

**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  
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AGAINST  
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ATTEST: \_\_\_\_\_

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

**School Corporation Name:** \_\_\_\_\_

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

**Amount 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?**

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

(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?**

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

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

<b>Year</b>	<b>Approved/Denied/Modified</b>	<b>Amount</b>
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
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_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

**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 \_\_\_\_\_ = \_\_\_\_\_  
Increase \_\_\_\_\_  
(Est. 2021 Gallon \_\_\_\_\_ x per Gallon Price \_\_\_\_\_ = \_\_\_\_\_)

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

2020 Students Transported \_\_\_\_\_ 2020 Miles Traveled \_\_\_\_\_  
2019 Students Transported \_\_\_\_\_ 2019 Miles Traveled \_\_\_\_\_  
Difference \_\_\_\_\_ Difference \_\_\_\_\_  
(Est. 2021 Students Transported \_\_\_\_\_ Est. 2021 Miles Traveled \_\_\_\_\_)

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

2020 Special Education Students Transported \_\_\_\_\_  
2019 Special Education Students Transported \_\_\_\_\_  
Difference \_\_\_\_\_  
(Est. 2021 Special Education Students Transported \_\_\_\_\_)

2020 Special Education Miles Traveled \_\_\_\_\_  
2019 Special Education Miles Traveled \_\_\_\_\_  
Difference \_\_\_\_\_  
(Est. 2021 Special Education Miles Traveled \_\_\_\_\_)

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

2020 Transportation Expenses under Plan \_\_\_\_\_  
2019 Transportation Expenses under Plan \_\_\_\_\_  
Difference \_\_\_\_\_  
(Est. 2021 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:

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



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: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
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**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?** \_\_\_\_\_  
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**VIII. Transportation Appeal Formula**

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

$$(A - B) \times (C) = \text{Potential Levy Increase Allowed}$$

**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**

$$1,200,000 / 1,000,000 = 1.20 \text{ (\% increase in transportation operating costs)}$$

$$(1.20 - 1.034) \times (\$100,000) = \text{Levy Increase Allowed}$$

$$(.166) \times (\$100,000) = \text{Levy Increase Allowed}$$

$$(16,600) = \text{Potential Levy Increase Allowed}$$

***School Calculation:***

- |   |                         |
|---|-------------------------|
| 1. Certified 2020 budget =                        | \$ _____                |
| 2. Certified 2019 budget =                        | \$ _____                |
| A. % increase in transportation operating costs = | _____                   |
| B. 2021 maximum levy growth factor =              | _____ <b>4.2%</b> _____ |
| C. 2020 transportation maximum levy =             | \$ _____                |

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

$$(\text{Line A} - \text{Line B}) \times \text{Line C} = \text{Potential Levy Increase Allowed}$$

***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 2019 and actual expenses for the months in 2020 leading up to the appeal, plus estimated expenses for the remainder of 2020.**

<b>VIII. ACCOUNTS TO BE CONSIDERED FOR INCREASED TRANSPORTATION LEVY</b>						
<b>Account Name and Number to be Considered for a Transportation Appeal</b>	<b>Column 1 2015 Actual Expenditures*</b>	<b>Column 2 2016 Actual Expenditures*</b>	<b>Column 3 2017 Actual Expenditures*</b>	<b>Column 4 2018 Actual Expenditures*</b>	<b>Column 5 2019 Actual Expenditures*</b>	<b>Column 6 2020 Actual and Estimated Expenditures*</b>
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.**



**2021 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: \$** \_\_\_\_\_

**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 increase?**

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

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

**II. Please attach to this form the following:**

- (1) The most recent bus replacement plan adopted or amended by the school corporation.**
- (2) The previous bus replacement plan adopted by the school corporation.**
- (3) 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 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.**

<b>Year</b>	<b>Approved/Denied/Modified</b>	<b>Amount</b>
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____





**VI. Bus Replacement Adjustment Formula**

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

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

- 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:*** \$ \_\_\_\_\_