

STATE OF VERMONT
AMERICAN ARBITRATION ASSOCIATION

In the Matter of the Fact-Finding Between

RUTLAND CITY PUBLIC SCHOOLS

Public Employer,

**REPORT
AND
RECOMMENDATIONS**

-and-

RUTLAND EDUCATION ASSOCIATION, VERMONT-NEA,
Employee Organization.

AAA Case: 01-25-0000-4515

BEFORE: Timothy S. Taylor, Esq., Impartial Fact Finder

APPEARANCES:

For the Rutland City Public Schools

Meub Associates, PLC

Andrew Snow, Esq.

Charlene Seward, Negotiation Chair

Bill Olsen, Superintendent

For the Rutland Education Association, Vermont-NEA

Brian Morse, Vermont Teachers NEA

Dana Johnson, Lead Negotiator

Sue Tanen, REA President

PRELIMINARY STATEMENT

This fact-finding proceeding is between the Rutland City Public Schools (“RCPS” or “District”) and the Rutland Education Association (“REA” or “Union”). The RCPS and REA are parties to a Collective Bargaining Agreement (“CBA” or “Contract”) effective July 1, 2021, through June 30, 2024. In July 2024, the Union declared an impasse and requested that the American Arbitration Association

(“AAA”) submit a list of Fact Finders. AAA granted this request, and the parties selected the undersigned to issue findings and recommendations for resolving the dispute.

The parties submitted pre-hearing statements and held a conference on February 12, 2025. A fact-finding hearing was held on March 5, 2025. The parties were accorded a full and fair hearing, including the opportunity to present evidence and exhibits, examine witnesses, and make oral and written arguments supporting their respective positions.

The positions taken by both parties on the outstanding issues are specified in the exhibits and written arguments of the parties, which are incorporated by reference in this Report. Their positions will be summarized in this Report. The record was closed on or about March 5, 2025, upon the Fact Finder's receipt of the parties' exhibits and supplemental materials.

BACKGROUND

The District maintains 16 Vermont Statutes Annotated (“V.S.A.”) § 2007, and Title 21, Chapter 57, related to Labor Relations for Teachers and Administrators, governs the fact-finder’s report. The legal authority for this fact-finder’s report is 21 V.S.A §1732 (R. 4-1)¹. The parties agree that Vermont Municipal Employees’ Labor Relations Act (“MELRA”) and Vermont’s laws govern and limit the scope of the fact-finder’s review. MELRA states that the fact-finder must factor in the following:

¹ Exhibit’s are referenced R._., for REA exhibits, and D._. for District exhibits.

1. The lawful authority of the municipal employees.
2. Stipulation of the parties.
3. The interest and welfare of the public. The financial ability of the municipal employer to pay for increase cost of public services including the cost of labor.
4. Comparisons of the wages, hours, and conditions of employment of the employees involved in the dispute with a.) similar services in public employment in comparable communities and b.) similar services in private employment in comparable communities.
5. Cost of Living (“COLA”).
6. All benefits, including job security, are included in making findings and recommendations.

Stipulation of the parties;

The parties submitted exhibits supporting their positions. The Union submitted exhibits R.1-20, and the RCPS submitted exhibits D. 1-17. Both sets of exhibits were received without objection. Additionally, the parties submitted exhibits detailing the interest and welfare of the public. The RCPS is a major employer in Rutland, and its schools play a significant role in community involvement and economic growth. (R.3b).

Rutland, the largest city in Rutland County, Vermont, has a population of 15,807, making it the fifth-largest community in the state. The RCSD serves approximately 2,130 students in grades K-12, and the REA bargaining unit consists of 273 teachers (272.7 FTEs).

The city of Rutland’s average family income is \$72,599, while the county average is \$81,997. The unemployment rate for 2023 was 1.8%, increasing to 3.0% in

2024, and seasonally adjusted to 2.4% (R.7-8). The Union asserts that the Northeast Region's CPI as of January 2025 was at 3.7%. (R.8-1). The economic outlook for Vermont in January 2025 was strong, characterized by low employment and a tight labor market. The area benefited from low inflation, a record-high stock market, and stable home prices. (R.9.1). Since January, uncertainty has been the major driver of economic data, predicting marginally higher unemployment due to an economic slowdown and increased inflation resulting from tariffs.

