AGENDA

LAKE COUNTY COUNCIL

2026 BUDGET HEARINGS - SECOND READING
OCTOBER 14, 2025

I. 2026 BUDGET ORDINANCES: (For Second Reading, 10-14-25)

1. Ordinance Authorizing Tax Levies (OR-1)
2. Ordinance for Appropriations, Forms 4A and 4B (OR-2)
3. Salary Ordinance for 2026 (OR-3)
4. Longevity Ordinance for 2026 (OR-4)
5. Uniform Clothing Allowance Ordinance (OR-5)
6. Per Diem Expense Ordinance for 2026 (OR-6)

II. 2026 BUDGET - BINDING RECOMMENDATIONS/ORDINANCES:

1. Lake Ridge Fire (OR-7)
2. Lake County Solid Waste (OR-8)

III. RESOLUTION:

1. Resolution for the Distribution of Funds for Mental Health for Lake County for 2026 (R-1)

IV. TOWNSHIP CAPITAL IMPROVEMENT PLAN - REVIEW PURSUANT TO I.C. 36-6-9-11

1. Cedar Creek Township
2. West Creek Township
3. Ross Township
4. Hobart Township
5. North Township
6. Calumet Township
7. St. John Township

V. MISC. MOTIONS (VERBAL):

1. Motion to Use the sum of $35,006,432,662.00 as the assessed value for 2026 for Lake County
2. Motion to approve the 16 Line Statement for funds, levies and rates for 2026 for Lake County

ORDINANCE NO.___________

ORDINANCE AUTHORIZING TAX LEVIES FOR LAKE COUNTY FOR 2026

WHEREAS, pursuant to Indiana State Law and existing guidelines, tax levies not rates are to be frozen; and,

WHEREAS, only estimated valuations are available at this time, which will cause fluctuations in the tax rates.

NOW, THEREFORE, BE IT ORDAINED by the Lake County Council, State of Indiana as follows:

SECTION I. That it is the intent of the Lake County Council to approve tax levies for the purpose of supporting 2026 Budgets as stated on Forms 4A and 4B.

SECTION II. That as soon as the assessed valuations have been determined tax rates shall adjust to support the levies approved this day.

DATED THIS_____day of_________, 2025.

CHRISTINE CID, President

DAVID HAMM	CHARLIE BROWN
RANDELL C. NIEMEYER	RONALD G. BREWER, SR.
PETE LINDEMULDER	TED F. BILSKI

Members of the Lake County Council

escribed by State Board of Accounts

Budget Form 4

ORDINANCE FOR APPROPRIATIONS AND TAX RATES

Be it Ordained by the County, City or Town of ________________________, Indiana: That for the expenses of the County, City or Town government and its nstitutions for the year ending December 31, ____, the sums of money shown on Budget Form 4-A are hereby appropriated and ordered set apart out of the several unds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all xpenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition for the purpose of raising revenu o meet the necessary expense of county, city or town government, tax rates are shown on Budget Form 4-B and included herein. Two (2) copies of Budget Forms 4-A nd 4-B for all funds and departments are made a part of the budget report and submitted herewith.

APPROVED BY:

COUNTY COUNCIL

esented to the County Council of ________________ County, ndiana, and read in full for the first time this ______ day of ________________, ____.

________________ President County Council

ttest:

____
ounty Auditor and/or Clerk of County Council

resented to the County Council of ________________ County, ndiana, and read in full for the second time, and adopted, this ________________, ____, by the following vote:

Yea	Nay
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member

Attest:

____
County Auditor and/or Clerk of County Council

COMMON COUNCIL

This ordinance shall be in full force and effect from and after its passage and approval by the Common Council and Mayor.
Adopted by the following vote on ________________, ____.

Yea	Nay
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member

Approved by the Mayor ________________, ____.

____
Mayor

Attest:

____
City Clerk or Clerk-Treasurer

TOWN COUNCIL

This ordinance shall be in full force and effect from and after its passage and approval by the Town Council.
Adopted with the following vote on ________________, ____.

Yea	Nay
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member
Council Member	Council Member

Attest:

____
Town Clerk-Treasurer

ORDINANCE NO.__________

LAKE COUNTY 2026 SALARY ORDINANCE

BE IT ORDAINED by the Lake County Council of Lake County, Indiana, that the attached Form No. 144, computer printout, salaries and wages for officers and employees for the year 2026 showing the amounts that were required and amounts recommended by the Lake County Council have been approved: (H.I.)

SO ORDAINED THIS______day of__________, 2025.

____
CHRISTINE CID, President

DAVID HAMM	CHARLIE BROWN
RANDELL C. NIEMEYER	RONALD G. BREWER, SR.
PETE LINDEMULDER	TED F. BILSKI

Members of the Lake County Council

ORDINANCE NO.______

LAKE COUNTY
LONGEVITY ORDINANCE FOR 2026

WHEREAS, the Lake County Council has determined that it is in the best interest of the employees of Lake County that a scheduled longevity pay be established.

NOW, THEREFORE, LET IT BE ORDAINED AS FOLLOWS:

That the schedule of longevity pay listed below be adopted for all elected officials, all full-time county employees and all part-time county employees working at least 20 hours per week.

The total amount of longevity pay shall be paid in the fourth quarter of the year and shall be calculated as follows:

1. For full-time employment add the aggregate number of years completed as of December 31, 2025.

2. For part-time employees add the consecutive years completed as of December 31, 2025. Prior years shall not count unless they are consecutive as of December 31, 2025.

3. For former part-time employees who are hired as full-time employees, the years completed as prior part-time employees shall not count towards calculating longevity pay. This includes part-time employment which is consecutive with full-time employment.

Years Completed	Amount
5 Years	$220.00
10 Years	$320.00
15 Years	$440.00
20 Years	$620.00
25 Years	$920.00
30 Years and over	$1,220.00

(Lake County Code Sec. 39.06 LONGEVITY)

DULY ADOPTED THIS_____DAY OF__________, 2025.

____
CHRISTINE CID, President

____
DAVID HAMM

____
CHARLIE BROWN

____
RANDELL C. NIEMEYER

____
RONALD G. BREWER, SR.

____
PETE LINDEMULDER

____
TED F. BILSKI

Members of the Lake County Council

ORDINANCE NO.________

LAKE COUNTY UNIFORM
CLOTHING ALLOWANCE ORDINANCE FOR 2026

WHEREAS, the Lake County Council desires that all full-time deputy sheriffs and correctional officers be given a yearly allowance to purchase uniforms to wear while on duty.

NOW, THEREFORE, LET IT BE ORDAINED BY THE LAKE COUNTY COUNCIL AS FOLLOWS:

SECTION I. Full-time deputy sheriffs shall receive an annual uniform clothing allowance of $1300.00, the Lake County Sheriff shall not receive a clothing allowance.

SECTION II. Full-time correctional officers shall receive an annual uniform clothing allowance of $700.00.

SECTION III. That such clothing allowance shall be paid on or before the 1st day of December, of each calendar year, beginning on or before the 1st day of December, 2025, for the calendar year of 2026.

SECTION IV. This Ordinance shall be in full force and effect from and after the date of its passage according to law.

DULY ADOPTED BY THE COUNTY COUNCIL OF THE COUNTY OF LAKE, State of Indiana, this______day of__________, 2025.

____
CHRISTINE CID, President

DAVID HAMM	CHARLIE BROWN
RANDELL C. NIEMEYER	RONALD G. BREWER, SR.
PETE LINDEMULDER	TED F. BILSKI

Members of the Lake County Council

ORDINANCE NO.________

PER DIEM EXPENSE ORDINANCE FOR 2026

WHEREAS, the Lake County Council desires to establish a per diem expense schedule for County officials, department heads, and Lake County Agencies and their employees who travel on County business.

NOW, THEREFORE, let it be ordained by the Lake County Council that the schedule for per diem expenses for County officials, department heads and Lake County Agencies and their employees who travel on County business shall be as follows:

1.	Breakfast	$10.00
2.	Lunch	$15.00
3.	Dinner	$25.00

SO ORDAINED THIS_____day of__________, 2025.

____
CHRISTINE CID, President

____
DAVID HAMM

____
CHARLIE BROWN

____
RANDELL C. NIEMEYER

____
RONALD G. BREWER, SR.

____
PETE LINDEMULDER

____
TED F. BILSKI

Members of the Lake County Council

ORDINANCE NO.________

ORDINANCE RECOMMENDING THE APPROVAL
OF THE LAKE RIDGE FIRE DISTRICT TAX RATE,
TAX LEVY, AND PROPOSED BUDGET FOR 2026, AS SUBMITTED

WHEREAS, I.C. 6-1.1-17-1, et. seq., requires the Lake County Council to issue a binding recommendation of the tax rate, tax levy, and proposed Budget for the Lake Ridge Fire District for 2026; and

WHEREAS, the Lake County Council, after reviewing the tax rate, tax levy and proposed budget of the Lake Ridge Fire District for 2026, now makes the following binding recommendation.

NOW THEREFORE, LET IT BE ORDAINED AS FOLLOWS:

1. That pursuant to I.C. 6-1.1-17-1, et. seq., the Lake County Council has reviewed the tax rate, tax levy and proposed Budget for the Lake Ridge Fire District for 2026.

2. That after review, the Lake County Council now issues a binding recommendation for the adoption of the tax rate, tax levy, and proposed Budget for the Lake Ridge Fire District for 2026.

SO ORDAINED THIS____DAY OF_______________, 2025.

