

24-22

Ordinance No. 9646

2025 Budget Proposal

Sanitary District of Hammond

Sewer Maintenance Fund 6208 (8201)

Special Sanitary Debt Service Fund 3301 (8280)

SPONSORED BY:

COUNCILWOMAN JANET VENECZ

COUNCILMAN DANIEL SPITALE

CURRENT YEAR FINANCIAL WORKSHEET (Formerly Line 2 Worksheet)

Selected Year: 2025
Selected County: 45 - Lake County
Selected Unit: 0810 - HAMMOND SANITARY
Selected Fund: 8201 - SPECIAL SANITARY GENERAL

Line 5	
APPROPRIATIONS	
1. Current Year Approved Budget	\$8,391,136
2. Encumbrances Brought Forward	\$833,208
3. Changes to Appropriations:	
a) Additional Appropriations (January to June)	\$0
b) Reductions January through June	\$0
4. Other Non-Appropriated Obligations	\$0
5. Total Approved Appropriations	\$9,224,344
DISBURSEMENTS	
6. January through June Current Year Disbursements	\$1,756,288
7. Appropriation Balance	\$7,468,056
8. Reductions July through December	\$0
9. Estimated Current Year Expenditures July through December	\$7,468,056
Line 6	
10. Proposed/Approved Additional Appropriations for July through Dec. of Current Year	\$0
Line 7	
11. Levy excess not transferred by June 30	\$0
12. Temporary loans outstanding as of June 30 and transfers out July 1 – Dec 31, 2024	\$0
What fund is being repaid/receiving the transfer?	
13. Total temporary loans, transfers out, and levy excess for July 1 – December 31, 2024	\$0
Line 16	
14. Temp loans to be repaid in the first 6 months of 2025 and transfers out in 2025	\$0
What fund is being repaid/receiving the transfer?	
Line 1	
15. June 30 Cash Balance, including investments	\$7,430,838
Line 2	
16. Taxes to be collected, present year (December settlement)	\$807,482

CURRENT YEAR FINANCIAL WORKSHEET (Formerly Line 2 Worksheet)

Selected Year: 2025
Selected County: 45 - Lake County
Selected Unit: 0810 - HAMMOND SANITARY
Selected Fund: 8280 - SPECIAL SANITARY DEBT SERVICE

Line 5	
APPROPRIATIONS	
1. Current Year Approved Budget	\$7,503,488
2. Encumbrances Brought Forward	\$0
3. Changes to Appropriations:	
a) Additional Appropriations (January to June)	\$0
b) Reductions January through June	\$0
4. Other Non-Appropriated Obligations	\$0
5. Total Approved Appropriations	\$7,503,488
DISBURSEMENTS	
6. January through June Current Year Disbursements	\$3,823,201
7. Appropriation Balance	\$3,680,287
8. Reductions July through December	\$0
9. Estimated Current Year Expenditures July through December	\$3,680,287
Line 6	
10. Proposed/Approved Additional Appropriations for July through Dec. of Current Year	\$0
Line 7	
11. Levy excess not transferred by June 30	\$0
12. Temporary loans outstanding as of June 30 and transfers out July 1 – Dec 31, 2024	\$2,697,000
What fund is being repaid/receiving the transfer?	TAW
13. Total temporary loans, transfers out, and levy excess for July 1 – December 31, 2024	\$2,697,000
Line 16	
14. Temp loans to be repaid in the first 6 months of 2025 and transfers out in 2025	\$0
What fund is being repaid/receiving the transfer?	
Line 1	
15. June 30 Cash Balance, including investments	\$4,947,183
Line 2	
16. Taxes to be collected, present year (December settlement)	\$4,347,235

DEBT WORKSHEET

Selected Year: 2025
Selected County: 45 - Lake County
Selected Unit: 0810 - HAMMOND SANITARY
Selected Fund: 8280 - SPECIAL SANITARY DEBT SERVICE

Name of Issue	Line 5 Due	Line 5 Amount	Line 15 Due	Line 15 Amount	Line 18A Due	Line 18A Amount	Line 18B Due	Line 18B Amount
Special Taxing District Bond Series 2018C	12/30/2024	\$439,103	12/30/2025	\$1,043,981	6/30/2026	\$610,378	12/30/2026	\$846,603
Special Taxing District Refunding Bonds, Series 2018 TOTAL	7/15/2024	\$1,138,250	7/15/2025	\$2,429,825	1/15/2026	\$1,290,200	7/15/2026	\$1,136,000
Special Taxing District Loan Series 2013A	7/15/2024	\$1,778,560	7/15/2025	\$3,556,218	1/15/2026	\$1,777,196	7/15/2026	\$1,777,924
Special Taxing District Bond Series 2021A	7/15/2024	\$323,599	7/15/2025	\$653,996	1/15/2026	\$325,290		
Fees		\$775		\$0		\$0		\$0
TOTALS BY FUND		\$3,680,287		\$7,684,020		\$4,003,064		\$3,760,527



