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AGUILERA SETTLEMENT AGREEMENT

John Aguilera and Bernadette Costa, individually and in their capacity as Councilpersons for Lake County, Indiana; Rudolph Clay, Frances DuPey and Gerry Scheub, individually and in their capacity as Commissioners for the Board of Commissioners of Lake County, Indiana; for and on the behalf of all taxpayers and owners of real estate within the jurisdictional limits of the County of Lake; Lake County, a political subdivision; Lake County Council, and Lake County Board of Commissioners as the named petitioners (the "Petitioners") in the Indiana Tax Court cause styled Aguilera, et. al. v. State Board of Tax Commissioners, Cause No. 45T10-9705-TA-153 (the "Lawsuit"), and the State Board of Tax Commissioners (the "Board") on this 13th day of November do hereby agree as follows:

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WHEREAS, the Petitioners have filed the above-named cause in the Indiana Tax Court, and have alleged that certain assessed value was omitted from the 1996 pay 1997 assessed value figures certified by the Lake County Auditor in December 1996; and,

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STATE OF INDIANA  
LAKE COUNTY  
FILED FOR RECORD  
MORNING CENTER

WHEREAS, the Petitioners have alleged that, because of this omission of assessed value, the property tax rates for 45 local government units located in Lake County (Units) were set too high, which will result in the Units collecting property tax levies exceeding the levies they would have been entitled to had the assessed value not been omitted; and,

WHEREAS, the Petitioners have requested various relief including the re-certification of 1996 pay 1997 tax rates by the Board for the Units and the refund or reduction of property taxes for Lake County taxpayers; and,

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WHEREAS, the Governor of the State of Indiana has instructed the Board to address the alleged excess collection of levies in the Board's calculation of 1997 pay 1998 property tax rates and levies; and,

WHEREAS, the Petitioners believe the plan mutually developed by the Board and the Petitioners addresses the alleged 1997 over-collection problem in 1998 and substantially accomplishes the purposes of the Lawsuit without incurring the additional expense and uncertainty of pursuing the Lawsuit to judgment; and,

WHEREAS, the Petitioners and the Board now wish to settle the Lawsuit as set forth in this Agreement; and,

WHEREAS, the Petitioners and the Board have been and are represented by independent legal counsel with regard to this Agreement and have been fully advised of any and all legal rights they may have;

NOW THEREFORE, in consideration of the mutual promises and covenants contained herein and for other good and valuable consideration, the receipt of which is hereby acknowledged, it is hereby covenanted and agreed by and among the parties to this Agreement as follows:

- 1. Dismissal of Lawsuit.** In exchange for the relief provided in this Agreement, the Petitioners and the Board shall, by counsel, file a joint stipulation for dismissal of the Lawsuit within 10 days of the date of this Agreement and will take all actions necessary to have the Lawsuit dismissed with prejudice. Each party shall bear its own court costs and attorneys' fees associated with the Lawsuit.

- 2. Obligations of Board.** The Board shall calculate the alleged overpayment by taxpayers of 1996 pay 1997 property taxes for each Unit in the manner provided in "Exhibit A", which is attached hereto and incorporated by reference, to this Agreement and shall apply this amount as a reduction to the advertised 1998 rate of each Unit. This Agreement shall not otherwise limit the Board's statutory discretion to review and modify the budgets, rates and levies of the Units.
- 3. Not Re-certification.** The Board and the Petitioners expressly recognize that the methodology described in Paragraph 2 does not constitute the re-certification of assessed values, tax rates or levies and neither party shall attempt to construe or characterize the Board's action as such. Furthermore, the assessed values submitted by the Lake County Auditor on April 16, 1997 shall have no effect for any purpose other than the calculation described in Paragraph 2.
- 4. Announcement of Settlement.** The parties shall establish a mutually agreeable time to announce the signing of this Agreement, and all parties to this Agreement shall keep the Agreement confidential until that time.
- 5. Communication of Tax Rate Adjustments.** At the time tax rates are certified by the Board for 1998, the Board shall calculate a tax rate for each unit prior to the adjustment described in "Exhibit A", as well as a tax rate that includes the adjustment. The Board shall provide the two sets of tax rates to the Lake County Auditor and the Lake County Commissioners with the budget orders for the Units. It shall be the County's obligation to communicate to taxpayers the effect of these adjustments, and the County shall be solely responsible for

calculating any information in addition to the rate comparisons prepared by the Board. Any notice sent to taxpayers describing the adjustments shall be subject to the prior approval of the Board.