____
CHRISTINE CID, President

______________________ DAVID HAMM	______________________ CHARLIE BROWN
______________________ RANDELL C. NIEMEYER	______________________ RONALD G. BREWER, SR.
______________________ PETE LINDEMULDER	______________________ TED F. BILSKI

Members of the Lake County Council

ORDINANCE NO.________

ORDINANCE RECOMMENDING THE APPROVAL
OF THE LAKE COUNTY SOLID WASTE TAX RATE,
TAX LEVY, AND PROPOSED BUDGET FOR 2026, AS SUBMITTED

WHEREAS, I.C. 6-1.1-17-1, et. seq., requires the Lake County Council to issue a binding recommendation of the tax rate, tax levy, and proposed Budget for the Lake County Solid Waste for 2026; and

WHEREAS, the Lake County Council, after reviewing the tax rate, tax levy and proposed budget of the Lake County Solid Waste for 2026, now makes the following binding recommendation.

NOW THEREFORE, LET IT BE ORDAINED AS FOLLOWS:

1. That pursuant to I.C. 6-1.1-17-1, et. seq., the Lake County Council has reviewed the tax rate, tax levy and proposed Budget for the Lake County Solid Waste for 2026.

2. That after review, the Lake County Council now issues a binding recommendation for the adoption of the tax rate, tax levy, and proposed Budget for the Lake County Solid Waste for 2026.

SO ORDAINED THIS____DAY OF_______________, 2025.

____
CHRISTINE CID, President

____
DAVID HAMM

____
CHARLIE BROWN

____
RANDELL C. NIEMEYER

____
RONALD G. BREWER, SR.

____
PETE LINDEMULDER

____
TED F. BILSKI

Members of the Lake County Council

RESOLUTION NO.______

RESOLUTION FOR THE DISTRIBUTION OF
FUNDS FOR MENTAL HEALTH FOR LAKE COUNTY FOR 2026

WHEREAS, the Edgewater Systems and the Regional Mental Health Center hereinafter referred to as "Centers" are designated as community mental health centers by the Department of Mental Health, the State of Indiana; and

WHEREAS, the Centers have received capital and operating funds from the governments of the United States of America, State of Indiana, and the County of Lake, which are used to accomplish the purposes for which the centers were created; and,

WHEREAS, I.C. 12-29-2-1, et. seq., provide for the funding of the operating of the centers; and

WHEREAS, Lake County desires to continue to provide operating and capital funds to the centers per I.C. 12-29-2-2(a)(2).

NOW, THEREFORE, LET IT BE RESOLVED AS FOLLOWS:

That pursuant to I.C. 12-29-2-2(b)(2), for the year 2026 and each year thereafter, an amount of funding for the operation of community health centers shall be calculated as follows:

(A) The amount that was levied in the County to comply with this section from property taxes first due and payable in the calendar year immediately preceding the ensuing calendar year (2025); multiplied by the County's assessed value growth quotient for the ensuing calendar year, as determined under I.C. 6-1.1-18.5-2;

(B) To be appropriated to the County's centers respective service areas, and that the levy shall be apportioned among the centers, according to the population served by each respective center to the total population of the County as follows:

Edgewater 15.1277% Regional Mental Health Center 84.8723%

SO RESOLVED THIS 14th day of OCTOBER, 2025.

CHRISTINE CID, President

DAVID HAMM

CHARLIE BROWN

RANDELL C. NIEMEYER

RONALD G. BREWER, SR.

PETE LINDEMULDER

TED F. BILSKI

Members of the Lake County Council

Cedar Creek Township
OF LAKE COUNTY, INDIANA

RESOLUTION 2025-1
ADOPTING 2025 CAPITAL IMPROVEMENT PLAN

Cedar Creek Township of Lake County, Indiana, finds as follows:

1. HB 1461 (enacted as PL 173-2025) amends I.C. 36-6-9 to require all Indiana townships to adopt a capital improvement plan annually as provided in I.C. 36-6-9-5 after July 1, 2025;

2. I.C. 36-6-9-11 requires the County Council to consider each Township's capital improvement plan when it considers the estimate of levy funds provided by the Department of Local Government Finance at its earliest August meeting, as provided in I.C. 6-1.1-17-3.6;

3. The Trustee has assembled a proposed 2025 capital improvement plan, a copy of which is attached as an exhibit to this Resolution;

4. It is in the Town's best interest to adopt the proposed capital improvement plan as presented in the exhibit to this Resolution.

IT IS THEREFORE RESOLVED as follows:

Section 1: The Township adopts as its 2025 capital improvement plan the proposal embodied in the exhibit to this Resolution, incorporated here by reference.

Section 2: The Trustee and Township staff are directed to file the 2025 capital improvement plan and all other required documents with (1) the Lake County Council before its first August meeting, (2) the Department of Local Government Finance, by the deadline required, and (3) all other required authorities.

Section 3: Any existing capital improvement plans of the Township in conflict with the provisions of the plan adopted here are repealed and superseded by the latter.

Section 4: If any portion of this Resolution or the plan it adopts is held invalid or unenforceable by a court of competent jurisdiction, that holding does not affect the remaining provisions of the policies, which continue in effect.

Section 5: These policies become effective immediately.

ADOPTED, August 5,2025:

AYE	NAY
Dan Blankenship	
Dan Blankenship, Chairman	Dan Blankenship, Chairman
Dorothy Eich	
Dorothy Eich, Secretary	Dorothy Eich, Secretary
Randall Wiettrock	
Randall Wietbrock, Member	Randall Wietbrock Member

Attest: Alice H Dahl

Alice Dahl Trustee

Aug 5th 2025

Township Capital Improvement Plan & Calculation of Estimated Transfer to Roads & Infrastructure Fund
(HEA1461-2025: IC 36-6-9-12; IC 36-6-10)

Note: to edit this form, please make sure you have clicked "Enable Editing" at the top of this page.

Please provide the following in sequential order: (a) County, (b) Township Name, and (c) Plan Adoption Date.

(a) County	**45 - Lake**	*<- Click here*
(b) Township Name	**Cedar Creek Township**	*<- Click here*
(c) Plan Adoption Date (Range: 7/1-9/30/2025)	**8/5/2025**	*<- Data entry*

Unrestricted Funds Summary - Estimated Balance & Funds Eligible for Transfer *General & Rainy Day*		
Fund Code & Description	**1/1/2027 Adjusted Balance**	**Estimated Funds Eligible for Transfer**
0061 - Rainy Day	$ -	-
0101 - General	$ (473,430)	-
Unrestricted Fund #3	$ -	-
Unrestricted Fund #4	$ -	-
Unrestricted Fund #5	$ -	-
Total	**$ (473,430)**	**$ -**

Notes

Cell Highlights: The following colors represent certain cell functions:

	Cyan	Cells where data entry is needed
	Grey	Cells where no data entry is necessary
	Orange	Cells representing the total(s) for that page

General Note: Please review any footnote (i.e. (1)) included for additional information about the data field.

Example:

Total Historical Estimates*			
2025			
Property Tax (1)	Local Income Tax (2)	Excise, CVET, FIT (3)	Other Revenues (4)

Chapters Pertaining to CIP and New Fund

IC 36-6-9 Chapter 9. Township Capital Improvement Plan

IC 36-6-9-1 Applicability of chapter
Sec. 1. This chapter applies to the preparation of a budget for a township for a year after December 31, 2019.
As added by P.L.129-2019, SEC.4.

IC 36-6-9-2 "Capital improvement"
Sec. 2. As used in this chapter, "capital improvement" means:
(1) acquisition of land;
(2) site improvements;
(3) infrastructure improvements;
(4) construction of buildings or structures;
(5) rehabilitation, renovation, or enlargement of buildings or structures; or
(6) acquisition or improvement of machinery, equipment, furnishings, or facilities.
As added by P.L.129-2019, SEC.4.

IC 36-6-9-3 "Capital improvement fund"
Sec. 3. As used in this chapter, "capital improvement fund" means a township fund, the money in which may be used for the payment of capital improvements. The term includes:
(1) the general fund;
(2) the fire protection and emergency services fund under IC 36-8-13;
(3) a cumulative firefighting building and equipment fund under IC 36-8-14;
(4) an equipment replacement fund under IC 36-8-19-8.5;
(5) a cumulative township vehicle and building fund under IC 36-9-17.5;
(6) a cumulative building fund under IC 36-10-7.5-19;
(7) a public park fund under IC 36-10-7-7; and
(8) any other fund established by a township for the payment of capital improvements.
As added by P.L.129-2019, SEC.4.

IC 36-6-9-4 "Plan"
Sec. 4. As used in this chapter, "plan" refers to a township capital improvement plan adopted or amended under this chapter.
As added by P.L.129-2019, SEC.4.

IC 36-6-9-4.5 "Unrestricted funds"
Sec. 4.5. As used in this chapter, "unrestricted funds" means cash reserves that are not:
(1) obligated by a township's following year budget;
(2) committed to a township's capital improvement plan;
(3) encumbered by a contract or purchase order;
(4) restricted for a specific use by state or federal law or other applicable state or federal rule;
(5) restricted by a contractual obligation; or
(6) restricted by a third-party.
As added by P.L.173-2025, SEC.35.

IC 36-6-9-5 Townships required to adopt plan
Sec. 5. (a) Before July 1, 2025, this chapter applies to a township if the total amount of funds in a township's capital improvement funds exceeds:
(1) one hundred fifty percent (150%) of the township's total annual budget estimate prepared under IC 6-1.1-17-2 for the ensuing year; and
(2) two hundred thousand dollars ($200,000).
(b) After June 30, 2025, this chapter applies to all townships.
As added by P.L.129-2019, SEC.4. Amended by P.L.173-2025, SEC.36.

