

# The power of communication

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Tell story about friends that you didn't give all your Disney knowledge to!!!!

- 1) Engage the audience – Make eye contact; tell relatable stories; Encourage participation; Find something in the subject you are passionate about
- 2) Select impactful visual aides – Make sure information is “just enough”; Think/try about using different graphics
- 3) Adjust delivery techniques to audience – Change tone/volume to reflect what is being communicated; Use body language and gestures to make memorable points
- 4) Follow up afterwards

# Pre-Impasse Services – Worth Repeating because it has worked

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## IEERB

Website – [in.gov/ieerb/](http://in.gov/ieerb/)

Collective Bargaining and Impasse  
Compliance

IEERB Staff

Answer questions on compliance and  
school finance

## CONSULTANTS

Requested from both parties

Costs shared by both parties

Complete IEERB form

Neutral third party

Mediation or financial

School and mediation experts

# Fiscal Cliff

- How was ESSER money spent?
  - Increased operating expenses
    - Base pay increases
  - Added temporary operating expenses
    - Stipends, temporary staff, contracted services
  - Addressed long-standing needs
    - Deferred maintenance, capital asset replacement
  - One-time projects
    - Temporary programs or capital projects
  - Build up reserves
    - Replacement of existing fund sources
- IDOE's ESSER and GEER Dashboard
  - <https://www.in.gov/doe/grants/esser-geer-dashboard/>
  - Categorization by expense type – Instruction, Support Services, Operations, Facilities, and Other
  - Sortable by school corporation and grant type

# Fiscal Cliff

- Share plans to address ESSER programs
  - Eliminate program funded by ESSER
  - The new funding source for a program that will continue to be provided
  - How program will be incorporated into existing programs and funding source
- Share and demonstrate financial trends
  - Increasing/Decreasing ADM
  - Operating funds effected by property tax caps
  - Status and use of referendum funds
  - Long-term financial forecast

# Bargaining Revenue and Expense Disclosure

- 560 IAC 2-4-1(c)
- Financial information that schools intend to rely upon to create its Last, Best Offer
  - All revenue;
  - Bargained teacher expenses;
  - Nonbargained teacher expenses; and
  - Nonteacher expenses
- Due within 14 days from declaration of impasse
- School employer shall be precluded from relying on any numbers not provided to the board and the exclusive representative, unless they can demonstrate a good faith showing as to why the information and documents were not available at the time of submission
- Email to [impasse@ieerb.in.gov](mailto:impasse@ieerb.in.gov); copy exclusive representative

# BRED contents

- Informational Table with financial numbers
  - School Revenue sources
    - Education fund revenue
      - State Tuition support, local income taxes, transfer tuition, fees, etc.
    - Referendum Property Tax revenue
      - Operating (IC 20-40-3) and School Safety (IC 20-40-20)
    - Federal and State grant revenue
      - Only grants that include bargaining unit member compensation
      - Title I, Special Education, etc.
  - School Expenditures
    - CBA expenses
      - Status quo compensation expenses
    - Non-CBA expenses
      - Operating and capital type expenses

# BRED contents

## ➤ Exhibits

- DLGF and Gateway reports
- County Auditor forms
- DOE Certifications
- School monthly financial reports
- List of teachers and status quo compensation
- School policies regarding non-bargained teacher compensation
- Any other financial document the school will rely upon for the LBO

# Last, Best Offer

- IC 20-29-6-13(c)
  - Mediation must result in an agreement between the parties; or
  - Each party's last best offer, including fiscal rationale, related items permitted to be bargained
- IC 20-29-6-15.1(b)
  - The factfinder must select one (1) party's last best offer as the contract terms
  - Must not put the employer in a position of deficit financing
- Submission Process
  - Parties exchange LBOs at the conclusion of impasse mediation; AND
  - Email to [impasse@ieerb.in.gov](mailto:impasse@ieerb.in.gov) and provide a hardcopy in a binder to IEERB office
  - Parties that do not receive a DOE Certification per IC 20-29-6-12.5(b) will receive modified LBO requirements
- IEERB Review
  - Ensure that the LBO is in the required format, contains the required information and documents, and does not result in deficit financing
  - Failure to substantially comply with the requirements or provide the information and documents could result in rejection and acceptance of the opposing party's LBO



# LBO

## ➤ Overview

- A summary of the party's LBO highlighting the benefits of its merits
- Address the factors that will be considered a fact finding
- Why is the LBO in the public's best interest

## ➤ Narrative

- A detailed description of the various sections of a party's LBO
- Highlight how the LBO may deviate or adhere to the past practice of the school corporation
- Description should incorporate support/reference to the required exhibits

## ➤ Supporting Exhibits

- The factual information that will support your LBO and statements provided during the fact finding process
- LBO guidance provides required exhibits, but also opportunity to provide additional supporting documents

# LBO

## ➤ Deficit Financing

### ➤ Definition – IC 20-29-2-6

- Actual expenditures exceeding current year actual education fund revenue
- Includes amount of operating and school safety referendum revenues certified by DLGF, excludes amount distributed to a charter school
- Includes estimated or actual transfers from Operations fund if School Board passes a resolution by September 15th

### ➤ Results – IC 20-29-6-3

- Unlawful for a school employer to enter into any agreement that would place the employer in a position of deficit financing
- A contract that provides for deficit financing is void, any individual teacher's contract executed under the contract is void

# LBO

## ➤ Deficit Financing

### ➤ Formula

<u>Operation</u>	<u>Description</u>	<u>Timeframe</u>
Starts with	Education fund Revenue	7-1-24 to 6-30-25
Add	Net Operating Referendum Revenue	7-1-24 to 6-30-25
Add	Net School Safety Referendum Revenue	7-1-24 to 6-30-25
Add	Transfers from Operations fund	7-1-24 to 6-30-25
Subtotal	Total Revenue for Statutorial Deficit Financing	
Subtract	Education fund Expenses	7-1-24 to 6-30-25
Equals	Must be Greater Than or Equal to Zero	

# Financial Questions???

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Ryan Preston, CFO

Email

[questions@ieerb.in.gov](mailto:questions@ieerb.in.gov)

Phone Number

(317) 234-8359

Mailing Address

143 West Market Street, Suite 400

Indianapolis, IN 46204