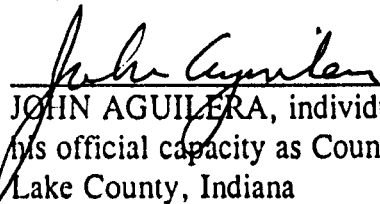
- 6. Approval and Enforcement.** The Petitioners and the Board have obtained all necessary approvals to enter into this Agreement and shall take all necessary steps to enforce the terms of this Agreement.
- 7. Agreement Binding.** This Agreement shall be binding upon all parties hereto and their respective successors in interest, heirs, executors, and assigns.
- 8. No Admission.** This Agreement does not contain or constitute any admission, concession or agreement by either the Petitioners or the Board concerning the merits of any issues raised in the Lawsuit, and neither this Agreement nor the dismissal of the Lawsuit shall be construed as constituting or containing any such admission, concession or agreement.
- 9. Law and Venue.** This Agreement shall be construed in accordance with laws of the State of Indiana. The parties hereby agree that the courts of Indiana are to have exclusive jurisdiction to resolve any disputes which may arise out of or in connection with this Agreement and that accordingly any action or dispute with respect to this Agreement may be brought in the proper Indiana court.
- 10. Entire Agreement.** This Agreement represents the entire agreement of the parties with respect to the subject matter hereof, and all prior negotiations, understandings and agreements are merged herein. This Agreement may not be modified or rescinded except pursuant to a written instrument signed by all parties to this Agreement.

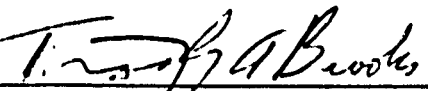
11. Nonseverability. No part of this Agreement may be severed or invalidated without voiding the entire Agreement

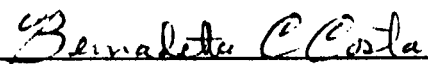
IN WITNESS WHEREOF, the parties have set their hands and seals.


LAKE COUNTY COUNCIL;  
LAKE COUNTY BOARD OF  
COMMISSIONERS; and LAKE COUNTY  
BY:

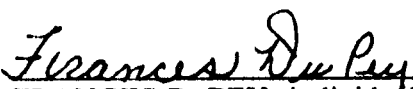
INDIANA STATE BOARD OF  
TAX COMMISSIONERS


  
JOHN AGUILERA, individually and in  
his official capacity as Councilperson for  
Lake County, Indiana

By:   
Timothy A. Brooks,  
Executive Secretary

  
BERNADETTE COSTA, individually  
and in her official capacity as Councilperson  
for Lake County, Indiana

  
RUDOLPH CLAY, individually and in his  
official capacity as Councilperson for the  
Board of Commissioners for Lake County,  
Indiana

  
FRANCES DuPEY, individually and in her  
official capacity as Commissioner for the  
Board of Commissioners for Lake County,  
Indiana

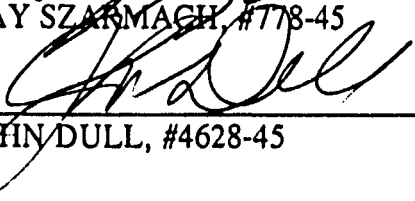
  
GERRY SCHEUB, individually and in his  
official capacity as Commissioner for the  
Board of Commissioners for Lake County,  
Indiana

PETER L. BENJAMIN  
MARK VAN DER MOLEN  
RAY SZARMACH  
JOHN DULL

Attorneys for Petitioners by:

  
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RAY SZARMACH, #778-45

  
JOHN DULL, #4628-45

JEFFREY A. MODISSETT  
Indiana Attorney General  
Atty. No.

