



HAMMOND COMMON COUNCIL AGENDA

OCTOBER 13, 2026

COUNCILPERSONS

1ST District

-Mark Kalwinski

2ND District

-Alfonso Salinas III

3RD District

-Barry Tyler, Jr.

4TH District

-William Emerson

5TH District

-Dave Woerpel

6TH District

-Scott Rakos

At Large (3)

-Katrina Alexander

-Daniel Spitale

-Janet Venecz/ 2026 President

The Common Council meets for its regularly scheduled meetings every 2nd and 4th Monday at 6:00 pm, City Hall 2nd Floor, Common Council Chambers.

Pursuant to Indiana Code 5-14-1.5-2.9, the website <https://www.gohammond.tv> is the publicly accessible platform where the live transmission and archived copy of this meeting is located. If any member of the public wishes to attend the meeting electronically, the meeting will be available for free on Zoom:
Meeting ID: 873 3657 9345
Passcode: 961827

In addition, meeting minutes, agendas, ordinances, resolutions, including recently adopted, can be found on gohammond.com (City Clerk page).

If anyone is in need of special accommodations for this meeting, pursuant to the Americans with Disabilities Act, notice of said need should be provided to Sharon Daniels, City of Hammond ADA Compliance Officer, at (219) 853-6502, or e-mail ada@gohammond.com, at least 24 hours prior to the meeting. Every reasonable effort will be made to accommodate individuals when prior notice is given.

Prepared by:

Robert J. Golec,
Hammond City Clerk

1. PLEDGE OF ALLEGIANCE

Invocation

2. ROLL CALL

3. MAYOR'S ADDRESS

4. APPROVAL OF MINUTES

5. APPROVAL OF CLAIMS

6. PUBLIC HEARINGS

- | | |
|--|-------|
| A. 2027 City of Hammond Budget Proposal
Sponsored by Mayor Thomas M. McDermott | 26-27 |
| B. 2027 Hammond Redevelopment Budget Proposal
Sponsored by Dan Spitale and Janet Venecz | 26-28 |
| C. 2027 Hammond Sanitary District Budget Proposal
Sponsored by Daniel Spitale | 26-29 |

7. COMMUNICATIONS

8. COMMITTEE REPORTS

9. ORDINANCE 3RD READING – FINAL PASSAGE

10. INTRODUCTION OF ORDINANCES

- | | |
|--|-------|
| A. 2027 City of Hammond Budget Proposal
Sponsored by Mayor Thomas M. McDermott | 26-27 |
| B. 2027 Hammond Redevelopment Budget Proposal
Sponsored by Dan Spitale and Janet Venecz | 26-28 |
| C. 2027 Hammond Sanitary District Budget Proposal
Sponsored by Daniel Spitale | 26-29 |
| D. 2027 Hammond City Officials and Employees Salaries
Sponsored by Mayor Thomas M. McDermott | 26-30 |
| E. 2027 Hammond Police Officers and Firefighters Salaries
Sponsored by Mayor Thoms M. McDermott | 26-31 |



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11. RESOLUTIONS

None

12. NEW AND UNFINISHED BUSINESS

13. SPECIAL ZONING ACTION ADOPTED UNDER I.C. 36-7

None

14. PUBLIC EXPRESSION

ADJOURN

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Prepared by:

Robert J. Golec,
Hammond City Clerk

ORDINANCE NO. _____

26-27

City of Hammond

2027 Budget Proposal



SPONSORED BY:
MAYOR THOMAS M. MCDERMOTT, JR.

City of Hammond 2027 Budget



Items to Note:

- **Total Budget:**
 - Total proposed budget Levy Funds 2027 = \$109,797,193
 - Total proposed budget All Funds 2027 = \$170,575,426
 - Reflects addition of Wheel Tax and Surtax Funds
 - NAV = \$3,943,177,954 (3% Increase)
 - Estimated Maximum Levy = \$65,994,988 (DLGF)
 - Estimated Circuit Breaker/Credit Impact = \$13,318,500 (DLGF)
 - *Tax Cap Credits- \$11,305,000*
 - *Local Credits- \$343,500*
 - *Homestead Credits- \$1,670,000*
- **Significant Factors**
 - Pros
 - Increase Net Assessed Value (NAV)
 - Reduced Circuit Breaker
 - Increased PILOT payments
 - Cons
 - Recycling service to increase by 5%
 - Landfill service to increase 5%
 - Increase to Police and Fire Pension Contribution 3.2%
 - Impact of Homestead Credits

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- **Creating the 2027 Budget**

- Administration met with various departments to discuss budgetary needs for 2027.
- 3 years of expenditure data was collected and categorized per line item
 - Calculated an average spend per line item
 - Averages and requests were then utilized to formulate the budget amount per line item
 - New line items were created where needed to accurately track spending

- **General Fund Budget:**

- Total Budget Increase = \$1,173,465
 - Payment in Lieu of Taxes = \$5.7m
- \$1.1m of College Bound expenses will again be funded using economic development area dollars. (IC 36-7-25-7)
- All salaries include a proposed 3% raise for all non-contractual, salaried employees
- Large expenses- College Bound (\$3.5m), Insurance (\$12m) and Public Safety (\$49.8m), Debt (\$3.1m)

- **Public Safety All Funds:**

- \$66m total budget
 - \$39.6m – Police
 - \$26.4m – Fire

- **Gaming Budget:**

- The Gaming Budget from 2026 was maintained for 2027
- Budgets for the following will continue to be based on actual collections and released on a quarterly basis:
 - Capital Improvement Board
 - Mayor's Gaming
 - District Discretionary Gaming
 - Gaming Advisory Committee
 - Rainy Day Fund

**These line items are still included in the budget. This is a requirement to appropriate the funds.*

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- As mentioned originally at the Budget 2020 hearing, due to the State restrictions placed on the usage of the Motor Vehicle Highway Distribution (MVH) dollars, at year end, eligible expenses paid for by the Capital Improvement Board will be shifted to the MVH Sub Fund. In turn, the Gaming fund will then have to transfer those released dollars to the MVH Fund to make up for any shortfall.
- Total of \$36.5m used for the budget. This is to allow for full collections should the activity at the casino increase. The spend of these dollars will continue to be monitored internally.
- **Revenue:**
 - Major sources include: Property Taxes (\$49m – assuming 94% collections net of circuit breakers), Gaming (\$20 – 24m – assuming maximum collections), and water sales to customer communities (\$12m)
- **Debt:**
 - The City has one outstanding levy-based debt which is the 2018 Park Bonds. Debt payment due on these bonds in 2027 total roughly 1.04m
 - The City has one outstanding judgement bond, being the 2023 Judgement Bond.
 - This Budget proposal also includes the following debt:
 - 2021B Refunding Bonds
 - 2025 Food and Beverage Bond
 - 2025 Wheel Tax Bond
 - 2026 Public Safety Bond

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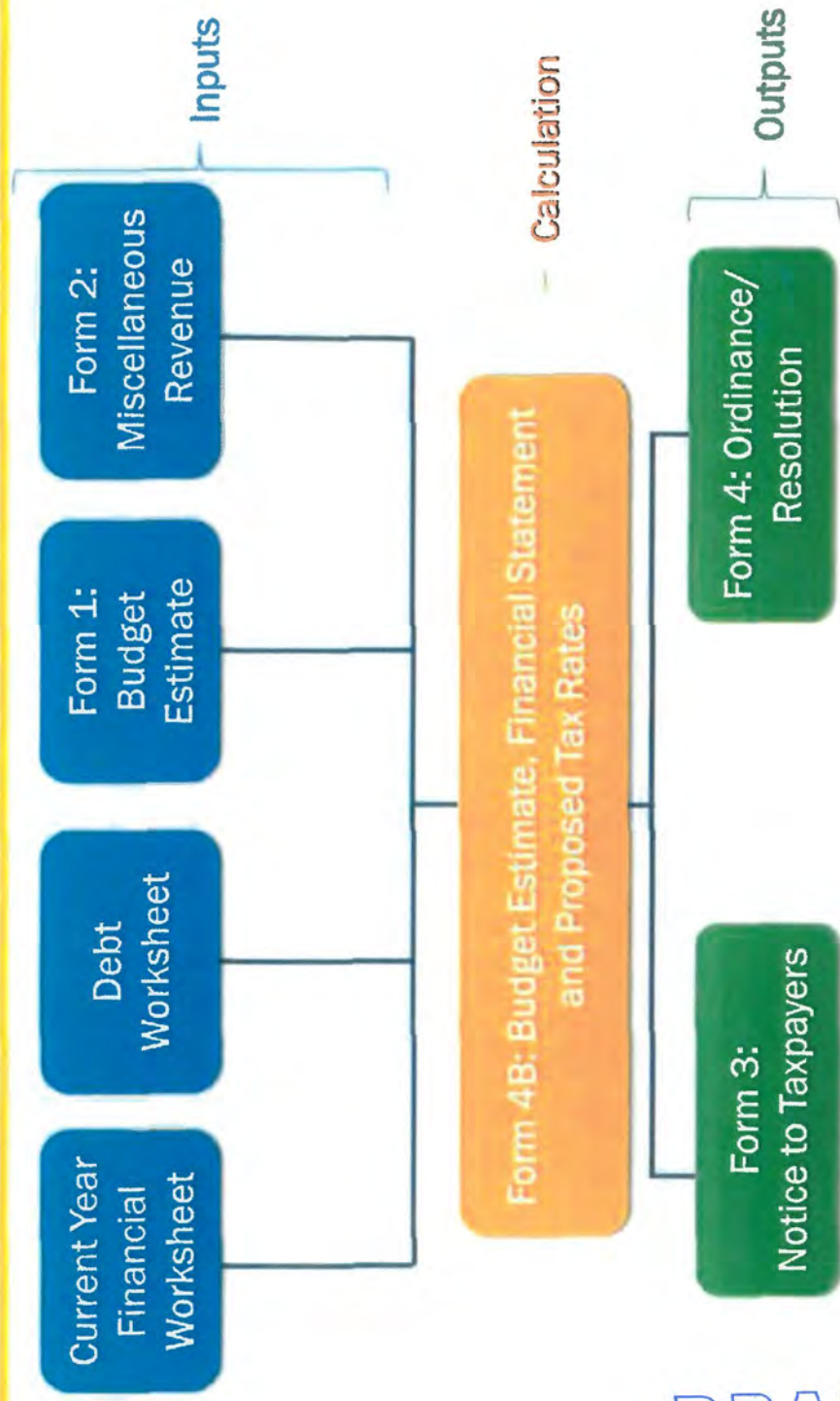
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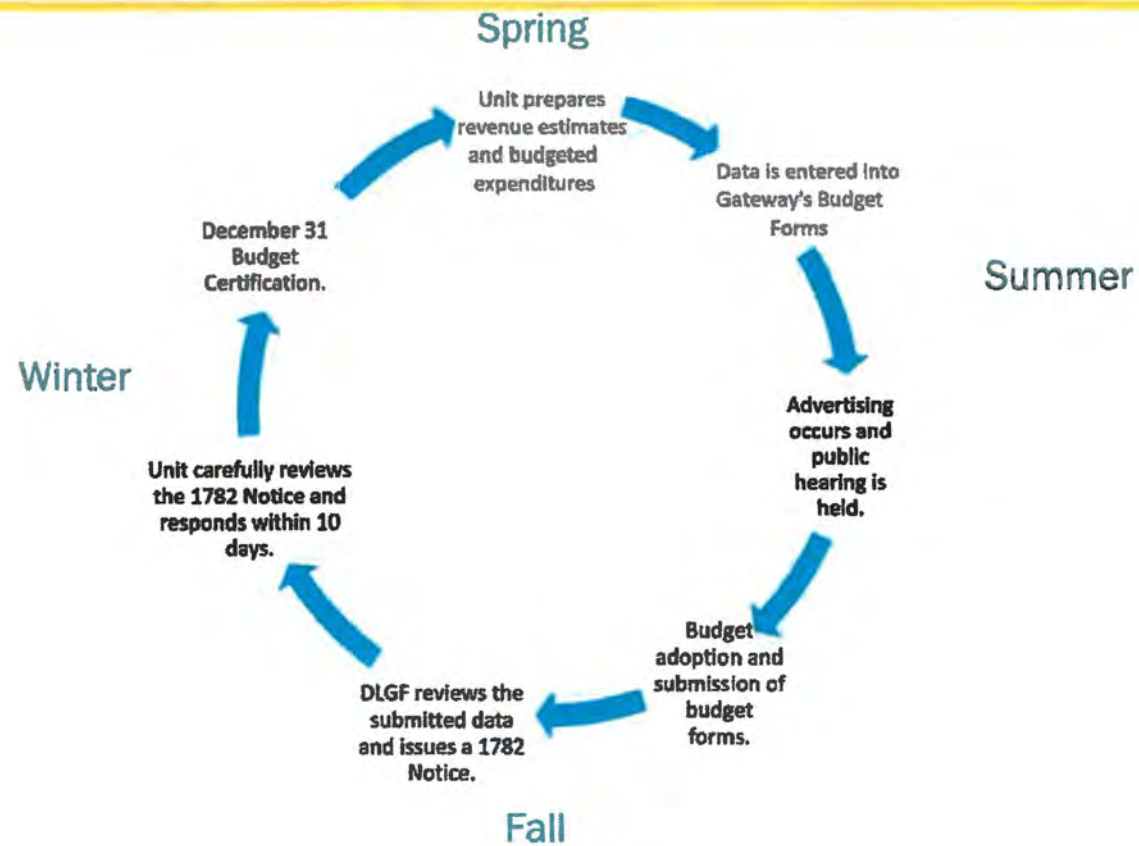
Budget Forms – Flow Chart



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The Budget Process: Simplified



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CITY OF HAMMOND, INDIANA

Total City Tax Rates

(Per \$100 Assessed Valuation)

Total City of Hammond Tax Rates (by payable year)

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
<u>City of Hammond</u>					
County	\$.6568	\$.6468	\$.6331	\$.5984	\$.5845
Township	.0809	.0780	.0769	.0734	.0731
Schools	2.0503	1.7411	1.7072	1.1928	1.0170
Library	.1866	.1723	.1719	.1592	.1554
Sanitary District	.2628	.2175	.2662	.2073	.2007
Redevelopment District	.0230	.0212	.0212	.0196	.0191
Solid Waste Management	.0241	.0229	.0228	.0219	.0216
Corporation	<u>2.0184</u>	<u>1.8561</u>	<u>1.8804</u>	<u>1.7400</u>	<u>1.6815</u>
Total Tax Due	<u>\$ 5.3029</u>	<u>\$ 4.7575</u>	<u>\$ 4.7797</u>	<u>\$ 4.0126</u>	<u>\$ 3.7529</u>
<u>Corporation</u>					
General	\$ 1.5852	\$ 1.4627	\$ 1.4590	\$ 1.3515	\$ 1.3192
Bond (Debt Service)			.0308	.0269	.0250
Motor Vehicle Highway	.0935	.0862	.2031	.1881	.1835
Parks & Recreation	.2208	.2037	.0859	.0795	.0775
Park Bond #1	.0318	.0209	.0204	.0119	
Park Bond #2	.0371	.0326	.0312	.0321	.0263
Cum. Capital Development	.0500	.0500	.0500	.0500	.0500
Total Corporation	<u>\$ 2.0184</u>	<u>\$ 2.0231</u>	<u>\$ 1.8804</u>	<u>\$ 1.7400</u>	<u>\$ 1.6815</u>

Source: Lake County Auditor's Office

Analysis of Assessed Valuation

<u>Payable Year</u>	<u>Lake County</u>	<u>City of Hammond</u>
2026	\$ 35,006,432,662	\$ 3,825,604,422
2025	33,164,146,643	3,590,041,096
2024	30,568,328,328	3,197,116,037
2023	28,994,174,039	3,066,325,699
2022	26,380,148,989	2,694,606,771
2021	25,387,556,470	2,531,325,525
2020	24,170,250,907	2,383,111,515

Source: Lake County Auditor's Office, Certified Budget Orders

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CITY OF HAMMOND, INDIANA

Record of Taxes Levied and Collected

City of Hammond

Collection <u>Year</u>	Taxes <u>Levied</u>	Circuit Breaker <u>Tax Credit</u>	Taxes Levied Net of Circuit Breaker Tax <u>Credit</u>	Taxes <u>Collected</u>	Collected as Percent of Gross <u>Levy</u>	Collected as Percent of Net <u>Levy</u>
2025	\$ 62,466,715	\$12,373,760	\$ 50,092,955	\$ 49,122,334	78.64%	98.06%
2024	\$ 60,188,571	\$14,166,727	\$ 45,951,844	\$ 45,341,157	75.49%	98.67%
2023	56,914,071	14,797,847	42,116,224	42,850,622	75.29%	101.74%
2022	54,387,943	16,478,215	37,909,728	36,959,118	67.95%	97.49%
2021	51,211,247	13,271,757	37,939,490	37,108,533	72.46%	97.81%

Source: Lake County Auditor's Office Form 22s, DLGF Certified Budget Orders, DLGF Circuit Breaker reports

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Largest Taxpayers in the City of Hammond

Taxpayer	Type of Business	2025 Payable 2026 Assessed Values			% of City's Total Assessed Value
		Real Property	Personal Property	Total	
Horseshoe Hammond, Inc.	Entertainment & Gaming	\$ 145,127,300	\$ 29,829,520	\$ 174,956,820	4.57%
NIPSCO	Gas & Electric Utility	15,253,800	55,426,020	70,679,820	1.85
Cerestar Usa Inc./Cargill, Inc.	Agricultural Manufacturing	17,436,900	49,646,820	67,083,720	1.75
Unilever Manufacturing (US), Inc.	Soaps / Shortenings	8,859,500	55,267,920	64,127,420	1.68
BP Pipelines (NA) Inc.	Mfg. Oil/Petroleum Products	21,516,452	40,355,780	61,872,232	1.62
DX HAMMOND JV, LLC	Data Processing and Hosting	20,014,600	29,673,490	49,688,090	1.30
Jupiter Aluminum Inc.	Jupiter Aluminum Inc.	10,121,200	25,533,190	35,654,390	.93
Bayshore Tanglewood OP LLC	Residential Real Estate	28,448,630	-	28,448,630	.74
Wal-Mart Real Estate Busin. Trust	Retail	22,508,200	3,172,960	25,681,160	.67
CF BASS II LLC	Retail	20,897,400	-	20,897,400	.55
	Total	\$ 310,183,982	\$ 288,905,700	\$ 599,089,682	15.66%

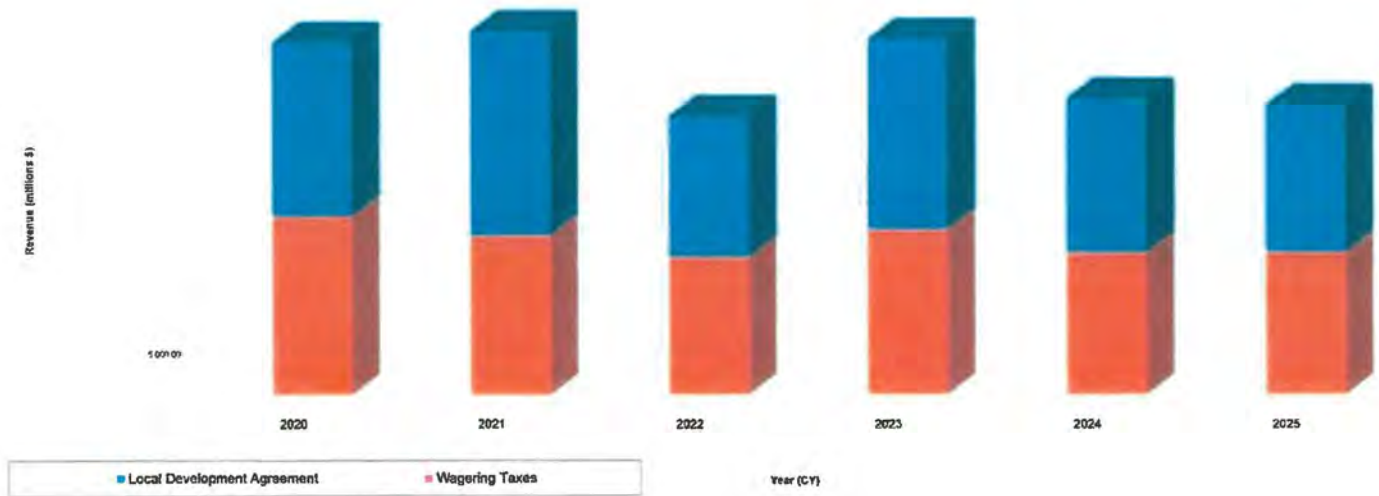
Source: Lake County Auditor's Office

The total net assessed value for the property within the City for the tax year payable for 2026 is: \$3,825,604,422

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**Gaming Revenue
Annual Collections 2020 - 2025**

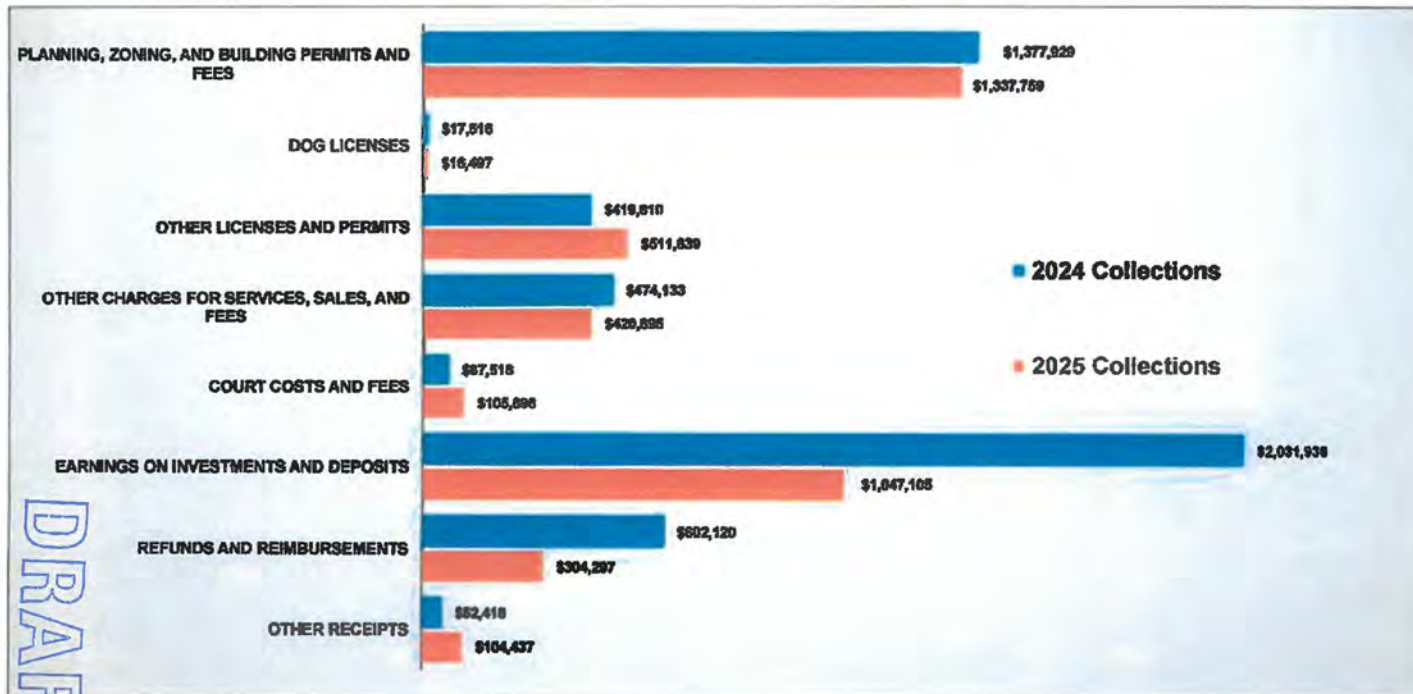
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	Increase/Decrease from 2024
Local Development Agreement	12,716,661	17,249,869	13,879,885	13,227,080	11,879,427	10,936,162	(943,275)
Wagering Taxes	12,162,725	14,633,749	12,570,815	12,651,270	12,204,627	14,234,785	2,030,158
Total	\$ 24,879,386	\$ 31,883,618	\$ 26,450,700	\$ 25,878,349	\$ 24,084,054	\$ 25,170,937	\$ 1,086,883



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	2024 Collections	2025 Collections	% Increase/Decrease
Planning, Zoning, and Building Permits and Fees	1,377,929	1,337,759	-3%
Dog Licenses	17,516	16,497	-6%
Other Licenses and Permits	419,810	511,639	22%
Other Charges for Services, Sales, and Fees	474,133	420,895	-11%
Court Costs and Fees	67,518	105,898	57%
Earnings on Investments and Deposits	2,031,936	1,047,105	-48%
Refunds and Reimbursements	602,120	304,297	-49%
Other Receipts	52,418	104,437	99%

**GENERAL FUND - 1101
MISC REVENUE
2024 v 2025**



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**Estimated Miscellaneous Revenues
Budget Year 2026 v. Budget Year 2027
Estimates Calculated by the DLGF**

Fund	Revenue Type	Estimated Revenues 01/01/26 -12/31/26	Estimated Revenues 01/01/27 -12/31/27	Variance	%
1101	Cigarette Tax- General Fund	\$ 35,782	\$ 30,480	\$ (5,302)	-15%
4401	Cigarette Tax	\$ 131,202	\$ 111,758	\$ (19,444)	-15%
Levy Funds	Financial Institutions Tax	\$ 161,607	\$ 199,597	\$ 37,990	24%
2202	Local Road and Street	\$ 1,487,598	\$ 1,541,887	\$ 54,289	4%
Levy Funds	License Excise Tax	\$ 1,485,492	\$ 1,592,446	\$ 106,954	7%
2201-2203	Motor Vehicle Highway	\$ 3,273,377	\$ 3,316,288	\$ 42,911	1.3%
Levy Funds	Commercial Vehicle Excise Tax	\$ 568,788	\$ 551,524	\$ (17,264)	-3%
Levy Funds	ABC Gallonage	\$ 185,219	\$ 173,446	\$ (11,773)	-6%

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Local Income Tax Estimated Distributions
Budget Year 2026 v. Budget Year 2027
Estimates Calculated by the DLGF

Fund	Revenue Type	Estimated Revenues 1/1/26 - 12/31/26	Estimated Revenues 1/1/27 - 12/31/27	Variance	%
2240	Public Safety Distribution	\$ 4,665,090	\$ 4,964,422	\$ 299,332	6%
2209	Economic Development Distribution	\$ 4,529,987	\$ 4,772,073	\$ 242,086	5%

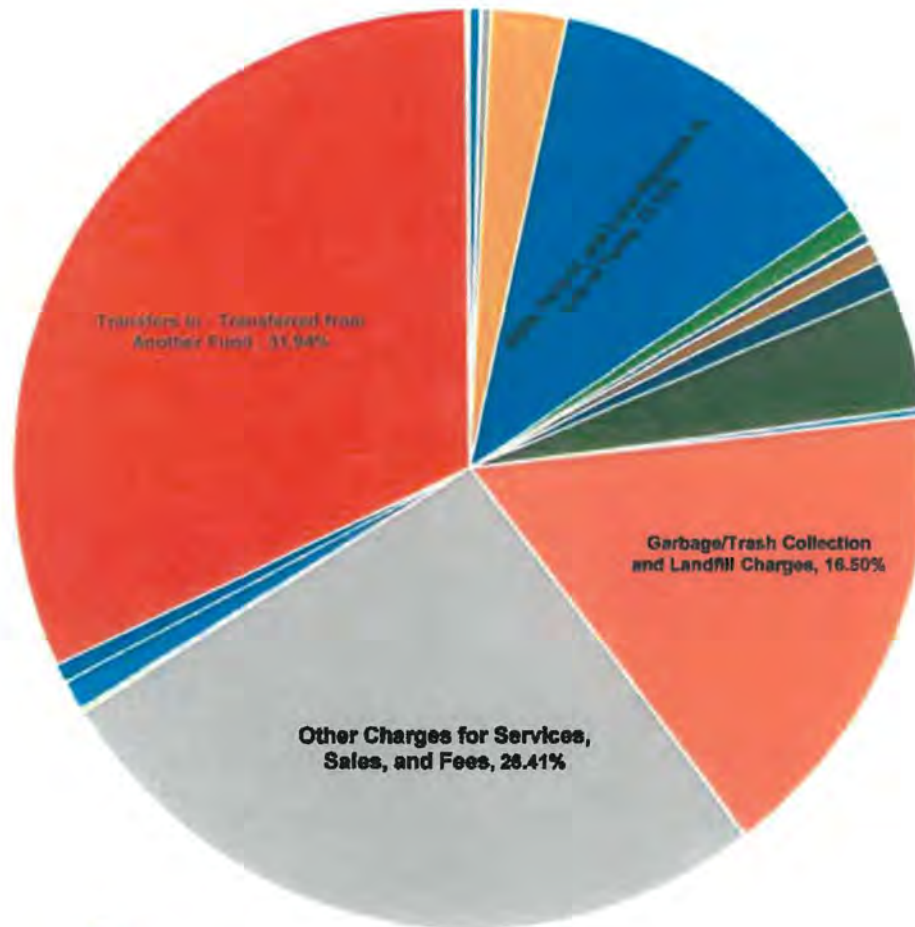
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BUDGET COMPARISON 2023 to 2027 BY FUND

