

Lake County 2015 Local Government Budgets and Taxes

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1. LAKE COUNTY LOCAL GOVERNMENTS, 2015

Unit	Total Appropriations	Appropriations by Fund Type				Property Tax		
		General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy	Net Assessed Value	Property Tax Rate
Total, All Units	1,340,383,871	841,283,848	208,771,358	67,685,967	222,642,698	740,763,592	20,970,436,046	3.5324
LAKE COUNTY	171,302,513	120,576,935	15,383,479	3,398,084	31,944,015	136,709,165	20,970,436,046	0.6519
CALUMET TOWNSHIP	7,363,273	1,434,200	-	-	5,929,073	6,515,347	2,836,459,184	0.2297
CEDAR CREEK TOWNSHIP	871,452	149,166	-	111,565	610,721	769,073	591,100,689	0.1301
CENTER TOWNSHIP	1,006,182	128,872	-	220,000	657,310	596,991	1,750,830,018	0.0341
EAGLE CREEK TOWNSHIP	178,574	43,525	-	11,049	124,000	140,197	159,496,582	0.0879
HANOVER TOWNSHIP	465,620	159,616	-	60,936	245,068	398,831	652,129,990	0.0612
HOBART TOWNSHIP	674,367	216,737	-	-	457,630	608,926	1,013,477,057	0.0601
NORTH TOWNSHIP	6,492,615	700,000	-	354,905	5,437,710	5,168,130	6,388,295,414	0.0809
ROSS TOWNSHIP	2,462,693	597,896	-	-	1,864,797	1,147,551	2,847,517,873	0.0403
ST. JOHN TOWNSHIP	992,769	266,389	-	40,000	686,380	739,542	3,763,838,371	0.0196
WEST CREEK TOWNSHIP	368,442	230,692	-	30,000	107,750	320,393	391,180,183	0.0819
WINFIELD TOWNSHIP	430,821	125,500	-	35,500	269,821	364,430	576,110,685	0.0633
GARY CIVIL CITY	67,768,654	51,601,730	889,575	167,104	15,110,245	67,169,591	2,172,015,857	3.0925
HAMMOND CIVIL CITY	85,933,326	63,425,119	1,421,602	345,956	20,740,649	41,384,300	2,215,908,086	1.8676
EAST CHICAGO CIVIL CITY	38,876,678	24,295,012	2,223,000	-	12,358,666	38,929,283	1,266,816,871	3.0730
HOBART CIVIL CITY	24,059,332	16,510,962	1,958,791	859,770	4,729,809	16,127,494	1,513,323,845	1.0657
CROWN POINT CIVIL CITY	18,681,388	13,917,588	256,936	762,149	3,744,715	10,512,013	1,474,128,885	0.7131
WHITING CIVIL CITY	9,370,362	7,509,622	231,001	217,517	1,412,222	6,912,440	422,340,157	1.6367
LAKE STATION CIVIL CITY	6,509,877	3,334,596	1,349,388	100,000	1,725,893	5,142,819	227,196,458	2.2636
CEDAR LAKE CIVIL TOWN	6,394,994	4,126,093	1,009,500	288,693	970,708	3,193,384	464,154,717	0.6880
GRIFFITH CIVIL TOWN	10,031,478	6,448,580	1,474,554	120,000	1,988,344	6,196,518	515,946,581	1.2010
HIGHLAND CIVIL TOWN	15,289,735	6,810,941	3,377,938	358,369	4,742,487	9,388,729	1,056,218,596	0.8889
MUNSTER CIVIL TOWN	19,716,256	6,452,432	6,081,128	660,153	6,522,543	14,064,628	1,427,011,704	0.9856
MERRILLVILLE CIVIL TOWN	17,291,723	9,094,248	2,946,940	1,200,000	4,050,535	11,229,821	1,786,292,078	0.6287
DYER CIVIL TOWN	11,667,256	3,961,434	5,736,800	434,600	1,534,422	5,341,292	787,801,477	0.6780
LOWELL CIVIL TOWN	4,279,017	2,427,694	184,045	330,000	1,337,278	3,013,760	359,208,562	0.8390
NEW CHICAGO CIVIL TOWN	541,829	350,567	-	5,983	185,279	311,457	34,388,508	0.9057
ST. JOHN CIVIL TOWN	8,218,416	4,511,351	1,089,590	1,479,351	1,138,124	5,152,190	1,003,152,225	0.5136
SCHERERVILLE CIVIL TOWN	16,125,947	8,850,859	1,896,387	1,231,731	4,146,970	10,187,658	1,745,059,838	0.5838
SCHNEIDER CIVIL TOWN	235,492	151,495	-	4,000	79,997	137,529	8,996,533	1.5287
WINFIELD CIVIL TOWN	2,110,513	910,000	527,313	190,000	483,200	1,110,280	353,930,457	0.3137
HANOVER COMM SCHOOL CORP	22,106,175	13,726,326	6,673,177	1,014,532	692,140	7,734,914	652,129,990	1.1861
RIVER FOREST COMM SCHOOL CORP	14,293,097	11,036,786	1,951,154	561,405	743,752	2,985,661	156,933,589	1.9025
MERRILLVILLE SCHOOL CORPORATION	74,331,812	44,604,791	17,017,742	5,489,097	7,220,182	27,675,027	2,847,517,873	0.9719
LAKE CENTRAL SCHOOL CORP	91,406,078	55,200,000	20,246,540	7,892,631	8,066,907	31,286,420	4,182,310,875	0.7481
TRI CREEK SCHOOL CORPORATION	36,396,293	21,790,000	8,835,644	3,037,485	2,733,164	11,739,756	1,141,777,454	1.0282

