COUNCIL PENDING ORDINANCE: 2026-44
ORDINANCE NO._____
AS AMENDED _____
CERTIFICATION DATE_____
CERTIFIED BY_____
FAVORABLY_____
UNFAVORABLY_____

AN ORDINANCE APPROPRIATING MONIES FOR THE PURPOSES OF DEFRAYING THE EXPENSES OF THE GENERAL, PARKS, POLICE AND FIRE LIT, CEDIT, CCI, CCD, MVH, LRS, RIVERBOAT CASINO, LDA, FIRE PENSION, AND POLICE PENSION, TAX-BASED FUNDS OF THE CITY OF GARY, INDIANA, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2027, AND ENDING DECEMBER 31, 2027 INCLUDING ALL OUTSTANDING CLAIMS AND OBLIGATIONS AND FIXING A TIME WHEN THE SAME SHALL TAKE EFFECT.

Section 1. Be it ordained by the Common Council of the City of Gary, Indiana, that for the expenses of the City Government and its institutions for the fiscal year ending December 31, 2027, the following sums of money as shown on Form 1 are hereby appropriated out of the funds herein named and for the purpose 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 by law.

(See "Form 1" Attached)

Section 2. For the purpose of raising revenue to meet the necessary expenses of the City of Gary government for the GENERAL, PARKS, LIT, CEDIT, CCI, CCD, MVH, LRS, RIVERBOAT CASINO, LDA, FIRE PENSION AND POLICE PENSION Funds.

PASSED and **ADOPTED** by the Common Council of the City of Gary, Indiana this _____ day of _____, 2026.

_____
PRESIDING OFFICER

ATTEST:

_____
CITY CLERK

Presented by me to the Mayor for his approval and signature this _____ day of _____, 2026

_____
CITY CLERK

APPROVED and **SIGNED** by me this ____ day of _____, 2026.

_____
MAYOR, CITY OF GARY, INDIANA

PREPARED BY: Marco A. Molina, Law Department

SPONSORED BY: Eddie D. Melton, Mayor
Chenika A. Beck, City Controller

COMMITTEE ASSIGNMENT_____Reported-out/ Date_____
1st Reading/Date_____Committee Hearing/Date_____
2nd Reading/Date_____Public Hearing/Date_____
3rd Reading/Date_____Final Reading/Date_____
Passed/Date_____Defeated/Date_____Deferred/Date_____
Tabled/Date_____Override/Date_____Adopted/Date_____
Publication/Date_____Community Hearing/Date_____
Veto_____Pocket Veto_____Adopted_____

Prescribed by the Department of Local Government Finance
Approved by State Board of Accounts

Budget Form No. 1 (Rev. 20
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 10 - MAYOR'S OFFICE
FUND: 1101 - GENERAL
CITY: GARY

		2025 ACTUAL EXPENSES	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	468,727	501,618	506,451
112	PART-TIME SALARIES & WAGES			
	Employee Benefits			
113	OTHER COMPENSATION			
114	LONGEVITY PAY			
115	OVERTIME PAY			
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	P E R F	66,559	71,230	71,916
162	F I C A	35,292	38,374	38,744
171	WORKMEN'S COMPENSATION	17,977	10,032	10,129
172	UNEMPLOYMENT COMPENSATION	17,977	10,032	10,129
	Other Personal Services			
151	INSURANCE - CITY PLAN			
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	606,534	631,286	637,369
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES			
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES			
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
	Other Supplies			
291	OTHER MATERIALS			
	TOTALS - SUPPLIES	0	0	0
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	98,310	125,000	125,000
	Communication and Transportation			
321	TRAVEL & EDUCATION	21,890	30,000	30,000
322	TELEPHONE & POSTAGE			
	Printing and Advertising			
331	PRINTING	4,385	3,000	0
332	ADVERTISING	0	3,000	0
	Insurance			
341	PROPERTY INSURANCE	0		
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	900		
362	REPAIRS TO EQUIPMENT	0		
363	REPAIRS TO BUILDING			
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)			
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES			
392	SUBSCRIPTIONS & DUES	27,956	10,000	25,000
393	CURRENT CHARGES	5,152	1,500	2,500
394	GRANTS & SUBSIDIES	0		
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	158,593	172,500	182,500
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)	9,999	10,000	0
4491	OTHER CAPITAL OUTLAYS	0		
	TOTALS - CAPITAL EXPENSES	9,999	10,000	0
	GRAND TOTALS	775,125	813,786	819,869
		incease/decrease		6,082





Prescribed by the Department of Local Government Finance

Approved by State Board of Accounts

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

D E P T: 20 - COMMON COUNCIL
F U N D: 1101 - GENERAL
C I T Y: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
Salaries and Wages				
111	FULL-TIME SALARIES & WAGES	560,321	267,000	267,000
112	PART-TIME SALARIES & WAGES	0	334,000	334,000
Employee Benefits				
113	OTHER COMPENSATION	0		
114	LONGEVITY PAY			
115	OVERTIME PAY			
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	P E R F	63,390	85,342	85,342
162	F I C A	40,714	45,977	45,977
171	WORKMEN'S COMPENSATION	21,519	12,020	12,020
172	UNEMPLOYMENT COMPENSATION	21,519	12,020	12,020
Other Personal Services				
151	INSURANCE - CITY PLAN	0		
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	707,464	756,359	756,359
2. SUPPLIES				
Office Supplies				
211	OFFICE SUPPLIES	1,000	2,500	2,500
Operating Supplies				
221	HEATING FUEL			
222	GASOLINE	0		
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES	0		
226	OTHER SUPPLIES	0	19,035	19,035
Repair and Maintenance Supplies				
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
Other Supplies				
291	OTHER MATERIALS	11,624	20,000	30,000
	TOTALS - SUPPLIES	12,624	41,535	51,535
3. OTHER SERVICES & CHARGES				
Professional Services				
311	PROFESSIONAL SERVICES	118,046	200,000	200,000
Communication and Transportation				
321	TRAVEL & EDUCATION	22,864	31,365	31,365
322	TELEPHONE & POSTAGE	13,951	27,000	27,000
Printing and Advertising				
331	PRINTING	6,248	20,000	20,000
332	ADVERTISING	7,200	10,000	10,000
Insurance				
341	PROPERTY INSURANCE	0		
Utilities				
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
Repairs and Maintenance				
361	CONTRACTUAL MAINTENANCE AGREEMENT	5,321	10,000	10,000
362	REPAIRS TO EQUIPMENT	0		
363	REPAIRS TO BUILDING	0		
Rentals				
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)	8,856	19,500	19,500
Debt Service				
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
Other Services and Charges				
391	REFUNDS, AWARDS & INDEMNITIES	0		
392	SUBSCRIPTIONS & DUES	5,972	10,000	10,000
393	CURRENT CHARGES	77,361	92,965	92,965
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	265,819	420,830	420,830
4. CAPITAL EXPENSES				
Other Capital Outlays				
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)	0	2,000	2,000
4491	OTHER CAPITAL OUTLAYS	0		
	TOTALS - CAPITAL EXPENSES	0	2,000	2,000
	GRAND TOTALS	985,907	1,220,724	1,230,724
		incease/decrease		10,000

Prescribed by the Department of Local Government Finance
Approved by State Board of Accounts

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 30 - CITY COURT
FUND: 1101 - GENERAL
CITY: GARY

		2025 ACTUAL EXPENSES	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	906,351	1,052,400	1,052,400
112	PART-TIME SALARIES & WAGES	108,875	103,750	103,950
	Employee Benefits			
113	OTHER COMPENSATION	0		
114	LONGEVITY PAY			
115	OVERTIME PAY			
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	PERF	90,109	152,598	164,202
162	FICA	74,632	88,445	88,461
171	WORKMEN'S COMPENSATION	39,062	23,123	23,127
172	UNEMPLOYMENT COMPENSATION	39,062	23,123	23,127
	Other Personal Services			
151	INSURANCE - CITY PLAN	0		
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	1,258,091	1,443,439	1,455,266
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES	1,790	6,500	2,500
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE	0	2,000	0
223	GARAGE & MOTOR SUPPLIES	2,709	3,000	3,000
224	CHEMICAL SUPPLIES	30,573	33,000	30,000
225	MEDICAL SUPPLIES	5,502		5,000
226	OTHER SUPPLIES	0		
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS	0		
	Other Supplies			
291	OTHER MATERIALS	5,007	1,500	2,000
	TOTALS - SUPPLIES	45,581	46,000	42,500
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	81,205	55,000	63,000
	Communication and Transportation			
321	TRAVEL & EDUCATION	7,654	17,000	8,500
322	TELEPHONE & POSTAGE	3,782	5,000	4,500
	Printing and Advertising			
331	PRINTING	1,128	5,800	2,000
332	ADVERTISING	0	500	500
	Insurance			
341	PROPERTY INSURANCE	9,727	5,000	9,800
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	9,685	12,500	12,500
362	REPAIRS TO EQUIPMENT	1,599	2,000	2,000
363	REPAIRS TO BUILDING	0	1,000	
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)	774	14,000	1,500
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES	0	3,000	0
392	SUBSCRIPTIONS & DUES	1,200	3,000	5,000
393	CURRENT CHARGES	1,707	2,000	2,000
394	GRANTS & SUBSIDIES	0		
395	BOND PREMIUM	500	1,000	750
	TOTALS - OTHER SERVICES & CHARGES	118,961	126,800	112,050
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS	0	4,000	0
4441	MACHINERY & EQUIP. (incl. lease/purchase)	3,400	5,000	5,000
4491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	3,400	9,000	5,000
	GRAND TOTALS	1,426,033	1,625,239	1,614,816
			INCREASE/DECREASE	-10,423

Prescribed by the Department of Local Government Finance
Approved by State Board of Accounts

