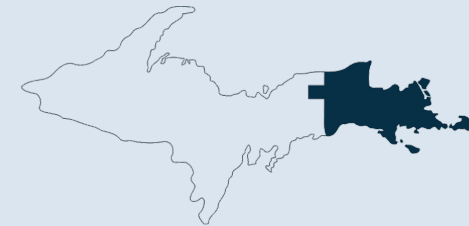


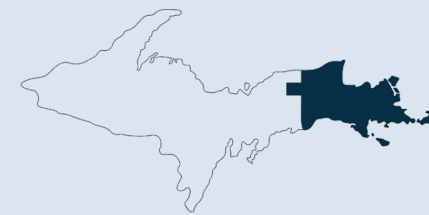
H15-Bargaining for Administrative Efficiency

Dena Mayer, MAE, CPA, CFO
Angie McArthur, Ed.D., CFO

April 23, 2026



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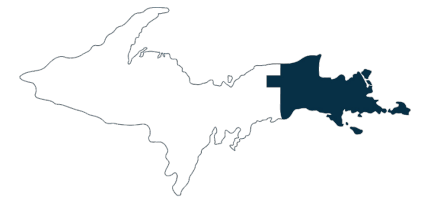


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Bargaining experience

- Who sits at the table?
- Who is the voice?
- District vs group benefit

Be prepared!



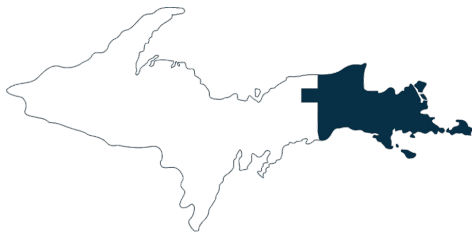
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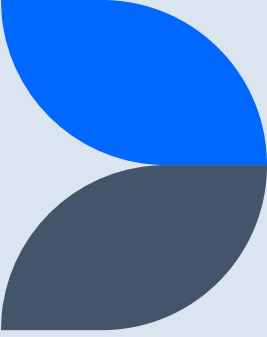
Proper preparation prevents poor performance

What information should you have BEFORE you start?

Review of contract language and anticipated proposals

What are the parameters set by the Board of Education?

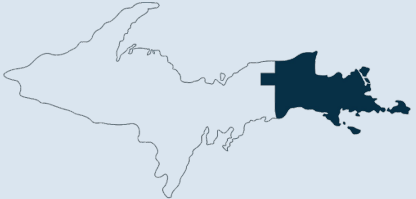




Knowledge is power

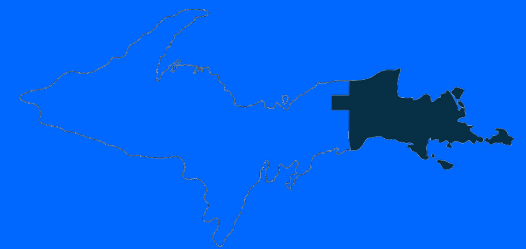
Have a comprehensive set of information

Data Source	Why?
Budget forecast	Know where you stand
Historical wage/benefit costs	Memories are short
Wage study	Recruitment/retention
Calculations in a spreadsheet	Able to easily calculate different scenarios

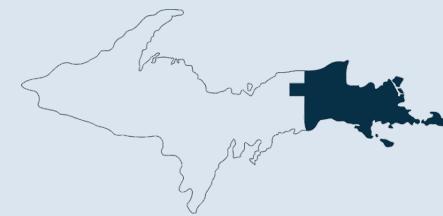


Pre-bargaining sessions

1. Establish trust
2. Ground rules
3. Share Issues – What Are the Big Ones?
4. Discuss the timing of the current contract expiration and the new contract – allow retro pay adjustments?

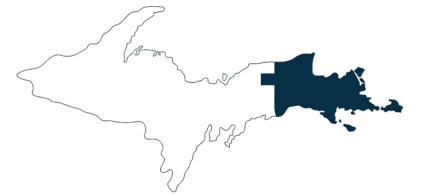


Bargaining Sessions



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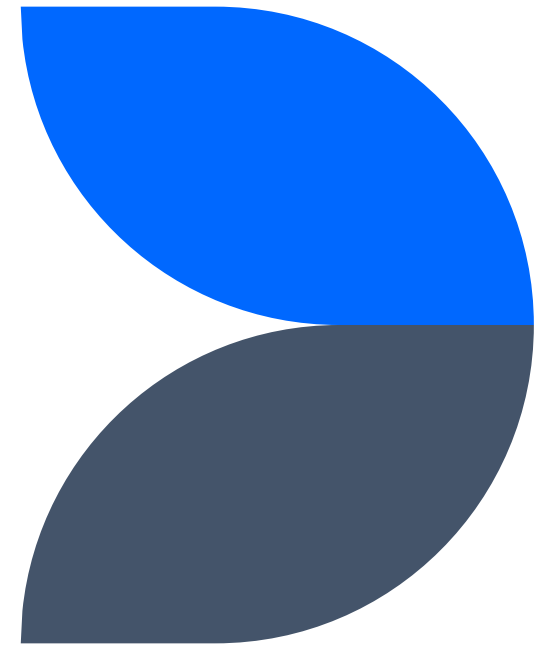
Avoid promises