**1. LAKE COUNTY LOCAL
GOVERNMENTS, 2015 continued**

Unit	Total Appropriations	Appropriations by Fund Type				Property Tax		
		General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy	Net Assessed Value	Property Tax Rate
LAKE RIDGE SCHOOL CORPORATION	25,961,955	18,118,243	3,644,198	815,021	3,384,493	6,481,328	264,749,308	2.4481
CROWN POINT COMM SCHOOL CORP	79,989,994	47,201,715	19,445,171	3,516,563	9,826,545	31,439,746	2,421,340,828	1.2984
CITY OF EAST CHICAGO SCHOOL CORP	48,553,403	33,638,604	6,935,129	4,415,181	3,564,489	13,214,168	1,266,816,871	1.0431
LAKE STATION SCHOOL CORP	13,759,234	11,036,491	1,945,691	357,866	419,186	3,024,121	175,708,677	1.7211
GARY COMMUNITY SCHOOL CORP	-	-	-	-	-	31,162,714	2,082,651,556	1.4963
GRIFFITH PUBLIC SCHOOL CORP	23,483,212	15,314,007	5,706,296	1,040,704	1,422,205	7,133,374	485,560,790	1.4691
HAMMOND CITY SCHOOL CORP	124,940,009	92,783,857	22,545,757	4,728,596	4,881,799	39,358,959	2,215,908,086	1.7762
HIGHLAND TOWN SCHOOL CORP	28,903,288	19,589,830	5,447,894	2,232,312	1,633,252	8,261,742	1,056,218,596	0.7822
CITY OF HOBART SCHOOL CORP	39,459,982	28,067,991	8,080,186	1,467,624	1,844,181	11,323,648	684,332,321	1.6547
MUNSTER COMM SCHOOL CORP	42,130,545	22,950,262	11,209,867	2,153,392	5,817,024	19,047,938	1,588,450,917	1.1992
WHITING CITY SCHOOL CORP	10,957,834	8,387,973	589,026	1,287,642	693,193	2,472,379	422,340,157	0.5854
EAST CHICAGO PUBLIC LIBRARY	5,000,953	5,000,953	-	-	-	5,370,037	1,266,816,871	0.4239
GARY PUBLIC LIBRARY	5,586,547	5,586,547	-	-	-	6,672,816	2,082,651,556	0.3204
HAMMOND PUBLIC LIBRARY	4,226,490	3,024,490	1,102,000	-	100,000	5,069,998	2,215,908,086	0.2288
LOWELL PUBLIC LIBRARY	1,060,610	947,289	113,321	-	-	994,488	1,141,777,454	0.0871
WHITING PUBLIC LIBRARY	1,089,116	1,010,088	-	-	79,028	1,079,079	422,340,157	0.2555
LAKE COUNTY PUBLIC LIBRARY	17,258,562	13,640,424	2,418,138	-	1,200,000	12,331,495	11,514,001,219	0.1071
CROWN POINT COMM. LIBRARY	2,634,392	1,692,530	891,862	-	50,000	2,259,459	2,326,940,703	0.0971
EAST CHICAGO SANITARY	8,792,950	-	842,950	-	7,950,000	11,021,307	1,266,816,871	0.8700
GARY SANITARY	-	-	-	-	-	-	-	-
HAMMOND SANITARY	10,600,952	-	7,996,902	-	2,604,050	10,961,545	3,642,919,790	0.3009
HIGHLAND SANITARY	3,450,093	-	1,378,949	-	2,071,144	2,009,983	1,056,218,596	0.1903
WHITING SANITARY	3,628,193	-	1,516,754	-	2,111,439	3,374,075	422,340,157	0.7989
GARY AIRPORT	15,190,777	-	-	12,824,676	2,366,101	1,696,345	2,172,015,857	0.0781
GARY REDEVELOPMENT	104,363	-	-	-	104,363	267,158	2,172,015,857	0.0123
HAMMOND REDEVELOPMENT	417,579	-	-	-	417,579	480,852	2,215,908,086	0.0217
GARY PUBLIC TRANSPORTATION	8,064,956	-	-	-	8,064,956	2,823,621	2,172,015,857	0.1300
HIGHLAND WATER DISTRICT	-	-	-	-	-	-	-	-
WINFIELD WATERWORKS	33,052	-	28,702	-	4,350	28,257	41,130,790	0.0687
ST. JOHN SANITARY	422,674	-	-	-	422,674	277,711	1,002,565,405	0.0277
LAKE RIDGE FIRE PROTECTION	1,168,453	-	-	317,602	850,851	475,796	180,362,227	0.2638
ST. JOHN WATER DISTRICT	316,437	-	-	-	316,437	226,580	1,002,565,405	0.0226
TOWN OF DYER SANITARY DISTRICT	398,613	-	-	-	398,613	297,789	787,801,477	0.0378
LAKE CO SOLID WASTE MGMT	5,252,240	-	-	-	5,252,240	4,969,993	20,970,436,046	0.0237
GARY STORM WATER MANAGEMENT	-	-	-	-	-	-	-	-
LAKE STATION SANITARY DISTRICT	357,438	-	357,438	-	-	96,331	227,196,458	0.0424
DYER WATER WORKS	292,715	-	292,715	-	-	272,579	787,801,477	0.0346
MERRILLVILLE CONSERVANCY	8,571,088	5,050,900	3,520,188	-	-	3,343,467	2,249,977,800	0.1486
INDEPENDENCE HILL CONSERVANCY	4,080,123	2,563,900	-	1,516,223	-	1,037,174	751,575,200	0.1380