LEVY FUND- GENERAL FUND	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Increase/Decrease From 2026
0101-GENERAL	\$72,754,904	\$78,448,526	\$82,204,229	\$87,153,871	\$88,327,336	\$1,173,465
TOTAL LEVY FUND - GENERAL	\$72,754,904	\$78,448,526	\$82,204,229	\$87,153,871	\$88,327,336	\$1,173,465
OTHER LEVY FUNDS	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Increase/Decrease From 2026
0180-DEBT	\$0	\$1,027,278	\$945,587	\$940,588	\$941,662	\$1,074
1380-PARK BOND	\$882,500	\$885,000	\$441,100	\$0	\$0	\$0
1381- PARK BOND #2	\$1,041,635	\$1,041,444	\$1,041,188	\$1,043,527	\$1,044,714	\$1,187
2391-CUMULATIVE CAPITAL DEVELOPMENT	\$845,000	\$870,000	\$1,000,000	\$1,250,000	\$1,450,000	\$200,000
0708-MOTOR VEHICLE HIGHWAY	\$7,838,971	\$10,124,045	\$10,116,702	\$10,270,397	\$10,503,423	\$233,028
1301-PARK & RECREATION	\$6,851,572	\$5,627,196	\$6,876,856	\$7,114,250	\$7,530,058	\$415,808
TOTAL OTHER LEVY FUNDS	\$17,459,678	\$19,574,963	\$20,421,433	\$20,618,762	\$21,469,857	\$851,095
NON-LEVY FUNDS	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Increase/Decrease From 2026
0254-LOCAL INCOME TAX	\$3,987,746	\$4,254,540	\$5,000,000	\$4,665,090	\$4,964,422	\$299,332
0341-FIRE PENSION	\$4,248,756	\$3,960,456	\$3,607,833	\$3,537,962	\$3,476,948	(\$61,014)
0342-POLICE PENSION	\$5,354,988	\$5,408,900	\$5,020,501	\$4,710,335	\$4,587,471	(\$122,864)
0708-LOCAL ROAD & STREET	\$1,525,000	\$1,450,000	\$1,450,000	\$1,500,000	\$1,700,000	\$200,000
2379-CUMULATIVE CAPITAL IMP (CIG TAX)	\$185,000	\$140,000	\$125,000	\$125,000	\$100,000	(\$25,000)
2411-ECONOMIC DEV INCOME TAX CREDIT	\$3,782,496	\$4,054,199	\$4,254,135	\$4,505,327	\$4,741,640	\$236,313
9500-GAMING	\$36,500,000	\$36,500,000	\$36,500,000	\$36,500,000	\$36,500,000	\$0
0061-RAINY DAY	\$714,175	\$723,246	\$719,600	\$0	\$0	\$0
9501-FOOD AND BEVERAGE TAX	\$0	\$0	\$1,500,000	\$1,478,485	\$1,493,531	\$15,046
9502-WHEEL TAX	\$0	\$0	\$0	\$135,000	\$200,000	\$65,000
9503-SURTAX DISTRIBUTION	\$0	\$0	\$0	\$1,300,000	\$1,299,102	(\$898)
9504-PUBLIC SAFETY	\$893,581	\$875,400	\$802,400	\$802,400	\$802,400	\$0
9505-BUILDING AND CONSTRUCTION RELATED FEES	\$0	\$0	\$0	\$0	\$742,719	\$742,719
9506-LANE MILEAGE DIRECT DISTRIBUTION	\$0	\$0	\$0	\$0	\$170,000	\$170,000
TOTAL NON-LEVY FUNDS	\$57,191,742	\$57,366,741	\$58,979,469	\$59,259,599	\$60,778,233	\$1,348,634
TOTAL ALL FUNDS	\$147,406,324	\$155,390,230	\$161,605,131	\$167,012,232	\$170,575,429	\$3,843,194

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MISC REVENUE - GENERAL FUND 2027

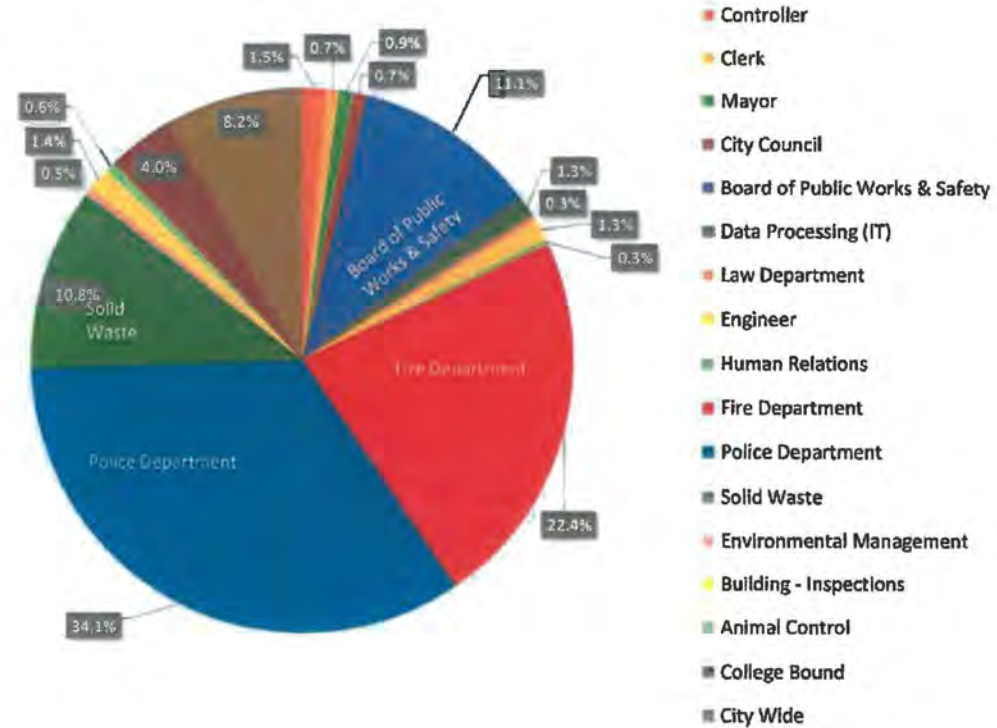


Revenue Name	2027	%
Alcoholic Beverage/Liquor Excise Tax Distribution	\$173,448	0.37%
Cigarette Tax Distribution	\$30,480	0.06%
Financial Institution Tax distribution	\$156,986	0.33%
Motor Vehicle/Aircraft Excise Tax Distribution	\$1,252,482	2.67%
State, Federal, and Local Payments in Lieu of Taxes	\$5,707,563	12.15%
Commercial Vehicle Excise Tax Distribution (CVET)	\$433,782	0.92%
ABC Gallonage Tax Distribution	\$173,446	0.37%
Planning, Zoning, and Building Permits and Fees	\$0	0.00%
Dog Licenses	\$15,000	0.03%
Other Licenses and Permits	\$352,000	0.75%
Cable TV Licenses	\$475,000	1.01%
Emergency Medical Services Fees	\$2,000,000	4.26%
Rental of Property	\$120,000	0.26%
Garbage/Trash Collection and Landfill Charges	\$7,750,000	16.50%
Other Charges for Services, Sales, and Fees	\$12,403,000	26.41%
Court Costs and Fees	\$65,000	0.14%
Earnings on Investments and Deposits	\$500,000	1.06%
Sale of Capital Assets	\$5,000	0.01%
Refunds and Reimbursements	\$300,000	0.64%
Transfers In - Transferred from Another Fund	\$15,000,000	31.94%
Other Receipts	\$54,100	0.12%
TOTAL	\$ 48,967,285	100.0%

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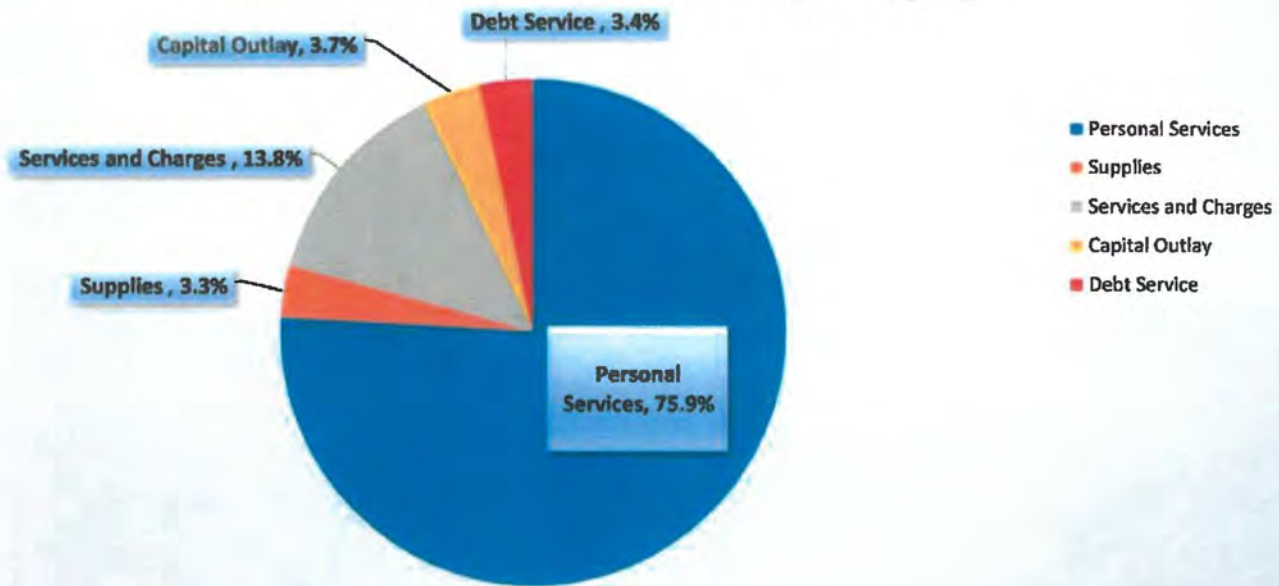
GENERAL FUND BY DEPARTMENT 2027

Controller	\$1,281,345	1.5%
Clerk	\$620,175	0.7%
Mayor	\$772,058	0.9%
City Council	\$643,233	0.7%
Board of Public Works & Safety	\$9,831,648	11.1%
Data Processing (IT)	\$1,141,621	1.3%
Law Department	\$254,624	0.3%
Engineer	\$1,124,045	1.3%
Human Relations	\$260,415	0.3%
Fire Department	\$19,774,079	22.4%
Police Department	\$30,081,246	34.1%
Solid Waste	\$9,558,390	10.8%
Environmental Management	\$408,942	0.5%
Building - Inspections	\$1,203,311	1.4%
Animal Control	\$558,500	0.6%
College Bound	\$3,517,918	4.0%
City Wide	\$7,277,786	8.2%
Total	\$88,327,336	100%



DRAFT

General Fund (1101) 2027 By Category

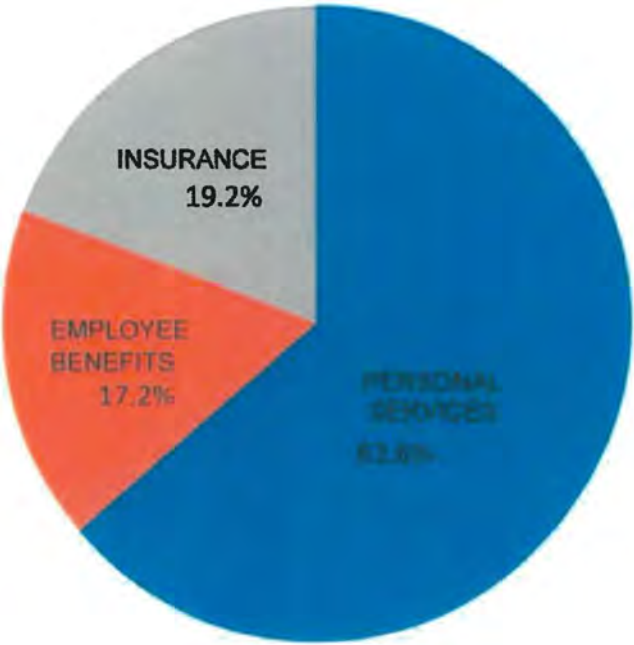


Personal Services	\$	67,023,800	75.9%
Supplies	\$	2,915,400	3.3%
Services and Charges	\$	12,147,750	13.8%
Capital Outlay	\$	3,278,386	3.7%
Debt Service	\$	2,962,000	3.4%
Total GENERAL 1101	\$	88,327,336	100%

DRAFT

**General Fund
Personal Services Expenses
2027**

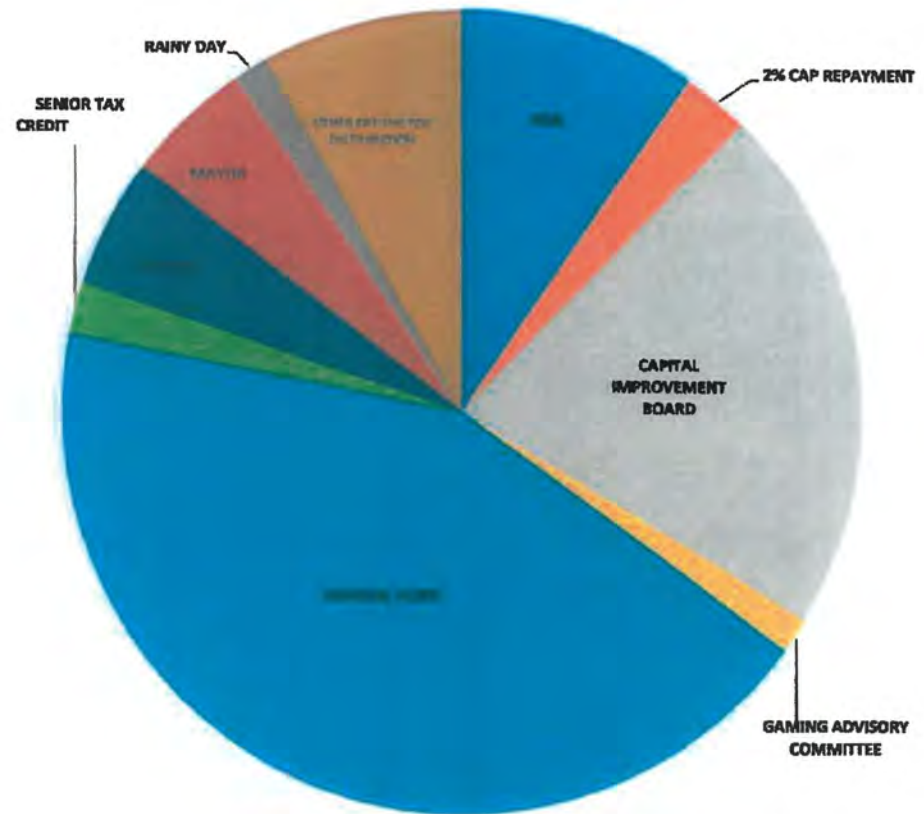
PERSONAL SERVICES	\$42,593,923	63.6%
EMPLOYEE BENEFITS	\$11,557,841	17.2%
INSURANCE	\$12,872,036	19.2%
TOTAL	\$67,023,800	100%



DRAFT

2027 GAMING

Off the Top Distributions		
General Fund		\$15,700,000
Senior Disabled Tax Credit		\$750,000
		\$3,500,000
RDA		
2% Cap Repayment		\$1,000,000
Other Off the Top Distributions		
Academy/Medic Bound		\$100,000
Demolition - City Wide		\$300,000
Facade Rebate Program		\$200,000
Hammond Development Corp		\$200,000
		\$50,000
Hammond is my Home		
HAST		\$650,000
Homebound Program		\$50,000
Legal Aid Clinic		\$340,000
Police Capital (Vehicles)		\$450,000
Public Safety		\$450,000
United Neighborhood Inc (UNI)		\$200,000
TOTAL OFF THE TOP DISTRIBUTION		\$23,940,000
62% of Net Gaming Revenue Distribution		
Capital Improvement Board		\$7,787,200
15% of Net Gaming Revenue		
Mayor's Gaming		\$1,884,000
Districts Discretionary		\$1,884,000
4% of Net Gaming Revenue		
Gaming Advisory Committee		\$502,400
Rainy Day Fund		\$502,400
TOTAL 2025 GAMING		\$36,500,000



DRAFT

2026 v 2027
45 - LAKE COUNTY
0104 - HAMMOND CIVIL CITY
0061 - RAINY DAY

DEPARTMENT- 0000 NO DEPARTMENT		
	2026	2027
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$0	\$0
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$0	\$0

Totals by Fund	Published Amt: \$0.00	Published Amt: \$0.00
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DRAFT

2026 v 2027
45 - LAKE COUNTY
0104 - HAMMOND CIVIL CITY
0101- GENERAL

DEPARTMENT: 0040 CONTROLLER		
	2026	2027
PERSONAL SERVICES	\$1,005,737	\$1,050,845
SUPPLIES	\$115,000	\$120,000
SERVICES AND CHARGES	\$254,000	\$108,000
CAPITAL OUTLAY	\$2,500	\$2,500
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$1,377,237	\$1,281,345

DEPARTMENT: 0042 CLERK (CLERK/TREASURER)		
	2026	2027
PERSONAL SERVICES	\$529,517	\$544,875
SUPPLIES	\$13,200	\$11,200
SERVICES AND CHARGES	\$65,000	\$64,000
CAPITAL OUTLAY	\$100	\$100
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$607,817	\$620,175

DEPARTMENT: 0044 MAYOR		
	2026	2027
PERSONAL SERVICES	\$612,348	\$720,458
SUPPLIES	\$12,000	\$12,000
SERVICES AND CHARGES	\$39,100	\$39,100
CAPITAL OUTLAY	\$500	\$500
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$663,948	\$772,058

DEPARTMENT: 0048 CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)		
	2026	2027
PERSONAL SERVICES	\$520,784	\$536,533
SUPPLIES	\$7,200	\$6,450
SERVICES AND CHARGES	\$91,000	\$99,250
CAPITAL OUTLAY	\$1,000	\$1,000
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$619,984	\$643,233

DRAFT

2026 v 2027
45 - LAKE COUNTY
0104 - HAMMOND CIVIL CITY
0101- GENERAL

DEPARTMENT: 0043 CONTROLLER

	2026	2027
PERSONAL SERVICES	\$1,005,737	\$1,050,845
SUPPLIES	\$115,000	\$120,000
SERVICES AND CHARGES	\$254,000	\$108,000
CAPITAL OUTLAY	\$2,500	\$2,500
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$1,377,237	\$1,281,345

DEPARTMENT: 0042 CLERK (CLERK/TREASURER)

	2026	2027
PERSONAL SERVICES	\$529,517	\$544,875
SUPPLIES	\$13,200	\$11,200
SERVICES AND CHARGES	\$65,000	\$64,000
CAPITAL OUTLAY	\$100	\$100
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$607,817	\$620,175

DEPARTMENT: 0046 MAYOR

	2026	2027
PERSONAL SERVICES	\$612,348	\$720,458
SUPPLIES	\$12,000	\$12,000
SERVICES AND CHARGES	\$39,100	\$39,100
CAPITAL OUTLAY	\$500	\$500
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$663,948	\$772,058

DEPARTMENT: 0056 CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)

	2026	2027
PERSONAL SERVICES	\$520,784	\$536,533
SUPPLIES	\$7,200	\$6,450
SERVICES AND CHARGES	\$91,000	\$99,250
CAPITAL OUTLAY	\$1,000	\$1,000
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$619,984	\$643,233

DRAFT

DEPARTMENT: 0077 BOARD OF PUBLIC WORKS & SAFETY		
	2026	2027
PERSONAL SERVICES	\$9,016,148	\$9,216,148
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$615,500	\$615,500
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$9,831,648	\$9,831,648

DEPARTMENT: 0106 DATA PROCESSING (COMPUTERS)		
	2026	2027
PERSONAL SERVICES	\$367,314	\$378,371
SUPPLIES	\$284,750	\$518,250
SERVICES AND CHARGES	\$177,000	\$190,000
CAPITAL OUTLAY	\$55,000	\$55,000
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$884,064	\$1,141,621

DEPARTMENT: 0277 LAW DEPARTMENT		
	2026	2027
PERSONAL SERVICES	\$170,978	\$175,424
SUPPLIES	\$6,000	\$6,000
SERVICES AND CHARGES	\$68,200	\$68,200
CAPITAL OUTLAY	\$5,000	\$5,000
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$250,178	\$254,624

DEPARTMENT: 0306 ENGINEER		
	2026	2027
PERSONAL SERVICES	\$881,017	\$904,045
SUPPLIES	\$63,000	\$64,000
SERVICES AND CHARGES	\$156,500	\$151,500
CAPITAL OUTLAY	\$4,500	\$4,500
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$1,105,017	\$1,124,045

DEPARTMENT: 0306 HUMAN RELATIONS/RESOURCES (SOCIAL SVC-COUNSEL OR ADJNO)		
	2026	2027
PERSONAL SERVICES	\$237,218	\$243,415
SUPPLIES	\$5,500	\$5,500
SERVICES AND CHARGES	\$31,500	\$31,500
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$274,218	\$280,415

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DEPARTMENT: 0302 FIRE DEPARTMENT		
	2026	2027
PERSONAL SERVICES	\$17,315,218	\$18,321,579
SUPPLIES	\$551,000	\$613,000
SERVICES AND CHARGES	\$767,510	\$738,500
CAPITAL OUTLAY	\$144,000	\$101,000
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$18,777,728	\$19,774,079

DEPARTMENT: 0310 POLICE DEPARTMENT (TOWN MARSHALL)		
	2026	2027
PERSONAL SERVICES	\$27,623,688	\$28,395,246
SUPPLIES	\$1,296,000	\$1,293,500
SERVICES AND CHARGES	\$431,500	\$391,500
CAPITAL OUTLAY	\$26,000	\$1,000
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$29,377,188	\$30,081,246

DEPARTMENT: 0306 SOLID WASTE (REFUSE GARBAGE TRASH)		
	2026	2027
PERSONAL SERVICES	\$4,401,526	\$4,565,890
SUPPLIES	\$187,000	\$207,000
SERVICES AND CHARGES	\$4,565,000	\$4,785,500
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$9,153,526	\$9,558,390

DEPARTMENT: 0308 ENVIRONMENTAL MANAGEMENT		
	2026	2027
PERSONAL SERVICES	\$381,225	\$392,442
SUPPLIES	\$4,000	\$4,000
SERVICES AND CHARGES	\$6,000	\$6,000
CAPITAL OUTLAY	\$6,500	\$6,500
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$397,725	\$408,942

DEPARTMENT: 0401 BUILDING - INSPECTIONS		
	2026	2027
PERSONAL SERVICES	\$1,731,783	\$1,068,111
SUPPLIES	\$33,500	\$34,500
SERVICES AND CHARGES	\$116,250	\$100,200
CAPITAL OUTLAY	\$500	\$500
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$1,882,033	\$1,203,311

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DEPARTMENT: 9600 COLLEGE BOUND		
	2026	2027
PERSONAL SERVICES	\$12,918	\$12,918
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$3,505,000	\$3,505,000
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$3,517,918	\$3,517,918

DEPARTMENT: 9609 CITY WIDE		
	2026	2027
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$660,000	\$1,215,000
CAPITAL OUTLAY	\$2,500,000	\$3,100,786
DEBT SERVICE	\$4,938,098	\$2,962,000
PROPERTY TAX CAPS	\$0	\$0
Total	\$8,098,098	\$7,277,786

DEPARTMENT: 9607 ANIMAL CONTROL		
	2026	2027
PERSONAL SERVICES	\$476,544	\$497,500
SUPPLIES	\$20,000	\$20,000
SERVICES AND CHARGES	\$39,000	\$39,000
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$535,544	\$556,500

Totals by Fund

Published Amt: \$87,153,871

Published Amt: \$88,327,338

DRAFT

2026 v 2027
45 - LAKE COUNTY
0104 - HAMMOND CIVIL CITY
0180- DEBT SERVICE

DEPARTMENT: 8000 NO DEPARTMENT		
	2026	2027
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$2,500	\$2,500
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$938,088	\$939,162
PROPERTY TAX CAPS	\$0	\$0
Total	\$940,588	\$941,662

Totals by Fund	Published Amt: \$940,588	Published Amt: \$941,662
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DRAFT

2026 v 2027
45 - LAKE COUNTY
0104 - HAMMOND CIVIL CITY
0254- LOCAL INCOME TAX

DEPARTMENT: 0000 NO DEPARTMENT		
	2026	2027
PERSONAL SERVICES	\$4,665,090	\$4,964,422
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$0	\$0
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$4,665,090	\$4,964,422

Totals by Fund	Published Amt: \$4,665,090	Published Amt: \$4,964,422
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DRAFT

2026 v 2027
45 - LAKE COUNTY
0104 - HAMMOND CIVIL CITY
00341- FIRE PENSION

DEPARTMENT: 0032 PROPERTY TAX IMPACT - BUDGET PURPOSES ONLY		
	2026	2027
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$0	\$0
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$0	\$0

DEPARTMENT: 0113 FIRE PENSION		
	2026	2027
PERSONAL SERVICES	\$17,296	\$17,652
SUPPLIES	\$2,000	\$2,000
SERVICES AND CHARGES	\$3,518,666	\$3,457,296
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$3,537,962	\$3,476,948

Totals by Fund	Published Am: \$3,537,962	Published Am: \$3,476,948
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DRAFT

2026 v 2027
45 - LAKE COUNTY
0104 - HAMMOND CIVIL CITY
0342 - POLICE PENSION

DEPARTMENT: 0033 PROPERTY TAX IMPACT - BUDGET PURPOSES ONLY		
	2026	2027
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$0	\$0
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$0	\$0

DEPARTMENT: 0112 POLICE (PENSION 1377)		
	2026	2027
PERSONAL SERVICES	\$15,708	\$16,179
SUPPLIES	\$1,550	\$1,810
SERVICES AND CHARGES	\$4,693,077	\$4,569,482
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$4,710,335	\$4,587,471

Totals by Fund	Published Amt: \$4,710,335	Published Amt: \$4,587,471
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DRAFT

2026 v 2027
45 - LAKE COUNTY
0104 - HAMMOND CIVIL CITY
0706- LOCAL ROAD & STREET

DEPARTMENT: 0000 NO DEPARTMENT		
	2026	2027
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$1,300,000	\$1,450,000
SERVICES AND CHARGES	\$200,000	\$250,000
CAPITAL OUTLAY		
DEBT SERVICE		
PROPERTY TAX CAPS		
Total	\$1,500,000	\$1,700,000

Totals by Fund	Published Amt: \$1,500,000	Published Amt: \$1,700,000
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DRAFT

2026 v 2027

45 - LAKE COUNTY

0104 - HAMMOND CIVIL CITY

0708 - MOTOR VEHICLE HIGHWAY

DEPARTMENT: 0102 PROPERTY TAX IMPACT - BUDGET PURPOSES ONLY

	2026	2027
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$0	\$0
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$0	\$0

DEPARTMENT: 0134 STREET

	2026	2027
PERSONAL SERVICES	\$7,393,008	\$7,623,329
SUPPLIES	\$803,700	\$798,700
SERVICES AND CHARGES	\$421,500	\$407,750
CAPITAL OUTLAY	\$15,500	\$15,500
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$8,633,708	\$8,845,279

DEPARTMENT: 0104 MVH RESTRICTED

	2026	2027
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$0	\$0
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$1,636,689	\$1,658,144
PROPERTY TAX CAPS	\$0	\$0
Total	\$1,636,689	\$1,658,144

Totals by Fund:

Published Amt. \$10,270,397

Published Amt. \$10,503,423

DRAFT

2026 v 2027

45 - LAKE COUNTY

0104 - HAMMOND CIVIL CITY

1301 - PARK & RECREATION

DEPARTMENT: 0001 PROPERTY TAX DIST - BUDGET PURPOSES ONLY		
	2026	2027
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$0	\$0
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$0	\$0

DEPARTMENT: 0003 PARKS & RECREATION - RECREATION		
	2026	2027
PERSONAL SERVICES	\$1,548,455	\$1,625,788
SUPPLIES	\$76,000	\$83,500
SERVICES AND CHARGES	\$624,750	\$765,000
CAPITAL OUTLAY	\$1,000	\$1,000
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$2,248,205	\$2,475,288

DEPARTMENT: 0003 PARKS & RECREATION - SPORTS COMPLEX		
	2026	2027
PERSONAL SERVICES	\$1,329,902	\$1,451,553
SUPPLIES	\$719,520	\$719,520
SERVICES AND CHARGES	\$861,020	\$937,200
CAPITAL OUTLAY	\$2,500	\$2,500
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$2,912,942	\$3,110,773

DEPARTMENT: 0003 PARKS & RECREATION - CIVIC CENTER		
	2026	2027
PERSONAL SERVICES	\$615,660	\$629,595
SUPPLIES	\$131,200	\$108,500
SERVICES AND CHARGES	\$186,500	\$204,100
CAPITAL OUTLAY	\$500	\$500
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$933,860	\$942,695

DEPARTMENT: 0003 PARKS & RECREATION - JEAN STEPHENS COMMUNITY CENTER		
	2026	2027
PERSONAL SERVICES	\$679,183	\$648,517
SUPPLIES	\$180,000	\$167,500
SERVICES AND CHARGES	\$159,560	\$184,785
CAPITAL OUTLAY	\$500	\$500
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$1,019,243	\$1,001,302

Totals by Fund

Published Amt: \$7,114,250 Published Amt: \$7,530,056

DRAFT

2026 v 2027
45 - LAKE COUNTY
0104 - HAMMOND CIVIL CITY
1380 - PARK BOND

DEPARTMENT: 0100 NO DEPARTMENT		
	2026	2027
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$0	\$0
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$0	\$0

Totals by Fund	Published Amt: \$0.00	Published Amt: \$0.00
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DRAFT

2026 v 2027
 45 - LAKE COUNTY
 0104 - HAMMOND CIVIL CITY
 1381 - PARK BOND #2

DEPARTMENT 0300 NO DEPARTMENT		
	2026	2027
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$2,500	\$2,500
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$1,041,027	\$1,042,214
PROPERTY TAX CAPS	\$0	\$0
Total	\$1,043,527	\$1,044,714

Totals by Fund	Published Amt: \$1,043,527	Published Amt: \$1,044,714
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DRAFT