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

D E P T: 40-CITY CLERK
F U N D: 1101-General Fund
C I T Y: GARY

		2025 ACTUAL EXPENSES	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	$ 449,035	$ 817,395	$ 817,395
112	PART-TIME SALARIES & WAGES	$ 70,888	$ 15,769	$ 15,769
	Employee Benefits			
113	OTHER COMPENSATION	$ 3,585		
114	LONGEVITY PAY			
115	OVERTIME PAY	$ 19,891		$ 20,000
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	P E R F	$ 61,295	$ 118,309	$ 121,149
162	F I C A	$ 40,474	$ 63,737	$ 65,267
171	WORKMEN'S COMPENSATION	$ 20,876	$ 16,663	$ 17,063
172	UNEMPLOYMENT COMPENSATION	$ 20,876	$ 16,663	$ 17,063
	Other Personal Services			
151	INSURANCE - CITY PLAN	$ -		
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	$ 686,920	$ 1,048,537	$ 1,073,707
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES	$ 2,492	$ 10,000	$ 10,000
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES	$ -		
226	OTHER SUPPLIES	$ -		
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
	Other Supplies			
291	OTHER MATERIALS	$ 74,702		$ 5,000
	TOTALS - SUPPLIES	$ 77,195	$ 10,000	$ 15,000
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	$ 177,813	$ 60,000	$ 90,000
	Communication and Transportation			
321	TRAVEL & EDUCATION	$ 2,450	$ 4,000	$ 3,000
322	TELEPHONE & POSTAGE	$ 6,473	$ 15,000	$ 6,500
	Printing and Advertising			
331	PRINTING	$ 21,172	$ 40,000	$ 22,000
332	ADVERTISING	$ -	$ 10,000	$ -
	Insurance			
341	PROPERTY INSURANCE			
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	$ 26,514	$ 30,963	$ 26,000
362	REPAIRS TO EQUIPMENT	$ 411	$ 10,000	$ 1,500
363	REPAIRS TO BUILDING	$ -		
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)	$ 4,110	$ 15,000	$ 5,500
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES	$ -		
392	SUBSCRIPTIONS & DUES	$ 842	$ 3,000	$ 3,000
393	CURRENT CHARGES	$ 400		$ 293
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	$ 240,183	$ 187,963	$ 157,793
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS	$ -		
4441	MACHINERY & EQUIP. (incl. lease/purchase)	$ -		
4491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	$ -	$ -	$ -
	GRAND TOTALS	$ 1,004,298	$ 1,246,500	$ 1,246,500
		increase/decrease		$ -

Prescribed by the Department of Local Government Finance
Approved by State Board of Accounts

Budget Form No. 1 (Rev. 20
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 50-LAW DEPARTMENT
FUND: 1101-GENERAL FUND
CITY: GARY

		2025 ACTUAL EXPENSES	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	302,838	437,150	443,150
112	PART-TIME SALARIES & WAGES	0	0	0
	Employee Benefits			
113	OTHER COMPENSATION	0		
114	LONGEVITY PAY			
115	OVERTIME PAY			
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	P E R F	42,225	62,075	62,927
162	F I C A	22,150	33,442	33,901
171	WORKMEN'S COMPENSATION	11,667	8,743	8,863
172	UNEMPLOYMENT COMPENSATION	11,667	8,743	8,863
	Other Personal Services			
151	INSURANCE - CITY PLAN	0		
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	390,548	550,154	557,705
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES			
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES	0		
226	OTHER SUPPLIES	0		
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
	Other Supplies			
291	OTHER MATERIALS	0		
	TOTALS - SUPPLIES	0	0	0
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	305,500	400,000	390,000
	Communication and Transportation			
321	TRAVEL & EDUCATION	1,722	5,000	2,800
322	TELEPHONE & POSTAGE	0	5,000	3,000
	Printing and Advertising			
331	PRINTING	156		500
332	ADVERTISING	7,939		8,000
	Insurance			
341	PROPERTY INSURANCE			
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT			
362	REPAIRS TO EQUIPMENT			
363	REPAIRS TO BUILDING			
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)			
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES	200,284	273,045	210,000
392	SUBSCRIPTIONS & DUES	21,833	5,000	25,000
393	CURRENT CHARGES	0	923	750
394	GRANTS & SUBSIDIES	0		
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	537,434	688,968	640,050
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)			
4491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	0	0	0
	GRAND TOTALS	927,982	1,239,122	1,197,755
		increase/decrease		-41,367

Prescribed by the Department of Local Government Finance
Approved by State Board of Accounts

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

D E P T: 90 DIV OF PUBLIC WORKS
F U N D: 1101 GENERAL FUND
C I T Y: GARY

		2025 ACTUAL EXPENSES	2026 COUNCIL APPROVED BUDGET	2027 COUNCIL BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	1,295,089	2,625,977	$ 2,622,902
112	PART-TIME SALARIES & WAGES	68,696	64,237	$ 64,237
	Employee Benefits			
113	OTHER COMPENSATION	19,782	24,758	$ 25,000
114	LONGEVITY PAY			
115	OVERTIME PAY	88,042	141,156	$ 150,000
141	CLOTHING ALLOWANCE	0	20,000	$ 20,000
153	TEAMSTERS			
154	INSURANCE			
161	P E R F	185,504	411,156	$ 372,452
162	F I C A	109,538	223,033	$ 205,566
171	WORKMEN'S COMPENSATION	56,711	58,309	$ 53,743
172	UNEMPLOYMENT COMPENSATION	56,711	58,309	$ 53,743
	Other Personal Services			
151	INSURANCE - CITY PLAN	0		
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	1,880,074	3,626,935	$ 3,567,644
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES			
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE		348,811	$ 375,000
223	GARAGE & MOTOR SUPPLIES		59,989	$ 100,000
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES	375		
226	OTHER SUPPLIES		1,250	$ 2,500
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS		74,876	$ 80,000
	Other Supplies			
291	OTHER MATERIALS	2,209	10,719	$ 30,000
	TOTALS - SUPPLIES	2,584	495,645	$ 587,500
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	113,151	120,863	$ 140,000
	Communication and Transportation			
321	TRAVEL & EDUCATION	0	7,938	$ -
322	TELEPHONE & POSTAGE			
	Printing and Advertising			
331	PRINTING	318	1,568	$ 1,000
332	ADVERTISING	3,033	3,156	$ 2,000
	Insurance			
341	PROPERTY INSURANCE			
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	0	73,031	$ 90,000
362	REPAIRS TO EQUIPMENT		72,862	$ 100,000
363	REPAIRS TO BUILDING			
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)			
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES	0	300	$ -
392	SUBSCRIPTIONS & DUES	0	999	$ 1,500
393	CURRENT CHARGES	12,757	9,830	$ 12,750
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	129,259	290,547	$ 347,250
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)	0		
4491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	0	0	0
	GRAND TOTALS	2,011,917	4,413,127	$ 4,502,394
R		increased/decreased		$ 89,267

Prescribed by the Department of Local Government Finance
Approved by State Board of Accounts

Budget Form No. 1 (Rev. 2007)
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

D E P T: 100 - FACILITY MAINTENANCE
F U N D: 1101 - GENERAL
C I T Y: GARY

		2025 ACTUAL EXPENSES	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES			
112	PART-TIME SALARIES & WAGES			
	Employee Benefits			
113	OTHER COMPENSATION			
114	LONGEVITY PAY			
115	OVERTIME PAY			
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	P E R F		0	0
162	F I C A		0	0
171	WORKMEN'S COMPENSATION		0	0
172	UNEMPLOYMENT COMPENSATION		0	0
	Other Personal Services			
151	INSURANCE - CITY PLAN			
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	0	0	0
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES	1,913		
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES	0		
226	OTHER SUPPLIES	11,536	10,000	12,000
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS	2,230		0
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS	0		
	Other Supplies			
291	OTHER MATERIALS	20,790	16,210	25,000
	TOTALS - SUPPLIES	36,469	26,210	37,000
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	26,620	82,912	25,000
	Communication and Transportation			
321	TRAVEL & EDUCATION	0		
322	TELEPHONE & POSTAGE			
	Printing and Advertising			
331	PRINTING			
332	ADVERTISING			
	Insurance			
341	PROPERTY INSURANCE	0	2,179	0
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	235,106	236,807	240,000
362	REPAIRS TO EQUIPMENT	0	1,851	2,000
363	REPAIRS TO BUILDING	74,919	143,828	150,000
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)	0		
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES			
392	SUBSCRIPTIONS & DUES	0	6,948	0
393	CURRENT CHARGES	8,833	11,402	10,000
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	345,478	485,927	427,000
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)			
4491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	0	0	0
	GRAND TOTALS	381,948	512,137	464,000
		incease/decrease		-48,137

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BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 170 - HUMAN RESOURCES
FUND: 1101 - GENERAL
CITY: GARY

		2025 ACTUAL EXPENSES	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	288,372	311,984	311,984
112	PART-TIME SALARIES & WAGES	14,807	15,862	15,862
	Employee Benefits			
113	OTHER COMPENSATION	85		
114	LONGEVITY PAY			
115	OVERTIME PAY	0		
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	PERF	33,188	44,302	44,302
162	FICA	15,983	25,080	25,080
171	WORKMEN'S COMPENSATION	11,652	6,557	6,557
172	UNEMPLOYMENT COMPENSATION	11,652	6,557	6,557
	Other Personal Services			
151	INSURANCE - CITY PLAN	0		
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	375,739	410,342	410,342
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES			
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES	0		
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
	Other Supplies			
291	OTHER MATERIALS			
	TOTALS - SUPPLIES	0	0	0
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	0	10,000	10,000
	Communication and Transportation			
321	TRAVEL & EDUCATION	259	36,000	10,000
322	TELEPHONE & POSTAGE			
	Printing and Advertising			
331	PRINTING	2,458	2,000	5,000
332	ADVERTISING	0		
	Insurance			
341	PROPERTY INSURANCE			
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	0		
362	REPAIRS TO EQUIPMENT			
363	REPAIRS TO BUILDING			
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)			
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES	0		5,000
392	SUBSCRIPTIONS & DUES	5,129	3,000	3,000
393	CURRENT CHARGES	0	500	500
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	7,846	51,500	33,500
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)			
4491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	0	0	0
	GRAND TOTALS	383,585	461,842	443,842

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Approved by State Board of Accounts