2. LAKE COUNTY LOCAL GOVERNMENTS, 2015

	Total Appropriations	General	Debt	Cumulative/ Cap Projects	Other Operating	Property Tax Levy
All Units	1,340,383,871	841,283,848	208,771,358	67,685,967	222,642,698	740,763,592
County	171,302,513	120,576,935	15,383,479	3,398,084	31,944,015	136,709,165
Townships	21,306,808	4,052,593	-	863,955	16,390,260	16,769,411
Cities/Towns	363,102,273	234,690,323	32,654,488	8,755,376	87,002,086	255,505,186
School Corps.	676,672,911	443,446,876	140,273,472	40,010,051	52,942,512	254,341,895
Library Dists.	36,856,670	30,902,321	4,525,321	-	1,429,028	33,777,372
Special Dists.	71,142,696	7,614,800	15,934,598	14,658,501	32,934,797	43,660,563
Population:	490,228					
Per Person, All Units	2,734	1,716	426	138	454	1,511
County	349	246	31	7	65	279
Townships	43	8	-	2	33	34
Cities/Towns	741	479	67	18	177	521
School Corps.	1,380	905	286	82	108	519
Library Dists.	75	63	9	-	3	69
Special Dists.	145	16	33	30	67	89
% of All Units	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
County	12.8%	14.3%	7.4%	5.0%	14.3%	18.5%
Townships	1.6%	0.5%	0.0%	1.3%	7.4%	2.3%
Cities/Towns	27.1%	27.9%	15.6%	12.9%	39.1%	34.5%
School Corps.	50.5%	52.7%	67.2%	59.1%	23.8%	34.3%
Library Dists.	2.7%	3.7%	2.2%	0.0%	0.6%	4.6%
Special Dists.	5.3%	0.9%	7.6%	21.7%	14.8%	5.9%
% of Total Appropriations	100.0%	62.8%	15.6%	5.0%	16.6%	55.3%
County	100.0%	70.4%	9.0%	2.0%	18.6%	79.8%
Townships	100.0%	19.0%	0.0%	4.1%	76.9%	78.7%
Cities/Towns	100.0%	64.6%	9.0%	2.4%	24.0%	70.4%
School Corps.	100.0%	65.5%	20.7%	5.9%	7.8%	37.6%
Library Dists.	100.0%	83.8%	12.3%	0.0%	3.9%	91.6%
Special Dists.	100.0%	10.7%	22.4%	20.6%	46.3%	61.4%

3. LAKE COUNTY TAX DISTRICTS, 2015

Tax District	City/Town	School Corporation	County	City/ Town	School	All Other	District Rate
CALUMET TOWNSHIP		LAKE RIDGE	0.6573		2.4481	0.6243	3.7297
CALUMET TWP GARY SANITARY		LAKE RIDGE	0.6573		2.4481	0.6243	3.7297
GARY- CALUMET TWP LAKE RIDGE	GARY CITY	LAKE RIDGE	0.6524	3.0925	2.4481	0.5809	6.7739
GARY-CALUMET TWP GARY SCHOOL	GARY CITY	GARY	0.6524	3.0925	1.4963	0.7942	6.0354
LAKE STATION-CALUMET TWP	LAKE STATION CITY	LAKE STATION	0.6573	2.2636	1.7211	0.4029	5.0449
GRIFFITH-CALUMET TWP	GRIFFITH TOWN	GRIFFITH PUBLIC	0.6573	1.2010	1.4691	0.3605	3.6879
CEDAR CREEK TOWNSHIP		TRI CREEK	0.6573		1.0282	0.2778	1.9633
LOWELL-CEDAR CREEK TWP	LOWELL TOWN	TRI CREEK	0.6573	0.8390	1.0282	0.1939	2.7184
EAGLE CREEK TOWNSHIP		TRI CREEK	0.6573		1.0282	0.1987	1.8842
HANOVER TOWNSHIP		HANOVER	0.6573		1.1861	0.2652	2.1086
CEDAR LAKE-HANOVER TWP	CEDAR LAKE TOWN	HANOVER	0.6138	0.6880	1.1861	0.1694	2.6573
ST. JOHN-HANOVER TWP	ST. JOHN TOWN	HANOVER	0.6573	0.5136	1.1861	0.2197	2.5767
HOBART TOWNSHIP		RIVER FOREST	0.6573		1.9025	0.1965	2.7563
GARY-HOBART TWP-RIVER FOREST	GARY CITY	RIVER FOREST	0.6524	3.0925	1.9025	0.4112	6.0586
HOBART-HOBART TWP-HOBART SCHOOL	HOBART CITY	CITY OF HOBART	0.6573	1.0657	1.6547	0.1908	3.5685
HOBART- HOBART SCHOOL-GARY SAN	HOBART CITY	CITY OF HOBART	0.6573	1.0657	1.6547	0.1908	3.5685
LAKE STATION-HOBART TWP-RIVER	LAKE STATION CITY	RIVER FOREST	0.6573	2.2636	1.9025	0.2332	5.0566
LAKE STATION-HOBART TWP-LAKE	LAKE STATION CITY	LAKE STATION	0.6573	2.2636	1.7211	0.2332	4.8752
NEW CHICAGO- HOBART TWP	NEW CHICAGO TOWN	RIVER FOREST	0.6573	0.9057	1.9025	0.1908	3.6563
HAMMOND (NORTH)	HAMMOND CITY	HAMMOND CITY	0.6573	1.8676	1.7762	0.6560	4.9571
EAST CHICAGO (NORTH)	EAST CHICAGO CITY	CITY OF EAST	0.6524	3.0730	1.0431	1.3985	6.1670
WHITING (NORTH)	WHITING CITY	WHITING CITY	0.6573	1.6367	0.5854	1.1590	4.0384
HIGHLAND (NORTH)	HIGHLAND TOWN	HIGHLAND TOWN	0.6573	0.8889	0.7822	0.4020	2.7304
MUNSTER (NORTH)	MUNSTER TOWN	MUNSTER	0.6573	0.9856	1.3123	0.5126	3.4678
ROSS TOWNSHIP	MERRILLVILLE FIRE	MERRILLVILLE	0.6573	0.1326	0.9719	0.1711	1.9329
CROWN POINT-ROSS TOWNSHIP	CROWN POINT CITY	MERRILLVILLE	0.6573	0.7131	0.9719	0.1711	2.5134
MERRILLVILLE-ROSS TOWNSHIP	MERRILLVILLE TOWN	MERRILLVILLE	0.6573	0.6333	0.9719	0.1711	2.4336
MERRILLVILLE-ROSS TWP-GARY SANITARY	MERRILLVILLE TOWN	MERRILLVILLE	0.6573	0.6333	0.9719	0.1711	2.4336
ST. JOHN TOWNSHIP		LAKE CENTRAL	0.6573		0.8081	0.2211	1.6865
GRIFFITH-ST. JOHN TWP	GRIFFITH TOWN	LAKE CENTRAL	0.6573	1.2010	0.8081	0.1418	2.8082
DYER-ST. JOHN	DYER TOWN	LAKE CENTRAL	0.6573	0.6780	0.8081	0.2142	2.3576
ST. JOHN-ST JOHN	ST. JOHN TOWN	LAKE CENTRAL	0.6573	0.5136	0.8081	0.1921	2.1711
SCHERERVILLE-ST. JOHN	SCHERERVILLE TOWN	LAKE CENTRAL	0.6138	0.5838	0.8081	0.1418	2.1475
WEST CREEK TOWNSHIP		TRI CREEK	0.6573		1.0282	0.2011	1.8866
LOWELL-WEST CREEK TWP	LOWELL TOWN	TRI CREEK	0.6573	0.8390	1.0282	0.1716	2.6961
SCHNEIDER-WEST CREEK	SCHNEIDER TOWN	TRI CREEK	0.6573	1.5287	1.0282	0.1716	3.3858
CENTER TOWNSHIP		CROWN POINT	0.6573		1.3426	0.2329	2.2328
CROWN POINT-CENTER TWP	CROWN POINT CITY	CROWN POINT	0.6573	0.7131	1.3426	0.1327	2.8457
CEDAR LAKE-CENTER TWP	CEDAR LAKE TOWN	CROWN POINT	0.6138	0.6880	1.3426	0.1327	2.7771
WINFIELD TOWNSHIP		CROWN POINT	0.6573		1.3426	0.2450	2.2449
HOBART-HOBART TWP-RIVER FOREST	HOBART CITY	RIVER FOREST	0.6573	1.0657	1.9025	0.1908	3.8163
HOBART-ROSS TOWNSHIP	HOBART CITY	MERRILLVILLE	0.6573	1.0657	0.9719	0.1711	2.8660
WINFIELD- WINFIELD	WINFIELD TOWN	CROWN POINT	0.6573	0.3137	1.3426	0.1458	2.4594
WINFIELD-WINFIELD WATER DIST	WINFIELD TOWN	CROWN POINT	0.6573	0.3137	1.3426	0.2145	2.5281
SAINT JOHN TWP SAINT JOHN WATER		LAKE CENTRAL	0.6573		0.8081	0.2714	1.7368
CROWN POINT-ST. JOHN TWP	CROWN POINT CITY	LAKE CENTRAL	0.6573	0.7131	0.8081	0.1418	2.3203
CEDAR LAKE-WEST CREEK TWP	CEDAR LAKE TOWN	TRI CREEK	0.6138	0.6880	1.0282	0.1716	2.5016
CEDAR LAKE-CEDAR CREEK TWP	CEDAR LAKE TOWN	TRI CREEK	0.6138	0.6880	1.0282	0.1939	2.5239
ST. JOHN-CENTER TWP	ST. JOHN TOWN	CROWN POINT	0.6573	0.5136	1.3426	0.2329	2.7464

