# Sing That Song

IEERB Annual Conference 2026

# Time to Wake Them Up

- Preparation
- Resources
- Bargaining Revenue and Expense Disclosures
- Last Best Offer
- Deficit Financing Formula

# Spring Practice and Fall Camp

- Preparation is Paramount
  - Know your requirements and purpose
    - Identify your timeline and structure meetings
    - Define your goal(s) and where you want to focus your energy
  - Do your research
    - Review major pieces of information that will drive bargaining
    - Identify potential limitations that you may have
    - Brainstorm about the other party's needs
    - Review recent legislative changes
      - HEA 1266 – Amends IC 20-28-9-27 for the Funding Floor to include amounts expended on full-time teacher salaries at an interlocal cooperatives
      - HEA 1266 – Amends IC 20-43-16 to allow the Teacher Appreciation Grant distributions to be used for FICA and TRF contributions
  - Assess your situation
    - Review multi-year plans
    - Review outside information that will influence plans
- Achieving greatness requires specialized focus, unwavering commitment, intense preparation, and the discipline to prioritize goals. – Curt Cignetti

# Non-Conference Games

**IEERB**

- Agency Website
  - Guidance Documents
  - Links to various reported information
- Gateway Website
  - CBAs from throughout the state
  - Compensation information from throughout the state
- Staff
  - Experts in bargaining requirements
  - Experience with various bargaining options

**Other Resources**

- School and Teacher Associations
  - Hold professional development opportunities
  - Have a network of members with vast amounts of experiences
- Formal Pre-Impasse Services
  - Mediation Consultants
    - Trained IEERB Ad Hoc Panelists
  - Financial Consultants
    - Former school administrators

# Conference Schedule

- Bargaining Revenue and Expense Disclosure (BRED)
  - 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
      - Exception for circumstances that require a modified LBO (see 560 IAC 3.1-ULP)
    - Schools precluded from relying on any financial information not provided in the BRED unless they can demonstrate why then information and documents were not available when the BRED was due
    - Email to impasse@ieerb.in.gov; copy exclusive representative

# Conference Championship

- Information gathering tool that can be used during mediation and would be the financial basis of the LBOs
- BRED contents
  - Informational Table
    - Summary of possible key revenue and expenditure amounts
    - If will not be relied upon, then can mark N/A
  - School Revenue
    - Education fund revenue – If school will argue Tuition Support is less than DOE certification, then list school projections
    - Referendum property tax revenue – If portion shared with charter schools, then list net revenue
  - School Expenditures
    - CBA Expenses – status quo for all bargaining unit members
    - Non-CBA Expenses
      - Principal Office, Instructional Supplies, etc.
      - Includes non-CBA compensation like Supplemental Payments and state Teacher Appreciation Grant
        - TAG (IC 20-43-16) – No more than 20% certified teachers are eligible per year; Must be a stipend; Must have taught in the district for at least 1 year; must be employed at the time of grant distribution; designated as one of the categories recognition, exemplary, or exemplary plus as defined in IC 20-43-16-6; amount of stipends for each category set in IC 20-43-16-8

# Conference Championship

- BRED contents (continued)
- Exhibits
  - Calendar Year 2025 Financial Information
    - County Auditor Referendum Information
    - Monthly financial reports – Appropriations report, Detailed Revenue report, etc.
    - Final 2025 DLGF 1782 Notice
  - Fiscal Year 2026 Financial Information
    - DOE Certification of Estimated Education Fund revenue available for bargaining from the school funding formula
    - List of current teachers' salaries, wages, and benefits under status quo CBA
    - Policies regarding non-bargained teacher salary, wages, and benefits (Supplemental Pay Resolution)
  - Calendar Year 2026 Financial Information
    - DLGF and DLGF Gateway reports
    - County Auditor Referendum Information

# College Football Playoffs

- Last Best Offer
  - IC 20-29-6-13(c)
    - Appointed Mediation must result in an agreement or submission of LBO
  - IC 20-29-6-15.1(b)
    - Fact-Finder must select one party’s last best offer as the contract terms
- Submission Process
  - LBOs must be exchanged and provided to IEERB immediately at the conclusion of the last mediation session if no agreement is reached
  - Must be compliant with IEERB format, information, and document guidance
- IEERB Review
  - IEERB must review to ensure that LBOs are in the required format and contains the required documentation

# College Football Playoffs

- LBO Content
  - Overview
    - Proposed contract financing, Financial trends; Teacher salary requirements; Enrollment; Education fund budget history
  - Narrative
    - Summary of proposed CBA; Explanation of why LBO is in the public interest; Explanation of the Fiscal Rationale and Financial Implications of LBO; Changes from prior CBA
  - Supporting Exhibits
    - Supporting documentation for Overview and Narrative
    - Actual proposed CBA, Specific financial documents, Specific Enrollment documents

# CFP National Championship

- HEA 1004 – repealed exception for distressed units, Gary and Muncie
- Deficit Financing
  - Definition – IC 20-29-2-6
    - Actual expenditures exceeding employer’s current year actual education fund revenue and for operating referendum and school safety referendum the amount certified by the DLGF, excluding money distributed to a charter school
    - Revenue does not include money transferred from the Operations fund unless resolution passed
    - **REMINDER**- Revenue does not include money allocated for supplemental payments if resolution passed
  - Results – IC 20-29-6-3
    - Contract that provides for deficit financing is void and any individual teacher’s contract executed under the contract is void

# Fourth Down Play

- Formula

| Operation | Description | Period | Example |
|---|---|---|---|
| | | | |
| Start with | Education fund revenue | 7-1-26 to 6-30-27 | 50,000,000.00 |
| Add | Net Operating Referendum tax revenue | 7-1-26 to 6-30-27 | 5,000,000.00 |
| Add | Net School Safety Referendum tax revenue | 7-1-26 to 6-30-27 | - |
| Add | Transfers from Operations | 7-1-26 to 6-30-27 | - |
| Subtotal | Total revenue for Statutory Deficit Financing | | 55,000,000.00 |
| Subtract | Education fund expenses | 7-1-26 to 6-30-27 | 52,000,000.00 |
| Equals | Must be greater than or equal to zero | | 3,000,000.00 |

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