserted was to be extinguished.

The testimony also reveals that the Wage Deferral Agreement was not drafted by the principal negotiators except to the extent that Bigel participated in some of the review and editing of drafts prepared by others. The major draftsman was the then First Assistant Corporation Counsel, Stanley Buchsbaum, who prepared an agreement based upon conversations with Deputy Mayor Cavanagh. While Buchsbaum testified that he believed the wage deferral obligation of the City would expire if the conditions were not met as of June 30, 1978, he testified that he did not ask his principal, Deputy Mayor Cavanagh, whether or not such a forfeiture was part of the agreement; but in any event, no forfeiture provision was included in the contract. Therefore, we are constrained to find that the Wage Deferral Agree-

ment as drafted could only be interpreted to continue the obligation beyond the June 30, 1978 date if the conditions for payment were not met by that date.

This Panel, both in its present arbitration capacity and as the Impartial Members of the Board of Collective Bargaining, strongly supports in belief and action the public policy set forth in the NYCCBL and the Taylor Law with reference to written collective bargaining agreements. Substantial progress in achieving that objective has been made during the past decade since the enactment of the NYCCBL. Although we note that no mutually signed copy of the Wage Deferral Agreement was produced by either of the parties to this proceeding, the Burnell Agreement, however, was signed by representatives of both parties and is indicative of the validity of the original written agreement to which it is supplementary. In point, however, in this regard we find no justification for the City's contention that either "a secret agreement" or a separate "oral understanding" was here involved, or that the requirement-of the NYCCBL for written agreements was not here met. What is here involved are patent ambiguities in the cited provisions of the Wage Deferral Agreement and in the supplemental Burnell Agreement which need to be resolved by interpretation and fundamental contract reformation.

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Furthermore, there was substantial publication in the public press of the results of the Americana negotiations in which the matter of a Wage Deferral Agreement was only one element. Exhibits introduced by the Coalition show widespread publication to its members of the terms of the Wage Deferral Agreement. District Council 37's publication of the Agreement to its membership indicated the possibility of payment of the deferred wages after June 30, 1978.

The City's argument lays great stress on the financial offerings of the City as creating the impression that the City's contingent liability for the deferred increases would expire on June 30, 1978 if the conditions for payment were not met. The City maintains that the publication of the several prospectuses for City securities was a public confirmation of the limited contingent liability of the City and that an extension of that liability by this arbitration Panel would be misleading to potential purchasers of City securities. Such an argument fails to take note of a significant fact. The only purchasers of City securities during this period of the wage deferral were the City and Union trustees of the City employee pension funds who were fully cognizant of the conditions of the contingent liability of the City with respect to the wage deferral. In any event, whatever other impact such publication as to the City's contingent liability might have with respect to securities

Transactions, we find that the references to the deferral agreement in the prospectuses used to describe the City's contingent liability in no way limits the authority of this Panel to interpret the Wage deferral agreement or to fashion a contract provision for a new agreement with respect to the deferred wage increases

The City, in its post-hearing brief, emphasizes the importance of adherence by this Panel to the determination of the EFCB made pursuant to the Financial Emergency Act (FEA). The City then goes on to argue that the Resolution adopted by the EFCB on June 4, 1976, quoted above, which lifted the wage freeze to permit the payment of non-deferred wages had by itself the effect of termination of the City's contingent liability for the deferred wage increases when the stated pre-conditions for payment were not met by June 30, 1978. We disagree with the City's contention that if the Panel was to approve a continuation of the contingent liability in the face of that EFCB Resolution, it would be in effect a rejection by the Panel of the EFCB's decision. In this proceeding, as in the exercise of our public responsibilities as Impartial Members of the Board of Collective Bargaining, we consider ourselves bound by the Financial Emergency Act and by the determinations of the Emergency Financial Control Board, wherever applicable. The Board of Collective Bargaining decisions cited by the City and the decision affirmed by the New York Supreme

Courts have underscored our respect for the limitations imposed by the Financial Emergency Act upon any collective bargaining agreement entered into by the City with its Unions. No action we have taken in the past and none we contemplate taking now or in the future are intended to be in derogation of the Financial Emergency Act.