Vermont funds its schools through property taxes, which include a district rate, along with adjustments for the homestead rate and pupil weights. Additional funding comes from federal and state governments. The parties agree that Vermont's educational funding system is notoriously complicated and unique. (R.5-1). Two-thirds of the state's entire education budget is derived from property taxes. The remainder is sourced from sales tax, a portion of rooms and meals, purchase and use tax, state lottery proceeds, and federal and state Medicaid funding. Vermont consolidates property taxes from across the state. The state adjusts student weights for those who require more expensive education, including English learners and economically disadvantaged students. Factors such as the yield bill, homestead property taxpayers, and common level of appraisal influence school funding.

The parties generally agree on the local and regional employees and employers suitable for comparing wages, hours, and conditions of employment. The districts identified are Greater Rutland County Supervisory Union ("GRCSU"), Mill River Supervisory Union ("MRSU"), Rutland Northeast SU ("RNSU"), Slate Valley SU

(“SVSU”), Addison Rutland SU (“ADSU”), and Bennington Rutland SU (“BRSU”).

According to the State of Vermont Office of the State Treasurer, the change in the Northeast Region CPI-U for the year ending June 30, 2024, is 3.80%. The parties’ 2021-2024 CBA (R. 1-1) contains all benefits, including job security, to which REA’s members are entitled.

ISSUES

The main concerns involve salaries for 2024-2025, 2025-2026, and 2026-2027, and enhancements to sick leave. The District is seeking modifications to Article 1, the REA recognition clause, and the compensation structure for Career and Technical Center professionals.

Issue: Article 1 - Recognition of Contract

The District has proposed eliminating the list of covered positions and making associated changes, allowing the new contract to include anyone who performs one of the covered contracts specified in the appendix of the Contract. This proposed change addresses concerns that emerged during negotiations about the need for frequent updates to any list identifying the positions covered by the Contract, as new positions may be added or removed, which could render such a list outdated during the term of the new Contract.

Issue: Article 6.1 -Placement of Professionals for Critical Staff Positions

The District has proposed adding language to Article 6.1 that allows the Superintendent to adjust the placement of current and new employees on the salary schedule, enabling the school district to remain competitive when hiring for

"critical staff positions." This issue is particularly significant for the District, as many specialized roles have historically been challenging to fill with qualified candidates. Additionally, several other school districts RCPS competes with for new hires have similar provisions that permit adjustments for current and new employees on the salary schedule, which puts RCPS at a disadvantage for hiring difficult-to-fill positions.

Issue: Article 6.11 - Horizontal Movement for CTE Professionals

The REA has proposed significant changes to Article 6.11 regarding the placement and horizontal movement of Career and Technical Education Professionals ("CTE Professionals") on the Professional Salary Schedules. The District opposes this proposal due to its excessive specificity and directives, which differ from any other language concerning the horizontal placement of Professionals found elsewhere in the Contract. Furthermore, it fails to clarify how a CTE Professional would qualify for horizontal movement. The District opposes this proposal because the initial costs for its implementation are not included in the Stafford Technical Center's budget, which is distinct from the District's budget.

Issue: Article 6.13 – Salary

The District has proposed a 3.0% increase in "new money" for each year of the new contract, along with a reformulation of the Professionals' Salary Schedules. Under the District's proposal, due to the restructuring of the tables, Professionals will alter their step number. Individuals at the lowest step will advance to a new step in the contract's first year. Additionally, a professional will

transition to a new step number in the second and third years of the contract. These changes to the salary schedule structure address the low starting salaries and provide a greater increase for top salaries than the traditional step, plus an increase in the grid, which offers a smaller increase for the highest-paid professionals. The REA has proposed increases of 15% in new money for year 1, 10% for year 2, and 10% for year 3, in addition to granting steps for all three years of the Contract. Each proposal is further discussed in detail below.

The District's Salary Proposal.

Regarding RCPS's financial ability to pay, the District submitted D. 9, Rutland City Income and Poverty Data, and D.12—Inflation Data. The poverty rate reported by the U.S. Department of Education for Rutland City Public Schools for children aged 5 to 17 is 16.30%; the average across Vermont is 10.06%. The median household income for 2017-2021 is \$48,500. The parties submitted a comparison of the wages, hours, and working conditions of the employees involved, including a) similar positions for public employees and b) similar positions for private employees.