Budget Form No. 1 (Rev. 20
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

D E P T: 200 - HEALTH DEPARTMENT
F U N D: 1101 - GENERAL
C I T Y: GARY

		2025 ACTUAL EXPENSES	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	344,460	381,657	381,657
112	PART-TIME SALARIES & WAGES	0		0
	Employee Benefits			
113	OTHER COMPENSATION	10,419		10,000
114	LONGEVITY PAY			
115	OVERTIME PAY	0		
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	P E R F	48,788	54,195	55,615
162	F I C A	25,167	29,197	29,962
171	WORKMEN'S COMPENSATION	13,657	7,633	7,633
172	UNEMPLOYMENT COMPENSATION	13,657	7,633	7,633
	Other Personal Services			
151	INSURANCE - CITY PLAN	0		
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	456,148	480,315	492,500
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES	1,692		500
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES	3,566	7283	5500
225	MEDICAL SUPPLIES	24,560	22120	20000
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS	0		
	Other Supplies			
291	OTHER MATERIALS	217	4,967	1,500
	TOTALS - SUPPLIES	30,034	34,370	27,500
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	58,000	60,000	60,000
	Communication and Transportation			
321	TRAVEL & EDUCATION	0	1,756	1,756
322	TELEPHONE & POSTAGE	6,145	13,933	8,000
	Printing and Advertising			
331	PRINTING	0		
332	ADVERTISING			
	Insurance			
341	PROPERTY INSURANCE	142		
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	7,186	15,000	15,000
362	REPAIRS TO EQUIPMENT			
363	REPAIRS TO BUILDING			
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)	0		
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES	0		
392	SUBSCRIPTIONS & DUES	0	2,000	750
393	CURRENT CHARGES	0		
394	GRANTS & SUBSIDIES	0		
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	71,474	92,689	85,506
4. CAPITAL EXPENSES				
	Other Capital Outlays			
411	LAND			
421	BUILDING			
431	OTHER BUILDING IMPROVEMENTS			
441	MACHINERY & EQUIP. (incl. lease/purchase)			
491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	-	-	-
	GRAND TOTALS	557,656	607,374	605,506

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Budget Form No. 1 (Rev. 20
5/28/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

D E P 240-GARY POLICE COMMISSION
F U N 1101-GENERAL FUND
C I T Y GARY

		2025 ACTUAL EXPENSES	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
	1. PERSONAL SERVICES			
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	47,751	47,761	47,761
112	PART-TIME SALARIES & WAGES			
	Employee Benefits			
113	OTHER COMPENSATION			
114	LONGEVITY PAY			
115	OVERTIME PAY			
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	P E R F	6,781	6,782	6,782
162	F I C A	2,975	3,654	3,654
171	WORKMEN'S COMPENSATION	1,837	955	955
172	UNEMPLOYMENT COMPENSATION	1,837	955	955
	Other Personal Services			
151	INSURANCE - CITY PLAN	0		
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	61,180	60,107	60,107
	2. SUPPLIES			
	Office Supplies			
211	OFFICE SUPPLIES	0		
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES			
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
	Other Supplies			
291	OTHER MATERIALS	5688.75	4,903	5,000
	TOTALS - SUPPLIES	5,689	4,903	5,000
	3. OTHER SERVICES & CHARGES			
	Professional Services			
311	PROFESSIONAL SERVICES	50,000.00	64,275	60,000
	Communication and Transportation			
321	TRAVEL & EDUCATION	0		
322	TELEPHONE & POSTAGE	0		
	Printing and Advertising			
331	PRINTING	287.8	3,522	750
332	ADVERTISING	0	510	
	Insurance			
341	PROPERTY INSURANCE			
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	5,379.65		
362	REPAIRS TO EQUIPMENT			
363	REPAIRS TO BUILDING			
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)	0		
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES			
392	SUBSCRIPTIONS & DUES	500	914	1,000
393	CURRENT CHARGES	11,814.31	10,746	8,000
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	67,982	79,966	69,750
	4. CAPITAL EXPENSES			
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)	0		
4491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	0	0	0
	GRAND TOTALS	134,851	144,977	134,857
		increase/decreased		-10,119

Prescribed by the Department of Local Government Finance
Approved by State Board of Accounts

Budget Form No. 1 (Rev. 2002)
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

D E P T: 250-POLICE DEPARTMENT
F U N D: 1101 - GENERAL
C I T Y: GARY

		2025 ACTUAL EXPENSES	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	6,876,577	7,900,378	7,900,378
112	PART-TIME SALARIES & WAGES		0	0
	Employee Benefits			
113	OTHER COMPENSATION	117,393	600,000	370,000
114	LONGEVITY PAY	238,475	325,000	260,000
115	OVERTIME PAY	1,559,826	1,500,000	1,500,000
141	CLOTHING ALLOWANCE	184,619	195,000	193,500
153	TEAMSTERS			
154	INSURANCE			
161	P E R F	1,609,842	2,237,920	2,491,100
162	F I C A	121,149	114,555	148,246
171	WORKMEN'S COMPENSATION	14,146	0	0
172	UNEMPLOYMENT COMPENSATION	14,146	0	0
	Other Personal Services			
151	INSURANCE - CITY PLAN	0		
152	INSURANCE - HMO	0		
	TOTALS - PERSONAL SERVICES	10,736,173	12,872,853	12,863,224
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES	1,162		500
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES	116		500
226	OTHER SUPPLIES	0	2,880	0
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS	0		
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS	0	7,672	0
	Other Supplies			
291	OTHER MATERIALS	16,454		10,000
	TOTALS - SUPPLIES	17,732	10,552	11,000
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	23,194		20,000
	Communication and Transportation			
321	TRAVEL & EDUCATION	3,378		0
322	TELEPHONE & POSTAGE	0		3,500
	Printing and Advertising			
331	PRINTING	1,451	10,900	5,500
332	ADVERTISING			
	Insurance			
341	PROPERTY INSURANCE	0		
	Utilities			
351	LIGHT, POWER, HEAT	0		
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	80,595	88,241	85,000
362	REPAIRS TO EQUIPMENT	0		
363	REPAIRS TO BUILDING	0	10,050	10,000
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)	0	2,700	2,700
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES	0		
392	SUBSCRIPTIONS & DUES	1,506		1,500
393	CURRENT CHARGES	5,721	11,259	15,000
394	GRANTS & SUBSIDIES	500		
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	116,346	123,150	143,200
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS	0		
4441	MACHINERY & EQUIP. (incl. lease/purchase)	0		
4491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	0	0	0
	GRAND TOTALS	10,870,250	13,006,555	13,017,424
		INCREASED		10,869

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Budget Form No. 1 (Rev. 20
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 258 Supportive Services
FUND: 1101 General Fund
CITY: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	745,517	758,497	673,155
112	PART-TIME SALARIES & WAGES	42,975	100,000	100,000
	Employee Benefits			
113	OTHER COMPENSATION	0	1,000	0
114	LONGEVITY PAY	0		
115	OVERTIME PAY	19,283	31,000	20,000
141	CLOTHING ALLOWANCE	0	1,300	1,300
153	TEAMSTERS			
154	INSURANCE			
161	P E R F	37,286	126,635	112,628
162	F I C A	53,750	68,222	60,676
171	WORKMEN'S COMPENSATION	30,989	21,733	15,463
172	UNEMPLOYMENT COMPENSATION	30,989	21,733	15,463
	Other Personal Services			
151	INSURANCE - CITY PLAN	0		
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	960,789	1,130,120	998,686
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES			
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES	0		
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
	Other Supplies			
291	OTHER MATERIALS			
	TOTALS - SUPPLIES	0	0	0
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	0		
	Communication and Transportation			
321	TRAVEL & EDUCATION	3,254	3,300	3,300
322	TELEPHONE & POSTAGE	0		
	Printing and Advertising			
331	PRINTING	0		
332	ADVERTISING			
	Insurance			
341	PROPERTY INSURANCE			
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	0		
362	REPAIRS TO EQUIPMENT			
363	REPAIRS TO BUILDING	0		
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)			
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES			
392	SUBSCRIPTIONS & DUES			
393	CURRENT CHARGES	491		750
394	GRANTS & SUBSIDIES	0		
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	3,745	3,300	4,050
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)			
4491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	0	0	0
	GRAND TOTALS	964,533	1,133,420	1,002,736
			increase/decrease	-130,685

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Approved by State Board of Accounts

Budget Form No. 1 (Rev. 20
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

D E P T: 0259 Animal Control
F U N D: 1101 General Fund
C I T Y: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	182,642	203,500	241,500
112	PART-TIME SALARIES & WAGES			
	Employee Benefits			
113	OTHER COMPENSATION	0		
114	LONGEVITY PAY	0		
115	OVERTIME PAY	10,912	20,000	20,000
141	CLOTHING ALLOWANCE	994	2,500	1,500
153	TEAMSTERS			
154	INSURANCE			
161	P E R F	13,825	31,737	37,133
162	F I C A	13,907	17,098	20,005
171	WORKMEN'S COMPENSATION	13,470	4,470	5,230
172	UNEMPLOYMENT COMPENSATION	13,470	4,470	5,230
	Other Personal Services			
151	INSURANCE - CITY PLAN	0		
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	249,219	283,775	330,598
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES			
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES			
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
	Other Supplies			
291	OTHER MATERIALS	6,241	12,082	10,000
	TOTALS - SUPPLIES	6,241	12,082	10,000
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	0	44,800	45,000
	Communication and Transportation			
321	TRAVEL & EDUCATION			
322	TELEPHONE & POSTAGE			
	Printing and Advertising			
331	PRINTING			
332	ADVERTISING			
	Insurance			
341	PROPERTY INSURANCE			
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	7,673		10,000
362	REPAIRS TO EQUIPMENT	2,353	19,879	5,000
363	REPAIRS TO BUILDING	6,629	10,000	
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)			
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES			
392	SUBSCRIPTIONS & DUES			
393	CURRENT CHARGES	0		
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	16,655	74,679	60,000
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)	0	74,000	25,000
4491	OTHER CAPITAL OUTLAYS	4,350		
	TOTALS - CAPITAL EXPENSES	4,350	74,000	25,000
	GRAND TOTALS	276,465	444,536	425,598
		INCREASE/DECREASE		-18,938

Prescribed by the Department of Local Government Finance
Approved by State Board of Accounts

