2021 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**](mailto:impasse@ieerb.in.gov) **and copy the exclusive representative.** Questions should be directed to Ryan Preston at (317) 234-8359.

**[School Employer Name]’s 2021 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 2022 |  |  |
| Operating referendum tax levy revenue | FY 2022 |  |  |
| School safety referendum tax levy revenue | FY 2022 |  |  |
| Total estimated FY 2021 bargaining revenue | FY 2022 |  |  |
| Total estimated bargained teacher[[1]](#footnote-2) expenses under status quo CBA | FY 2022 |  |  |
| Total estimated nonbargained teacher expenses[[2]](#footnote-3) | FY 2022 |  |  |
| Total budgeted Education non-teacher expenses | FY 2022 |  |  |
| Total budgeted Operating Referendum non-teacher expenses | FY 2022 |  |  |
| Total budgeted School Safety Referendum non-teacher expenses | FY 2022 |  |  |

**Exhibits**

|  |  |
| --- | --- |
| **Category** | **Name** |
| CY 2022 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) |
|  | (*If referendum)* County auditor Form 22(s) for Operating Referendum tax levy and certification 2021 pay 2022 net assessed values pursuant to IC 6-1.1-17-1 |
|  | (*If referendum)* County auditor Form 22(s) for School Safety tax levy and certification 2021 pay 2022 net assessed values pursuant to IC 6-1.1-17-1 |
|  | *(Recommended)* Current Year Financial Worksheet (DLGF Budget Form) |
|  | *(Recommended)* Education Budget Report (DLGF Budget Form 4) OR Budget Summary (from Gateway) |
|  | *(Recommended)* Operating Referendum Budget Report (DLGF Budget Form 4) or Budget Summary (from Gateway) |
|  | *(Recommended)* Approved public question for successful Operating Referendum |
|  | *(Recommended)* School Safety Referendum Budget Report (DLGF Budget Form 4) or Budget Summary (from Gateway) |
|  | *(Recommended)* Approved public question for successful School Safety Referendum |
|  | *(Recommended)* Any additional financial documents that will be relied upon for mediation and Last Best Offers |
| FY 2022 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) |
|  | List of current teacher salary, wages, and benefit amounts under status quo CBA |
|  | School policies regarding non-bargained teacher salary, wages, and benefits |
|  | *(Recommended)* 2022 Basic Grant Monthly Distribution using known ADM in formula run (no earlier than October 1, 2021) (DOE form 54) |
|  | *(Recommended)* Any additional financial documents that will be relied upon for mediation and Last Best Offers |
| CY 2021 Financial Information | *(If applicable)* County auditor form(s) for Operating Referendum tax levy and certification 2020 pay 2021 net assessed values pursuant to IC 6-1.1-17-1 |
|  | *(If applicable)* County auditor form(s) for School Safety tax levy and certification 2020 pay 2021 net assessed values pursuant to IC 6-1.1-17-1 |
|  | Monthly financial report, such as Monthly Appropriation Report & Detailed Revenue Report, showing current education fund revenue and expenses by line item (*recommend* October 1, 2021, or later) |
|  | Monthly financial report, such as Monthly Appropriation Report & Detailed Revenue Report, showing current operating referendum fund revenue and expenses by line item (*recommend* October 1, 2021, or later) |
|  | Final Approved DLGF 1782 Notice, including any changes OR Certified Education Fund budget by line item |
|  | *(Recommended)* Any additional financial documents that will be relied upon for mediation and Last Best Offers |

1. 1For ease, “teacher” refers to all bargaining unit members, whether or not classroom teachers. [↑](#footnote-ref-2)
2. 2 Teacher Appreciation Grants (§ IC 20-43-10-3.5) and Supplemental Master’s Payments (pursuant to IC § 20-28-9-1.5(a)) are not bargainable. These increases must be discussed. See IC §§ 20-28-9-1.5(a), 20-29-6-7, 20-43-10-3.5. [↑](#footnote-ref-3)