



# STATE OF INDIANA

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Governor

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## LBO Requirements for 2013 Bargaining Season

### **I. Format (may add sections, but the sections below are *mandatory*)** **see also sample below**

- A. Last, Best Offer
  - 1. Amount
  - 2. DOE Certification of General Fund Revenue Amount
  - 3. DLGF Certification of General Fund Operating Referendum Amount (if applicable)
  - 4. Proposed Contract Terms
- B. Narrative Supporting LBO
  - 1. Fiscal rationale for LBO
  - 2. Policy rationale for LBO
- C. Supporting Documentation List (attach documents)
- D. Proof of Service

### **II. Information**

- A. Required Information
  - 1. LBO amount
  - 2. DOE certification of general fund revenue amount
  - 3. DLGF certification of general fund operating referendum amount (if applicable)
  - 4. Proposed contract terms
  - 5. Fiscal rationale for the Last, Best Offer
  - 6. Policy rationale for LBO (four factors listed in IC 20-29-8-8)
- B. Recommended Information
  - 1. All items included in LBO amount (e.g., health benefits, salary, etc.)
  - 2. Description of unique features of district/budget
  - 3. % of DOE certification amount in LBO
  - 4. Number of bargaining unit members
  - 5. Estimated number of bargaining unit members whose wages, salary, or wage and salary related fringe benefits are or will be paid in total by funds external to the General Fund for the term of the LBO
  - 6. Estimated number of bargaining unit members whose wages, salary, or wage and salary related fringe benefits are or will be partially paid by funds external to the General Fund for the term of the LBO

### **III. Documents**

#### **A. Required Documents**

1. DOE certification of general fund revenue
2. DLGF certification of general fund operating referendum (if applicable)
3. Proposed contract
4. Scattergram of identified bargaining unit employees
5. Verification regarding deficit financing
6. Current & projected costs from the General Fund for bargaining unit members, including wages/salary and wage and salary related benefits.

#### **B. Recommended Documents**

1. Projected effects of multiple count days on DOE revenue estimate
2. Annual budget by line item for 2012, 2013, 2014
3. Current & projected costs for all employees, including wages/salary and wage and salary related benefits, and the source of funding
4. Utility costs
5. Comparison of prior year's budget
6. Three year+ history of revenues/expenditures
7. ADM for last three years & projected ADM for next two years
8. Form 30
9. Certificate of miscellaneous revenue
10. State Support worksheet
11. Prior Collective Bargaining Agreements
12. Other past agreements between the parties
13. Data showing wages of other employees doing comparable work

This is a sample Last Best Offer (LBO) based upon the law and rules regulating Last, Best Offers, and has been designed by IEERB to provide guidance to parties. It is not intended to take the place of careful review of IC 20-29 or 560 IAC 2, or as a substitute for legal advice.

**SAMPLE LBO**

**(SCHOOL'S/EXCLUSIVE REPRESENTATIVE'S) LAST BEST OFFER TO SETTLE THE 2013-(2014/2015) MASTER AGREEMENT**

This Last Best Offer (LBO) is submitted by the (insert name) to settle the 2013-(2014/2015) Master Contract between the (insert name) and the (insert name). With this offer, the (insert name) certifies the school corporation will not be in deficient financing as defined by IC 20-29 if this LBO is accepted. All previous offers made by the (Board/Exclusive Representative) are rescinded and replaced by this LBO.

The (insert name) submits the attached proposal which covers the complete salary, wages, and salary and wage related fringe benefits, including accident, sickness, health, dental, vision, life, disability, retirement benefits, and paid time off for bargaining unit members. The complete cost of the proposal, covering (insert number) members of the bargaining unit identified in the LBO, is \$ (insert dollar value). This represents a (identify the percentage) of a total DOE certification of available funds of (insert the DOE certification of funds available.)