Budget Form No. 1 (Rev. 20
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 280 - FIRE COMMISSION
FUND: 1101 - GENERAL
CITY: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	47,876	47,761	47,761
112	PART-TIME SALARIES & WAGES		0	0
	Employee Benefits			
113	OTHER COMPENSATION			
114	LONGEVITY PAY			
115	OVERTIME PAY	69		
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	P E R F	0	6,782	6,782
162	F I C A	3,474	3,654	3,654
171	WORKMEN'S COMPENSATION	1,844	955	955
172	UNEMPLOYMENT COMPENSATION	1,844	955	955
	Other Personal Services			
151	INSURANCE - CITY PLAN	0		
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	55,108	60,108	60,108
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES			
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES			
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
	Other Supplies			
291	OTHER MATERIALS			
	TOTALS - SUPPLIES	0	0	0
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	76,269	100,000	80,000
	Communication and Transportation			
321	TRAVEL & EDUCATION			
322	TELEPHONE & POSTAGE			
	Printing and Advertising			
331	PRINTING	0	2,000	0
332	ADVERTISING	0	3,000	0
	Insurance			
341	PROPERTY INSURANCE	0		
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT			
362	REPAIRS TO EQUIPMENT			
363	REPAIRS TO BUILDING			
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)			
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES			
392	SUBSCRIPTIONS & DUES	0	500	0
393	CURRENT CHARGES	0	7,500	1,000
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	76,269	113,000	81,000
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)			
4491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	0	0	0
	GRAND TOTALS	131,376	173,108	141,108
		incease/decrease		-32,000

Prescribed by the Department of Local Government Finance
Approved by State Board of Accounts

Budget Form No. 1 (Rev. 201
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 290 - FIRE DEPARTMENT
FUND: 1101 - GENERAL
CITY: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	7,571,480	7,347,103	7,347,103
112	PART-TIME SALARIES & WAGES	0	0	0
	Employee Benefits			
113	OTHER COMPENSATION	161,051	609,900	370,000
114	LONGEVITY PAY	224,327	280,000	250,000
115	OVERTIME PAY	2,044,035	2,783,559	2,783,559
141	CLOTHING ALLOWANCE	104,515	168,000	169,500
153	TEAMSTERS			
154	INSURANCE			
161	P E R F	1,471,815	1,928,054	2,212,317
162	F I C A	147,987	159,798	155,885
171	WORKMEN'S COMPENSATION	14,725	0	0
172	UNEMPLOYMENT COMPENSATION	14,725	0	0
	Other Personal Services			
151	INSURANCE - CITY PLAN	0		
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	11,754,660	13,276,414	13,288,364
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES	0		
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE	80,367	80,768	85,000
223	GARAGE & MOTOR SUPPLIES	1,990	6,192	7,000
224	CHEMICAL SUPPLIES		0	
225	MEDICAL SUPPLIES	0	1,565	0
226	OTHER SUPPLIES	0	819	1,000
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS	0	2,500	0
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS	19,939	21,009	25,000
	Other Supplies			
291	OTHER MATERIALS	0	54,215	30,000
	TOTALS - SUPPLIES	102,297	167,069	148,000
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	0		
	Communication and Transportation			
321	TRAVEL & EDUCATION	10,792	9,321	5,000
322	TELEPHONE & POSTAGE	0		
	Printing and Advertising			
331	PRINTING	0	8	0
332	ADVERTISING	0		
	Insurance			
341	PROPERTY INSURANCE	0		
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	0		
362	REPAIRS TO EQUIPMENT	6,808	7,589	6,500
363	REPAIRS TO BUILDING	69	8,125	4,500
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)	0		
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES	0		
392	SUBSCRIPTIONS & DUES	837	2,413	1,800
393	CURRENT CHARGES	5,568	22,761	6,000
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	24,074	50,217	23,800
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)	0		
4491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	0	0	0
	GRAND TOTALS	11,881,031	13,493,699	13,460,164
			increase/decrease	-33,535

Prescribed by the Department of Local Government Finance
Approved by State Board of Accounts

Budget Form No. 1 (Rev. 2002)
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 600 - FINANCE
FUND: 1101 - GENERAL FUND
CITY: GARY

0

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	870,090	877,926	932,388
112	PART-TIME SALARIES & WAGES	0	0	0
	Employee Benefits			
113	OTHER COMPENSATION	0		
114	LONGEVITY PAY			
115	OVERTIME PAY	471	3,000	1,000
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	PERF	97,425	125,092	132,541
162	FICA	63,480	67,391	71,404
171	WORKMEN'S COMPENSATION	33,231	17,619	18,668
172	UNEMPLOYMENT COMPENSATION	33,231	17,619	18,668
	Other Personal Services			
151	INSURANCE - CITY PLAN	0		
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	1,097,929	1,108,646	1,174,669
2. SUPPLIES				
	Office Supplies			
4211	OFFICE SUPPLIES			
	Operating Supplies			
221	HEATING FUEL	0		
222	GASOLINE	0		
223	GARAGE & MOTOR SUPPLIES	0		
224	CHEMICAL SUPPLIES			
4225	MEDICAL SUPPLIES			
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
	Other Supplies			
291	OTHER MATERIALS			
	TOTALS - SUPPLIES	0	0	0
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	3,000	35,000	18,000
	Communication and Transportation			
321	TRAVEL & EDUCATION	9,261	12,000	12,000
322	TELEPHONE & POSTAGE			
	Printing and Advertising			
331	PRINTING	0	1,000	0
332	ADVERTISING	0	1,000	0
	Insurance			
341	PROPERTY INSURANCE			
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	1,711	8,000	8,000
362	REPAIRS TO EQUIPMENT			
363	REPAIRS TO BUILDING			
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)			
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES	0	400	0
392	SUBSCRIPTIONS & DUES	364	3,000	2,000
393	CURRENT CHARGES	171	2,000	500
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	14,508	62,400	40,500
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)			
4491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	0	0	0
	GRAND TOTALS	1,112,438	1,171,046	1,215,169
		increase/decrease		44,123

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Budget Form No. 1 (Rev. 20
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

D E P T: 601 - INSURANCE / EMPLOYEE
F U N D: 1101-GENERAL FUND
C I T Y: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES			
112	PART-TIME SALARIES & WAGES			
	Employee Benefits			
113	OTHER COMPENSATION	0		
114	LONGEVITY PAY			
115	OVERTIME PAY			
141	CLOTHING ALLOWANCE			
153	TEAMSTERS	685,342	725,000	700,000
154	INSURANCE			
161	P E R F		0	
162	F I C A		0	
171	WORKMEN'S COMPENSATION		0	
172	UNEMPLOYMENT COMPENSATION		0	
	Other Personal Services			
151	INSURANCE - CITY PLAN	8,839,020	10,600,000	10,600,000
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	9,524,363	11,325,000	11,300,000
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES			
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES			
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
	Other Supplies			
291	OTHER MATERIALS			
	TOTALS - SUPPLIES	0	0	0
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	63,530	134,554	65,000
	Communication and Transportation			
321	TRAVEL & EDUCATION	0		
322	TELEPHONE & POSTAGE			
	Printing and Advertising			
331	PRINTING	0		
332	ADVERTISING			
	Insurance			
341	PROPERTY INSURANCE			
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT			
362	REPAIRS TO EQUIPMENT			
363	REPAIRS TO BUILDING			
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)			
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES	0	1,000	
392	SUBSCRIPTIONS & DUES			
393	CURRENT CHARGES	12,180	20,000	14,500
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	75,710	155,554	79,500
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)			
4491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	0	0	0
	GRAND TOTALS	9,600,073	11,480,554	11,379,500
		increase		-101,054

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Approved by State Board of Accounts

Budget Form No. 1 (Rev. 20
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

D E P T: 602 - CONSOLIDATED OPERATIONS
F U N D: 1101-GENERAL FUND
C I T Y: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	0		
112	PART-TIME SALARIES & WAGES			
	Employee Benefits			
113	OTHER COMPENSATION			
114	LONGEVITY PAY			
115	OVERTIME PAY			
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	P E R F	0	0	0
162	F I C A	0	0	0
171	WORKMEN'S COMPENSATION	0	0	0
172	UNEMPLOYMENT COMPENSATION	0	0	0
	Other Personal Services			
151	INSURANCE - CITY PLAN			
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	0	0	0
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES	23,975	55,000	40,000
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE	0		
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES	0		2,000
226	OTHER SUPPLIES	1,104	20,000	10,000
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS	0		
	Other Supplies			
291	OTHER MATERIALS	89,722	150,000	100,000
	TOTALS - SUPPLIES	114,801	225,000	152,000
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	408,905	700,000	700,000
	Communication and Transportation			
321	TRAVEL & EDUCATION	23,705		10,000
322	TELEPHONE & POSTAGE	20,000	70,000	25,000
	Printing and Advertising			
331	PRINTING	385	4,000	1,000
332	ADVERTISING	0		
	Insurance			
341	PROPERTY INSURANCE	408,903	620,000	650,000
	Utilities			
351	LIGHT, POWER, HEAT	2,755,804	4,300,000	4,500,000
352	WATER (except hydrant rental)	145,008	230,000	240,000
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	832,095	350,000	400,000
362	REPAIRS TO EQUIPMENT			
363	REPAIRS TO BUILDING			
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)	29,337	32,000	32,000
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST	412,748	500,000	400,000
383	DEBIT SERVICE - GSD	1,900,000		
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES	0		
392	SUBSCRIPTIONS & DUES	57,179	25,000	58,000
393	CURRENT CHARGES	47,686	100,000	308,000
394	GRANTS & SUBSIDIES	191,419	920,000	600,000
395	BOND PREMIUM	0		
	TOTALS - OTHER SERVICES & CHARGES	7,233,175	7,851,000	7,924,000
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)			
4491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	0	0	0
	GRAND TOTALS	7,347,976	8,076,000	8,076,000

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Approved by State Board of Accounts

Budget Form No. 1 (Rev. 200
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

D E P T: 604-INFORMATION TECH SYSTEM
F U N D: 1101-GENERAL FUND
C I T Y: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	234,890	363,971	368,359
112	PART-TIME SALARIES & WAGES			
	Employee Benefits			
113	OTHER COMPENSATION	0		
114	LONGEVITY PAY			
115	OVERTIME PAY			
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	P E R F	33,354	51,684	52,307
162	F I C A	17,507	27,844	28,179
171	WORKMEN'S COMPENSATION	9,020	7,279	7,367
172	UNEMPLOYMENT COMPENSATION	9,020	7,279	7,367
	Other Personal Services			
151	INSURANCE - CITY PLAN	0		
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	303,791	458,057	463,580
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES			
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES			
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
	Other Supplies			
291	OTHER MATERIALS	114,475	150,000	150,000
	TOTALS - SUPPLIES	114,475	150,000	150,000
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	24,316	70,000	70,000
	Communication and Transportation			
321	TRAVEL & EDUCATION	0	5,000	1,500
322	TELEPHONE & POSTAGE	1,082,481	1,500,000	1,300,000
	Printing and Advertising			
331	PRINTING			
332	ADVERTISING			
	Insurance			
341	PROPERTY INSURANCE	0		
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	435,485	500,000	650,000
362	REPAIRS TO EQUIPMENT	0		
363	REPAIRS TO BUILDING			
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)	0		
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES	0		
392	SUBSCRIPTIONS & DUES	153,465	155,000	155,000
393	CURRENT CHARGES	0		
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	1,695,747	2,230,000	2,176,500
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)	0		
4491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	0	0	0
	GRAND TOTALS	2,114,013	2,838,057	2,790,080
		INCREASE		-47,977