2026 v 2027
45 - LAKE COUNTY
0104 - HAMMOND CIVIL CITY
2379 - CUMULATIVE CAPITAL IMP (CIG TAX)

DEPARTMENT: 0000 NO DEPARTMENT		
	2026	2027
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$125,000	\$100,000
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$125,000	\$100,000

Totals by Fund	Published Amt: \$125,000	Published Amt: \$100,000
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DRAFT

2026 v 2027
45 - LAKE COUNTY
0104 - HAMMOND CIVIL CITY
2391 - CUMULATIVE CAPITAL DEVELOPMENT

DEPARTMENT: 0000 NO DEPARTMENT		
	2026	2027
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$0	\$0
CAPITAL OUTLAY	\$1,250,000	\$1,450,000
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$1,250,000	\$1,450,000

Totals by Fund	Published Amt: \$1,250,000	Published Amt: \$1,450,000
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DRAFT

2026 v 2027
45 - LAKE COUNTY
0104 - HAMMOND CIVIL CITY
2411 - ECONOMIC DEV INCOME TAX CREDIT

DEPARTMENT: 0000 NO DEPARTMENT		
	2026	2027
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$3,004,498	\$3,115,811
CAPITAL OUTLAY	\$1,500,829	\$1,625,829
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$4,505,327	\$4,741,640

Totals by Fund	Published Amt: \$ 4,505,327	Published Amt: \$ 4,741,640
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DRAFT

2026 v 2027
45 - LAKE COUNTY
0104 - HAMMOND CIVIL CITY
9500 - GAMING

DEPARTMENT: 0900 NO DEPARTMENT		
	2026	2027
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$35,850,000	\$35,850,000
CAPITAL OUTLAY	\$650,000	\$650,000
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$36,500,000	\$36,500,000

Totals by Fund	Published Amt: \$36,500,000	Published Amt: \$36,500,000
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2026 v 2027

45 - LAKE COUNTY

0104 - HAMMOND CIVIL CITY

9501 - FOOD AND BEVERAGE TAX

DEPARTMENT: 0000 NO DEPARTMENT

	2026	2027
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$75,000	\$30,000
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$1,403,485	\$1,463,531
PROPERTY TAX CAPS	\$0	\$0
Total	\$1,478,485	\$1,493,531

Totals by Fund

Published Amt: \$1,478,485

Published Amt: \$1,493,531

DRAFT

2026 v 2027
45 - LAKE COUNTY
0104 - HAMMOND CIVIL CITY
9502 - WHEEL TAX

DEPARTMENT: 0000 NO DEPARTMENT		
	2026	2027
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$135,000	\$200,000
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$135,000	\$200,000
Totals by Fund Published Amt: \$135,000 Published Amt: \$200,000		

DRAFT

2026 v 2027
45 - LAKE COUNTY
0104 - HAMMOND CIVIL CITY
9503- SURTAX DISTRIBUTION

DEPARTMENT: 0000 NO DEPARTMENT		
	2026	2027
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$1,137,416	\$1,004,000
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$162,584	\$295,102
PROPERTY TAX CAPS	\$0	\$0
Total	\$1,300,000	\$1,299,102

Totals by Fund	Published Amt: \$1,300,000	Published Amt: \$1,299,102
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2026 v 2027
45 - LAKE COUNTY
0104 - HAMMOND CIVIL CITY
9504 - PUBLIC SAFETY

DEPARTMENT: 0100 PUBLIC SAFETY		
	2026	2027
PERSONAL SERVICES	\$81,160	\$81,160
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$0	\$0
CAPITAL OUTLAY	\$721,240	\$721,240
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$802,400	\$802,400

Totals by Fund	Published Amt: \$802,400	Published Amt: \$802,400
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2026 v 2027
45 - LAKE COUNTY
0104 - HAMMOND CIVIL CITY
9505 - BUILDING AND CONSTRUCTION RELATED FEES

DEPARTMENT: DOES NO DEPARTMENT		
	2026	2027
PERSONAL SERVICES	\$0	\$727,219
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$0	\$15,500
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$0	\$742,719

Totals by Fund:

Published Amt: \$742,719

* New Fund Required by SBOA

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2026 v 2027

45 - LAKE COUNTY

0104 - HAMMOND CIVIL CITY

9506 - LANE MILEAGE DIRECT DISTRIBUTION

DEPARTMENT: 0000 NO DEPARTMENT		
	2026	2027
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$0	\$170,000
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$0	\$170,000

Totals by Fund	Published Amt: \$170,000
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* New Fund Required by SBOA

Total by Unit	Published Amt: \$167,032,232	Published Amt: \$170,575,426
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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY DEPARTMENT: Animal Control

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0101-GENERAL	9607 - Animal Control	Personal Services	Salaries and Wages	41101	Animal Control Officer	\$56,844	\$0
0101-GENERAL	9607 - Animal Control	Personal Services	Salaries and Wages	41101	Animal Control Supervisor	\$62,528	\$0
0101-GENERAL	9607 - Animal Control	Personal Services	Salaries and Wages	41101	Animal Control Office Manager	\$53,581	\$0
0101-GENERAL	9607 - Animal Control	Personal Services	Salaries and Wages	41101	Kennel Master	\$204,636	\$0
0101-GENERAL	9607 - Animal Control	Personal Services	Salaries and Wages	41101	Longevity	\$10,000	\$0
0101-GENERAL	9607 - Animal Control	Personal Services	Salaries and Wages	41101	Shift Differential	\$700	\$0
0101-GENERAL	9607 - Animal Control	Personal Services	Salaries and Wages	41102	Overtime	\$20,000	\$0
0101-GENERAL	9607 - Animal Control	Personal Services	Employee Benefits	41301	FICA	\$31,234	\$0
0101-GENERAL	9607 - Animal Control	Personal Services	Employee Benefits	41303	PERF	\$57,977	\$0
PERSONAL SERVICES Total						\$497,500	\$0
0101-GENERAL	9607 - Animal Control	Supplies	Office Supplies	42205	Animal Control Supplies	\$20,000	\$0
SUPPLIES Total						\$20,000	\$0
0101-GENERAL	9607 - Animal Control	Other Services and Charges	Professional Services	43100	Contractual/Professional Services	\$20,000	\$0
0101-GENERAL	9607 - Animal Control	Other Services and Charges	Professional Services	43601	Repairs/Maintenance	\$10,000	\$0
0101-GENERAL	9607 - Animal Control	Other Services and Charges	Utility Services	43204	Telephone Fees	\$4,500	\$0
0101-GENERAL	9607 - Animal Control	Other Services and Charges	Other Services and Charges	43700	Rentals	\$2,500	\$0
0101-GENERAL	9607 - Animal Control	Other Services and Charges	Other Services and Charges	43903	Training, Subscriptions and Dues	\$2,000	\$0
SERVICES AND CHARGES Total						\$39,000	\$0
ANIMAL CONTROL Total						\$556,500	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY DEPARTMENT: Board Of Public Works & Safety

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0101-GENERAL	0077 - BOARD OF PUBLIC WORKS & SAFETY	Personal Services	Salaries and Wages	41101	Board of Public Works & Safety	\$15,000	\$0
0101-GENERAL	0077 - BOARD OF PUBLIC WORKS & SAFETY	Personal Services	Employee Benefits	41301	FICA	\$1,148	\$0
0101-GENERAL	0077 - BOARD OF PUBLIC WORKS & SAFETY	Personal Services	Employee Benefits	41305	Insurance	\$9,200,000	\$0
PERSONAL SERVICES Total						\$9,216,148	\$0
0101-GENERAL	0077 - BOARD OF PUBLIC WORKS & SAFETY	Other Services and Charges	Insurance	43402	Property Liability Insurance	\$300,000	\$0
0101-GENERAL	0077 - BOARD OF PUBLIC WORKS & SAFETY	Other Services and Charges	Other Services and Charges	43100	Contractual/Professional Services	\$300,000	\$0
0101-GENERAL	0077 - BOARD OF PUBLIC WORKS & SAFETY	Other Services and Charges	Other Services and Charges	43300	Printing/Advertising	\$500	\$0
0101-GENERAL	0077 - BOARD OF PUBLIC WORKS & SAFETY	Other Services and Charges	Other Services and Charges	43901	Refunds and Reimbursements	\$15,000	\$0
SERVICES AND CHARGES Total						\$615,500	\$0
BOARD OF PUBLIC WORKS & SAFETY Total						\$9,831,648	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY DEPARTMENT: Building-Inspections

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0101-GENERAL	9606 - Building-Inspections	Personal Services	Salaries and Wages	41101	Building Commissioner	\$96,024	\$0
0101-GENERAL	9606 - Building-Inspections	Personal Services	Salaries and Wages	41101	Code Commissioner	\$84,048	\$0
0101-GENERAL	9606 - Building-Inspections	Personal Services	Salaries and Wages	41101	Zoning Administrator	\$96,024	\$0
0101-GENERAL	9606 - Building-Inspections	Personal Services	Salaries and Wages	41101	Chief of Inspections	\$114,824	\$0
0101-GENERAL	9606 - Building-Inspections	Personal Services	Salaries and Wages	41101	Administrative Asst	\$215,571	\$0
0101-GENERAL	9606 - Building-Inspections	Personal Services	Salaries and Wages	41101	Building Contractors Board	\$31,200	\$0
0101-GENERAL	9606 - Building-Inspections	Personal Services	Salaries and Wages	41101	Electrical Board	\$18,000	\$0
0101-GENERAL	9606 - Building-Inspections	Personal Services	Salaries and Wages	41101	Heating Board	\$14,000	\$0
0101-GENERAL	9606 - Building-Inspections	Personal Services	Salaries and Wages	41101	Zoning Board	\$13,000	\$0
0101-GENERAL	9606 - Building-Inspections	Personal Services	Salaries and Wages	41101	Longevity	\$15,000	\$0
0101-GENERAL	9606 - Building-Inspections	Personal Services	Salaries and Wages	41101	Assistant Planner	\$87,539	\$0
0101-GENERAL	9606 - Building-Inspections	Personal Services	Salaries and Wages	41103	Part Time	\$40,000	\$0
0101-GENERAL	9606 - Building-Inspections	Personal Services	Salaries and Wages	41101	Office Manager	\$64,890	\$0
0101-GENERAL	9606 - Building-Inspections	Personal Services	Employee Benefits	41301	FICA	\$68,094	\$0
0101-GENERAL	9606 - Building-Inspections	Personal Services	Employee Benefits	41303	PERF	\$109,897	\$0
PERSONAL SERVICES Total						\$1,068,111	\$0
0101-GENERAL	9606 - Building-Inspections	Supplies	Office Supplies	42100	Office Supplies	\$12,000	\$0
0101-GENERAL	9606 - Building-Inspections	Supplies	Office Supplies	422012	Fuel	\$12,000	\$0

0101-GENERAL	9606 - Building- Inspections	Supplies	Operating Supplies	423011	Building Supplies	\$1,500	\$0
0101-GENERAL	9606 - Building- Inspections	Supplies	Repair and Maintenance Supplies	42202	Operating Supplies - Garage	\$5,000	\$0
0101-GENERAL	9606 - Building- Inspections	Supplies	Other Supplies	42901	Frontline Supplies	\$4,000	\$0
SUPPLIES Total						\$34,500	\$0
0101-GENERAL	9606 - Building- Inspections	Other Services and Charges	Professional Services	43100	Contractual/Professional Services	\$2,000	\$0
0101-GENERAL	9606 - Building- Inspections	Other Services and Charges	Professional Services	43903	Training, Subscriptions and Dues	\$500	\$0
0101-GENERAL	9606 - Building- Inspections	Other Services and Charges	Printing and Advertising	43300	Printing/Advertising	\$4,500	\$0
0101-GENERAL	9606 - Building- Inspections	Other Services and Charges	Repairs and Maintenance	43601	Repairs/Maintenance	\$3,000	\$0
0101-GENERAL	9606 - Building- Inspections	Other Services and Charges	Other Services and Charges	43203	Mileage Reimbursement	\$200	\$0
0101-GENERAL	9606 - Building- Inspections	Other Services and Charges	Other Services and Charges	43938	Board Ups	\$90,000	\$0
SERVICES AND CHARGES Total						\$100,200	\$0
0101-GENERAL	9606 - Building- Inspections	Capital Outlays	Other Capital Outlays	44000	Capital Outlay	\$500	\$0
CAPITAL OUTLAYS Total						\$500	\$0
BUILDING-INSPECTIONS Total						\$1,203,311	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY DEPARTMENT: City Wide-Other

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0101-GENERAL	9609 - City Wide- Other	Other Services and Charges	Utility Services	43504	Utilities- Water	\$275,000	\$0
0101-GENERAL	9609 - City Wide- Other	Other Services and Charges	Repairs and Maintenance	43601	Repairs/Maintenance - Citywide	\$100,000	\$0
0101-GENERAL	9609 - City Wide- Other	Other Services and Charges	Other Services and Charges	43111	Landscaping	\$240,000	\$0
0101-GENERAL	9609 - City Wide- Other	Other Services and Charges	Other Services and Charges	43106	Banking Fees	\$20,000	\$0
0101-GENERAL	9609 - City Wide- Other	Other Services and Charges	Other Services and Charges	43205	Cable/Cellular Fees	\$90,000	\$0
0101-GENERAL	9609 - City Wide- Other	Other Services and Charges	Other Services and Charges	43907	County Fees	\$120,000	\$0
0101-GENERAL	9609 - City Wide- Other	Other Services and Charges	Other Services and Charges	43100	Contractual/Professional Services	\$350,000	\$0
0101-GENERAL	9609 - City Wide- Other	Other Services and Charges	Other Services and Charges	43903	Subscriptions, Training, and Dues	\$20,000	\$0
SERVICES AND CHARGES Total						\$1,215,000	\$0
0101-GENERAL	9609 - City Wide- Other	Debt Service	Payments on Tax Anticipation Warrants Principal	43801	2021B Refunding Bonds- Principal	\$2,230,000	\$0
0101-GENERAL	9609 - City Wide- Other	Debt Service	Payments on Bonds and Other Debt Principal	43801	2026 Public Safety Bond - Principal	\$305,000	\$0
0101-GENERAL	9609 - City Wide- Other	Debt Service	Payments on Bonds and Other Debt Interest	43802	2026 Public Safety Bond - Interest	\$279,542	\$0
0101-GENERAL	9609 - City Wide- Other	Debt Service	Payments on Bonds and Other Debt Interest	43802	2021B Refunding Bonds- Interest	\$286,244	\$0
DEBTSERVICE Total						\$3,100,786	\$0
0101-GENERAL	9609 - City Wide- Other	Capital Outlays	Other Capital Outlays	44000	Capital Outlay-Energy Savings	\$2,000,000	\$0
0101-GENERAL	9609 - City Wide- Other	Capital Outlays	Other Capital Outlays	44900	Capital Outlay-Technology	\$962,000	\$0
CAPITAL OUTLAYS Total						\$2,962,000	\$0
CITY WIDE-OTHER Total						\$7,277,786	\$0

Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY DEPARTMENT: Clerk (Clerk/Treasurer)

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0101-GENERAL	0042 - CLERK (CLERK/TREASURER)	Personal Services	Salaries and Wages	41101	Chief Deputy Clerk	\$96,024	\$0
0101-GENERAL	0042 - CLERK (CLERK/TREASURER)	Personal Services	Salaries and Wages	41101	City Clerk	\$99,836	\$0
0101-GENERAL	0042 - CLERK (CLERK/TREASURER)	Personal Services	Salaries and Wages	41101	Clerk/ Council Coordinator	\$60,289	\$0
0101-GENERAL	0042 - CLERK (CLERK/TREASURER)	Personal Services	Salaries and Wages	41101	Longevity	\$10,000	\$0
0101-GENERAL	0042 - CLERK (CLERK/TREASURER)	Personal Services	Salaries and Wages	41101	Clerk/ Senior Finance Administrator	\$66,226	\$0
0101-GENERAL	0042 - CLERK (CLERK/TREASURER)	Personal Services	Salaries and Wages	41101	Clerk/Office/CIB Coordinator	\$55,188	\$0
0101-GENERAL	0042 - CLERK (CLERK/TREASURER)	Personal Services	Salaries and Wages	41101	Assistant Clerk Coordinator	\$55,188	\$0
0101-GENERAL	0042 - CLERK (CLERK/TREASURER)	Personal Services	Salaries and Wages	41101	Part-Time	\$5,000	\$0
0101-GENERAL	0042 - CLERK (CLERK/TREASURER)	Personal Services	Employee Benefits	41301	FICA	\$34,253	\$0
0101-GENERAL	0042 - CLERK (CLERK/TREASURER)	Personal Services	Employee Benefits	41302	PERF	\$62,871	\$0
PERSONAL SERVICES Total						\$544,875	
0101-GENERAL	0042 - CLERK (CLERK/TREASURER)	Supplies	Office Supplies	42100	Office Supplies	\$10,000	\$0
0101-GENERAL	0042 - CLERK (CLERK/TREASURER)	Supplies	Other Supplies	42206	Software, Programs and Licensing	\$1,200	\$0
SUPPLIES Total						\$11,200	
0101-GENERAL	0042 - CLERK (CLERK/TREASURER)	Other Services and Charges	Professional Services	43100	Contractual/Professional Services	\$32,200	\$0
0101-GENERAL	0042 - CLERK (CLERK/TREASURER)	Other Services and Charges	Professional Services	43406	Insurance & Surety Bonds	\$3,000	\$0
0101-GENERAL	0042 - CLERK (CLERK/TREASURER)	Other Services and Charges	Printing and Advertising	43300	Printing/Advertising	\$5,000	\$0
0101-GENERAL	0042 - CLERK (CLERK/TREASURER)	Other Services and Charges	Repairs and Maintenance	43601	Repairs - Maintenance	\$7,000	\$0
0101-GENERAL	0042 - CLERK (CLERK/TREASURER)	Other Services and Charges	Other Services and Charges	43903	Training, Subscriptions and Dues	\$7,000	\$0
0101-GENERAL	0042 - CLERK (CLERK/TREASURER)	Other Services and Charges	Other Services and Charges	43911	Community & Professional Development	\$9,800	\$0
SERVICES AND CHARGES Total						\$64,000	
0101-GENERAL	0042 - CLERK (CLERK/TREASURER)	Capital Outlays	Other Capital Outlays	44000	Capital Outlay	\$100	\$0
CAPITAL OUTLAYS Total						\$100	\$0
CLERK (CLERK/TREASURER) Total						\$620,175	\$0

Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY DEPARTMENT: College Bound

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0101-GENERAL	9608 - College Bound	Personal Services	Salaries and Wages	41101	College Bound Board	\$12,000	\$0
0101-GENERAL	9608 - College Bound	Personal Services	Employee Benefits	41301	FICA	\$918	\$0
PERSONAL SERVICES Total						\$12,918	\$0
0101-GENERAL	9608 - College Bound	Other Services and Charges	Professional Services	43301	Promotional	\$5,000	\$0
0101-GENERAL	9608 - College Bound	Other Services and Charges	Professional Services	43905	College Bound Tuition	\$3,500,000	\$0
SERVICES AND CHARGES Total						\$3,505,000	\$0
COLLEGE BOUND Total						\$3,517,918	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY DEPARTMENT: City Council/Town Board (Common Council)

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0101-GENERAL	0069 - CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	Personal Services	Salaries and Wages	41101	Administrative Secretary	\$62,432	\$0
0101-GENERAL	0069 - CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	Personal Services	Salaries and Wages	41101	Councilmen	\$376,140	\$0
0101-GENERAL	0069 - CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	Personal Services	Salaries and Wages	41101	Longevity	\$1,750	\$0
0101-GENERAL	0069 - CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	Personal Services	Employee Benefits	41301	FICA	\$33,685	\$0
0101-GENERAL	0069 - CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	Personal Services	Employee Benefits	41303	PERF	\$62,526	\$0
PERSONAL SERVICES Total						\$536,533	\$0
0101-GENERAL	0069 - CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	Supplies	Office Supplies	42100	Office Supplies	\$2,500	\$0
0101-GENERAL	0069 - CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	Supplies	Office Supplies	42105	Postage Supplies	\$250	\$0
0101-GENERAL	0069 - CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	Supplies	Office Supplies	42206	Software, Programs and Licensing	\$1,200	\$0
0101-GENERAL	0069 - CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	Supplies	Other Supplies	42901	Frontline Supplies	\$2,500	\$0
SUPPLIES Total						\$6,450	\$0
0101-GENERAL	0069 - CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	Other Services and Charges	Professional Services	43100	Contractual/Professional Services	\$30,000	\$0
0101-GENERAL	0069 - CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	Other Services and Charges	Repairs and Maintenance	43601	Repairs - Maintenance	\$1,000	\$0
0101-GENERAL	0069 - CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	Other Services and Charges	Other Services and Charges	43300	Printing/Advertising	\$750	\$0
0101-GENERAL	0069 - CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	Other Services and Charges	Other Services and Charges	43903	Training, Subscriptions and Dues	\$1,500	\$0
0101-GENERAL	0069 - CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	Other Services and Charges	Other Services and Charges	43911	Community & Professional Development	\$66,000	\$0
SERVICES AND CHARGES Total						\$99,250	\$0
0101-GENERAL	0069 - CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	Capital Outlays	Other Capital Outlays	44000	Capital Outlay	\$1,000	\$0
CAPITAL OUTLAYS Total						\$1,000	\$0
CITY COUNCIL/TOWN BOARD (COMMON COUNCIL) Total						\$643,233	\$0

Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0040- HAMMOND CIVIL CITY DEPARTMENT: Controller

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0101-GENERAL	0040 - CONTROLLER	Personal Services	Salaries and Wages	41101	Payroll Administrator	\$62,478	\$0
0101-GENERAL	0040 - CONTROLLER	Personal Services	Salaries and Wages	41101	Senior Accounts Payable Analyst	\$87,539	\$0
0101-GENERAL	0040 - CONTROLLER	Personal Services	Salaries and Wages	41101	Accounts Receivable/ General Billing Manager	\$62,153	\$0
0101-GENERAL	0040 - CONTROLLER	Personal Services	Salaries and Wages	41101	Deputy Controller- Accounting	\$99,660	\$0
0101-GENERAL	0040 - CONTROLLER	Personal Services	Salaries and Wages	41101	Insurance Administrator	\$72,760	\$0
0101-GENERAL	0040 - CONTROLLER	Personal Services	Salaries and Wages	41101	Accounting Assistant	\$60,010	\$0
0101-GENERAL	0040 - CONTROLLER	Personal Services	Salaries and Wages	41101	Longevity	\$18,900	\$0
0101-GENERAL	0040 - CONTROLLER	Personal Services	Salaries and Wages	41101	Deputy Controller- Operations	\$117,926	\$0
0101-GENERAL	0040 - CONTROLLER	Personal Services	Salaries and Wages	41101	Controller	\$124,575	\$0
0101-GENERAL	0040 - CONTROLLER	Personal Services	Salaries and Wages	41101	Bank & Trust Administrator	\$63,334	\$0
0101-GENERAL	0040 - CONTROLLER	Personal Services	Salaries and Wages	41101	Licensing Administrator	\$62,153	\$0
0101-GENERAL	0040 - CONTROLLER	Personal Services	Salaries and Wages	41103	Part Time Salaries	\$35,000	\$0
0101-GENERAL	0040 - CONTROLLER	Personal Services	Employee Benefits	41301	FICA	\$66,286	\$0
0101-GENERAL	0040 - CONTROLLER	Personal Services	Employee Benefits	41303	PERF	\$118,071	\$0
PERSONAL SERVICES Total						\$1,050,845	\$0
0101-GENERAL	0040 - CONTROLLER	Supplies	Office Supplies	42100	Office Supplies	\$30,000	\$0
0101-GENERAL	0040 - CONTROLLER	Supplies	Office Supplies	42105	Postage Supplies	\$25,000	\$0
0101-GENERAL	0040 - CONTROLLER	Supplies	Office Supplies	42206	Software Programs and Licensing	\$65,000	\$0
SUPPLIES Total						\$120,000	\$0
0101-GENERAL	0040 - CONTROLLER	Other Services and Charges	Professional Services	43100	Contractual/Professional Services	\$60,000	\$0
0101-GENERAL	0040 - CONTROLLER	Other Services and Charges	Professional Services	43406	Insurance and Surety Bonds	\$3,000	\$0
0101-GENERAL	0040 - CONTROLLER	Other Services and Charges	Printing and Advertising	43300	Printing/Advertising	\$3,000	\$0
0101-GENERAL	0040 - CONTROLLER	Other Services and Charges	Repairs and Maintenance	43601	Repairs - Maintenance	\$2,500	\$0

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0101-GENERAL	0040 - CONTROLLER	Other Services and Charges	Repairs and Maintenance	43602	Vehicle Repairs - Maintenance Vehicles	\$5,000	\$0
0101-GENERAL	0040 - CONTROLLER	Other Services and Charges	Other Services and Charges	43202	Postage Services	\$3,500	\$0
0101-GENERAL	0040 - CONTROLLER	Other Services and Charges	Other Services and Charges	43203	Mileage Reimbursement	\$1,000	\$0
0101-GENERAL	0040 - CONTROLLER	Other Services and Charges	Other Services and Charges	43903	Training, Subscriptions and Dues	\$30,000	\$0
SERVICES AND CHARGES Total						\$108,000	\$0
0101-GENERAL	0040 - CONTROLLER	Capital Outlays	Other Capital Outlays	44000	Capital Outlay	\$2,500	\$0
CAPITAL OUTLAYS Total						\$2,500	\$0
CONTROLLER Total						\$1,281,345	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY DEPARTMENT: Data Processing (Computers)

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0101-GENERAL	0106 - DATA PROCESSING (COMPUTERS)	Personal Services	Salaries and Wages	41101	Help Desk Manager	\$89,789	\$0
0101-GENERAL	0106 - DATA PROCESSING (COMPUTERS)	Personal Services	Salaries and Wages	41101	IT Director	\$127,557	\$0
0101-GENERAL	0106 - DATA PROCESSING (COMPUTERS)	Personal Services	Salaries and Wages	41101	Longevity	\$5,800	\$0
0101-GENERAL	0106 - DATA PROCESSING (COMPUTERS)	Personal Services	Salaries and Wages	41101	Multimedia Coordinator	\$87,376	\$0
0101-GENERAL	0106 - DATA PROCESSING (COMPUTERS)	Personal Services	Employee Benefits	41301	FICA	\$23,755	\$0
0101-GENERAL	0106 - DATA PROCESSING (COMPUTERS)	Personal Services	Employee Benefits	41303	PERF	\$44,094	\$0
PERSONAL SERVICES Total						\$378,371	\$0
0101-GENERAL	0106 - DATA PROCESSING (COMPUTERS)	Supplies	Office Supplies	42100	Office Supplies	\$3,000	\$0
0101-GENERAL	0106 - DATA PROCESSING (COMPUTERS)	Supplies	Office Supplies	42206	Software, Programs and Licensing	\$510,000	\$0
0101-GENERAL	0106 - DATA PROCESSING (COMPUTERS)	Supplies	Office Supplies	42207	Technology Supplies	\$5,000	\$0
0101-GENERAL	0106 - DATA PROCESSING (COMPUTERS)	Supplies	Operating Supplies	422012	Fuel	\$250	\$0
SUPPLIES Total						\$518,250	\$0
0101-GENERAL	0106 - DATA PROCESSING (COMPUTERS)	Other Services and Charges	Professional Services	43100	Contractual/Professional Services	\$80,000	\$0
0101-GENERAL	0106 - DATA PROCESSING (COMPUTERS)	Other Services and Charges	Professional Services	43406	Insurance and Surety Bonds	\$45,000	\$0
0101-GENERAL	0106 - DATA PROCESSING (COMPUTERS)	Other Services and Charges	Printing and Advertising	43300	Printing/Advertising	\$60,000	\$0
0101-GENERAL	0106 - DATA PROCESSING (COMPUTERS)	Other Services and Charges	Other Services and Charges	43601	Repairs/Maintenance	\$1,000	\$0
0101-GENERAL	0106 - DATA PROCESSING (COMPUTERS)	Other Services and Charges	Other Services and Charges	43602	Repairs/Maintenance-Vehicles	\$1,000	\$0
0101-GENERAL	0106 - DATA PROCESSING (COMPUTERS)	Other Services and Charges	Other Services and Charges	43903	Training, Subscriptions, and Dues	\$3,000	\$0
SERVICES AND CHARGES Total						\$190,000	\$0
0101-GENERAL	0106 - DATA PROCESSING (COMPUTERS)	Capital Outlays	Improvements Other Than Building	44900	Technology	\$50,000	\$0
0101-GENERAL	0106 - DATA PROCESSING (COMPUTERS)	Capital Outlays	Machinery, Equipment, and Vehicles	44500	Machinery/Equipment	\$5,000	\$0
CAPITAL OUTLAYS Total						\$55,000	\$0
DATA PROCESSING (COMPUTERS) Total						\$1,141,621	\$0

Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY DEPARTMENT: Engineer

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0101-GENERAL	0306 - ENGINEER	Personal Services	Salaries and Wages	41101	City Engineer	\$102,981	\$0
0101-GENERAL	0306 - ENGINEER	Personal Services	Salaries and Wages	41101	Senior Accountant	\$66,226	\$0
0101-GENERAL	0306 - ENGINEER	Personal Services	Salaries and Wages	41101	Longevity	\$18,000	\$0
0101-GENERAL	0306 - ENGINEER	Personal Services	Salaries and Wages	41101	Clerk/Receptionist	\$41,325	\$0
0101-GENERAL	0306 - ENGINEER	Personal Services	Salaries and Wages	41101	Assistant Engineer	\$96,024	\$0
0101-GENERAL	0306 - ENGINEER	Personal Services	Salaries and Wages	41101	Maintenance Supervisor	\$60,025	\$0
0101-GENERAL	0306 - ENGINEER	Personal Services	Salaries and Wages	41101	Maintenance Specialist	\$104,224	\$0
0101-GENERAL	0306 - ENGINEER	Personal Services	Salaries and Wages	41101	Jr Engineer	\$85,265	\$0
0101-GENERAL	0306 - ENGINEER	Personal Services	Salaries and Wages	41101	FT Armed Security Guard	\$92,768	\$0
0101-GENERAL	0306 - ENGINEER	Personal Services	Salaries and Wages	41103	Part Time	\$85,000	\$0
0101-GENERAL	0306 - ENGINEER	Personal Services	Employee Benefits	41301	FICA	\$57,516	\$0
0101-GENERAL	0306 - ENGINEER	Personal Services	Employee Benefits	41303	PERF	\$94,691	\$0
PERSONAL SERVICES Total						\$904,045	\$0
0101-GENERAL	0306 - ENGINEER	Supplies	Office Supplies	42100	Office Supplies	\$4,000	\$0
0101-GENERAL	0306 - ENGINEER	Supplies	Office Supplies	42206	Software, Programs and Licensing	\$13,000	\$0
0101-GENERAL	0306 - ENGINEER	Supplies	Operating Supplies	422012	Fuel	\$5,500	\$0
0101-GENERAL	0306 - ENGINEER	Supplies	Operating Supplies	423011	Building Supplies	\$40,000	\$0
0101-GENERAL	0306 - ENGINEER	Supplies	Repair and Maintenance Supplies	42202	Operating Supplies - Garage	\$1,500	\$0
SUPPLIES Total						\$64,000	\$0
0101-GENERAL	0306 - ENGINEER	Other Services and Charges	Professional Services	43100	Contractual/Professional Services	\$45,000	\$0
0101-GENERAL	0306 - ENGINEER	Other Services and Charges	Repairs and Maintenance	43601	Repairs/Maintenance	\$53,000	\$0
0101-GENERAL	0306 - ENGINEER	Other Services and Charges	Repairs and Maintenance	43602	Repairs/Maintenance Vehicles	\$5,000	\$0
0101-GENERAL	0306 - ENGINEER	Other Services and Charges	Repairs and Maintenance	43605	Repairs/Maintenance HVAC	\$30,000	\$0
0101-GENERAL	0306 - ENGINEER	Other Services and Charges	Other Services and Charges	43204	Telephones	\$10,000	\$0

0101-GENERAL	0306 - ENGINEER	Other Services and Charges	Other Services and Charges	43300	Printing/Advertising	\$1,000	\$0
0101-GENERAL	0306 - ENGINEER	Other Services and Charges	Other Services and Charges	43903	Training, Subscriptions and Dues	\$7,500	\$0
SERVICES AND CHARGES Total						\$151,500	\$0
0101-GENERAL	0306 - ENGINEER	Capital Outlays	Other Capital Outlays	4400	Capital Outlay	\$1,000	\$0
0101-GENERAL	0306 - ENGINEER	Capital Outlays	Other Capital Outlays	44900	Technology	\$3,500	\$0
CAPITAL OUTLAYS Total						\$4,500	\$0
ENGINEER Total						\$1,124,045	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY DEPARTMENT: Environmental Management

0101-GENERAL	9605 - Environmental Management	Personal Services	Salaries and Wages	41101	Chief Engineer	\$101,519	\$0
0101-GENERAL	9605 - Environmental Management	Personal Services	Salaries and Wages	41101	Director/Chief	\$113,032	\$0
0101-GENERAL	9605 - Environmental Management	Personal Services	Salaries and Wages	41101	Waste Fuel Engineer	\$101,519	\$0
0101-GENERAL	9605 - Environmental Management	Personal Services	Salaries and Wages	41101	Longevity	\$6,000	\$0
0101-GENERAL	9605 - Environmental Management	Personal Services	Employee Benefits	41301	FICA	\$24,638	\$0
0101-GENERAL	9605 - Environmental Management	Personal Services	Employee Benefits	41303	PERF	\$45,734	\$0
PERSONAL SERVICES Total						\$392,442	\$0
0101-GENERAL	9605 - Environmental Management	Supplies	Office Supplies	42100	Office Supplies	\$1,000	\$0
0101-GENERAL	9605 - Environmental Management	Supplies	Other Supplies	422012	Fuel	\$1,000	\$0
0101-GENERAL	9605 - Environmental Management	Supplies	Other Supplies	42901	Frontline Supplies	\$2,000	\$0
SUPPLIES Total						\$4,000	\$0
0101-GENERAL	9605 - Environmental Management	Other Services and Charges	Professional Services	43100	Contractual/Professional Services	\$1,000	\$0
0101-GENERAL	9605 - Environmental Management	Other Services and Charges	Repairs and Maintenance	43602	Repair/Maintenance Vehicles	\$5,000	\$0
SERVICES AND CHARGES Total						\$6,000	\$0
0101-GENERAL	9605 - Environmental Management	Capital Outlays	Other Capital Outlays	44000	Capital Outlay	\$1,500	\$0
0101-GENERAL	9605 - Environmental Management	Capital Outlays	Other Capital Outlays	44501	Furniture	\$5,000	\$0
CAPITAL OUTLAYS Total						\$6,500	\$0
ENVIRONMENTAL MANAGEMENT Total						\$408,942	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY DEPARTMENT: Fire Department

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41101	FD-Chief	\$155,384	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41101	FD-Deputy Chief	\$145,289	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41101	FD-Assistant Chief	\$665,952	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41101	FD-Battalion Chief	\$718,091	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41101	FD-Senior Captain	\$476,676	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41101	Bookkeeper	\$52,492	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41101	Civilian Longevity	\$7,200	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41101	FD-Longevity	\$314,162	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41101	FD-Private 2nd Class	\$2,153,297	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41101	FD-Probationary	\$391,640	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41101	Maintenance Supervisor	\$58,848	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41101	Chief's Assistant	\$53,773	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41101	Payable/Receivable Clerk	\$49,649	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41101	Certification Pay	\$144,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41101	FD-Captain	\$1,645,783	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41101	FD-Amb Paramedic	\$940,448	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41101	FD-Engineer I	\$2,116,007	\$0

0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41101	FD-Engineer	\$1,347,005	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41101	FD-Amb EMT	\$898,003	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41102	Overtime	\$850,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41104	Holiday Pay	\$175,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41105	Acting Pay	\$45,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Salaries and Wages	41106	Wellness Benefit	\$126,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Employee Benefits	41301	FICA Fire Fighters	\$197,464	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Employee Benefits	41301	FICA Civil City	\$16,980	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Employee Benefits	41303	PERF	\$31,519	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Employee Benefits	41305	Insurance	\$659,389	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Employee Benefits	41307	Clothing Allowance	\$142,500	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Employee Benefits	41309	Fire Pension	\$3,576,028	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Personal Services	Employee Benefits	41311	Residency Bonus	\$168,000	\$0
PERSONAL SERVICES Total						\$18,321,579	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Supplies	Office Supplies	42100	Office Supplies	\$10,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Supplies	Operating Supplies	422012	Fuel	\$135,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Supplies	Operating Supplies	422032	Ambulance Supplies	\$110,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Supplies	Operating Supplies	42206	Software, Programs, and Licensing	\$30,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Supplies	Operating Supplies	423011	Building Supplies	\$47,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Supplies	Operating Supplies	42901	Frontline Supplies	\$155,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Supplies	Repair and Maintenance Supplies	42202	Operating Supplies-Garage	\$125,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Supplies	Repair and Maintenance Supplies	42305	Repair/Maintenance HVAC	\$1,000	\$0
SUPPLIES Total						\$613,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Other Services and Charges	Professional Services	43100	Contractual/Professional Services	\$185,000	\$0

0101-GENERAL	0362 - FIRE DEPARTMENT	Other Services and Charges	Professional Services	43108	Annual Physicals	\$100,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Other Services and Charges	Repairs and Maintenance	43601	Repairs/Maintenance	\$125,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Other Services and Charges	Repairs and Maintenance	43602	Repairs/Maintenance Vehicles	\$162,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Other Services and Charges	Repairs and Maintenance	43605	Repairs/Maintenance HVAC	\$10,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Other Services and Charges	Other Services and Charges	43202	Postage Services	\$1,500	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Other Services and Charges	Other Services and Charges	43204	Telephone Fees	\$7,500	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Other Services and Charges	Other Services and Charges	43205	Cable/Cellular Fees	\$30,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Other Services and Charges	Other Services and Charges	43300	Printing/Advertising	\$18,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Other Services and Charges	Other Services and Charges	43903	Training, Subscriptions and Dues	\$30,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Other Services and Charges	Other Services and Charges	43911	Community & Professional Development	\$11,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Other Services and Charges	Other Services and Charges	43912	Fuel Taxes	\$20,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Other Services and Charges	Other Services and Charges	43913	Educational	\$38,500	\$0
SERVICES AND CHARGES Total						\$738,500	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Capital Outlays	Machinery, Equipment, and Vehicles	44500	Capital Outlay - Equipment	\$80,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Capital Outlays	Other Capital Outlays	44000	Capital Outlay	\$1,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Capital Outlays	Other Capital Outlays	44501	Capital Outlay - Furniture	\$15,000	\$0
0101-GENERAL	0362 - FIRE DEPARTMENT	Capital Outlays	Other Capital Outlays	44900	Technology	\$5,000	\$0
CAPITAL OUTLAYS Total						\$101,000	\$0
FIRE DEPARTMENT Total						\$19,774,079	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY DEPARTMENT: Human Relations/Resources (Social Svcs-Council on Aging)

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0101-GENERAL	0309 - HUMAN RELATIONS/RESOURCES (SOCIAL SVC-COUNCIL ON AGING)	Personal Services	Salaries and Wages	41101	Personnel Director	\$114,824	\$0
0101-GENERAL	0309 - HUMAN RELATIONS/RESOURCES (SOCIAL SVC-COUNCIL ON AGING)	Personal Services	Salaries and Wages	41101	Longevity	\$4,000	\$0
0101-GENERAL	0309 - HUMAN RELATIONS/RESOURCES (SOCIAL SVC-COUNCIL ON AGING)	Personal Services	Salaries and Wages	41101	Human Relations Commission	\$21,600	\$0
0101-GENERAL	0309 - HUMAN RELATIONS/RESOURCES (SOCIAL SVC-COUNCIL ON AGING)	Personal Services	Salaries and Wages	41101	Office Assistant	\$59,808	\$0
0101-GENERAL	0309 - HUMAN RELATIONS/RESOURCES (SOCIAL SVC-COUNCIL ON AGING)	Personal Services	Employee Benefits	41301	FICA	\$15,318	\$0
0101-GENERAL	0309 - HUMAN RELATIONS/RESOURCES (SOCIAL SVC-COUNCIL ON AGING)	Personal Services	Employee Benefits	41303	PERF	\$27,865	\$0
PERSONAL SERVICES Total						\$243,415	\$0
0101-GENERAL	0309 - HUMAN RELATIONS/RESOURCES (SOCIAL SVC-COUNCIL ON AGING)	Supplies	Office Supplies	42100	Office Supplies	\$5,500	\$0
SUPPLIES Total						\$5,500	\$0
0101-GENERAL	0309 - HUMAN RELATIONS/RESOURCES (SOCIAL SVC-COUNCIL ON AGING)	Other Services and Charges	Professional Services	43100	Contractual/Professional Services	\$25,000	\$0
0101-GENERAL	0309 - HUMAN RELATIONS/RESOURCES (SOCIAL SVC-COUNCIL ON AGING)	Other Services and Charges	Other Services and Charges	43203	Mileage Reimbursement	\$1,500	\$0
0101-GENERAL	0309 - HUMAN RELATIONS/RESOURCES (SOCIAL SVC-COUNCIL ON AGING)	Other Services and Charges	Other Services and Charges	43903	Training, Subscriptions and Dues	\$5,000	\$0
SERVICES AND CHARGES Total						\$31,500	\$0
HUMAN RELATIONS/RESOURCES (SOCIAL SVC-COUNCIL ON AGING) Total						\$280,415	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY DEPARTMENT: Law

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0101-GENERAL	0277 - LAW DEPARTMENT	Personal Services	Salaries and Wages	41101	Legal Assistant	\$60,935	\$0
0101-GENERAL	0277 - LAW DEPARTMENT	Personal Services	Salaries and Wages	41101	Longevity	\$3,600	\$0
0101-GENERAL	0277 - LAW DEPARTMENT	Personal Services	Salaries and Wages	41101	Administrative Assistant	\$75,013	\$0
0101-GENERAL	0277 - LAW DEPARTMENT	Personal Services	Salaries and Wages	41103	Part-time	\$5,000	\$0
0101-GENERAL	0277 - LAW DEPARTMENT	Personal Services	Employee Benefits	41301	FICA	\$11,060	\$0
0101-GENERAL	0277 - LAW DEPARTMENT	Personal Services	Employee Benefits	41303	PERF	\$19,816	\$0
PERSONAL SERVICES Total						\$175,424	\$0
0101-GENERAL	0277 - LAW DEPARTMENT	Supplies	Office Supplies	42100	Office Supplies	\$3,000	\$0
0101-GENERAL	0277 - LAW DEPARTMENT	Supplies	Office Supplies	42206	Software, Programs and Licensing	\$3,000	\$0
SUPPLIES Total						\$6,000	\$0
0101-GENERAL	0277 - LAW DEPARTMENT	Other Services and Charges	Professional Services	43100	Contractual/Professional Services	\$40,000	\$0
0101-GENERAL	0277 - LAW DEPARTMENT	Other Services and Charges	Repairs and Maintenance	43601	Repairs/Maintenance	\$1,000	\$0
0101-GENERAL	0277 - LAW DEPARTMENT	Other Services and Charges	Other Services and Charges	43202	Postage Services	\$200	\$0
0101-GENERAL	0277 - LAW DEPARTMENT	Other Services and Charges	Other Services and Charges	43300	Publication & Recording	\$25,000	\$0
0101-GENERAL	0277 - LAW DEPARTMENT	Other Services and Charges	Other Services and Charges	43903	Training, Subscriptions and Dues	\$2,000	\$0
SERVICES AND CHARGES Total						\$68,200	\$0
0101-GENERAL	0277 - LAW DEPARTMENT	Capital Outlays	Other Capital Outlays	44000	Capital Outlay	\$5,000	\$0
CAPITAL OUTLAYS Total						\$5,000	\$0
LAW Total						\$254,624	\$0

Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY DEPARTMENT: Mayor

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0101-GENERAL	0044 - MAYOR	Personal Services	Salaries and Wages	41101	Office Manager	\$66,188	\$0
0101-GENERAL	0044 - MAYOR	Personal Services	Salaries and Wages	41101	Executive Assistant	\$51,437	\$0
0101-GENERAL	0044 - MAYOR	Personal Services	Salaries and Wages	41101	Chief of Staff	\$176,816	\$0
0101-GENERAL	0044 - MAYOR	Personal Services	Salaries and Wages	41101	Mayor	\$119,663	\$0
0101-GENERAL	0044 - MAYOR	Personal Services	Salaries and Wages	41101	Longevity	\$5,912	\$0
0101-GENERAL	0044 - MAYOR	Personal Services	Salaries and Wages	41101	Constituent Services	\$80,371	\$0
0101-GENERAL	0044 - MAYOR	Personal Services	Salaries and Wages	41103	Part Time	\$30,000	\$0
0101-GENERAL	0044 - MAYOR	Personal Services	Salaries and Wages	41101	Social Media Coordinator	\$64,375	\$0
0101-GENERAL	0044 - MAYOR	Personal Services	Employee Benefits	41301	FICA	\$45,500	\$0
0101-GENERAL	0044 - MAYOR	Personal Services	Employee Benefits	41303	PERF	\$80,196	\$0
PERSONAL SERVICES Total						\$720,458	\$0
0101-GENERAL	0044 - MAYOR	Supplies	Operating Supplies	42100	Office Supplies	\$6,000	\$0
0101-GENERAL	0044 - MAYOR	Supplies	Operating Supplies	423011	Building Supplies	\$4,000	\$0
0101-GENERAL	0044 - MAYOR	Supplies	Repair and Maintenance Supplies	42202	Operating Supplies - Garage	\$2,000	\$0
SUPPLIES Total						\$12,000	\$0
0101-GENERAL	0044 - MAYOR	Other Services and Charges	Professional Services	43903	Training, Subscriptions and Dues	\$5,500	\$0
0101-GENERAL	0044 - MAYOR	Other Services and Charges	Repairs and Maintenance	43601	Repairs - Maintenance	\$500	\$0
0101-GENERAL	0044 - MAYOR	Other Services and Charges	Repairs and Maintenance	43602	Repairs-Maintenance Vehicles	\$1,000	\$0
0101-GENERAL	0044 - MAYOR	Other Services and Charges	Other Services and Charges	43202	Postage Services	\$100	\$0
0101-GENERAL	0044 - MAYOR	Other Services and Charges	Other Services and Charges	43203	Mileage Reimbursement	\$1,000	\$0
0101-GENERAL	0044 - MAYOR	Other Services and Charges	Other Services and Charges	43300	Printing/Advertising	\$25,000	\$0
0101-GENERAL	0044 - MAYOR	Other Services and Charges	Other Services and Charges	43911	Community and Professional Development	\$6,000	\$0
SERVICES AND CHARGES Total						\$39,100	\$0
0101-GENERAL	0044 - MAYOR	Capital Outlays	Other Capital Outlays	44000	Capital Outlay	\$500	\$0
CAPITAL OUTLAYS Total						\$500	\$0
MAYOR Total						\$772,058	\$0

Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY DEPARTMENT: Police Department (Town Marshall)

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	PD- Chief	\$155,384	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	PD- Assistant Chief	\$145,289	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	PD- Captains	\$810,160	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	PD- Lieutenants	\$2,110,917	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	PD- Master Sergeants	\$1,358,064	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	PD- Sergeants	\$3,310,320	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	PD- 1st Class Patrolmen/Corp.w.Brevet	\$4,956,777	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	PD- Probationary Patrolmen	\$578,466	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	Correctional Officer- Certified Trainer	\$193,381	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	Correctional Officer- Probationary	\$156,888	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	Correctional Officer- Certified	\$657,554	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	Bookkeeper	\$66,226	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	Certified Mechanics	\$125,057	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	Detective's Assistant	\$51,479	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	Electronic Systems Tech	\$68,213	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	Chief's Executive Assistant	\$61,960	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	Payroll Administrator	\$66,226	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	Property Clerk	\$51,479	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	Records Clerk	\$144,983	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	Senior Records Clerk	\$59,225	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	Longevity- Civilian	\$39,400	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	Longevity- Police	\$485,256	\$0

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0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	Shift Differential - Civilian	\$12,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	Specialty Pay	\$575,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	PD-Corporals	\$2,507,187	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	Correction Officer - Supervisor	\$70,785	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	Human Resources	\$66,226	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	IDACS Coordinator	\$56,844	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	Shift Differential - Police	\$83,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41102	Overtime	\$1,000,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41103	Part-Time	\$325,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41104	Holiday Pay - Civilian	\$10,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41105	Acting Pay	\$67,500	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41106	Wellness Benefit	\$161,280	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Salaries and Wages	41101	Chief's Executive Assistant II	\$54,590	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Employee Benefits	41301	FICA- Police	\$272,725	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Employee Benefits	41301	FICA- Civil City	\$178,820	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Employee Benefits	41303	PERF	\$285,777	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Employee Benefits	41305	Insurance	\$2,128,189	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Employee Benefits	41307	Clothing Allowance	\$192,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Employee Benefits	41310	Police Pension	\$4,383,619	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Personal Services	Employee Benefits	41311	Residency Bonus	\$312,000	\$0
PERSONAL SERVICES Total						\$28,395,246	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Supplies	Office Supplies	42100	Office Supplies	\$50,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Supplies	Operating Supplies	422012	Fuel	\$450,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Supplies	Operating Supplies	423011	Building Supplies	\$50,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Supplies	Operating Supplies	42901	Frontline Supplies	\$250,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Supplies	Repair and Maintenance Supplies	42202	Operating Supplies Garage	\$125,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Supplies	Other Supplies	42105	Postage Supplies	\$11,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Supplies	Other Supplies	42203	Range Supplies	\$100,000	\$0

0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Supplies	Other Supplies	42206	Software, Programs and Licensing	\$250,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Supplies	Other Supplies	42208	Recruiting Supplies	\$5,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Supplies	Other Supplies	42903	Programs - Supplies	\$2,500	\$0
SUPPLIES Total						\$1,293,500	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Other Services and Charges	Professional Services	43100	Contractual/Professional Services	\$60,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Other Services and Charges	Professional Services	43108	Annual Physicals	\$50,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Other Services and Charges	Professional Services	43300	Printing/Advertising	\$30,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Other Services and Charges	Utility Services	43504	Utilities - Water	\$15,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Other Services and Charges	Repairs and Maintenance	43601	Repairs/Maintenance	\$40,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Other Services and Charges	Repairs and Maintenance	43602	Repair/Maintenance Vehicles	\$50,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Other Services and Charges	Repairs and Maintenance	43605	Repair/Maintenance HVAC	\$30,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Other Services and Charges	Other Services and Charges	43202	Postage Services	\$8,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Other Services and Charges	Other Services and Charges	43204	Telephone Fees	\$15,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Other Services and Charges	Other Services and Charges	43206	Toll Fees	\$1,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Other Services and Charges	Other Services and Charges	43903	Training, Subscriptions and Dues	\$40,000	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Other Services and Charges	Other Services and Charges	43911	Community & Professional Development	\$7,500	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Other Services and Charges	Other Services and Charges	43913	Educational-Police/Civilian	\$45,000	\$0
SERVICES AND CHARGES Total						\$391,500	\$0
0101-GENERAL	0370 - POLICE DEPARTMENT (TOWN MARSHAL)	Capital Outlays	Other Capital Outlays	44000	Capital Outlay	\$1,000	\$0
CAPITAL OUTLAYS Total						\$1,000	\$0
POLICE DEPARTMENT Total						\$30,081,246	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY DEPARTMENT: Solid Waste (Refuse-Garbage-Trash)

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Personal Services	Salaries and Wages	41101	District Supervisors	\$516,895	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Personal Services	Salaries and Wages	41101	TMST CDL Driver	\$1,458,475	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Personal Services	Salaries and Wages	41101	TMST Mechanic	\$175,594	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Personal Services	Salaries and Wages	41101	TMST Tireman	\$55,141	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Personal Services	Salaries and Wages	41101	Deputy Director	\$127,357	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Personal Services	Salaries and Wages	41101	Civil Longevity	\$13,800	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Personal Services	Salaries and Wages	41101	TMST Laborer	\$332,114	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Personal Services	Salaries and Wages	41101	TMST Longevity	\$18,640	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Personal Services	Salaries and Wages	41102	Overtime	\$150,000	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Personal Services	Salaries and Wages	41103	Part-time	\$120,000	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Personal Services	Salaries and Wages	41106	Wellness	\$45,600	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Personal Services	Salaries and Wages	41107	Shift Differential	\$2,150	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Personal Services	Salaries and Wages	41110	Specialty Pay	\$2,200	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Personal Services	Employee Benefits	41301	FICA	\$232,198	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Personal Services	Employee Benefits	41303	PERF	\$413,968	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Personal Services	Employee Benefits	41305	Insurance - Teamsters	\$852,842	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Personal Services	Employee Benefits	41305	Insurance - Teamsters Gap Coverage	\$31,616	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Personal Services	Employee Benefits	41307	Clothing	\$17,100	\$0
PERSONAL SERVICES Total						\$4,565,890	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Supplies	Operating Supplies	42302	Garbage Can Supplies	\$120,000	\$0

0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Supplies	Operating Supplies	42901	Frontline Supplies	\$7,000	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Supplies	Repair and Maintenance Supplies	42202	Operating Supplies- Garage	\$80,000	\$0
SUPPLIES Total						\$207,000	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Other Services and Charges	Professional Services	43906	Landfill	\$2,756,250	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Other Services and Charges	Professional Services	43910	Recycling Service	\$1,874,250	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Other Services and Charges	Repairs and Maintenance	43602	Repairs/Maintenance Vehicles	\$110,000	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Other Services and Charges	Other Services and Charges	43100	Contractual/Professional Services	\$20,000	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Other Services and Charges	Other Services and Charges	43108	Annual Physicals	\$5,000	\$0
0101-GENERAL	0506 - SOLID WASTE (REFUSE-GARBAGE-TRASH)	Other Services and Charges	Other Services and Charges	43912	Fuel Taxes	\$20,000	\$0
SERVICES AND CHARGES Total						\$4,785,500	\$0
SOLID WASTE (REFUSE-GARBAGE-TRASH) Total						\$9,568,390	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY - Cumulative Capital Development

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
2391-CUMULATIVE CAPITAL DEVELOPMENT	0000 - No Department	Capital Outlays	Machinery, Equipment, and Vehicles	44003	Vehicles	\$850,000	\$0
2391-CUMULATIVE CAPITAL DEVELOPMENT	0000 - No Department	Capital Outlays	Other Capital Outlays	44000	Capital Outlay	\$500,000	\$0
2391-CUMULATIVE CAPITAL DEVELOPMENT	0000 - No Department	Capital Outlays	Other Capital Outlays	44900	Technology	\$100,000	\$0
CAPITAL OUTLAYS Total						\$1,450,000	\$0
2391-CUMULATIVE CAPITAL DEVELOPMENT Total						\$1,450,000	\$0

Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY - Debt Service

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0180-DEBT SERVICE	0000 - No Department	Other Services and Charges	Other Services and Charges	43900	Paying Agent Fees	\$2,500	\$0
SERVICES AND CHARGES Total						\$2,500	\$0
0180-DEBT SERVICE	0000 - No Department	Debt Service	Payments on Tax Anticipation Warrants Principal	43800	2023 Judgement Bond- Interest	\$444,162	\$0
0180-DEBT SERVICE	0000 - No Department	Debt Service	Payments on Bonds and Other Debt Principal	43800	2023 Judgement Bond- Principal	\$495,000	\$0
DEBT SERVICE Total						\$939,162	\$0
0180-DEBT SERVICE FUND Total						\$941,662	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY - Street

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Salaries and Wages	41101	Administrative Asst.	\$92,715	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Salaries and Wages	41101	Ast.Office Manager	\$51,720	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Salaries and Wages	41101	TMST Head Mechanic	\$65,270	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Salaries and Wages	41101	TMST Craftsman	\$414,170	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Salaries and Wages	41101	TMST Mechanic	\$117,062	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Salaries and Wages	41101	Longevity	\$4,548	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Salaries and Wages	41101	Longevity- Teamsters	\$60,958	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Salaries and Wages	41101	Director	\$139,310	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Salaries and Wages	41101	Facility Manager	\$63,226	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Salaries and Wages	41101	TMST CDL Driver	\$1,944,634	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Salaries and Wages	41101	TMST Master Craftsman	\$303,680	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Salaries and Wages	41101	TMST Laborer	\$664,227	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Salaries and Wages	41101	TMST Radio Dispatcher	\$49,525	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Salaries and Wages	41101	TMST Tireman	\$55,141	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Salaries and Wages	41101	Shift Differential	\$7,000	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Salaries and Wages	41101	Specialty Pay	\$42,000	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Salaries and Wages	41101	TMST Payloader	\$227,302	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Salaries and Wages	41102	Overtime	\$270,000	\$0

0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Salaries and Wages	41103	Part Time	\$120,000	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Salaries and Wages	41106	Wellness Benefit	\$86,400	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Employee Benefits	41301	FICA	\$368,064	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Employee Benefits	41303	PERF	\$666,163	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Employee Benefits	41305	Insurance - Teamsters	\$1,615,910	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Employee Benefits	41305	Insurance - Teamsters Gap Coverage	\$59,904	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Employee Benefits	41305	Insurance	\$102,000	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Personal Services	Employee Benefits	41307	Clothing Allowance	\$32,400	\$0
PERSONAL SERVICES Total						\$7,623,329	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Supplies	Office Supplies	42100	Office Supplies	\$10,000	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Supplies	Operating Supplies	423011	Building Supplies	\$40,000	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Supplies	Repair and Maintenance Supplies	42202	Operating Supplies- Garage	\$430,200	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Supplies	Repair and Maintenance Supplies	42305	Repair/Maintenance HVAC	\$2,500	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Supplies	Repair and Maintenance Supplies	42306	Road Supplies	\$300,000	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Supplies	Other Supplies	42206	Software, Programs and Licensing	\$5,000	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Supplies	Other Supplies	42901	Frontline Supplies	\$11,000	\$0
SUPPLIES Total						\$798,700	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Other Services and Charges	Professional Services	43100	Contractual/Professional Services	\$30,000	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Other Services and Charges	Professional Services	43108	Annual Physicals	\$5,000	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Other Services and Charges	Repairs and Maintenance	43601	Repairs/Maintenance	\$45,000	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Other Services and Charges	Repairs and Maintenance	43602	Repair/Maintenance Vehicles	\$250,000	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Other Services and Charges	Repairs and Maintenance	43605	Repair/Maintenance HVAC	\$5,000	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Other Services and Charges	Repairs and Maintenance	43935	Repair/Maintenance Roads	\$20,000	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Other Services and Charges	Other Services and Charges	43204	Telephones	\$5,000	\$0

