



LIT WORKSHOP 2025

PRESENTED BY THE PORTER COUNTY AUDITOR'S OFFICE

WHERE ARE WE TODAY

PORTER COUNTY HAS **LOWEST**
LIT RATE IN THE STATE AT
0.005% (HALF A PENNY)

STATE AVG: **0.019%** (ALMOST
2 CENTS)

OUR 0.005 IS IN ECONOMIC
DEVELOPMENT.

LIT RATE	Household Adjusted Gross Income					
	\$50,000		\$75,000		\$100,000	
	Annual Impact	Monthly Impact	Annual Impact	Monthly Impact	Annual Impact	Monthly Impact
0.50%	\$250.00	\$20.83	\$375.00	\$31.25	\$500.00	\$41.67

WHAT WE PAY NOW FOR LIT

Indiana County Tax Rates: Effective Jan. 1, 2025

A county with an asterisk (*) has changed its rate since Departmental Notice #1 was issued on Oct. 1, 2024.

County Name	County Code	County Tax Rate	County Name	County Code	County Tax Rate
Adams	01	0.016	Lawrence	47	0.0175
Allen	02	0.0159	Madison	48	0.0225
Bartholomew	03	0.0175	Marion	49	0.0202
Benton	04	0.0179	Marshall	50	0.0125
Blackford	05	0.025	Martin	51	0.025
Boone	06	0.017	Miami	52	0.0254
Brown	07	0.025234	Monroe	53	0.0214*
Carroll	08	0.022733	Montgomery	54	0.0265
Cass	09	0.0295	Morgan	55	0.0272
Clark	10	0.02	Newton	56	0.01
Clay	11	0.0235	Noble	57	0.0175
Clinton	12	0.0265	Ohio	58	0.02
Crawford	13	0.0165	Orange	59	0.0175
Daviess	14	0.015	Owen	60	0.025
Dearborn	15	0.014	Parke	61	0.0265
Decatur	16	0.0245	Perry	62	0.014
DeKalb	17	0.0213	Pike	63	0.012
Delaware	18	0.0172	Porter	64	0.005
Dubois	19	0.0172	Posey	65	0.0145
Elkhart	20	0.02	Pulaski	66	0.0285
Fayette	21	0.0282	Putnam	67	0.023
Floyd	22	0.0189*	Randolph	68	0.03
Fountain	23	0.021	Ripley	69	0.0238
Franklin	24	0.017	Rush	70	0.0215*
Fulton	25	0.0288	St. Joseph	71	0.0175
Gibson	26	0.013*	Scott	72	0.0216
Grant	27	0.0255	Shelby	73	0.016
Greene	28	0.0215	Spencer	74	0.008
Hamilton	29	0.011	Starke	75	0.0171
Hancock	30	0.0194	Steuben	76	0.0199
Harrison	31	0.01	Sullivan	77	0.017
Hendricks	32	0.017	Switzerland	78	0.0145*
Henry	33	0.0202	Tippecanoe	79	0.0128
Howard	34	0.0195	Tipton	80	0.026
Huntington	35	0.0195	Union	81	0.02
Jackson	36	0.021	Vanderburgh	82	0.0125
Jasper	37	0.02864	Vermillion	83	0.015
Jay	38	0.025*	Vigo	84	0.02
Jefferson	39	0.0103	Wabash	85	0.029
Jennings	40	0.025	Warren	86	0.0212
Johnson	41	0.014	Warrick	87	0.01
Knox	42	0.017	Washington	88	0.02
Kosciusko	43	0.01	Wayne	89	0.0125
LaGrange	44	0.0165	Wells	90	0.021
Lake	45	0.015	White	91	0.0232
LaPorte	46	0.0145	Whitley	92	0.016829

WHAT DOES THE ECONOMIC DEVELOPMENT LIT LOOK LIKE?

THERE IS A *MONTHLY* DEPOSIT FROM THE STATE TO PORTER COUNTY. WE THEN DISTRIBUTE THE MONIES ACCORDINGLY TO EACH CITY/TOWN/RDA/HSC

HSC: HOMESTEAD CREDIT SET ASIDE FOR THE HOME OWNERS OF PORTER COUNTY AS A DISCOUNTED AMOUNT ON THEIR TOTAL PROPERTY TAX BILL

2025 LIT DISBURSEMENTS

	Distribution Numertor	2025
Porter County	20.6%	\$7,387,315.00
Valparaiso Civil City	9.9%	\$3,540,632.00
Portage Civil City	10.9%	\$3,932,008.00
Chesterton Civil Town	4.1%	\$1,476,447.00
Beverly Shores	0.2%	\$62,102.00
Burns Harbor	0.6%	\$213,054.00
Dune Acres	0.1%	\$24,260.00
Hebron	1.1%	\$389,303.00
Kouts	0.6%	\$210,255.00
Ogden Dunes	0.3%	\$121,093.00
Town of Porter	1.5%	\$540,151.00
Pines	0.2%	\$61,583.00
SUBTOTAL	50%	\$17,958,203.00
RDA	10%	\$3,500,000.00
HSC	40%	\$14,458,203.00
SUBTOTAL	50%	\$17,958,203.00
Total	100%	\$35,916,406.00