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Budget Form No. 1 (Rev. 2002)
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 801-REDEVELOPMENT
FUND: 1101-GENERAL FUND
CITY: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	261,522	258,000	258,000
112	PART-TIME SALARIES & WAGES	3,147	0	0
	Employee Benefits			
113	OTHER COMPENSATION	0	1,000	
114	LONGEVITY PAY			
115	OVERTIME PAY	1,683		
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	PERF	32,651	36,778	36,636
162	FICA	19,780	19,814	19,737
171	WORKMEN'S COMPENSATION	10,288	5,180	5,160
172	UNEMPLOYMENT COMPENSATION	10,288	5,180	5,160
	Other Personal Services			
151	INSURANCE - CITY PLAN	0		
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	339,359	325,952	324,693
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES	122	2,000	500
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES	48		
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS	6,193		6,000
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS	0	0	
	Other Supplies			
291	OTHER MATERIALS	8,643	5,192	5,000
	TOTALS - SUPPLIES	15,007	7,192	11,500
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	25,538	51,753	30,000
	Communication and Transportation			
321	TRAVEL & EDUCATION	2,000	2,000	2,000
322	TELEPHONE & POSTAGE	0	2,000	0
	Printing and Advertising			
331	PRINTING	348	250	350
332	ADVERTISING	5,042	1,500	5,000
	Insurance			
341	PROPERTY INSURANCE	699		7,000
	Utilities			
351	LIGHT, POWER, HEAT			5,000
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	4,336		
362	REPAIRS TO EQUIPMENT	10,990		
363	REPAIRS TO BUILDING	888		
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)	0	60,000	
	Debt Service			
381	DEBT SERVICE, PRINCIPAL	0		
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES	2,368		
392	SUBSCRIPTIONS & DUES	5,160	3,500	3,500
393	CURRENT CHARGES	4,919		2,500
394	GRANTS & SUBSIDIES	0		
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	62,287	121,003	55,350
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)	0		
4491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	0	0	0
	GRAND TOTALS	416,653	454,147	391,543

-62,604

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Budget Form No. 1 (Rev. 20
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 222-General Services
FUND: 2201- Motor Vehicle Highway
CITY: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	550,435	779,827	779,827
112	PART-TIME SALARIES & WAGES			
	Employee Benefits			
113	OTHER COMPENSATION	43,802	52,100	60,000
114	LONGEVITY PAY			
115	OVERTIME PAY	105,840		125,000
141	CLOTHING ALLOWANCE			
153	TEAMSTERS	0		
154	INSURANCE			
161	P E R F	91,054	118,134	137,005
162	F I C A	52,490	63,642	73,809
171	WORKMEN'S COMPENSATION	35,911	16,639	19,297
172	UNEMPLOYMENT COMPENSATION	35,911	16,639	19,297
	Other Personal Services			
151	INSURANCE - CITY PLAN	0		
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	915,442	1,046,980	1,214,234
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES	0	750	0
	Operating Supplies			
221	HEATING FUEL			
4222	GASOLINE	0		
223	GARAGE & MOTOR SUPPLIES	0		
224	CHEMICAL SUPPLIES			
4225	MEDICAL SUPPLIES			
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS	0		
233	REPAIR PARTS	0		
	Other Supplies			
291	OTHER MATERIALS	0		
	TOTALS - SUPPLIES	0	750	0
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	0		
	Communication and Transportation			
321	TRAVEL & EDUCATION	0	950	0
322	TELEPHONE & POSTAGE			
	Printing and Advertising			
331	PRINTING			
332	ADVERTISING			
	Insurance			
341	PROPERTY INSURANCE	0		
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	0	12,000	0
362	REPAIRS TO EQUIPMENT	0		
363	REPAIRS TO BUILDING			
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)	0		
	Debt Service			
381	DEBT SERVICE, PRINCIPAL	0		
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES			
392	SUBSCRIPTIONS & DUES			
393	CURRENT CHARGES			
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	0	12,950	0
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)	0		
4491	OTHER CAPITAL OUTLAYS	0		
	TOTALS - CAPITAL EXPENSES	0	0	0
	GRAND TOTALS	915,442	1,060,680	1,214,234
		increase/decrease		153,555

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Budget Form No. 1 (Rev. 20
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 223 TRAFFIC
FUND: 2201 MOTOR VEHICLE HWY
CITY: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	101,947	169,695	171,650
112	PART-TIME SALARIES & WAGES			
	Employee Benefits			
113	OTHER COMPENSATION	0	2,825	
114	LONGEVITY PAY			
115	OVERTIME PAY	3,280	9,341	5,000
141	CLOTHING ALLOWANCE			
153	TEAMSTERS	0		
154	INSURANCE			
161	P E R F	14,924	25,824	25,084
162	F I C A	7,974	13,912	13,514
171	WORKMEN'S COMPENSATION	4,052	3,394	3,433
172	UNEMPLOYMENT COMPENSATION	4,052	3,394	3,433
	Other Personal Services			
151	INSURANCE - CITY PLAN	0		
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	136,229	228,386	222,114
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES	0		
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
4223	GARAGE & MOTOR SUPPLIES	0		
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES	0		
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
	Other Supplies			
291	OTHER MATERIALS	24,105	28,402	25,000
	TOTALS - SUPPLIES	24,105	28,402	25,000
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	0	7,398	0
	Communication and Transportation			
321	TRAVEL & EDUCATION	0	2,000	0
322	TELEPHONE & POSTAGE			
	Printing and Advertising			
331	PRINTING			
332	ADVERTISING			
	Insurance			
341	PROPERTY INSURANCE	0		
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	136,644	150,000	150,000
362	REPAIRS TO EQUIPMENT	0		
363	REPAIRS TO BUILDING			
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)	0		
	Debt Service			
381	DEBT SERVICE, PRINCIPAL	0		
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES			
392	SUBSCRIPTIONS & DUES	0	755	0
393	CURRENT CHARGES	12,259		15,000
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	148,903	160,153	165,000
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)	0		0
4491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	0	0	0
	GRAND TOTALS	309,237	416,941	412,114
		increase/decrease		-4,827

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Approved by State Board of Accounts

Budget Form No. 1 (Rev. 9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

D E P T: 221-GENERAL SERVICES
F U N D: 2202-LOCAL ROADS & STREETS
C I T Y: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES			
112	PART-TIME SALARIES & WAGES	0		
	Employee Benefits			
113	OTHER COMPENSATION			
114	LONGEVITY PAY			
115	OVERTIME PAY	0	100,000	
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	P E R F	0	14,200	0
162	F I C A	0	7,650	0
171	WORKMEN'S COMPENSATION	0	2,000	0
172	UNEMPLOYMENT COMPENSATION	0	2,000	0
	Other Personal Services			
151	INSURANCE - CITY PLAN			
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	0	125,850	0
2. SUPPLIES				
	Office Supplies			
4211	OFFICE SUPPLIES	0	388	0
	Operating Supplies			
221	HEATING FUEL	0		
222	GASOLINE	429,717	481,860	450,000
223	GARAGE & MOTOR SUPPLIES	15,105	19,065	25,000
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES			
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS	629,106	787,502	900,000
233	REPAIR PARTS	58,124	64,000	60,000
	Other Supplies			
291	OTHER MATERIALS	42,231	20,000	20,000
	TOTALS - SUPPLIES	1,174,283	1,372,815	1,455,000
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	28,890	14,445	0
	Communication and Transportation			
321	TRAVEL & EDUCATION			
322	TELEPHONE & POSTAGE	14,323	12,402	12,000
	Printing and Advertising			
331	PRINTING	185		
332	ADVERTISING			
	Insurance			
341	PROPERTY INSURANCE			
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	221,946	200,000	500,000
362	REPAIRS TO EQUIPMENT	98,091	111,298	115,000
363	REPAIRS TO BUILDING			
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)	0		
	Debt Service			
381	DEBT SERVICE, PRINCIPAL	0		
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES	0	169	0
392	SUBSCRIPTIONS & DUES			
393	CURRENT CHARGES			
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	363,436	338,314	627,000
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS	0		
4441	MACHINERY & EQUIP. (incl. lease/purchase)	480,522	650,000	650,000
4491	OTHER CAPITAL OUTLAYS	0		
	TOTALS - CAPITAL EXPENSES	480,522	650,000	650,000
	GRAND TOTALS	2,018,241	2,486,979	2,732,000
		increase/decrease		245,021

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Budget Form No. 1 (Rev. 2002)
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 252 FURTHER RESTRICTED MVH
FUND: 2203-MVH FURTHER RESTRICTED
CITY: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED TOTAL ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES			
112	PART-TIME SALARIES & WAGES			
	Employee Benefits			
113	OTHER COMPENSATION			
114	LONGEVITY PAY			
115	OVERTIME PAY			
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	PERF			
162	FICA			
171	WORKMEN'S COMPENSATION			
172	UNEMPLOYMENT COMPENSATION			
	Other Personal Services			
151	INSURANCE - CITY PLAN			
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	0	0	0
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES			
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES			
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
	Other Supplies			
291	OTHER MATERIALS			
	TOTALS - SUPPLIES	0	0	0
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	8,152	159,043	160,000
	Communication and Transportation			
321	TRAVEL & EDUCATION			
322	TELEPHONE & POSTAGE			
	Printing and Advertising			
331	PRINTING			
332	ADVERTISING			
	Insurance			
341	PROPERTY INSURANCE			
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT			
362	REPAIRS TO EQUIPMENT			
363	REPAIRS TO BUILDING			
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)			
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES			
392	SUBSCRIPTIONS & DUES			
393	CURRENT CHARGES			
394	GRANTS & SUBSIDIES	1,500,000	994,579	900,000
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	1,508,152	1,153,622	1,060,000
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS	3,875		0
4441	MACHINERY & EQUIP. (incl. lease/purchase)	0		
4491	OTHER CAPITAL OUTLAYS	125,611	700,000	300,000
	TOTALS - CAPITAL EXPENSES	129,486	700,000	300,000
	GRAND TOTALS	1,637,637	1,853,622	1,360,000
		increase/decrease		-493,622

