

Annual Financial Report



Indiana State Board of Accounts

2025

PORTER CIVIL TOWN

Porter County

Submitted on 2/13/2026 9:14:00 AM

Per [IC 5-11-1-4](#) every municipality and local government is required to provide electronically and in a manner prescribed by the state examiner, financial reports for the fiscal year not later than sixty days after the close of the fiscal year.

Completion and submission of the Gateway *Annual Financial Report* (AFR) will fulfill this requirement. This document comprises all of the report outputs generated by Gateway, based on the information entered by the government unit and submitted by the government official as stipulated in state law.

Porter Civil Town, Porter County, Indiana
Annual Financial Report - 2025
Cash & Investments Combined Statement

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursement	End Cash & Inv Bal
			Jan. 1, 2025			Dec. 31, 2025
Governmental Activities	1101	GENERAL FUND	\$822,215.16	\$2,876,277.89	\$2,381,455.95	\$1,317,037.10
	2201	MOTOR VEHICLE HIGHWAY	\$1,631,796.58	\$771,235.95	\$796,788.88	\$1,606,243.65
	2202	LOCAL ROAD & STREET	\$362,122.51	\$131,043.81	\$76,666.79	\$416,499.53
	2203	MVH RESTRICTED	\$77,025.20	\$112,074.96	\$100,000.00	\$89,100.16
	2204	MVH DONATIONS	\$250.00	\$0.00	\$0.00	\$250.00
	2209	LIT - ECON DEV	\$2,357,724.34	\$813,985.17	\$500,100.34	\$2,671,609.17
	2211	PARK	\$229,186.70	\$259,283.10	\$241,137.46	\$247,332.34
	2228	LECED	\$25,494.53	\$7,893.24	\$16,558.13	\$16,829.64
	2236	RAINY DAY	\$356,192.04	\$0.00	\$0.00	\$356,192.04
	2243	FIRE	\$280,253.74	\$288,166.32	\$272,942.39	\$295,477.67
	2256	OPIOID UNRESTRICTED SETTLEMENT FUND	\$44,302.47	\$15,337.71	\$5,767.23	\$53,872.95
	2257	OPIOID RESTRICTED SETTLEMENT FUND	\$173,447.79	\$35,806.38	\$0.00	\$209,254.17
	2300	POLICE DONATIONS	\$32,371.94	\$2,000.00	\$2,076.95	\$32,294.99
	2301	PARK DONATIONS	\$54,814.83	\$48,210.80	\$18,975.85	\$84,049.78
	2302	GEN TOWN HALL DONATIONS	\$55.00	\$0.00	\$0.00	\$55.00
	2303	FIRE DONATIONS	\$0.00	\$7,120.00	\$0.00	\$7,120.00
	2401	ARPA CORONAVIRUS LOCAL RECOVERY FUND	\$534,688.35	\$0.00	\$534,688.35	\$0.00
	2402	POLICE GRANTS	\$0.03	\$0.00	\$0.00	\$0.03
	2403	FIRE GRANTS	\$5.00	\$0.00	\$0.00	\$5.00
	2406	FLAP GRANT	\$0.00	\$173,905.00	\$173,905.00	\$0.00
	2500	PARK RENTAL/SECURITY DEPO	\$3,640.81	\$15,096.00	\$15,992.00	\$2,744.81
	2501	HEALTH INSURANCE	\$324,447.32	\$565,163.71	\$616,091.41	\$273,519.62
	3301	DEBT LEASE GO BOND PAYMENT 2018	\$16,765.68	\$88,605.60	\$89,807.50	\$15,563.78
	3307	2018 GO BOND CONSTRUCTION	\$29,667.77	\$0.00	\$27,385.00	\$2,282.77
	3322	RDC 2015 BOND CAPITAL	\$0.00	\$164,785.00	\$164,785.00	\$0.00