IC 36-6-9-6 Procedure for plan adoption
Sec. 6. A township must adopt a capital improvement plan that meets the requirements of this chapter. The township trustee shall prepare the plan, and the township board shall hold a public hearing on a proposed or amended plan, before the township board adopts the plan.
As added by P.L.129-2019, SEC.4.

IC 36-6-9-7 Deadline for plan adoption
Sec. 7. A township that meets the requirements of section 5 of this chapter must:
(1) adopt a capital improvement plan not later than September 30 of each calendar year; and
(2) submit a copy of the adopted capital improvement plan to the department of local government finance in the manner prescribed by the department.
As added by P.L.129-2019, SEC.4. Amended by P.L.173-2025, SEC.37.

IC 36-6-9-8 Failure to adopt a plan
Sec. 8. A township may not collect property taxes in the ensuing year for a capital improvement fund described in section 3(3) through 3(8) of this chapter, unless the township has adopted a plan that meets the requirements of this chapter.
As added by P.L.129-2019, SEC.4.

IC 36-6-9-9 Plan requirements
Sec. 9. (a) The department of local government finance shall prescribe the format of a plan not later than September 1, 2019.
(b) A plan must:
(1) apply to at least the three (3) years immediately following the year the plan is adopted;
(2) estimate for each year to which the plan applies the nature and amount of proposed expenditures from each of the township's capital improvement funds; and
(3) estimate:
(A) the source of all revenue to be dedicated to the proposed expenditures in each of the three (3) calendar years; and
(B) the amount of property taxes to be collected in each of the three (3) calendar years and retained in the capital improvement funds for expenditures proposed for a later year.
As added by P.L.129-2019, SEC.4.

IC 36-6-9-10 Amending a plan
Sec. 10. A township trustee, with the approval of the township legislative body, may amend a plan to:
(1) provide money for the purposes of a capital improvement fund; or
(2) supplement money accumulated in a capital improvement fund for the purposes of the capital improvement fund.
As added by P.L.129-2019, SEC.4.

IC 36-6-9-11 County fiscal body consideration of plan in reviewing township budget
Sec. 11. A plan shall be considered by the county fiscal body in reviewing the township budget under IC 6-1.1-17-3.6.
As added by P.L.129-2019, SEC.4.

IC 36-6-9-12 Annual adoption of plan required
Sec. 12. (a) Beginning July 1, 2025, a township must adopt a plan on an annual basis. The township must file the plan with the department of local government finance in the form and manner prescribed by the department of local government finance.
(b) A plan must include:
(1) the balance of all unrestricted funds that exceed the township's budget for the following year; and
(2) the purpose for which all unrestricted funds are being retained.
As added by P.L.173-2025, SEC.38.

IC 36-6-10 Chapter 10. Township Roads and Infrastructure Fund

IC 36-6-10-1 "Unrestricted funds"
Sec. 1. As used in this chapter, "unrestricted funds" has the meaning set forth in IC 36-6-9-4.5.
As added by P.L.173-2025, SEC.39.

IC 36-6-10-2 Fund required
Sec. 2. A township shall establish a fund for the improvement and maintenance of the roads and infrastructure within the township's boundaries.
As added by P.L.173-2025, SEC.39.

IC 36-6-10-3 Adoption of resolution
Sec. 3. Before a township enters into a written memorandum of understanding under section 4 of this chapter, the township board must adopt a resolution in favor of providing money for the improvement and maintenance of roads and infrastructure.
As added by P.L.173-2025, SEC.39.

IC 36-6-10-4 Memorandum of understanding; transfers from fund
Sec. 4. A township must enter into a written memorandum of understanding with a city, town, or county, as applicable, for, subject to section 5 of this chapter, the transfer of funds from a fund established under section 2 of this chapter to the city, town, or county for the purpose of bidding out projects that are:
(1) for the improvement of roads and infrastructure within the township's boundaries; and
(2) approved by the township.
Funds used for a project under this section must be used solely for projects for roads and infrastructure that are within the township's boundaries.
As added by P.L.173-2025, SEC.39.

IC 36-6-10-5 Amount and manner of contributions to fund
Sec. 5. A transfer of funds from a fund established under section 2 of this chapter for a purpose allowed under this chapter must be accomplished in the same manner that a township makes transfers from the rainy day fund as set forth in IC 36-1-8-5.1, except that the amount of the transfer of unobligated cash balances as described in IC 36-1-8-5.1(d)(2)(B)(iii) shall contribute thirty percent (30%) of the balance of all unrestricted funds that exceed the township's budget for the following year, as provided in the township's capital improvement plan under IC 36-6-9-12(b)(1).
As added by P.L.173-2025, SEC.39.

Capital Improvement Plan

County Name:	Lake
Township Name:	Cedar Creek Township
Fund Description:	0061 - RAINY DAY

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	-

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (1) (Not already accounted for in the estimated 12/31/2026 cash balance)	-
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	-

Calculated 30% Transfer to the Township Road and Infrastructure Fund **IC 36-6-10-5**	
Adjusted Estimated December 31, 2026 Cash Balance	-
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) This field is calculated from the "Capital Projects Plan (Expense)" tab as the total "Estimated Project Expense" column for this fund for any year after 2026.

Capital Improvement Plan

County Name:	Lake
Township Name:	Cedar Creek Township
Fund Description:	0101 - GENERAL

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	22,570

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (1) (Not already accounted for in the estimated 12/31/2026 cash balance)	496,000
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	**(473,430)**

Calculated 30% Transfer to the Township Road and Infrastructure Fund IC 36-6-10-5	
Adjusted Estimated December 31, 2026 Cash Balance	(473,430)
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) This field is calculated from the "Capital Projects Plan (Expense)" tab as the total "Estimated Project Expense" column for this fund for any year after 2026.

Capital Improvement Plan

County Name:	Lake
Township Name:	Cedar Creek Township
Fund Description (1):	Unrestricted Fund #3 [Override with fund name, as applicable]

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (2) (Not already accounted for in the estimated 12/31/2026 cash balance)	-
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	-

Calculated 30% Transfer to the Township Road and Infrastructure Fund **IC 36-6-10-5**	
Adjusted Estimated December 31, 2026 Cash Balance	-
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) Type directly over this field with the fund name to add another unrestricted fund.

(2) This field is calculated from the “Capital Projects Plan (Expense)” tab as the total “Estimated Project Expense” column for this fund for any year after 2026.

Capital Improvement Plan

County Name:	Lake
Township Name:	Cedar Creek Township
Fund Description (1):	Unrestricted Fund #4 [Override with fund name, as applicable]

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (2) (Not already accounted for in the estimated 12/31/2026 cash balance)	-
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	-

Calculated 30% Transfer to the Township Road and Infrastructure Fund IC 36-6-10-5	
Adjusted Estimated December 31, 2026 Cash Balance	-
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) Type directly over this field with the fund name to add another unrestricted fund.

(2) This field is calculated from the “Capital Projects Plan (Expense)” tab as the total “Estimated Project Expense” column for this fund for any year after 2026.

Capital Improvement Plan

County Name:	Lake
Township Name:	Cedar Creek Township
Fund Description (1):	Unrestricted Fund #5 [Override with fund name, as applicable]

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (2) (Not already accounted for in the estimated 12/31/2026 cash balance)	-
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	-

Calculated 30% Transfer to the Township Road and Infrastructure Fund **IC 36-6-10-5**	
Adjusted Estimated December 31, 2026 Cash Balance	-
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) Type directly over this field with the fund name to add another unrestricted fund.

(2) This field is calculated from the “Capital Projects Plan (Expense)” tab as the total “Estimated Project Expense” column for this fund for any year after 2026.

Pursuant to IC 36-6-9-9, the following plan should contain the proposed capital improvement projects for **at least the following three (3) years** immediately following the year the plan was adopted.

Capital Improvement Plan: Expenditures

Year of Expense	Select Fund	Type of Capital Improvement	Project Description	Estimated Project Expense for Selected Year
			Total:	496,000
2027	0101 - General	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Roof	46,000
2030	0101 - General	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Fire Truck	450,000

Pursuant to IC 36-6-9-9, the following plan should contain the proposed projects for **<u>at least the three (3) years</u>** immediately following the year the plan was adopted. The estimates should include the source and amount of dedicated revenue.

Fund	Total Historical Estimates*				Estimate of Revenues Reserved for Capital Improvements											
	2025				2026				2027				2028			
	Property Tax (1)	Local Income Tax (2)	Excise, CVET, FIT (3)	Other Revenues (4)	Property Tax	Local Income Tax	Excise, CVET, FIT	Other Revenues	Property Tax	Local Income Tax	Excise, CVET, FIT	Other Revenues	Property Tax	Local Income Tax	Excise, CVET, FIT	Other Revenues

**Please note: for funds not certified by the DLGF, there will not be any historical data to use as a reference point.*

Footnotes:

(1) This estimate is calculated as the lesser of the certified levy and the "post circuit breaker abstract levy". Both of these amount can be found on the 2025 Circuit Breaker report under the County Specific Information section of the DLGF website.
(2) This estimate is taken from the finalized DLGF 1782 Notice for Pay 2025.
(3) This estimate is taken from the finalized DLGF 1782 Notice for Pay 2025.
(4) This estimate is taken from the finalized DLGF 1782 Notice for Pay 2025.

BE IT RESOLVED that a public hearing was held to adopt a Capital Improvement Plan as required by Ind. Code § 36-6-9 for:

Unit Name: ____________________________________

County Name: ____________________________________

The plan is duly adopted by the following vote of the members of the township board on _____ day of __________, 2025.

