**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: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**2023 OPERATIONS FUND LEVY APPEAL BASED ON TRANSPORTATION COSTS (IC 20-46-8-3(1))**

**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 the 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:

 2022 Gallon \_\_\_\_\_\_\_\_\_\_ x per Gallon Price \_\_\_\_\_\_\_\_\_ = \_\_\_\_\_\_\_\_\_\_\_\_

 2021 Gallon \_\_\_\_\_\_\_\_\_\_ x per Gallon Price \_\_\_\_\_\_\_\_\_ = \_\_\_\_\_\_\_\_\_\_\_\_

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

 (Est. 2023 Gallon \_\_\_\_\_\_\_\_\_\_ x per Gallon Price \_\_\_\_\_\_\_\_\_ = \_\_\_\_\_\_\_\_\_\_\_\_)

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

 2022 Students Transported \_\_\_\_\_\_\_\_\_\_ 2022 Miles Traveled \_\_\_\_\_\_\_\_\_\_

 2021 Students Transported \_\_\_\_\_\_\_\_\_\_ 2021 Miles Traveled \_\_\_\_\_\_\_\_\_\_

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

 (Est. 2023 Students Transported \_\_\_\_\_\_\_\_\_\_ Est. 2023 Miles Traveled \_\_\_\_\_\_\_\_\_\_)

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

 2022 Special Education Students Transported \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 2021 Special Education Students Transported \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

 (Est. 2023 Special Education Students Transported \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_)

 2022 Special Education Miles Traveled \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 2021 Special Education Miles Traveled \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

 (Est. 2023 Special Education Miles Traveled \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_)

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

 2022 Transportation Expenses under Plan \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 2021 Transportation Expenses under Plan \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

 (Est. 2023 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:

2022 Miles Traveled \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date of closure \_\_\_\_\_\_\_\_\_\_\_\_

2021 Miles Traveled \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

 (Est. 2023 Miles Traveled \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_)

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

2022 Transportation Expenses under Restructured Routing \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2021 Transportation Expenses under Restructured Routing \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

 (Est. 2023 Transportation Expenses under Restructured Routing \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_)

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

2022 Labor Costs Related to Provided Transportation Services\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2021 Labor Costs Related to Provided Transportation Services\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

 (Est. 2023 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**

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

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

2019 p 2020 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2020 p 2021 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2021 p 2022 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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 2021 budget / certified 2020 budget = % increase in budget)**

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

**B = 2023 maximum levy growth factor (5.0% for Pay 2023)**

**C = 2022 transportation maximum levy ($100,000 in example below)**

Example:

**Certified 2021 budget = $1,200,000**

**Certified 2020 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 2022 budget = $**
2. **Certified 2021 budget = $**
3. **% increase in transportation operating costs =**
4. **2022 maximum levy growth factor = 5.0%**
5. **2021 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 budget. The school corporation must provide actual expenses for 2020 and actual expenses for the months in 2021 leading up to the appeal, plus estimated expenses for the remainder of 2021.**

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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 2017 Actual Expenditures\*** | **Column 2 2018 Actual Expenditures\*** | **Column 3 2019 Actual Expenditures\*** | **Column 4 2020 Actual Expenditures\*** | **Column 5 2021 Actual Expenditures\*** | **Column 6 2022 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 the appeal. Please also include estimated expenses for the remainder of the calendar year.**

**2023 OPERATIONS FUND LEVY APPEAL BASED ON A BUS REPLACEMENT PLAN (IC 20-46-8-3(2))**

**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 increase?**

**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 evidence 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 increase 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 the 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 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:

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

**A = Total costs of 2023-2027 bus replacement plan**

**B = Total costs of 2022-2026 bus replacement plan**

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

Example:

**Total costs of 2022-2026 bus replacement plan = $2,000,000**

**Total costs of 2021-2025 bus replacement plan = $1,500,000**

School corporation demonstrated need to acquire 1 additional bus each year over five years starting in 2022.

**$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 2023-2027 bus replacement plan = $**
2. **Total costs of 2022-2026 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:* *$***