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursement	End Cash & Inv Bal
			Jan. 1, 2025			Dec. 31, 2025
Governmental Activities	3325	RDC 2015 BOND RESERVE	\$392,409.92	\$0.00	\$0.00	\$392,409.92
	4401	CCI	\$116,658.64	\$7,744.17	\$0.00	\$124,402.81
	4402	CCD	\$224,927.65	\$133,788.36	\$100,470.60	\$258,245.41
	4403	PARK NON-REVERTING CPTL	\$15,600.00	\$0.00	\$0.00	\$15,600.00
	4406	REDEVELOPMENT- GENERAL	\$3,049,306.82	\$1,099,345.78	\$334,865.22	\$3,813,787.38
	4407	RDC CONSTRUCTION-SERIES A	\$2,889.74	\$0.00	\$0.00	\$2,889.74
	4446	TIF WABASH AVE	\$0.00	\$8,103.19	\$0.00	\$8,103.19
	4500	LOCAL ROAD & BRIDGE MATCH GRANT	\$0.00	\$527,277.59	\$527,277.59	\$0.00
	6201	SEWER/PR TRANSFER	\$45.97	\$543,377.81	\$543,377.81	\$45.97
	8802	PERF 77 FUND	\$13,267.01	\$48,180.00	\$48,180.00	\$13,267.01
	8806	PERF	\$1,107.43	\$40,366.20	\$40,366.20	\$1,107.43
	8901	DIRECT DEPOSIT-PAYROLL DEDUCTIONS	\$0.00	\$1,610,274.64	\$1,610,274.64	\$0.00
	8902	FEDERAL TAX	\$2,455.79	\$214,097.16	\$214,097.16	\$2,455.79
	8903	SOCIAL SECURITY	\$85.63	\$123,020.37	\$123,020.37	\$85.63
	8904	STATE	\$279.47	\$68,354.24	\$68,131.43	\$502.28
	8905	AFLAC	\$1,922.07	\$10,805.45	\$11,052.73	\$1,674.79
	8906	HEALTH	\$34,751.12	\$60,447.93	\$60,410.21	\$34,788.84
	8907	GARNISHMENT - PORTER CO	\$0.00	\$19,962.80	\$19,962.80	\$0.00
	8908	GARNISHMENT	\$1,303.52	\$12,482.11	\$12,482.11	\$1,303.52
	8909	LOCAL TAX	\$2,430.00	\$13,978.20	\$13,709.82	\$2,698.38
	8976	SALES TAX	\$315.00	\$2,092.60	\$412.45	\$1,995.15
			SubTotal	\$11,216,223.57	\$10,919,689.24	\$9,763,215.37
STORM WATER			SubTotal	\$1,047,175.54	\$266,270.50	\$1,098,845.57
			SubTotal	\$1,047,175.54	\$266,270.50	\$1,098,845.57
WASTEWATER			SubTotal	\$2,318,769.90	\$2,875,948.14	\$3,358,859.29
			SubTotal	\$767,479.91	\$89,919.25	\$210,107.00
			SubTotal	\$4,683,517.44	\$2,408,689.15	\$3,086,055.14
			GRAND TOTAL	\$16,946,916.55	\$13,594,648.89	\$13,948,116.08
						\$16,593,449.36

Porter Civil Town, Porter County, Indiana
Detailed Receipts 2025

Governmental Activities	GENERAL FUND	General Property Taxes	\$1,905,720.71
		ABC Excise Tax Distribution	\$3,861.00
		Casino/Riverboat Distribution	\$29,837.33
		Cigarette Tax Distribution	\$2,112.05
		Financial Institution Tax distribution	\$3,190.64
		Vehicle/Aircraft Excise Tax Distribution	\$110,385.64
		Commercial Vehicle Excise Tax Distribution (CVET)	\$11,344.11
		ABC Gallonage Tax Distribution	\$11,770.94
		State, Federal, and Local Payments in Lieu of Taxes	\$9,661.93
	Total Taxes and Intergovernmental		\$2,087,884.35
		Planning, Zoning, and Building Permits and Fees	\$87,197.43
		Other Licenses and Permits/1101232.000 - Beach Parking Permits	\$35,410.00
		Other Licenses and Permits/1101322.000 - Other Licenses/Permits	\$4,171.32
		Other Licenses and Permits/1101324.000 - Contractor Licenses	\$27,150.00
	Total Licenses and Permits		\$153,928.75
		Document and Copy Fees	\$3.30
		Other Charges for Services, Sales, and Fees/1101651.000 - NIPSCO Aggrment	\$247,051.06
	Total Charges for Services		\$247,054.36
		Court Costs and Fees	\$5,436.89
		Other Fines and Forfeitures/1101511.000 - Other Police Fees	\$1,665.00
		Other Court and Clerk Receipts/1101510.000 - Ordinance Violations	\$225.00
		Other Court and Clerk Receipts/1101510.100 - Parking Ordinance Violations	\$4,130.00
	Total Fines, Forfeitures, and Fees		\$11,456.89
		Earnings on Investments and Deposits	\$69,830.41
		Refunds and Reimbursements	\$8,022.58
		Interfund Loans - Borrowed from Another Fund	\$200,000.00
		Other Receipts/1101312.000 - Cable TV Franchise	\$50,483.65
		Other Receipts/1101650.000 - Misc. Revenue	\$47,487.94
		Other Receipts/1101720.000 - Cancellation of Warrants	\$128.96
	Total Other Receipts		\$375,953.54
	Total GENERAL FUND		\$2,876,277.89