0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Other Services and Charges	Other Services and Charges	43205	Cable/Cellular Service Fees	\$500	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Other Services and Charges	Other Services and Charges	43206	Toll Fees	\$250	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Other Services and Charges	Other Services and Charges	43300	Printing/Advertising	\$6,500	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Other Services and Charges	Other Services and Charges	43903	Training, Subscriptions and Dues	\$500	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Other Services and Charges	Other Services and Charges	43912	Fuel Taxes	\$40,000	\$0
SERVICES AND CHARGES Total						\$407,750	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Capital Outlays	Improvements Other Than Building	44000	Capital Outlay	\$500	\$0
0708-MOTOR VEHICLE HIGHWAY	0524 - STREET	Capital Outlays	Machinery, Equipment, and Vehicles	44500	Capital Outlay- Machinery/Equipment	\$15,000	\$0
CAPITAL OUTLAYS Total						\$15,500	\$0
0708-MOTOR VEHICLE HIGHWAY	9610 - MVH Restricted	Capital Outlays	Other Capital Outlays	44000	Capital Outlay MVH Restricted	\$1,658,144	\$0
MVH Restricted Total						\$1,658,144	\$0
0708-MOTOR VEHICLE HIGHWAY Total						\$10,503,423	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY - Park Bond #2

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
1381-PARK BOND #2	0000 - No Department	Other Services and Charges	Other Services and Charges	43900	Paying Agent Fees	\$2,500	\$0
SERVICES AND CHARGES Total						\$2,500	\$0
1381-PARK BOND #2	0000 - No Department	Debt Service	Payments on Bonds and Other Debt Principal	43801	2018A Bonds Principal	\$980,000	\$0
1381-PARK BOND #2	0000 - No Department	Debt Service	Payments on Bonds and Other Debt Interest	43802	2018A Bonds Interest	\$62,214	\$0
DEBT SERVICE Total						\$1,042,214	\$0
1381-PARK BOND #2 Total						\$1,044,714	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY- Parks & Recreation

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Personal Services	Salaries and Wages	41101	Park Field Manager	\$59,141	\$0
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Personal Services	Salaries and Wages	41101	Facility Ops Manager	\$78,367	\$0
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Personal Services	Salaries and Wages	41101	Special Events/ Bookkeeper Asst.	\$45,476	\$0
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Personal Services	Salaries and Wages	41101	Park Administrator	\$139,310	\$0
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Personal Services	Salaries and Wages	41101	Park Board Member	\$20,000	\$0
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Personal Services	Salaries and Wages	41101	Bookkeeper	\$64,087	\$0
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Personal Services	Salaries and Wages	41101	Recreation Supervisor	\$53,540	\$0
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Personal Services	Salaries and Wages	41101	Special Events Coordinator	\$88,342	\$0
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Personal Services	Salaries and Wages	41101	Longevity	\$21,185	\$0
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Personal Services	Salaries and Wages	41101	Superintendent of Parks	\$89,207	\$0
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Personal Services	Salaries and Wages	41101	Park Field Maintenance	\$187,930	\$0
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Personal Services	Salaries and Wages	41101	Asst. Facility Operations Manager	\$47,922	\$0
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Personal Services	Salaries and Wages	41101	Marketing Manager	\$82,992	\$0
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Personal Services	Salaries and Wages	41103	Part-Time	\$125,000	\$0
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Personal Services	Salaries and Wages	41102	Overtime	\$5,000	\$0
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Personal Services	Employee Benefits	41301	FICA	\$84,724	\$0
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Personal Services	Employee Benefits	41303	PERF	\$135,965	\$0
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Personal Services	Employee Benefits	41304	Unemployment	\$12,000	\$0
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Personal Services	Employee Benefits	41305	Insurance-Civil City	\$285,600	\$0

						PERSONAL SERVICES Total	\$1,625,788	\$0
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Supplies	Operating Supplies	422012	Fuel	\$25,000	\$0	
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Supplies	Operating Supplies	42202	Operating Supplies - Garage	\$5,000	\$0	
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Supplies	Operating Supplies	42204	Park Supplies	\$50,000	\$0	
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Supplies	Operating Supplies	42901	Frontline Supplies	\$3,500	\$0	
						SUPPLIES Total	\$83,500	\$0
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Other Services and Charges	Professional Services	43100	Contractual/Professional Services	\$60,000	\$0	
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Other Services and Charges	Professional Services	43110	Tree Removal	\$150,000	\$0	
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Other Services and Charges	Professional Services	43406	Insurance and Surety Bonds	\$110,000	\$0	
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Other Services and Charges	Utility Services	43501	Utilities - NIPSCO	\$350,000	\$0	
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Other Services and Charges	Utility Services	43504	Utilities - Water	\$30,000	\$0	
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Other Services and Charges	Repairs and Maintenance	43602	Repairs/Maintenance Vehicles	\$2,500	\$0	
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Other Services and Charges	Repairs and Maintenance	43606	Repairs/Maintenance Parks	\$60,000	\$0	
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Other Services and Charges	Other Services and Charges	43203	Mileage Reimbursement	\$2,500	\$0	
						SERVICES AND CHARGES Total	\$765,000	\$0
1301-PARK & RECREATION	0803 - PARKS & RECREATION (RECREATION)	Capital Outlays	Other Capital Outlays	44000	Capital Outlay	\$1,000	\$0	
						CAPITAL OUTLAYS Total	\$1,000	\$0
						PARKS & RECREATION Total	\$2,475,288	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY - Sportsplex

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Personal Services	Salaries and Wages	41101	Level III Athletics Supervisor	\$136,425	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Personal Services	Salaries and Wages	41101	Asst. Hospitality Manager	\$58,834	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Personal Services	Salaries and Wages	41101	Sportsplex GM	\$127,557	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Personal Services	Salaries and Wages	41101	Longevity	\$8,650	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Personal Services	Salaries and Wages	41101	Office Manager	\$57,783	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Personal Services	Salaries and Wages	41101	Sportsplex Hospitality Manager	\$63,036	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Personal Services	Salaries and Wages	41101	Level I Athletic Supervisor	\$88,301	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Personal Services	Salaries and Wages	41101	Finance Clerk	\$48,223	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Personal Services	Salaries and Wages	41101	Asst. Athletic Supervisor	\$42,024	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Personal Services	Salaries and Wages	41102	SportsPlex Overtime - PD/EMT's	\$100,000	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Personal Services	Salaries and Wages	41103	SportsPlex Part Time	\$275,000	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Personal Services	Salaries and Wages	41101	Level II Athletics Supervisor	\$77,263	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Personal Services	Employee Benefits	41301	FICA	\$82,857	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Personal Services	Employee Benefits	41301	FICA (PD/FD)	\$1,450	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Personal Services	Employee Benefits	41303	PERF	\$100,550	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Personal Services	Employee Benefits	41305	Insurance	\$183,600	\$0
PERSONAL SERVICES Total						\$1,451,553	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Supplies	Office Supplies	42100	Office Supplies	\$5,000	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Supplies	Operating Supplies	42206	Software, Programs, and Licensing	\$7,520	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Supplies	Operating Supplies	423011	Building Supplies	\$45,000	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Supplies	Operating Supplies	42902	Concession Supplies	\$250,000	\$0

1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Supplies	Operating Supplies	42903	Program Supplies	\$360,000	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Supplies	Operating Supplies	42904	Lounge Supplies	\$45,000	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Supplies	Repair and Maintenance Supplies	42304	Repair/Maintenance	\$7,000	\$0
SUPPLIES Total						\$719,520	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Other Services and Charges	Professional Services	43100	Contractual/Professional Services	\$30,000	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Other Services and Charges	Professional Services	43109	Fitness Instructors	\$2,500	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Other Services and Charges	Professional Services	43112	Contractual Services - Bartenders	\$45,000	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Other Services and Charges	Professional Services	43204	Telephones	\$4,500	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Other Services and Charges	Professional Services	43942	Contractual Services - Coaches and Refs	\$300,000	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Other Services and Charges	Printing and Advertising	43300	Printing/Advertising	\$15,000	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Other Services and Charges	Insurance	43406	Insurance and Surety Bonds	\$81,000	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Other Services and Charges	Utility Services	43501	Utilities - Water	\$8,500	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Other Services and Charges	Utility Services	43504	Utilities - NIPSCO	\$300,000	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Other Services and Charges	Repairs and Maintenance	43601	Repairs/Maintenance	\$35,000	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Other Services and Charges	Repairs and Maintenance	43605	Repairs/Maintenance HVAC	\$25,000	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Other Services and Charges	Rentals	43700	Rentals	\$2,500	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Other Services and Charges	Other Services and Charges	43106	Banking Fees	\$25,000	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Other Services and Charges	Other Services and Charges	43205	Cable/Cellular Fees	\$4,200	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Other Services and Charges	Other Services and Charges	43901	Refunds and Reimbursements	\$10,000	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Other Services and Charges	Other Services and Charges	43903	Training, Subscriptions and Dues	\$10,000	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Other Services and Charges	Other Services and Charges	43914	Sales Tax	\$7,500	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Other Services and Charges	Other Services and Charges	43943	Programs Services and Charges	\$30,000	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Other Services and Charges	Other Services and Charges	43984	F&B	\$1,500	\$0
SERVICES AND CHARGES Total						\$937,200	\$0
1301-PARK & RECREATION	9603 - Parks & Recreation-Sportscomplex	Capital Outlays	Other Capital Outlays	44000	Capital Outlay	\$2,500	\$0
CAPITAL OUTLAYS Total						\$2,500	\$0
SPORTSPLEX Total						\$3,110,773	\$0

Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY - Jean Shepherd Community Center

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Personal Services	Salaries and Wages	41101	Dowling Center Manager	\$91,402	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Personal Services	Salaries and Wages	41101	Hospitality Manager	\$85,729	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Personal Services	Salaries and Wages	41101	Operating Engineer	\$102,321	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Personal Services	Salaries and Wages	41101	Longevity	\$3,800	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Personal Services	Salaries and Wages	41102	Overtime	\$25,000	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Personal Services	Salaries and Wages	41103	Part-Time	\$175,000	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Personal Services	Salaries and Wages	41106	Wellness	\$2,400	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Personal Services	Employee Benefits	41301	FICA	\$37,152	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Personal Services	Employee Benefits	41303	PERF	\$44,113	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Personal Services	Employee Benefits	41305	Insurance	\$81,600	\$0
PERSONAL SERVICES Total						\$648,517	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Supplies	Office Supplies	42100	Office Supplies	\$10,000	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Supplies	Operating Supplies	42206	Software, Programs, and Licensing	\$5,000	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Supplies	Operating Supplies	423011	Building Supplies	\$30,000	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Supplies	Repair and Maintenance Supplies	42304	Repair/Maintenance Supplies	\$2,500	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Supplies	Other Supplies	42901	Frontline Supplies	\$10,000	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Supplies	Other Supplies	42902	Concession Supplies	\$70,000	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Supplies	Other Supplies	42904	Lounge Supplies	\$40,000	\$0

						SUPPLIES Total	\$167,500	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Other Services and Charges	Professional Services	43100	Contractual/Professional Services	\$40,000	\$0	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Other Services and Charges	Professional Services	43109	Fitness Instructors	\$40,000	\$0	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Other Services and Charges	Professional Services	43112	Bartenders	\$20,000	\$0	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Other Services and Charges	Professional Services	43944	Concession Services	\$15,000	\$0	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Other Services and Charges	Communication and Transportation	43204	Telephone Fees	\$3,500	\$0	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Other Services and Charges	Printing and Advertising	43300	Printing/Advertising	\$7,500	\$0	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Other Services and Charges	Insurance	43406	Insurance & Surety Bonds	\$7,245	\$0	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Other Services and Charges	Repairs and Maintenance	43601	Repair/Maintenance Services	\$5,000	\$0	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Other Services and Charges	Repairs and Maintenance	43605	Repair/Maintenance Services - HVAC	\$20,000	\$0	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Other Services and Charges	Rentals	43700	Rentals	\$2,040	\$0	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Other Services and Charges	Other Services and Charges	43205	Cable/Cellular Fees	\$9,500	\$0	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Other Services and Charges	Other Services and Charges	43914	Sales Tax	\$10,000	\$0	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Other Services and Charges	Other Services and Charges	43984	Food & Beverage	\$5,000	\$0	\$0
						SERVICES AND CHARGES Total	\$184,785	\$0
1301-PARK & RECREATION	9632 - Jean Shepherd Community Center	Capital Outlays	Other Capital Outlays	44000	Capital Outlay	\$500	\$0	\$0
						CAPITAL OUTLAYS Total	\$500	\$0
						JEAN SHEPHERD COMMUNITY CENTER Total	\$1,001,302	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY - Civic Center

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
1301-PARK & RECREATION	9623 - Civic Center	Personal Services	Salaries and Wages	41101	Civic Center Manager	\$91,402	\$0
1301-PARK & RECREATION	9623 - Civic Center	Personal Services	Salaries and Wages	41101	Custodian	\$29,994	\$0
1301-PARK & RECREATION	9623 - Civic Center	Personal Services	Salaries and Wages	41101	Operating Engineers	\$102,321	\$0
1301-PARK & RECREATION	9623 - Civic Center	Personal Services	Salaries and Wages	41101	Longevity	\$5,911	\$0
1301-PARK & RECREATION	9623 - Civic Center	Personal Services	Salaries and Wages	41101	Office Manager	\$54,631	\$0
1301-PARK & RECREATION	9623 - Civic Center	Personal Services	Salaries and Wages	41102	Overtime	\$50,000	\$0
1301-PARK & RECREATION	9623 - Civic Center	Personal Services	Salaries and Wages	41103	Part-Time	\$125,000	\$0
1301-PARK & RECREATION	9623 - Civic Center	Personal Services	Salaries and Wages	41106	Wellness	\$2,400	\$0
1301-PARK & RECREATION	9623 - Civic Center	Personal Services	Salaries and Wages	41301	FICA	\$25,571	\$0
1301-PARK & RECREATION	9623 - Civic Center	Personal Services	Salaries and Wages	41303	PERF	\$40,365	\$0
1301-PARK & RECREATION	9623 - Civic Center	Personal Services	Salaries and Wages	41305	Insurance	\$102,000	\$0
PERSONAL SERVICES Total						\$629,595	\$0
1301-PARK & RECREATION	9623 - Civic Center	Supplies	Office Supplies	42100	Office Supplies	\$10,000	\$0
1301-PARK & RECREATION	9623 - Civic Center	Supplies	Office Supplies	42304	Repair/Maintenance Supplies	\$10,000	\$0
1301-PARK & RECREATION	9623 - Civic Center	Supplies	Office Supplies	42901	Frontline Supplies	\$2,000	\$0
1301-PARK & RECREATION	9623 - Civic Center	Supplies	Operating Supplies	42105	Postage Supplies	\$1,500	\$0
1301-PARK & RECREATION	9623 - Civic Center	Supplies	Operating Supplies	42206	Software, Programs, and Licensing	\$7,500	\$0
1301-PARK & RECREATION	9623 - Civic Center	Supplies	Operating Supplies	423011	Building Supplies	\$25,000	\$0

1301-PARK & RECREATION	9623 - Civic Center	Supplies	Operating Supplies	42902	Concession Supplies	\$2,500	\$0
1301-PARK & RECREATION	9623 - Civic Center	Supplies	Operating Supplies	42904	Lounge Supplies	\$50,000	\$0
SUPPLIES Total						\$108,500	\$0
1301-PARK & RECREATION	9623 - Civic Center	Other Services and Charges	Professional Services	43100	Contractual/Professional Services	\$60,000	\$0
1301-PARK & RECREATION	9623 - Civic Center	Other Services and Charges	Professional Services	43109	Fitness Instructors	\$4,000	\$0
1301-PARK & RECREATION	9623 - Civic Center	Other Services and Charges	Professional Services	43112	Bartenders	\$12,000	\$0
1301-PARK & RECREATION	9623 - Civic Center	Other Services and Charges	Professional Services	43601	Repair/Maintenance Services	\$60,000	\$0
1301-PARK & RECREATION	9623 - Civic Center	Other Services and Charges	Professional Services	43605	Repairs/Maintenance HVAC	\$20,000	\$0
1301-PARK & RECREATION	9623 - Civic Center	Other Services and Charges	Printing and Advertising	43300	Printing/Advertising	\$10,500	\$0
1301-PARK & RECREATION	9623 - Civic Center	Other Services and Charges	Insurance	43406	Insurance & Surety Bonds	\$12,400	\$0
1301-PARK & RECREATION	9623 - Civic Center	Other Services and Charges	Other Services and Charges	43901	Refunds & Reimbursements	\$10,000	\$0
1301-PARK & RECREATION	9623 - Civic Center	Other Services and Charges	Other Services and Charges	43903	Subscriptions/Training/Dues	\$1,000	\$0
1301-PARK & RECREATION	9623 - Civic Center	Other Services and Charges	Other Services and Charges	43914	Sales Tax	\$10,000	\$0
1301-PARK & RECREATION	9623 - Civic Center	Other Services and Charges	Other Services and Charges	43984	Food and Beverage Tax	\$1,000	\$0
1301-PARK & RECREATION	9623 - Civic Center	Other Services and Charges	Other Services and Charges	43205	Postage Services	\$3,200	\$0
SERVICES AND CHARGES Total						\$204,100	\$0
1301-PARK & RECREATION	9623 - Civic Center	Capital Outlays	Other Capital Outlays	44000	Capital Outlay	\$500	\$0
CAPITAL OUTLAYS Total						\$500	\$0
CIVIC CENTER Total						\$942,695	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY - Local Income Tax

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0254-LOCAL INCOME TAX	0000 - No Department	Personal Services	Salaries and Wages	41305	Police - Insurance	\$2,482,211	\$0
0254-LOCAL INCOME TAX	0000 - No Department	Personal Services	Salaries and Wages	41305	Fire - Insurance	\$2,482,211	\$0
PERSONAL SERVICES Total						\$4,964,422	\$0
0254-LOCAL INCOME TAX Total						\$4,964,422	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY - Fire Pension

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0341-FIRE PENSION	0113 - FIRE PENSION	Personal Services	Salaries and Wages	41101	Elected Trustees(5)	\$1,500	\$0
0341-FIRE PENSION	0113 - FIRE PENSION	Personal Services	Salaries and Wages	41101	Bookkeeper	\$2,389	\$0
0341-FIRE PENSION	0113 - FIRE PENSION	Personal Services	Salaries and Wages	41101	Secretary	\$12,615	\$0
0341-FIRE PENSION	0113 - FIRE PENSION	Personal Services	Employee Benefits	41301	FICA	\$1,148	\$0
PERSONAL SERVICES Total						\$17,652	\$0
0341-FIRE PENSION	0113 - FIRE PENSION	Supplies	Office Supplies	42100	Office Supplies	\$1,000	\$0
0341-FIRE PENSION	0113 - FIRE PENSION	Supplies	Other Supplies	42105	Postage Supplies	\$1,000	\$0
SUPPLIES Total						\$2,000	\$0
0341-FIRE PENSION	0113 - FIRE PENSION	Other Services and Charges	Insurance	43406	Insurance & Surety Bonds	\$105	\$0
0341-FIRE PENSION	0113 - FIRE PENSION	Other Services and Charges	Other Services and Charges	43100	Contractual/Professional Services	\$7,000	\$0
0341-FIRE PENSION	0113 - FIRE PENSION	Other Services and Charges	Other Services and Charges	439022	Pensioners	\$2,150,729	\$0
0341-FIRE PENSION	0113 - FIRE PENSION	Other Services and Charges	Other Services and Charges	439022	Pension to Dependents	\$1,227,462	\$0
0341-FIRE PENSION	0113 - FIRE PENSION	Other Services and Charges	Other Services and Charges	439024	Death Benefits	\$72,000	\$0
SERVICES AND CHARGES Total						\$3,457,296	\$0
0341-FIRE PENSION Total						\$3,476,948	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY - Police Pension

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0342-POLICE PENSION	0112 - POLICE PENSION (PENSION 1977)	Personal Services	Salaries and Wages	41101	Bookkeeper	\$2,414	\$0
0342-POLICE PENSION	0112 - POLICE PENSION (PENSION 1977)	Personal Services	Salaries and Wages	41101	Secretary	\$12,615	\$0
0342-POLICE PENSION	0112 - POLICE PENSION (PENSION 1977)	Personal Services	Employee Benefits	41301	FICA	\$1,150	\$0
PERSONAL SERVICES Total						\$16,179	\$0
0342-POLICE PENSION	0112 - POLICE PENSION (PENSION 1977)	Supplies	Office Supplies	42100	Office Supplies	\$660	\$0
0342-POLICE PENSION	0112 - POLICE PENSION (PENSION 1977)	Supplies	Office Supplies	42105	Postage Supplies	\$1,150	\$0
SUPPLIES Total						\$1,810	\$0
0342-POLICE PENSION	0112 - POLICE PENSION (PENSION 1977)	Other Services and Charges	Professional Services	43100	Contractual/Professional Services	\$4,000	\$0
0342-POLICE PENSION	0112 - POLICE PENSION (PENSION 1977)	Other Services and Charges	Insurance	43406	Insurance and Surety Bonds	\$200	\$0
0342-POLICE PENSION	0112 - POLICE PENSION (PENSION 1977)	Other Services and Charges	Other Services and Charges	439027	Pension to Dependents	\$1,457,576	\$0
0342-POLICE PENSION	0112 - POLICE PENSION (PENSION 1977)	Other Services and Charges	Other Services and Charges	439027	Pensioners	\$2,995,706	\$0
0342-POLICE PENSION	0112 - POLICE PENSION (PENSION 1977)	Other Services and Charges	Other Services and Charges	439029	Death Benefits	\$108,000	\$0
0342-POLICE PENSION	0112 - POLICE PENSION (PENSION 1977)	Other Services and Charges	Other Services and Charges	43903	Training, Subscriptions and Dues	\$4,000	\$0
SERVICES AND CHARGES Total						\$4,569,482	\$0
0342-POLICE PENSION Total						\$4,587,471	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY - Local Road & Street

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
0706-LOCAL ROAD & STREET	0000 - No Department	Supplies	Operating Supplies	422012	Fuel	\$500,000	\$0
0706-LOCAL ROAD & STREET	0000 - No Department	Supplies	Repair and Maintenance Supplies	42100	Supplies	\$700,000	\$0
0706-LOCAL ROAD & STREET	0000 - No Department	Supplies	Repair and Maintenance Supplies	42303	Streetlight Supplies	\$250,000	\$0
SUPPLIES Total						\$1,450,000	\$0
0706-LOCAL ROAD & STREET	0000 - No Department	Other Services and Charges	Repairs and Maintenance	43932	Repair/Maintenance Streetlight	\$250,000	\$0
SERVICES AND CHARGES Total						\$250,000	\$0
0706-LOCAL ROAD & STREET Total						\$1,700,000	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY - Cumulative Capital Improvement (CIG Tax)

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
2379-CUMULATIVE CAPITAL IMP (CIG TAX)	0000 - No Department	Other Services and Charges	Other Services and Charges	43205	Cable/Cellular Services Fees	\$100,000	\$0
SERVICES AND CHARGES Total						\$100,000	\$0
2379-CUMULATIVE CAPITAL IMP (CIG TAX) Total						\$100,000	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY - Economic Dev Income Tax Cedit

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
2411-ECONOMIC DEV INCOME TAX CEDIT	0000 - No Department	Other Services and Charges	Professional Services	43909	Contractual Services-West Lake Extension Payment	\$715,811	\$0
2411-ECONOMIC DEV INCOME TAX CEDIT	0000 - No Department	Other Services and Charges	Communication and Transportation	432041	Police Wireless Expenses	\$175,000	\$0
2411-ECONOMIC DEV INCOME TAX CEDIT	0000 - No Department	Other Services and Charges	Utility Services	43501	Utilities	\$1,750,000	\$0
2411-ECONOMIC DEV INCOME TAX CEDIT	0000 - No Department	Other Services and Charges	Utility Services	43501	Utilities - PD	\$300,000	\$0
2411-ECONOMIC DEV INCOME TAX CEDIT	0000 - No Department	Other Services and Charges	Utility Services	43501	Utilities - FD	\$175,000	\$0
SERVICES AND CHARGES Total						\$3,115,811	\$0
2411-ECONOMIC DEV INCOME TAX CEDIT	0000 - No Department	Capital Outlays	Machinery, Equipment, and Vehicles	44000	Equipment - Police	\$525,000	\$0
2411-ECONOMIC DEV INCOME TAX CEDIT	0000 - No Department	Capital Outlays	Machinery, Equipment, and Vehicles	44000	Capital Outlay - Fire	\$150,829	\$0
2411-ECONOMIC DEV INCOME TAX CEDIT	0000 - No Department	Capital Outlays	Machinery, Equipment, and Vehicles	44000	Vehicles	\$950,000	\$0
CAPITAL OUTLAYS Total						\$1,625,829	\$0
2411-ECONOMIC DEV INCOME TAX CEDIT Total						\$4,741,640	

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY - Gaming

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
9500-Gaming	0000 - No Department	Other Services and Charges	Professional Services	43800	RDA	\$3,500,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Professional Services	43800	United Neighborhoods Inc	\$200,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43800	General Fund	\$15,700,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43800	2% Cap Repayment	\$1,000,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43800	Hammond Development Corporation	\$200,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43800	Facade Rebate Program	\$200,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43800	Academy Bound	\$50,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43800	Medic Bound	\$50,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43800	Legal Aid Clinic	\$340,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43800	Senior/Disabled Tax Credit	\$750,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43800	Capital Improvement Board	\$7,787,200	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43800	Gaming Advisory Committee	\$502,400	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43800	Public Safety	\$450,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43800	Police Capital	\$450,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43800	Homebound Program	\$50,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43800	Demolition- Citywide	\$300,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	438000	Hammond is My Home	\$50,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43900	1st District	\$314,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43900	2nd District	\$314,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43900	3rd District	\$314,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43900	4th District	\$314,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43900	5th District	\$314,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43900	6th District	\$314,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43900	Mayor's	\$1,884,000	\$0
9500-Gaming	0000 - No Department	Other Services and Charges	Other Services and Charges	43900	Rainy Day Transfer	\$502,400	\$0
SERVICES AND CHARGES Total						\$35,850,000	\$0
9500-Gaming	0000 - No Department	Debt Service	Payments on Bonds and Other Debt Principal	43800	HAST	\$650,000	\$0
DEBT SERVICE Total						\$650,000	\$0
9500-Gaming Total						\$36,500,000	\$0

Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY - Food and Beverage Tax

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
9501-Food and Beverage Tax	0000 - No Department	Other Services and Charges	Professional Services	43100	Contractual/Professional Services	\$30,000	\$0
SERVICES AND CHARGES Total						\$30,000	
9501-Food and Beverage Tax	0000 - No Department	Debt Service	Payments on Bonds and Other Debt Principal	43801	2025 F&B Bonds- Principal	\$720,000	\$0
9501-Food and Beverage Tax	0000 - No Department	Debt Service	Payments on Bonds and Other Debt Interest	43802	2025 F&B Bonds- Interest	\$743,531	\$0
DEBT SERVICE TOTAL						\$1,463,531	
9501-Food and Beverage Tax Total						\$1,493,531	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY - Public Safety

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
9504-Public Safety	0360 - PUBLIC SAFETY	Personal Services	Salaries and Wages	41102	Police - Overtime	\$80,000	\$0
9504-Public Safety	0360 - PUBLIC SAFETY	Personal Services	Employee Benefits	41301	FICA	\$1,160	\$0
PERSONAL SERVICES Total						\$81,160	\$0
9504-Public Safety	0360 - PUBLIC SAFETY	Capital Outlays	Machinery, Equipment, and Vehicles	44003	Capital Outlay	\$425,000	\$0
9504-Public Safety	0360 - PUBLIC SAFETY	Capital Outlays	Machinery, Equipment, and Vehicles	44003	Capital Outlay - Fire Trucks	\$296,240	\$0
CAPITAL OUTLAYS Total						\$721,240	\$0
9504-Public Safety Total						\$802,400	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY - Surtax Distribution

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
9503-Surtax Distribution	0000 - No Department	Other Services and Charges	Repairs and Maintenance	43607	Overlays	\$1,004,000	\$0
SERVICES AND CHARGES Total						\$1,004,000	
9503-Surtax Distribution	0000 - No Department	Debt Service	Payments on Bonds and Other Debt Principal	43801	2025 Wheel Tax BAN-Principal	\$255,000	\$0
9503-Surtax Distribution	0000 - No Department	Debt Service	Payments on Bonds and Other Debt Interest	43802	2025 Wheel Tax BAN-Interest	\$40,102	\$0
DEBT SERVICE Total						\$295,102	
9503-Surtax Distribution Total						\$1,299,102	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY - Wheel Tax Distribution

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
9502-Wheel Tax Distribution	0000 - No Department	Other Services and Charges	Repairs and Maintenance	43607	Overlays	\$200,000	\$0
SERVICES AND CHARGES Total						\$200,000	
9502-Wheel Tax Distribution Total						\$200,000	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY - Building and Construction Related Fees

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
9505-Building and Construction Related Fees	0000 - No Department	Personal Services	Salaries and Wages	41101	Building Inspector	\$70,390	\$0
9505-Building and Construction Related Fees	0000 - No Department	Personal Services	Salaries and Wages	41101	Code & Commercial Inspector	\$72,130	\$0
9505-Building and Construction Related Fees	0000 - No Department	Personal Services	Salaries and Wages	41101	Electrical Inspector	\$75,736	\$0
9505-Building and Construction Related Fees	0000 - No Department	Personal Services	Salaries and Wages	41101	Inspector	\$227,181	\$0
9505-Building and Construction Related Fees	0000 - No Department	Personal Services	Salaries and Wages	41101	Senior Inspectors	\$136,578	\$0
9505-Building and Construction Related Fees	0000 - No Department	Personal Services	Salaries and Wages	41101	Longevity	\$14,800	\$0
9505-Building and Construction Related Fees	0000 - No Department	Personal Services	Employee Benefits	41301	FICA	\$45,656	\$0
9505-Building and Construction Related Fees	0000 - No Department	Personal Services	Employee Benefits	41303	PERF	\$84,748	\$0
PERSONAL SERVICES Total						\$727,219	
9505-Building and Construction Related Fees	0000 - No Department	Other Services and Charges	Repairs and Maintenance	43602	Repair/Maintenance Vehicles	\$15,500	\$0
SERVICES AND CHARGES Total						\$15,500	
9505-Building and Construction Related Fees Total						\$742,719	\$0

