#### SCHOOL OPERATIONS FUND LEVY APPEAL RESOLUTION

The School Board of the \_\_\_\_\_\_ School Corporation, \_\_\_\_\_ County, State of Indiana, 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.
- An adopted or amended bus replacement plan pursuant to IC 20-40-18-9.

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 \_\_\_\_\_, \_\_\_\_.

FOR	AGAINST	

ATTEST:

## 2021 OPERATIONS FUND LEVY APPEAL BASED ON TRANSPORTATION COSTS (IC 20-46-8-3(1))

Sc	hool Corporation Name:
Co	ounty:
An	nount requested: \$ Tax rate impact: \$
I.	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? YN (Please provide a copy of the Form 3 with the appeal documentation.)
II.	Did the school corporation request an adjustment for (1) the transportation fund maximum levy or (2) the operations fund maximum levy on the basis of transportation costs in prior years? YN

If yes, please list the year in which each appeal was filed and the outcome, including the amount granted, if any.

Year	Approved/Denied/Modified	Amount
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$\$
		*
		\$

### III. The need for a levy increase is due to (check one or more, as appropriate):

□ FUEL EXPENSE INCREASE			
2020 Gallon	x per Gallon Price	=	
2019 Gallon	x per Gallon Price x per Gallon Price	=	
	Inc	crease	
(Est. 2021 Gallon	x per Gallon Price	=	)
□ SIGNIFICANT INCREASE I	N NUMBER OF STUDEN	TS TRANSPORTED	OR MILES
TRAVELED BY BUSES TRAN	SPORTING STUDENTS:		
2020 Students Transporte	ed 2020 Mile	s Traveled	
2019 Students Transporte	ed 2019 Mile	s Traveled	
Difference	ce ]	Difference	
(Est. 2021 Students Trans	ce l sported Est. 2	2021 Miles Traveled	)
□ SIGNIFICANT INCREASE I	N NUMBER OF SPECIAL	LEDUCATION STUI	DENTS
TRANSPORTED OR MILES T	RAVELED BY BUSES TR	ANSPORTING SPEC	CIAL
EDUCATION STUDENTS:			
2020 Special Education S	Students Transported		
2019 Special Education S	Students Transported		
1	Difference		
(Est. 2021 Special Educa	tion Students Transported		_)
2020 Special Education N	Ailas Travalad		
2020 Special Education N	Miles Traveled Miles Traveled		
2019 Special Education F	Difference		
(Est. 2021 Special Educa	Difference tion Miles Traveled	)	
(		)	
□ CHANGE IN TRANSPORTA	ATION COSTS DUE TO C	OURT-ORDERED	
DESEGREGATION PLAN:			
2020 Transportation Exp	enses under Plan		
2019 Transportation Exp	enses under Plan		
	Difference		
(Est. 2021 Transportation	Expenses under Plan	)	
□ CLOSURE OF A SCHOOL E			ΤΙΟΝ ΤΗΑΤ
RESULTS IN A SIGNIFICANT			
TRANSPORTED TO ANOTHE			

2020 Miles Traveled	Date of closure
2019 Miles Traveled	
Building that closed	
(Est. 2021 Miles Traveled	)

#### □ COST INCREASE DUE TO RESTRUCTURING OR REDESIGNING TRANSPORTATION SERVICES DUE TO A NEED FOR ADDITIONAL, EXPANDED, CONSOLIDATED, OR MODIFIED ROUTES:

2020 Transportation Expenses under Restructured Routing
2019 Transportation Expenses under Restructured Routing
Difference
(Est. 2021 Transportation Expenses under Restructured Routing)
COST INCREASE DUE TO LABOR SHORTAGE AFFECTING SCHOOL
CORPORATION'S ABILITY TO HIRE QUALIFIED TRANSPORTATION SERVICES:
2020 Labor Costs Related to Provided Transportation Services
2019 Labor Costs Related to Provided Transportation Services
Difference
(Est. 2021 Labor Costs Related to Provided Transportation Services)

#### Please complete the following sections to provide more detail about this appeal:

IV. Has the school corporation added any new transportation positions during the last three years? Y\_\_\_\_N

If yes, please provide a list of positions and costs.