But, the EFCB's action of June 4, 1976 was an approval of the Wage Deferral Agreement, provided the stated conditions for payment were met. Such approval permitted the payment of other non-deferred wage increases included in the same Agreements. We do not construe the EFCB's approval of the Wage Deferral Agreement as having the effect of terminating the City's liability when the conditions for payment were not met. The EFCB's action approving payment if stated conditions were met is not the same as a ruling that the obligation is to be forfeited if not paid on some specified date.

We have carefully considered the testimony of former EFCB member David Margolis, EFCB staff member John Bender and Special Counsel Bernard Kabak, and the letter of former Deputy Mayor Donald Kummerfeld as to their understanding of the impact of the June 30, 1978 date on the contingent liability if the conditions for

payment were not met. While we respect their opinions and their reasons therefor -- based as these are on such information as was previously provided to them -- as a plausible interpretation of the literal language of the Agreement, those EFCB witnesses were neither principals nor participants in the negotiations of the Wage Deferral Agreement. We do not dispute the testimony of those witnesses. However, none of the City witnesses testified that they asked any of the principal negotiators for the City whether their impression that the City's contingent liability was to terminate as of June 30, 1978 was what the negotiators intended. Nor is there any evidence that the City's witnesses' "understanding" of the significance of that date was discussed, considered or passed on by the EFCB at its meeting of June 4, 1976.

The EFCB and its staff may have acted on the basis of misinformation, or may have misinterpreted the Wage Deferral Agreement, or may have made a mistake in the absence of full information. We note in the affidavit of Sidney Schwartz, Special Deputy State Comptroller, that he says he would have opposed the June 4, 1976 Resolution as inaccurate had he been aware of the Unions' contention that the City's obligation to repay the deferred wage increases extended beyond June 30, 1978. It is clear that Schwartz, another non-participant in the Americana negotiations, asserts an understanding of the duration of the contingent liability

different from that of the principal negotiators, including, MAC officials Rohatyn and Elish. More importantly, the affidavit shows that the duration of the contingent liability for the deferred wages here at issue was not explicitly discussed or openly considered by the EFCB in its Resolution of June 4, 1976. What Schwartz says he or the EFCB would have done is speculative and, therefore, not probative. The fact is that the EFCB approved the Wage Deferral Agreement. It Approved what was submitted to it. The EFCB did not use its statutory authority to reject or remand the Agreement. We do not have the authority to change the EFCB approval of the wage Deferral Agreement to a rejection of the Agreement. The issue before us is what the parties negotiated in the Wage Deferral Agreement, not in the context of what the EFCB approved, but as a matter of determining the negotiators' intent in making the Wage Deferral Agreement. Furthermore, we believe that if the EFCB had, in fact, intended to consider the June 30, 1978 date as a termination of the City's contingent liability if the conditions were not met, then the EFCB minutes, which are quite detailed, would have expressly dealt with the question. Thus, we do not read the June 4, 1976 Resolution as terminating as of June 30, 1978 the City's contingent liability for the deferred wages.

Nor do we consider the "acceptance" of the June 4, 1976 EFCB Resolution by Jack Bigel as in any way constituting an acceptance by him or by the Coalition Unions of the unexpressed understanding of City witnesses affiliated with the EFCB as to the effect of the June 30, 1978 date in the June 4, 1976 Resolution. Bigel was a participating observer at the meeting, but he did not have a vote. Moreover, Bigel testified his acceptance of the Resolution was based on his understanding as one of the negotiators of the Wage Deferral Agreement that the contingent liability would continue beyond June 30, 1978.

In our consideration of this matter, we have been most mindful of the Financial Emergency Act, particularly Section 10 which provides that wage deferral agreements can be approved as "an acceptable and appropriate contribution toward alleviating the fiscal crisis." In our judgment, that is what occurred in this case. The Wage Deferral Agreement contributed to the alleviation of the City's fiscal crisis by the willingness of the employees, through their Union representatives, to postpone wage increases, on an interest-free basis, increases owing them under the terms of a prior collective bargaining agreement which

would have been paid had there not been a fiscal crisis. We also recognize that in the absence of such a contribution by the employees, significant additional numbers of them might have been laid off with the likelihood that City services would have been further curtailed. We consider the Wage Deferral Agreement another instance of exemplary cooperation between the City, its Unions, and the financial community as part of the effort to insure fiscal survival for the City of New York.