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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY - Lane Mileage Direct Distribution

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
9506-Lane Mileage Direct Distribution	0000 - No Department	Other Services and Charges	Other Services and Charges	43607	Overlays	\$170,000	\$0
SERVICES AND CHARGES Total						\$170,000	
9506-Lane Mileage Direct Distribution Total						\$170,000	\$0

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Budget Form 2: Non-Property Tax Revenue Estimates

Year: 2027 County: Lake Unit: 0104-HAMMOND CIVIL CITY

Fund	Revenue Code	Revenue Name	July 1 - December 31, 2026	January 1 - December 31, 2027
0061-RAINY DAY	R905	Sale of Capital Assets	\$0	\$0
0061-RAINY DAY	R906	Refunds and Reimbursements	\$0	\$0
0061-RAINY DAY	R910	Transfers In - Transferred from Another Fund	\$502,400	\$502,400
0061-RAINY DAY	R913	Other Receipts	\$0	\$0
RAINY DAY			\$502,400	\$502,400
0101-GENERAL	R109	ABC Excise Tax Distribution	\$86,723	\$173,446
0101-GENERAL	R111	Cigarette Tax Distribution	\$15,240	\$30,480
0101-GENERAL	R112	Financial Institution Tax Distribution	\$82,417	\$156,986
0101-GENERAL	R114	Vehicle/Aircraft Excise Tax Distribution	\$714,294	\$1,252,482
0101-GENERAL	R119	State, Federal, and Local Payments in Lieu of Taxes	\$4,410,080	\$5,707,563

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0101-GENERAL	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$216,347	\$433,782
0101-GENERAL	R136	ABC Gallonage Tax Distribution	\$86,723	\$173,446
0101-GENERAL	R202	Food and Amusement Licenses and Permits	\$0	\$0
0101-GENERAL	R203	Planning, Zoning, and Building Permits and Fees	\$487,732	\$0
0101-GENERAL	R208	Dog Licenses	\$10,080	\$15,000
0101-GENERAL	R209	Other Licenses and Permits	\$59,805	\$352,000
0101-GENERAL	R210	Cable TV Licenses	\$373,133	\$475,000
0101-GENERAL	R408	Emergency Medical Services Fees	\$1,235,364	\$2,000,000
0101-GENERAL	R413	Rental of Property	\$61,889	\$120,000
0101-GENERAL	R414	Federal, State, and Local Reimbursement for Services	\$0	\$0
0101-GENERAL	R416	Garbage/Trash Collection and Landfill Charges	\$3,579,885	\$7,750,000
0101-GENERAL	R423	Other Charges for Services, Sales, and Fees	\$7,853,822	\$12,403,000
0101-GENERAL	R502	Court Costs and Fees	\$58,931	\$65,000

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0101-GENERAL	R503	Other Fines and Forfeitures	\$0	\$0
0101-GENERAL	R902	Earnings on Investments and Deposits	\$192,988	\$500,000
0101-GENERAL	R905	Sale of Capital Assets	\$3,645	\$5,000
0101-GENERAL	R906	Refunds and Reimbursements	\$252,356	\$300,000
0101-GENERAL	R910	Transfers In - Transferred from Another Fund	\$11,000,000	\$15,000,000
0101-GENERAL	R913	Other Receipts	\$41,972	\$54,100
GENERAL			\$30,823,426	\$46,967,285
0180-DEBT SERVICE	R112	Financial Institution Tax Distribution	\$1,562	\$2,808
0180-DEBT SERVICE	R114	Vehicle/Aircraft Excise Tax Distribution	\$13,536	\$22,403
0180-DEBT SERVICE	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$4,100	\$7,759
DEBT SERVICE			\$19,198	\$32,970
0254-LOCAL INCOME TAX	R139	Local Income Tax (LIT) for Public Safety	\$1,828,123	\$4,964,422
LOCAL INCOME TAX			\$1,828,123	\$4,964,422
0341-FIRE PENSION	R133	Federal and State Grants and Distributions - Public Safety	\$1,790,247	\$3,476,948
FIRE PENSION			\$1,790,247	\$3,476,948
0342-POLICE PENSION	R133	Federal and State Grants and Distributions - Public Safety	\$2,480,894	\$4,587,472
POLICE PENSION			\$2,480,894	\$4,587,472

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0706-LOCAL ROAD & STREET	R113	Local Road and Street Distribution	\$770,944	\$1,541,887
LOCAL ROAD & STREET			\$770,944	\$1,541,887
0708-MOTOR VEHICLE HIGHWAY	R112	Financial Institution Tax Distribution	\$11,464	\$21,833
0708-MOTOR VEHICLE HIGHWAY	R114	Vehicle/Aircraft Excise Tax Distribution	\$99,356	\$174,194
0708-MOTOR VEHICLE HIGHWAY	R116	Motor Vehicle Highway Distribution	\$1,658,144	\$3,316,288
0708-MOTOR VEHICLE HIGHWAY	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$30,093	\$60,330
0708-MOTOR VEHICLE HIGHWAY	R414	Federal, State, and Local Reimbursement for Services	\$0	\$0
0708-MOTOR VEHICLE HIGHWAY	R910	Transfers In - Transferred from Another Fund	\$1,836,700	\$1,658,144
MOTOR VEHICLE HIGHWAY			\$3,635,757	\$5,230,789
1301-PARK & RECREATION	R112	Financial Institution Tax Distribution	\$4,842	\$9,221
1301-PARK & RECREATION	R114	Vehicle/Aircraft Excise Tax Distribution	\$41,962	\$73,570
1301-PARK & RECREATION	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$12,710	\$25,480
1301-PARK & RECREATION	R411	Park and Recreation Receipts	\$220,914	\$270,000
1301-PARK & RECREATION	R414	Federal, State, and Local Reimbursement for Services	\$0	\$0
1301-PARK & RECREATION	R913	Other Receipts	\$3,100,000	\$4,500,000

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		PARK & RECREATION	\$3,380,428	\$4,878,271
1381-PARK BOND #2	R112	Financial Institution Tax Distribution	\$1,643	\$2,963
1381-PARK BOND #2	R114	Vehicle/Aircraft Excise Tax Distribution	\$14,240	\$23,644
1381-PARK BOND #2	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$4,313	\$8,189
		PARK BOND #2	\$20,196	\$34,796
2379-CUMULATIVE CAPITAL IMP (CIG TAX)	R111	Cigarette Tax Distribution	\$55,879	\$111,758
2379-CUMULATIVE CAPITAL IMP (CIG TAX)	R910	Transfers In - Transferred from Another Fund	\$16,000	\$4,000
		CUMULATIVE CAPITAL IMP (CIG TAX)	\$71,879	\$115,758
2391-CUMULATIVE CAPITAL DEVELOPMENT	R112	Financial Institution Tax Distribution	\$3,124	\$5,785
2391-CUMULATIVE CAPITAL DEVELOPMENT	R114	Vehicle/Aircraft Excise Tax Distribution	\$27,072	\$46,154
2391-CUMULATIVE CAPITAL DEVELOPMENT	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$8,200	\$15,985
		CUMULATIVE CAPITAL DEVELOPMENT	\$38,396	\$67,924
2411-ECONOMIC DEV INCOME TAX CREDIT	R140	Local Income Tax (LIT) for Economic Development	\$2,196,012	\$4,772,073
		ECONOMIC DEV INCOME TAX CREDIT	\$2,196,012	\$4,772,073
9500-Gaming	R110	Casino/Riverboat Distribution	\$22,517,845	\$36,500,000
		Gaming	\$22,517,845	\$36,500,000
9501-Food and Beverage Tax	R106	Food and Beverage Tax	\$583,977	\$1,600,000
		Food and Beverage Tax	\$583,977	\$1,600,000

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9502-Wheel Tax Distribution	R137	Wheel Tax/Surtax Distribution	\$30,000	\$300,000
		Wheel Tax Distribution	\$30,000	\$300,000
9503-Surtax Distribution	R137	Wheel Tax/Surtax Distribution	\$725,705	\$1,300,000
		Surtax Distribution	\$725,705	\$1,300,000
9504-Public Safety	R913	Other Receipts	\$424,533	\$800,000
		Public Safety	\$424,533	\$800,000
9505-Building and Construction Related Fees	R203	Planning, Zoning, and Building Permits and Fees	\$0	\$1,255,000
		Building and Construction Related Fees	\$0	\$1,255,000
9506-Lane Mileage Direct Distribution	R913	Other Receipts	\$0	\$176,000
		Lane Mileage Direct Distribution	\$0	\$176,000
		0104-HAMMOND CIVIL CITY	\$71,839,960	\$119,103,995

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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 **Hammond City Hall- Common Council Chambers 5925 Calumet Ave Hammond, IN 46320.**

Notice is hereby given to taxpayers of **HAMMOND CIVIL CITY, LAKE COUNTY, Indiana** that the proper officers of **HAMMOND CIVIL CITY** will conduct a public hearing on the year **2027** 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 CIVIL CITY** 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 CIVIL CITY** 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 CIVIL CITY** will meet to adopt the following budget:

Public Hearing Date	Tuesday, October 13, 2026	Adoption Meeting Date	Monday, October 26, 2026
Public Hearing Time	6:00 PM	Adoption Meeting Time	6:00 PM
Public Hearing Location	Hammond City Hall- Common Council Chambers 5925 Calumet	Adoption Meeting Location	Hammond City Hall- Common Council Chambers 5925 Calumet

Estimated Civil Max Levy	\$65,994,988
Property Tax Cap Credit Estimate	\$13,318,500

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
0061 - RAINY DAY	\$0	\$0	\$0	\$0	
0101 - GENERAL	\$88,327,336	\$53,503,269	\$0	\$50,467,374	6.02%
0180 - DEBT SERVICE	\$941,662	\$972,667	\$0	\$956,401	1.70%
0254 - LOCAL INCOME TAX	\$4,964,422	\$0	\$0	\$0	

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0341 - FIRE PENSION	\$3,476,948	\$0	\$0	\$0	
0342 - POLICE PENSION	\$4,587,471	\$0	\$0	\$0	
0706 - LOCAL ROAD & STREET	\$1,700,000	\$0	\$0	\$0	
0708 - MOTOR VEHICLE HIGHWAY	\$10,503,423	\$7,441,183	\$0	\$7,019,984	6.00%
1301 - PARK & RECREATION	\$7,530,058	\$3,142,734	\$0	\$2,964,843	6.00%
1381 - PARK BOND #2	\$1,044,714	\$1,075,610	\$0	\$1,006,134	6.91%
2379 - CUMULATIVE CAPITAL IMP (CIG TAX)	\$100,000	\$0	\$0	\$0	
2391 - CUMULATIVE CAPITAL DEVELOPMENT	\$1,450,000	\$1,971,589	\$0	\$1,912,802	3.07%
2411 - ECONOMIC DEV INCOME TAX CEDIT	\$4,741,640	\$0	\$0	\$0	
9500 - Gaming	\$36,500,000	\$0	\$0	\$0	
9501 - Food and Beverage Tax	\$1,493,531	\$0	\$0	\$0	
9502 - Wheel Tax Distribution	\$200,000	\$0	\$0	\$0	
9503 - Surtax Distribution	\$1,299,102	\$0	\$0	\$0	
9504 - Public Safety	\$802,400	\$0	\$0	\$0	
9505 - Building and Construction Related	\$742,719	\$0	\$0	\$0	
9506 - Lane Mileage Direct Distribution	\$170,000	\$0	\$0	\$0	
Totals	\$170,575,426	\$68,107,052	\$0	\$64,327,538	

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Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0104 - HAMMOND CIVIL CITY****DLGF Fund : 0061 - RAINY DAY****July to December - 2026**

Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	\$1,297,808	\$1,297,808
2. Property Taxes To be Collected	\$0	\$0
3. Non-Property Tax Revenues	\$502,400	\$502,400
4. Total Cash and Revenues	\$1,800,208	\$1,800,208
Expenses		
5. Remaining Appropriations as of June 30	\$0	\$0
6. Additional Appropriations	\$0	\$0
7. Transfers & Outstanding Temporary Loans	\$0	\$0
8. Total Expenses	\$0	\$0
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$1,800,208	\$1,800,208

Budget Year - 2027

Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	\$0
11. Property Tax Levy	\$0	\$0
12. Estimated Property Tax Cap Loss	\$0	\$0
13. Non-Property Tax Revenues	\$502,400	\$502,400
14. 2027 Total Revenues	\$502,400	\$502,400
Expenses		
15. Budget Estimate	\$0	\$0
16. Transfers & Outstanding Temporary Loans	\$0	\$0
17. 2027 Total Expenditures	\$0	\$0
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$2,302,608	\$2,302,608

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	Not Applicable	Not Applicable
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.0000	\$0.0000

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Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0104 - HAMMOND CIVIL CITY****DLGF Fund : 0101 - GENERAL****July to December - 2026**

Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	\$1,839,223	\$1,839,223
2. Property Taxes To be Collected	\$18,496,669	\$18,496,669
3. Non-Property Tax Revenues	\$30,823,426	\$30,823,426
4. Total Cash and Revenues	\$51,159,318	\$51,159,318
Expenses		
5. Remaining Appropriations as of June 30	\$48,985,830	\$48,985,830
6. Additional Appropriations	\$0	\$0
7. Transfers & Outstanding Temporary Loans	\$0	\$0
8. Total Expenses	\$48,985,830	\$48,985,830
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$2,173,488	\$2,173,488

Budget Year - 2027

Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	\$0
11. Property Tax Levy	\$53,503,269	\$53,503,269
12. Estimated Property Tax Cap Loss	-\$10,786,196	-\$10,786,196
13. Non-Property Tax Revenues	\$46,967,285	\$46,967,285
14. 2027 Total Revenues	\$89,684,358	\$89,684,358
Expenses		
15. Budget Estimate	\$88,327,336	\$88,327,336
16. Transfers & Outstanding Temporary Loans	\$0	\$0
17. 2027 Total Expenditures	\$88,327,336	\$88,327,336
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$3,530,510	\$3,530,510

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	\$3,251,763,759	\$3,251,763,759
Property Tax Rate (Line 11 / Assessed Value) * 100	\$1.6454	\$1.6454

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Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0104 - HAMMOND CIVIL CITY****DLGF Fund : 0180 - DEBT SERVICE****July to December - 2026**

Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	\$86,115	\$86,115
2. Property Taxes To be Collected	\$447,756	\$447,756
3. Non-Property Tax Revenues	\$19,198	\$19,198
4. Total Cash and Revenues	\$553,069	\$553,069
Expenses		
5. Remaining Appropriations as of June 30	\$472,044	\$472,044
6. Additional Appropriations	\$0	\$0
7. Transfers & Outstanding Temporary Loans	\$0	\$0
8. Total Expenses	\$472,044	\$472,044
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$81,025	\$81,025

Budget Year - 2027

Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	\$0
11. Property Tax Levy	\$972,667	\$972,667
12. Estimated Property Tax Cap Loss	\$0	\$0
13. Non-Property Tax Revenues	\$32,970	\$32,970
14. 2027 Total Revenues	\$1,005,637	\$1,005,637
Expenses		
15. Budget Estimate	\$941,662	\$941,662
16. Transfers & Outstanding Temporary Loans	\$0	\$0
17. 2027 Total Expenditures	\$941,662	\$941,662
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$145,000	\$145,000

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	\$3,251,763,759	\$3,251,763,759
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.0299	\$0.0299

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Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0104 - HAMMOND CIVIL CITY****DLGF Fund : 0254 - LOCAL INCOME TAX****July to December - 2026**

Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	\$3,365,339	\$3,365,339
2. Property Taxes To be Collected	\$0	\$0
3. Non-Property Tax Revenues	\$1,828,123	\$1,828,123
4. Total Cash and Revenues	\$5,193,462	\$5,193,462
Expenses		
5. Remaining Appropriations as of June 30	\$2,332,545	\$2,332,545
6. Additional Appropriations	\$0	\$0
7. Transfers & Outstanding Temporary Loans	\$0	\$0
8. Total Expenses	\$2,332,545	\$2,332,545
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$2,860,917	\$2,860,917

Budget Year - 2027

Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	\$0
11. Property Tax Levy	\$0	\$0
12. Estimated Property Tax Cap Loss	\$0	\$0
13. Non-Property Tax Revenues	\$4,964,422	\$4,964,422
14. 2027 Total Revenues	\$4,964,422	\$4,964,422
Expenses		
15. Budget Estimate	\$4,964,422	\$4,964,422
16. Transfers & Outstanding Temporary Loans	\$0	\$0
17. 2027 Total Expenditures	\$4,964,422	\$4,964,422
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$2,860,917	\$2,860,917

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	Not Applicable	Not Applicable
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.0000	\$0.0000

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Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0104 - HAMMOND CIVIL CITY****DLGF Fund : 0341 - FIRE PENSION****July to December - 2026**

Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	\$3,605,782	\$3,605,782
2. Property Taxes To be Collected	\$0	\$0
3. Non-Property Tax Revenues	\$1,790,247	\$1,790,247
4. Total Cash and Revenues	\$5,396,029	\$5,396,029
Expenses		
5. Remaining Appropriations as of June 30	\$1,797,765	\$1,797,765
6. Additional Appropriations	\$0	\$0
7. Transfers & Outstanding Temporary Loans	\$0	\$0
8. Total Expenses	\$1,797,765	\$1,797,765
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$3,598,264	\$3,598,264

Budget Year - 2027

Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	\$0
11. Property Tax Levy	\$0	\$0
12. Estimated Property Tax Cap Loss	\$0	\$0
13. Non-Property Tax Revenues	\$3,476,948	\$3,476,948
14. 2027 Total Revenues	\$3,476,948	\$3,476,948
Expenses		
15. Budget Estimate	\$3,476,948	\$3,476,948
16. Transfers & Outstanding Temporary Loans	\$0	\$0
17. 2027 Total Expenditures	\$3,476,948	\$3,476,948
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$3,598,264	\$3,598,264

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	\$3,251,763,759	\$3,251,763,759
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.0000	\$0.0000

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Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0104 - HAMMOND CIVIL CITY****DLGF Fund : 0342 - POLICE PENSION****July to December - 2026**

Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	\$2,824,554	\$2,824,554
2. Property Taxes To be Collected	\$0	\$0
3. Non-Property Tax Revenues	\$2,480,894	\$2,480,894
4. Total Cash and Revenues	\$5,305,448	\$5,305,448
Expenses		
5. Remaining Appropriations as of June 30	\$2,421,329	\$2,421,329
6. Additional Appropriations	\$0	\$0
7. Transfers & Outstanding Temporary Loans	\$0	\$0
8. Total Expenses	\$2,421,329	\$2,421,329
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$2,884,119	\$2,884,119

Budget Year - 2027

Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	\$0
11. Property Tax Levy	\$0	\$0
12. Estimated Property Tax Cap Loss	\$0	\$0
13. Non-Property Tax Revenues	\$4,587,472	\$4,587,472
14. 2027 Total Revenues	\$4,587,472	\$4,587,472
Expenses		
15. Budget Estimate	\$4,587,471	\$4,587,471
16. Transfers & Outstanding Temporary Loans	\$0	\$0
17. 2027 Total Expenditures	\$4,587,471	\$4,587,471
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$2,884,120	\$2,884,120

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	\$3,251,763,759	\$3,251,763,759
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.0000	\$0.0000

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Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0104 - HAMMOND CIVIL CITY****DLGF Fund : 0706 - LOCAL ROAD & STREET****July to December - 2026**

Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	\$1,098,527	\$1,098,527
2. Property Taxes To be Collected	\$0	\$0
3. Non-Property Tax Revenues	\$770,944	\$770,944
4. Total Cash and Revenues	\$1,869,471	\$1,869,471
Expenses		
5. Remaining Appropriations as of June 30	\$597,260	\$597,260
6. Additional Appropriations	\$0	\$0
7. Transfers & Outstanding Temporary Loans	\$0	\$0
8. Total Expenses	\$597,260	\$597,260
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$1,272,211	\$1,272,211

Budget Year - 2027

Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	\$0
11. Property Tax Levy	\$0	\$0
12. Estimated Property Tax Cap Loss	\$0	\$0
13. Non-Property Tax Revenues	\$1,541,887	\$1,541,887
14. 2027 Total Revenues	\$1,541,887	\$1,541,887
Expenses		
15. Budget Estimate	\$1,700,000	\$1,700,000
16. Transfers & Outstanding Temporary Loans	\$0	\$0
17. 2027 Total Expenditures	\$1,700,000	\$1,700,000
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$1,114,098	\$1,114,098

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	Not Applicable	Not Applicable
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.0000	\$0.0000

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Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0104 - HAMMOND CIVIL CITY****DLGF Fund : 0708 - MOTOR VEHICLE HIGHWAY****July to December - 2026**

Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	\$145,565	\$145,565
2. Property Taxes To be Collected	\$2,571,775	\$2,571,775
3. Non-Property Tax Revenues	\$3,635,757	\$3,635,757
4. Total Cash and Revenues	\$6,353,097	\$6,353,097
Expenses		
5. Remaining Appropriations as of June 30	\$6,214,607	\$6,214,607
6. Additional Appropriations	\$0	\$0
7. Transfers & Outstanding Temporary Loans	\$0	\$0
8. Total Expenses	\$6,214,607	\$6,214,607
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$138,490	\$138,490

Budget Year - 2027

Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	\$0
11. Property Tax Levy	\$7,441,183	\$7,441,183
12. Estimated Property Tax Cap Loss	-\$1,500,134	-\$1,500,134
13. Non-Property Tax Revenues	\$5,230,789	\$5,230,789
14. 2027 Total Revenues	\$11,171,838	\$11,171,838
Expenses		
15. Budget Estimate	\$10,503,423	\$10,503,423
16. Transfers & Outstanding Temporary Loans	\$0	\$0
17. 2027 Total Expenditures	\$10,503,423	\$10,503,423
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$806,905	\$806,905

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	\$3,251,763,759	\$3,251,763,759
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.2288	\$0.2288

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Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0104 - HAMMOND CIVIL CITY****DLGF Fund : 1301 - PARK & RECREATION****July to December - 2026**

Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	-\$299,922	-\$299,922
2. Property Taxes To be Collected	\$1,086,058	\$1,086,058
3. Non-Property Tax Revenues	\$3,380,428	\$3,380,428
4. Total Cash and Revenues	\$4,166,564	\$4,166,564
Expenses		
5. Remaining Appropriations as of June 30	\$3,987,929	\$3,987,929
6. Additional Appropriations	\$0	\$0
7. Transfers & Outstanding Temporary Loans	\$0	\$0
8. Total Expenses	\$3,987,929	\$3,987,929
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$178,635	\$178,635

Budget Year - 2027

Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	\$0
11. Property Tax Levy	\$3,142,734	\$3,142,734
12. Estimated Property Tax Cap Loss	-\$633,571	-\$633,571
13. Non-Property Tax Revenues	\$4,878,271	\$4,878,271
14. 2027 Total Revenues	\$7,387,434	\$7,387,434
Expenses		
15. Budget Estimate	\$7,530,058	\$7,530,058
16. Transfers & Outstanding Temporary Loans	\$0	\$0
17. 2027 Total Expenditures	\$7,530,058	\$7,530,058
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$36,011	\$36,011

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	\$3,251,763,759	\$3,251,763,759
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.0966	\$0.0966

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Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0104 - HAMMOND CIVIL CITY****DLGF Fund : 1381 - PARK BOND #2****July to December - 2026**

Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	\$123,485	\$123,485
2. Property Taxes To be Collected	\$470,719	\$470,719
3. Non-Property Tax Revenues	\$20,196	\$20,196
4. Total Cash and Revenues	\$614,400	\$614,400
Expenses		
5. Remaining Appropriations as of June 30	\$520,092	\$520,092
6. Additional Appropriations	\$0	\$0
7. Transfers & Outstanding Temporary Loans	\$0	\$0
8. Total Expenses	\$520,092	\$520,092
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$94,308	\$94,308

Budget Year - 2027

Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	\$0
11. Property Tax Levy	\$1,075,610	\$1,075,610
12. Estimated Property Tax Cap Loss	\$0	\$0
13. Non-Property Tax Revenues	\$34,796	\$34,796
14. 2027 Total Revenues	\$1,110,406	\$1,110,406
Expenses		
15. Budget Estimate	\$1,044,714	\$1,044,714
16. Transfers & Outstanding Temporary Loans	\$0	\$0
17. 2027 Total Expenditures	\$1,044,714	\$1,044,714
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$160,000	\$160,000

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	\$3,251,763,759	\$3,251,763,759
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.0331	\$0.0331

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Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0104 - HAMMOND CIVIL CITY****DLGF Fund : 2379 - CUMULATIVE CAPITAL IMP (CIG TAX)****July to December - 2026**

Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	-\$18,586	-\$18,586
2. Property Taxes To be Collected	\$0	\$0
3. Non-Property Tax Revenues	\$71,879	\$71,879
4. Total Cash and Revenues	\$53,293	\$53,293
Expenses		
5. Remaining Appropriations as of June 30	\$52,646	\$52,646
6. Additional Appropriations	\$0	\$0
7. Transfers & Outstanding Temporary Loans	\$0	\$0
8. Total Expenses	\$52,646	\$52,646
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$647	\$647

Budget Year - 2027

Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	\$0
11. Property Tax Levy	\$0	\$0
12. Estimated Property Tax Cap Loss	\$0	\$0
13. Non-Property Tax Revenues	\$115,758	\$115,758
14. 2027 Total Revenues	\$115,758	\$115,758
Expenses		
15. Budget Estimate	\$100,000	\$100,000
16. Transfers & Outstanding Temporary Loans	\$0	\$0
17. 2027 Total Expenditures	\$100,000	\$100,000
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$16,405	\$16,405

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	Not Applicable	Not Applicable
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.0000	\$0.0000

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Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0104 - HAMMOND CIVIL CITY****DLGF Fund : 2391 - CUMULATIVE CAPITAL DEVELOPMENT****July to December - 2026**

Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	\$2,316,897	\$2,316,897
2. Property Taxes To be Collected	\$700,305	\$700,305
3. Non-Property Tax Revenues	\$38,396	\$38,396
4. Total Cash and Revenues	\$3,055,598	\$3,055,598
Expenses		
5. Remaining Appropriations as of June 30	\$1,233,592	\$1,233,592
6. Additional Appropriations	\$0	\$0
7. Transfers & Outstanding Temporary Loans	\$0	\$0
8. Total Expenses	\$1,233,592	\$1,233,592
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$1,822,006	\$1,822,006

Budget Year - 2027

Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	\$0
11. Property Tax Levy	\$1,971,589	\$1,971,589
12. Estimated Property Tax Cap Loss	-\$385,619	-\$385,619
13. Non-Property Tax Revenues	\$67,924	\$67,924
14. 2027 Total Revenues	\$1,653,894	\$1,653,894
Expenses		
15. Budget Estimate	\$1,450,000	\$1,450,000
16. Transfers & Outstanding Temporary Loans	\$0	\$0
17. 2027 Total Expenditures	\$1,450,000	\$1,450,000
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$2,025,900	\$2,025,900

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	\$3,825,604,422	\$3,825,604,422
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.0515	\$0.0515

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Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0104 - HAMMOND CIVIL CITY****DLGF Fund : 2411 - ECONOMIC DEV INCOME TAX CEDIT****July to December - 2026**

Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	\$1,632,183	\$1,632,183
2. Property Taxes To be Collected	\$0	\$0
3. Non-Property Tax Revenues	\$2,196,012	\$2,196,012
4. Total Cash and Revenues	\$3,828,195	\$3,828,195
Expenses		
5. Remaining Appropriations as of June 30	\$3,317,836	\$3,317,836
6. Additional Appropriations	\$0	\$0
7. Transfers & Outstanding Temporary Loans	\$0	\$0
8. Total Expenses	\$3,317,836	\$3,317,836
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$510,359	\$510,359

Budget Year - 2027

Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	\$0
11. Property Tax Levy	\$0	\$0
12. Estimated Property Tax Cap Loss	\$0	\$0
13. Non-Property Tax Revenues	\$4,772,073	\$4,772,073
14. 2027 Total Revenues	\$4,772,073	\$4,772,073
Expenses		
15. Budget Estimate	\$4,741,640	\$4,741,640
16. Transfers & Outstanding Temporary Loans	\$0	\$0
17. 2027 Total Expenditures	\$4,741,640	\$4,741,640
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$540,792	\$540,792

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	Not Applicable	Not Applicable
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.0000	\$0.0000

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Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0104 - HAMMOND CIVIL CITY****DLGF Fund : 9500 - Gaming****July to December - 2026**

Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	\$11,840,455	\$11,840,455
2. Property Taxes To be Collected	\$0	\$0
3. Non-Property Tax Revenues	\$22,517,845	\$22,517,845
4. Total Cash and Revenues	\$34,358,300	\$34,358,300
Expenses		
5. Remaining Appropriations as of June 30	\$32,528,652	\$32,528,652
6. Additional Appropriations	\$0	\$0
7. Transfers & Outstanding Temporary Loans	\$0	\$0
8. Total Expenses	\$32,528,652	\$32,528,652
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$1,829,648	\$1,829,648

Budget Year - 2027

Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	\$0
11. Property Tax Levy	\$0	\$0
12. Estimated Property Tax Cap Loss	\$0	\$0
13. Non-Property Tax Revenues	\$36,500,000	\$36,500,000
14. 2027 Total Revenues	\$36,500,000	\$36,500,000
Expenses		
15. Budget Estimate	\$36,500,000	\$36,500,000
16. Transfers & Outstanding Temporary Loans	\$0	\$0
17. 2027 Total Expenditures	\$36,500,000	\$36,500,000
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$1,829,648	\$1,829,648

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	Not Applicable	Not Applicable
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.0000	\$0.0000

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Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0104 - HAMMOND CIVIL CITY****DLGF Fund : 9501 - Food and Beverage Tax**