Position	Year Added	Salary	Benefits	Total Costs

#### V. Assessed valuation growth during the last five years:

Year	Assessed valuation	Percentage +/- from previous year
2015 p 2016		1 0
2016 p 2017		
2017 p 2018		
2018 p 2019		
2019 p 2020		

#### VI. Student Count (ADM)

Year				
	Reg. Ed.	Special Ed.	Voc. Ed.	# Bus Routes
A. Eligible Pupil Count				
B. Round Trip Mileage				
C. Linear Density (A/B)				

Year				
	Reg. Ed.	Special Ed.	Voc. Ed.	# Bus Routes
A. Eligible Pupil Count				
B. Round Trip Mileage C. Linear Density (A/B)				
C. Linear Density (A/D)				
Year				
	Reg. Ed.	Special Ed.	Voc. Ed.	# Bus Routes
A. Eligible Pupil Count B. Bound Trip Mileage				
B. Round Trip Mileage C. Linear Density (A/B)				
Year				
	Reg. Ed.	Special Ed.	Voc. Ed.	# Bus Routes
A. Eligible Pupil Count B. Round Trip Mileage				
C. Linear Density (A/B)				
• ( )				
Year		G . 1 F 1		
A. Eligible Pupil Count	Reg. Ed.	Special Ed.	Voc. Ed.	# Bus Routes
B. Round Trip Mileage				
C. Linear Density (A/B)				
Comments:				

VII. 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?

#### VIII. <u>Transportation Appeal Formula</u>

The Department of Local Government Finance uses the following formula in its review of Transportation appeals.

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

 A = % increase in certified budget (1.2 in example below) (certified 2020 budget / certified 2019 budget = % increase in budget) NOTE: When calculated, this number must be at least 1.10 to qualify for an appeal.
B = 2021 maximum levy growth factor (4.2% for Pay 2021)
C = 2020 transportation maximum levy (\$100,000 in example below)

Example:

Certified 2020 budget = \$1,200,000 Certified 2019 budget = \$1,000,000

**1,200,000** / **1,000,000** = **1.20** (% increase in transportation operating costs)

(1.20 - 1.034) x (\$100,000) = Levy Increase Allowed (.166) x (\$100,000) = Levy Increase Allowed (16,600) = Potential Levy Increase Allowed

- School Calculation:
  - 1. Certified 2020 budget =
  - 2. Certified 2019 budget =
  - A. % increase in transportation operating costs =
  - **B.** 2021 maximum levy growth factor =
  - C. 2020 transportation maximum levy =



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

**Potential Levy Increase Allowed:** 

<u>\$\_\_\_\_</u>

4.2%

NOTE: As an alternative to the certified budget, 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 2019 and actual expenses for the months in 2020 leading up to the appeal, plus estimated expenses for the remainder of 2020.

VIII. ACCOUNTS TO BE CONSIDERED FOR INCREASED TRANSPORTATION LEVY							
Account Name and     Column 1 2015     Column 2 2016     Column 3     Column 4 2018     Column 5 2019     Column 6 2020							
Number to be	Actual	Actual	2017 Actual	Actual	Actual	Actual and	
Considered for a	Expenditures*	Expenditures*	<b>Expenditures*</b>	Expenditures*	Expenditures*	Estimated	
Transportation						Expenditures*	
Appeal						*	
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			
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 the appeal. Please also include estimated expenses for the remainder of the calendar year.

