

# Zionsville Community Schools

Board of School Trustees Meeting “Item for Consideration”

New Business Item 6b • April 13, 2026

## Permission to Engage

### Category:

<input type="checkbox"/> Human Resources, Personnel/Staffing	<input type="checkbox"/> Curriculum, Instruction, Assessment	
<input checked="" type="checkbox"/> Finance, Budgeting, Accounting	<input type="checkbox"/> Student Services	<input type="checkbox"/> Board Policy
<input type="checkbox"/> Facilities, Transportation, Nutrition	<input type="checkbox"/> Community Relations	<input type="checkbox"/> Other

### Type of Board of Trustees Consideration Sought:

Action	<input checked="" type="checkbox"/>
Discussion	<input type="checkbox"/>
Report	<input type="checkbox"/>

### Facts of this Matter:

As previously described in the March 24, 2026 Public Work Session, Zionsville Community Schools is supported by an Operating Referendum that is set to expire in December 2027. Due to the fact that ZCS remains the lowest funded school district on a per pupil basis in the state, ZCS has relied upon this funding mechanism in order to provide the programs, services, and class sizes that our families have enjoyed and has contributed to high property values throughout our community. ZCS experienced increased class sizes and program cuts after the first referendum failed in 2010, but since that time has been overwhelmingly supported by voters with an operating referendum passed in 2012, and with renewals in 2015 and 2019. In each of these prior elections, the community voted to support a maximum referendum rate (0.2444) at the ballot box.

### **In ZCS, 100% of the Operating Referendum funds are used to pay teacher salaries and benefits.**

ZCS maintains the need for the operating referendum as the funds pay for nearly 1 in 3 teachers in the district. Referendum dollars are utilized to hire Certified (teaching) staff and maintain lower class sizes, offer quality programs and academic courses, and protect home values across Eagle and Union Townships. Historically, the referendum levy has been able to increase with the natural increase of assessed valuation, allowing ZCS to add teachers in response to growing enrollment. However, changes to Indiana property tax calculations and other financial adjustments during the 2025 Indiana General Assembly, specifically SEA 1 (2025), have prompted the Leadership Team and ZCS financial partners to revisit the rate necessary to continue delivering on promises made to the community.

Maintaining an operating referendum levy, and the corresponding rate at a level responsive to the legislative adjustments in net AV, will be necessary to combat inflation and maintain class sizes, quality programs, and pay teacher salaries and benefits to help protect property values in our community.

To begin this process, ZCS staff, alongside Board counsel, recommends engaging with the Boone County Auditor to prepare for upcoming statutory deadlines associated with potential referendum activity.

**Objective POSITIVES related to this item or approach:**

Your permission to approach the Boone County Auditor to discuss the necessary levy and associated tax rate required to generate the levy will ensure the information necessary for a future ballot will meet the statutory requirements of such questions posed to the public. Authorization to engage with Auditor does not, in any way, obligate ZCS to proceed with the Department of Local Government Finance or others to adopt a resolution authorizing a referendum question itself. Once calculations are completed with the County Auditor, staff will return to the Board with information for consideration at future meetings.

**Objective NEGATIVES related to this item or approach:**

None known. ZCS cannot maintain current class size goals or current program offerings without continued support from an operating referendum while we remain the lowest funded district on a per pupil basis.

**Financial Implications, if any:**

State law permits the maximum length of an operating referendum posed to voters at eight years. The preliminary estimates associated with this activity range from a current levy of \$14,220,980 to a potential max levy in 2034 of \$21,463,325. **Important note: This is a preliminary estimate for internal planning purposes only and is based on deliberative study with Stifel and parcel analysis conducted by Policy Analytics, LLC, examining over 10,000 parcels in Eagle and Union Township with the impacts of SEA 1.**

**Opinion/Recommendation:**

It is our recommendation to proceed with the Boone County Auditor at this time to maintain flexibility with required filings for the November General Election. By law, ballot questions of this nature are only permissible during November elections in even years.

**Suggested Wording for a Motion, if any:**

I move to authorize the Leadership Team and CCHA to engage with the Boone County Auditor to review the proposed tax levy and accompanying tax rate for the purpose of drafting a potential ballot question that will be presented to the Board for consideration at a future date.