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4. LAKE COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, 2015

Tax District	Homestead (1%)	Other Residential/ Farmland (2%)	Business Real & Personal (3%)	Homestead Over 65	Total Tax Cap Credits	District Levy	Credits % of Levy
LAKE COUNTY	9,119,869	35,363,262	43,799,009	224,059	88,506,199	733,386,535	12.1%
CALUMET TOWNSHIP	7,477	152,318	-	6,221	166,015	6,318,601	2.6%
CALUMET TWP GARY SANITARY	20	24,219	-	-	24,239	384,228	6.3%
GARY- CALUMET TWP LAKE RIDGE	56,331	407,833	1,292,875	2,584	1,759,622	5,717,059	30.8%
GARY-CALUMET TWP GARY SCHOOL	4,460,211	20,144,332	21,788,728	59,546	46,452,817	5,845,930	36.9%
LAKE STATION-CALUMET TWP	-	-	28,712	-	28,712	176,455	16.3%
GRIFFITH-CALUMET TWP	156,945	325,960	-	4,560	487,465	17,887,107	2.7%
CEDAR CREEK TOWNSHIP	-	-	-	214	214	6,496,840	0.0%
LOWELL-CEDAR CREEK TWP	1,200	-	-	2,418	3,618	7,123,180	0.1%
EAGLE CREEK TOWNSHIP	-	-	-	69	69	3,003,730	0.0%
HANOVER TOWNSHIP	-	-	-	41	41	3,216,707	0.0%
CEDAR LAKE-HANOVER TWP	9,295	-	-	1,345	10,640	7,362,563	0.1%
ST. JOHN-HANOVER TWP	1,223	-	-	134	1,357	5,589,432	0.0%
HOBART TOWNSHIP	-	-	-	783	783	405,512	0.2%
GARY-HOBART TWP-RIVER FOREST	2,934	36,826	43,763	-	83,523	300,208	27.8%
HOBART-HOBART SCHOOL	161,536	257,092	-	18,002	436,630	24,125,693	1.8%
HOBART- HOBART SCHOOL-GARY	-	1,124	-	353	1,476	242,876	0.6%
LAKE STATION -RIVER FOREST	24,644	398,451	46,555	744	470,394	2,584,739	18.2%
LAKE STATION-LAKE STATION	223,080	1,003,605	446,200	3,724	1,676,610	8,364,024	20.0%
NEW CHICAGO- HOBART TWP	1,134	46,385	-	93	47,612	1,253,861	3.8%
HAMMOND (NORTH)	1,025,873	7,196,506	2,268,134	67,844	10,558,356	109,021,058	9.7%
EAST CHICAGO (NORTH)	556,570	4,587,557	16,540,019	7,330	21,691,476	78,142,887	27.8%
WHITING (NORTH)	244,232	574,116	1,344,025	3,631	2,166,004	17,057,733	12.7%
HIGHLAND (NORTH)	89,185	-	-	20,020	109,205	28,790,722	0.4%
MUNSTER (NORTH)	2,040,532	176,173	-	4,186	2,220,891	49,381,718	4.5%
ROSS TOWNSHIP	-	-	-	-	-	319,531	0.0%
CROWN POINT-ROSS TOWNSHIP	10,828	-	-	227	11,055	7,111,478	0.2%
MERRILLVILLE-ROSS TOWNSHIP	229	-	-	888	1,118	41,216,812	0.0%
MERRILLVILLE-ROSS TWP-GARY SAN	-	-	-	-	-	1,732,342	0.0%
ST. JOHN TOWNSHIP	-	-	-	1,098	1,098	6,864,818	0.0%
GRIFFITH-ST. JOHN TWP	20	-	-	164	184	860,406	0.0%
DYER-ST. JOHN	10,806	-	-	611	11,417	18,525,693	0.1%
ST. JOHN-ST JOHN	-	-	-	442	442	16,877,256	0.0%
SCHERERVILLE-ST. JOHN	-	-	-	3,229	3,229	37,394,817	0.0%
WEST CREEK TOWNSHIP	-	-	-	55	55	5,270,480	0.0%
LOWELL-WEST CREEK TWP	226	-	-	630	856	2,660,455	0.0%
SCHNEIDER-WEST CREEK	109	11,464	-	207	11,780	302,857	3.9%
CENTER TOWNSHIP	-	-	-	1,403	1,403	8,565,380	0.0%
CROWN POINT-CENTER TWP	16,805	-	-	6,529	23,334	33,470,667	0.1%
CEDAR LAKE-CENTER TWP	-	-	-	1,546	1,546	5,062,817	0.0%