#### 2021 OPERATIONS FUND LEVY APPEAL BASED ON A BUS REPLACEMENT PLAN (IC 20-46-8-3(2))

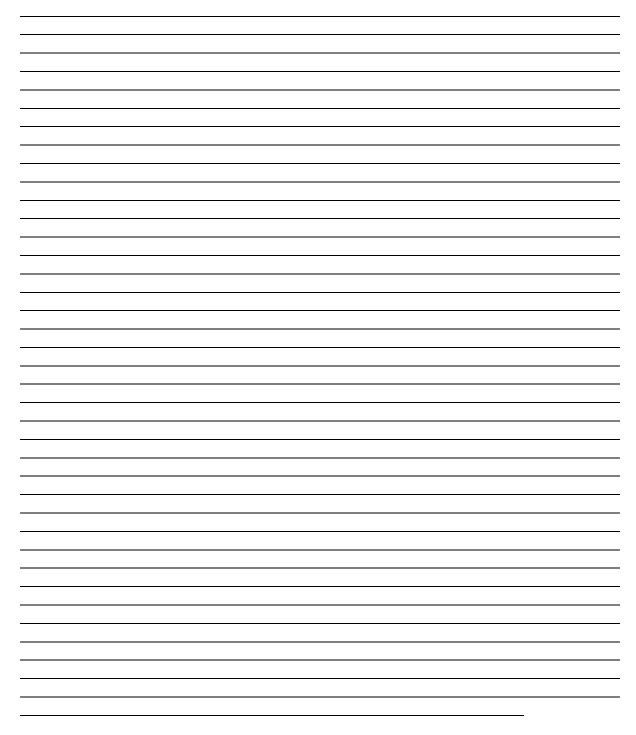
School Corp	oration Name:				
County:					
Amount requ	uested: \$	Tax ra	te impact: \$		
adopt a lo Y N	Did the school board advertise through the Notice to Taxpayers (Budget Form 3) and adopt a levy and tax rate high enough to allow for an increase? YN (Please provide a copy of the Form 3 with the appeal documentation.)				
. –					
(1) TI co (2) TI (3) Co Identify a expected III. Did the so	tach to this form the following ne most recent bus replacemen rporation. ne previous bus replacement p opies of invoices or evidences of any buses that represent an in- to occur. Failure to identify th chool corporation request an i n levy or (2) the operations fur	nt plan adopted blan adopted b of purchase-re creased need a nese buses ma increase for (1	by the school corporation. Elated to bus acquisition. and the year in which the need is y delay review of the appeal. ) the bus replacement fund		
	ent in prior years?		levy on the busis of bus		
lf yes, please amount gran		peal was filed	and the outcome, including the		
Year	Approved/Denied/Mo	odified	Amount		
			<u>\$</u>		

 	\$
	¢
	\$
 	\$
 	\$
 	\$
 	<u></u>

# IV. Current bus contract obligations held by the school corporation (Attach additional sheets if necessary.)

Year began	Year expires	Annual cost	Total cost

V. Why is the school corporation seeking an increase to the operations fund levy due to the bus replacement plan? In particular, explain the changes in underlying circumstances that make the current operations fund maximum levy, as adjusted by the assessed value growth quotient, insufficient. Adoption or amendment of a bus replacement plan, or that the school corporation is also seeking an increase under IC 20-46-8-3(1), by itself is inadequate justification.



#### VI. Bus Replacement Adjustment Formula

The Department of Local Government Finance uses the following formula in its review of the Bus Replacement Levy Appeal:

 $(\mathbf{A} - \mathbf{B}) / \mathbf{C}$  = Potential Levy Increase Allowed

A = Total costs of 2021-2025 bus replacement plan B = Total costs of 2020-2024 bus replacement plan C = # of years for which increased need has been shown

Example:

Total costs of 2021-2025 bus replacement plan = \$2,000,000 Total costs of 2020-2024 bus replacement plan = \$1,500,000 School corporation demonstrated the need to acquire 1 additional bus each year over five years starting in 2021.

### \$2,000,000 - \$1,500,000 = \$500,000 (increase in costs due to increased need represented in most recent bus replacement plan)

500,000 / 5 = Levy Increase Allowed

\$100,000 = Levy Increase Allowed

School Calculation:

- A. Total costs of 2021-2025 bus replacement plan =
- **B.** Total costs of 2020-2024 bus replacement plan =

C. # of years for which increased need has been shown =

(Line A - Line B) / Line C = Potential Levy Increase Allowed

**Potential Levy Increase Allowed:** 

\$