**2024 OPERATIONS FUND LEVY APPEAL**

**BASED ON TRANSPORTATION COSTS (IC 20-46-8-3(1))**

|  |  |
| --- | --- |
| School Corporation Name |  |
| County |  |
| Amount Requested |  |
| Estimated Tax Rate Impact |  |

**SECTION 1:**

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| --- | --- | --- |
| 1a. | In what way does the information in this petition establish that the school corporation will be unable to provide transportation services without an increase to its transportation maximum levy? |  |

|  |
| --- |
| Additional sheets may be added if necessary. |

|  |  |  |
| --- | --- | --- |
| 1b. | Complete the Transportation levy appeal calculation on the table below.  The “Transportation Adjustment Formula” page later in document may aid with the calculation. |  |

|  |  |  |
| --- | --- | --- |
| 1. | Certified 2023 budget |  |
| 2. | Certified 2022 budget |  |
| A. | % increase in transportation operating costs (Formula: Line 1 / Line 2) |  |
| B. | 2023 MLGQ |  |
| C. | 2022 transportation maximum levy |  |
| D. | Levy Increase Allowed (Formula: (Line A - Line B) x Line C) |  |

|  |  |  |
| --- | --- | --- |
| 1c. | Did the school board advertise through the Notice to Taxpayers (Budget Form 3) and adopt a levy and tax rate high enough to allow for an excess levy appeal? | Y or N |
| 1d. | Has the school corporation requested an adjustment to the operations fund maximum levy based on transportation costs in prior years? If yes, use the table below list the year in which each appeal was filed and the outcome, including amount granted, if any. | Y or N |

|  |  |  |
| --- | --- | --- |
| **Year** | **Approved/Denied/Modified** | **Amount** |
|  |  | $ |
|  |  | $ |
|  |  | $ |

|  |  |  |
| --- | --- | --- |
| 1e. | Has the school corporation added any new transportation positions during the last three years? If yes, use the table below list the positions and the compensation. | Y or N |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Position** | **Year Added** | **Salary** | **Benefits** | **Total**  **Costs** |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| 1f. | How has the school corporation’s certified net assessed value changed over the last five years? |  |

|  |  |  |
| --- | --- | --- |
| **Year** | **Certified Net**  **Assessed Value** | **Percentage +/-**  **from previous year** |
| 2018 pay 2019 |  |  |
| 2019 pay 2020 |  |  |
| 2020 pay 2021 |  |  |
| 2021 pay 2022 |  |  |
| 2022 pay 2023 |  |  |

|  |  |  |
| --- | --- | --- |
| 1g. | What are the school corporation most recent ADM counts? |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Year |  | Regular  Education | Special  Education | Vocational  Education | Number of  Bus Routes |
|  | A. Eligible Pupil Count |  |  |  |  |
|  | B. Round Trip Mileage |  |  |  |  |
|  | C. Linear Density (A/B) |  |  |  |  |
|  |  |  |  |  |  |
|  | A. Eligible Pupil Count |  |  |  |  |
|  | B. Round Trip Mileage |  |  |  |  |
|  | C. Linear Density (A/B) |  |  |  |  |
|  |  |  |  |  |  |
|  | A. Eligible Pupil Count |  |  |  |  |
|  | B. Round Trip Mileage |  |  |  |  |
|  | C. Linear Density (A/B) |  |  |  |  |
|  |  |  |  |  |  |
|  | A. Eligible Pupil Count |  |  |  |  |
|  | B. Round Trip Mileage |  |  |  |  |
|  | C. Linear Density (A/B) |  |  |  |  |
|  |  |  |  |  |  |
|  | A. Eligible Pupil Count |  |  |  |  |
|  | B. Round Trip Mileage |  |  |  |  |
|  | C. Linear Density (A/B) |  |  |  |  |

|  |
| --- |
| Additional Comments related to ADM, Bus Routes, and Travel Miles may be added here. Additional sheets may be added if necessary. |