4. LAKE COUNTY DISTRICT CIRCUIT BREAKER TAX CAP CREDITS, 2015 continued

Tax District	Homestead (1%)	Other Residential/ Farmland (2%)	Business Real & Personal (3%)	Homestead Over 65	Total Tax Cap Credits	District Levy	Credits % of Levy
LAKE COUNTY	9,119,869	35,363,262	43,799,009	224,059	88,506,199	733,386,535	12.1%
HOBART-ROSS TOWNSHIP	5,572	-	-	209	5,781	22,320,909	0.0%
WINFIELD- WINFIELD	-	-	-	1,055	1,055	7,647,595	0.0%
WINFIELD-WINFIELD WATER DIST	-	-	-	-	-	1,030,050	0.0%
SAINT JOHN TWP SAINT JOHN	-	-	-	-	-	45,269	0.0%
CROWN POINT-ST. JOHN TWP	-	-	-	-	-	230,647	0.0%
CEDAR LAKE-WEST CREEK TWP	-	-	-	-	-	66,526	0.0%
CEDAR LAKE-CEDAR CREEK TWP	-	-	-	-	-	9,810	0.0%
ST. JOHN-CENTER TWP	-	-	-	-	-	87,613	0.0%

5. LAKE COUNTY DISTRICT AND UNIT CIRCUIT BREAKER TAX CAP CREDITS, 2015

Tax District	City/Town	School Corporation	Total Tax Cap Credits	Estimated Tax Cap Credits by Unit			
				County	City/Town	School Corp	All Other
CALUMET TOWNSHIP		LAKE RIDGE	166,015	29,258		108,969	27,789
CALUMET TWP GARY SANITARY		LAKE RIDGE	24,239	4,272		15,910	4,057
GARY- CALUMET TWP LAKE RIDGE	GARY CITY	LAKE RIDGE	1,759,622	169,471	803,323	635,931	150,898
GARY-CALUMET TWP GARY SCHOOL	GARY CITY	GARY	46,452,817	5,021,344	23,802,124	11,516,610	6,112,739
LAKE STATION-CALUMET TWP	LAKE STATION CITY	LAKE STATION	28,712	3,741	12,883	9,795	2,293
GRIFFITH-CALUMET TWP	GRIFFITH TOWN	GRIFFITH	487,465	86,882	158,748	194,185	47,651
CEDAR CREEK TOWNSHIP		TRI CREEK	214	71		112	30
LOWELL-CEDAR CREEK TWP	LOWELL TOWN	TRI CREEK	3,618	875	1,117	1,368	258
EAGLE CREEK TOWNSHIP		TRI CREEK	69	24		38	7
HANOVER TOWNSHIP		HANOVER	41	13		23	5
CEDAR LAKE-HANOVER TWP	CEDAR LAKE TOWN	HANOVER	10,640	2,458	2,755	4,749	678
ST. JOHN-HANOVER TWP	ST. JOHN TOWN	HANOVER	1,357	346	270	625	116
HOBART TOWNSHIP		RIVER FOREST	783	187		541	56
GARY-HOBART TWP-RIVER FOREST	GARY CITY	RIVER FOREST	83,523	8,994	42,633	26,228	5,669
HOBART-HOBART SCHOOL	HOBART CITY	HOBART	436,630	80,425	130,395	202,464	23,346
HOBART- HOBART SCH-GARY SAN	HOBART CITY	HOBART	1,476	272	441	685	79
LAKE STATION-RIVER FOREST SCH	LAKE STATION CITY	RIVER FOREST	470,394	61,146	210,573	176,982	21,694
LAKE STATION-LAKE STATION SCH	LAKE STATION CITY	LAKE STATION	1,676,610	226,049	778,465	591,896	80,199
NEW CHICAGO- HOBART TWP	NEW CHICAGO TOWN	RIVER FOREST	47,612	8,559	11,794	24,774	2,485
HAMMOND (NORTH)	HAMMOND CITY	HAMMOND	10,558,356	1,400,014	3,977,888	3,783,210	1,397,245
EAST CHICAGO (NORTH)	EAST CHICAGO CITY	EAST CHICAGO	21,691,476	2,294,717	10,808,806	3,668,944	4,919,009
WHITING (NORTH)	WHITING CITY	WHITING CITY	2,166,004	352,544	877,847	313,980	621,632
HIGHLAND (NORTH)	HIGHLAND TOWN	HIGHLAND	109,205	26,289	35,552	31,285	16,078
MUNSTER (NORTH)	MUNSTER TOWN	MUNSTER	2,220,891	420,956	631,210	840,439	328,286
ROSS TOWNSHIP	MERRILLVILLE FIRE	MERRILLVILLE	-	-	-	-	-
CROWN POINT-ROSS TOWNSHIP	CROWN POINT CITY	MERRILLVILLE	11,055	2,891	3,136	4,275	753
MERRILLVILLE-ROSS TOWNSHIP	MERRILLVILLE TOWN	MERRILLVILLE	1,118	302	291	446	79
MERRILLVILLE-ROSS TWP-GARY SAN	MERRILLVILLE TOWN	MERRILLVILLE	-	-	-	-	-
ST. JOHN TOWNSHIP		LAKE CENTRAL	1,098	428		526	144
GRIFFITH-ST. JOHN TWP	GRIFFITH TOWN	LAKE CENTRAL	184	43	79	53	9
DYER-ST. JOHN	DYER TOWN	LAKE CENTRAL	11,417	3,183	3,283	3,913	1,037
ST. JOHN-ST JOHN	ST. JOHN TOWN	LAKE CENTRAL	443	134	105	165	39
SCHERERVILLE-ST. JOHN	SCHERERVILLE TOWN	LAKE CENTRAL	3,229	923	878	1,215	213

