

IOWA  
PUBLIC EMPLOYMENT RELATIONS BOARD

ANNUAL REPORT FY 2020

July 1, 2019 to June 30, 2020

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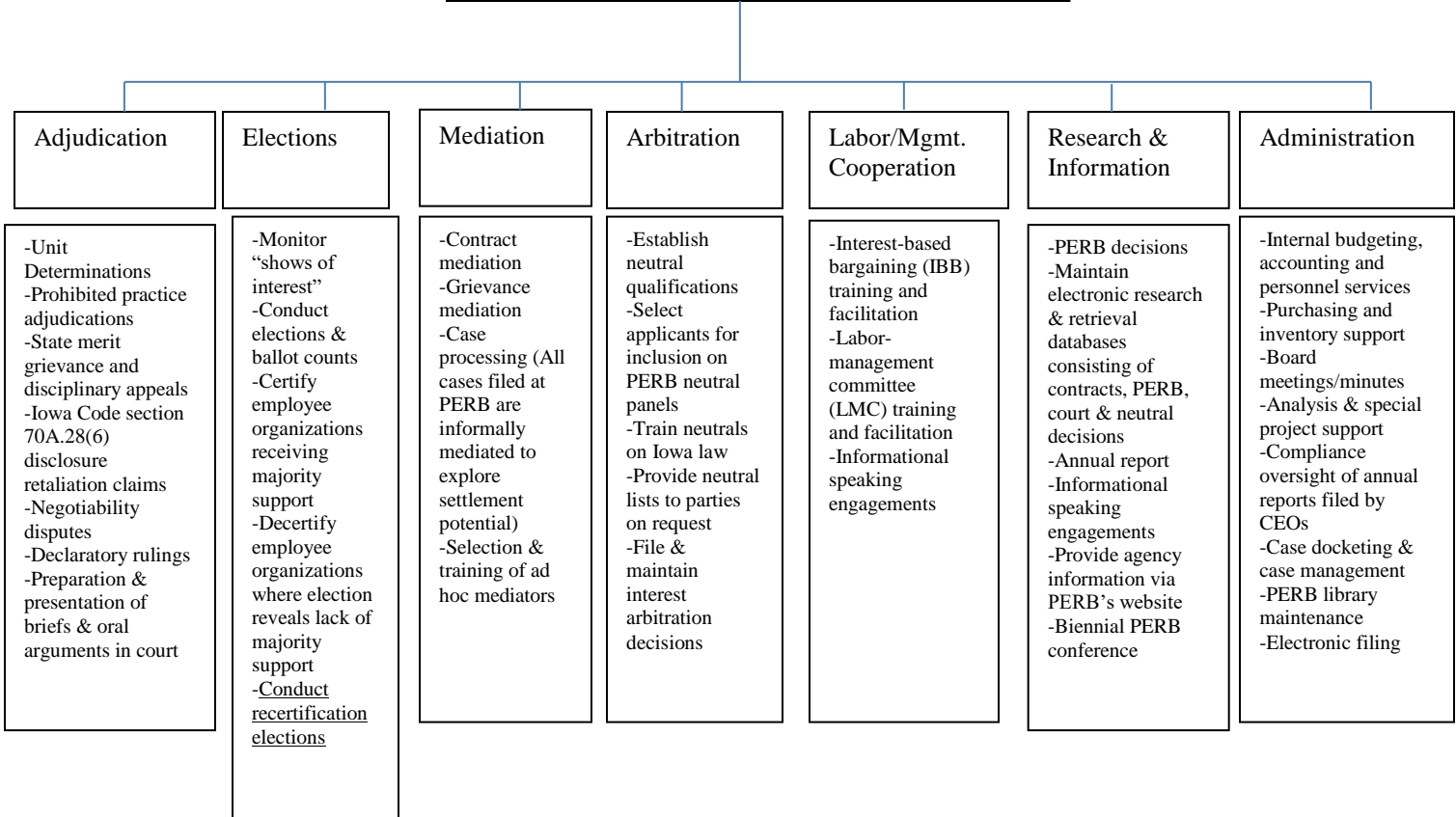
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# IOWA PUBLIC EMPLOYMENT RELATIONS BOARD