AYE	NAY
______________________________	______________________________
______________________________	______________________________
______________________________	______________________________
______________________________	______________________________
______________________________	______________________________
______________________________	______________________________
______________________________	______________________________

Attest: _____________________________, Fiscal Officer

Resolution 2025-1

Be it Resolved that a Public Hearing was held to adopt a Capital Improvement Plan as required by Ind. Code 36-6-9 for:

West Creek Township

Lake County

The plan is duly adopted by the following vote of the members of the township board on 31st day of July, 2025

Aye Nay

Attest: Fiscal Officer

Capital Improvement Plan

County Name:	Lake
Township Name:	West Creek
Fund Description:	0101 - GENERAL

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	79,962

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (1) (Not already accounted for in the estimated 12/31/2026 cash balance)	80,000
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	(38)

Calculated 30% Transfer to the Township Road and Infrastructure Fund IC 36-6-10-5	
Adjusted Estimated December 31, 2026 Cash Balance	(38)
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:
(1) This field is calculated from the “Capital Projects Plan (Expense)” tab as the total “Estimated Project Expense” column for this fund for any year after 2026.

Township Capital Improvement Plan & Calculation of Estimated Transfer to Roads & Infrastructure Fund
(HEA1461-2025: IC 36-6-9-12; IC 36-6-10)

Note: to edit this form, please make sure you have clicked "Enable Editing" at the top of this page.

Please provide the following in sequential order: (a) County, (b) Township Name, and (c) Plan Adoption Date.

(a) County	45 - Lake	<- *Click here*
(b) Township Name	West Creek Township	<- *Click here*
(c) Plan Adoption Date (Range: 7/1-9/30/2025)	7/31/2025	<- *Data entry*

Unrestricted Funds Summary - Estimated Balance & Funds Eligible for Transfer *General & Rainy Day*		
Fund Code & Description	**1/1/2027 Adjusted Balance**	**Estimated Funds Eligible for Transfer**
0061 - Rainy Day	$ -	-
0101 - General	$ (38)	-
Unrestricted Fund #3	$ -	-
Unrestricted Fund #4	$ -	-
Unrestricted Fund #5	$ -	-
Total	**$ (38)**	**$ -**

Pursuant to IC 36-6-9-9, the following plan should contain the proposed capital improvement projects for **at least the following three (3) years** immediately following the year the plan was adopted.

Capital Improvement Plan: Expenditures

Year of Expense	Select Fund	Type of Capital Improvement	Project Description	Estimated Project Expense for Selected Year
			Total:	589,500
2025	0101 - General	Site Improvements	pave cemetery	80,000
2025	0101 - General	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Payment for Ambulance Equipment contract	100,000
2026	0101 - General	Acquisition of Land	Lawn Mower and weed wacker	9,500
2026	0101 - General	Site Improvements	Cemetery Trees	10,000
2026	0101 - General	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Fire truck payment	30,000
2027	0101 - General	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	payment to Tri Creek ambulance for Ambulance	40,000
2027	0101 - General	Site Improvements	Gravel Freedom Park	10,000
2028	0101 - General	Site Improvements	seal coat cemeteries	30,000
2028	1190 - Cumulative Fire (Township)	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	fire truck	100,000
2029	1190 - Cumulative Fire (Township)	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	fire truck	60,000
2028	1111 - Township Fire And E.M.S.	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Ambulance	60,000
2029	1111 - Township Fire And E.M.S.	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Ambulance	60,000

Fund	Total Historical Estimates*				Estimate of Revenues Reserved for Capital Improvements											
	2025				2026				2027				2028			
	Property Tax (1)	Local Income Tax (2)	Excise, CVET, FIT (3)	Other Revenues (4)	Property Tax	Local Income Tax	Excise, CVET, FIT	Other Revenues	Property Tax	Local Income Tax	Excise, CVET, FIT	Other Revenues	Property Tax	Local Income Tax	Excise, CVET, FIT	Other Revenues
0061 - RAINY DAY	*No Data*	*No Data*	*No Data*	*No Data*												
0101 - GENERAL	*293,885*	-	*14,686*	*3,000*	316,288		18,670	3,000	316,288		18,670	3,000	320,000		20,000	3,000
0005 - Casino/Riverboat	*No Data*	*No Data*	*No Data*	*No Data*												
0061 - Rainy Day	*No Data*	*No Data*	*No Data*	*No Data*												

**Please note: for funds not certified by the DLGF, there will not be any historical data to use as a reference point.*

Footnotes:

(1) This estimate is calculated as the lesser of the certified levy and the "post circuit breaker abstract levy". Both of these amount can be found on the 2025 Circuit Breaker report under the County Specific Information section of the DLGF website.
(2) This estimate is taken from the finalized DLGF 1782 Notice for Pay 2025.
(3) This estimate is taken from the finalized DLGF 1782 Notice for Pay 2025.
(4) This estimate is taken from the finalized DLGF 1782 Notice for Pay 2025.

ROSS TOWNSHIP - LAKE COUNTY, INDIANA

RESOLUTION 2025-4
ADOPTION OF ROSS TOWNSHIP TRUSTEE CAPITAL IMPROVEMENT PLAN

ROSS TOWNSHIP OF LAKE COUNTY, INDIANA, finds as follows:

Effective July 1, 2025, HEA 1461-2025 (HEA 1461), I.C. 36-6-9-12, requires Townships to "adopt a Capital Improvement Plan.

THEREFORE, BE IT RESOLVED that a public hearing was held to adopt a Capital Improvement Plan as required by I.C. 36-6-9-12 for ROSS TOWNSHIP-LAKE COUNTY, and

BE IT RESOLVED the **Ross Township Board** may amend this plan at any time.

Duly Adopted by the ROSS TOWNSHIP BOARD, this 30th day of September, 2025.

____
Curtis Pearson, Board Chairman

____
Ronald Dudley, Board Secretary

____
Steven Minchuk, Board Member

Attest: ______________________________
Eric A. Blackmon Sr., Trustee

Township Capital Improvement Plan & Calculation of Estimated Transfer to Roads & Infrastructure Fund
(HEA1461-2025: IC 36-6-9-12; IC 36-6-10)

Note: to edit this form, please make sure you have clicked "Enable Editing" at the top of this page.

Please provide the following in sequential order: (a) County, (b) Township Name, and (c) Plan Adoption Date.

(a) County	**45 - Lake**	*<- Click here*
(b) Township Name	**Ross Township**	*<- Click here*
(c) Plan Adoption Date (Range: 7/1-9/30/2025)	**09/30/2025**	*<- Data entry*

Unrestricted Funds Summary - Estimated Balance & Funds Eligible for Transfer *General & Rainy Day*		
Fund Code & Description	**1/1/2027 Adjusted Balance**	**Estimated Funds Eligible for Transfer**
0061 - Rainy Day	$ (250,000)	-
0101 - General	$ (81,415)	-
0107 - PROPERTY MAINTENANCE	$ (182,021)	-
1111 - TOWNSHIP FIRE AND E.M.S.	$ -	-
1312 - RECREATION	$ (70,285)	-
Total	**$ (583,721)**	**$ -**

Capital Improvement Plan

County Name:	Lake
Township Name:	Ross Township
Fund Description:	0061 - RAINY DAY

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	-

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (1) (Not already accounted for in the estimated 12/31/2026 cash balance)	250,000
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	**(250,000)**

Calculated 30% Transfer to the Township Road and Infrastructure Fund IC 36-6-10-5	
Adjusted Estimated December 31, 2026 Cash Balance	(250,000)
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) This field is calculated from the "Capital Projects Plan (Expense)" tab as the total "Estimated Project Expense" column for this fund for any year after 2026.

Capital Improvement Plan

County Name:	Lake
Township Name:	Ross Township
Fund Description:	0101 - GENERAL

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	18,585

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (1) (Not already accounted for in the estimated 12/31/2026 cash balance)	100,000
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	**(81,415)**

Calculated 30% Transfer to the Township Road and Infrastructure Fund IC 36-6-10-5	
Adjusted Estimated December 31, 2026 Cash Balance	(81,415)
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) This field is calculated from the "Capital Projects Plan (Expense)" tab as the total "Estimated Project Expense" column for this fund for any year after 2026.

Capital Improvement Plan

County Name:	Lake
Township Name:	Ross Township
Fund Description (1):	0107 - PROPERTY MAINTENANCE

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	347,979

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (2) (Not already accounted for in the estimated 12/31/2026 cash balance)	530,000
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	(182,021)

Calculated 30% Transfer to the Township Road and Infrastructure Fund IC 36-6-10-5	
Adjusted Estimated December 31, 2026 Cash Balance	(182,021)
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) Type directly over this field with the fund name to add another unrestricted fund.

(2) This field is calculated from the "Capital Projects Plan (Expense)" tab as the total "Estimated Project Expense" column for this fund for any year after 2026.

Capital Improvement Plan

County Name:	Lake
Township Name:	Ross Township
Fund Description (1):	1111 - TOWNSHIP FIRE AND E.M.S.

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	19

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (2) (Not already accounted for in the estimated 12/31/2026 cash balance)	19
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	-

Calculated 30% Transfer to the Township Road and Infrastructure Fund IC 36-6-10-5	
Adjusted Estimated December 31, 2026 Cash Balance	-
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) Type directly over this field with the fund name to add another unrestricted fund.

(2) This field is calculated from the "Capital Projects Plan (Expense)" tab as the total "Estimated Project Expense" column for this fund for any year after 2026.