Form Signature

NAME

TITLE

SIGNATURE/PIN

DATE

I hereby acknowledge that the submission of this document through the Gateway password and PIN system constitutes an "electronic signature" as defined in IC 5-24-2-2. This submission is intended to, and hereby does, constitute authentication and approval of the submitted document as required by the Indiana Code. I understand that this electronic signature takes the place of my handwritten signature and accomplishes the same purposes as would my handwritten signature in the same circumstance. I further acknowledge that this electronic signature has the same force and effect as my handwritten signature and can and will be used for all lawful purposes. I affirm that I have the real and apparent authority to electronically sign and submit this document on behalf of the unit.

NOTICE TO TAXPAYERS

The Notice to Taxpayers is available online at www.budgetnotices.in.gov or by calling (888) 739-9826.

Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at **5143 Columbia Avenue, Hammond, IN 46327.**

Notice is hereby given to taxpayers of **HAMMOND SANITARY, Lake County, Indiana** that the proper officers of **Hammond City Council** will conduct a public hearing on the year **2025** budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of **Hammond City Council** not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, **Hammond City Council** shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of **Hammond City Council** will meet to adopt the following budget:

Public Hearing Date	Tuesday, October 15, 2024	Adoption Meeting Date	Monday, October 28, 2024
Public Hearing Time	6:00 PM	Adoption Meeting Time	6:00 PM
Public Hearing Location	5925 Calumet Avenue, Hammond, IN 46320	Adoption Meeting Location	5925 Calumet Avenue, Hammond, IN 46320
Estimated Civil Max Levy	\$4,505,603		
Property Tax Cap Credit Estimate	\$2,410,000		

1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
8201-SPECIAL SANITARY GENERAL	\$8,162,452	\$4,505,605	\$0	\$4,331,617	4.02%
8280-SPECIAL SANITARY DEBT SERVICE	\$7,684,020	\$7,508,490	\$0	\$9,461,163	-20.64%
Totals	\$15,846,472	\$12,014,095	\$0	\$13,792,780	

Budget Form 1 - Budget Estimate

Year: 2025 County: Lake Unit: Hammond Sanitary

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
8201 - SPECIAL SANITARY GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	411.01	Salaries and Wages	\$1,205,194	\$1,205,194
8201 - SPECIAL SANITARY GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	411.02	Overtime Salaries	\$50,000	\$50,000
8201 - SPECIAL SANITARY GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	413.01	FICA	\$86,022	\$86,022
8201 - SPECIAL SANITARY GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	413.02	PERF	\$178,237	\$178,237
8201 - SPECIAL SANITARY GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	413.04	Insurance (life/health/w.c/u)	\$497,800	\$497,800
8201 - SPECIAL SANITARY GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	413.05	Lunch Benefit	\$8,000	\$8,000
8201 - SPECIAL SANITARY GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	413.06	Clothing Allowance	\$25,000	\$25,000
8201 - SPECIAL SANITARY GENERAL	NO DEPARTMENT	SUPPLIES	Office Supplies	421.00	Office Supplies	\$10,000	\$10,000
8201 - SPECIAL SANITARY GENERAL	NO DEPARTMENT	SUPPLIES	Operating Supplies	422.00	Operating Supplies	\$200,000	\$200,000
8201 - SPECIAL SANITARY GENERAL	NO DEPARTMENT	SUPPLIES	Repair and Maintenance Supplies	423.00	Repair - Maintenance Supplies	\$50,000	\$50,000
8201 - SPECIAL SANITARY GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	431.00	Professional Services	\$2,000,000	\$2,000,000
8201 - SPECIAL SANITARY GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	432.00	Communication - Transportation	\$10,000	\$10,000
8201 - SPECIAL SANITARY GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Insurance	434.00	Insurance	\$55,889	\$55,889