With regard to the City's arguments concerning the brief filed by Murray Gordon on behalf of the Committee of Interns and Residents (CIR) in an action in Supreme Court, New York County in March 1976, we note that the CIR was not a signatory to the Wage Deferral Agreement at issue herein and, indeed, the CIR was seeking to upset the Agreement in that court proceeding. Moreover, the Coalition was not a party to the court action and there is no evidence that Gordon was then acting in a capacity wherein he could speak for or bind the Coalition by his interpretation of the Wage Deferral Agreement made in that Proceeding. In short, he was in no way an agent of the Coalition.

In sum, we see no conflict between our authority as an arbitration Panel to render a contract interpretation and the authority of the EFCB for its determinations

of June 4, 1976. Nor, do we see any limitation in the June 4, 1976 Resolution on our authority to act as an Impasse Panel with the understanding, now as in the past, that any determination we make as to new collective bargaining terms could be subject to ultimate review by whatever appropriate statutory regulatory mechanism may exist.

We conclude that the record compels a decision supporting the intention of the Americana negotiators for continuation of the contingent liability until the conditions for payment of the deferred increases can be met, whenever that might be. We underscore that our role herein is not only to interpret an existing Agreement; our authority with reference to the impasse aspect of the stipulated issue calls, upon us to decide whether the terms of a wage deferral provision should be included in the recently negotiated Coalition Economic Agreement. The NYCCBL, §1173-7.0c (3)(b) sets forth standards to guide impasse panels in deciding the terms of an agreement; paragraphs (4) and (5) thereof provide:

(4) the interest and welfare of the public;

(5) such other factors as are normally and customarily considered in the determination of wages, hours, fringe benefits, and other working conditions in collective bargaining or in impasse panel proceedings.

In the implementation of the foregoing, the Panel has

a duty to consider the testimony of the principal negotiators for the City, the Unions, and the Municipal Assistance Corporation, all of whom played a major role in the wage deferral negotiations in 1975 and 1976; and to consider also the results of the most recent negotiations during which the impasse occurred.

The Panel finds there is ample justification for the continuation of a wage deferral provision as a term of the Coalition Economic Agreement. Even if we were in doubt as to whether the Wage Deferral Agreement continued by operation of its own terms, the bargaining history establishes a number of reasons why the Panel should find that the wage deferral obligation should be continued. First, the fact that the negotiators agreed on a continuation of the wage deferral obligation creates equitable reasons, based on reliance, consideration and expectation for future repayment of the obligation whenever the conditions are met. The union members were advised by their representatives that repayment was expected possibly as early as June 30, 1978, and not terminated as of that date. Thus, even if we were to assume, arguendo, that the whole of the negotiated understanding was not enforceable because it was not fully set forth in the current agreement, that does not detract

from the good faith reliance by the Coalition and its membership on the eventual repayment of the obligation.

Furthermore, Article II, Section 1, last paragraph, of the Wage Deferral Agreement shows that the parties contemplated future bargaining concerning the deferral. Also, Article II, Section 2, contains a provision excluding interest payments or accrual thereof on the unpaid deferrals. The agreement to forego interest standing alone is a contract consideration and is a further grounds for equitable treatment of the Coalition contract demand.

The manner in which the parties dealt with this subject in their recent negotiations also supports our decision to include an appropriate provision in the current contract. The first of the Coalition's contract demands in the current negotiations was for repayment of the deferral obligation. The record shows that the City negotiators proposed that the deferral be considered as a "give-back." The parties even talked about possible repayment of the obligation at a date beyond the City's Four-Year Fiscal Plan. We regard this as evidence of the parties' joint view that the Wage Deferral Agreement was an unresolved issue pre-dating the current negotiations and

that it retained substance and vitality.

In accordance with these findings, we have considered "the interest and welfare of the public", and have been mindful of the continuation of the City's fiscal emergency into the indefinite future and the need not to disrupt the City's Four-Year Fiscal Plan. Therefore, we shall fashion an Award which puts off the time at which the City shall be first obligated to make the deferred payments, under cited conditions, to a point beyond the City's current Four-Year Fiscal Plan. Our Award is based on our authority both as an arbitration Panel interpreting the original Wage Deferral Agreement and as an impasse Panel with the right to fashion a new contract provision to be included in the Coalition Economic Agreement. We shall award that the current two-year Coalition Economic Agreement include a provision that on or after, but not before, July 1, 1982, the wage deferral obligation shall become payable provided that the City is back in the public securities market and that the City has a budget that is balanced. We shall also award that if the stated conditions for repayment of the deferred increases are not met for payment in the fiscal year 1982-1983, then the obligation for repayment shall continue thereafter until the stated conditions are met. Whenever the stated conditions are met, we expect that the parties will meet and negotiate the timing and method of payment.