The RCPS predicts the COLA will be 2.95 +1 % in 2024 for salary increases of 3.95, 2.5% plus 1% in 2025 for increases of 3.5 %, and 2.2 plus 1% in 2026 for increases of 3.2%. The RCPS proposes salary increases for contract years 2024- 2025 at 3.5%, 2025- 2026 at 4.0%, and 2026- 2027 at 3.2%. I have considered all 2021-2024 CBA benefits, including job security and the City pension.

The District has proposed a 3% increase in new money for each year of the Contract, along with a reformatting of the professionals' salary schedule in year

1. No Professionals on the salary schedule will gain a step in year 1. In years 2 and 3 of the Contract, all professionals will receive a step, calculated as part of the 3% new money for that year, with the remaining new money added to the base each year. For the Nurses' Salary Schedule, the District has proposed a 3% increase in new money for each year of the Contract, with all nurses receiving a step that will be calculated as part of the 3% new money for that year, and the remaining new money will be added to the base in each year.

The District's proposed reformatting of professionals' salary schedules addresses concerns that starting wages for new teachers have fallen behind those in other local districts. The District aims to raise these starting wages to ensure competitiveness.

The proposed reformatting involves consolidating Steps 1 and 2 of the previous contract's salary schedules, whereby what was previously Step 2 will become the new Step 1. This adjustment would lead to a significant increase in entry-level wages, and since the former Step 2 is now new Step 1, the entire salary schedule will be re-indexed based on this higher figure, resulting in a meaningful increase for all covered employees. Additionally, the District's proposed reformatting includes two extra steps at the bottom of the Salary Schedule, ensuring all employees receive a step increase in years 2 and 3 of the Contract. Moreover, the reformatting introduces a "Masters" option to the BA+45 and BA+60 columns on the Professionals' salary schedules to better incentivize professionals to obtain a master's degree.

The REA's Salary Proposal

The REA has proposed new money increases of 15% for year 1 and 10% for years 2 and 3. The proposal also includes step increases for each year of the Contract. The REA's position on salary is set forth below.

Issue: Article 9.3 – Leaves

The District has proposed adding language to Article 9.3 to clearly state in the Contract that all leave days should only be used for their intended purposes. While this has always been understood, the District believes it is necessary to include a clear statement reflecting this understanding due to the District's decision to delete what was Article 9.16 in the prior contract and to introduce an entirely new parental leave benefit in the new Contract (new Article 9.27).

Issue: Article 9.7 - Sick Leave

The REA has proposed raising the number of sick days for each covered employee from 10 to 12. The District opposes this proposal.

RCPS' POSITION & PROPOSAL

RCPS Proposal Overview: The RCPS concentrated its salary and compensation benchmarking on several key areas: entry-level pay, maximum pay for REA BA or BA plus, master's degree, and years of service. The RCPS asserts that the City pension plan offered to REA professionals is a substantial employee benefit. This aspect of employee compensation should be factored in when comparing salaries and overall compensation with other schools.

During the 2024 negotiations, RCPS proposed investing new funds before the

fiscal year 2025 to improve salary and compensation benchmarking. These investments would increase salaries by raising entry-level pay across all columns and renaming two columns, allowing REA professionals with master's degrees to transition laterally into higher pay columns more swiftly. RCPS would introduce two additional higher-numbered steps to enable long-serving employees to continue advancing during the proposed contract. RCPS utilizes benchmarking to achieve its compensation goals. Its policy 6110 aims to manage a compensation system that attracts and retains qualified, high-performing employees.

Salary and compensation for similar jobs, based on comparable experience and credentials among like organizations, are analyzed by RCPS. Similar organizations include other school systems in the Rutland area of comparable size and communities with similar socio-economic characteristics. RCPS compares 2024 teachers' salaries with those from Mill River, Slate Valley, Rutland Northeast, and Greater Rutland. Currently, RCPS is at the low end of the scale, with teachers holding a BA earning \$ 42.1k. With a 10% increase, they would earn \$46.3k, positioning entry-level teachers near the top compared to others. At the highest salary step, teachers with the most education earn \$ 82.3k at RCPS, which is at the lower end of the comparators, while RNESU offers the highest salary at \$ 94.1k.

RCPS considers the City pension a significant benefit valued at 10% of teachers' compensation. When this 10% is added to the highest step, teachers earn \$90.5k, while RNESU pays \$94.1k.

RCPS aligns pay with job requirements. It proposes that teachers with

bachelor's degrees at the entry-level earn \$31.71 per hour, which equals \$44,484 per year based on 187 days at 7.5 hours per day.