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
8201 - SPECIAL SANITARY GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services	435.00	Utilities	\$40,000	\$40,000
8201 - SPECIAL SANITARY GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	436.00	Repairs - Maintenance	\$3,253,555	\$3,253,555
8201 - SPECIAL SANITARY GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	437.00	Utility Line Repairs	\$50,000	\$50,000
8201 - SPECIAL SANITARY GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Rentals	438.00	Rentals	\$100,000	\$100,000
8201 - SPECIAL SANITARY GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	439.00	Other Services - Charges	\$20,000	\$20,000
8201 - SPECIAL SANITARY GENERAL	NO DEPARTMENT	CAPITAL OUTLAYS	Other Capital Outlays	442.00	CAPITAL OUTLAY	\$200,000	\$200,000
8201 - SPECIAL SANITARY GENERAL	NO DEPARTMENT	CAPITAL OUTLAYS	Other Capital Outlays	443.00	LEASE PURCHASE	\$112,755	\$112,755
8201 - SPECIAL SANITARY GENERAL	NO DEPARTMENT	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0
8201 - SPECIAL SANITARY GENERAL Total						\$8,162,452	\$8,162,452
8280 - SPECIAL SANITARY DEBT SERVICE	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	438.04	Trustee Fees	\$4,525	\$4,525
8280 - SPECIAL SANITARY DEBT SERVICE	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and Other Debt Principal	438.01	PRINCIPAL	\$6,190,000	\$6,190,000
8280 - SPECIAL SANITARY DEBT SERVICE	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and Other Debt Interest	438.02	INTEREST	\$1,489,495	\$1,489,495
8280 - SPECIAL SANITARY DEBT SERVICE Total						\$7,684,020	\$7,684,020
UNIT TOTAL						\$15,846,472	\$15,846,472

Budget Form 2 - Estimate of Miscellaneous Revenue

Year: 2025 County: Lake Unit: 0810 - Hammond Sanitary

Fund	Revenue Code	Revenue Name	July 1 - December 31, 2024	January 1 - December 31, 2025
8201 - SPECIAL SANITARY GENERAL	R112	Financial Institution Tax distribution	\$15,729	\$39,795
8201 - SPECIAL SANITARY GENERAL	R114	Motor Vehicle/Aircraft Excise Tax Distribution	\$31,391	\$123,110
8201 - SPECIAL SANITARY GENERAL	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$12,097	\$25,739
8201 - SPECIAL SANITARY GENERAL	R906	Refunds and Reimbursements	\$1,337	\$2,000
8201 - SPECIAL SANITARY GENERAL	R910	Transfers In - Transferred from Another Fund	\$1,888,796	\$3,100,000
8201 - SPECIAL SANITARY GENERAL	R913	Other Receipts	\$16,589	\$40,000
SPECIAL SANITARY GENERAL			\$1,965,939	\$3,330,644
8280 - SPECIAL SANITARY DEBT SERVICE	R112	Financial Institution Tax distribution	\$28,165	\$76,180
8280 - SPECIAL SANITARY DEBT SERVICE	R114	Motor Vehicle/Aircraft Excise Tax Distribution	\$110,347	\$234,755
8280 - SPECIAL SANITARY DEBT SERVICE	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$19,621	\$49,269
8280 - SPECIAL SANITARY DEBT SERVICE	R913	Other Receipts	\$0	\$0
SPECIAL SANITARY DEBT SERVICE			\$158,133	\$360,204
0810 - HAMMOND SANITARY Total			\$2,124,072	\$3,690,848

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0810 - HAMMOND SANITARY
Fund Name: 8201 - SPECIAL SANITARY GENERAL
County: 45 - Lake County
Year: 2025

July to December - 2024	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$7,430,838
2. Property Taxes To be Collected	\$807,482
3. Miscellaneous Revenue	\$1,965,939
4. Total Cash and Revenues	\$10,204,259
Expenses	
5. Necessary Expenditures	\$7,468,056
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$7,468,056
9. Estimated December 31st 2024 Cash Balance (Line 4 - 8)	\$2,736,203

Budget Year - 2025		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$4,505,605	\$4,505,605
12. Property Tax Cap Impact	\$2,410,000	\$2,410,000
13. Miscellaneous	\$3,330,644	\$3,330,644
14. Budget Year Total Revenues	\$5,426,249	\$5,426,249
Expenses	Advertised Amount	Adopted Amount
15. 2025 Budget Estimate	\$8,162,452	\$8,162,452
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2025 Expenses	\$8,162,452	\$8,162,452
18. Operating Balance - Estimated December 31st 2025 Cash Balance (Line 9 + 14 - 17)	\$0	\$0

	Advertised Amount	Adopted Amount
Net Assessed Value	\$4,145,087,809	\$4,145,087,809
Property Tax Rate	0.1087	0.1087