Attorney for Respondent by:

  
ANGELA L. MANSFIELD, #16461-49  
Deputy Attorney General

**RAY L. SZARMACH**  
Attorney At Law

**Exhibit A**  
**Term Sheet**

1. Original 1996 pay 1997 assessed values, tax rates, budgets and levies certified by the State Board on January 27, 1997 will remain the official figures for 1997.
2. Hypothetical rates and levies will be calculated for each fund using the assessed value figures provided to the State Board on April 16, 1997.
3. These figures will be compared to the official 1997 rates times the April 1997 assessed values to determine the excess budgeted levy.
4. The State Board will provide the County with a summary of the amount of the tax credit for each taxing district in Lake County by November 13, 1997. At the time the 1998 budgets are adopted, the State Board will provide to the County a comparison of 1998 rates with and without the credit. It will be the responsibility of the County to provide any additional detail if it so chooses. An insert will be included in 1998 tax bills indicating the tax savings from the settlement. The County will be responsible for designing and printing the insert, subject to the approval of the State Board, which approval shall not be unreasonably withheld.
5. After 1998 budgets, rates and levies have been certified by the State Board, the difference between the excess budgeted 1997 levy and the hypothetical 1997 levy will be the gross credit to taxpayers. This credit will be applied as an adjustment to 1998 tax rates. There will be no 1998 levy adjustment in the final Budget Order for the units as a sole consequence of this credit.
6. The originally certified assessed value will be used in future calculations such as levy growth.
7. The State Board will not approve any excessive levy appeal or request for financial relief that appears to be an attempt to recover the amount the levy was reduced because of this settlement. Any request that exceeds the amount of the reduction may be reduced in accordance with Indiana law.
8. The State Board will retain the discretion on how to apply the 102% excess levy rule for 1998 and to decide whether to apply it in 1998 or in 1999, as well as its general broad discretion over 1998 budgets, rates and levies.
9. To satisfy the intent of this Agreement, the Lake County Treasurer and Lake County Auditor shall be allowed to withhold from the December 1997 settlement, an amount sufficient to fund the amount identified in step 4 and set forth in "Exhibit B", which is attached hereto and incorporated by reference. These withheld funds shall then be

distributed to the respective taxing units concurrently with the regular settlements in 1998.