Our Award will continue the provisions of the current Wage Deferral Agreement as modified by the Burnell Agreement.

We recognize that the continuation and status of the wage deferral provision may be a matter for further collective bargaining when the current two-year Coalition Economic Agreement is renegotiated. Thus, future negotiators for the City and the Coalition will have the opportunity to negotiate what conditions, if any, shall be added or changed in the terms of the wage deferral provision we now Award.

The Undersigned, unanimously, make the following

A W A R D

1. The wage deferral agreement between the City and Unions imposes upon the City beyond June 30, 1978 the obligation to make repayment for the deferred wage and salary increases involved.

2. Articles II and III of the 1975 Wage Deferral Agreement and the supplementary Burnell Agreement of 1976, all of which are fully quoted above, shall be continued in effect and shall be included in the current Coalition Economic Agreement, but with modifications as follows: [All modifications are underscored.]

Article III, Section 1 is changed to read that:

On or after, but not before July 1, 1982, the employer will seek to repay the deferred increases referred to in Article II from an Employer Deferral Liability Account subject to Sections 2,3, and 4 following:

Article III, Section 4 is changed to read that:

By July 1, 1982, or whenever thereafter the stated conditions are met, the amount of funds so credited to the Employer Deferral Liability Account, shall be used to pay-the deferred increases provided the following conditions exist:

- i) the expense budget of the City New York for fiscal year 1982-1983 (or in a subsequent fiscal year) is balanced, pursuant to then applicable law; and
- ii) the market for the sale of obligations of the City of New York is such that the City will be able to sell its obligations under market terms and conditions then prevailing.

Article III, Section 5 is changed to read that

The total payments of deferred salary or wage increases shall not exceed the amount accrued to the credit of the Employers Deferral Liability Account on July 1, 1982 (or on July 1st of any succeeding fiscal year when the stated conditions are met). If the amount so accrued insufficient to pay all deferred salary and wages, the payments to each employee shall be the percentage of his or her deferred salary and wages that is equal to the percentage which the

amount accrued to the credit of the Employer Deferral Liability Account bears to the total amount of deferred salaries and wages.

The Supplementary Burnell Agreement of March 24, 1976 is changed to read that:

It is hereby understood and agreed that, in the agreement to a deferment of salary or wage increase signed by the undersigned union, the provisions with regard to the Employer Deferral Liability Account in Article III were and are intended to mean, despite any language to the contrary, that that Account is to be deemed a contingent liability and a record of the amount of savings to be the basis of payments, pursuant to and subject to the conditions of Section 4 and 5 of that Article, by July 1, 1982 (or by July 1st of any succeeding fiscal year n the stated conditions are met) and that it was not and is not intended to require the segregation, establishment, or maintenance of a fund comprised of monies or to constitute a charge against the City's operating expenses for any fiscal year prior to the 1982-1983 fiscal year (or prior to any succeeding fiscal year when the stated conditions are met). Nothing herein contained shall impair or diminish any liability of the City to repay any salary or wage increase deferred under this agreement.

3. In the event that the stated conditions for repay-

ment of the deferred increases are not met in fiscal year 1982-1983, the obligation for repayment shall continue thereafter until the stated conditions are met.

DATED: July 20, 1978
New York, New York

ARVID ANDERSON

WALTER L. EISENBERG

ERIC J. SCHMERTZ

Appendix A

Coalition of Municipal Employee Organizations
(Coalition Unions as of June 2, 1978)

District Council 37, AFSCME

Lieutenants Benevolent Association

Captains Endowment Association

Allied Building Inspectors, Local 211

New York City Local 246

Professional Staff Congress

National Marine Engineers

Drug and Hospital Workers, Local 1199

Doctors' Council

Uniformed Sanitationmen's Association

New York City Housing Police

Sanitation Officers, Local 444, SEIU

Local 237, IBT

Assistant Deputy Wardens Association

Sergeants Benevolent Association

Local 144, Health Services

Uniformed Fire Officers Association

Civil Service Forum, Local 300

Municipal Guild of Radio and Television Technicians

Licensed Practical Nurses of New York

Communication Workers of America

New York State Nurses Association

Correction Captains Association