STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
Room N-1058, IGCN – 100 North Senate
Indianapolis, IN 46204

ORDER 1024633

**IN THE MATTER OF THE REQUEST OF
JAY COUNTY SCHOOL CORP, JAY COUNTY
DUE TO TRANSPORTATION OPERATION APPEAL.**

The Department of Local Government Finance has reviewed your appeal for an excessive levy for an increase due to School Transportation in the amount of $71,607. After a review of the petition and a recommendation of the Local Property Tax Control Board, pursuant to IC 6-1.1-19-4.1 and IC 20-46-4-10, and in consideration of all evidence provided, the Department of Local Government Finance finds as follows:

Approve:

The excessive levy appeal for Jay County School Corp, Jay County, due to School Transportation in the amount of 71,607. Due to the impact of the cost of fuel in 2008 on the 2009 budgets, the Department has used a three-year growth average to calculate your qualification of the Transportation Levy Appeal. Please note that the Department has approved the lesser of the requested or qualified amount. A form showing the exact calculations is attached.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Timothy J. Rushenberg, Commissioner

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

I, Micah G. Vincent, Counsel for the Department of Local Government Finance, hereby certify that the above is an order of the Commissioner of the Department of Local Government Finance made this date in the above-entitled matter and that the Commissioner has personally signed the same under his statutory authority.

WITNESS MY HAND AND SEAL of this Department on this 9th day of February, 2009.

Micah G. Vincent
Counsel

Transportation Appeal Worksheet

Unit Name: Jay School Corp

2008 Maximum Levy		$1,701,748
Actual Expenditures 2005	=	$1,124,478
Actual Expenditures 2006	=	$1,095,707
Actual Expenditures 2007	=	$1,252,289
Certified Budget 2008	=	$1,738,700

Actual Expenditures 2006	$1,095,707		
Divided by	----------	-0.0256	
Actual Expenditures 2005	$1,124,478		**Average of 3 years**
Actual Expenditures 2007	$1,252,289		
Divided by	----------	0.1429	0.1686
Actual Expenditures 2006	$1,095,707		
Actual Expenditures 2008	$1,738,700		
Divided by	----------	0.3884	
Actual Expenditures 2007	$1,252,289		

Percent of appeal school qualifies for 0.1286

(Percent of appeal unit qualifies for is equal to Averge of 3 years minus .04 for growth factor.)

Amount of appeal school qualifies for $218,845