RCPS disagrees with the Union's methodology for determining a living wage. The Union sets a living wage of \$22.66 based on 2080 hours worked per year (\$47,133 annually), calculating this from 260 work days at 8 hours per day. However, teachers work only 1,402.5 hours (187 days per year at 7.5 hours per day), resulting in an earnings figure of \$31,781. In its annualized estimate, RCPS emphasizes the significance of the City pension plan ("CPP"). The CPP is a defined benefit pension plan provided by Rutland City and is supplementary to a State pension plan. No other school system in the area offers a second pension plan. Currently, 92% of REA members participate in the CPP, with RCPS contributing 10% of each participant's salary to that plan. Furthermore, RCPS aims to fund the CPP's liabilities fully.

REA'S POSITION & PROPOSALS

The REA's issues include salary, sick time, and CTE Salary Placement and Movement/ language. The REA seeks salary improvements for non-degree career and technical education (CTE) teachers who have earned and maintain state and/or national industry licenses and/or certifications to be placed in the B+30 columns of the salary schedule. Please see proposal 6.11 R. 1-5.

The REA seeks a 15% salary increase in new money for 2024-2025, a 10% increase for 2025-2026, and another 10% increase for 2026-2027. Refer to Appendix D. Article 9 modifies the number of sick leave days from 10 to 12 annually. The Union argues that RCPS teachers are among the lowest paid in the region and the state. A

newly hired teacher at the base wage in RCPS earns significantly less than the living wage for Rutland County. See R.12.2-1 for the REA's stance on the District's proposal. General financial data (R.3.5) shows that total teacher salaries for 2024-2025 will amount to \$18,686,092. A 1% salary increase would equate to \$186,186, while a 15% increase in new funding would total \$2,802,913.80. The current maximum salary stands at \$82,284.

The REA uses the following comparators: Addison Northwest USU, Addison Central USU, Rutland Northeast SU, Greater Rutland County, Mill River, Windsor Central SU, Bennington Rutland, and Slate Valley. Using these benchmarks, the REA seeks new money in the current Agreement.

| Total new money | | 2024-2025 % increase |
|-----------------|--------------------|----------------------|
| 19.95 | Rutland Northeast | 7.15 |
| 17.61 | Mountain Views | 11.35 |
| 17.5 | GRCSU | 4.5 |
| 17 | Mill River | 6 % |
| 14 | Two Rivers | 4.25 |
| 14 | State Valley | 4. % |
| 16 | Bennington Rutland | 3. % |

(R.4-4, 4-5 new money in current agreements).

The Union asserts that the REA minimum and maximum salaries are the lowest among 13 school districts in Rutland and Addison Counties and in the larger geographic area (R.4-9). It ranks 113 out of 138 districts statewide. The REA

compares the Superintendent's salary for 2021-2025 to that of its members, where Superintendents earned \$187,133 in 24-25, while members earned \$44,484. The total new money for teachers (which includes the cost of steps plus additional funds on the base) from 2022-2023 to 2024-2025 (3%) is 10%, whereas the Superintendent's increase is 15.1% (R.4-12).

The Union argues that from 2021-22 to 2023-24, the teachers lost ground due to inflation and require 17% new funding in 2024-25 to address past shortages, support salary steps, and account for the current inflation rate. (R. 8-4).

The school budget for 2024 includes a 4% increase in base wages. Compensation will rise from \$47,114 to \$47,282, representing a 1% increase compared to the prior year. The 2025 budget shows a 6% increase in compensation from \$47,282 to \$50,030. The recommended budget for FY26 anticipates a total expense increase of 5.2%, with a change in compensation from \$50,030 to \$53,700, equating to a 7% change.

The REA insists that Vermont schools are struggling to staff their classrooms. Vermont's post-pandemic teacher shortage has worsened, with 10% fewer educators than before the pandemic. Teachers with special education and math licenses are in short supply, particularly at the Stafford Technical Center, which faces challenges in attracting instructors. Challenging areas include Special Education, Math, Science, Speech / Language Pathology, Welding, and Metal Fabrication.