## TABLE OF ORGANIZATION

FTE = 11

<p><u>CHAIR</u> Cheryl K. Arnold</p> <p><u>BOARD MEMBER</u> Mary T. Gannon Erik M. Helland</p>
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<u>PROFESSIONAL STAFF</u>	
Susan Bolte	Administrative Law Judge
Amber DeSmet	Administrative Law Judge
Diana Machir	Administrative Law Judge
Jasmina Sarajlija	Administrative Law Judge
Patrick Thomas	Administrative Law Judge

<u>SUPPORT STAFF</u>	
Leisa Luttrell-Bainter	Executive Secretary
Stephanie Jewell	Paralegal
Valerie Van Horne	Clerk-Specialist

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## PERB's MISSION STATEMENT

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PERB's mission is derived from Section 1 of the Public Employment Relations Act, Iowa Code Chapter 20, which establishes the powers, duties and responsibilities of the Public Employment Relations Board and provides:

- 1) The general assembly declares that it is the public policy of the state to promote harmonious and cooperative relationships between government and its employees by permitting public employees to organize and bargain collectively; to protect the citizens of this state by assuring effective and orderly operations of government in providing for their health, safety, and welfare; to prohibit and prevent all strikes by public employees; and to protect the rights of public employees to join or refuse to join, and to participate in or refuse to participate in, employee organizations.
- 2) The general assembly declares that the purposes of the public employment relations board established by this Chapter are to implement the provisions of this Chapter and adjudicate and conciliate employment-related cases involving the state of Iowa and other public employers and employee organizations. For these purposes, the powers and duties of the board, include but are not limited to the following:
  - a. Determining appropriate bargaining units and conducting representation elections.
  - b. Adjudicating prohibited practice complaints including the exercise of exclusive original jurisdiction over all claims alleging the breach of the duty of fair representation imposed by section 20.17.
  - c. Fashioning appropriate remedial relief for violations of this Chapter, including but not limited to the reinstatement of employees with or without back pay and benefits.
  - d. Adjudicating and serving as arbitrators regarding state merit system grievances and, upon joint request, grievances arising under collective bargaining agreements between public employers and certified employee organizations.
  - e. Providing mediators and arbitrators to resolve impasses in negotiations.
  - f. Collecting and disseminating information concerning the wages, hours, and other conditions of employment of public employees.
  - g. Preparing legal briefs and presenting oral arguments in the district court, the court of appeals, and the Supreme Court in cases affecting the Board.

## OVERVIEW

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The Public Employment Relations Board (PERB) was established July 1, 1974, by the General Assembly's enactment of the Public Employment Relations Act (the Act), Iowa Code Chapter 20.

Chapter 20 defines the collective bargaining rights and duties of Iowa public employers and public employees. It has broad coverage, applying to virtually all public employees within the state except supervisors, confidential employees and other classifications specified in Iowa Code section 20.4.

Chapter 20 provides that public employees may organize and bargain collectively with their employers through labor organizations of the employees' choosing. To assure representation by a labor organization is truly the employees' choice, secret ballot representation elections are conducted by PERB. To ensure the rights of public employers, employee organizations and employees are protected and to prevent labor disputes from resulting in the disruption of services to the public, Chapter 20 defines certain prohibited labor practices and provides PERB with the statutory authority to fashion appropriate remedial relief for violations of Chapter 20.

Strikes by public employees are prohibited with strong sanctions imposed in the event of an illegal work stoppage. In lieu of the right to strike, Chapter 20 contains a detailed procedure for the resolution of collective bargaining impasses.

Iowa Code sections 20.1(2) and 8A.415 gives PERB the responsibility to hear and decide grievance and disciplinary action appeals filed by certain employees covered by the state merit system. Iowa Code section 70A.28 also directs PERB to hear and decide appeals filed by certain state employees who assert they were retaliated against after disclosing information which purportedly evidenced a violation of law or rule, mismanagement, a gross abuse of funds, an abuse of authority, or a substantial and specific danger to public health or safety, also known as whistleblower protections.