Governmental Activities	MOTOR VEHICLE HIGHWAY	General Property Taxes	\$617,406.00
		Financial Institution Tax distribution	\$406.23
		Vehicle/Aircraft Excise Tax Distribution	\$35,684.06
		Motor Vehicle Highway Distribution	\$112,074.90
		Commercial Vehicle Excise Tax Distribution (CVET)	\$1,383.62
	Total Taxes and Intergovernmental		\$766,954.81
	Refunds and Reimbursements		\$3,700.00
	Other Receipts/2201650.000 - MVH Other Receipts		\$581.14
	Total Other Receipts		\$4,281.14
	Total MOTOR VEHICLE HIGHWAY		\$771,235.95
LOCAL ROAD & STREET	Local Road and Street Distribution		\$128,343.81
	Total Taxes and Intergovernmental		\$128,343.81
	Other Receipts/2202650.000 - LR&S Other		\$2,700.00
	Total Other Receipts		\$2,700.00
	Total LOCAL ROAD & STREET		\$131,043.81
MVH RESTRICTED	Motor Vehicle Highway Distribution		\$112,074.96
	Total Taxes and Intergovernmental		\$112,074.96
Total MVH RESTRICTED			\$112,074.96
LIT - ECON DEV	Local Income Tax (LIT) for Economic Development		\$613,985.17
	Total Taxes and Intergovernmental		\$613,985.17
	Interfund Loans - Repayment from Another Fund		\$200,000.00
	Total Other Receipts		\$200,000.00
	Total LIT - ECON DEV		\$813,985.17

Governmental Activities	PARK	General Property Taxes	\$193,156.72
		Financial Institution Tax distribution	\$127.12
		Vehicle/Aircraft Excise Tax Distribution	\$11,166.06
		Commercial Vehicle Excise Tax Distribution (CVET)	\$432.95
	Total Taxes and Intergovernmental		\$204,882.85
		Rental of Property	\$32,800.25
		Other Charges for Services, Sales, and Fees/2211620.000 - NIPSCO Agreement	\$20,000.00
	Total Charges for Services		\$52,800.25
		Refunds and Reimbursements	\$1,065.00
		Other Receipts/2211720.000 - Cancellation of Warrants	\$535.00
	Total Other Receipts		\$1,600.00
	Total PARK		\$259,283.10
	LECED	Gun Permits	\$5,420.00
	Total Licenses and Permits		\$5,420.00
		Other Charges for Services, Sales, and Fees/2228411.000 - LECED Accident Reports/VIN Checks	\$2,013.00
	Total Charges for Services		\$2,013.00
		Court Costs and Fees	\$460.24
	Total Fines, Forfeitures, and Fees		\$460.24
	Total LECED		\$7,893.24
	FIRE	General Property Taxes	\$231,724.83
		Financial Institution Tax distribution	\$152.41
		Vehicle/Aircraft Excise Tax Distribution	\$13,388.35
		Commercial Vehicle Excise Tax Distribution (CVET)	\$519.12
	Total Taxes and Intergovernmental		\$245,784.71
		Fire Protection Contracts and Service Fees	\$41,243.00
	Total Charges for Services		\$41,243.00
		Refunds and Reimbursements	\$934.00
		Other Receipts/2243650.000 - Fire Other	\$204.61
	Total Other Receipts		\$1,138.61
	Total FIRE		\$288,166.32

Total Other Receipts	\$15,337.71
Total OPIOID UNRESTRICTED SETTLEMENT FUND	\$15,337.71
OPIOID RESTRICTED SETTLEMENT FUND	Grants and Distributions from Non-Governmental Entities
	\$35,806.38
Total Other Receipts	\$35,806.38
Total OPIOID RESTRICTED SETTLEMENT FUND	\$35,806.38
POLICE DONATIONS	Donations, Gifts, and Bequests
	\$2,000.00
Total Other Receipts	\$2,000.00
Total POLICE DONATIONS	\$2,000.00
PARK DONATIONS	Donations, Gifts, and Bequests
	\$48,210.80
Total Other Receipts	\$48,210.80
Total PARK DONATIONS	\$48,210.80
FIRE DONATIONS	Donations, Gifts, and Bequests
	\$7,120.00
Total Other Receipts	\$7,120.00
Total FIRE DONATIONS	\$7,120.00
FLAP GRANT	Federal and State Grants and Distributions - Highways and Streets
	\$173,905.00
Total Taxes and Intergovernmental	\$173,905.00
Total FLAP GRANT	\$173,905.00
PARK RENTAL/SECURITY DEPO	Other Receipts/2500651.000 - Park Security Deposits
	\$15,096.00
Total Other Receipts	\$15,096.00
Total PARK RENTAL/SECURITY DEPO	\$15,096.00
HEALTH INSURANCE	Earnings on Investments and Deposits
	\$136.24
	Refunds and Reimbursements
	\$564,724.14
	Other Receipts/2501650.000 - Health Insurance Misc
	\$0.03
	Other Receipts/2501720.00 - Cancellation of Warrants
	\$303.30
Total Other Receipts	\$565,163.71
Total HEALTH INSURANCE	\$565,163.71