The REA acknowledges the City of Rutland Employee Retirement System as an essential member benefit. It is 91% funded, and the REA believes its contribution

should be reduced to free up funds for enhancing teacher salaries. The REA argues that the living wage for Rutland County is \$22.66 per hour, which translates to an annualized salary of \$47,133 based on 2080 hours per year. The current base teacher salary is \$42,078. The REA represents RCPS's proposal: RCPS for 2024-25 is \$44,484, RCPS for 2025-26 is \$44,640, and RCPS for 2026-27 is \$47,700.

The REA states that the minimum percentage increase required to raise the current base teacher salary to a livable wage for single adults this year is 12%, along with a cost of step movement of 1.64%. Therefore, the total new funds needed to achieve a living wage amount to 13.64%.

The REA's issue #2 (R. 15-1) is the Annual Sick Day Allotment, outlined in REA Article 9 Leaves, Section 9.7, and RCPS Article 9 Leaves, Section 9.3. Comparators range from 12 to 18 sick days per year. The REA proposes to increase sick days from 10 to 12. However, RCPS's proposal regarding Section 9.3 is vague and unnecessary.

The REA's issue #3 concerns grid placement and horizontal movement for career and technical education teachers. Article 6 -salary, section 6.11 states that Stafford Technical Center is the CTE school for Rutland County. The District has recognized the challenge of filling CTE positions. The REA's proposal would allow for appropriate accounting of professional experience outside the teaching profession relevant to the industry in which the teacher instructs. The REA objects to the RCPS's proposal because it would grant the Superintendent greater discretion to bypass the salary grid. The criteria for a bypassed teacher to receive compensation

are vague.

The District's proposal could lead to pay compression and conflict within the unit, as recent hires may surpass the salaries of more senior employees. (R.17-1). The REA suggested using language from the Central Vermont Career Center School District (R.17-2) or Southwest Vermont (E.17-3) and references the Vermont Agency of Education recommendations (R.17.7 p.8) related to teacher recruitment and hiring.

The REA asserts that it has withdrawn its proposal to amend Articles 1, 16, and Appendix E. By withdrawing these proposals, it contends that the RCPS counterproposals should also be abandoned due to their regressive nature. Article 1 defines the bargaining unit, Article 16, Coverage, addresses compensation- a mandatory subject of bargaining with the Association- and Appendices E-1 and E-2 pertain to contracts for professional and non-classroom teachers.

The REA argues that low teacher salaries have caused teachers to leave the District. Insufficient pay and unexpected inflation have led many REA members to contemplate leaving the District for better-paying positions in neighboring districts. (R.19.1).

As comparators, the REA offers these CBAs:

Addison Central District's 2024-2027 agreement.

Base salaries are

2024-2025- \$49,305

2025-2026- \$51,770.25

2026-2027- \$53,323

Top steps

2024-2025- \$99,349.25

2025-2026- \$104,317.05

2026-2027- \$107,446.05

Addison Northwest

2023-2026-

2024-2025-Base \$48,837, Top- \$92,426

2025-2026-Base \$51,765, Top- \$95,384

Greater Rutland County – GRCSU

Quarry Valley

Rutland Town

Wills Springs Unified Union

2024-2025- Base \$44,090, Top \$90,385

Bennington -Rutland

Metawee School District

Taconic & Green Regional School

2024-2025- Base 3% \$45,550, Top 3% \$85,800

Mill River Unified Union School District

2024-2025- Base \$45,775 Top \$85,643

2025-2026- Base \$47,606 Top \$88,542

2025-2027- Base \$48,082 Top \$89,758

River Valley Technical Center

2024-2025- Base \$46,405 Top \$92,584

Slate Valley Unified Union

2024-2025- Base \$48,170 Top \$87,091

Southwest Vermont

2024-2025- Base \$47,791 Top \$85,005

2025-2026- Base \$52,092 Top \$92,655

Green Mountain

Ludlow Mount Holly

Two Rivers

2024-2025- Base \$46,999 Top \$92,790

DISCUSSION

The Fact Finder must start by directly addressing the District's financial condition and whether it can absorb the salary increases proposed by the Union.

The Fact Finder concludes that the District's financial situation necessitates salary increases following the benchmarking methodology accepted by both parties and mandated by the VSA and MERLA. The RCPS can support the recommended salary increases. The funding sources are stable, consisting of property taxes at a district rate, adjustments for the homestead rate and pupil weights, sales tax, a portion of rooms and meals tax, purchase and use taxes, state lottery proceeds, and federal and state Medicaid funds.

