

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**Room 1058, IGCN – 100 North Senate**  
**Indianapolis, IN 46204**

**IN THE MATTER OF THE REQUEST )**  
**OF RICHMOND COMMUNITY )**  
**SCHOOLS IN WAYNE COUNTY FOR AN )     **A23-085****  
**EXCESS LEVY UNDER )**  
**IND. CODE § 20-46-8-3 )**

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The Department of Local Government Finance (“Department”) has reviewed an excess levy appeal timely submitted by Richmond Community Schools (“School”) under Indiana Code § 20-46-8-3(1) in the amount of \$420,839 in addition to its civil maximum levy due to an increase of more than 10% in transportation costs from the preceding year. The Department may grant permission to a civil taxing unit to increase its maximum levy if the Department finds that the School’s transportation costs increased at least 10% over the preceding year. Specifically, the School bases its appeal under Ind. Code § 20-46-8-3(1)(F) and (G), on the cost increase due to the restructuring of transportation services due to a need for modified routes, and labor costs due to labor shortages impacting the School’s ability to hire transportation employees.

The School stated in its appeal petition that it had hired too few bus drivers in the previous year, causing significant delays of up to 1 hour for students arriving at school and other problems transporting students. A bus driver shortage exists across the country currently, and the School is experiencing this issue as well.

The school board approved a higher contract amount for bus services, resulting in transportation costs that will be more than 10% higher than the prior year. The School’s 2023 transportation budget is \$2,631,518. The School’s 2022 budget was \$2,243,969.

The School’s levy in its operations fund attributed to transportation costs in 2022 is represented by the School to have been \$3.5 million, thus it has levied less than the allowed amount since then. The levy for 2023 did not take into account the higher contract amount for bus drivers, and thus the School is already paying more to ensure on-time transportation, which will continue through 2024. The School has spent \$1,924,697 thus far through September of 2023 for total transportation operating costs. It estimates that it will need to spend \$2,598,372.84.

The estimated tax rate impact to taxpayers in the School’s jurisdiction for pay-2024 with the appeal amount of \$420,839, will be \$0.0264.

Although the excess levy appeals anticipate a calendar year, in this instance, from January 1, 2024, to December 31, 2024, schools operate on school semesters. The higher contract expense for transportation costs will continue through 2024, and the impact to property taxes, thus the excess levy is approved. As stated above, the appeal was timely filed before the October 20 deadline of the year before the increase will take effect, as described in Ind. Code § 20-46-8-3.

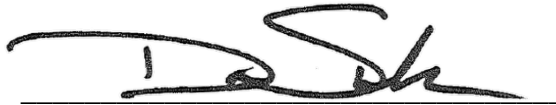
After a review of the petition, the Department, following Ind. Code § 20-46-8-3 and in consideration of all evidence provided, finds as follows:

**APPROVED:**

The School's excess levy appeal is approved in the amount of **\$420,839**. This is a one-time, permanent increase.

STATE OF INDIANA  
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**WITNESS MY HAND AND SEAL** of this Department on this 21 day of  
November, 2023.

A handwritten signature in black ink, appearing to read 'D. Shackle', written over a horizontal line.

**Daniel Shackle, Commissioner**