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Budget Form No. 1 (Rev. 2002)
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

D E P T: 253-Park Department
F U N D: 2204 -Park Department
C I T Y: GARY

		2025 ACTUAL EXPENSE	2026 APPROVED BUDGET ESTIMATE	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	$ 592,720	$ 719,352	$ 891,272
112	PART-TIME SALARIES & WAGES	$ 35,751	$ 28,800	$ -
	Employee Benefits			
113	OTHER COMPENSATION	$ 720		
114	LONGEVITY PAY			
115	OVERTIME PAY	$ 20,837	$ 10,000	$ 30,000
141	CLOTHING ALLOWANCE		$ 3,000	$ -
153	TEAMSTERS			
154	INSURANCE			
161	P E R F	$ 78,313	$ 107,658	$ 130,821
162	F I C A	$ 48,301	$ 57,234	$ 70,477
171	WORKMEN'S COMPENSATION	$ 25,112	$ 14,963	$ 17,825
172	UNEMPLOYMENT COMPENSATION	$ 25,112	$ 14,963	$ 17,825
	Other Personal Services			
151	INSURANCE - CITY PLAN	$ 4,449		
152	INSURANCE - HMO	$ -		
	TOTALS - PERSONAL SERVICES	$ 831,314	$ 955,969	$ 1,158,221
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES	$ 300	$ 1,500	$ -
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE	$ 6,810	$ 5,969	$ 6,500
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES	$ -	$ 3,000	$ -
225	MEDICAL SUPPLIES	$ -		
226	OTHER SUPPLIES	$ 5,592	$ 3,000	$ 4,000
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS	$ -	$ 1,500	
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS	$ 1,610	$ 5,000	$ 2,500
	Other Supplies			
291	OTHER MATERIALS	$ 17,553	$ 11,000	$ 20,000
	TOTALS - SUPPLIES	$ 31,866	$ 30,969	$ 33,000
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	$ 40,696	$ 125,275	$ 125,000
	Communication and Transportation			
321	TRAVEL & EDUCATION	$ -	$ 6,000	$ 6,000
322	TELEPHONE & POSTAGE	$ -	$ 200	$ -
	Printing and Advertising			
331	PRINTING	$ 427	$ 2,800	$ 500
332	ADVERTISING	$ -	$ 2,600	$ -
	Insurance			
341	PROPERTY INSURANCE	$ 204,652	$ 195,000	$ 195,000
	Utilities			
351	LIGHT, POWER, HEAT	$ -		
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	$ 118,764	$ 101,927	$ 100,000
362	REPAIRS TO EQUIPMENT	$ -	$ 40,000	$ 10,000
363	REPAIRS TO BUILDING	$ 48,518	$ 50,000	$ 50,000
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)	$ -	$ -	
	Debt Service			
381	DEBT SERVICE, PRINCIPAL	$ -		
382	DEBT SERVICE - INTEREST	$ -	$ -	
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES	$ 1,312		$ 1,500
392	SUBSCRIPTIONS & DUES	$ -	$ 1,101	$ -
393	CURRENT CHARGES	$ 12,937	$ 86,084	$ 100,000
394	GRANTS & SUBSIDIES	$ -		
395	BOND PREMIUM	$ -		
	TOTALS - OTHER SERVICES & CHARGES	$ 427,306	$ 610,987	$ 588,000
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)	$ 5,957	$ 100,000	$ 60,000
4491	OTHER CAPITAL OUTLAYS	$ -		
	TOTALS - CAPITAL EXPENSES	$ 5,957	$ 100,000	$ 60,000
	GRAND TOTALS	$ 1,296,442	$ 1,697,925	$ 1,839,221
		increase/decrease		141,296

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Budget Form No. 1 (Rev. 20
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 4620 - CEDIT
FUND: 2209 - CEDIT
CITY: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES			
112	PART-TIME SALARIES & WAGES			
	Employee Benefits			
113	OTHER COMPENSATION			
114	LONGEVITY PAY			
115	OVERTIME PAY			
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	P E R F		0	0
162	F I C A		0	0
171	WORKMEN'S COMPENSATION		0	0
172	UNEMPLOYMENT COMPENSATION		0	0
	Other Personal Services			
151	INSURANCE - CITY PLAN			
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	0	0	0
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES	0		
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES			
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
	Other Supplies			
291	OTHER MATERIALS	0		
	TOTALS - SUPPLIES	0	0	0
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	39,500	300,000	120,000
	Communication and Transportation			
321	TRAVEL & EDUCATION			
322	TELEPHONE & POSTAGE			
	Printing and Advertising			
331	PRINTING	0		
332	ADVERTISING	0		
	Insurance			
341	PROPERTY INSURANCE			
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	0		
362	REPAIRS TO EQUIPMENT	0		
363	REPAIRS TO BUILDING	0		
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)	0		
	Debt Service			
381	DEBT SERVICE, PRINCIPAL	3,410,316	3,308,000	1,705,000
382	DEBT SERVICE - INTEREST	41,087		1,600,000
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES	0		
392	SUBSCRIPTIONS & DUES	0		
393	CURRENT CHARGES	125,000	141,000	
394	GRANTS & SUBSIDIES	2,828,391	4,800,000	3,500,000
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	6,444,294	8,549,000	6,925,000
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS	0		
4441	MACHINERY & EQUIP. (incl. lease/purchase)	140,772	200,000	0
4491	OTHER CAPITAL OUTLAYS	0		
	TOTALS - CAPITAL EXPENSES	140,772	200,000	0
	GRAND TOTALS	6,585,067	8,749,000	6,925,000

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Budget Form No. 1 (Rev. 2002)
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 2770-Casino Operating
FUND: 2235-Casino Operating
CITY: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES		$ 115,200	
112	PART-TIME SALARIES & WAGES			
	Employee Benefits			
113	OTHER COMPENSATION	$ -		
114	LONGEVITY PAY			
115	OVERTIME PAY		$ 3,000	
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	PERF			
162	FICA		$ 9,042	
171	WORKMEN'S COMPENSATION		$ 2,364	
172	UNEMPLOYMENT COMPENSATION			
	Other Personal Services			
151	INSURANCE - CITY PLAN			
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	$ -	$ 129,606	$ -
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES			
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES	$ -		
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES			
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS	$ -		
233	REPAIR PARTS	$ -		
	Other Supplies			
291	OTHER MATERIALS			
	TOTALS - SUPPLIES	$ -	$ -	$ -
3. OTHER SERVICES & CHARGES				
	Professional Services			
4311	PROFESSIONAL SERVICES	$ 582,980	$ 50,000	$ 250,000
	Communication and Transportation			
321	TRAVEL & EDUCATION			
322	TELEPHONE & POSTAGE			
	Printing and Advertising			
331	PRINTING			
332	ADVERTISING			
	Insurance			
341	PROPERTY INSURANCE			
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	$ -		
362	REPAIRS TO EQUIPMENT	$ -		
363	REPAIRS TO BUILDING			
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)			
	Debt Service			
381	DEBT SERVICE, PRINCIPAL	$ -	$ 4,848,498	$ 1,560,000
382	DEBT SERVICE - INTEREST	$ 1,598,467		$ 70,000
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES	$ 67,000		$ -
392	SUBSCRIPTIONS & DUES			
393	CURRENT CHARGES	$ 23,697	$ 25,000	$ 20,000
394	GRANTS & SUBSIDIES	$ 11,100,000	$ 10,000,000	$ 3,100,000
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	$ 13,372,143	$ 14,923,498	$ 5,000,000
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING	$ -		
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)	$ 373,802		
4491	OTHER CAPITAL OUTLAYS	$ -		
	TOTALS - CAPITAL EXPENSES	$ 373,802	$ -	$ -
	GRAND TOTALS	$ 13,745,945	$ 15,053,104	$ 5,000,000
				$ (10,053,104)
				$ 5,000,000

Prescribed by the Department of Local Government Finance
Approved by State Board of Accounts

Budget Form No. 1 (Rev. 20
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 4630- FIRE COUNTY INCOME TAX
FUND: 2240-PUBLIC SAFETY INCOME TAX
CITY: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
Salaries and Wages				
111	FULL-TIME SALARIES & WAGES	2,199,327	1,982,750	1,982,750
112	PART-TIME SALARIES & WAGES		0	0
Employee Benefits				
113	OTHER COMPENSATION	74,175	100,000	100,000
114	LONGEVITY PAY	32,703	87,500	35,000
115	OVERTIME PAY	504,119	829,217	520,000
141	CLOTHING ALLOWANCE	33,000	52,500	52,500
153	TEAMSTERS			
154	INSURANCE			
161	PERF	475,812	-	699,004
162	FICA	38,107	38,150	38,247
171	WORKMEN'S COMPENSATION	0	0	0
172	UNEMPLOYMENT COMPENSATION	0	0	0
Other Personal Services				
151	INSURANCE - CITY PLAN	0		
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	3,357,244	3,090,117	3,427,501
2. SUPPLIES				
Office Supplies				
211	OFFICE SUPPLIES	0	0	
Operating Supplies				
221	HEATING FUEL			
222	GASOLINE	69,956	68,710	70,000
223	GARAGE & MOTOR SUPPLIES	26,434	10,244	25,000
4224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES	24,023	25,663	25,000
226	OTHER SUPPLIES	18,307	18,326	15,000
Repair and Maintenance Supplies				
231	BUILDING MATERIALS	0		
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS	72,163	80,291	80,000
Other Supplies				
291	OTHER MATERIALS	83,605	106,634	60,000
	TOTALS - SUPPLIES	294,487	309,867	275,000
3. OTHER SERVICES & CHARGES				
Professional Services				
311	PROFESSIONAL SERVICES	18,000	15,710	15,000
Communication and Transportation				
321	TRAVEL & EDUCATION	12,390	14,434	10,000
322	TELEPHONE & POSTAGE	21,831	18,199	19,453
Printing and Advertising				
331	PRINTING	120	6,592	8,000
332	ADVERTISING	0	1,250	0
Insurance				
341	PROPERTY INSURANCE	46,941	105,620	85,000
Utilities				
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
Repairs and Maintenance				
361	CONTRACTUAL MAINTENANCE AGREEMENT	107,243	79,246	65,000
362	REPAIRS TO EQUIPMENT	170,649	240,673	200,000
363	REPAIRS TO BUILDING	64,057	84,297	65,000
Rentals				
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)	0		
Debt Service				
381	DEBT SERVICE, PRINCIPAL	0		
382	DEBT SERVICE - INTEREST			
Other Services and Charges				
391	REFUNDS, AWARDS & INDEMNITIES			
392	SUBSCRIPTIONS & DUES	7,392	5,696	21,000
393	CURRENT CHARGES	0	6,000	5,000
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	448,624	577,717	493,453
4. CAPITAL EXPENSES				
Other Capital Outlays				
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)	203,792	590,597	369,000
4491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	203,792	590,597	369,000
	GRAND TOTALS	4,304,146	4,568,298	4,564,954