Exhibit B

Unit Name	1996 pay 1997 Old AV	1996 pay 1997 New AV	1997 pay 1998 AV	AV Difference	Percentage Difference	Hypothetical 1997 Levy	Budgeted Levy	"Collected" Levy	Total Credit	Estimated share Lake Co. Taxpayers	Estimated State Share
Town of Cedar Lake	\$36,573,875	\$37,117,080	\$40,358,821	\$543,205	101.49%	1,223,120.00	1,222,701.00	1,240,860.88	17,740.88	15,079.75	2,661.13
City of Crown Point	\$122,556,011	\$126,645,757	\$124,914,347	\$4,089,746	103.34%	4,642,455.00	4,638,622.00	4,793,414.78	150,959.78	128,315.81	22,643.97
Town of Dyer	\$84,585,547	\$89,180,362	\$90,597,711	\$4,594,815	105.43%	2,197,047.00	2,191,528.00	2,310,575.12	113,528.12	96,498.90	17,029.22
City of East Chicago	\$491,229,365	\$499,226,198	\$558,599,016	\$7,996,833	101.63%	27,852,828.00	27,848,284.00	28,301,632.46	448,804.46	381,483.79	67,320.67
City of Lake Station	\$24,593,245	\$24,986,850	\$25,756,578	\$393,605	101.60%	2,245,492.00	2,245,265.00	2,281,199.56	35,707.56	30,351.43	5,356.13
City of Gary	\$566,710,595	\$579,287,775	\$674,866,115	\$12,577,180	102.22%	55,434,944.00	55,421,463.00	56,651,448.33	1,216,504.33	1,034,028.68	182,475.65
Town of Griffith	\$91,556,920	\$91,147,075	\$91,940,177	(\$409,845)	99.55%	3,939,650.00	3,939,969.00	3,922,332.14	-	-	-
City of Hammond	\$337,488,662	\$337,904,987	\$335,018,354	\$416,325	100.12%	30,991,295.00	30,990,570.00	31,028,799.87	37,504.87	31,879.14	5,625.73
Town of Highland	\$124,072,690	\$132,377,896	\$139,648,204	\$8,305,206	106.69%	4,915,589.00	4,908,315.00	5,236,868.91	321,279.91	273,087.92	48,191.99
City of Hobart	\$151,739,595	\$162,684,850	\$157,673,863	\$10,945,255	107.21%	8,738,466.00	8,731,249.00	9,361,049.99	622,583.99	529,196.39	93,387.60
Town of Lowell	\$38,390,855	\$40,272,140	\$56,408,562	\$1,881,285	104.90%	1,589,099.00	1,587,654.00	1,665,454.55	76,355.55	64,902.22	11,453.33
Town of Merrillville	\$236,395,215	\$239,933,350	\$246,145,112	\$3,538,135	101.50%	5,017,006.00	5,013,470.00	5,088,506.77	71,500.77	60,775.66	10,725.12
Town of Munster	\$174,188,051	\$176,773,066	\$184,357,246	\$2,585,015	101.48%	5,443,904.00	5,441,285.00	5,522,035.68	78,131.68	66,411.93	11,719.75
Town of New Chicago	\$3,276,900	\$3,288,830	\$3,369,336	\$11,930	100.36%	205,210.00	205,210.00	205,957.09	747.09	635.03	112.06
Town of Schererville	\$194,206,840	\$202,102,855	\$214,338,498	\$7,896,015	104.07%	5,196,265.00	5,187,069.00	5,397,963.60	201,698.60	171,443.81	30,254.79
Town of Schneider	\$1,484,120	\$1,745,325	\$1,847,279	\$261,205	117.60%	78,297.00	78,296.00	92,076.09	13,779.09	11,712.23	2,066.86
Town of St. John	\$61,884,435	\$64,775,905	\$69,401,213	\$2,891,470	104.67%	2,354,410.00	2,342,882.00	2,452,350.12	97,940.12	83,249.11	14,691.02
City of Whiting	\$104,139,523	\$103,367,970	\$117,310,692	(\$771,553)	99.26%	5,815,483.00	5,817,130.00	5,774,031.82	-	-	-
Town of Winfield	\$9,291,860	\$11,196,665	\$12,605,820	\$1,904,805	120.50%	103,244.00	103,232.00	124,394.27	21,150.27	17,977.73	3,172.54