July to December - 2026		
Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	\$919,211	\$919,211
2. Property Taxes To be Collected	\$0	\$0
3. Non-Property Tax Revenues	\$583,977	\$583,977
4. Total Cash and Revenues	\$1,503,188	\$1,503,188
Expenses		
5. Remaining Appropriations as of June 30	\$717,981	\$717,981
6. Additional Appropriations	\$0	\$0
7. Transfers & Outstanding Temporary Loans	\$0	\$0
8. Total Expenses	\$717,981	\$717,981
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$785,207	\$785,207

Budget Year - 2027		
Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	\$0
11. Property Tax Levy	\$0	\$0
12. Estimated Property Tax Cap Loss	\$0	\$0
13. Non-Property Tax Revenues	\$1,600,000	\$1,600,000
14. 2027 Total Revenues	\$1,600,000	\$1,600,000
Expenses		
15. Budget Estimate	\$1,493,531	\$1,493,531
16. Transfers & Outstanding Temporary Loans	\$0	\$0
17. 2027 Total Expenditures	\$1,493,531	\$1,493,531
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$891,676	\$891,676

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	Not Applicable	Not Applicable
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.0000	\$0.0000

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Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0104 - HAMMOND CIVIL CITY****DLGF Fund : 9502 - Wheel Tax Distribution**

July to December - 2026		
Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	\$271,237	\$271,237
2. Property Taxes To be Collected	\$0	\$0
3. Non-Property Tax Revenues	\$30,000	\$30,000
4. Total Cash and Revenues	\$301,237	\$301,237
Expenses		
5. Remaining Appropriations as of June 30	\$135,000	\$135,000
6. Additional Appropriations	\$0	\$0
7. Transfers & Outstanding Temporary Loans	\$0	\$0
8. Total Expenses	\$135,000	\$135,000
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$166,237	\$166,237

Budget Year - 2027		
Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	\$0
11. Property Tax Levy	\$0	\$0
12. Estimated Property Tax Cap Loss	\$0	\$0
13. Non-Property Tax Revenues	\$300,000	\$300,000
14. 2027 Total Revenues	\$300,000	\$300,000
Expenses		
15. Budget Estimate	\$200,000	\$200,000
16. Transfers & Outstanding Temporary Loans	\$0	\$0
17. 2027 Total Expenditures	\$200,000	\$200,000
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$266,237	\$266,237

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	Not Applicable	Not Applicable
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.0000	\$0.0000

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Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0104 - HAMMOND CIVIL CITY****DLGF Fund : 9503 - Surtax Distribution****July to December - 2026**

Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	\$561,046	\$561,046
2. Property Taxes To be Collected	\$0	\$0
3. Non-Property Tax Revenues	\$725,705	\$725,705
4. Total Cash and Revenues	\$1,286,751	\$1,286,751
Expenses		
5. Remaining Appropriations as of June 30	\$1,286,751	\$1,286,751
6. Additional Appropriations	\$0	\$0
7. Transfers & Outstanding Temporary Loans	\$0	\$0
8. Total Expenses	\$1,286,751	\$1,286,751
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$0	\$0

Budget Year - 2027

Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	\$0
11. Property Tax Levy	\$0	\$0
12. Estimated Property Tax Cap Loss	\$0	\$0
13. Non-Property Tax Revenues	\$1,300,000	\$1,300,000
14. 2027 Total Revenues	\$1,300,000	\$1,300,000
Expenses		
15. Budget Estimate	\$1,299,102	\$1,299,102
16. Transfers & Outstanding Temporary Loans	\$0	\$0
17. 2027 Total Expenditures	\$1,299,102	\$1,299,102
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$898	\$898

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	Not Applicable	Not Applicable
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.0000	\$0.0000

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Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0104 - HAMMOND CIVIL CITY****DLGF Fund : 9504 - Public Safety****July to December - 2026**

Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	\$447,983	\$447,983
2. Property Taxes To be Collected	\$0	\$0
3. Non-Property Tax Revenues	\$424,533	\$424,533
4. Total Cash and Revenues	\$872,516	\$872,516
Expenses		
5. Remaining Appropriations as of June 30	\$751,209	\$751,209
6. Additional Appropriations	\$0	\$0
7. Transfers & Outstanding Temporary Loans	\$0	\$0
8. Total Expenses	\$751,209	\$751,209
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$121,307	\$121,307

Budget Year - 2027

Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	\$0
11. Property Tax Levy	\$0	\$0
12. Estimated Property Tax Cap Loss	\$0	\$0
13. Non-Property Tax Revenues	\$800,000	\$800,000
14. 2027 Total Revenues	\$800,000	\$800,000
Expenses		
15. Budget Estimate	\$802,400	\$802,400
16. Transfers & Outstanding Temporary Loans	\$0	\$0
17. 2027 Total Expenditures	\$802,400	\$802,400
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$118,907	\$118,907

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	Not Applicable	Not Applicable
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.0000	\$0.0000

DRAFT

Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0104 - HAMMOND CIVIL CITY****DLGF Fund : 9505 - Building and Construction Related Fees****July to December - 2026**

Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	\$0	\$0
2. Property Taxes To be Collected	\$0	\$0
3. Non-Property Tax Revenues	\$0	\$0
4. Total Cash and Revenues	\$0	\$0
Expenses		
5. Remaining Appropriations as of June 30	\$0	\$0
6. Additional Appropriations	\$0	\$0
7. Transfers & Outstanding Temporary Loans	\$0	\$0
8. Total Expenses	\$0	\$0
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$0	\$0

Budget Year - 2027

Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	\$0
11. Property Tax Levy	\$0	\$0
12. Estimated Property Tax Cap Loss	\$0	\$0
13. Non-Property Tax Revenues	\$1,255,000	\$1,255,000
14. 2027 Total Revenues	\$1,255,000	\$1,255,000
Expenses		
15. Budget Estimate	\$742,719	\$742,719
16. Transfers & Outstanding Temporary Loans	\$0	\$0
17. 2027 Total Expenditures	\$742,719	\$742,719
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$512,281	\$512,281

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	Not Applicable	Not Applicable
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.0000	\$0.0000

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Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0104 - HAMMOND CIVIL CITY****DLGF Fund : 9506 - Lane Mileage Direct Distribution****July to December - 2026**

Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	\$0	\$0
2. Property Taxes To be Collected	\$0	\$0
3. Non-Property Tax Revenues	\$0	\$0
4. Total Cash and Revenues	\$0	\$0
Expenses		
5. Remaining Appropriations as of June 30	\$0	\$0
6. Additional Appropriations	\$0	\$0
7. Transfers & Outstanding Temporary Loans	\$0	\$0
8. Total Expenses	\$0	\$0
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$0	\$0

Budget Year - 2027

Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	\$0
11. Property Tax Levy	\$0	\$0
12. Estimated Property Tax Cap Loss	\$0	\$0
13. Non-Property Tax Revenues	\$176,000	\$176,000
14. 2027 Total Revenues	\$176,000	\$176,000
Expenses		
15. Budget Estimate	\$170,000	\$170,000
16. Transfers & Outstanding Temporary Loans	\$0	\$0
17. 2027 Total Expenditures	\$170,000	\$170,000
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$6,000	\$6,000

Tax Rate Calculation

	Advertised	Adopted
Net Assessed Value	Not Applicable	Not Applicable
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.0000	\$0.0000

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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
Generated 10/06/2026 07:54:19 PM

Ordinance / Resolution Number:

Be it ordained/resolved by the **HAMMOND CIVIL CITY** that for the expenses of **HAMMOND CIVIL CITY , Lake County** for the year ending December 31, **2027** 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 CIVIL CITY , Lake County**, 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 CIVIL CITY**.

Name of Adopting Entity / Fiscal Body	Type of Adopting Entity / Fiscal Body	Date of Adoption
Hammond Common Council	Common Council and Mayor	10/26/2026

Estimated Maximum Property Tax Levy

The data below represents the current estimate of the maximum amount of property taxes that can be raised for funds that are subject to a maximum property tax levy.

Property Tax Max Levy Type	Estimated Maximum Property Tax Levy	Total Property Tax Levies	Amount
Civil	\$66,053,775	\$66,058,775	Over Max By: \$5,000

Funds					
Property Tax Max Levy Type	Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
Not Eligible	0061	RAINY DAY	\$0	\$0	\$0.0000
Civil	0101	GENERAL	\$88,327,336	\$53,503,269	\$1.6454
Debt	0180	DEBT SERVICE	\$941,662	\$972,667	\$0.0299
Not Eligible	0254	LOCAL INCOME TAX	\$4,964,422	\$0	\$0.0000
Civil	0341	FIRE PENSION	\$3,476,948	\$0	\$0.0000
Civil	0342	POLICE PENSION	\$4,587,471	\$0	\$0.0000
Not Eligible	0706	LOCAL ROAD & STREET	\$1,700,000	\$0	\$0.0000
Civil	0708	MOTOR VEHICLE HIGHWAY	\$10,503,423	\$7,441,183	\$0.2288
Civil	1301	PARK & RECREATION	\$7,530,058	\$3,142,734	\$0.0966
Debt	1381	PARK BOND #2	\$1,044,714	\$1,075,610	\$0.0331

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ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

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Not Eligible	2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$100,000	\$0	\$0.0000
Civil	2391	CUMULATIVE CAPITAL DEVELOPMENT	\$1,450,000	\$1,971,589	\$0.0515
Not Eligible	2411	ECONOMIC DEV INCOME TAX CREDIT	\$4,741,640	\$0	\$0.0000
			\$129,367,674	\$68,107,052	2.0853

Home Rule Funds (Not Reviewed by DLGF)		
Fund Code	Fund Name	Adopted Budget
9500	Gaming	\$36,500,000
9501	Food and Beverage Tax	\$1,493,531
9502	Wheel Tax Distribution	\$200,000
9503	Surtax Distribution	\$1,299,102
9504	Public Safety	\$802,400
9505	Building and Construction Related Fees	\$742,719
9506	Lane Mileage Direct Distribution	\$170,000
		\$41,207,752

Name		Signature
Mark Kalwinski	Aye ☐ Nay ☐ Abstain ☐	
Alfonso Salinas III	Aye ☐ Nay ☐ Abstain ☐	
Barry Tyler III	Aye ☐ Nay ☐ Abstain ☐	
William Emerson Sr.	Aye ☐ Nay ☐ Abstain ☐	
David Woerpel	Aye ☐ Nay ☐ Abstain ☐	
Scott Rakos	Aye ☐ Nay ☐ Abstain ☐	
Janet Venecz	Aye ☐ Nay ☐ Abstain ☐	
Daniel Spitale	Aye ☐ Nay ☐ Abstain ☐	
Katrina Alexander	Aye ☐ Nay ☐ Abstain ☐	

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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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ATTEST		
Name	Title	Signature
Robert J. Golec	City Clerk	

MAYOR ACTION (For City use only)			
Name		Signature	Date
Thomas M. McDermott Jr.	Approve ☐ Veto ☐		

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 ☐

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26-28

Ordinance No. _____

2027 Budget Proposal

Hammond Redevelopment

SPONSORED BY:

COUNCILMAN DAN SPITALE

&

COUNCILWOMAN JANET VENECZ

Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0815-HAMMOND REDEVELOPMENT

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
8401-SPECIAL REDEVELOPMENT GENERAL	0701 - REDEVELOPMENT	Personal Services	Salaries and Wages	411.01	Plan Commissioners	\$23,400	\$23,400
8401-SPECIAL REDEVELOPMENT GENERAL	0701 - REDEVELOPMENT	Personal Services	Salaries and Wages	411.01	Economic Development Board	\$5,000	\$5,000
8401-SPECIAL REDEVELOPMENT GENERAL	0701 - REDEVELOPMENT	Personal Services	Salaries and Wages	411.01	Longevity	\$6,000	\$6,000
8401-SPECIAL REDEVELOPMENT GENERAL	0701 - REDEVELOPMENT	Personal Services	Salaries and Wages	411.01	Office Coordinator	\$59,884	\$59,884
8401-SPECIAL REDEVELOPMENT GENERAL	0701 - REDEVELOPMENT	Personal Services	Salaries and Wages	411.01	Director of Planning	\$112,519	\$112,519
8401-SPECIAL REDEVELOPMENT GENERAL	0701 - REDEVELOPMENT	Personal Services	Salaries and Wages	411.01	Executive Director	\$133,952	\$133,952
8401-SPECIAL REDEVELOPMENT GENERAL	0701 - REDEVELOPMENT	Personal Services	Salaries and Wages	411.01	Redevelopment Commissioners	\$42,500	\$42,500
8401-SPECIAL REDEVELOPMENT GENERAL	0701 - REDEVELOPMENT	Personal Services	Salaries and Wages	411.01	Economic Development Director	\$85,935	\$85,935
8401-SPECIAL REDEVELOPMENT GENERAL	0701 - REDEVELOPMENT	Personal Services	Salaries and Wages	411.01	TIF Program Coordinator	\$60,994	\$60,994
8401-SPECIAL REDEVELOPMENT GENERAL	0701 - REDEVELOPMENT	Personal Services	Salaries and Wages	413.01	FICA	\$40,942	\$40,942
8401-SPECIAL REDEVELOPMENT GENERAL	0701 - REDEVELOPMENT	Personal Services	Salaries and Wages	413.02	PERF	\$65,218	\$65,218
8401-SPECIAL REDEVELOPMENT GENERAL	0701 - REDEVELOPMENT	Personal Services	Salaries and Wages	413.03	Unemployment	\$945	\$945
8401-SPECIAL REDEVELOPMENT GENERAL	0701 - REDEVELOPMENT	Personal Services	Salaries and Wages	413.03	Workmen's Compensation	\$1,470	\$1,470
8401-SPECIAL REDEVELOPMENT GENERAL	0701 - REDEVELOPMENT	Personal Services	Salaries and Wages	413.05	Insurance	\$70,000	\$70,000
8401-SPECIAL REDEVELOPMENT GENERAL	0701 - REDEVELOPMENT	Supplies	Office Supplies	421.00	Office Supplies	\$20,000	\$20,000
8401-SPECIAL REDEVELOPMENT GENERAL	0701 - REDEVELOPMENT	Other Services and Charges	Professional Services	431.01	Legal Services	\$10,000	\$10,000
8401-SPECIAL REDEVELOPMENT GENERAL	0701 - REDEVELOPMENT	Other Services and Charges	Professional Services	433.00	Advertising	\$2,000	\$2,000
8401-SPECIAL REDEVELOPMENT GENERAL	0701 - REDEVELOPMENT	Other Services and Charges	Professional Services	439.00	Other Services & Charges	\$12,000	\$12,000

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8401-SPECIAL REDEVELOPMENT GENERAL	0701 - REDEVELOPMENT	Other Services and Charges	Professional Services	439.03	Continuing Education & Training	\$9,000	\$9,000
8401-SPECIAL REDEVELOPMENT GENERAL	0701 - REDEVELOPMENT	Other Services and Charges	Professional Services	439.03	Conference/Tra vel	\$10,000	\$10,000
8401-SPECIAL REDEVELOPMENT GENERAL	0701 - REDEVELOPMENT	Capital Outlays	Other Capital Outlays	440.00	Capital Outlays	\$500	\$500
8401-SPECIAL REDEVELOPMENT GENERAL Total						\$772,259	\$772,259

UNIT TOTAL **\$772,259** **\$772,259**

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Budget Form 2: Non-Property Tax Revenue Estimates

Year: 2027 County: Lake Unit: 0815-HAMMOND REDEVELOPMENT

Fund	Revenue Code	Revenue Name	July 1 - December 31, 2026	January 1 - December 31, 2027
8401-SPECIAL REDEVELOPMENT GENERAL	R112	Financial Institution Tax Distribution	\$957	\$1,372
	R114	Vehicle/Aircraft Excise Tax Distribution	\$10,341	\$18,088
	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$2,581	\$5,162
SPECIAL REDEVELOPMENT GENERAL			\$13,879	\$24,622
0815-HAMMOND REDEVELOPMENT			\$13,879	\$24,622

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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 **Hammond City Council**.

Notice is hereby given to taxpayers of **HAMMOND REDEVELOPMENT, LAKE COUNTY**, Indiana that the proper officers of **HAMMOND CIVIL CITY** will conduct a public hearing on the year **2027** 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 CIVIL CITY** 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 CIVIL CITY** 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 CIVIL CITY** will meet to adopt the following budget:

Public Hearing Date	Tuesday, October 13, 2026	Adoption Meeting Date	Monday, October 26, 2026
Public Hearing Time	6:00 PM	Adoption Meeting Time	6:00 PM
Public Hearing Location	Hammond City Council 5925 Calumet Ave Hammond, IN 46320	Adoption Meeting Location	Hammond City Council 5925 Calumet Ave Hammond, IN 46320

Estimated Civil Max Levy	\$778,218
Property Tax Cap Credit Estimate	\$152,260

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
0401 - SPECIAL REDEVELOPMENT GENERAL	\$772,259	\$796,452	\$0	\$730,690	9.00%
Totals	\$772,259	\$796,452	\$0	\$730,690	

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Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0815 - HAMMOND REDEVELOPMENT****DLGF Fund : 8401 - SPECIAL REDEVELOPMENT GENERAL****July to December - 2026**

Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	\$917,057	\$917,057
2. Property Taxes To be Collected	\$270,262	\$270,262
3. Non-Property Tax Revenues	\$13,879	\$13,879
4. Total Cash and Revenues	\$1,201,198	\$1,201,198
Expenses		
5. Remaining Appropriations as of June 30	\$744,953	\$744,953
6. Additional Appropriations	\$0	\$0
7. Transfers & Outstanding Temporary Loans	\$0	\$0
8. Total Expenses	\$744,953	\$744,953
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$456,245	\$456,245

Budget Year - 2027

Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	\$0
11. Property Tax Levy	\$796,452	\$796,452
12. Estimated Property Tax Cap Loss	-\$152,260	-\$152,260
13. Non-Property Tax Revenues	\$24,622	\$24,622
14. 2027 Total Revenues	\$668,814	\$668,814
Expenses		
15. Budget Estimate	\$772,259	\$772,259
16. Transfers & Outstanding Temporary Loans	\$0	\$0
17. 2027 Total Expenditures	\$772,259	\$772,259
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$352,800	\$352,800

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	\$3,251,763,759	\$3,251,763,759
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.0245	\$0.0245

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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 / Resolution Number:

Be it ordained/resolved by the **HAMMOND CIVIL CITY** that for the expenses of **HAMMOND REDEVELOPMENT , Lake County** for the year ending December 31, **2027** 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 REDEVELOPMENT , Lake County**, 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 CIVIL CITY**.

Name of Adopting Entity / Fiscal Body

Hammond Civil City Council

Type of Adopting Entity / Fiscal Body

Common Council and Mayor

Date of Adoption

10/26/2026

Estimated Maximum Property Tax Levy

The data below represents the current estimate of the maximum amount of property taxes that can be raised for funds that are subject to a maximum property tax levy.

Property Tax Max Levy Type	Estimated Maximum Property Tax Levy	Total Property Tax Levies	Balance
Civil	\$778,218	\$796,452	Over Max By: \$18,234

Funds					
Property Tax Max Levy Type	Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
Civil	8401	SPECIAL REDEVELOPMENT GENERAL	\$772,259	\$796,452	\$0.0245
			\$772,259	\$796,452	0.0245

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Name		Signature
Mark Kalwinski	Aye ☐ Nay ☐ Abstain ☐	
Alfonso Salinas III	Aye ☐ Nay ☐ Abstain ☐	
Barry Tyler III	Aye ☐ Nay ☐ Abstain ☐	

ORDINANCE OR RESOLUTION FOR APPROPRIATIONS AND TAX RATES

State Form 55865 (7-15)
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Budget Form No. 4
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William Emerson Sr.	Aye ☐ Nay ☐ Abstain ☐	
David Woerpel	Aye ☐ Nay ☐ Abstain ☐	
Scott Rakos	Aye ☐ Nay ☐ Abstain ☐	
Janet Venecz	Aye ☐ Nay ☐ Abstain ☐	
Daniel Spitale	Aye ☐ Nay ☐ Abstain ☐	
Katrina Alexander	Aye ☐ Nay ☐ Abstain ☐	

ATTEST		
Name	Title	Signature
Robert J. Golec	City Clerk	

MAYOR ACTION (For City use only)			
Name		Signature	Date
Thomas M. McDermott Jr.	Approve ☐ Veto ☐		

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 ☐

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Ordinance No. _____

2027 Budget Proposal

Sanitary District of Hammond

Sewer Maintenance Fund 6208 (8201)

Special Sanitary Debt Service Fund 3301 (8280)

SPONSORED BY:

COUNCILMAN DANIEL SPITALE

CURRENT YEAR FINANCIAL WORKSHEET

Selected Year : 2027

Selected County : 45 - Lake

Selected Unit : 0810 - HAMMOND SANITARY

Selected Fund : 8201 - SPECIAL SANITARY GENERAL

Line 5	
APPROPRIATIONS	
1. Current Year Approved Budget	\$7,368,793
2. Encumbrances Brought Forward	\$858,199
3. Changes to Appropriations:	\$0
a) Additional Appropriations (January to June)	
b) Reductions January through June	\$0
4. Other Non-Appropriated Obligations	\$0
5. Total Approved Appropriations	\$8,226,992
DISBURSEMENTS	
6. January through June Current Year Disbursements	\$1,092,294
7. Appropriation Balance	\$7,134,698
8. Reductions July through December	\$0
9. Estimated Current Year Expenditures July through December	\$7,134,698
Line 6	
10. Proposed/Approved Additional Appropriations for July through Dec. of 2026	\$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, 2026	\$0
What fund is being repaid/receiving the transfer?	
13. Total temporary loans, transfers out, and levy excess for July 1 – December 31, 2026	\$0
Line 16	
14. Temp loans to be repaid in the first 6 months of 2024 and transfers out in 2027	\$0
What fund is being repaid/receiving the transfer?	
Line 1	
15. June 30 Cash Balance, including investments	\$7,443,926
Line 2	
16. Taxes to be collected, present year (December settlement)	\$1,146,982

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CURRENT YEAR FINANCIAL WORKSHEET

Selected Year : 2027

Selected County : 45 - Lake

Selected Unit : 0810 - HAMMOND SANITARY

Selected Fund : 8280 - SPECIAL SANITARY DEBT SERVICE

Line 5	
APPROPRIATIONS	
1. Current Year Approved Budget	\$7,763,591
2. Encumbrances Brought Forward	\$0
3. Changes to Appropriations:	\$0
a) Additional Appropriations (January to June)	
b) Reductions January through June	\$0
4. Other Non-Appropriated Obligations	\$0
5. Total Approved Appropriations	\$7,763,591
DISBURSEMENTS	
6. January through June Current Year Disbursements	\$4,001,214
7. Appropriation Balance	\$3,762,377
8. Reductions July through December	\$0
9. Estimated Current Year Expenditures July through December	\$3,762,377
Line 6	
10. Proposed/Approved Additional Appropriations for July through Dec. of 2026	\$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, 2026	\$0
What fund is being repaid/receiving the transfer?	
13. Total temporary loans, transfers out, and levy excess for July 1 – December 31, 2026	\$0
Line 16	
14. Temp loans to be repaid in the first 6 months of 2024 and transfers out in 2027	\$0
What fund is being repaid/receiving the transfer?	
Line 1	
15. June 30 Cash Balance, including investments	\$2,958,877
Line 2	
16. Taxes to be collected, present year (December settlement)	\$3,443,435

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DEBT WORKSHEET

Budget Year: 2027
County: 45 - Lake
Unit: 0810 - HAMMOND SANITARY
DLGF Fund: 8280 - SPECIAL SANITARY DEBT SERVICE

Name of Issue	2026				2027		2028			
	January 1 - June 30		July 1 - December 31		January 1 - December 31		January 1 - June 30		July 1 - December 31	
	Due Date(s)	Total Payments	Due Date(s)	Total Payments	Due Date(s)	Total Payments	Due Date(s)	Total Payments	Due Date(s)	Total Payments
Fees		\$0		\$0		\$0		\$0		\$0
Special Taxing District Bond Series 2018C	6/30/2026	\$610,378	12/30/2026	\$846,603	6/30/2027 12/30/2027	\$1,105,731	6/30/2028	\$262,878	12/30/2028	\$676,603
Special Taxing District Bond Series 2021A	1/15/2026	\$325,290		\$0		\$0		\$0		\$0
Special Taxing District Loan Series 2013A	1/15/2026	\$1,777,196	7/15/2026	\$1,777,924	1/15/2027 7/15/2027	\$3,552,042	1/15/2028	\$1,773,590	7/15/2028	\$1,773,328
Special Taxing District Refunding Bonds, Series 2018 TOTAL	1/15/2026	\$1,290,200	7/15/2026	\$1,136,000	1/15/2027 7/15/2027	\$2,286,200	1/15/2028	\$1,143,825	7/15/2028	\$305,625
TOTALS BY FUND		\$4,003,064		\$3,760,527		\$6,943,973		\$3,180,293		\$2,755,556

TOTAL BY FUND										
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Budget Form 1 - Budget Estimate

Year: 2027 County: Lake Unit: 0810-HAMMOND SANITARY

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Advertised	Adopted
8201-SPECIAL SANITARY GENERAL	0000 - No Department	Personal Services	Salaries and Wages	411.01	Salaries and Wages	\$1,376,761	\$1,376,761
8201-SPECIAL SANITARY GENERAL	0000 - No Department	Personal Services	Salaries and Wages	411.02	Overtime Salaries	\$50,000	\$50,000
8201-SPECIAL SANITARY GENERAL	0000 - No Department	Personal Services	Employee Benefits	413.01	FICA	\$109,147	\$109,147
8201-SPECIAL SANITARY GENERAL	0000 - No Department	Personal Services	Employee Benefits	413.02	PERF	\$202,600	\$202,600
8201-SPECIAL SANITARY GENERAL	0000 - No Department	Personal Services	Employee Benefits	413.04	Insurance (life/health/w. c./u)	\$498,417	\$498,417
8201-SPECIAL SANITARY GENERAL	0000 - No Department	Personal Services	Employee Benefits	413.05	Lunch Benefit	\$8,000	\$8,000
8201-SPECIAL SANITARY GENERAL	0000 - No Department	Personal Services	Employee Benefits	413.06	Clothing Allowance	\$25,000	\$25,000
8201-SPECIAL SANITARY GENERAL	0000 - No Department	Supplies	Office Supplies	421.00	Office Supplies	\$10,000	\$10,000
8201-SPECIAL SANITARY GENERAL	0000 - No Department	Supplies	Operating Supplies	422.00	Operating Supplies	\$100,000	\$100,000
8201-SPECIAL SANITARY GENERAL	0000 - No Department	Supplies	Repair and Maintenance Supplies	423.00	Repair - Maintenance Supplies	\$50,000	\$50,000
8201-SPECIAL SANITARY GENERAL	0000 - No Department	Other Services and Charges	Professional Services	431.00	Professional Services	\$1,800,000	\$1,800,000
8201-SPECIAL SANITARY GENERAL	0000 - No Department	Other Services and Charges	Communication and Transportation	432.00	Communicatio n - Transportation	\$10,000	\$10,000
8201-SPECIAL SANITARY GENERAL	0000 - No Department	Other Services and Charges	Insurance	434.00	Insurance	\$109,190	\$109,190
8201-SPECIAL SANITARY GENERAL	0000 - No Department	Other Services and Charges	Utility Services	435.00	Utilities	\$40,000	\$40,000
8201-SPECIAL SANITARY GENERAL	0000 - No Department	Other Services and Charges	Repairs and Maintenance	436.00	Repairs - Maintenance	\$182,189	\$182,189
8201-SPECIAL SANITARY GENERAL	0000 - No Department	Other Services and Charges	Repairs and Maintenance	437.00	Utility Line Repairs	\$50,000	\$50,000
8201-SPECIAL SANITARY GENERAL	0000 - No Department	Other Services and Charges	Rentals	438.00	Rentals	\$100,000	\$100,000
8201-SPECIAL SANITARY GENERAL	0000 - No Department	Other Services and Charges	Other Services and Charges	439.00	Other Services - Charges	\$20,000	\$20,000

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8201-SPECIAL SANITARY GENERAL	0000 - No Department	Capital Outlays	Machinery, Equipment, and Vehicles	442.00	Capital Outlay	\$0	\$0
8201-SPECIAL SANITARY GENERAL	0000 - No Department	Capital Outlays	Other Capital Outlays	445.00	Lease Payment	\$112,755	\$112,755
8201-SPECIAL SANITARY GENERAL Total						\$4,854,059	\$4,854,059

8280-SPECIAL SANITARY DEBT SERVICE	0000 - No Department	Other Services and Charges	Other Services and Charges	438.04	Trustee Fees	\$2,675	\$2,675
8280-SPECIAL SANITARY DEBT SERVICE	0000 - No Department	Debt Service	Payments on Bonds and Other Debt Principal	438.01	PRINCIPAL	\$5,930,000	\$5,930,000
8280-SPECIAL SANITARY DEBT SERVICE	0000 - No Department	Debt Service	Payments on Bonds and Other Debt Interest	438.02	INTEREST	\$1,011,298	\$1,011,298
8280-SPECIAL SANITARY DEBT SERVICE Total						\$6,943,973	\$6,943,973

UNIT TOTAL \$11,798,032 \$11,798,032

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Budget Form 2: Non-Property Tax Revenue Estimates

Year: 2027 County: Lake Unit: 0810-HAMMOND SANITARY

Fund	Revenue Code	Revenue Name	July 1 - December 31, 2026	January 1 - December 31, 2027
8201-SPECIAL SANITARY GENERAL	R112	Financial Institution Tax Distribution	\$32,606	\$31,170
	R114	Vehicle/Aircraft Excise Tax Distribution	\$77,328	\$120,469
	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$10,125	\$26,287
	R906	Refunds and Reimbursements	\$0	\$2,000
	R910	Transfers In - Transferred from Another Fund	\$0	\$0
	R913	Other Receipts	\$18,508	\$40,000
SPECIAL SANITARY GENERAL			\$138,567	\$219,926
8280-SPECIAL SANITARY DEBT SERVICE	R112	Financial Institution Tax Distribution	\$3,857	\$55,412
	R114	Vehicle/Aircraft Excise Tax Distribution	\$125,015	\$245,540
	R135	Commercial Vehicle Excise Tax Distribution (CVET)	\$25,519	\$48,870
SPECIAL SANITARY DEBT SERVICE			\$154,391	\$349,822
0810-HAMMOND SANITARY			\$292,958	\$569,748

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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 **Hammond Sanitary District**.