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Budget Form No. 1 (Rev. 2002)
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 4631-POLICE DEPT
FUND: 2240-PUBLIC SAFETY INCOME TAX
CITY: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	1,931,620	2,733,933	2,733,933
112	PART-TIME SALARIES & WAGES		0	0
	Employee Benefits			
113	OTHER COMPENSATION	11,346	156,000	50,000
114	LONGEVITY PAY	7,832	127,500	48,000
115	OVERTIME PAY	434,936	260,166	460,000
141	CLOTHING ALLOWANCE	19,500	76,500	72,000
153	TEAMSTERS			
154	INSURANCE			
161	P E R F	480,244	826,309	864,626
162	F I C A	33,856	48,634	48,777
171	WORKMEN'S COMPENSATION	0		
172	UNEMPLOYMENT COMPENSATION	0		
	Other Personal Services			
151	INSURANCE - CITY PLAN	0		
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	2,919,334	4,229,043	4,277,336
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES	0		
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
4224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES	0		
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
	Other Supplies			
291	OTHER MATERIALS	39,496	93,548	70,000
	TOTALS - SUPPLIES	39,496	93,548	70,000
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	0	101,348	50,000
	Communication and Transportation			
321	TRAVEL & EDUCATION	0		
322	TELEPHONE & POSTAGE	0		1,500
	Printing and Advertising			
331	PRINTING	0		
332	ADVERTISING			
	Insurance			
341	PROPERTY INSURANCE	66,495		
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	18,813	150,587	30,000
362	REPAIRS TO EQUIPMENT			
363	REPAIRS TO BUILDING	0		
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)	0		
	Debt Service			
381	DEBT SERVICE, PRINCIPAL	0		
382	DEBT SERVICE - INTEREST	0		
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES	0		
392	SUBSCRIPTIONS & DUES	476,121	586,212	700,000
393	CURRENT CHARGES	17,418	18,000	
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	578,847	856,147	781,500
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING	0		
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)	700,562	700,000	796,000
4491	OTHER CAPITAL OUTLAYS	19,742		
	TOTALS - CAPITAL EXPENSES	720,304	700,000	796,000
	GRAND TOTALS	4,257,981	5,878,738	5,924,836

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Budget Form No. 1 (Rev. 2002)
9/10/2026

BUDGET ESTIMATE FOR
CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 603 - COMMUNITY INVESTMENT
FUND: 2260 - Buildng and Construction Realted Fees Fund
CITY: GARY

		2025 ACTUAL EXPENSE	2026 APPROVED BUDGET ESTIMATE	2027 PROPOSED BUDGET ESTIMATE	2027 PROPOSED BUDGET Building PORTION	2027 PROPOSED BUDGET ZONING PORTION	2027 PROPOSED BUDGET Code Enforcement
1. PERSONAL SERVICES							
Salaries and Wages							
111	FULL-TIME SALARIES & WAGES	461,667	610,679	989,846	489,704	111,200	388,942
112	PART-TIME SALARIES & WAGES	0					
Employee Benefits							
113	OTHER COMPENSATION	0					
114	LONGEVITY PAY						
115	OVERTIME PAY	0	20,000				
141	CLOTHING ALLOWANCE						
153	TEAMSTERS						
154	INSURANCE						
161	PERF	63,756	89,556	140,558	69,538	15,790	55,230
162	FICA	34,218	48,247	75,723	37,462	8,507	29,754
171	WORKMEN'S COMPENSATION	17,830	12,614	19,797	22,037	5,004	17,502
172	UNEMPLOYMENT COMPENSATION	17,830	12,614	19,797	22,037	5,004	17,502
Other Personal Services							
151	INSURANCE - CITY PLAN	0					
152	INSURANCE - HMO						
	TOTALS - PERSONAL SERVICES	595,300	793,709	1,245,722	640,778	145,505	508,931
2. SUPPLIES							
Office Supplies							
211	OFFICE SUPPLIES	1,587	5,000	35,000	5,000	5,000	25,000
Operating Supplies							
221	HEATING FUEL			0			
222	GASOLINE			0			
223	GARAGE & MOTOR SUPPLIES			0			
224	CHEMICAL SUPPLIES			0			
225	MEDICAL SUPPLIES	0		0			
226	OTHER SUPPLIES			0			
Repair and Maintenance Supplies							
231	BUILDING MATERIALS			0			
232	STREET & SEWER MATERIALS			0			
233	REPAIR PARTS			0			
Other Supplies							
291	OTHER MATERIALS	477	1,400	1,400	1,400		
	TOTALS - SUPPLIES	2,064	6,400	36,400	6,400	5,000	25,000
3. OTHER SERVICES & CHARGES							
Professional Services							
311	PROFESSIONAL SERVICES	17,672	70,000	70,000	60,000	10,000	
Communication and Transportation							
321	TRAVEL & EDUCATION	0	10,000	10,000	8,000	2,000	
322	TELEPHONE & POSTAGE			0			
Printing and Advertising							
331	PRINTING	4,019	3,000	14,000	2,000	2,000	10,000
332	ADVERTISING	805	3,000	3,000	1,000	2,000	
Insurance							
341	PROPERTY INSURANCE	0		0			
Utilities							
351	LIGHT, POWER, HEAT			0			
352	WATER (except hydrant rental)			0			
353	SEWER			0			
Repairs and Maintenance							
361	CONTRACTUAL MAINTENANCE AGREEMENT	0	10,000	10,000	10,000		
362	REPAIRS TO EQUIPMENT			0			
363	REPAIRS TO BUILDING			0			
Rentals							
371	HYDRANT RENTAL			0			
372	LEASES (does not incl. lease/purchase)	0		0			
Debt Service							
381	DEBT SERVICE, PRINCIPAL			0			
382	DEBT SERVICE - INTEREST			0			
Other Services and Charges							
391	REFUNDS, AWARDS & INDEMNITIES	1,117	0	0			
392	SUBSCRIPTIONS & DUES	520	2,500	3,500	2,500	1,000	
393	CURRENT CHARGES	0	3,000	88,000	3,000		85,000
394	GRANTS & SUBSIDIES			0			
395	BOND PREMIUM			0			
	TOTALS - OTHER SERVICES & CHARGES	24,133	101,500	198,500	86,500	17,000	95,000
4. CAPITAL EXPENSES							
Other Capital Outlays							
4411	LAND			0			
4421	BUILDING			0			
4431	OTHER BUILDING IMPROVEMENTS			0			
4441	MACHINERY & EQUIP. (incl. lease/purchase)	0		120,000	30,000	10,000	80,000
4491	OTHER CAPITAL OUTLAYS			0			
	TOTALS - CAPITAL EXPENSES	0	0	120,000	30,000	10,000	80,000
	GRAND TOTALS	621,498	901,609	1,600,622	763,678	177,505	708,931
			increase/decrease	699,013			

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Approved by State Board of Accounts

Budget Form No. 1 (Rev. 20
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 801-REDEVELOPMENT
FUND: 2503-REDEVELOPMEMT
CITY: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES	136,815	151,816	151,816
112	PART-TIME SALARIES & WAGES		0	0
	Employee Benefits			
113	OTHER COMPENSATION			
114	LONGEVITY PAY			
115	OVERTIME PAY			
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE	12,832	4,500	13,000
161	P E R F	19,428	21,558	21,558
162	F I C A	10,190	11,614	11,614
171	WORKMEN'S COMPENSATION	5,262	3,036	3,036
172	UNEMPLOYMENT COMPENSATION	5,262	3,036	3,036
	Other Personal Services			
151	INSURANCE - CITY PLAN	0		
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	189,789	195,560	204,060
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES	0	2,000	0
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES			
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
	Other Supplies			
291	OTHER MATERIALS	0	10,000	
	TOTALS - SUPPLIES	0	12,000	0
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	0	40,000	0
	Communication and Transportation			
321	TRAVEL & EDUCATION	0	5,000	0
322	TELEPHONE & POSTAGE			
	Printing and Advertising			
331	PRINTING			
332	ADVERTISING	0		
	Insurance			
341	PROPERTY INSURANCE			
	Utilities			
351	LIGHT, POWER, HEAT	0		
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	0		0
362	REPAIRS TO EQUIPMENT			
363	REPAIRS TO BUILDING			
	Rentals			
371	HYDRANT RENTAL			0
372	LEASES (does not incl. lease/purchase)	0		
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES			
392	SUBSCRIPTIONS & DUES	0		
393	CURRENT CHARGES	0		
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM	0		
	TOTALS - OTHER SERVICES & CHARGES	0	45,000	0
4. CAPITAL EXPENSES				
	Other Capital Outlays			
4411	LAND			
4421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS			
4441	MACHINERY & EQUIP. (incl. lease/purchase)			
4491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	0	0	0
	GRAND TOTALS	189,789	252,560	204,060
			increase/decrease	-48,500

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BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 877 - LDA
FUND: 2531 - LOCAL DEVELOPMENT AGREEMENT
CITY: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES			
112	PART-TIME SALARIES & WAGES			
	Employee Benefits			
113	OTHER COMPENSATION			
114	LONGEVITY PAY			
115	OVERTIME PAY			
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	P E R F	0	0	0
162	F I C A	0	0	0
171	WORKMEN'S COMPENSATION	0	0	0
172	UNEMPLOYMENT COMPENSATION	0	0	0
	Other Personal Services			
151	INSURANCE - CITY PLAN			
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	0	0	0
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES			
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES			
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
	Other Supplies			
291	OTHER MATERIALS			
	TOTALS - SUPPLIES	0	0	0
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	8,225		
	Communication and Transportation			
321	TRAVEL & EDUCATION			
322	TELEPHONE & POSTAGE			
	Printing and Advertising			
331	PRINTING			
332	ADVERTISING			
	Insurance			
341	PROPERTY INSURANCE			
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	0		0
362	REPAIRS TO EQUIPMENT			
363	REPAIRS TO BUILDING			
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)			
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES			
392	SUBSCRIPTIONS & DUES			
393	CURRENT CHARGES	0		
394	GRANTS & SUBSIDIES	5,634,610	6,000,000	6,000,000
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	5,642,835	6,000,000	6,000,000
4. CAPITAL EXPENSES				
	Other Capital Outlays			
411	LAND			
421	BUILDING			
431	OTHER BUILDING IMPROVEMENTS			
441	MACHINERY & EQUIP. (incl. lease/purchase)			
491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	0	0	0
	GRAND TOTALS	5,642,835	6,000,000	6,000,000