Governmental Activities	DEBT LEASE GO BOND PAYMENT 2018	General Property Taxes	\$84,091.14
		Financial Institution Tax distribution	\$48.94
		Vehicle/Aircraft Excise Tax Distribution	\$4,298.84
		Commercial Vehicle Excise Tax Distribution (CVET)	\$166.68
	Total Taxes and Intergovernmental		\$88,605.60
	Total DEBT LEASE GO BOND PAYMENT 2018		\$88,605.60
	RDC 2015 BOND CAPITAL	Transfers In - Transferred from Another Fund	\$164,785.00
	Total Other Receipts		\$164,785.00
	Total RDC 2015 BOND CAPITAL		\$164,785.00
	CCI	Cigarette Tax Distribution	\$7,744.17
	Total Taxes and Intergovernmental		\$7,744.17
	Total CCI		\$7,744.17
	CCD	General Property Taxes	\$126,136.71
		Financial Institution Tax distribution	\$82.95
		Vehicle/Aircraft Excise Tax Distribution	\$7,286.18
		Commercial Vehicle Excise Tax Distribution (CVET)	\$282.52
	Total Taxes and Intergovernmental		\$133,788.36
	Total CCD		\$133,788.36
	REDEVELOPMENT- GENERAL	General Property Taxes	\$1,035,280.38
	Total Taxes and Intergovernmental		\$1,035,280.38
		Earnings on Investments and Deposits	\$17,085.78
		Refunds and Reimbursements	\$46,979.62
	Total Other Receipts		\$64,065.40
	Total REDEVELOPMENT- GENERAL		\$1,099,345.78
	TIF WABASH AVE	General Property Taxes	\$8,103.19
	Total Taxes and Intergovernmental		\$8,103.19
	Total TIF WABASH AVE		\$8,103.19

Total Taxes and Intergovernmental		\$400,897.50
Transfers In - Transferred from Another Fund		\$126,380.09
Total Other Receipts		\$126,380.09
Total LOCAL ROAD & BRIDGE MATCH GRANT		\$527,277.59
SEWER/PR TRANSFER	Payroll Fund and Clearing Account Receipts	\$543,377.81
Total Other Receipts		\$543,377.81
Total SEWER/PR TRANSFER		\$543,377.81
PERF 77 FUND	Payroll Fund and Clearing Account Receipts	\$48,180.00
Total Other Receipts		\$48,180.00
Total PERF 77 FUND		\$48,180.00
PERF	Payroll Fund and Clearing Account Receipts	\$40,366.20
Total Other Receipts		\$40,366.20
Total PERF		\$40,366.20
DIRECT DEPOSIT-PAYROLL DEDUCTIONS	Payroll Fund and Clearing Account Receipts	\$1,610,274.64
Total Other Receipts		\$1,610,274.64
Total DIRECT DEPOSIT-PAYROLL DEDUCTIONS		\$1,610,274.64
FEDERAL TAX	Payroll Fund and Clearing Account Receipts	\$214,097.16
Total Other Receipts		\$214,097.16
Total FEDERAL TAX		\$214,097.16
SOCIAL SECURITY	Payroll Fund and Clearing Account Receipts	\$123,020.37
Total Other Receipts		\$123,020.37
Total SOCIAL SECURITY		\$123,020.37
STATE	Payroll Fund and Clearing Account Receipts	\$68,354.24
Total Other Receipts		\$68,354.24
Total STATE		\$68,354.24
AFLAC	Payroll Fund and Clearing Account Receipts	\$10,805.45
Total Other Receipts		\$10,805.45
Total AFLAC		\$10,805.45

Governmental Activities	HEALTH	Benefit Plan Contributions	\$60,447.93
	Total Other Receipts		\$60,447.93
	Total HEALTH		\$60,447.93
	GARNISHMENT - PORTER CO	Payroll Fund and Clearing Account Receipts	\$19,962.80
	Total Other Receipts		\$19,962.80
	Total GARNISHMENT - PORTER CO		\$19,962.80
	GARNISHMENT	Payroll Fund and Clearing Account Receipts	\$12,482.11
	Total Other Receipts		\$12,482.11
	Total GARNISHMENT		\$12,482.11
	LOCAL TAX	Payroll Fund and Clearing Account Receipts	\$13,978.20
	Total Other Receipts		\$13,978.20
	Total LOCAL TAX		\$13,978.20
	SALES TAX	Other Receipts/8976700.000 - Sales Tax	\$2,092.60
	Total Other Receipts		\$2,092.60
	Total SALES TAX		\$2,092.60
Total Governmental Activities			\$10,919,689.24
STORM WATER	Stormwater	Storm Water Fees	\$262,900.39
	Total Charges for Services		\$262,900.39
	Utility Penalties		\$3,370.11
	Total Utility Penalties		\$3,370.11
	Total Stormwater		\$266,270.50
Total STORM WATER			\$266,270.50

WASTEWATER

Sewage Utility Operating	Garbage/Trash/Recycling/Landfill Fees and Charges	\$490,681.16
	Sewage Fees	\$1,751,425.77
	Unmetered Sales and Services	\$8,550.00
	Other Charges for Services, Sales, and Fees/6201650.000 - Returned Check Fees	\$852.00
Total Charges for Services		\$2,251,508.93
	Utility Penalties	\$22,043.13
Total Utility Penalties		\$22,043.13
	Earnings on Investments and Deposits	\$43,156.52
	Refunds and Reimbursements	\$1,217.56
	Other Receipts/6201499.000 - Cancellation of Warrants	\$843.76
Total Other Receipts		\$45,217.84
Total Sewage Utility Operating		\$2,318,769.90
Sewage Construction	Unmetered Sales and Services	\$12,000.00
Total Charges for Services		\$12,000.00
	Earnings on Investments and Deposits	\$5,919.25
	Transfers In - Transferred from Another Fund	\$72,000.00
Total Other Receipts		\$77,919.25
Total Sewage Construction		\$89,919.25
Total WASTEWATER		\$2,408,689.15