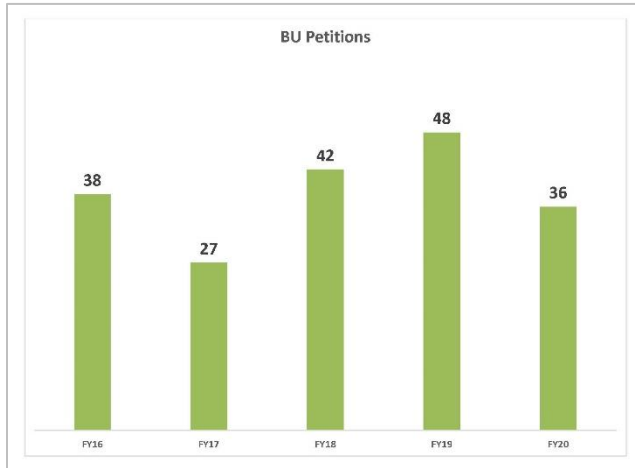
Since its inception, PERB has certified representatives for approximately 1,630 bargaining units and has issued approximately 1,850 formal decisions. During FY20, PERB provided impasse resolution services (mediators and/or arbitrators) in 210 disputes involving county, city, school district, area education agency and community college employers and employees.

In 2017 significant changes were made to Chapter 20. The law:

- Makes distinctions between the bargaining rights of public safety bargaining units and nonpublic safety bargaining units leaving the list of mandatory subjects largely unchanged for nonpublic safety bargaining units, but limiting nonpublic safety units to the mandatory subject of base wages.
- Added the topics of dues deductions and payroll deductions for PACS and other political contributions for all union employees to the list of excluded subjects of bargaining.
- Limits arbitration awards on the topic of base wages to the lesser of three percent, for nonpublic safety units, or a percentage equal to the increase in the consumer price index for all urban consumers in the Midwest region. PERB updates this data monthly on its website.
- Requires recertification elections for all unions approximately 10 months before the expiration of the applicable collective bargaining agreement and at least one election every five years.

## SUMMARY OF PERB DUTIES

### I. BARGAINING UNIT DETERMINATIONS/REPRESENTATION ELECTIONS



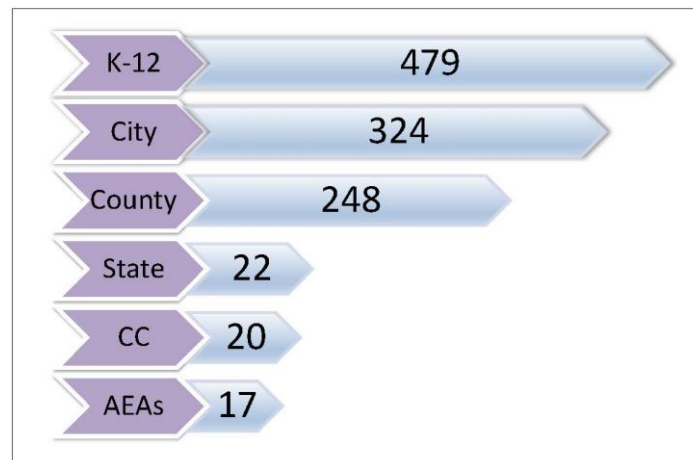
Bargaining unit questions continue to generate a great deal of agency activity. As part of its statutory responsibility to determine appropriate bargaining units and conduct representation elections under Iowa Code sections 20.13-20.15, the Board received 36 petitions in FY 2020. Petitions to amend the composition of existing bargaining units were the most frequent type of unit filings.

During FY 2020, all elections were conducted utilizing PERB's established mail-balloting procedures. Public employees are provided maximum opportunity to participate in the process which determines, by secret ballot,

whether they will be represented by an employee organization for the purpose of collective bargaining and, if so, the identity of their labor representative. For these elections the average participation rate was 84.67%.

During FY 2020, PERB conducted 9 elections. The number of represented public sector bargaining units in Iowa was 421 in 1975. As of June 30, 2020, there were 1,110 represented bargaining units. Below is a breakdown by employer type. Please note an individual employer may have more than one bargaining unit.

