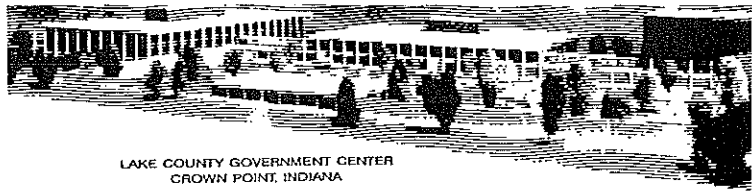


# LAKE COUNTY COUNCIL

LAKE COUNTY GOVERNMENT CENTER  
2293 NORTH MAIN STREET  
CROWN POINT, INDIANA 46307  
219-755-3280  
FAX: 219-755-3283



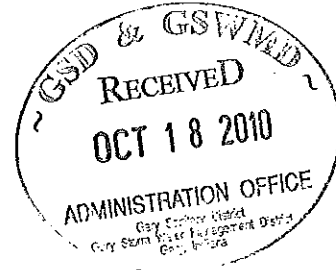
LAKE COUNTY GOVERNMENT CENTER  
CROWN POINT, INDIANA



4th District

Thomas C. O'Donnell

1240 Royal Dublin Lane  
Dyer, IN 46311  
(219) 322-4433



October 14, 2010

Dear City or Town Fiscal Officer:

IC 6-1.1-17-3.5 requires the Lake County Council to issue non-binding recommendations to a civil taxing unit's proposed or estimated tax rate, tax levy or budget.

As you know it is impossible to make any credible recommendation without certified "Pay 2010" collections and solid "Pay 2011" assessed valuation estimates. Furthermore, each of you has built in assumptions concerning your year-end 2010 expenditures, miscellaneous revenues and stop-gap factors to protect your maximum levies.

Thus, the Lake County Council can only provide comparative data and general non-binding recommendations. The comparative data is attached. The non-binding recommendations are provided below.

*Stable Assessed Valuation, and Minimal or Non-Existent Tax Cap Liability*

- Protect Maximum Levy
- Increase budget appropriations if supported by incremental miscellaneous revenue or cash position
- Offset impact of new debt service levy, on tax rate, with assessed valuation growth

*Shrinking Assessed Valuation, and Significant Tax Cap Liability*

- Reduce Maximum Levy by tax cap liability equivalent or seek protection as distressed political subdivision if qualified under IC 6-1.1-20.3-2.
- Reduce budget appropriations due to loss of maximum levy, or as ordered by the Distressed Unit Board under a petition to the Board as allowed by IC 6-1.1-20.3-6
- Reduce reliance on Maximum Levy through user fees or internal consolidations
- Offset new debt service levy obligation with retiring/maturing debt service levy obligations

Sincerely,

Thomas O'Donnell  
President Lake County Council

# Comparative Data

(General or Main Debt Service Funds Only, Sorted by Appropriation per Capita)

Count	Civil Unit Name	2010 - 2011				2010 - 2011		2010 - 2011	
		'10 Appr. Per Capita	Appro. Increase	'10 Levy Per Capita	Levy Increase	Assessed Val. Increase	'10 AV Per Capita		
1	Winfield Township	119.22	0.00%	12.27	90.62%	-31.54%	29,078		
2	West Creek Township	50.06	8.42%	41.12	10.00%	-10.00%	69,910		
3	Cedar Creek Township	40.35	0.00%	36.60	0.00%	0.00%	52,181		
4	Eagle Creek Township	27.21	5.97%	17.70	0.00%	-10.00%	69,347		
5	Hanover Township	22.43	5.85%	15.99	3.81%	-2.78%	67,303		
6	Ross Township	12.90	2.56%	9.97	-4.08%	-9.91%	64,625		
7	Calumet Township	12.22	22.91%	14.30	69.49%	-8.33%	20,776		
8	Hobart Township	7.33	5.82%	4.53	7.02%	-10.00%	8,712		
9	Center Township	5.26	0.00%	3.82	0.01%	-79.11%	13,990		
10	St. John Township	4.36	1.70%	3.57	3.66%	-10.00%	64,025		
11	North Township	3.62	8.33%	3.61	8.68%	-8.71%	36,220		
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12	Hammond Civil City	1,554.00	-0.83%	1,249.00	63.52%	-16.59%	24,822		
13	Whiting Civil City	1,276.00	28.51%	1,105.00	29.33%	-29.56%	63,052		
14	East Chicago Civil City	1,088.00	23.00%	1,070.00	6.25%	-27.81%	30,100		
15	Hobart Civil Town	592.00	11.15%	407.00	36.60%	1.08%	50,719		
16	Gary Civil City	507.00	-4.49%	566.00	-25.20%	0.00%	22,352		
17	Crown Point Civil City	506.00	6.77%	303.00	71.91%	-31.05%	41,401		
18	Griffith Civil Town	426.00	3.87%	256.00	26.55%	-0.01%	36,849		
19	Highland Civil Town	350.00	-1.20%	209.00	40.70%	-30.96%	33,498		
20	St. John Civil Town	321.00	-3.16%	187.00	37.09%	-30.61%	49,079		
21	Lowell Civil Town	316.00	5.16%	244.00	28.92%	-18.59%	34,682		
22	Cedar Lake Civil Town	280.00	9.44%	183.00	36.62%	-51.05%	19,748		
23	Schneider Civil Town	275.00	35.10%	238.00	-18.28%	-10.00%	15,338		
24	Schererville Civil Town	273.00	2.93%	208.00	5.70%	0.00%	63,275		
25	Merrillville Civil Town	263.00	2.29%	228.00	1.29%	-17.54%	44,889		