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Approved by State Board of Accounts

Budget Form No. 1 (Rev. 20
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 111 - CUMULATIVE CAPITAL IMPROVEMENT
FUND: 4423 - CCI
CITY: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES			
112	PART-TIME SALARIES & WAGES			
	Employee Benefits			
113	OTHER COMPENSATION			
114	LONGEVITY PAY			
115	OVERTIME PAY			
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	PERF	0	0	0
162	FICA	0	0	0
171	WORKMEN'S COMPENSATION	0	0	0
172	UNEMPLOYMENT COMPENSATION	0	0	0
	Other Personal Services			
151	INSURANCE - CITY PLAN			
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	0	0	0
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES			
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES			
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
	Other Supplies			
291	OTHER MATERIALS			
	TOTALS - SUPPLIES	0	0	0
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	24,999		0
	Communication and Transportation			
321	TRAVEL & EDUCATION	0		
322	TELEPHONE & POSTAGE	0		
	Printing and Advertising			
331	PRINTING			
332	ADVERTISING			
	Insurance			
341	PROPERTY INSURANCE			
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT	62,989	80,000	100,000
362	REPAIRS TO EQUIPMENT	0		
363	REPAIRS TO BUILDING	9,779		0
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)	0		
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES			
392	SUBSCRIPTIONS & DUES	0		
393	CURRENT CHARGES	0		
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	97,766	80,000	100,000
4. CAPITAL EXPENSES				
	Other Capital Outlays			
411	LAND			
421	BUILDING			
431	OTHER BUILDING IMPROVEMENTS			50,000
441	MACHINERY & EQUIP. (incl. lease/purchase)			
491	OTHER CAPITAL OUTLAYS		85,000	
	TOTALS - CAPITAL EXPENSES	0	85,000	50,000
	GRAND TOTALS	97,766	165,000	150,000

Prescribed by the Department of Local Government Finance
Approved by State Board of Accounts

Budget Form No. 1 (Rev. 20
5/15/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 609 - COMULATIVE CAPITAL DEVELOPMENT
FUND: 4424 - CCD
CITY: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
Salaries and Wages				
111	FULL-TIME SALARIES & WAGES			
112	PART-TIME SALARIES & WAGES			
Employee Benefits				
113	OTHER COMPENSATION			
114	LONGEVITY PAY			
115	OVERTIME PAY			
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	P E R F	0	0	0
162	F I C A	0	0	0
171	WORKMEN'S COMPENSATION	0	0	0
172	UNEMPLOYMENT COMPENSATION	0	0	0
Other Personal Services				
151	INSURANCE - CITY PLAN			
152	INSURANCE - HMO			
ERSONAL SERVICES		0	0	0
2. SUPPLIES				
Office Supplies				
211	OFFICE SUPPLIES			
Operating Supplies				
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES			
226	OTHER SUPPLIES			
Repair and Maintenance Supplies				
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
Other Supplies				
291	OTHER MATERIALS			
TOTALS - SUPPLIES		0	0	0
3. OTHER SERVICES & CHARGES				
Professional Services				
311	PROFESSIONAL SERVICES			
Communication and Transportation				
321	TRAVEL & EDUCATION			
322	TELEPHONE & POSTAGE			
Printing and Advertising				
331	PRINTING			
332	ADVERTISING			
Insurance				
341	PROPERTY INSURANCE			
Utilities				
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
Repairs and Maintenance				
361	CONTRACTUAL MAINTENANCE AGREEMENT			
362	REPAIRS TO EQUIPMENT			
363	REPAIRS TO BUILDING		50,000	0
Rentals				
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)			
Debt Service				
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST			
Other Services and Charges				
391	REFUNDS, AWARDS & INDEMNITIES			
392	SUBSCRIPTIONS & DUES			
393	CURRENT CHARGES		7,000	10,000
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	0	57,000	10,000
4. CAPITAL EXPENSES				
Other Capital Outlays				
411	LAND			
421	BUILDING			
4431	OTHER BUILDING IMPROVEMENTS	36,815	60,000	35,000
441	MACHINERY & EQUIP. (incl. lease/purchase)		50,000	90,000
491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	36,815	110,000	125,000
	GRAND TOTALS	36,815	167,000	135,000

Prescribed by the Department of Local Government Finance
Approved by State Board of Accounts

Budget Form No. 1 (Rev. 20
9/10/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 618 - FIRE PENSION
FUND: 8801 - FIRE PENSION
CITY: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES			
112	PART-TIME SALARIES & WAGES			
	Employee Benefits			
113	OTHER COMPENSATION			
114	LONGEVITY PAY			
115	OVERTIME PAY			
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	P E R F	0	0	0
162	F I C A	0	0	0
171	WORKMEN'S COMPENSATION	0	0	0
172	UNEMPLOYMENT COMPENSATION	0	0	0
	Other Personal Services			
151	INSURANCE - CITY PLAN			
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	0	0	0
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES			
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES			
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
	Other Supplies			
291	OTHER MATERIALS		310	350
	TOTALS - SUPPLIES	0	310	350
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	26800	51000	66800
	Communication and Transportation			
321	TRAVEL & EDUCATION		500	0
322	TELEPHONE & POSTAGE	1015	1,300	1,300
	Printing and Advertising			
331	PRINTING			
332	ADVERTISING			
	Insurance			
341	PROPERTY INSURANCE			
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT			
362	REPAIRS TO EQUIPMENT			
363	REPAIRS TO BUILDING			
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)			
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST	0		
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES			
392	SUBSCRIPTIONS & DUES			
393	CURRENT CHARGES	4,660,645	5,370,000	5,370,000
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	4,688,460	5,422,800	5,438,100
4. CAPITAL EXPENSES				
	Other Capital Outlays			
411	LAND			
421	BUILDING			
431	OTHER BUILDING IMPROVEMENTS			
441	MACHINERY & EQUIP. (incl. lease/purchase)			
491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	0	0	0
	GRAND TOTALS	4,688,460	5,423,110	5,438,450

Prescribed by the Department of Local Government Finance
Approved by State Board of Accounts

Budget Form No. 1 (Rev. 20
9/13/2026

BUDGET ESTIMATE FOR CALENDAR YEAR 2027

504 2012 45 3 0101
ID TYPE CO TYPE KEY

DEPT: 619 - POLICE PENSION
FUND: 8802 - POLICE PENSION
CITY: GARY

		2025 ACTUAL EXPENSE	2026 COUNCIL APPROVED BUDGET	2027 PROPOSED BUDGET ESTIMATE
1. PERSONAL SERVICES				
	Salaries and Wages			
111	FULL-TIME SALARIES & WAGES			
112	PART-TIME SALARIES & WAGES			
	Employee Benefits			
113	OTHER COMPENSATION			
114	LONGEVITY PAY			
115	OVERTIME PAY			
141	CLOTHING ALLOWANCE			
153	TEAMSTERS			
154	INSURANCE			
161	P E R F	0	0	0
162	F I C A	0	0	0
171	WORKMEN'S COMPENSATION	0	0	0
172	UNEMPLOYMENT COMPENSATION	0	0	0
	Other Personal Services			
151	INSURANCE - CITY PLAN			
152	INSURANCE - HMO			
	TOTALS - PERSONAL SERVICES	0	0	0
2. SUPPLIES				
	Office Supplies			
211	OFFICE SUPPLIES			
	Operating Supplies			
221	HEATING FUEL			
222	GASOLINE			
223	GARAGE & MOTOR SUPPLIES			
224	CHEMICAL SUPPLIES			
225	MEDICAL SUPPLIES			
226	OTHER SUPPLIES			
	Repair and Maintenance Supplies			
231	BUILDING MATERIALS			
232	STREET & SEWER MATERIALS			
233	REPAIR PARTS			
	Other Supplies			
291	OTHER MATERIALS			
	TOTALS - SUPPLIES	0	0	0
3. OTHER SERVICES & CHARGES				
	Professional Services			
311	PROFESSIONAL SERVICES	29,700	40,000	35,000
	Communication and Transportation			
321	TRAVEL & EDUCATION	0	2,000	3,000
322	TELEPHONE & POSTAGE	1,102	2,000	2,400
	Printing and Advertising			
331	PRINTING			
332	ADVERTISING			
	Insurance			
341	PROPERTY INSURANCE			
	Utilities			
351	LIGHT, POWER, HEAT			
352	WATER (except hydrant rental)			
353	SEWER			
	Repairs and Maintenance			
361	CONTRACTUAL MAINTENANCE AGREEMENT			
362	REPAIRS TO EQUIPMENT			
363	REPAIRS TO BUILDING			
	Rentals			
371	HYDRANT RENTAL			
372	LEASES (does not incl. lease/purchase)			
	Debt Service			
381	DEBT SERVICE, PRINCIPAL			
382	DEBT SERVICE - INTEREST	0		
	Other Services and Charges			
391	REFUNDS, AWARDS & INDEMNITIES	0		
392	SUBSCRIPTIONS & DUES			
393	CURRENT CHARGES	5,049,852	5,339,976	4,683,419
394	GRANTS & SUBSIDIES			
395	BOND PREMIUM			
	TOTALS - OTHER SERVICES & CHARGES	5,080,653	5,383,976	4,723,819
4. CAPITAL EXPENSES				
	Other Capital Outlays			
411	LAND			
421	BUILDING			
431	OTHER BUILDING IMPROVEMENTS			
441	MACHINERY & EQUIP. (incl. lease/purchase)			
491	OTHER CAPITAL OUTLAYS			
	TOTALS - CAPITAL EXPENSES	0	0	0
	GRAND TOTALS	5,080,653	5,383,976	4,723,819