Notice is hereby given to taxpayers of **HAMMOND SANITARY, LAKE COUNTY, Indiana** that the proper officers of **HAMMOND CIVIL CITY** will conduct a public hearing on the year **2027** 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 CIVIL CITY** 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 CIVIL CITY** 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 CIVIL CITY** will meet to adopt the following budget:

Public Hearing Date	Tuesday, October 13, 2026	Adoption Meeting Date	Monday, October 26, 2026
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	\$4,966,977
Property Tax Cap Credit Estimate	\$1,806,000

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	\$4,854,059	\$4,966,977	\$0	\$4,680,305	6.13%
8280 - SPECIAL SANITARY DEBT SERVICE	\$6,943,973	\$6,980,118	\$0	\$7,566,594	-7.75%
Totals	\$11,798,032	\$11,947,095	\$0	\$12,246,899	

Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0810 - HAMMOND SANITARY****DLGF Fund : 8201 - SPECIAL SANITARY GENERAL****July to December - 2026**

Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	\$7,443,926	
2. Property Taxes To be Collected	\$1,146,982	
3. Non-Property Tax Revenues	\$138,567	
4. Total Cash and Revenues	\$8,729,475	
Expenses		
5. Remaining Appropriations as of June 30	\$7,134,698	
6. Additional Appropriations	\$0	
7. Transfers & Outstanding Temporary Loans	\$0	
8. Total Expenses	\$7,134,698	
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$1,594,777	

Budget Year - 2027

Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	
11. Property Tax Levy	\$4,966,977	
12. Estimated Property Tax Cap Loss	-\$1,806,000	
13. Non-Property Tax Revenues	\$219,926	
14. 2027 Total Revenues	\$3,380,903	
Expenses		
15. Budget Estimate	\$4,854,059	
16. Transfers & Outstanding Temporary Loans	\$0	
17. 2027 Total Expenditures	\$4,854,059	
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$121,621	

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	\$5,186,778,208	
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.0958	

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Estimated Cash Flow Statement & Proposed Tax Rate**Budget Year : 2027****County : 45 - Lake****Unit : 0810 - HAMMOND SANITARY****DLGF Fund : 8280 - SPECIAL SANITARY DEBT SERVICE****July to December - 2026**

Cash Balance and Revenues	Advertised	Adopted
1. June 30 Cash Balance & Investments	\$2,958,877	
2. Property Taxes To be Collected	\$3,443,435	
3. Non-Property Tax Revenues	\$154,391	
4. Total Cash and Revenues	\$6,556,703	
Expenses		
5. Remaining Appropriations as of June 30	\$3,762,377	
6. Additional Appropriations	\$0	
7. Transfers & Outstanding Temporary Loans	\$0	
8. Total Expenses	\$3,762,377	
9. 2026 Estimated December 31 Cash Balance (Line 4 - 8)	\$2,794,326	

Budget Year - 2027

Revenues	Advertised	Adopted
10. Reserved for DLGF Application of Levy Excess	\$0	
11. Property Tax Levy	\$6,980,118	
12. Estimated Property Tax Cap Loss	\$0	
13. Non-Property Tax Revenues	\$349,822	
14. 2027 Total Revenues	\$7,329,940	
Expenses		
15. Budget Estimate	\$6,943,973	
16. Transfers & Outstanding Temporary Loans	\$0	
17. 2027 Total Expenditures	\$6,943,973	
18. Operating Balance - 2027 Estimated December 31 Cash Balance (Line 9 + 14 - 17)	\$3,180,293	

Tax Rate Calculation	Advertised	Adopted
Net Assessed Value	\$5,186,778,208	
Property Tax Rate (Line 11 / Assessed Value) * 100	\$0.1346	

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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
Generated 10/06/2026 10:14:1 AM

Ordinance / Resolution Number:

Be it ordained/resolved by the **HAMMOND CIVIL CITY** that for the expenses of **HAMMOND SANITARY , Lake County** for the year ending December 31, **2027** 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 , Lake County**, 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 CIVIL CITY**.

Name of Adopting Entity / Fiscal Body	Type of Adopting Entity / Fiscal Body	Date of Adoption
Hammond Civil City Council	Common Council and Mayor	10/26/2026

Estimated Maximum Property Tax Levy

The data below represents the current estimate of the maximum amount of property taxes that can be raised for funds that are subject to a maximum property tax levy.

Property Tax Max Levy Type	Estimated Maximum Property Tax Levy	Total Property Tax Levies	Status
Civil	\$4,966,977	\$4,966,977	At Estimated Maximum Levy

Funds					
Property Tax Max Levy Type	Fund Code	Fund Name	Adopted Budget	Adopted Tax Levy	Adopted Tax Rate
Civil	8201	SPECIAL SANITARY GENERAL	\$4,854,059	\$4,966,977	\$0.0958
Debt	8280	SPECIAL SANITARY DEBT SERVICE	\$6,943,973	\$6,980,118	\$0.1346
			\$11,798,032	\$11,947,095	0.2304

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Name		Signature
Mark Kalwinski	Aye ☐ Nay ☐ Abstain ☐	
Alfonso Salinas III	Aye ☐ Nay ☐ Abstain ☐	

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
 Generated 10/06/2026 10:14:1 AM

Barry Tyler III	Aye ☐ Nay ☐ Abstain ☐	
William Emerson Sr.	Aye ☐ Nay ☐ Abstain ☐	
David Woerpel	Aye ☐ Nay ☐ Abstain ☐	
Scott Rakos	Aye ☐ Nay ☐ Abstain ☐	
Janet Venecz	Aye ☐ Nay ☐ Abstain ☐	
Daniel Spitale	Aye ☐ Nay ☐ Abstain ☐	
Katrina Alexander	Aye ☐ Nay ☐ Abstain ☐	

ATTEST		
Name	Title	Signature
Robert J. Golec	City Clerk	

MAYOR ACTION (For City use only)			
Name		Signature	Date
Thomas M. McDermott Jr.	Approve ☐ Veto ☐		

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 ☐

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26-30

SPONSOR: Thomas M. McDermott, Jr.
Mayor

ORDINANCE NUMBER _____

An Ordinance fixing the SALARIES AND WAGES of all City Officials and Employees of the City of Hammond, Indiana other than those fixed by statute or by Ordinance heretofore enacted, and fixing the effective date thereof.

BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF HAMMOND, INDIANA:

SECTION ONE: For the calendar year 2027, the salary schedule for appointed officials and employees of the City of Hammond, Indiana be fixed as follows:

SECTION TWO: The salaries authorized in this ordinance are compensation to be paid to any city official or employee of the City of Hammond unless otherwise authorized by law or ordinance.

SECTION THREE: This ordinance shall have no applicability to elected officials of the City of Hammond.

SECTION FOUR: If any part, parts, section, sections, provision, clause or portions of this ordinance shall be adjudged invalid or unconstitutional, such invalidity or constitutionality shall not affect the validity or constitutionality of this ordinance as a whole or of any other part, parts, section, sections, provision, clause or portion of this ordinance.

SECTION FIVE: For 2027 the payday shall be every other Friday commencing on January 1, 2027, for a total of 27 paydays.

SECTION SIX: The minimum wage paid to any City employee shall be in compliance with the Federal law.

SECTION SEVEN: The City will pay the employees 3% contribution into PERF as of January 1, 1992.

SECTION EIGHT: Part-time employees shall be paid from the part-time line item budget within a department. Hourly rates shall be fixed ranging from minimum wage to \$15.00 per hour at the discretion of the department head based upon job assignment and experience. Hourly rates fixed above \$15.00 per hour shall be done by written approval of the Mayor.

SECTION NINE: Employees of the City Clerk's Office shall receive acting pay when so entitled pursuant to Ordinance No.8547

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SPONSOR: Thomas M. McDermott, Jr.
Mayor

ORDINANCE NUMBER _____

An Ordinance fixing the SALARIES AND WAGES of all City Officials and Employees of the City of Hammond, Indiana other than those fixed by statute or by Ordinance heretofore enacted, and fixing the effective date thereof.

SECTION TEN – Animal Control and Police Department Civilian Personnel: Each civilian Police Department or Animal Control employee scheduled to work the afternoon or midnight shift shall receive a shift differential pay allowance which shall be paid in the following manner: \$13.00 per week for afternoons; \$13.00 for midnights. When an employee is called in to work overtime, said employee shall be guaranteed a minimum of two (2) hours pay at their overtime rate. In the event an employee is held over his regular work shift to work, such employee shall receive regular overtime pay in increments of one-half (1/2) hour, but shall not be guaranteed a minimum of two hours. \$50.00 shall be paid to each civilian Police Department or Animal Control employee that works a holiday. Pay shall be for holidays set forth by the Mayor.

SECTION ELEVEN: All employees shall receive the following longevity pay, unless specified otherwise by contract:

After 3 years	\$1,600 per year
After 8 years	\$1,800 per year
After 13 years	\$2,000 per year

Overtime rates shall be set at 1 & ½ times the hourly rate for over 8 hours per day or 40 hours per week and 2 times the hourly rate for Sundays and Holidays if the employee qualifies for overtime payment under FLSA guidelines.

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SPONSOR: Thomas M. McDermott, Jr.
Mayor

ORDINANCE NUMBER _____

An Ordinance fixing the SALARIES AND WAGES of all city officials and employees of the City of Hammond, Indiana other than those fixed by statute or by Ordinance heretofore enacted, and fixing the effective date thereof.

BE IT FURTHER ORDAINED by the Common Council that this Ordinance shall be in full force and effect from and after January 1, 2027, upon the signing by the President of the Common Council and approval by the Mayor.

Janet Venecz
President, Common Council

ATTEST:

Robert J. Golec, City Clerk

PRESENTED BY ME, the undersigned City Clerk of the City of Hammond to the Mayor of said City for his approval on the _____ day of _____, 2026 at _____ o'clock.

Robert J. Golec, City Clerk

THE FOREGOING ORDINANCE NO _____ approved by the Mayor on the _____ day of _____, 2026.

Thomas M. McDermott, Jr., Mayor

PASSED by the Common Council on the _____ day of _____, 2026 and by the Mayor on the _____ day of _____, 2026.

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Robert J. Golec, City Clerk

CITY OF HAMMOND CIVIL CITY SALARY ORDINANCE 2027				
	2027 Hourly	2027 Annual Salary	2027 BI-WEEKLY (27 PAYS)	2027 OTHER
MAYOR'S OFFICE				
CHIEF OF STAFF		176,816	6,548.74	
CONSTITUENT SERVICES		80,371	2,976.70	
OFFICE MANAGER		67,418	2,496.95	
SOCIAL MEDIA COORDINATOR		64,375	2,384.26	
EXECUTIVE ASSISTANT		61,960	2,294.80	
PART-TIME	15.00	-		
CONTROLLER				
CONTROLLER		124,575	4,613.90	
DEPUTY CONTROLLER OF ACCOUNTING		99,660	3,691.10	
DEPUTY CONTROLLER OF OPERATIONS		117,926	4,367.62	
ACCOUNT RECEIVABLE/GENERAL BILLING MANAGER		62,153	2,301.97	
BANK AND TRUST ADMINISTRATOR		63,334	2,345.69	
INSURANCE ADMINISTRATOR		72,760	2,694.82	
PAYROLL ADMINISTRATOR		62,478	2,313.99	
LICENSING ADMINISTRATOR		62,153	2,301.97	
ACCOUNTING ASSISTANT		60,010	2,222.59	
SENIOR ACCOUNTS PAYABLE ANALYST		87,539	3,242.17	
PART-TIME	13.00			
CLERK'S OFFICE				
CHIEF DEPUTY CITY CLERK		96,024	3,556.44	
CLERK/COUNCIL COORDINATOR		60,289	2,232.93	
CLERK/SENIOR FINANCE ADMINISTRATOR		66,226	2,452.81	
CLERK/OFFICE/CIB COORDINATOR		55,188	2,044.02	
ASSISTANT CLERK COORDINATOR		55,188	2,044.02	
BUILDING DEPARTMENT				
CHIEF OF INSPECTIONS		114,824	4,252.76	
BUILDING COMMISSIONER		96,024	3,556.44	
CODE COMMISSIONER		84,048	3,112.89	
ZONING ADMINISTRATOR		96,024	3,556.44	
ASSISTANT PLANNER		87,539	3,242.17	
ADMINISTRATIVE ASSISTANT		53,893	1,996.03	
OFFICE MANAGER		64,890	2,403.33	
PART-TIME PLUMBING/HEATING INSPECTOR	25.00			PER INSPECTION/PERMIT
ZONING BOARD			200.00	PER MEETING
HEATING BOARD			200.00	PER MEETING
ELECTRICAL BOARD			200.00	PER MEETING
BUILDING CONTRACTOR'S BOARD			200.00	PER MEETING
BUILDING & CONTRACTORS RELATED FEES				
ELECTRICAL INSPECTOR		75,736	2,805.02	
CODE & COMMERCIAL INSPECTOR		72,130	2,671.48	
BUILDING INSPECTOR		70,390	2,607.04	
SENIOR INSPECTOR		68,289	2,529.22	
INSPECTOR		56,795	2,103.53	
COMMON COUNCIL				
ADMINISTRATIVE ASSISTANT		62,432	2,312.31	
LAW				
OFFICE MANAGER (ADMINISTRATIVE ASSISTANT)		75,013	2,778.25	
LEGAL ASSISTANT		60,935	2,256.84	
PART-TIME	13.00			
BOARD OF WORKS				
PRESIDENT			416.67	MONTHLY
MEMBER			416.67	MONTHLY
ENGINEERING				
CITY ENGINEER		102,981	3,814.13	
ASSISTANT ENGINEER		96,024	3,556.44	
JR ENGINEER		85,265	3,157.98	
CLERK/RECEPTIONIST		41,325	1,530.54	
SENIOR ACCOUNTANT		66,226	2,452.81	
MAINTENANCE SUPERVISOR		60,025	2,223.16	
MAINTENANCE SPECIALIST		52,112	1,930.07	
FT ARMED SECURITY GUARD		46,384	1,717.93	
PT SECURITY GUARD	13.00			
PT MAINTENANCE	12.75			
INTERN	10.00			
ENVIRONMENTAL MANAGEMENT				
DIRECTOR/CHIEF		113,032	4,186.38	
WASTE FUEL ENGINEER		101,519	3,759.96	
CHIEF ENGINEER		101,519	3,759.96	
ANIMAL CONTROL				
ANIMAL CONTROL OFFICE MANAGER		53,581	1,984.47	
ANIMAL CONTROL OFFICER		56,844	2,105.32	
ANIMAL CONTROL SUPERVISOR		62,528	2,315.86	
KENNEL MASTER		51,159	1,894.78	

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	2027 Hourly	2027 Annual Salary	2027 BI-WEEKLY (27 PAYS)	2027 OTHER
INFORMATION TECHNOLOGIES				
IT DIRECTOR		127,557	4,724.34	
HELP DESK MANAGER		89,789	3,325.53	
MULTIMEDIA COORDINATOR		87,376	3,236.15	
HUMAN RELATIONS/HUMAN RESOURCES				
PERSONNEL DIRECTOR		114,824	4,252.76	
OFFICE ASSISTANT		59,808	2,215.11	
HHRC EXECUTIVE DIRECTOR	25.00			
HOUSING INVESTIGATOR	25.00			
HUMAN RELATIONS COMMISSION			200.00	PER MEETING
COLLEGE BOUND				
COLLEGE BOUND BOARD			200.00	PER MEETING
COLLEGE BOUND EXCEPTIONS COMMITTEE			200.00	PER MEETING
POLICE DEPARTMENT (CIVILIANS)				
BOOKKEEPER		66,226	2,452.81	
CORRECTIONAL OFFICER-TRAINER		64,460	2,387.43	
CERTIFIED CORRECTIONAL OFFICER		54,796	2,029.48	
CERTIFIED MECHANIC		62,528	2,315.86	
CERTIFIED CORRECTIONAL OFFICER SUPERVISOR		70,785	2,621.66	
CORRECTIONAL OFFICER-PROBATIONARY		52,296	1,936.90	
DETECTIVES ASSISTANT		51,479	1,906.64	
PAYROLL ADMINISTRATOR		66,226	2,452.81	
ELECTRONIC SYSTEMS TECH		68,213	2,526.40	
CHIEFS EXECUTIVE ASSISTANT		61,960	2,294.80	
CHIEFS EXECUTIVE ASSISTANT II		54,590	2,021.85	
IDACS COORDINATOR		56,844	2,105.32	
HUMAN RESOURCE ADMINISTRATOR		66,226	2,452.81	
PROPERTY CLERK		51,479	1,906.64	
RECORDS CLERK		48,328	1,789.91	
SENIOR RECORDS CLERK		59,225	2,193.52	
CUSTODIAN	15.00			
CROSSING GUARD	18.00			
PART-TIME	15.00			
MAINTENANCE	18.00			
POLICE PENSION FUND				
SECRETARY		12,615	1,051.29	MONTHLY
BOOKKEEPER		2,414	201.19	MONTHLY
FIRE DEPARTMENT (CIVILIANS)				
BOOKKEEPER		52,492	1,944.14	
CHIEF'S ASSISTANT		53,773	1,991.60	
PAYABLE/RECEIVABLE CLERK		49,649	1,838.86	
MAINTENANCE SUPERVISOR		58,848	2,179.56	
FIRE PENSION FUND				
SECRETARY		12,615	1,051.29	MONTHLY
BOOKKEEPER		2,389	199.05	MONTHLY
ELECTED TRUSTEE			300.00	ANNUALLY
POLICE INSURANCE				
LIAISON				Shall be paid in accordance to their By-Laws
FIRE INSURANCE				
LIAISON				Shall be paid in accordance to their By-Laws
MOTOR VEHICLE HIGHWAY/PUBLIC WORKS				
DIRECTOR		139,310	5,159.61	
FACILITY MANAGER		63,226	2,341.69	
ASSISTANT OFFICE MANAGER		54,631	2,023.38	
ADMINISTRATIVE ASSISTANT		46,358	1,716.97	
MASTER CRAFTSMAN*	29.20	-		
CRAFTSMAN*	24.89			
HEAD MECHANIC*	31.38			
MECHANIC*	28.14			
PAYLOADER*	27.32			
TIRE ATTENDANT*	26.51			
TRUCK DRIVER (CDL)*	25.97			
RADIO DISPATCHER*	23.81			
LABORER*	22.81			
PROBATIONARY TEAMSTER* (1-30 DAYS)	15.00			
SOLID WASTE				
DEPUTY DIRECTOR OF SANITATION		127,557	4,724.34	
DISTRICT SUPERVISOR		86,149	3,190.71	
TRUCK DRIVER (CDL)*	25.97			
LABORER*	22.81			
MECHANIC*	28.14			
TIRE ATTENDANT*	26.51			
PROBATIONARY TEAMSTER* (1-30 DAYS)	15.00			

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	2027 Hourly	2027 Annual Salary	2027 BI-WEEKLY (27 PAYS)	2027 OTHER
PARK DEPARTMENT				
PARK ASSISTANT FACILITY OPERATIONS MANAGER		47,922	1,774.88	
PARK BOOKKEEPER		64,087	2,373.58	
PARK FACILITY OPERATIONS MANAGER		78,367	2,902.46	
PARK MARKETING MANAGER		82,992	3,073.79	
PARK ADMINISTRATOR		139,310	5,159.61	
PARK FIELD MAINTENANCE		47,922	1,774.88	
PARK FIELD MANAGER		59,141	2,190.39	
PARK RECREATION SUPERVISOR		53,540	1,982.98	
PARK SPECIAL EVENTS COORDINATOR		88,342	3,271.93	
PARK SPECIAL EVENTS/BOOKKEEPER ASSISTANT		45,476	1,684.28	
PARK SUPERINTENDENT OF PARKS		89,207	3,303.97	
PARK BOARD MEMBER - MONTHLY			416.67	MONTHLY
CIVIC CENTER MANAGER		91,402	3,385.27	
OFFICE MANAGER		54,631	2,023.38	
CUSTODIAN		29,994	1,110.87	
CC BUILDING ENGINEER- DAY SHIFT RATE*	24.18			
CC BUILDING ENGINEER- NIGHT SHIFT RATE*	24.60			
CC SENIOR ENGINEER	26.72			
JSCC DOWLING COMPLEX MANAGER		91,087	3,373.59	
JSCC HOSPITALITY MANAGER		80,371	2,976.70	
JSCC BUILDING ENGINEER- DAY SHIFT RATE*	24.18			
JSCC BUILDING ENGINEER- NIGHT SHIFT RATE*	24.60			
JSCC SENIOR ENGINEER	26.72			
SPORTSPLEX FINANCE CLERK		48,223	1,786.02	
SPORTSPLEX ASSISTANT HOSPITALITY MANAGER		58,834	2,179.02	
SPORTSPLEX GENERAL MANAGER		127,557	4,724.34	
SPORTSPLEX HOSPITALITY MANAGER		63,036	2,334.67	
SPORTSPLEX LEVEL I ATHLETICS SUPERVISOR		88,301	3,270.40	
SPORTSPLEX LEVEL II ATHLETICS SUPERVISOR		77,263	2,861.60	
SPORTSPLEX LEVEL III ATHLETICS SUPERVISOR		68,213	2,526.40	
SPORTSPLEX ASSISTANT ATHLETICS SUPERVISOR		42,024	1,556.44	
SPORTSPLEX OFFICE MANAGER		57,783	2,140.11	
PLANNING AND DEVELOPMENT - REDEVELOPMENT				
EXECUTIVE DIRECTOR		133,952	4,961.17	
DIRECTOR OF PLANNING		112,519	4,167.38	
OFFICE COORDINATOR		59,884	2,217.93	
REDEVELOPMENT COMMISSION			708.33	MONTHLY
PLANNING COMMISSION			200.00	PER MEETING
ECONOMIC DEVELOPMENT BOARD			200.00	PER MEETING
PLANNING AND DEVELOPMENT - COMMUNITY DEVELOPMENT				
COMMUNITY DEVELOPMENT DIRECTOR		112,519	4,167.38	
ECONOMIC DEVELOPMENT DIRECTOR		112,519	4,167.38	
FINANCE MANAGER		76,818	2,845.10	
SOCIAL SERVICE COORDINATOR		55,105	2,040.93	
OFFICE MANAGER		75,013	2,778.25	
PAYABLE - RECEIVABLE CLERK		49,599	1,836.99	
COMMUNITY DEVELOPMENT SPECIALIST		77,250	2,861.11	
HISTORIC PRESERVATION BOARD			200.00	PER MEETING
DISABILITY COMMISSION			200.00	PER MEETING
PLANNING AND DEVELOPMENT - TIF				
TIF PROGRAM COORDINATOR		79,471	2,943.36	
SPECIAL BOARD SALARIES				
CONTROLLER		11,627	430.62	
CITY ENGINEER		6,644	246.06	
SPECIAL BOARD SALARIES - SANITARY DISTRICT				
CONTROLLER		23,254	861.27	
CITY ENGINEER		56,475	2,091.66	
SPECIAL BOARD SALARIES - PORT AUTHORITY				
CONTROLLER		6,644	246.06	
*TITLE REPRESENTS UNION EMPLOYEE				
NON-UNION LONGEVITY PAY		NON-UNION LONGEVITY PAY		
AFTER 3 YEARS		1,600.00		
AFTER 8 YEARS		1,800.00		
AFTER 13 YEARS		2,000.00		
SHIFT DIFFERENTIAL: Each civilian police department/animal control employee scheduled to work the afternoon or midnight shift shall receive a shift differential pay allowance which shall be paid in the following manner: \$13.00 per week for afternoons; \$13.00 per week for midnights				

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CITY OF HAMMOND CIVIL CITY SALARY ORDINANCE 2027

OVERTIME/COMPENSATORY TIME: 1.5 times the hourly rate for exceeding 8 hours worked per day and/or 40 hours worked per week (Monday-Friday) including Saturdays and 2 times the hourly rate for Sundays and holidays if the employee qualifies for overtime under FLSA guidelines.

PART-TIME: Part-time maximum per hour rate is \$25; any increase over \$15/hour will require written approval from the Mayor.

BARTENDERS: External part-time employees working as bartenders are paid as vendors at a rate of \$13/hour including credit card tips received by the city. Internal part-time employees working as event bartenders are paid at their established hourly rate. Any credit card tips received are paid separately via vendor check.

CONTRACTED VENDORS/STAFF: Coaches, Referees, Instructors (Fitness), Emergency Management Agency (EMA), Cooks and External Event Staff shall be paid a maximum of \$25 per hour via vendor check including credit card tips received by the city.

HOLIDAY PAY: \$50.00 shall be paid to each civilian police department/animal control employee that works a holiday as set forth by the Mayor.

DRAFT

SPONSOR: Thomas M. McDermott, Jr.
Mayor

26-31

ORDINANCE NUMBER _____

An Ordinance fixing the SALARIES AND WAGES of all Police Officers and Firefighters of the City of Hammond, Indiana, other than those fixed by statute or by Ordinance heretofore enacted, and fixing the effective date thereof.

BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF HAMMOND, INDIANA:

SECTION ONE: For the calendar year 2027, the salary schedule for Police Officers and Firefighters of the City of Hammond, Indiana shall be fixed as follows:

SECTION TWO: The salaries authorized in this ordinance are the compensation to be paid to any Police Officer or Firefighter of the City of Hammond unless otherwise authorized by law or ordinance.

SECTION THREE: This Ordinance shall have no applicability to elected officials of the City of Hammond.

SECTION FOUR: If any part, parts, section, sections, provision, clause or portions of this Ordinance shall be adjudged invalid or unconstitutional, such invalidity or constitutionality shall not affect the validity or constitutionality of this Ordinance as a whole or of any other part, section, sections, provision, clause or portion of this Ordinance.

SECTION FIVE: For 2027, the pay date shall be every other Friday commencing on January 1, 2027, for a total of 27 paydays.

SECTION SIX: Overtime, holiday pay (Firefighters), specialty pay (Police Officers), certification pay (Firefighters), shift differential (Police Officers), clothing allowance, pension pay and acting pay shall be paid in accordance and as defined by the Hammond Personnel Policy, Salary Ordinance, Collective Bargaining Agreement and/or Indiana Code.

SECTION SEVEN: The City shall pay a residency bonus in the amount of \$4,800.00 annually to each Police Officer and Firefighter who is a City of Hammond homeowner and resides in said home or resides in a rental property within the corporate city limits of Hammond.

DRAFT

SPONSOR: Thomas M. McDermott, Jr.
Mayor

ORDINANCE NUMBER _____

An Ordinance fixing the SALARIES AND WAGES of all Police Officers and Firefighters of the City of Hammond, Indiana, other than those fixed by statute or by Ordinance heretofore enacted, and fixing the effective date thereof.

BE IT FURTHER ORDAINED by the Common Council, that this Ordinance shall be in full force and effect from and after January 1, 2027, upon signing by the President of the Common Council and approval by the Mayor.

Janet Venecz
President, Common Council

ATTEST:

Robert J. Golec, City Clerk

PRESENTED BY ME, the undersigned City Clerk of the City of Hammond to the Mayor of said City for his approval on the _____ day of _____, 2026 at _____ o'clock.

Robert J. Golec, City Clerk

THE FOREGOING ORDINANCE NO. _____ approved by the Mayor on the _____ day of _____, 2026.

Thomas M. McDermott, Jr., Mayor

PASSED by the Common Council on the _____ day of _____, 2026 and by the Mayor on the _____ day of _____, 2026.

Robert J. Golec, City Clerk

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**CITY OF HAMMOND
POLICE & FIRE SALARY ORDINANCE 2027**

POLICE DEPARTMENT	2027 Position Salary	2027 Bi-Weekly (27 Pays)
Chief	155,384	5,754.95
Assistant Chief	145,289	5,381.06
Captain	101,270	3,750.73
Lieutenant	91,779	3,399.21
Master Sergeant	84,879	3,143.68
Sergeant (Automatic at 15 years of Service)	82,758	3,065.10
1st Class Patrol Officer with 20 years' Service	82,424	3,052.74
Corporal (at completion of 7 years)	80,878	2,995.48
1st Class Patrol Officer	78,679	2,914.02
Probationary Patrolman	64,274	2,380.50

POLICE ACTING PAY: All officers, excluding the chief of police and probationary officers, shall be eligible for acting pay; acting pay shall total \$350 to be paid in two installments of \$175 in April and October. Pay shall be prorated for personnel in cases of employment separation or reaching rank of 1st Class Patrol Officer.

FIRE DEPARTMENT	2027 Position Salary	2027 Bi-Weekly (27 Pays)
Chief	155,384	5,754.95
Deputy Chief	145,289	5,381.06
Assistant Chief	95,136	3,523.55
Battalion Chief	89,761	3,324.50
Senior Captain	79,446	2,942.44
Captain/ Ambulance Assigned Paramedic/ Engineer I (Automatic at 15 years of Service)	78,371	2,902.62
Engineer/ Ambulance Assigned EMT (Automatic at 8 years of Service)	74,834	2,771.62
1st Class Firefighter/ Private (At Retirement or After 36 years of Service)	86,603	3,207.52
2nd Class/Firefighter/Private 2nd Class	71,777	2,658.39
Probationary Firefighter	55,949	2,072.17

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