**SECTION 2: To be granted an increase by the Department, a school corporation must establish that the increase is necessary because of a transportation operating cost increase of at least 10% over the preceding year because of at least one of the following:**

|  |  |  |
| --- | --- | --- |
| **2a.** | **Is the Transportation Appeal based on an increase in fuel expense? If yes, complete the table below.** | **Y or N** |

|  |  |  |  |
| --- | --- | --- | --- |
|  | gallonS | AVG Gallon Price | = TOTAL (GALLON X AVG PRICE |
| 2023 |  |  |  |
| 2022 |  |  |  |
| Difference |  |  |  |
| Est 2024 |  |  |  |

|  |  |  |
| --- | --- | --- |
| **2b.** | **Is the Transportation Appeal based on a significant increase in number of students transported or miles traveled by buses transporting students? If yes, complete the table below.** | **Y or N** |

|  |  |  |
| --- | --- | --- |
|  | Student transported | miles traveled |
| 2023 |  |  |
| 2022 |  |  |
| Difference |  |  |
| Est 2024 |  |  |

|  |  |  |
| --- | --- | --- |
| **2c.** | **Is the Transportation Appeal based on significant increase in number of special education students transported or miles traveled by buses transporting special education students? If yes, complete the table below.** | **Y or N** |

|  |  |  |
| --- | --- | --- |
|  | Student Transported | Miles Traveled |
| 2023 |  |  |
| 2022 |  |  |
| Difference |  |  |
| Est 2024 |  |  |

|  |  |  |
| --- | --- | --- |
| **2d.** | **Is the Transportation Appeal based on a change in transportation cost due to court-ordered desegregation plan? If yes, complete the table below.** | **Y or N** |

|  |  |
| --- | --- |
|  | Transportation Expenses under Desegregation Plan |
| 2023 |  |
| 2022 |  |
| Difference |  |
| Est 2024 |  |

|  |  |  |
| --- | --- | --- |
| **2e.** | **Is the Transportation Appeal based on the closure of a school building that results in a significant increase in the distances students must be transported to another school building? If yes, complete the table below.** | **Y or N** |

|  |  |
| --- | --- |
| Number of Buildings Closed |  |
| Date of Closure |  |

|  |  |
| --- | --- |
|  | Miles Travelled |
| 2023 |  |
| 2022 |  |
| Difference |  |
| Est 2024 |  |

|  |  |  |
| --- | --- | --- |
| **2f.** | **Is the Transportation Appeal based on cost increase due to restructuring or redesigning transportation services due to a need for additional, expanded, consolidated, or modified routes? If yes, complete the table below.** | **Y or N** |

|  |  |
| --- | --- |
|  | Increased Transportation Expenses |
| 2023 |  |
| 2022 |  |
| Difference |  |
| Est 2024 |  |

|  |  |  |
| --- | --- | --- |
| **2g.** | **Is the Transportation Appeal based on cost increase due to labor shortage affecting school corporation’s ability to hire qualified transportation services? If yes, complete the table below.** | **Y or N** |

|  |  |
| --- | --- |
|  | Labor Cost Related to Provided Transportation Services |
| 2023 |  |
| 2022 |  |
| Difference |  |
| Est 2024 |  |

**Transportation Appeal Formula**

The Department may use one of two methods to determine the amount that the school qualifies for amount for their transportation appeal.

Method 1: the Department can use the change in the certified budget to determine the percentage increase to apply to the current year max levy.

(A - B) x (C) = Potential Levy Increase Allowed

Method 2: the Department may also calculate an increase based on actual expenses incurred by the school corporation instead of the certified budgets. The school corporation must provide actual expenses for 2022 and actual expenses for the months in 2023 leading up to the appeal, plus estimated expenses for the remainder of 2023.