**5. LAKE COUNTY DISTRICT AND UNIT CIRCUIT BREAKER
TAX CAP CREDITS, 2015 continued**

Tax District	City/Town	School Corporation	Total Tax Cap Credits	Estimated Tax Cap Credits by Unit			
				County	City/Town	School Corp	All Other
WEST CREEK TOWNSHIP		TRI CREEK	55	19		30	6
LOWELL-WEST CREEK TWP	LOWELL TOWN	TRI CREEK	856	209	266	327	54
SCHNEIDER-WEST CREEK	SCHNEIDER TOWN	TRI CREEK	11,780	2,287	5,319	3,577	597
CENTER TOWNSHIP		CROWN POINT	1,403	413		844	146
CROWN POINT-CENTER TWP	CROWN POINT CITY	CROWN POINT	23,334	5,390	5,847	11,009	1,088
CEDAR LAKE-CENTER TWP	CEDAR LAKE TOWN	CROWN POINT	1,546	342	383	747	74
WINFIELD TOWNSHIP		CROWN POINT	1,704	499		1,019	186
HOBART -RIVER FOREST SCHOOL	HOBART CITY	RIVER FOREST	32,373	5,576	9,040	16,138	1,619
HOBART-ROSS TOWNSHIP	HOBART CITY	MERRILLVILLE	5,781	1,326	2,150	1,960	345
WINFIELD- WINFIELD	WINFIELD TOWN	CROWN POINT	1,055	282	135	576	63
WINFIELD-WINFIELD WATER DIST	WINFIELD TOWN	CROWN POINT	-	-	-	-	-
ST. JOHN TWP-ST. JOHN WATER		LAKE CENTRAL	-	-		-	-
CROWN POINT-ST. JOHN TWP	CROWN POINT CITY	LAKE CENTRAL	-	-	-	-	-
CEDAR LAKE-WEST CREEK TWP	CEDAR LAKE TOWN	TRI CREEK	-	-	-	-	-
CEDAR LAKE-CEDAR CREEK TWP	CEDAR LAKE TOWN	TRI CREEK	-	-	-	-	-
ST. JOHN-CENTER TWP	ST. JOHN TOWN	CROWN POINT	-	-	-	-	-

