



INDIANA EDUCATION EMPLOYMENT RELATIONS BOARD

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<http://www.in.gov/ieerb>

2023 School Employer Bargaining Revenue & Expense Disclosures

Pursuant to 560 IAC 2-4-1, within 14 days of the declaration of impasse, school employers must provide to IEERB and the exclusive representative information and documents regarding:

- (1) all revenues;
- (2) bargained teacher expenses;
- (3) nonbargained teacher expenses; and
- (4) nonteacher expenses

on which the school employer intends to rely for its Last Best Offer. These Bargaining Revenue & Expense Disclosures are referred to as BRED.

A school employer shall be precluded from relying on any numbers not provided to the board and the exclusive representative, unless the school employer can demonstrate a good faith showing as to why the information and documents were not available at that time.

The school employer is not required to use the attached form. However, school employers completing this form will be considered to have fully discharged their obligations pursuant to 560 IAC 2-4-1.

School employer should email their disclosures to impasse@ieerb.in.gov and copy the exclusive representative. Questions should be directed to Ryan Preston at rypreston@ieerb.in.gov or (317) 234-8359.

[School Employer Name]'s 2023 Bargaining Revenue & Expense Disclosures

As representative of [school employer name], I submit the following bargaining revenue and expense disclosures to IEERB and [exclusive representative name]. I understand that [school employer name] shall be precluded from relying on any numbers not provided to the board and the exclusive representative, unless [school employer name] can demonstrate a good faith showing as to why the information and documents were not available at that time.

 [School employer signature] [Date]
 [School employer name]

Information

Description (if not applicable, mark N/A)	Timeframe	Number	Exhibit No.
Education fund revenue	FY 2024		
Operating referendum tax levy revenue	FY 2024		
School safety referendum tax levy revenue	FY 2024		
State grant revenue ¹	FY 2024		
Federal grant revenue ¹	FY 2024		
Total estimated bargained teacher expenses ² under status quo CBA	FY 2024		
Total estimated nonbargained teacher expenses ³	FY 2024		
Total budgeted Education fund non-CBA expenses	FY 2024		
Total budgeted Operating Referendum non-CBA expenses	FY 2024		
Total budgeted School Safety Referendum non- CBA expenses	FY 2024		
Total budgeted State grant non-CBA expenses	FY 2024		
Total budgeted Federal grant non-CBA expenses	FY 2024		

¹ Grant revenue should only include grants that have bargaining unit member salary, wage, and benefit (CBA expenses) budgeted expenses.

² For ease, "teacher" refers to **all** bargaining unit members.

³ Teacher Appreciation Grants (§ IC 20-43-10-3.5) and Supplemental Payments (pursuant to IC § 20-28-9-1.5(a)) are not bargainable.

Exhibits

Category	Name
CY 2024 Financial Information	Final Approved DLGF 1782 Notice, including any changes OR Certified Education Fund budget by line item (if avail.) Otherwise, Education Fund Budget Estimate (DLGF Budget Form 1) OR Line-Item Budget Estimate Report (from Gateway) for Education fund, Operations fund, Rainy Day fund, and Debt Services fund
	Education Estimate of Miscellaneous Revenue (DLGF Budget Form 2) OR Estimate of Miscellaneous Revenue Report (from Gateway)
	Education Budget Estimate – Financial Statement – Proposed Tax Rate (DLGF Budget Form 4B OR report from Gateway)
	<i>(If referendum)</i> County auditor Form 22(s) for Operating Referendum tax levy and certification 2023 pay 2024 net assessed values pursuant to IC 6-1.1-17-1
	<i>(If referendum)</i> County auditor Form 22(s) for School Safety tax levy and certification 2023 pay 2024 net assessed values pursuant to IC 6-1.1-17-1
	<i>(Recommended)</i> Current Year Financial Worksheet (DLGF Budget Form)
	<i>(Recommended)</i> Education Budget Report (DLGF Budget Form 4) OR Budget Summary (from Gateway)
	<i>(Recommended)</i> Operating Referendum Budget Report (DLGF Budget Form 4) or Budget Summary (from Gateway)
	<i>(Recommended)</i> Approved public question for successful Operating Referendum
	<i>(Recommended)</i> School Safety Referendum Budget Report (DLGF Budget Form 4) or Budget Summary (from Gateway)
	<i>(Recommended)</i> Approved public question for successful School Safety Referendum
	<i>(Recommended)</i> Any additional financial documents that will be relied upon for mediation and Last Best Offers
FY 2024 Financial Information	DOE Certification/Estimate of estimated Education fund revenue available for bargaining from the school funding formula (state tuition support) pursuant to IC 20-29-6-12.5(b)
	State grant approved budgets (all that include CBA expenses)
	Federal grant approved budgets (all that include CBA expenses)
	List of current teacher salary, wages, and benefit amounts under status quo CBA
	School policies regarding non-bargained teacher salary, wages, and benefits
	<i>(If applicable)</i> Approved 2023-2024 Teacher Compensation waiver submission for 62% expenditure requirement

	<i>(Recommended)</i> 2024 Basic Grant Monthly Distribution using known ADM in formula run (no earlier than November 1, 2023) (DOE form 54)
	<i>(Recommended)</i> Any additional financial documents that will be relied upon for mediation and Last Best Offers
CY 2023 Financial Information	<i>(If applicable)</i> County auditor form(s) for Operating Referendum tax levy and certification 2022 pay 2023 net assessed values pursuant to IC 6-1.1-17-1
	<i>(If applicable)</i> County auditor form(s) for School Safety tax levy and certification 2022 pay 2023 net assessed values pursuant to IC 6-1.1-17-1
	Monthly financial report(s), such as Monthly Appropriation Report & Detailed Revenue Report, showing current Education fund revenue and expenses by line item (<i>recommend</i> October 1, 2023, or later)
	Monthly financial report(s), such as Monthly Appropriation Report & Detailed Revenue Report, showing current Operating Referendum fund(s) revenue and expenses by line item (<i>recommend</i> October 1, 2023, or later)
	Monthly financial report(s), such as Monthly Appropriation Report & Detailed Revenue Report, showing current state grant funds revenue and expenses by line item (only grant funds where CBA expenses are accounted for) (<i>recommend</i> October 1, 2023, or later)
	Monthly financial report(s), such as Monthly Appropriation Report & Detailed Revenue Report, showing current federal grant funds revenue and expenses by line item (only grant funds where CBA expenses are accounted for) (<i>recommend</i> October 1, 2023, or later)
	Final Approved DLGF 1782 Notice, including any changes OR Certified Education fund budget by line item
	<i>(Recommended)</i> Any additional financial documents that will be relied upon for mediation and Last Best Offers