Porter Civil Town, Porter County, Indiana
Disbursements by Fund - 2025

Governmental Activities	GENERAL FUND	Salaries and Wages	\$1,239,722.30
		Employee Benefits	\$636,300.67
		Total Personal Services	\$1,876,022.97
		Office Supplies	\$1,743.67
		Operating Supplies	\$43,578.97
		Repair and Maintenance Supplies	\$10,272.05
		Other Supplies	\$33,383.66
		Total Supplies	\$88,978.35
		Professional Services	\$42,818.06
		Communication and Transportation	\$4,386.81
		Printing and Advertising	\$1,818.58
		Insurance	\$22,714.58
		Repairs and Maintenance	\$7,377.64
		Rentals	\$1,332.39
		Other Services and Charges	\$88,881.95
		Total Services and Charges	\$169,330.01
		Other Disbursements	\$247,124.62
		Total Other Disbursements	\$247,124.62
	Total GENERAL FUND		\$2,381,455.95
MOTOR VEHICLE HIGHWAY		Salaries and Wages	\$219,163.06
		Employee Benefits	\$104,866.05
		Total Personal Services	\$324,029.11
		Operating Supplies	\$104,605.42
		Repair and Maintenance Supplies	\$29,802.80
		Other Supplies	\$21,053.92
		Total Supplies	\$155,462.14

Governmental Activities	MOTOR VEHICLE HIGHWAY	Insurance	\$39,801.69
		Utility Services	\$12,843.11
		Repairs and Maintenance	\$50,435.13
		Other Services and Charges	\$104,501.87
		Total Services and Charges	\$207,581.80
		Improvements Other Than Buildings	\$9,760.76
		Machinery, Equipment, and Vehicles	\$99,955.07
		Total Capital Outlays	\$109,715.83
		Total MOTOR VEHICLE HIGHWAY	\$796,788.88
	LOCAL ROAD & STREET	Repair and Maintenance Supplies	\$12,985.82
		Total Supplies	\$12,985.82
		Professional Services	\$37,300.88
		Total Services and Charges	\$37,300.88
		Transfer Out - Transferred To Another Fund	\$26,380.09
		Total Other Disbursements	\$26,380.09
		Total LOCAL ROAD & STREET	\$76,666.79
	MVH RESTRICTED	Transfer Out - Transferred To Another Fund	\$100,000.00
		Total Other Disbursements	\$100,000.00
		Total MVH RESTRICTED	\$100,000.00
	LIT - ECON DEV	Salaries and Wages	\$33,822.88
		Employee Benefits	\$2,587.28
		Total Personal Services	\$36,410.16
		Other Supplies	\$2,785.92
		Total Supplies	\$2,785.92
		Insurance	\$70,423.44

Governmental Activities	LIT - ECON DEV	Utility Services	\$73,233.87
		Other Services and Charges	\$48,720.43
		Total Services and Charges	\$192,377.74
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		Machinery, Equipment, and Vehicles	\$68,526.52
		Total Capital Outlays	\$68,526.52
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		Interfund Loan - Loaned To Another Fund	\$200,000.00
		Total Other Disbursements	\$200,000.00
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	Total LIT - ECON DEV		\$500,100.34
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PARK		Salaries and Wages	\$126,193.73
		Employee Benefits	\$53,759.58
		Total Personal Services	\$179,953.31
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		Operating Supplies	\$2,887.76
		Repair and Maintenance Supplies	\$5,012.76
		Other Supplies	\$2,805.17
		Total Supplies	\$10,705.69
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		Insurance	\$10,252.69
		Utility Services	\$20,731.52
		Repairs and Maintenance	\$1,570.37
		Rentals	\$3,619.94
		Other Services and Charges	\$6,365.48
		Total Services and Charges	\$42,540.00
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		Improvements Other Than Buildings	\$3,367.95
		Machinery, Equipment, and Vehicles	\$3,145.51
		Total Capital Outlays	\$6,513.46
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		Other Disbursements	\$1,425.00
		Total Other Disbursements	\$1,425.00
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Total PARK			\$241,137.46
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Governmental Activities	LECED	Other Supplies	\$6,910.05
		Total Supplies	\$6,910.05
		Professional Services	\$9,648.08
		Total Services and Charges	\$9,648.08
		Total LECED	\$16,558.13
FIRE		Salaries and Wages	\$76,375.00
		Employee Benefits	\$44,694.44
		Total Personal Services	\$121,069.44
		Operating Supplies	\$11,268.48
		Repair and Maintenance Supplies	\$8,927.69
		Other Supplies	\$6,733.84
		Total Supplies	\$26,930.01
		Professional Services	\$41,822.00
		Insurance	\$46,703.95
		Utility Services	\$22,536.94
		Repairs and Maintenance	\$11,660.70
		Other Services and Charges	\$2,219.35
		Total Services and Charges	\$124,942.94
		Total FIRE	\$272,942.39
OPIOID UNRESTRICTED SETTLEMENT FUND		Other Supplies	\$5,767.23
		Total Supplies	\$5,767.23
		Total OPIOID UNRESTRICTED SETTLEMENT FUND	\$5,767.23