COUNTY EXPENSES

SOURCE: ANNUAL GAAP REPORTS

	2018	2019	2020	2021	2022	2023	2024
General Government	\$ 54,810,900.00	\$ 50,601,031.00	\$ 45,282,103.00	\$ 45,483,714.00	\$ 51,728,866.00	\$ 48,991,506.00	\$ 49,483,020.00
Public Safety	\$ 21,936,618.00	\$ 19,032,803.00	\$ 24,239,995.00	\$ 21,907,317.00	\$ 24,705,787.00	\$ 31,741,780.00	\$ 26,118,294.67
Highway & Streets	\$ 17,889,986.00	\$ 11,970,823.00	\$ 8,737,916.00	\$ 15,895,999.00	\$ 11,891,081.00	\$ 15,780,836.00	\$ 14,522,638.67
Health & Welfare	\$ 2,123,672.00	\$ 2,194,511.00	\$ 3,040,365.00	\$ 2,668,221.00	\$ 2,889,890.00	\$ 4,199,775.00	\$ 3,252,628.67
Culture & Recreation	\$ 1,607,877.00	\$ 1,888,221.00	\$ 1,739,635.00	\$ 1,476,995.00	\$ 1,792,238.00	\$ 2,298,787.00	\$ 1,856,006.67
Stormwater	\$ 6,076,393.00	\$ 6,310,341.00	\$ 6,005,657.00	\$ 2,629,470.00	\$ 6,138,149.00	\$ 4,349,766.00	\$ 5,251,629.33
	\$ 104,445,446.00	\$ 91,997,730.00	\$ 89,045,671.00	\$ 90,061,716.00	\$ 99,146,011.00	\$ 107,362,450.00	\$ 100,484,218.00

AVG COUNTY EXPENSE: \$97,506,177

COUNTY REVENUES

SOURCE: ANNUAL GAAP REPORTS

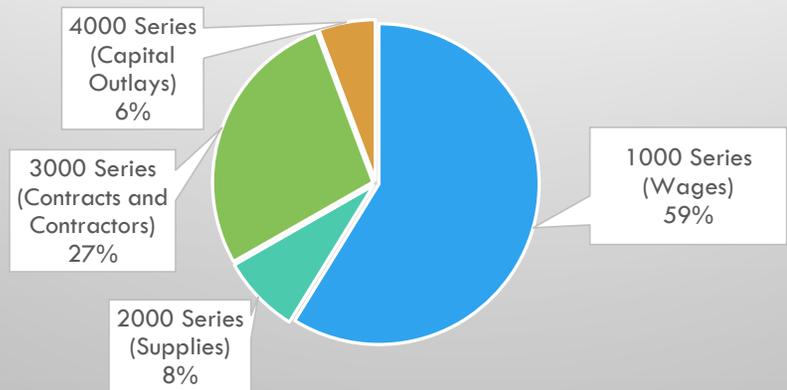
		2018	2019	2020	2021	2022	2023	2024
Gen Gov	Charges for Svcs/Grants	\$ 3,432,819.00	\$ 3,641,973.00	\$ 6,065,312.00	\$ 8,069,426.00	\$ 10,624,189.00	\$ 9,235,927.00	\$ 8,498,713.50
	Taxes	\$ 37,495,633.42	\$ 38,694,539.03	\$ 34,810,339.75	\$ 33,683,477.62	\$ 34,669,419.27	\$ 29,312,357.81	\$ 35,766,164.38
Public Safety	Charges for Svcs/Grants	\$ 438,424.00	\$ 5,789,173.00	\$ 7,584,115.00	\$ 8,705,881.00	\$ 6,325,717.00	\$ 9,837,619.00	\$ 8,113,333.00
	Taxes	\$ 23,011,111.79	\$ 14,554,358.36	\$ 18,634,347.91	\$ 16,223,710.80	\$ 16,558,168.66	\$ 18,991,586.27	\$ 18,878,217.63
Highways & Streets	Charges for Svcs/Grants	\$ 493,244.00	\$ 1,198,896.00	\$ 543,287.00	\$ 1,577,477.00	\$ 1,262,990.00	\$ 10,716,356.00	\$ 3,525,027.50
	Taxes	\$ 18,766,268.70	\$ 9,154,071.94	\$ 6,717,219.49	\$ 11,771,961.42	\$ 7,969,571.05	\$ 9,441,912.47	\$ 10,496,915.54
Health & Welfare	Charges for Svcs/Grants	\$ 945,362.00	\$ 794,146.00	\$ 6,976,533.00	\$ 1,628,447.00	\$ 1,170,421.00	\$ 2,665,804.00	\$ 3,110,301.25
	Taxes	\$ 2,227,693.16	\$ 1,678,139.55	\$ 2,337,262.00	\$ 1,975,981.17	\$ 1,936,845.24	\$ 2,512,788.80	\$ 2,350,989.32
Culture & Recreation	Charges for Svcs/Grants	\$ 520,292.00	\$ 1,326,946.00	\$ 530,896.00	\$ 973,431.00	\$ 388,441.00	\$ 911,622.00	\$ 701,097.50
	Taxes	\$ 1,686,633.62	\$ 1,443,920.01	\$ 1,337,333.77	\$ 1,093,805.31	\$ 1,201,183.31	\$ 1,375,398.97	\$ 1,341,515.52
Stormwater	Charges for Svcs/Grants	\$ 4,668,883.00	\$ 230,794.00	\$ 426,820.00	\$ 1,073,355.00	\$ 961,892.00	\$ 294,989.00	\$ 689,264.00
	Taxes	\$ 6,374,025.32	\$ 4,825,509.11	\$ 4,616,812.09	\$ 1,947,283.68	\$ 4,113,874.47	\$ 2,602,530.68	\$ 3,795,860.44
		\$ 100,060,390.00	\$ 83,332,466.00	\$ 90,580,278.00	\$ 88,724,237.00	\$ 87,182,712.00	\$ 97,898,892.00	\$ 97,267,399.58