6. LAKE COUNTY CIRCUIT BREAKER TAX CAP CREDITS BY UNIT, EST. 2015

Unit	Total Tax Cap Credits	% of Total Credits	Property Tax Levy	Credits % of Levy
Total, All Units	88,506,199	100.0%	740,763,592	11.9%
LAKE COUNTY	10,223,151	11.6%	136,709,165	7.5%
GARY CITY	24,648,080	27.8%	67,169,591	36.7%
HAMMOND CITY	3,977,888	4.5%	41,384,300	9.6%
EAST CHICAGO CITY	10,808,806	12.2%	38,929,283	27.8%
HOBART CITY	142,026	0.2%	16,127,494	0.9%
CROWN POINT CITY	8,984	0.0%	10,512,013	0.1%
WHITING CITY	877,847	1.0%	6,912,440	12.7%
LAKE STATION CITY	1,001,921	1.1%	5,142,819	19.5%
CEDAR LAKE TOWN	3,138	0.0%	3,193,384	0.1%
GRIFFITH TOWN	158,827	0.2%	6,196,518	2.6%
HIGHLAND TOWN	35,552	0.0%	9,388,729	0.4%
MUNSTER TOWN	631,210	0.7%	14,064,628	4.5%
MERRILLVILLE TOWN	291	0.0%	11,229,821	0.0%
DYER TOWN	3,283	0.0%	5,341,292	0.1%
LOWELL TOWN	1,383	0.0%	3,013,760	0.0%
NEW CHICAGO TOWN	11,794	0.0%	311,457	3.8%
ST. JOHN TOWN	375	0.0%	5,152,190	0.0%
SCHERERVILLE TOWN	878	0.0%	10,187,658	0.0%
SCHNEIDER TOWN	5,319	0.0%	137,529	3.9%
WINFIELD TOWN	135	0.0%	1,110,280	0.0%
HANOVER SCHOOL CORP.	5,397	0.0%	7,734,914	0.1%
RIVER FOREST SCHOOL CORP.	244,663	0.3%	2,985,661	8.2%
MERRILLVILLE SCHOOL CORP.	6,681	0.0%	27,675,027	0.0%
LAKE CENTRAL SCHOOL CORP.	5,873	0.0%	31,286,420	0.0%
TRI CREEK SCHOOL CORP.	5,452	0.0%	11,739,756	0.0%
LAKE RIDGE SCHOOL CORP.	760,810	0.9%	6,481,328	11.7%
CROWN POINT SCHOOL CORP.	14,195	0.0%	31,439,746	0.0%
CITY OF EAST CHICAGO SCHOOL CORP.	3,668,944	4.1%	13,214,168	27.8%
LAKE STATION SCHOOL CORP.	601,691	0.7%	3,024,121	19.9%
GARY SCHOOL CORP.	11,516,610	13.0%	31,162,714	37.0%
GRIFFITH PUBLIC SCHOOL CORP.	194,185	0.2%	7,133,374	2.7%
HAMMOND CITY SCHOOL CORP.	3,783,210	4.3%	39,358,959	9.6%
HIGHLAND TOWN SCHOOL CORP.	31,285	0.0%	8,261,742	0.4%
CITY OF HOBART SCHOOL CORP.	203,148	0.2%	11,323,648	1.8%
MUNSTER SCHOOL CORP.	840,439	0.9%	19,047,938	4.4%
WHITING CITY SCHOOL CORP.	313,980	0.4%	2,472,379	12.7%
ALL OTHER UNITS	13,768,749	15.6%	94,207,346	14.6%

7. LAKE COUNTY LOCAL OPTION INCOME TAXES, 2015

	<u>Income Tax Rate</u>	<u>Income Tax Revenue</u>
All Local Income Taxes	1.500%	152,266,687
Revenue		
CAGIT Base		
CAGIT Public Safety	0.250%	25,377,781
CAGIT Special		
COIT Base		
COIT Public Safety		
COIT Special		
EDIT Base	0.250%	25,377,781
EDIT Special		
TOTAL	0.500%	50,755,562
Property Tax Relief		
CAGIT Replacement		
CAGIT Relief	1.000%	101,511,125
COIT Replacement		
COIT Relief		
EDIT Homestead		
TOTAL	1.000%	101,511,125

8. LAKE COUNTY TAX DISTRICTS, TAX AND LOIT CREDIT RATES, 2015

Tax District	Property Tax Rate	Property Tax Credits, funded by Local Option Income Taxes				
		LOIT Property Tax Replacement Credit	COIT Homestead Credit	EDIT Inventory Homestead Credit	LOIT Homestead Credit	LOIT Residential Credit
CALUMET TOWNSHIP	3.7297	12.6809	-	-	-	-
CALUMET TWP GARY SANITARY	3.7297	12.6809	-	-	-	-
GARY- CALUMET TWP LAKE RIDGE	6.7739	12.6809	-	-	-	-
GARY-CALUMET TWP GARY SCHOOL	6.0354	12.6809	-	-	-	-
LAKE STATION-CALUMET TWP	5.0449	12.6809	-	-	-	-
GRIFFITH-CALUMET TWP	3.6879	12.6809	-	-	-	-
CEDAR CREEK TOWNSHIP	1.9633	12.6809	-	-	-	-
LOWELL-CEDAR CREEK TWP	2.7184	12.6809	-	-	-	-
EAGLE CREEK TOWNSHIP	1.8842	12.6809	-	-	-	-
HANOVER TOWNSHIP	2.1086	12.6809	-	-	-	-
CEDAR LAKE-HANOVER TWP	2.6573	12.6809	-	-	-	-
ST. JOHN-HANOVER TWP	2.5767	12.6809	-	-	-	-
HOBART TOWNSHIP	2.7563	12.6809	-	-	-	-
GARY-HOBART TWP-RIVER FOREST	6.0586	12.6809	-	-	-	-
HOBART-HOBART TWP-HOBART SCHOOL	3.5685	12.6809	-	-	-	-
HOBART- HOBART SCHOOL-GARY SAN	3.5685	12.6809	-	-	-	-
LAKE STATION-HOBART TWP-RIVER FOREST	5.0566	12.6809	-	-	-	-
LAKE STATION-HOBART TWP-LAKE	4.8752	12.6809	-	-	-	-
NEW CHICAGO- HOBART TWP	3.6563	12.6809	-	-	-	-
HAMMOND (NORTH)	4.9571	12.6809	-	-	-	-
EAST CHICAGO (NORTH)	6.1670	12.6809	-	-	-	-
WHITING (NORTH)	4.0384	12.6809	-	-	-	-
HIGHLAND (NORTH)	2.7304	12.6809	-	-	-	-
MUNSTER (NORTH)	3.4678	12.6809	-	-	-	-
ROSS TOWNSHIP	1.9329	12.6809	-	-	-	-
CROWN POINT-ROSS TOWNSHIP	2.5134	12.6809	-	-	-	-
MERRILLVILLE-ROSS TOWNSHIP	2.4336	12.6809	-	-	-	-
MERRILLVILLE-ROSS TWP-GARY SANITARY	2.4336	12.6809	-	-	-	-
ST. JOHN TOWNSHIP	1.6865	12.6809	-	-	-	-
GRIFFITH-ST. JOHN TWP	2.8082	12.6809	-	-	-	-
DYER-ST. JOHN	2.3576	12.6809	-	-	-	-
ST. JOHN-ST JOHN	2.1711	12.6809	-	-	-	-
SCHERERVILLE-ST. JOHN	2.1475	12.6809	-	-	-	-
WEST CREEK TOWNSHIP	1.8866	12.6809	-	-	-	-
LOWELL-WEST CREEK TWP	2.6961	12.6809	-	-	-	-
SCHNEIDER-WEST CREEK	3.3858	12.6809	-	-	-	-