Capital Improvement Plan

County Name:	Lake
Township Name:	Ross Township
Fund Description (1):	1312 - RECREATION

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	414,715

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (2) (Not already accounted for in the estimated 12/31/2026 cash balance)	485,000
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	**(70,285)**

Calculated 30% Transfer to the Township Road and Infrastructure Fund IC 36-6-10-5	
Adjusted Estimated December 31, 2026 Cash Balance	(70,285)
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) Type directly over this field with the fund name to add another unrestricted fund.

(2) This field is calculated from the "Capital Projects Plan (Expense)" tab as the total "Estimated Project Expense" column for this fund for any year after 2026.

Pursuant to IC 36-6-9-9, the following plan should contain the proposed capital improvement projects for **at least the following three (3) years** immediately following the year the plan was adopted.

Capital Improvement Plan: Expenditures

Year of Expense	Select Fund	Type of Capital Improvement	Project Description	Estimated Project Expense for Selected Year
			Total:	1,365,019
2027	0061 - Rainy Day	Site Improvements	Enhanced Cemetary Beautification	250,000
2028	0101 - General	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Maintenance Vehicles	100,000
2028	0107 - PROPERTY MAINTENANCE	Rehabilitation, Renovation, or Enlargement of Buildings or Structures	Demolition of Pole Barn	80,000
2029	0107 - PROPERTY MAINTENANCE	Construction of Buildings or Structures	Design of New Building	150,000
2030	0107 - PROPERTY MAINTENANCE	Construction of Buildings or Structures	Cash for new building (remainder borrowed)	300,000
2027	1111 - TOWNSHIP FIRE AND E.M.S.	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Transfer to Fire Territory (County Error)	19
2027	1312 - RECREATION	Rehabilitation, Renovation, or Enlargement of Buildings or Structures	Bathroom Remodel	30,000
2028	1312 - RECREATION	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Purchase of Vehicles	200,000
2028	1312 - RECREATION	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Purchase of Golf Cart Fleet	175,000
2029	1312 - RECREATION	Construction of Buildings or Structures	Expand Water Fountain access	80,000

Pursuant to IC 36-6-9-9, the following plan should contain the proposed projects for **at least the three (3) years** immediately following the year the plan was adopted. The estimates should include the source and amount of dedicated revenue.

Fund	Total Historical Estimates*				Estimate of Revenues Reserved for Capital Improvements											
	2025				2026				2027				2028			
	Property Tax (1)	Local Income Tax (2)	Excise, CVET, FIT (3)	Other Revenues (4)	Property Tax	Local Income Tax	Excise, CVET, FIT	Other Revenues	Property Tax	Local Income Tax	Excise, CVET, FIT	Other Revenues	Property Tax	Local Income Tax	Excise, CVET, FIT	Other Revenues
0061 - Rainy Day	-	-	-	*36,000*				28,000				28,840				29,705
0101 - General	*528,131*	-	*30,441*	*101,000*	462,126		37,669	50,000	475,990		38,799	51,500	490,269		39,963	53,045
0107 - Property Maintenance	*574,521*	-	*33,115*	-	369,962		25,049		381,061		25,800		392,493		26,574	
1111 - Township Fire And E.M.S.	*No Data*	*No Data*	*No Data*	*No Data*												
1312 - RECREATION	*No Data*	*No Data*	*No Data*	*No Data*	411,821		13,858	40,000	424,176		14,274	41,200	436,901		14,702	42,436

**Please note: for funds not certified by the DLGF, there will not be any historical data to use as a reference point.*

Footnotes:

(1) This estimate is calculated as the lesser of the certified levy and the "post circuit breaker abstract levy". Both of these amount can be found on the 2025 Circuit Breaker report under the County Specific Information section of the DLGF website.

(2) This estimate is taken from the finalized DLGF 1782 Notice for Pay 2025.

(3) This estimate is taken from the finalized DLGF 1782 Notice for Pay 2025.

(4) This estimate is taken from the finalized DLGF 1782 Notice for Pay 2025.

RESOLUTION NO. 2025-6

RESOLUTION OF THE TOWNSHIP BOARD OF HOBART TOWNSHIP, LAKE COUNTY, INDIANA, ADOPTING A CAPITAL IMPROVEMENT PLAN FOR THE 2026 BUDGET YEAR

WHEREAS, IC 36-6-9 requires all townships to adopt a capital improvement plan before September 30th in order to be eligible to receive property tax levy in the ensuing year,

AND WHEREAS, Hobart Township in Lake County has prepared budget forms that project December 31, 2026 cash balances in each fund,

AND WHEREAS, the Township Board and Trustee have developed a list of capital improvement projects looking forward at least three years,

NOW, THEREFORE, BE IT RESOLVED that a public hearing was held to adopt a Capital Improvement Plan as required by Ind. Code 36-6-9 for Hobart Township, Lake County.

ADOPTED by the Township Board of Hobart Township of Lake County, Indiana, this 4th day of September, 2025.

HOBART TOWNSHIP OF
LAKE COUNTY, INDIANA

Joe Clemmons, Board Chair

Mike Ellis, Secretary

Sue Pelfrey, Member

ATTEST:

Fred Williams
Hobart Township Trustee

M E M O R A N D U M

September 26, 2025

TO: **Lake County Council**

FROM: **Steve Dalton**

CC: **Fred Williams**

RE: **Hobart Township, Lake County, IN – Capital Improvement Plan**

Dear Lake County Council,

Pursuant to Indiana Code IC 36-6-9-11 and IC 36-6-9-12, the Township Board of Hobart Township, Lake County, Indiana (the "Township"), hereby submits its Capital Improvement Plan (the "Plan").

In compliance with IC 36-6-9-11, the Township has adopted an annual Plan for the use of capital improvement funds. As required by IC 36-6-9-12, this Plan is being filed with the Department of Local Government Finance and submitted to the Lake County Council. The Plan includes:

(1) The balance of all unrestricted funds that exceed the Township's budget for the following year; and
(2) The specific purposes for which these unrestricted funds are being retained.

We respectfully submit this Plan for your records in accordance with the requirements of the Act. If you have any questions, please reach out to our firm at (219) 736-1800.

Very truly yours,

Steven K. Dalton
Managing Partner

Township Capital Improvement Plan & Calculation of Estimated Transfer to Roads & Infrastructure Fund
(HEA1461-2025: IC 36-6-9-12; IC 36-6-10)

Note: to edit this form, please make sure you have clicked "Enable Editing" at the top of this page.

Please provide the following in sequential order: (a) County, (b) Township Name, and (c) Plan Adoption Date.

(a) County	**45 - Lake**	<- *Click here*
(b) Township Name	**Hobart Township**	<- *Click here*
(c) Plan Adoption Date (Range: 7/1-9/30/2025)	**9/4/2025**	<- *Data entry*

Unrestricted Funds Summary - Estimated Balance & Funds Eligible for Transfer *General & Rainy Day*		
Fund Code & Description	**1/1/2027 Adjusted Balance**	**Estimated Funds Eligible for Transfer**
0061 - Rainy Day	$ (8,240)	-
0101 - General	$ (5,073)	-
0107 - PROPERTY MAINTENANCE	$ (6,996)	-
1111 - TOWNSHIP FIRE AND E.M.S.	$ (23,003)	-
1312 - RECREATION	$ (224)	-
Total	**$ (43,536)**	**$ -**

Capital Improvement Plan

County Name:	Lake
Township Name:	Hobart Township
Fund Description:	0061 - RAINY DAY

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	16,760

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (1) (Not already accounted for in the estimated 12/31/2026 cash balance)	25,000
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	**(8,240)**

Calculated 30% Transfer to the Township Road and Infrastructure Fund IC 36-6-10-5	
Adjusted Estimated December 31, 2026 Cash Balance	(8,240)
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) This field is calculated from the "Capital Projects Plan (Expense)" tab as the total "Estimated Project Expense" column for this fund for any year after 2026.

Capital Improvement Plan

County Name:	Lake
Township Name:	Hobart Township
Fund Description:	0101 - GENERAL

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	96,927

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (1) (Not already accounted for in the estimated 12/31/2026 cash balance)	102,000
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	**(5,073)**

Calculated 30% Transfer to the Township Road and Infrastructure Fund IC 36-6-10-5	
Adjusted Estimated December 31, 2026 Cash Balance	(5,073)
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:
(1) This field is calculated from the “Capital Projects Plan (Expense)” tab as the total “Estimated Project Expense” column for this fund for any year after 2026.

Capital Improvement Plan

County Name:	Lake
Township Name:	Hobart Township
Fund Description (1):	0107 - PROPERTY MAINTENANCE

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	70,004

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (2) (Not already accounted for in the estimated 12/31/2026 cash balance)	77,000
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	**(6,996)**

Calculated 30% Transfer to the Township Road and Infrastructure Fund IC 36-6-10-5	
Adjusted Estimated December 31, 2026 Cash Balance	(6,996)
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) Type directly over this field with the fund name to add another unrestricted fund.

(2) This field is calculated from the “Capital Projects Plan (Expense)” tab as the total “Estimated Project Expense” column for this fund for any year after 2026.

Capital Improvement Plan

County Name:	Lake
Township Name:	Hobart Township
Fund Description (1):	1111 - TOWNSHIP FIRE AND E.M.S.

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	1,997

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (2) (Not already accounted for in the estimated 12/31/2026 cash balance)	25,000
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	**(23,003)**

Calculated 30% Transfer to the Township Road and Infrastructure Fund IC 36-6-10-5	
Adjusted Estimated December 31, 2026 Cash Balance	(23,003)
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) Type directly over this field with the fund name to add another unrestricted fund.

(2) This field is calculated from the “Capital Projects Plan (Expense)” tab as the total “Estimated Project Expense” column for this fund for any year after 2026.

