



# The Perfect Delicious Meal

IEERB Annual Conference

Financing at Impasse – 2023 Bargaining Season

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# Our Grocery List

- Pre-Impasse Services
- Bargaining Revenue and Expense Disclosure
- Last, Best Offer



# Pre-Impasse Services (The appetizer)

## IEERB

- Website
  - Major aspects of the bargaining season have dedicated pages
  - Timelines, Model Comp Plans, Guide to Bargaining and Impasse, Guide to Public Hearing and Meetings
- Staff
  - Provide group presentations when invited
  - Frequently receive and respond to questions prior to, during, and after bargaining

## Consultants

- Neutral third party
  - Experts in their vocation
  - Some former school officials
- Mutual Request – must complete the request form
  - Pre-Impasse Mediation
  - Pre-Impasse Financial
  - Send completed form to [impasse@ieerb.in.gov](mailto:impasse@ieerb.in.gov)
- Costs shared by parties
  - Parties will be billed after completion of services provided



# Bargaining Revenue and Expense Disclosure

## (The Entrée)

- 560 IAC 2-4-1(c)
- Financial information that schools intend to rely upon to create its Last, Best Offer
- Due within 14 days from declaration of impasse
  - Normally November 30, 2023
- Email to [impasse@ieerb.in.gov](mailto:impasse@ieerb.in.gov); copy exclusive representative



# BRED

- Revenue sources
  - Education fund
    - State Tuition Support, Miscellaneous
  - Referendum Taxes
    - Operating Referendum property tax distributions
    - School Safety Referendum property tax distributions
  - Grants
    - State and Federal revenue that can be used for unit member salaries, wages, and benefits
- Expenditures
  - CBA expenses
    - Under status quo CBA
  - Non-CBA expenses
- Make sure to include any additional financial information that will be used for LBO
  - I.E., differences from IDOE Tuition Support certification



# Last, Best Offer (The dessert)

- IC 20-29-6-13(c)(2) and IC 20-29-6-15.1(b)
  - Mediation must result in an agreement or submission of LBOs
  - Factfinder required to select one of the party's LBO
- Proposed CBA and supporting documentation
  - Must be compliant with IEERB format including required information and documents
  - Strongly encouraged to include any and all information or documents that support their LBO
  - Factfinder may request additional information or documents
- Parties exchange LBOs at the conclusion of impasse mediation
- Email to [impasse@ieerb.in.gov](mailto:impasse@ieerb.in.gov) and provide a hardcopy in a binder to IEERB office



# LBO

- Overview
  - Financing information, Financial Trends, Teacher Salary information, ADM trends and projections, Budget History and Fund Balances
    - Cost of LBO, Budget reports, County Auditor Forms (if applicable), Tuition Support Certification
    - Percentages of LBO costs to various funds, Prior ADM counts and Projected future ADM counts
    - Prior 3 year budgets and balances for various funds
- Narrative
  - Summary of Proposed CBA
  - Summary of the various sections of the Overview
  - Identification and Summary of changes from prior CBA
- Supporting Exhibits
  - Proposed CBA and two most recent CBAs
  - Calendar Year 2024 Budget information for Education fund and Referendum funds, etc.
  - Fiscal Year 2024 ADM Certification, List of proposed teacher salary, wages, and benefit amounts, etc.
  - Calendar Year 2023 Budget information, Monthly financial reports, etc.



# LBO

- Deficit Financing
  - Definition – IC 20-29-2-6
  - Results – IC 20-29-6-3
- Formula

<u>Operation</u>	<u>Description</u>	<u>Timeframe</u>	
Starts with	Education fund Revenue	7-1-23 to 6-30-24	
Add	Net Operating Referendum Revenue	7-1-23 to 6-30-24	
Add	Net School Safety Referendum Revenue	7-1-23 to 6-30-24	
Add	Transfers from Operations fund	7-1-23 to 6-30-24	
Subtotal	Total Revenue for Statutorial Deficit Financing	7-1-23 to 6-30-24	
Subtract	Education fund Expenses	7-1-23 to 6-30-24	
<b>Equals</b>	<b>Must be Greater Than or equal to Zero</b>	<b>7-1-23 to 6-30-24</b>	

- IC 20-29-6-15.1 states in part, “...The factfinder’s order...must not put the employer in a position of deficit financing.”





- Email
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