<b>TOTAL CITIES &amp; TOWNS</b>	<b>\$2,854,364,304</b>	<b>\$2,924,014,936</b>	<b>\$3,145,156,944</b>	<b>\$69,650,632</b>	<b>102.44%</b>	<b>\$167,983,804</b>	<b>\$167,914,194</b>	<b>\$171,450,952</b>	<b>\$3,525,917</b>	<b>\$2,997,030</b>	<b>\$528,888</b>
Crown Pt Comm School Corp	\$200,719,644	\$207,273,280	\$214,860,086	\$6,553,636	103.27%	10,719,345.00	10,549,022.00	10,893,454.91	174,109.91	147,993.42	26,116.49
Hanover Comm School Corp	\$45,977,615	\$46,619,525	\$51,066,857	\$641,910	101.40%	2,777,545.00	2,760,496.00	2,799,036.28	21,491.28	18,267.58	3,223.69
River Forest Comm School Co	\$18,300,325	\$19,072,295	\$19,964,806	\$771,970	104.22%	1,730,792.00	1,694,738.00	1,766,227.82	35,435.82	30,120.44	5,315.37
Lake Central School Corp	\$369,482,512	\$386,088,297	\$404,639,094	\$16,605,785	104.49%	25,052,883.00	24,529,575.00	25,632,016.48	579,133.48	492,263.46	86,870.02
Lake Ridge Schools	\$49,275,850	\$49,768,290	\$50,400,306	\$492,440	101.00%	3,235,835.00	3,216,136.00	3,248,276.57	12,441.57	10,575.34	1,866.24
Merrillville Comm School Corp	\$333,155,981	\$342,920,066	\$332,299,855	\$9,764,085	102.93%	20,653,733.00	20,238,227.00	20,831,365.89	177,632.89	150,987.96	26,644.93
School Town of Munster	\$174,188,051	\$176,773,066	\$184,357,246	\$2,585,015	101.48%	13,026,231.00	12,946,877.00	13,139,013.44	112,782.44	95,865.07	16,917.37
Tri-Creek Comm School Corp	\$95,516,315	\$99,739,611	\$120,838,812	\$4,223,296	104.42%	5,782,204.00	5,648,357.00	5,898,101.60	115,897.60	98,512.96	17,384.64
Lake Station Comm Schools	\$18,912,410	\$19,196,545	\$19,868,044	\$284,135	101.50%	1,397,412.00	1,387,093.00	1,407,932.32	10,520.32	8,942.27	1,578.05
School City of Hobart	\$68,333,775	\$69,034,890	\$75,706,940	\$701,115	101.03%	6,849,918.00	6,809,050.00	6,878,911.90	28,993.90	24,644.81	4,349.08
Griffith Public Schools	\$89,958,900	\$89,116,765	\$89,686,357	(\$842,135)	99.06%	4,768,461.00	4,799,667.00	4,754,735.73	-	-	-
School City of East Chicago	\$491,229,365	\$499,226,198	\$558,599,016	\$7,996,833	101.63%	37,218,312.00	36,879,045.00	37,479,407.24	261,095.24	221,930.96	39,164.29
School City of Whiting	\$104,139,523	\$103,367,970	\$117,310,692	(\$771,553)	99.26%	8,193,152.00	8,235,770.00	8,174,752.50	-	-	-
Gary Community School Corp	\$543,953,165	\$557,562,555	\$652,511,444	\$13,609,390	102.50%	43,205,522.00	42,470,775.00	43,533,368.95	327,846.95	278,669.90	49,177.04
School City of Hammond	\$337,488,662	\$337,904,987	\$335,018,354	\$416,325	100.12%	32,358,457.00	32,334,789.00	32,374,677.10	16,220.10	13,787.08	2,433.01
School Town of Highland	\$124,072,690	\$132,377,896	\$139,648,204	\$8,305,206	106.69%	8,897,251.00	8,603,324.00	9,179,215.26	281,964.26	239,669.62	42,294.64
<b>TOTAL SCHOOLS</b>	<b>\$3,064,704,783</b>	<b>\$3,136,042,236</b>	<b>\$3,366,776,103</b>	<b>\$71,337,453</b>	<b>102.33%</b>	<b>225,867,053.00</b>	<b>223,102,941.00</b>	<b>227,990,493.97</b>	<b>2,155,565.74</b>	<b>1,832,230.88</b>	<b>323,334.86</b>