Governmental Activities	POLICE DONATIONS	Other Supplies	\$2,076.95
		Total Supplies	\$2,076.95
	Total POLICE DONATIONS		\$2,076.95
	PARK DONATIONS	Other Supplies	\$8,162.63
		Total Supplies	\$8,162.63
		Other Services and Charges	\$10,813.22
		Total Services and Charges	\$10,813.22
	Total PARK DONATIONS		\$18,975.85
	ARPA CORONAVIRUS LOCAL RECOVERY FUND	Other Services and Charges	\$4,515.92
		Total Services and Charges	\$4,515.92
		Infrastructure	\$300,000.00
		Machinery, Equipment, and Vehicles	\$230,172.43
		Total Capital Outlays	\$530,172.43
	Total ARPA CORONAVIRUS LOCAL RECOVERY FUND		\$534,688.35
	FLAP GRANT	Professional Services	\$173,905.00
		Total Services and Charges	\$173,905.00
	Total FLAP GRANT		\$173,905.00
	PARK RENTAL/SECURITY DEPO	Other Disbursements	\$15,992.00
		Total Other Disbursements	\$15,992.00
	Total PARK RENTAL/SECURITY DEPO		\$15,992.00

Governmental Activities	HEALTH INSURANCE	Employee Benefits	\$616,091.41
		Total Personal Services	\$616,091.41
	Total HEALTH INSURANCE		\$616,091.41
	DEBT LEASE GO BOND PAYMENT 2018	Payments on Bonds and Other Debt Principal	\$80,000.00
		Payments on Bonds and Other Debt Interest	\$9,807.50
		Total Debt service - principal and interest	\$89,807.50
	Total DEBT LEASE GO BOND PAYMENT 2018		\$89,807.50
	2018 GO BOND CONSTRUCTION	Other Capital Outlays	\$27,385.00
		Total Capital Outlays	\$27,385.00
	Total 2018 GO BOND CONSTRUCTION		\$27,385.00
	RDC 2015 BOND CAPITAL	Payments on Bonds and Other Debt Interest	\$164,785.00
		Total Debt service - principal and interest	\$164,785.00
	Total RDC 2015 BOND CAPITAL		\$164,785.00
	CCD	Machinery, Equipment, and Vehicles	\$100,470.60
		Total Capital Outlays	\$100,470.60
	Total CCD		\$100,470.60
	REDEVELOPMENT- GENERAL	Salaries and Wages	\$34,574.25
		Employee Benefits	\$2,308.40
		Total Personal Services	\$36,882.65

Governmental Activities	REDEVELOPMENT- GENERAL	Professional Services	\$118,214.63
		Other Services and Charges	\$10,891.94
		Total Services and Charges	\$129,106.57
		Improvements Other Than Buildings	\$4,091.00
		Total Capital Outlays	\$4,091.00
		Transfer Out - Transferred To Another Fund	\$164,785.00
		Total Other Disbursements	\$164,785.00
		Total REDEVELOPMENT- GENERAL	\$334,865.22
LOCAL ROAD & BRIDGE MATCH GRANT		Other Capital Outlays	\$505,520.35
		Total Capital Outlays	\$505,520.35
		Other Disbursements	\$21,757.24
		Total Other Disbursements	\$21,757.24
		Total LOCAL ROAD & BRIDGE MATCH GRANT	\$527,277.59
SEWER/PR TRANSFER		Salaries and Wages	\$495,628.36
		Employee Benefits	\$47,749.45
		Total Personal Services	\$543,377.81
		Total SEWER/PR TRANSFER	\$543,377.81
PERF 77 FUND		Payment of Taxes and Other Payroll Withholdings	\$48,180.00
		Total Other Disbursements	\$48,180.00
		Total PERF 77 FUND	\$48,180.00
PERF		Payment of Taxes and Other Payroll Withholdings	\$40,366.20
		Total Other Disbursements	\$40,366.20
		Total PERF	\$40,366.20

