



INDIANA EDUCATION EMPLOYMENT RELATIONS BOARD
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<http://www.in.gov/ieerb>

2025 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 2025 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, or will not be relied upon in LBO, mark N/A)	Timeframe	Number	Exhibit No.
Education fund revenue ¹	FY 2026		
Operating referendum tax levy revenue ²	FY 2026		
School safety referendum tax levy revenue ²	FY 2026		
State grant revenue ³	FY 2026		
Federal grant revenue ³	FY 2026		
Total estimated bargained teacher expenses ⁴ under status quo CBA	FY 2026		
Total estimated nonbargained teacher compensation ⁵	FY 2026		
Total budgeted Education fund non-CBA expenses	FY 2026		
Total budgeted Operating Referendum non-CBA expenses	FY 2026		
Total budgeted School Safety Referendum non-CBA expenses	FY 2026		
Total budgeted State grant non-CBA expenses ³	FY 2026		
Total budgeted Federal grant non-CBA expenses ³	FY 2026		

¹ If school employer intends to argue that tuition support revenue listed on DOE Certification (per IC 20-29-6-12.5(b)) is different than its projections, then projections should be listed.

² Referendum revenue net of any amount distributed to charter school(s) per IC 20-29-2-6.

³ Grant revenue and expense should only include grants that have bargaining unit member salary, wage, and benefit (CBA expenses) budgeted expenses and not accounted for in the Education fund (for example Title I, Special Ed, etc.).

⁴ For ease, “teacher” refers to all bargaining unit members.

⁵ Teacher Appreciation Grants (§ IC 20-43-16) and Supplemental Payments (pursuant to IC § 20-28-9-1.5(a)) are not bargainable.

Exhibits

Category	Name
CY 2026 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 Gateway 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 Gateway Budget Form 2) OR Estimate of Miscellaneous Revenue Report (from Gateway)
	Education Budget Estimate – Financial Statement – Proposed Tax Rate (DLGF Gateway Budget Form 4B OR report from Gateway)
	<i>(If referendum)</i> County auditor Form 22(s) for Operating Referendum tax levy and certification 2025 pay 2026 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 2025 pay 2026 net assessed values pursuant to IC 6-1.1-17-1
	<i>(Recommended)</i> Current Year Financial Worksheet (DLGF Gateway Budget Form)
	<i>(Recommended)</i> Education Budget Report (DLGF Gateway Budget Form 4) OR Budget Summary (from Gateway)
	<i>(Recommended)</i> Operating Referendum Budget Report (DLGF Gateway 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 Gateway 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 2026 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)
	<i>(If applicable)</i> State grant approved budgets that include CBA expenses and not accounted for in the Education fund
	<i>(If applicable)</i> Federal grant approved budgets that include CBA expenses and not accounted for in the Education fund
	List of current teacher salary, wages, and benefit amounts under status quo CBA

	School policies regarding non-bargained teacher salary, wages, and benefits (for example Teacher Appreciation Grant stipends, Supplemental payments, etc.)
	<i>(If applicable)</i> School Board resolution detailing the portion or percentage of Operations fund transfers that will be considered Education fund revenue pursuant to IC 20-29-6-3
	<i>(If applicable)</i> School Board resolution allocating money for providing supplemental payments pursuant to IC 20-29-6-3
	<i>(Recommended)</i> 2026 Basic Grant Monthly Distribution using known ADM in formula run (no earlier than November 1, 2025) (DOE form 54)
	<i>(Recommended)</i> Any additional financial documents that will be relied upon for mediation and Last Best Offers
CY 2025 Financial Information	<i>(If applicable)</i> County auditor form(s) for Operating Referendum tax levy and certification 2024 pay 2025 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 2024 pay 2025 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, 2025, 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, 2025, or later)
	<i>(If applicable)</i> 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, 2025, or later)
	<i>(If applicable)</i> 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, 2025, 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