**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 one or both of the following purposes:

To seek an increase to the operations fund maximum levy pursuant to IC 20-46-8-3 due to transportation cost increases of at least ten percent (10%) over the preceding year.

To seek an adjustment to the operations fund maximum levy pursuant to IC 20-46-8-4 to reflect the bus replacement plan, as adopted or amended 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: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**2019 TRANSPORTATION LEVY APPEAL (IC 20-46-8-3)**

**School Corporation Name:**

**County:**

**Amount requested: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Tax rate impact: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

1. **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\_\_\_\_\_ N \_\_\_\_\_**

**(Please provide a copy of the Form 3 with the appeal documentation.)**

1. **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?**

**Y\_\_\_\_\_ N \_\_\_\_\_**

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

**Year Approved/Denied/Modified Amount**

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

□ FUEL EXPENSE INCREASE:

2019 Gallon \_\_\_\_\_\_\_\_\_\_ x per Gallon Price \_\_\_\_\_\_\_\_\_ = \_\_\_\_\_\_\_\_\_\_\_\_

2018 Gallon \_\_\_\_\_\_\_\_\_\_ x per Gallon Price \_\_\_\_\_\_\_\_\_ = \_\_\_\_\_\_\_\_\_\_\_\_

Increase \_\_\_\_\_\_\_\_\_\_\_\_

(Est. 2020 Gallon \_\_\_\_\_\_\_\_\_\_ x per Gallon Price \_\_\_\_\_\_\_\_\_ = \_\_\_\_\_\_\_\_\_\_\_\_)

□ SIGNIFICANT INCREASE IN NUMBER OF STUDENTS TRANSPORTED OR MILES TRAVELED BY BUSES TRANSPORTING STUDENTS:

2019 Students Transported \_\_\_\_\_\_\_\_\_\_ 2019 Miles Traveled \_\_\_\_\_\_\_\_\_\_

2018 Students Transported \_\_\_\_\_\_\_\_\_\_ 2018 Miles Traveled \_\_\_\_\_\_\_\_\_\_

Difference \_\_\_\_\_\_\_\_\_\_ Difference \_\_\_\_\_\_\_\_\_\_

(Est. 2020 Students Transported \_\_\_\_\_\_\_\_\_\_ Est. 2020 Miles Traveled \_\_\_\_\_\_\_\_\_\_)

□ SIGNIFICANT INCREASE IN NUMBER OF SPECIAL EDUCATION STUDENTS TRANSPORTED OR MILES TRAVELED BY BUSES TRANSPORTING SPECIAL EDUCATION STUDENTS:

2019 Special Education Students Transported \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2018 Special Education Students Transported \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Difference \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Est. 2020 Special Education Students Transported \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_)

2019 Special Education Miles Traveled \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2018 Special Education Miles Traveled \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Difference \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Est. 2020 Special Education Miles Traveled \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_)

□ CHANGE IN TRANSPORTATION COSTS DUE TO COURT-ORDERED DESEGREGATION PLAN:

2019 Transportation Expenses under Plan \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2018 Transportation Expenses under Plan \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Difference \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Est. 2020 Transportation Expenses under Plan \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_)

□ CLOSURE OF A SCHOOL BUILDING WITHIN THE SCHOOL CORPORATION THAT RESULTS IN A SIGNIFICANT INCREASE IN THE DISTANCES STUDENTS MUST BE TRANSPORTED TO ANOTHER SCHOOL BUILDING:

2019 Miles Traveled \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date of closure \_\_\_\_\_\_\_\_\_\_\_\_

2018 Miles Traveled \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Building that closed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Est. 2020 Miles Traveled \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_)

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

2019 Transportation Expenses under Restructured Routing \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2018 Transportation Expenses under Restructured Routing \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Difference \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Est. 2020 Transportation Expenses under Restructured Routing \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_)

□ COST INCREASE DUE TO LABOR SHORTAGE AFFECTING SCHOOL CORPORATION’S ABILITY TO HIRE QUALIFIED TRANSPORTATION SERVICES:

2019 Labor Costs Related to Provided Transportation Services\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2018 Labor Costs Related to Provided Transportation Services\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Difference \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Est. 2020 Labor Costs Related to Provided Transportation Services\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_)

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

1. 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

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_

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1. **Assessed valuation growth during the last five years**:

**Year Assessed valuation Percentage +/-**

**from previous year**

2014 p 2015 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2015 p 2016 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2016 p 2017 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2017 p 2018 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2018 p 2019 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. **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) \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

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) \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

Year \_\_\_\_\_\_\_\_

Reg. Ed. Special Ed. Voc. Ed. # Bus Routes

A. Eligible Pupil Count \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

B. Round Trip Mileage \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

C. Linear Density (A/B) \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

Comments:

1. **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?**
2. **Transportation Appeal Formula**

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 2019 budget / certified 2018 budget = % increase in budget)**

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

**B = 2019 maximum levy growth factor (3.5% for Pay 2020)**

**C = 2018 transportation maximum levy ($100,000 in example below)**

Example:

**Certified 2019 budget = $1,200,000**

**Certified 2018 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 2019 budget = $**
2. **Certified 2018 budget = $**
3. **% increase in transportation operating costs =**
4. **2020 maximum levy growth factor = 3.5%**
5. **2019 transportation maximum levy = $**

**Line 1** / **Line 2** = **Line A**

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

***Potential Levy Increase Allowed:* *$***

**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 2018 and actual expenses for the months in 2019 leading up to the appeal, plus estimated expenses for the remainder of 2019.**

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| **VIII. ACCOUNTS TO BE CONSIDERED FOR INCREASED TRANSPORTATION LEVY** | | | | | | |
| **Account Name and Number to be Considered for a Transportation Appeal** | **Column 1 2014 Actual Expenditures\*** | **Column 2 2015 Actual Expenditures\*** | **Column 3 2016 Actual Expenditures\*** | **Column 4 2017 Actual Expenditures\*** | **Column 5 2018 Actual Expenditures\*** | **Column 6 2019 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.**

**2019 BUS REPLACEMENT LEVY ADJUSTMENT (IC 20-46-8-4)**

**School Corporation Name:**

**County:**

**Amount requested: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Tax rate impact: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

1. **If the adjustment results in an increase to the operations fund levy, 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 adjustment?**

**Y\_\_\_\_\_ N \_\_\_\_\_**

**(Please provide a copy of the Form 3 with the appeal documentation.)**

1. **Please attach to this form the following:**
2. **The most recent bus replacement plan adopted or amended by the school corporation.**
3. **The previous bus replacement plan adopted by the school corporation.**
4. **Copies of invoices or evidences of purchase related to bus acquisition.**

**Identify any buses that represent an increased need and the year in which the need is expected to occur. Failure to identify these buses may delay review of the appeal.**

**III. Did the school corporation request an adjustment for (1) the bus replacement fund maximum levy or (2) the operations fund maximum levy on the basis of bus replacement in prior years?**

**Y\_\_\_\_\_ N \_\_\_\_\_**

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

**Year Approved/Denied/Modified Amount**

**\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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**IV. Current bus contract obligations held by the school corporation**

**(Attach additional sheets if necessary.)**

**Year began Year expires Annual cost Total cost**

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**V. Why is the school corporation seeking an adjustment 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 seeking an increase under IC 20-46-8-3, 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 Adjustment Appeal:

**(A – B) / C =** Potential Levy Increase Allowed

**A = Total costs of 2020-2024 bus replacement plan**

**B = Total costs of 2019-2023 bus replacement plan**

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

Example:

**Total costs of 2020-2024 bus replacement plan = $2,000,000**

**Total costs of 2019-2023 bus replacement plan = $1,500,000**

School corporation demonstrated need to acquire 1 additional bus each year over five years starting in 2020.

**$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:***

1. **Total costs of 2020-2024 bus replacement plan = $**
2. **Total costs of 2019-2023 bus replacement plan = $**
3. **# of years for which increased need has been shown =**

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

***Potential Levy Increase Allowed:* *$***