Method 1 Example:

Step A: Calculation of Increase in Transportation Operating Costs

Certified 2023 budget = $1,200,000

Certified 2022 budget = $1,000,000

Percentage Change1 = $1,200,000 / $1,000,000 = 1.2000

Note: When calculated, this number must be at least 1.10 to qualify for an appeal.

Step B: Calculation of Growth Factor

Step A Restated = 1.2000

Example MLGQ2 = 3.4% or 1.0340

(1.2000 - 1.0340) = Levy Increase Allowed

(0.1660) = Levy Increase Allowed

Note: For 2023, the MLGQ was 5% or 1.0500.

Step C: Potential Levy Increase Allowed

Levy for Transportation = $100,000

Step B Restated = .1660

(.1660) x ($100,000) = Levy Increase Allowed

(16,600) = Levy Increase Allowed

School Calculation:

|  |  |  |
| --- | --- | --- |
| 1. | Certified 2023 budget |  |
| 2. | Certified 2022 budget |  |
| A. | % increase in transportation operating costs  Formula: Line 1 / Line 2 |  |
| B. | 2023 MLGQ |  |
| C. | 2022 transportation maximum levy |  |
| D. | Levy Increase Allowed  Formula: (Line A - Line B) x Line C |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Method 2**  The Department may also calculate an increase based on actual expenses incurred by the school corporation instead of the certified budgets. The school corporation must provide actual expenses for 2022 and actual expenses for the months in 2023 leading up to the appeal, plus estimated expenses for the remainder of 2023. | | | | | | |
| **Account Name and Number to be Considered for a Transportation Appeal** | **Column 1  2018 Actual Expenditures\*** | **Column 2  2019 Actual Expenditures\*** | **Column 3  2020 Actual Expenditures\*** | **Column 4  2021 Actual Expenditures\*** | **Column 5  2022 Actual Expenditures\*** | **Column 6  2023 Actual and Estimated Expenditures\*\*** |
| 25520 Vehicle Operations |  |  |  |  |  |  |
| 25530 Monitoring Services |  |  |  |  |  |  |
| 25540 Vehicle Service Maintenance |  |  |  |  |  |  |
| 25560 Bus Insurance |  |  |  |  |  |  |
| 25570 Insurance on Pupils |  |  |  |  |  |  |
| 25580 Contracted Pupil Transp. Service |  |  |  |  |  |  |
| 25590 Other Pupil Transp. Service |  |  |  |  |  |  |
| 25591 Bus Driver Training |  |  |  |  |  |  |
| 26491 PERF |  |  |  |  |  |  |
| 26492 Social Security |  |  |  |  |  |  |
| 26493 Workmen’s Comp. |  |  |  |  |  |  |
| 26494 Group Insurance |  |  |  |  |  |  |
| 26496 Unemployment Comp. |  |  |  |  |  |  |
| 26497 Teachers’ Retirement Fund |  |  |  |  |  |  |
| 26498 Severance/Early Retirement Pay |  |  |  |  |  |  |
| Other |  |  |  |  |  |  |
| Other |  |  |  |  |  |  |
| Other |  |  |  |  |  |  |
| Total Operating Expenses |  |  |  |  |  |  |

**\*If totals do not agree with your Calendar Financial Report as submitted to the Indiana Department of Education, please provide a detailed explanation.**

**\*\*Current year expenditures include actual expenses up to the closest possible date before submission of appeal. Please also include estimated expenses for remainder of calendar year.**

**SCHOOL OPERATIONS FUND LEVY APPEAL**

**RESOLUTION**

The School Board of the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ School Corporation,

has determined to file for an excess levy appeal. The School Corporation requests an increase to its

operations fund maximum levy in the amount of $ under IC 20-46-8-3 due to one or

both of the following grounds:

* Transportation cost increases of at least ten percent (10%) over the preceding year.

Therefore, the governing body of said school corporation hereby resolves to proceed with a petition for an excess levy to the Department of Local Government Finance.

Adopted this day of , 202 .

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| FOR | AGAINST |
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ATTEST:

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