Unit Name	1996 pay 1997 Old AV	1996 pay 1997 New AV	1997 pay 1998 AV	AV Difference	Percentage Difference	1997 Levy	Budgeted Levy	"Collected" Levy	Total Credit	Lake Co. Taxpayers	State Share
North Township	\$1,231,118.291	\$1,249,650,117	\$1,334,933,512	\$18,531,826	101.51%	4,100,101.00	4,099,623.00	4,161,333.97	61,232.97	52,048.02	9,184.95
Calumet Township	\$683,462,045	\$696,638,480	\$792,764,309	\$13,176,435	101.93%	14,322,190.00	14,321,947.00	14,598,059.19	275,869.19	234,488.81	41,380.38
Calumet Township-Fire	\$26,908,930	\$28,446,655	\$28,450,736	\$1,537,725	105.71%	346,025.00	346,022	365,795.61	19,770.61	16,805.02	2,965.59
Hobart Township	\$105,272,380	\$107,112,860	\$115,373,588	\$1,840,480	101.75%	426,631.00	426,668.00	434,127.45	7,496.45	6,371.98	1,124.47
Hobart Township-Fire	\$2,105,260	\$2,278,800	\$2,295,401	\$173,540	108.24%	2,798.00	2,798	3,028.64	230.64	196.05	34.60
Center Township	\$165,405,119	\$169,363,995	\$174,378,208	\$3,958,876	102.39%	143,113.00	143,241.00	146,669.39	3,556.39	3,022.93	533.46
Center Township-Fire	\$50,808,465	\$51,526,900	\$52,950,091	\$718,435	101.41%	231,304.00	230,721	233,983.41	2,679.41	2,277.50	401.91
Ross Township	\$333,155,981	\$342,920,066	\$332,299,855	\$9,764,085	102.93%	805,519.00	805,571.00	829,180.55	23,661.55	20,112.32	3,549.23
Ross Township-Fire	\$2,844,110	\$2,755,960	\$2,842,671	(\$88,150)	96.90%	7,438.00	7,440	7,209.41	-	-	-
St. John Township	\$369,482,512	\$386,088,297	\$404,639,084	\$16,605,785	104.49%	337,827.00	337,338.00	352,499.10	14,672.10	12,471.29	2,200.82
St. John Township-Fire	\$37,364,685	\$38,689,620	\$40,690,217	\$1,324,935	103.55%	169,151.00	169,113	175,109.67	5,958.67	5,064.87	893.80
Cedar Creek Township	\$55,301,580	\$57,438,646	\$75,122,581	\$2,137,066	103.86%	183,172.00	183,159.00	190,236.97	7,064.97	6,005.22	1,059.75
Cedar Creek Township-Fire	\$23,938,660	\$24,911,971	\$28,167,533	\$973,311	104.07%	130,240.00	129,485	134,749.67	4,509.67	3,833.22	676.45
West Creek Township	\$29,571,965	\$31,622,450	\$34,592,984	\$2,050,485	106.93%	160,294.00	160,280.00	171,393.63	11,099.63	9,434.68	1,664.94
West Creek Township-Fire	\$21,059,910	\$22,131,660	\$23,292,191	\$1,071,750	105.09%	68,564.00	67,707	71,152.65	2,588.65	2,200.35	388.30
Hanover Township	\$45,977,615	\$46,619,525	\$51,066,857	\$641,910	101.40%	148,903.00	148,922.00	151,001.15	2,098.15	1,783.43	314.72
Hanover Township-Fire	\$16,161,550	\$16,130,965	\$16,648,940	(\$30,585)	99.81%	64,444.00	64,436	64,314.06	-	-	-
Winfield Township	\$35,314,525	\$37,909,285	\$40,481,878	\$2,594,760	107.35%	78,434.00	78,434.00	84,196.99	5,762.99	4,898.55	864.45
Winfield Township-Fire	\$26,022,665	\$27,712,620	\$27,876,058	\$689,955	102.65%	142,672.00	142,058	145,824.47	3,152.47	2,679.60	472.87
Eagle Creek Township	\$10,642,770	\$10,678,515	\$11,123,247	\$35,745	100.34%	81,414.00	81,386.00	81,659.34	245.34	208.54	36.80
<b>TOTAL TOWNSHIPS</b>	<b>\$3,064,704,783</b>	<b>\$3,136,042,236</b>	<b>\$3,366,776,103</b>	<b>\$77,708,369</b>	<b>102.33%</b>	<b>21,950,234.00</b>	<b>21,946,349.00</b>	<b>22,401,525.33</b>	<b>451,649.86</b>	<b>383,902.38</b>	<b>67,747.48</b>