AVG COUNTY REVENUE: \$92,149,482

WHAT DO WE SPEND OUR MONEY ON?

Full Time Employees	716	742	707	744	775	774	767	765
Part Time Employees	1044	695	1142	325	970	622	949	747.25
Avg Salary FT Employee	\$ 38,163	\$ 39,016	\$ 43,107	\$ 41,643	\$ 42,537	\$ 44,273	\$ 47,108	\$ 50,905

	2018	2019	2020	2021	2022	2023	2024	2025
Wages-Salary	\$ 27,324,381.40	\$ 28,950,013.88	\$ 30,476,776.36	\$ 30,982,113.98	\$ 32,966,422.02	\$ 34,267,647.59	\$ 36,131,905.65	\$ 38,942,226.15
Wages-Hourly	\$ 1,620,248.14	\$ 1,685,809.51	\$ 1,577,354.34	\$ 1,956,794.61	\$ 1,790,124.48	\$ 1,793,604.64	\$ 2,072,044.05	\$ 2,360,984.50
FICA	\$ 2,230,749.52	\$ 2,351,087.09	\$ 2,450,182.54	\$ 2,527,040.94	\$ 2,672,089.48	\$ 2,769,051.78	\$ 2,931,632.85	\$ 3,034,381.43
PERF	\$ 3,802,391.22	\$ 3,944,978.49	\$ 4,159,825.69	\$ 4,318,095.64	\$ 4,463,403.64	\$ 4,624,533.37	\$ 4,944,014.73	\$ 5,348,519.67
MEDICAL INSURANCE	\$ 9,878,882.94	\$ 9,026,280.07	\$ 10,000,995.77	\$ 10,528,408.96	\$ 11,481,138.11	\$ 12,545,974.29	\$ 12,587,790.02	\$ 12,713,667.92
All other 1000's Series	\$ 1,394,120.46	\$ 1,232,338.54	\$ 1,336,602.54	\$ 1,329,149.13	\$ 1,710,182.97	\$ 1,669,551.35	\$ 1,784,967.65	\$ 1,609,707.00
2000 Series (Supplies)	\$ 6,633,855.12	\$ 6,541,408.16	\$ 5,160,954.31	\$ 7,619,238.94	\$ 6,597,943.94	\$ 12,012,804.74	\$ 10,340,929.34	\$ 8,673,104.74
3000 Series (Contracts and Contractors)	\$ 39,666,232.27	\$ 34,795,690.67	\$ 30,046,325.77	\$ 28,040,571.82	\$ 32,133,008.74	\$ 33,692,263.15	\$ 25,929,032.05	\$ 29,948,718.94
4000 Series (Capital Outlays)	\$ 11,894,584.93	\$ 3,470,123.59	\$ 3,836,653.68	\$ 2,760,301.98	\$ 5,331,697.62	\$ 3,987,019.09	\$ 3,761,901.66	\$ 6,245,580.85
Totals	\$ 104,445,446.00	\$ 91,997,730.00	\$ 89,045,671.00	\$ 90,061,716.00	\$ 99,146,011.00	\$ 107,362,450.00	\$ 100,484,218.00	\$ 108,876,891.21



	2018	2019	2020	2021	2022	2023	2024
Capital Assets	\$243,630,571	\$271,803,255	\$295,782,191	\$304,754,137	\$307,818,889	\$305,650,808	\$304,638,028

	2018	2019	2020	2021	2022	2023	2024
Foundation	\$150,544,889	\$173,502,472	\$188,015,526	\$195,277,590	\$163,563,708	\$181,159,148	\$192,840,866
Budget	\$4,500,000	\$4,562,798	\$4,654,957	\$4,770,559	\$4,742,008	\$5,501,804	\$5,630,598