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0810 - HAMMOND SANITARY
Fund Name: 8280 - SPECIAL SANITARY DEBT SERVICE
County: 45 - Lake County
Year: 2025

July to December - 2024	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$4,947,183
2. Property Taxes To be Collected	\$4,347,235
3. Miscellaneous Revenue	\$158,133
4. Total Cash and Revenues	\$9,452,551
Expenses	
5. Necessary Expenditures	\$3,680,287
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$2,697,000
7a). Transfers Out and Outstanding Temporary Loans	\$2,697,000
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$6,377,287
9. Estimated December 31st 2024 Cash Balance (Line 4 - 8)	\$3,075,264

Budget Year - 2025		
Revenues	Advised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$7,508,490	\$7,508,490
12. Property Tax Cap Impact	\$0	\$0
13. Miscellaneous	\$360,204	\$360,204
14. Budget Year Total Revenues	\$7,868,694	\$7,868,694
Expenses	Advised Amount	Adopted Amount
15. 2025 Budget Estimate	\$7,684,020	\$7,684,020
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2025 Expenses	\$7,684,020	\$7,684,020
18. Operating Balance - Estimated December 31st 2025 Cash Balance (Line 9 + 14 - 17)	\$3,259,938	\$3,259,938

	Advised Amount	Adopted Amount
Net Assessed Value	\$4,145,087,809	\$4,145,087,809
Property Tax Rate	0.1811	0.1811

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
 Approved by the State Board of Accounts, 2015
 Prescribed by the Department of Local Government Finance

Budget Form No. 4
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Ordinance Number / Resolution Number: **9646**

Be it ordained/resolved by the **HAMMOND CITY COUNCIL** that for the expenses of **HAMMOND SANITARY** for the year ending December 31, **2025** the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expenses of **HAMMOND SANITARY**, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance/resolution shall be in full force and effect from and after its passage and approval by the **HAMMOND CITY COUNCIL**.

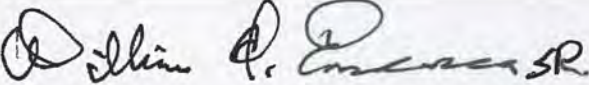

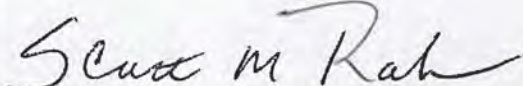

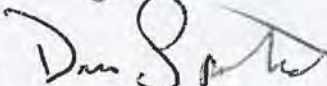
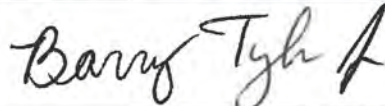
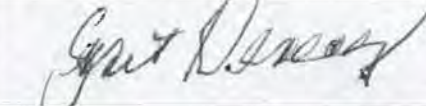
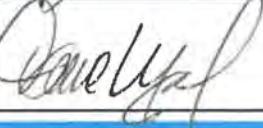
Name of Adopting Entity / Fiscal Body	Type of Adopting Entity / Fiscal Body	Date of Adoption
<input type="text" value="Hammond City Council"/>	<input type="text" value="Common Council and Mayor"/>	<input type="text" value="10/28/2024"/>

FUNDS				
Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
8201	SPECIAL SANITARY GENERAL	\$8,162,452	\$4,505,605	0.1087
8280	SPECIAL SANITARY DEBT SERVICE	\$7,684,020	\$7,508,490	0.1811
		\$15,846,472	\$12,014,095	0.2898

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
 Approved by the State Board of Accounts, 2015
 Prescribed by the Department of Local Government Finance

Budget Form No. 4
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Name		Signature
KATRINA ALEXANDER	Aye <input type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
WILLIAM EMERSON	Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
MARK KALWINSKI	Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
SCOTT RAKOS	Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
ALFONSO SALINAS III	Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
DANIEL SPITALE	Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
BARRY TYLER JR.	Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
JANET VENEZ	Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	
DAVE WOERPEL	Aye <input checked="" type="checkbox"/> Nay <input type="checkbox"/> Abstain <input type="checkbox"/>	

ATTEST

Name	Title	Signature
ROBERT J. GOLEC	CITY CLERK	

MAYOR ACTION (For City Use Only)

Name		Signature	Date
THOMAS M. MCDERMOTT	Approve <input checked="" type="checkbox"/> Veto <input type="checkbox"/>		10/29/24

In accordance with IC 6-1.1-17-16(k), we state our intent to issue debt after December 1 and before January 1 Yes No

In accordance with IC 6-1.1-17-16(k), we state our intent to file a shortfall appeal after December 1 and before December 31 Yes No