**(INSERT NAME) LAST, BEST OFFER**

1. **Amount:** \$ (\_\_\_\_\_)
2. **DOE Certification** of General Fund Revenue is (\$ \_\_\_\_\_). *See Exhibit 1.*
3. **DLGF Certification** of General Fund Operating Referendum is (\$ \_\_\_\_\_). *See Exhibit 2.*
4. **Proposed Contract Terms:** *See Exhibit 3.* This LBO will cover \_\_\_ bargaining unit employees. *See Exhibit 4.*

**NARRATIVE SUPPORTING (INSERT NAME) LAST, BEST OFFER**

**1. Fiscal Rationale for LBO**

The (insert name) attests this LBO will not place the school corporation in deficit financing as defined by IC 20-29. *See Exhibit 5.*

(Provide a narrative for the fiscal rationale for the submitted LBO.)

*See Exhibits 6-16.*

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## 2. Policy Rationale for LBO

- a. The (insert name) LBO is consistent with the past memoranda of agreements and contracts between the parties.

(Explain “why” and “how” it is consistent)

See Exhibits 17-18.

- b. The (insert name) LBO is consistent with comparables

(Explain and demonstrate the “comparables”: (i.e. nearby school districts, other professional entities, etc. Perhaps include a comparison of work days/benefits/salaries))

See Exhibit 19.

- c. The (insert name) LBO is in the public interest.

(Explain why the submitted LBO is in the best public interest.)

- d. The (insert name) LBO’s financial impact on the school corporation.

(Explain the financial impact of the LBO on the school corporation.)

See Exhibits 5-16.

### **SUPPORTING DOCUMENTS (ATTACHED)**

1. DOE certification of general fund revenue
2. DLGF certification of general fund operating referendum (if applicable)
3. Proposed Contract
4. Scattergram of identified bargaining unit employees
5. Verification regarding deficit financing
6. Current & projected costs from the General Fund for bargaining unit members, including wages/salary and wage and salary related benefits.
7. Projected effects of multiple count days on DOE revenue estimate
8. Annual budget by line item for 2012, 2013, 2014
9. Current & projected costs for all employees, including wages/salary and wage and salary related benefits, and the source of funding
10. Utility costs
11. Comparison of prior year’s budget
12. Three year+ history of revenues/expenditures
13. ADM for last three years & projected ADM for next two years
14. Form 30

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- 15. Certificate of miscellaneous revenue
- 16. State Support worksheet
- 17. Prior Collective Bargaining Agreements
- 18. Other past agreements between the parties
- 19. Data showing wages of other employees doing comparable work

**SUMMARY**

*This is an opportunity for the School/Exclusive Representative to summarize their position for the LBO. Perhaps an explanation of why this LBO should be selected, and what could possibly happen if the LBO is/is not selected.*

**PROOF OF SERVICE**

This LBO was hand delivered by the undersigned to \_\_\_\_\_, a representative of the *(insert name)*, on \_\_\_\_\_, and will be sent via email to the IEERB at [impasse@ieerb.in.gov](mailto:impasse@ieerb.in.gov) by \_\_\_\_\_.

\_\_\_\_\_  
Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**DEFICIT FINANCING VERIFICATION**

As (position) \_\_\_\_\_ for the (name of party) \_\_\_\_\_,

I verify that:

1. To the best of my knowledge, all information submitted in our Last, Best Offer is correct.
2. Our Last Best Offer does not place the school corporation in a position of deficit financing due to a reduction in the school corporation's actual general Fund revenue or an increase in the school corporation's expenditures when the expenditures exceed the school corporation's current year actual General Fund revenue.

I declare and affirm under penalty of perjury under the laws of Indiana that the foregoing is true and correct.

Executed on this (date) \_\_\_\_\_ day of (month) \_\_\_\_\_, (year) \_\_\_\_\_, at  
(city) \_\_\_\_\_, (state) \_\_\_\_\_.

\_\_\_\_\_  
Name

\_\_\_\_\_  
Signature