Lake County Public Library	\$1,291,658,109	\$1,330,967,635	\$1,367,637,699	\$39,309,526	103.04%	7,145,966.00	7,129,952.00	7,346,940.56	200,974.56	170,828.38	30,146.18
Crown Point Community Librar	\$200,719,644	\$207,273,280	\$214,860,086	\$6,553,636	103.27%	756,755.00	756,512.00	781,212.64	24,457.64	20,789.00	3,668.65
Lowell Public Library	\$95,516,315	\$99,739,611	\$120,838,812	\$4,223,296	104.42%	724,010.00	723,918.00	755,926.35	31,916.35	27,128.90	4,787.45
East Chicago Public Library	\$491,229,365	\$499,226,198	\$558,599,016	\$7,996,833	101.63%	3,186,062.00	3,186,114.00	3,237,981.46	51,919.46	44,131.54	7,787.92
Gary Public Library	\$543,953,165	\$557,562,555	\$652,511,444	\$13,609,390	102.50%	4,708,615.00	4,703,563.00	4,821,243.39	112,628.39	95,734.14	16,894.26
Hammond Public Library	\$337,488,662	\$337,904,987	\$335,018,354	\$416,325	100.12%	2,517,392.00	2,516,991.00	2,520,095.95	2,703.95	2,298.36	405.59
Whiting Public Library	\$104,139,523	\$103,367,970	\$117,310,692	(\$771,553)	99.26%	616,073.00	619,943.00	615,349.94	-	-	-
<b>TOTAL LIBRARIES</b>	<b>\$3,064,704,783</b>	<b>\$3,136,042,236</b>	<b>\$3,366,776,103</b>	<b>\$71,337,453</b>	<b>102.33%</b>	<b>19,654,873.00</b>	<b>19,636,993.00</b>	<b>20,078,750.31</b>	<b>424,600.37</b>	<b>360,910.31</b>	<b>63,690.06</b>
Gary Sanitary District	\$583,533,965	\$596,615,585	\$692,085,388	\$13,081,620	102.24%	6,070,920.00	6,069,920.00	6,205,995.00	135,075.00	114,813.75	20,261.25
Hammond Sanitary District	\$511,676,713	\$514,678,053	\$519,375,600	\$3,001,340	100.59%	8,875,108.00	8,875,033.00	8,927,091.24	51,983.24	44,185.76	7,797.49
East Chicago Sanitary District	\$491,229,365	\$499,226,198	\$558,599,016	\$7,996,833	101.63%	8,647,596.00	8,647,111.00	8,787,879.26	140,283.26	119,240.77	21,042.49
Highland Sanitary District	\$124,072,690	\$132,377,896	\$139,648,204	\$8,305,206	106.69%	798,239.00	798,160.00	851,587.42	53,348.42	45,346.15	8,002.26
Whiting Sanitary District	\$104,139,523	\$103,367,970	\$117,310,692	(\$771,553)	99.26%	2,041,207.00	2,041,135.00	2,026,012.56	-	-	-
St. John Sanitary District	\$61,884,435	\$64,775,905	\$69,401,213	\$2,891,470	104.67%	315,718.00	315,673.00	330,422.41	14,704.41	12,498.75	2,205.66
Dyer Sanitary District	\$84,585,547	\$89,180,362	\$90,597,711	\$4,594,815	105.43%	491,563.00	491,611.00	518,316.05	26,753.05	22,740.10	4,012.96
<b>TOTAL SANITARY DISTS.</b>	<b>\$1,961,122,238</b>	<b>\$2,000,221,969</b>	<b>\$2,187,017,824</b>	<b>\$39,099,731</b>	<b>101.99%</b>	<b>27,240,351.00</b>	<b>27,238,643.00</b>	<b>27,647,303.95</b>	<b>422,147.39</b>	<b>358,825.28</b>	<b>63,322.11</b>
St. John Water District	\$61,884,435	\$64,775,905	\$69,401,213	\$2,891,470	104.67%	130,394.00	130,391.00	136,483.35	6,089.35	5,175.95	913.40
Dyer Water District	\$84,585,547	\$89,180,362	\$90,597,711	\$4,594,815	105.43%	254,699.00	254,667.00	268,521.98	13,822.98	11,749.54	2,073.45
<b>TOTAL WATER DISTS.</b>	<b>\$146,469,982</b>	<b>\$153,956,267</b>	<b>\$159,998,924</b>	<b>\$7,486,285</b>	<b>105.11%</b>	<b>385,093.00</b>	<b>385,078.00</b>	<b>405,005.33</b>	<b>19,912.33</b>	<b>16,925.48</b>	<b>2,986.85</b>