Capital Improvement Plan

County Name:	Lake
Township Name:	Hobart Township
Fund Description (1):	1312 - RECREATION

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	74,776

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (2) (Not already accounted for in the estimated 12/31/2026 cash balance)	75,000
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	**(224)**

Calculated 30% Transfer to the Township Road and Infrastructure Fund IC 36-6-10-5	
Adjusted Estimated December 31, 2026 Cash Balance	(224)
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) Type directly over this field with the fund name to add another unrestricted fund.

(2) This field is calculated from the “Capital Projects Plan (Expense)” tab as the total “Estimated Project Expense” column for this fund for any year after 2026.

Pursuant to IC 36-6-9-9, the following plan should contain the proposed capital improvement projects for **at least the following three (3) years** immediately following the year the plan was adopted.

Capital Improvement Plan: Expenditures

Year of Expense	Select Fund	Type of Capital Improvement	Project Description	Estimated Project Expense for Selected Year
			Total:	**304,000**
2028	0061 - Rainy Day	Rehabilitation, Renovation, or Enlargement of Buildings or Structures	Event Hall Renovation	**25,000**
2027	0101 - General	Rehabilitation, Renovation, or Enlargement of Buildings or Structures	Office HVAC Upgrade	**42,000**
2027	0101 - General	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Vehicle	**60,000**
2027	0107 - PROPERTY MAINTENANCE	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Snow Plow	**15,000**
2027	0107 - PROPERTY MAINTENANCE	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Lawn Mower	**12,000**
2028	0107 - PROPERTY MAINTENANCE	Rehabilitation, Renovation, or Enlargement of Buildings or Structures	New Garage	**50,000**
2028	1111 - TOWNSHIP FIRE AND E.M.S.	Infrastructure Improvements	Hydrant Upgrades	**25,000**
2027	1312 - RECREATION	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Vehicle	**75,000**

Pursuant to IC 36-6-9-9, the following plan should contain the proposed projects for **at least the three (3) years** immediately following the year the plan was adopted. The estimates should include the source and amount of dedicated revenue.

Fund	Total Historical Estimates*				Estimate of Revenues Reserved for Capital Improvements											
	2025				2026				2027				2028			
	Property Tax (1)	Local Income Tax (2)	Excise, CVET, FIT (3)	Other Revenues (4)	Property Tax	Local Income Tax	Excise, CVET, FIT	Other Revenues	Property Tax	Local Income Tax	Excise, CVET, FIT	Other Revenues	Property Tax	Local Income Tax	Excise, CVET, FIT	Other Revenues
0061 - Rainy Day	-	-	-	*25,000*	-	-	-	-								
0101 - General	*248,388*	-	*14,694*	-	258,356	-	17,497	-	258,356	-	17,497	-	258,356	-	17,497	-
0107 - Property Maintenance	*95,341*	-	*5,640*	*20,000*	99,167	-	4,388	-	99,167	-	4,388	-	99,167	-	4,388	-
1111 - Township Fire And E.M.S.	*No Data*	*No Data*	*No Data*	*No Data*	1,280	-	251	-	1,280	-	251	-	1,280	-	251	-
1312 - Recreation	*No Data*	*No Data*	*No Data*	*No Data*	73,071	-	3,233	-	73,071	-	3,233	-	73,071	-	3,233	-

RESOLUTION NO. 2025-04

RESOLUTION OF THE TOWNSHIP BOARD OF NORTH TOWNSHIP, LAKE COUNTY, INDIANA, ADOPTING A CAPITAL IMPROVEMENT PLAN FOR THE 2026 BUDGET YEAR

WHEREAS, IC 36-6-9 requires all townships to adopt a capital improvement plan before September 30th in order to be eligible to receive property tax levy in the ensuing year,

AND WHEREAS, North Township in Lake County has prepared budget forms that project December 31, 2026 cash balances in each fund,

AND WHEREAS, the Township Board and Trustee have developed a list of capital improvement projects looking forward at least three years,

NOW, THEREFORE, BE IT RESOLVED that a public hearing was held to adopt a Capital Improvement Plan as required by Ind. Code 36-6-9 for North Township, Lake County.

ADOPTED by the Township Board of North Township of Lake County, Indiana, this 9th day of September, 2025.

NORTH TOWNSHIP OF
LAKE COUNTY, INDIANA

Peter Katic

Peter Katic, Member

Richard J Novak

Richard Novak, Member

NOT PRESENT

Lisa Salinas-Matonovich, Member

ATTEST:

Adrian Santos
North Township Trustee

M E M O R A N D U M

September 15, 2025

TO: **Lake County Council**

FROM: **Steve Dalton**

CC: **Adrian Santos; Aaron Finley**

RE: **North Township, Lake County, IN – Capital Improvement Plan**

Dear Lake County Council,

Pursuant to Indiana Code IC 36-6-9-11 and IC 36-6-9-12, the Township Board of North Township, Lake County, Indiana (the "Township"), hereby submits its Capital Improvement Plan (the "Plan").

In compliance with IC 36-6-9-11, the Township has adopted an annual Plan for the use of capital improvement funds. As required by IC 36-6-9-12, this Plan is being filed with the Department of Local Government Finance and submitted to the Lake County Council. The Plan includes:

(1) The balance of all unrestricted funds that exceed the Township's budget for the following year; and
(2) The specific purposes for which these unrestricted funds are being retained.

We respectfully submit this Plan for your records in accordance with the requirements of the Act. If you have any questions, please reach out to our firm at (219) 736-1800.

Very truly yours,

Steven K. Dalton
Managing Partner

YOUR PARTNER FOR SUCCESS

Township Capital Improvement Plan & Calculation of Estimated Transfer to Roads & Infrastructure Fund
(HEA1461-2025: IC 36-6-9-12; IC 36-6-10)

Note: to edit this form, please make sure you have clicked "Enable Editing" at the top of this page.

Please provide the following in sequential order: (a) County, (b) Township Name, and (c) Plan Adoption Date.

(a) County	**45 - Lake**	*<- Click here*
(b) Township Name	**North Township**	*<- Click here*
(c) Plan Adoption Date (Range: 7/1-9/30/2025)	**9/9/2025**	*<- Data entry*

Unrestricted Funds Summary - Estimated Balance & Funds Eligible for Transfer *General & Rainy Day*		
Fund Code & Description	**1/1/2027 Adjusted Balance**	**Estimated Funds Eligible for Transfer**
0061 - Rainy Day	$ -	-
0101 - General	$ (51,596)	-
1312 - Recreation	$ (98,622)	-
1390 - Cumulative Park & Recreation	$ (124,385)	-
Unrestricted Fund #5	$ -	-
Total	**$ (274,603)**	**$ -**

Capital Improvement Plan

County Name:	Lake
Township Name:	North Township
Fund Description:	0061 - RAINY DAY

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (1) (Not already accounted for in the estimated 12/31/2026 cash balance)	-
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	-

Calculated 30% Transfer to the Township Road and Infrastructure Fund IC 36-6-10-5	
Adjusted Estimated December 31, 2026 Cash Balance	-
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) This field is calculated from the “Capital Projects Plan (Expense)” tab as the total “Estimated Project Expense” column for this fund for any year after 2026.

Capital Improvement Plan

County Name:	Lake
Township Name:	North Township
Fund Description:	0101 - GENERAL

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	1,688,404

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (1) (Not already accounted for in the estimated 12/31/2026 cash balance)	1,740,000
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	**(51,596)**

Calculated 30% Transfer to the Township Road and Infrastructure Fund IC 36-6-10-5	
Adjusted Estimated December 31, 2026 Cash Balance	(51,596)
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:
(1) This field is calculated from the “Capital Projects Plan (Expense)” tab as the total “Estimated Project Expense” column for this fund for any year after 2026.

Capital Improvement Plan

County Name:	Lake
Township Name:	North Township
Fund Description (1):	1312 - Recreation

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	2,476,378

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (2) (Not already accounted for in the estimated 12/31/2026 cash balance)	2,575,000
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	**(98,622)**

Calculated 30% Transfer to the Township Road and Infrastructure Fund IC 36-6-10-5	
Adjusted Estimated December 31, 2026 Cash Balance	(98,622)
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:
(1) Type directly over this field with the fund name to add another unrestricted fund.
(2) This field is calculated from the “Capital Projects Plan (Expense)” tab as the total “Estimated Project Expense” column for this fund for any year after 2026.

Capital Improvement Plan

County Name:	Lake
Township Name:	North Township
Fund Description (1):	1390 - Cumulative Park & Recreation

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	1,015,615

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (2) (Not already accounted for in the estimated 12/31/2026 cash balance)	1,140,000
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	**(124,385)**

Calculated 30% Transfer to the Township Road and Infrastructure Fund IC 36-6-10-5	
Adjusted Estimated December 31, 2026 Cash Balance	(124,385)
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:
(1) Type directly over this field with the fund name to add another unrestricted fund.
(2) This field is calculated from the “Capital Projects Plan (Expense)” tab as the total “Estimated Project Expense” column for this fund for any year after 2026.

Capital Improvement Plan

County Name:	Lake
Township Name:	North Township
Fund Description (1):	Unrestricted Fund #5 [Override with fund name, as applicable]

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (2) (Not already accounted for in the estimated 12/31/2026 cash balance)	-
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	-

Calculated 30% Transfer to the Township Road and Infrastructure Fund IC 36-6-10-5	
Adjusted Estimated December 31, 2026 Cash Balance	-
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) Type directly over this field with the fund name to add another unrestricted fund.

(2) This field is calculated from the “Capital Projects Plan (Expense)” tab as the total “Estimated Project Expense” column for this fund for any year after 2026.