Governmental Activities	DIRECT DEPOSIT-PAYROLL DEDUCTIONS	Other Disbursements	\$1,610,274.64
		Total Other Disbursements	\$1,610,274.64
	Total DIRECT DEPOSIT-PAYROLL DEDUCTIONS		\$1,610,274.64
FEDERAL TAX		Payment of Taxes and Other Payroll Withholdings	\$214,097.16
		Total Other Disbursements	\$214,097.16
	Total FEDERAL TAX		\$214,097.16
SOCIAL SECURITY		Payment of Taxes and Other Payroll Withholdings	\$123,020.37
		Total Other Disbursements	\$123,020.37
	Total SOCIAL SECURITY		\$123,020.37
STATE		Payment of Taxes and Other Payroll Withholdings	\$68,131.43
		Total Other Disbursements	\$68,131.43
	Total STATE		\$68,131.43
AFLAC		Payment of Taxes and Other Payroll Withholdings	\$11,052.73
		Total Other Disbursements	\$11,052.73
	Total AFLAC		\$11,052.73
HEALTH		Payment of Taxes and Other Payroll Withholdings	\$60,410.21
		Total Other Disbursements	\$60,410.21
	Total HEALTH		\$60,410.21

Governmental Activities	GARNISHMENT - PORTER CO	Payment of Taxes and Other Payroll Withholdings	\$19,962.80
		Total Other Disbursements	\$19,962.80
	Total GARNISHMENT - PORTER CO		\$19,962.80
GARNISHMENT		Payment of Taxes and Other Payroll Withholdings	\$12,482.11
		Total Other Disbursements	\$12,482.11
	Total GARNISHMENT		\$12,482.11
LOCAL TAX		Payment of Taxes and Other Payroll Withholdings	\$13,709.82
		Total Other Disbursements	\$13,709.82
	Total LOCAL TAX		\$13,709.82
SALES TAX		Payment of Taxes and Other Payroll Withholdings	\$312.70
		Other Disbursements	\$99.75
		Total Other Disbursements	\$412.45
	Total SALES TAX		\$412.45
Total Governmental Activities			\$9,763,215.37
STORM WATER	Stormwater	Salaries and Wages	\$29,597.40
		Employee Benefits	\$1,976.99
		Total Personal Services	\$31,574.39
		Other Capital Outlays	\$841,500.33
		Total Capital Outlays	\$841,500.33
		Contractual Services	\$112,570.32
		Materials and Supplies	\$4,136.26

STORM WATER	Stormwater	Other Operating	\$109,064.27
		Total Operations	\$225,770.85
	Total Stormwater		\$1,098,845.57
Total STORM WATER			\$1,098,845.57
WASTEWATER	Sewage Utility Operating	Salaries and Wages	\$438,446.71
		Employee Benefits	\$207,157.37
		Total Personal Services	\$645,604.08
		Insurance	\$24,463.53
		Total Services and Charges	\$24,463.53
		Other Capital Outlays	\$682,419.35
		Total Capital Outlays	\$682,419.35
		Transfer Out - Transferred To Another Fund	\$72,000.00
		Total Other Disbursements	\$72,000.00
		Contractual Services	\$512,685.47
		Materials and Supplies	\$50,678.82
		Power Production\Purchased Power	\$32,006.59
		Purchased Wastewater Treatment	\$778,461.33
		Other Operating	\$77,628.97
		Total Operations	\$1,451,461.18
	Total Sewage Utility Operating		\$2,875,948.14
	Sewage Construction	Infrastructure	\$210,107.00
		Total Capital Outlays	\$210,107.00
	Total Sewage Construction		\$210,107.00
Total WASTEWATER			\$3,086,055.14

**Porter Civil Town, Porter County, Indiana
Disbursements by Fund with Departments - 2025**

Governmental Activities	GENERAL FUND	CLERK (CLERK/TREASURER)	Salaries and Wages	\$196,171.28
			Employee Benefits	\$114,215.86
Total Personal Services				\$310,387.14
			Operating Supplies	\$655.21
			Other Supplies	\$4,524.80
Total Supplies				\$5,180.01
			Professional Services	\$41,308.04
			Communication and Transportation	\$2,290.68
			Printing and Advertising	\$1,204.34
			Insurance	\$22,714.58
			Repairs and Maintenance	\$1,376.93
			Other Services and Charges	\$10,840.67
Total Services and Charges				\$79,735.24
			Other Disbursements	\$247,124.62
Total Other Disbursements				\$247,124.62
Total CLERK (CLERK/TREASURER)				\$642,427.01
			Salaries and Wages	\$1,043,551.02
			Employee Benefits	\$522,084.81
Total Personal Services				\$1,565,635.83
			Office Supplies	\$1,743.67
			Operating Supplies	\$42,923.76
			Repair and Maintenance Supplies	\$10,272.05

Total Supplies	\$83,798.34
Professional Services	\$1,510.02
Communication and Transportation	\$2,096.13
Printing and Advertising	\$614.24
Repairs and Maintenance	\$6,000.71
Rentals	\$1,332.39
Other Services and Charges	\$78,041.28
Total Services and Charges	\$89,594.77
Total POLICE DEPARTMENT (TOWN MARSHALL)	\$1,739,028.94
Total GENERAL FUND	\$2,381,455.95
Total Governmental Activities Disbursements for Funds with Departments	\$2,381,455.95