**Number of Units based upon Employer Type – please note an individual employer may have more than one unit.**



## II. ADJUDICATORY FUNCTIONS

One of PERB's primary responsibilities involves the processing and adjudication of a variety of cases filed with the agency pursuant to Chapter 20, including:

- unit determination cases (those involving the composition, amendment, clarification and reconsideration of appropriate bargaining units);
- prohibited practice complaints (cases involving claimed violations of the statutory rights of public employers, public employees or employee organizations);
- declaratory orders (cases seeking PERB's interpretation of the Act's provisions);
- negotiability disputes (cases interpreting the scope of the mandatory subjects of bargaining);
- objections to elections;
- objections and challenges in retention/recertification elections and,
- public safety unit determinations (cases seeking PERB's determination whether a unit is one considered public safety or one considered non-public safety).

Although some acts allegedly constituting prohibited practices may also be remedied by resort to contractual grievance procedures or action in the district courts, PERB possesses exclusive original jurisdiction over all employee claims which allege an employee organization's breach of its Iowa Code section 20.17 duty to fairly represent all employees in a collective bargaining unit. PERB also serves as the final administrative step in personnel action cases adjudicating grievances and disciplinary actions filed by state merit system employees pursuant to Iowa Code section 8A.415. Additionally, certain state employees may file an appeal with PERB claiming retaliation for the disclosure of information that may provide evidence of a violation of law or rule, mismanagement, a gross abuse of funds, an abuse of authority or a substantial and specific danger to public health or safety under Iowa Code section 70A.28.

Each petition or complaint filed with the agency is initially assigned to a PERB Administrative Law Judge (ALJ) who, by working with the parties involved, attempts to informally resolve the matter prior to a hearing. If all issues are not resolved, the case is referred to either the Board or to another PERB ALJ and a hearing is held. In cases assigned to another PERB ALJ, a proposed decision and order is issued which becomes the final agency decision unless it is appealed to, or reviewed on motion of, the Board. Declaratory order petitions and negotiability disputes are heard and decided by the Board without the involvement of an ALJ.

Judicial review of PERB decisions is governed by the Iowa Administrative Procedure Act, Iowa Code chapter 17A. The district courts, sitting in an appellate capacity, review the record created before the agency to determine whether any of the grounds for reversal or modification of agency action specified by Iowa Code section 17A.19 have been established. District court decisions reviewing PERB actions are appealable to the Iowa Supreme Court.



In addition to deciding contested cases, the Board and its ALJs act as grievance mediators in cases involving disputes arising under collective bargaining agreements if requested by both parties.

During FY2020, 65 prohibited practice complaints, petitions for declaratory orders, state employee grievance or discipline appeals, petitions for resolution of negotiability disputes, petitions for public safety unit determinations, whistleblower complaints, and other non-unit cases were filed with PERB.

### III. COURT ACTION: JUDICIAL REVIEW

In addition to serving as ALJs, PERB attorneys represent PERB in the courts when any final agency action is judicially reviewed. In so doing, PERB attorneys prepare pleadings, draft briefs and deliver oral arguments in cases before the district courts, the Iowa Court of Appeals and the Iowa Supreme Court.

During FY 2020, there were six new petitions for judicial review was filed in district court and one appeal filed with the Iowa Supreme Court. Two decisions judicially reviewing final agency action/PERB decisions were issued in FY 2020.

### IV. IMPASSE RESOLUTION SERVICES

Iowa Code Chapter 20 allows parties to design their own impasse-resolution procedure. Iowa Code section 20.19 directs the parties, as the first step in the performance of their duty to bargain, to agree upon impasse-resolution procedures. The only restriction specifically placed upon the parties' ability to tailor the parties own impasse procedures is the section's requirement that any agreed or "independent" impasse-resolution procedures provide for the parties implementation not later than 120 days prior to the applicable deadline for the completion of the process.

Parties have frequently exercised this ability to design and utilize independent impasse procedures which may take many forms. Such procedures often change the date for exchange of final offers or provide for a completion date different than the otherwise-applicable statutory deadline. As with the "statutory" impasse-resolution procedures, summarized below, PERB provides parties, operating under independent procedures, whatever impasse-resolution services PERB offers.

If the parties fail to agree upon independent impasse procedures as contemplated by Iowa Code section 20.19, the statutory impasse-resolution procedures set out in Iowa Code sections 20.20-20.22 apply. For all bargaining units, the statutory impasse-resolution procedure consists of two steps – first, mediation, which if unsuccessful in producing a complete agreement, is followed by binding arbitration. PERB staff and Commissioners from the Federal Mediation and Conciliation Service (FMCS) provided mediation services.