Pursuant to IC 36-6-9-9, the following plan should contain the proposed capital improvement projects for **at least the following three (3) years** immediately following the year the plan was adopted.

Capital Improvement Plan: Expenditures

Year of Expense	Select Fund	Type of Capital Improvement	Project Description	Estimated Project Expense for Selected Year
			Total:	**5,455,000**
2027	0101 - General	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Machinery and Equipment	**45,000**
2027	0101 - General	Rehabilitation, Renovation, or Enlargement of Buildings or Structures	HVAC Upgrade	**50,000**
2027	0101 - General	Infrastructure Improvements	Sidewalk Expansion	**220,000**
2027	0101 - General	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	New Buses	**535,000**
2028	0101 - General	Rehabilitation, Renovation, or Enlargement of Buildings or Structures	Upgrades to Buildings	**130,000**
2028	0101 - General	Rehabilitation, Renovation, or Enlargement of Buildings or Structures	Garage Door Improvements	**110,000**
2028	0101 - General	Construction of Buildings or Structures	Addition to Trustee Building	**650,000**
2027	1312 - Recreation	Site Improvements	Build Phase Partial Down Payment part 1	**100,000**
2027	1312 - Recreation	Site Improvements	Golf Course Expansion part 1	**600,000**
2027	1312 - Recreation	Infrastructure Improvements	Sidewalk Expansion	**250,000**
2028	1312 - Recreation	Site Improvements	Build Phase Partial Down Payment part 2	**200,000**
2028	1312 - Recreation	Site Improvements	Golf Course Expansion part 2	**1,200,000**
2028	1312 - Recreation	Construction of Buildings or Structures	Covered and Heated Tee Boxes	**225,000**
2027	1390 - Cumulative Park & Recreation	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Down Payment on Trucks	**100,000**
2027	1390 - Cumulative Park & Recreation	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	New Trucks	**540,000**
2028	1390 - Cumulative Park & Recreation	Infrastructure Improvements	Automatic Sprinkler System	**500,000**

Pursuant to IC 36-6-9-9, the following plan should contain the proposed projects for **at least the three (3) years** immediately following the year the plan was adopted. The estimates should include the source and amount of dedicated revenue.

Fund	**Total Historical Estimates***				**Estimate of Revenues Reserved for Capital Improvements**											
	2025				**2026**				**2027**				**2028**			
	Property Tax (1)	**Local Income Tax (2)**	**Excise, CVET, FIT (3)**	**Other Revenues (4)**	**Property Tax**	**Local Income Tax**	**Excise, CVET, FIT**	**Other Revenues**	**Property Tax**	**Local Income Tax**	**Excise, CVET, FIT**	**Other Revenues**	**Property Tax**	**Local Income Tax**	**Excise, CVET, FIT**	**Other Revenues**
0101 - General	*663,692*	-	*25,512*	-	663,692		25,512		663,692		25,512		663,692		25,512	
1312 - Recreation	*1,171,221*	-	*45,020*	*1,284,000*	1,171,221		45,020	1,284,000	1,171,221		45,020	1,284,000	1,171,221		45,020	1,284,000
1390 - Cumulative Park & Recreation	*527,049*	-	*20,259*	-	527,049		20,259		527,049		20,259		527,049		20,259	

**Please note: for funds not certified by the DLGF, there will not be any historical data to use as a reference point.*

Footnotes:
(1) This estimate is calculated as the lesser of the certified levy and the "post circuit breaker abstract levy". Both of these amount can be found on the 2025 Circuit Breaker report under the County Specific Information section of the DLGF website.
(2) This estimate is taken from the finalized DLGF 1782 Notice for Pay 2025.
(3) This estimate is taken from the finalized DLGF 1782 Notice for Pay 2025.
(4) This estimate is taken from the finalized DLGF 1782 Notice for Pay 2025.

Resolution 2025-06

A Resolution to Adopt a Capital Improvement Plan as required by IC 36-6-9

Whereas, IC 36-6-9 requires all townships to adopt a capital improvement plan before September 30th in order to be eligible to receive property tax levy in the ensuing year,

And Whereas, Calumet Township in Lake County has prepared budget forms that project December 31, 2026 cash balances in each fund,

And Whereas, the Township Board and Trustee have developed a list of capital improvement projects looking forward at least three years,

Therefore be it Resolved, that the Calumet Township Board duly adopt the attached capital improvement plan on this 18thth day of September, 2025. The Board reserves the right to revise this plan.

AYE NAY

Attest:

Cender|Dalton
Municipal Advisors

M E M O R A N D U M

September 15, 2025

TO: **Lake County Council**

FROM: **Steve Dalton**

CC: **Tai Adkins**

RE: **Calumet Township, Lake County, IN – Capital Improvement Plan**

Dear Lake County Council,

Pursuant to Indiana Code IC 36-6-9-11 and IC 36-6-9-12, the Township Board of Calumet Township, Lake County, Indiana (the "Township"), hereby submits its Capital Improvement Plan (the "Plan").

In compliance with IC 36-6-9-11, the Township has adopted an annual Plan for the use of capital improvement funds. As required by IC 36-6-9-12, this Plan is being filed with the Department of Local Government Finance and submitted to the Lake County Council. The Plan includes:

(1) The balance of all unrestricted funds that exceed the Township's budget for the following year; and
(2) The specific purposes for which these unrestricted funds are being retained.

We respectfully submit this Plan for your records in accordance with the requirements of the Act. If you have any questions, please reach out to our firm at (219) 736-1800.

Very truly yours,

Steven K. Dalton
Managing Partner

YOUR PARTNER FOR SUCCESS

Township Capital Improvement Plan & Calculation of Estimated Transfer to Roads & Infrastructure Fund
(HEA1461-2025: IC 36-6-9-12; IC 36-6-10)

Note: to edit this form, please make sure you have clicked "Enable Editing" at the top of this page.

Please provide the following in sequential order: (a) County, (b) Township Name, and (c) Plan Adoption Date.

(a) County	**45 - Lake**	*<- Click here*
(b) Township Name	**Calumet Township**	*<- Click here*
(c) Plan Adoption Date (Range: 7/1-9/30/2025)	**9/18/2025**	*<- Data entry*

Unrestricted Funds Summary - Estimated Balance & Funds Eligible for Transfer *General & Rainy Day*		
Fund Code & Description	**1/1/2027 Adjusted Balance**	**Estimated Funds Eligible for Transfer**
0061 - Rainy Day	$ (560,302)	-
0101 - General	$ 301,826	**90,548**
Unrestricted Fund #3	$ -	-
Unrestricted Fund #4	$ -	-
Unrestricted Fund #5	$ -	-
Total	**$ (258,476)**	**$ 90,548**

Capital Improvement Plan

County Name:	Lake
Township Name:	Calumet Township
Fund Description:	0061 - RAINY DAY

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	39,698

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (1) (Not already accounted for in the estimated 12/31/2026 cash balance)	600,000
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	**(560,302)**

Calculated 30% Transfer to the Township Road and Infrastructure Fund **IC 36-6-10-5**	
Adjusted Estimated December 31, 2026 Cash Balance	(560,302)
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) This field is calculated from the “Capital Projects Plan (Expense)” tab as the total “Estimated Project Expense” column for this fund for any year after 2026.

Capital Improvement Plan

County Name:	Lake
Township Name:	Calumet Township
Fund Description:	0101 - GENERAL

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	1,386,826

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (1) (Not already accounted for in the estimated 12/31/2026 cash balance)	1,085,000
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	**301,826**

Calculated 30% Transfer to the Township Road and Infrastructure Fund **IC 36-6-10-5**	
Adjusted Estimated December 31, 2026 Cash Balance	301,826
Calculated 30% Transfer to the Township Road and Infrastructure Fund	**90,548**

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) This field is calculated from the “Capital Projects Plan (Expense)” tab as the total “Estimated Project Expense” column for this fund for any year after 2026.

Pursuant to IC 36-6-9-9, the following plan should contain the proposed capital improvement projects for **at least the following three (3) years** immediately following the year the plan was adopted.

Capital Improvement Plan: Expenditures

Year of Expense	Select Fund	Type of Capital Improvement	Project Description	Estimated Project Expense for Selected Year
			Total:	**1,825,000**
2027	0101 - General	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Facilities	**300,000**
2027	0061 - Rainy Day	Infrastructure Improvements	Roof replacements, HVAC upgrades, ADA accessibility upgrades; plumbing improvements main building	**600,000**
2027	0101 - General	Infrastructure Improvements	Elevator	**150,000**
2028	0101 - General	Site Improvements	Solar Installation	**50,000**
2028	0101 - General	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Purchase of Busses for Shuttle Service	**250,000**
2026	0101 - General	Rehabilitation, Renovation, or Enlargement of Buildings or Structures	Repair of damage to Main building; Improvement of facilities for MPC	**65,000**
2027	0101 - General	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Fleet	**85,000**
2026	0101 - General	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Purchase of equipment for internal maintenance	**10,000**
2027	0101 - General	Construction of Buildings or Structures	Outdoor fitness center	**80,000**
2028	0101 - General	Rehabilitation, Renovation, or Enlargement of Buildings or Structures	Shelter Operation retrofit	**80,000**
2026	0101 - General	Infrastructure Improvements	Fire/life safety systems (alarms, sprinklers)	**65,000**
2027	0101 - General	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Technology , systems and workspace modernization	**40,000**
2027	0101 - General	Infrastructure Improvements	Generator (Main)	**50,000**

Pursuant to IC 36-6-9-9, the following plan should contain the proposed projects for **at least the three (3) years** immediately following the year the plan was adopted. The estimates should include the source and amount of dedicated revenue.