**8. LAKE COUNTY TAX DISTRICTS, TAX AND
 LOIT CREDIT RATES, 2015 continued**
Property Tax Credits, funded by Local Option Income Taxes

Tax District	Property Tax Rate	LOIT Property Tax Replacement Credit	COIT Homestead Credit	EDIT Inventory Homestead Credit	LOIT Homestead Credit	LOIT Residential Credit
CENTER TOWNSHIP	2.2328	12.6809	-	-	-	-
CROWN POINT-CENTER TWP	2.8457	12.6809	-	-	-	-
CEDAR LAKE-CENTER TWP	2.7771	12.6809	-	-	-	-
WINFIELD TOWNSHIP	2.2449	12.6809	-	-	-	-
HOBART-HOBART TWP-RIVER FOREST	3.8163	12.6809	-	-	-	-
HOBART-ROSS TOWNSHIP	2.8660	12.6809	-	-	-	-
WINFIELD- WINFIELD	2.4594	12.6809	-	-	-	-
WINFIELD-WINFIELD WATER DIST	2.5281	12.6809	-	-	-	-
SAINT JOHN TWP SAINT JOHN WATER	1.7368	12.6809	-	-	-	-
CROWN POINT-ST. JOHN TWP	2.3203	12.6809	-	-	-	-
CEDAR LAKE-WEST CREEK TWP	2.5016	12.6809	-	-	-	-
CEDAR LAKE-CEDAR CREEK TWP	2.5239	12.6809	-	-	-	-
ST. JOHN-CENTER TWP	2.7464	12.6809	-	-	-	-

9. LAKE COUNTY HOMESTEAD TAX BILLS, SELECTED DISTRICTS,

	EAGLE CREEK TOWNSHIP	EAGLE CREEK TOWNSHIP	LAKE STATION- HOBART TWP- RIVER FORREST	LAKE STATION- HOBART TWP- RIVER FORREST
Gross Assessed Value	145,000	290,000	145,000	290,000
Homestead Standard Deduction	45,000	45,000	45,000	45,000
Remainder	100,000	245,000	100,000	245,000
35% Supplemental Homestead Deduction	35,000	85,750	35,000	85,750
Mortgage Deduction	3,000	3,000	3,000	3,000
Taxable Assessed Value	62,000	156,250	62,000	156,250
District Tax Rate	1.884	1.884	5.057	5.057
Gross Tax Bill	1,168	2,944	3,135	7,901
Total LOIT Credit Rate	12.68%	12.68%	12.68%	12.68%
LOIT Credits	148	373	398	1,002
Tax Bill after LOIT Credits	1,020	2,571	2,738	6,899
Tax Cap Rate	1%	1%	1%	1%
Tax Cap	1,450	2,900	1,450	2,900
Tax Cap Credit	-	-	1,288	3,999
Net Tax Bill	1,020	2,571	1,450	2,900

These are examples of homestead tax bills for two tax districts. Gross assessed value based on average home assessed value in the county, and double that value.

10. APPROPRIATIONS, LEVY AND ASSESSED VALUE PER PERSON, 2015

All Local Governments	Population	Total Appropriations	Appropriations by Fund Type				Property Tax		
			General	Debt	Cumulative / Cap Projects	Other Operating	Property Tax Levy	Net Assessed Value	Average Property Tax Rate
Indiana Average	71,705	2,662	1,569	289	185	619	1,048	42,846	2.4457
Jasper	33,475	2,537	1,529	296	328	384	857	71,410	1.1994
Lake	490,228	2,734	1,716	426	138	454	1,511	42,777	3.5324
LaPorte	111,444	2,634	1,670	253	163	548	1,202	46,633	2.5781
Newton	14,156	2,997	1,819	313	266	599	1,155	64,464	1.7920
Porter	167,076	2,507	1,557	302	193	455	1,152	51,831	2.2234
Starke	23,074	2,528	1,586	268	159	515	825	43,151	1.9126
Benton	8,700	4,314	2,583	321	414	996	1,362	119,654	1.1386
Marshall	47,107	2,708	1,750	241	228	488	915	53,788	1.7015
Pulaski	12,967	3,200	1,930	225	432	613	848	69,139	1.2272
St. Joseph	267,618	2,398	1,530	210	125	532	1,113	29,385	3.7890
White	24,453	3,571	2,027	325	516	703	988	79,125	1.2491

11. STATEWIDE PERCENTILES FOR COUNTY COMPARISONS, 2015

Unit Tax Rates, 2015

Percentile	Counties	Cities/Towns	School Corps.
10%	0.2951	0.2413	0.6268
25%	0.3608	0.4902	0.7877
50% (median)	0.4480	0.7653	0.9599
75%	0.6185	1.2083	1.1861
90%	0.7160	1.6450	1.5156

District Tax Rates, 2015

Percentile	All Districts	City/Town Districts	Rural Districts
10%	1.1984	1.6961	1.0840
25%	1.4842	2.0860	1.3079
50% (median)	1.8871	2.5447	1.5825
75%	2.5952	3.1855	1.8569
90%	3.3445	3.9696	2.3589

Appropriations, Levies and Assessed Values per Person, 2015 - Sum for All Local Governments in a County

Percentile	Total Appropriations	General	Debt	Cumulative/ Capital Projects	Other Operating	Property Tax Levy	Net Assessed Value
10%	2,037	1,350	139	145	341	636	30,276
25%	2,258	1,460	179	163	386	785	36,279
50% (median)	2,497	1,582	219	196	468	915	43,496
75%	2,694	1,711	286	246	521	1,052	52,102
90%	2,926	1,838	341	280	595	1,207	68,592

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