The table below provides more detailed impasse data concerning the previous five years.

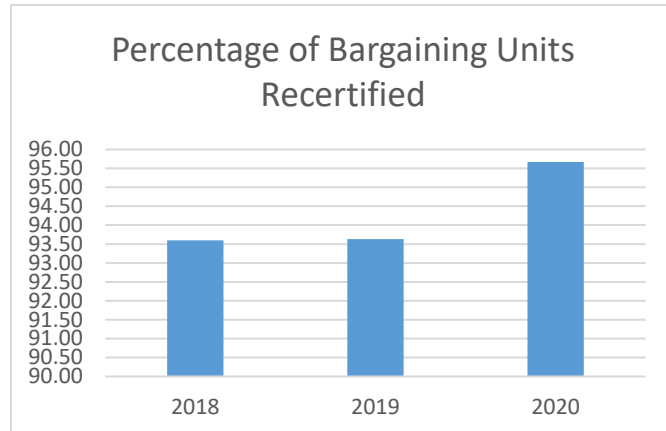
#### HISTORICAL IMPASSE ACTIVITY

<b>YEAR</b>	<b>TOTAL REPRESENTED UNITS</b>	<b>REQUESTS FOR IMPASSE SERVICES</b>	<b>MEDIATED SETTLEMENTS</b>	<b>INTEREST ARBITRATION AWARDS ISSUED</b>
2015-16	1203	469	143	10
2016-17	1209	353	46	2
2017-18	1174	280	57	2
2018-19	1134	296	53	2
2019-20	1110	210	36	1



## V. RETENTION AND RECERTIFICATION ELECTIONS

Upon passage of House File 291, all bargaining units must now undergo retention and recertification elections at least every five years. The elections are held approximately 8-10 months



before the expiration of the bargaining unit and the employer's applicable collective bargaining agreement. For the past three years, the elections have been held in October for those contracts expiring on or around the end of the fiscal year. For those contracts expiring on or around the end of the calendar year, the elections have been held in March.

PERB contracts with an election services vendor to provide telephonic and web-based voting for the October elections. The vendor provides the platform for voting, provides

voters with technical assistance through a help desk, receives the ballots, and provides PERB with the tally of all the elections. PERB manages all communications with the employers, employees and certified employee organizations prior to and after the election. The March elections have a small number of voters and are therefore conducted by paper ballot.

In FY 2020, PERB conducted 300 recertification elections in two different election periods. In October 2020, PERB conducted 297 recertification elections, through telephonic and web-based voting. In March 2020, PERB conducted three recertification elections by mail ballot.

In FY 2020, there were 19,967 total eligible voters, and 16,889 of those employees voted or approximately an 85% participation rate.

As a result of the FY 2020 recertification elections, 287 out of the 300, or approximately 96% of the bargaining units recertified their representative.

## VI. RESEARCH & INFORMATION SERVICES

Pursuant to Iowa Code sections 20.1 and 20.6, PERB collects and makes available to the public various types of information relating to public employment and public sector collective bargaining in Iowa. PERB utilizes a powerful search tool and offers a comprehensive collection of documents. There are four databases of full-text documents in the system: Contracts, Contracts Archive, Neutral Decisions and PERB and Court Decisions. For each database, the system displays an index of its full-text documents, allows electronic access to these documents and provides search functions to facilitate research by any user. The databases are accessible through the "Decisions" link on the PERB website's homepage. Volumes of the hard-copy index and digest of PERB decisions covering decisions issued from 1974 through June 30, 2005 are still available from the agency.

The database is searchable and allows immediate access to more complete and accurate information than could be provided through the contract summaries. Biographical data concerning arbitrators listed with PERB is also available on the website. Upon passage of HF 291, employers are now required to file the signed contracts with PERB within 10 days of the date the agreement was entered into and those contracts are also available on the PERB website.

Fact finding recommendations (formerly a step in the impasse-resolution procedures) and interest arbitration decisions since 1974 are now retrievable via the PERB electronic filing system on the PERB website. Copies of collective bargaining agreements, some grievance arbitration awards and impasse resolution information are also available on the PERB website. The PERB library is available to the general public for research purposes.