Unit Name	1996 pay 1997 Old AV	1996 pay 1997 New AV	1997 pay 1998 AV	AV Difference	Percentage Difference	1997 Levy	Budgeted Levy	"Collected" Levy	Total Credit	Lake Co. Taxpayers	State Share
Lake Ridge Fire Protection Dis	\$26,908,930	\$28,446,655	\$28,450,736	\$1,537,725	105.71%	243,276.00	243,257.00	257,158.05	13,882.05	11,799.74	2,082.31
County Health Department	\$1,669,276,161	\$1,719,623,276	\$1,798,292,618	\$50,347,115	103.02%	806,503.00	806,260.00	830,577.64	24,074.64	20,463.45	3,611.20
Gary Airport	\$566,710,595	\$579,287,775	\$674,866,115	\$12,577,180	102.22%	567,123.00	566,711.00	579,288.19	12,165.19	10,340.41	1,824.78
Gary Redevelopment	\$566,710,595	\$579,287,775	\$674,866,115	\$12,577,180	102.22%	176,683.00	176,814.00	180,738.09	4,055.09	3,446.82	608.26
Gary Public Transportation	\$566,710,595	\$579,287,775	\$674,866,115	\$12,577,180	102.22%	2,497,889.00	2,498,060.00	2,553,500.20	55,611.20	47,269.52	8,341.68
Hammond Redevelopment	\$337,488,662	\$337,904,987	\$335,018,354	\$416,325	100.12%	1,049,533.00	1,049,590.00	1,050,884.77	1,351.77	1,149.01	202.77
Independence Hill Cons Dist	\$46,092,190	\$48,905,710		\$2,813,520	106.10%			-	-	-	-
Merrillville Conservancy Dist	\$174,368,720	\$182,085,930		\$7,717,210	104.43%			-	-	-	-
<b>Total Miscellaneous</b>						<b>5,341,007.00</b>	<b>5,340,692.00</b>	<b>5,452,146.94</b>	<b>111,139.94</b>	<b>94,468.95</b>	<b>16,670.99</b>
Lake County	\$3,064,704,783	\$3,136,042,236	\$3,366,776,103	\$71,337,453	102.33%	75,951,806.00	75,811,601.00	77,576,275.55	1,624,469.55	1,380,799.11	243,670.43
Lake County Solid Waste	\$3,064,704,783	\$3,136,042,236			102.33%	3,368,109.00	3,368,111.00	3,446,510.87	78,401.87	66,641.59	11,760.28
Lake Co. Welfare	\$3,064,704,783	\$3,136,042,236			102.33%	81,154,501.00	81,150,319.00	83,039,263.44	1,884,762.44	1,602,048.08	282,714.37
<b>Total County</b>						<b>160,474,416.00</b>	<b>160,330,031.00</b>	<b>164,062,049.86</b>	<b>3,587,633.86</b>	<b>3,049,488.78</b>	<b>538,145.08</b>
<b>Total</b>						<b>628,896,831.00</b>	<b>625,894,921.00</b>	<b>639,488,227.74</b>	<b>10,698,566.59</b>	<b>9,093,781.60</b>	<b>1,604,784.99</b>