Fund	Total Historical Estimates*				Estimate of Revenues Reserved for Capital Improvements											
	2025				2026				2027				2028			
	Property Tax (1)	Local Income Tax (2)	Excise, CVET, FIT (3)	Other Revenues (4)	Property Tax	Local Income Tax	Excise, CVET, FIT	Other Revenues	Property Tax	Local Income Tax	Excise, CVET, FIT	Other Revenues	Property Tax	Local Income Tax	Excise, CVET, FIT	Other Revenues
0061 - Rainy Day	-	-	-	*5,000*												
0101 - General	*2,007,812*	-	*118,551*	-	284,562	387,661	17,272		284,562	387,661	17,272		284,562		17,272	
Non Reverting	*No Data*	*No Data*	*No Data*	*No Data*	-	-	-	178,000	-	-	-	178,000	-	-	-	178,000

**Please note: for funds not certified by the DLGF, there will not be any historical data to use as a reference point.*

Footnotes:

(1) This estimate is calculated as the lesser of the certified levy and the “post circuit breaker abstract levy”. Both of these amount can be found on the 2025 Circuit Breaker report under the County Specific Information section of the DLGF website.
(2) This estimate is taken from the finalized DLGF 1782 Notice for Pay 2025.
(3) This estimate is taken from the finalized DLGF 1782 Notice for Pay 2025.
(4) This estimate is taken from the finalized DLGF 1782 Notice for Pay 2025.

Township Capital Improvement Plan & Calculation of Estimated Transfer to Roads & Infrastructure Fund (HEA1461-2025: IC 36-6-9-12; IC 36-6-10)

Note: to edit this form, please make sure you have clicked "Enable Editing" at the top of this page.

Please provide the following in sequential order: (a) County, (b) Township Name, and (c) Plan Adoption Date.

(a) County	**45 - Lake**	*<- Click here*
(b) Township Name	**St. John Township**	*<- Click here*
(c) Plan Adoption Date (Range: 7/1-9/30/2025)	**8/26/2025**	*<- Data entry*

Unrestricted Funds Summary - Estimated Balance & Funds Eligible for Transfer ***General & Rainy Day***		
Fund Code & Description	**1/1/2027 Adjusted Balance**	**Estimated Funds Eligible for Transfer**
0061 - Rainy Day	$ (37,616)	-
0101 - General	$ 1,247	**374**
Unrestricted Fund #3	$ -	-
Unrestricted Fund #4	$ -	-
Unrestricted Fund #5	$ -	-
Total	**$ (36,369)**	**$ 374**

Capital Improvement Plan

County Name:	Lake
Township Name:	St. John Township
Fund Description:	0061 - RAINY DAY

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	8,384

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (1) (Not already accounted for in the estimated 12/31/2026 cash balance)	46,000
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	**(37,616)**

Calculated 30% Transfer to the Township Road and Infrastructure Fund **IC 36-6-10-5**	
Adjusted Estimated December 31, 2026 Cash Balance	(37,616)
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) This field is calculated from the “Capital Projects Plan (Expense)” tab as the total “Estimated Project Expense” column for this fund for any year after 2026.

Capital Improvement Plan

County Name:	Lake
Township Name:	St. John Township
Fund Description:	0101 - GENERAL

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	1,247

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (1) (Not already accounted for in the estimated 12/31/2026 cash balance)	-
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	**1,247**

Calculated 30% Transfer to the Township Road and Infrastructure Fund **IC 36-6-10-5**	
Adjusted Estimated December 31, 2026 Cash Balance	1,247
Calculated 30% Transfer to the Township Road and Infrastructure Fund	**374**

Additional Notes and Narrative About Fund Balances

Footnotes:
(1) This field is calculated from the "Capital Projects Plan (Expense)" tab as the total "Estimated Project Expense" column for this fund for any year after 2026.

Capital Improvement Plan

County Name:	Lake
Township Name:	St. John Township
Fund Description (1):	Unrestricted Fund #3 [Override with fund name, as applicable]

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (2) (Not already accounted for in the estimated 12/31/2026 cash balance)	-
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	-

Calculated 30% Transfer to the Township Road and Infrastructure Fund IC 36-6-10-5	
Adjusted Estimated December 31, 2026 Cash Balance	-
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) Type directly over this field with the fund name to add another unrestricted fund.

(2) This field is calculated from the "Capital Projects Plan (Expense)" tab as the total "Estimated Project Expense" column for this fund for any year after 2026.

Capital Improvement Plan

County Name:	Lake
Township Name:	St. John Township
Fund Description (1):	Unrestricted Fund #4 [Override with fund name, as applicable]

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (2) (Not already accounted for in the estimated 12/31/2026 cash balance)	-
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	-

Calculated 30% Transfer to the Township Road and Infrastructure Fund IC 36-6-10-5	
Adjusted Estimated December 31, 2026 Cash Balance	-
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) Type directly over this field with the fund name to add another unrestricted fund.

(2) This field is calculated from the “Capital Projects Plan (Expense)” tab as the total “Estimated Project Expense” column for this fund for any year after 2026.

Capital Improvement Plan

County Name:	Lake
Township Name:	St. John Township
Fund Description (1):	Unrestricted Fund #5 [Override with fund name, as applicable]

Estimated Ending Cash Balances *(Can be found on Line 18 of the Gateway Budget Form 4B)*	
Estimated Cash Balance (Including Investments) on December 31, 2026	

Adjustments to the Ending Cash Balance	
A. Committed to a Township's Capital Improvement Plan (2) (Not already accounted for in the estimated 12/31/2026 cash balance)	-
B. Encumbered by a Contract or Purchase Order (Not already accounted for in the estimated 12/31/2026 cash balance)	
C. "Third Party" Restrictions (Not already accounted for in the estimated 12/31/2026 cash balance)	
D. Restricted by State or Federal Law or State or Federal Rule (Not already accounted for in the estimated 12/31/2026 cash balance)	
E. Restrictions by a Contractual Obligations (Not included in Expenses Above) (Not already accounted for in the estimated 12/31/2026 cash balance)	
Adjusted Estimated December 31, 2026 Cash Balance	-

Calculated 30% Transfer to the Township Road and Infrastructure Fund IC 36-6-10-5	
Adjusted Estimated December 31, 2026 Cash Balance	-
Calculated 30% Transfer to the Township Road and Infrastructure Fund	-

Additional Notes and Narrative About Fund Balances

Footnotes:

(1) Type directly over this field with the fund name to add another unrestricted fund.

(2) This field is calculated from the “Capital Projects Plan (Expense)” tab as the total “Estimated Project Expense” column for this fund for any year after 2026.

Pursuant to IC 36-6-9-9, the following plan should contain the proposed capital improvement projects for **at least the following three (3) years** immediately following the year the plan was adopted.

Capital Improvement Plan: Expenditures

			Total:	656,000
Year of Expense	**Select Fund**	**Type of Capital Improvement**	**Project Description**	**Estimated Project Expense for Selected Year**
2027	0061 - Rainy Day	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	Gutters	**10,000**
2027	0061 - Rainy Day	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	HVAC-1	**7,000**
2028	0061 - Rainy Day	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	HVAC-2	**7,000**
2029	0061 - Rainy Day	Acquisition or Improvement of Machinery, Equipment, Furnishings, or Facilities	HVAC-3	**7,000**
2027	0061 - Rainy Day	Site Improvements	Landscaping/Benches-Park	**15,000**
2026	0061 - Rainy Day	Site Improvements	Landscaping Township Office and Community Center	**10,000**
2026	0101 - General	Site Improvements	Cemetery Erosion Issue	**600,000**

Pursuant to IC 36-6-9-9, the following plan should contain the proposed projects for **at least the three (3) years** immediately following the year the plan was adopted. The estimates should include the source and amount of dedicated revenue.

Fund	**Total Historical Estimates***				**Estimate of Revenues Reserved for Capital Improvements**											
	2025				**2026**				**2027**				**2028**			
	Property Tax (1)	**Local Income Tax (2)**	**Excise, CVET, FIT (3)**	**Other Revenues (4)**	**Property Tax**	**Local Income Tax**	**Excise, CVET, FIT**	**Other Revenues**	**Property Tax**	**Local Income Tax**	**Excise, CVET, FIT**	**Other Revenues**	**Property Tax**	**Local Income Tax**	**Excise, CVET, FIT**	**Other Revenues**
0061 - Rainy Day	-	-	-	*20,000*				20,000				20,000				20,000
0101 - General	*290,619*	-	*15,206*		600,000											

**Please note: for funds not certified by the DLGF, there will not be any historical data to use as a reference point.*

Footnotes:

(1) This estimate is calculated as the lesser of the certified levy and the "post circuit breaker abstract levy". Both of these amount can be found on the 2025 Circuit Breaker report under the County Specific Information section of the DLGF website.
(2) This estimate is taken from the finalized DLGF 1782 Notice for Pay 2025.
(3) This estimate is taken from the finalized DLGF 1782 Notice for Pay 2025.
(4) This estimate is taken from the finalized DLGF 1782 Notice for Pay 2025.

BE IT RESOLVED that a public hearing was held to adopt a Capital Improvement Plan as required by Ind. Code § 36-6-9 for:

Unit Name: ______________________________________

County Name: ______________________________________

The plan is duly adopted by the following vote of the members of the township board on _____ day of __________, 2025.

AYE	NAY
________________________________	_________________________________
________________________________	_________________________________
________________________________	_________________________________
________________________________	_________________________________
________________________________	_________________________________
________________________________	_________________________________
________________________________	_________________________________

Attest: _______________________________, Fiscal Officer