## VII. ELECTRONIC FILING

PERB has a mandatory electronic filing system. Three distinct technological products comprise the e-filing system:

- an online filing interface – the online filing interface interacts with the document management system and the case management system to recall information for the user to access and allows the user to submit information and documents to the document management system and case management system. The online filing interface is accessible through the “eFiling” link on the PERB website’s homepage.
- case management system – the case management system stores the data associated with a case and allows for queries to be run against that data.
- document management system – the document management system stores all documents filed with the agency.

All employee organization annual reports must be electronically filed. Additionally, PERB utilizes its online filing system when filing notices and information pertaining to the recertification elections.

Based off the same platform, PERB’s online filing interface mimics the look and feel of the Iowa Judicial Branch’s e-filing system, and, therefore, provides ease of use for constituents already familiar with the Iowa courts system. These advanced systems improve workflow; reduce costs associated with paper filings for both PERB and its constituents and grant the public real-time access to all case filings, unless otherwise protected by law.



## VIII. CERTIFIED EMPLOYEE ORGANIZATION REPORTS

Pursuant to Iowa Code section 20.25, PERB monitors certain internal operations of certified employee organizations and enforces compliance with statutory requirements. PERB ensures each certified employee organization has a constitution and bylaw on file with the agency contain certain safeguards relating to financial accountability and membership rights as set out in the statute. It maintains these records which are updated when changes in the organizations’ governing documents are reported. PERB also receives, reviews and maintains each certified employee organization’s annual report, including a financial statement and audit, which is required for the employee organization to maintain its certification.

PERB assists with the completion of the documents, issues delinquency letters and orders hearings when organizations are not in compliance. As of February 2017, any documents submitted to PERB pursuant to section 20.25 are electronically maintained and readily available on PERB's online filing system.

## **IX. PERB'S PROBLEM-SOLVING PROCESSES**

### **INTEREST-BASED BARGAINING**

Interest-based bargaining (IBB) is a process designed as an alternative to the traditional, historically adversarial process to settle contract disputes.

The legal duty to bargain a contract requires labor and management to follow an impasse resolution process if a voluntary agreement is not reached. The statute's "default" process includes mediation and arbitration to resolve disputes over the list of mandatory subjects of bargaining contained in Chapter 20. Labor and management have typically used traditional, adversarial bargaining methods and strategies under Chapter 20's impasse resolution process. That is, each have taken positions and offered proposals and counterproposals to resolve the outstanding issues before them.

IBB focuses on labor and management interests as opposed to bargaining positions. IBB contains three key elements:

- a commitment from labor and management leadership to move from an adversarial to a joint problem-solving process;
- the use of consensus decision-making; and,
- an agreement on specific ground rules; that is, how the parties will conduct themselves during contract negotiations.

PERB staff serves as facilitators and trainers of the IBB process.

### **LABOR-MANAGEMENT COMMITTEE**

A labor-management committee (LMC) is an alternative dispute resolution process. An LMC is designed to build better working relationships through cooperation and problem-solving using consensus decision-making. An LMC is not intended to replace contract negotiations or a contractual grievance procedure.

LMCs have been established to address specific needs, for example health care costs, as well as broader issues such as how to build and maintain trust in the workplace. LMCs facilitated by PERB continue to function primarily with Iowa public employers and their respective unions or associations to address workplace issues.

## FY 2020 CASE REVIEW

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### I. BOARD - DECLARATORY ORDERS

Iowa Code section 17A.9 requires each agency to provide, by rule, for the filing and disposition of petitions for declaratory orders as to the applicability to specified circumstances of a statute, rule, or order within the primary jurisdiction of the agency. Iowa Administrative Code 621—chapter 10 of PERB's rules governs such proceedings. In addition, the Board has enacted other rules for a specialized type of petition for declaratory order--those which raise negotiability questions requiring expedited processing. During FY 2020, the agency received one petition requesting a declaratory order.