## Comparative Data

(General or Main Debt Service Funds Only, Sorted by Appropriation per Capita)

Count	Civil Unit Name	'10 Appr. Per Capita	2010 - 2011		'10 Levy Per Capita	2010 - 2011		2010 - 2011		'10 AV Per Capita
			Appro. Increase	%		Levy Increase	%	Assessed Val. Increase	%	
26	Dyer Civil Town	259.00	7.76%		167.00	62.82%	0.00%		51,048	
27	Munster Civil Town	236.00	7.77%		197.00	0.29%	1.37%		70,123	
28	Winfield Civil Town	175.00	0.00%		43.00	90.62%	-31.54%		42,708	
29	New Chicago Civil Town	152.00	80.90%		147.00	102.03%	-12.15%		14,544	
30	Lake Station Civil City	87.00	336.76%		245.00	17.76%	0.00%		18,442	
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31	Whiting Public Library	201.00	2.70%		215.00	2.90%	-32.71%		60,232	
32	East Chicago Public Library	161.00	43.76%		170.00	61.78%	-39.84%		25,084	
33	Lowell Public Library	110.00	31.49%		99.00	0.00%	-3.82%		57,736	
34	Crown Point Public Library	61.00	10.71%		42.00	31.00%	-10.29%		83,732	
35	Gary Public Library	60.00	150.22%		72.00	4.00%	-10.00%		19,218	
36	Hammond Public Library	53.00	3.68%		48.00	4.33%	0.00%		29,760	
37	Lake County Public Library	27.00	0.00%		2.00	4.74%	-26.53%		17,772	
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38	Whiting Sanitary	567.00	11.27%		377.00	39.40%	-29.56%		63,052	
39	East Chicago Sanitary	401.00	8.33%		267.00	12.52%	-27.81%		30,100	
40	Lake Station Sanitary (new '11)	54.00	100.00%		55.00	100.00%	-		18,442	
41	Hammond Sanitary	39.00	9.20%		38.00	4.79%	-8.00%		45,716	
42	Dyer Sanitary District	34.00	-3.03%		34.00	32.00%	0.00%		51,048	
43	St. John Sanitary	29.00	0.00%		19.00	31.43%	-29.08%		50,211	
44	Gary Sanitary	26.00	0.00%		28.00	0.00%	-30.00%		16,350	
45	Highland Sanitary	10.00	0.00%		9.00	14.58%	-30.96%		33,498	

# Comparative Data

(General or Main Debt Service Funds Only, Sorted by Appropriation per Capita)

	Civil Unit Name	'10 Appr.		2010 - 2011		'10 Levy		2010 - 2011		2010 - 2011		'10 AV
		Per Capita	Per Capita	Appro. Increase	Appro. Increase	Per Capita	Per Capita	Levy Increase	Levy Increase	Assessed Val.	Assessed Val.	
46	Gary Public Transportation	91.00		-23.58%		28.00		-10.00%		0.00%		22,352
47	Gary Airport	34.00		2.50%		14.00		5.16%		-30.00%		15,647
48	Gary Storm Water Mgt.	15.00		3.95%		10.00		0.00%		-30.00%		15,647
49	Lake County Solid Waste	11.00		0.11%		10.00		16.73%		-3.96%		41,689
50	Independence Hill Conservancy	N/A		8.92%		N/A		41.58%		-3.81%		N/A
51	Lake Ridge Fire Protection	N/A		0.00%		N/A		9.99%		-8.87%		N/A
52	Merrillville Conservancy Dist.	N/A		0.80%		N/A		0.00%		-14.25%		50,874

53	St. John Water District	28.00		0.00%		16.00		103.18%		-29.08%		50,211
54	Dyer Water Works	23.00		-0.59%		23.00		-4.30%		0.00%		41,689
55	Winfield Waterworks	2.00		2.04%		0.41		31.65%		-27.59%		5,338
56	Highland Water District	N/A		0.00%		N/A		0.00%		N/A		45,919

57	Hammond Redevelopment	7.00		-10.74%		6.00		0.00%		-20.24%		23,738
58	Gary Redevelopment	4.00		10.62%		3.00		16.23%		-15.19%		18,956

59	Lake County	228.84		-6.80%		197.38		0.00%		0.00%		43,400
	State Average (extrapolated '10)	326.00		N/A		141.00		N/A		N/A		45,500

↑ Add a minimum of 30% for counties' income tax relief