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Long-term ramifications

Show me the money



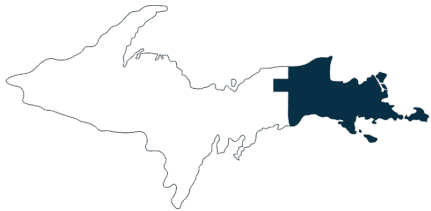
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Phone a friend

Keep your attorney on speed-dial

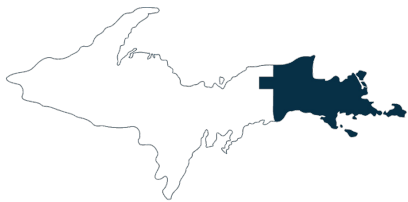
- Check in during caucus periods

Involve your payroll team – they are the ones in the weeds!

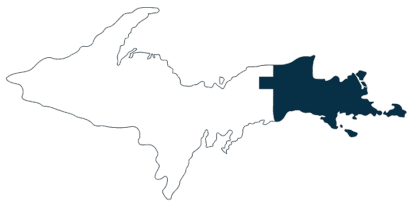


No versus Know

- Know the long-term impacts of proposals
- Know when to open a collective bargaining agreement and when not to open



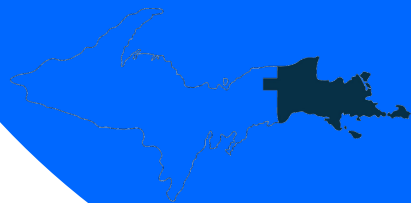
Prohibited Subjects of Bargaining

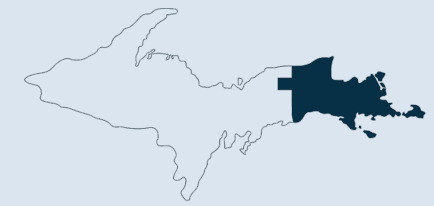


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Know your management rights

- Know your board policies
- Do not give away any rights you have under policy/law!
- Less is more!





Administrative Burdens for Payroll Team

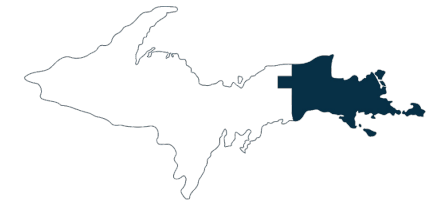
- Health insurance reconciliations
- 24 versus 26 pay deductions
- Employer funded HSA contributions that are included as part of the district hard cap and individually established
- Retro pay adjustments

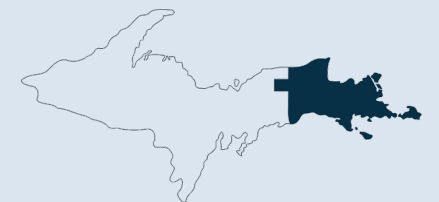
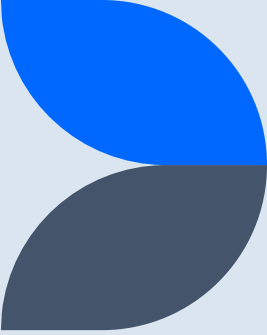


What is the impact of something new on the payroll process?

What is the impact of ORS wages/reporting?

- Off-Schedule Payments
- ORS Non-Reportable versus Reportable
- Taxable versus Nontaxable
- Monetary versus Nonmonetary
- Longevity in the profession versus district
- Timing of salary lane changes – immediate versus next semester?
- Annuity payments with or without cash options





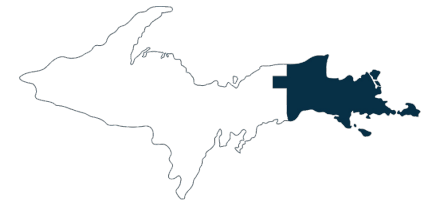
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Contact:

- Angie McArthur, Ed.D., CFO - Superintendent
- angiem@eupschools.org

- Dena Mayer, MAE, CPA, CFO – Director of Finance/Human Resources
- dmayer@eupschools.org



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