### II. BOARD - EXPEDITED NEGOTIABILITY RULINGS

The scope of bargaining for public employers and employee organizations is set out in Iowa Code section 20.9. There are now two distinct classes of public employees - public safety units and non-public safety units. A public safety unit is comprised of at least 30 percent public safety employees, as defined by the Iowa Code. Public safety units' scope of bargaining is broader than the non-public safety units. Public safety units' mandatory subjects of bargaining are

*wages, hours, vacations, insurance, holidays, leaves of absence, shift differentials, overtime compensation, supplemental pay, seniority, transfer procedures, job classifications, health and safety matters, evaluation procedures, procedures for staff reduction, in-service training, grievance procedures for resolving any questions arising under the agreement, and other matters mutually agreed upon.*

For non-public safety units, the mandatory subject of bargaining is *base wages*.

Retirement systems, dues checkoffs and other payroll deductions for political action committees or other political contributions or political activities are excluded subjects of bargaining. For non-public safety units, there are additional excluded subjects: insurance, leaves of absence for political activities, supplemental pay, transfer procedures, evaluation procedures, procedures for staff reduction, and subcontracting public services.

Because it is not uncommon for the parties to disagree, either during negotiations or impasse-resolution procedures, as to whether certain contract proposals are mandatorily negotiable, it is sometimes necessary for PERB to make a legal determination as to the negotiability status of disputed proposals. Pursuant to its Iowa Code section 17A.9 authority to establish rules for the disposition of petitions for declaratory orders, PERB has established, by rule, an expedited mechanism for the resolution of such negotiability issues.

In accordance with this procedure, a party petitions PERB for an expedited negotiability ruling, setting out the precise language of the proposal(s) at issue. The parties are allowed to submit written and/or oral arguments to PERB on the issues. PERB then typically issues a short-form "Preliminary Ruling" on the matter, designating each proposal at issue as mandatory, permissive or prohibited, without supporting rationale or discussion. This preliminary ruling is not final agency action. If, after receiving a preliminary ruling, a party desires a final agency ruling supported by written reasoning, such may be requested in writing within 30 days and a final ruling will be issued.

During FY 2020, the agency did not receive a petition requesting the Board's ruling on a negotiability dispute.

### **III. BOARD - OBJECTIONS TO IMPASSE**

Chapter 20 has been interpreted by the Board and the courts as requiring the completion of bargaining and impasse-resolution services by a particular date, absent certain recognized exceptions. The Board has established, by rule, a procedure for raising objections to the conduct of further impasse-resolution procedures where it appears the applicable deadline will not be met. In FY 2020, there were no objections to continuing impasse services filed.

### **IV. BOARD - OBJECTIONS TO ELECTIONS**

Upon written objections filed by any party to a representation election or a retention/recertification election, the statute allows the Board to invalidate an election and hold a second election if the Board finds misconduct or other circumstances prevented the eligible voters from freely expressing their preferences. The Board has established rules governing objections to elections. In FY 2020, there was one objection to an election filed and one decision issued.

### **V. BOARD - RETENTION/RECERTIFICATION ELECTION OBJECTIONS & CHALLENGES**

Chapter 20 requires the agency to conduct a retention and recertification election of a certified employee organization prior to the expiration of a collective bargaining agreement between the organization and the public employer for a represented bargaining unit. The elections must occur within a statutory time frame. The Board has established rules setting out the election procedure and deadlines for the agency's conduct of the elections.

The certified employee organization or the public employer may file an objection to the Board's Notice of Intent to Conduct an Election in a specified case or in the absence of Notice when a party thinks PERB should conduct an election. PERB administrative rules further provide a process whereby a party can challenge a voter's eligibility and a process whereby the certified employee organization can make a post-election challenge. If the issue is outcome determinative on the election results in either instance, the Board may hold a hearing to make a determination on the merits of the challenge.

In FY 2020, there was one objection filed in retention and recertification elections and one ruling was issued.

### **VI. BOARD - DETERMINATION OF PUBLIC SAFETY UNIT STATUS**

The scope of bargaining for public employers and employee organizations, as set out in Iowa Code section 20.9, now depends on whether the unit is a public safety unit or a non-public safety unit. Pursuant to section 20.9, a public safety unit is one comprised of at least 30 percent public safety employees. Iowa Code section 20.3(11) lists public employees employed in particular positions as "[p]ublic safety employee[s]."