The Vermont COLA is 3.80% for 2025, plus 1%, resulting in a 4.8% increase for 2024-25. The COLA in 2026 will likely rise slightly to 3.9% or 4% and remain the same in 2027. After reviewing salary data for 2024-2025, 2025-2026, and 2026-2027 from similar private and public sector employees and employers, I find that an appropriate salary increase for the REA bargaining unit is 4.8% in 2024-2024, 5.0% in 2025-2026, and 5.0% in 2026-2027. These increases will enable the District to recruit new teachers, retain current staff, and propose a budget likely to gain community support. In determining the percentage increases, I considered the City pension, its cost to the District, and the benefits to REA members. I make no recommendations regarding the funding of the CPP or the level of contributions needed to meet future obligations.

Regarding Article 1 - Recognition of Contract, the parties' current agreement employs broad language to define the unit. It references Title 16, Chapter of the Vermont Statutes Annotated. Article 1 includes a list of titles within the unit, but this list supplements 16 V.S.A. and is not exhaustive. I recommend that no changes be

made to the recognition clause.

Addressing Article 6.1 -Placement of Professionals for Critical Staff Positions, the District has proposed adding language to this article that allows the Superintendent to adjust the placement of current and new employees on the salary schedule. This change will enable the school district to remain competitive when hiring for “critical staff positions.” Many specialized roles have historically been difficult to fill with qualified candidates. Additionally, several other school districts with which RCPS competes for new hires have similar provisions that allow adjustments for current and new employees on the salary schedule, putting RCPS at a disadvantage in hiring for hard-to-fill positions. I recommend the parties continue to negotiate changes to the existing language.

Regarding Article 6.11 - Horizontal Movement for CTE Professionals, I recommend that the parties continue negotiating the language in 6.11 concerning approved credits and/or industry certification for professionals at Stafford Technical Center. Industry and teaching experience should be quantified to prevent arbitrary and capricious decision-making. The District’s ability to recruit talent must be considered alongside unit cohesion to avoid placing recruits at a higher step than more senior employees.

Concerning the addition of Article 9.3 – Leaves, the District proposed including language in Article 9.3 to clearly state in the CBA that all leave days should be used solely for their intended purposes. The District believes it is necessary to include a clear statement to this effect, especially considering its

agreement to delete Article 9.16 in the previous contract and introduce an entirely new parental leave benefit in the new contract (new Article 9.27). I recommend no changes to the existing language. If the District's proposed language were adopted, it could potentially lead to disputes over the term "intended purposes" or result in an abuse of discretion in approving leave.

Article 9.7—Sick Leave: The REA has proposed raising the number of sick days for each covered employee from 10 to 12. The District opposes this increase. The parties' comparators allow for sick leave ranging from 12 to 18 days per year. I recommend raising sick leave from 10 to 12 days annually.

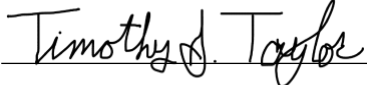
CONCLUSION

My recommendations are grounded in the presented evidence and the arguments of the parties. The parties have engaged in substantial discussions. I strongly urge them to reconvene at the bargaining table and accept my recommendations as they are. By doing so, they will initiate negotiations for a more comprehensive contract that could address additional issues. Accordingly, I make the following:

RECOMMENDATIONS

1. Effective July 1, 2024, salary schedules will increase by 4.8% in 2024-2025, 5.0 % in 2025-2026, and 5.0% in 2026-2027.
2. Annual Sick Day Allotment shall increase sick days from 10 to 12.
3. The parties shall continue negotiating the language in Article 6, Salary, Section 6.11. Stafford Technical Center is the CTE school for Rutland County, and the District has acknowledged the difficulties in filling CTE positions. The CTE program is a vital part of the region's economic development, and the parties shall try to retain and recruit professionals willing to teach students who attend Stafford Technical Center.

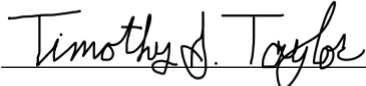
Dated: April 8, 2025
Pittsfield, Massachusetts


Timothy S. Taylor, Esq.
Fact Finder

STATE OF MASSACHUSETTS)
BERKSHIRE COUNTY)

I, Timothy S. Taylor, do hereby affirm that I am the individual described herein and who executed this Instrument, which is my Report and Recommendations.

Dated April 8, 2025


Timothy S. Taylor, Esq.
Fact Finder