PERB administrative rules provide a process by which the parties can mutually agree to a particular unit's public safety status prior to their negotiation of a new collective bargaining agreement. The rules also provide a procedure and deadlines for a party to file a petition for PERB's determination of the unit's public safety status in the event there is a dispute. In FY 2020, there were 2 petitions filed and both were voluntarily dismissed.

### **VII. BOARD – WAIVER OR VARIANCE OF RULE**

Pursuant to Iowa Code Chapter 17A, the Board has established administrative rules provide a process whereby a party may petition the Board to suspend, in whole or in part, the requirements or provisions of a rule as applied to the individual or entity on the basis of particular circumstances. In FY 2020, no petitions were filed.

## **VIII. CONTESTED CASE DECISIONS**

"Contested cases" are proceedings in which the opportunity for an evidentiary hearing is required by statute or constitution before the rights, duties or privileges of parties are determined by an agency. Although at times forming a significant part of the Board's caseload, neither petitions for declaratory orders, petitions seeking the resolution of negotiability disputes, petitions seeking the determination of public safety or non-public safety unit status, petitions for rule waivers nor objections to continued impasse-resolution procedures, objections to elections, and objections or challenges to retention/recertification elections constitute true contested cases.

During FY 2020, the Board and its administrative law judges issued 28 rulings or decisions in true contested cases, which are proceedings involving the composition of collective bargaining units, alleged prohibited practices, state employee grievance or disciplinary action appeals, and whistleblower complaints.

## **IX. JUDICIAL REVIEW DECISIONS**

Final PERB decisions are subject to judicial review by the district courts pursuant to Iowa Code section 17A.19, and the resulting district court judgments are then subject to review by the Iowa Supreme Court or Court of Appeals.

In FY 2020, there were six petitions filed seeking judicial review of final agency action and one appeal of a district ruling to the Iowa Supreme Court. Four of the petitions were filed seeking judicial review of PERB decisions constituting final agency action. PERB was affirmed on a prohibited practice remedy it had issued in one; reversed on a Iowa Code section 8A.415(2) state disciplinary action appeal in another; and the other two are pending. In yet another, the Petitioner public employer had failed to timely file its voter list for a retention and recertification election. After PERB filed a motion to dismiss, the Petitioner filed a voluntary dismissal of its petition.

**PERB BUDGET  
FISCAL YEARS 2019 & 2020**

<b>RECEIPTS</b>	<b>ACTUAL FY 19</b>	<b>ACTUAL FY 20</b>
Appropriations	\$1,492,452	\$1,492,452
Salary Adjustment	0	0
Training & Technology Carry Forward	43,341	149,677
Legislative Reduction	0	0
Transfer	0	0
DAS Distribution	0	0
Reimbursement from Other Agencies	0	0
Miscellaneous Income	<u>57,169</u>	<u>45,126</u>
<b>TOTAL</b>	<b>\$1,592,963</b>	<b>\$1,687,255</b>
 <b>EXPENDITURES</b>		
101 Personal Services	\$1,032,857	\$1,258,416
202 In State Travel	6,443	3,488
205 Out of State Travel	1,503	1,812
301 Office Supplies	10,045	10,513
309 Printing & Binding	1,225	185
313 Postage	892	672
401 Communications	6,652	7,193
402 Rentals	0	0
406 Outside Services	66,502	35,311
409 Outside Repairs	1,336	891
414 Reimbursements –Other agencies	43,945	42,679
416 ITS Reimbursements	20,507	21,629
418 IT Outside Services	55,725	54,169
434 Gov FundTransfers-Other Agencies Serv.	60	0
501 Office Equipment	0	5,535
503 Equip Non-Inventory	3,536	3,691
510 IT Equipment	19,839	1,399
705 Refunds/Other	<u>0</u>	<u>84</u>
<b>TOTAL</b>	<b>\$1,271,068</b>	<b>\$1,447,666</b>
<b>BALANCE</b>	<b>344,436</b>	<b>\$ 239,589</b>
<b>REVERSIONS</b>	<b>\$ 172,218</b>	<b>\$ 180,344</b>
<b>TRAINING &amp; TECHNOLOGY</b>		
CARRY FORWARD (50% of reversion)	\$ 149,677	\$ 59,245