Porter Civil Town, Porter County, Indiana
Fund Type Schedule 2025

Fund Type	Local Fund	Standard Fund
1 - General Fund	1101 - GENERAL FUND	101001 - General
2 - Special Revenue	2201 - MOTOR VEHICLE HIGHWAY	102001 - Motor Vehicle Highway
2 - Special Revenue	2202 - LOCAL ROAD & STREET	102002 - Local Road And Street
2 - Special Revenue	2203 - MVH RESTRICTED	920300 - MVH RESTRICTED
2 - Special Revenue	2204 - MVH DONATIONS	900008 - MVH DONATIONS
2 - Special Revenue	2209 - LIT - ECON DEV	102224 - LIT Economic Development (EDIT)
2 - Special Revenue	2211 - PARK	102056 - Parks And Recreation
2 - Special Revenue	2228 - LCED	102033 - Law Enforcement Continuing Ed
2 - Special Revenue	2236 - RAINY DAY	102194 - Rainy Day
2 - Special Revenue	2243 - FIRE	924100 - FIRE
2 - Special Revenue	2256 - OPIOID UNRESTRICTED SETTLEMENT FUND	102013 - Alcohol And Drug Services
2 - Special Revenue	2257 - OPIOID RESTRICTED SETTLEMENT FUND	102014 - Mental Health
2 - Special Revenue	2300 - POLICE DONATIONS	921000 - POLICE DONATIONS
2 - Special Revenue	2301 - PARK DONATIONS	921900 - PARK DONATIONS
2 - Special Revenue	2302 - GEN TOWN HALL DONATIONS	910200 - GEN TOWN HALL DONATIONS
2 - Special Revenue	2303 - FIRE DONATIONS	924600 - FIRE DONATIONS
2 - Special Revenue	2401 - ARPA CORONAVIRUS LOCAL RECOVERY FUND	108900 - CARES Provider Relief
2 - Special Revenue	2402 - POLICE GRANTS	921200 - POLICE GRANTS
2 - Special Revenue	2403 - FIRE GRANTS	924300 - FIRE GRANTS
2 - Special Revenue	2406 - FLAP GRANT	924060 - FLAP GRANT
2 - Special Revenue	2500 - PARK RENTAL/SECURITY DEPO	921800 - PARK RENTAL/SECURITY DEPO
2 - Special Revenue	4406 - REDEVELOPMENT- GENERAL	940600 - REDEVELOPMENT- GENERAL
2 - Special Revenue	4446 - TIF WABASH AVE	954446 - TIF WABASH AVE
3 - Debt Service	3301 - DEBT LEASE GO BOND PAYMENT 2018	104004 - Thoroughfare Capital
4 - Capital Projects	3307 - 2018 GO BOND CONSTRUCTION	104005 - Public Improvement
4 - Capital Projects	3322 - RDC 2015 BOND CAPITAL	104018 - Redevelopment Bond (Proceeds)
4 - Capital Projects	3325 - RDC 2015 BOND RESERVE	104006 - Redevelopment Capital
4 - Capital Projects	4401 - CCI	104024 - Cumulative Capital Improvement (Tax Levy)

Fund Type	Local Fund	Standard Fund
4 - Capital Projects	4402 - CCD	104002 - Cumulative Capital Development
4 - Capital Projects	4403 - PARK NON-REVERTING CPTL	104003 - Park Nonreverting Capital
4 - Capital Projects	4407 - RDC CONSTRUCTION-SERIES A	940700 - RDC CONSTRUCTION-SERIES A
4 - Capital Projects	4500 - LOCAL ROAD & BRIDGE MATCH GRANT	104043 - General Improvement
6 - Enterprises	6201 - Sewage Utility Operating	106850 - Enterprise Operating
6 - Enterprises	6204 - Sewage Construction	906204 - Sewage Contruction
6 - Enterprises	6501 - Stormwater	906300 - Stormwater
7 - Internal Service	2501 - HEALTH INSURANCE	105004 - Self-Insurance
12 - Other	6201 - SEWER/PR TRANSFER	960600 - SEWER/PR TRANSFER
12 - Other	8802 - PERF 77 FUND	107002 - Police Pension
12 - Other	8806 - PERF	105357 - Payroll Withholding - PERF
12 - Other	8901 - DIRECT DEPOSIT-PAYROLL DEDUCTIONS	968900 - DIRECT DEPOSIT-PAYROLL DEDUCTIONS
12 - Other	8902 - FEDERAL TAX	105353 - Payroll Withholding - Federal
12 - Other	8903 - SOCIAL SECURITY	105354 - Payroll Withholding - FICA & Medicare
12 - Other	8904 - STATE	105361 - Payroll Withholding - State
12 - Other	8905 - AFLAC	105250 - Payroll Withholding - Other
12 - Other	8906 - HEALTH	105200 - Payroll Withholding - Insurance
12 - Other	8907 - GARNISHMENT - PORTER CO	105351 - Payroll Withholding - Child Support
12 - Other	8908 - GARNISHMENT	105364 - Payroll Withholding - Wage Garnishments
12 - Other	8909 - LOCAL TAX	105356 - Payroll Withholding - Local Tax
12 - Other	8976 - SALES TAX	110321 - Sales Tax Collections

Porter Civil Town, Porter County, Indiana
Debt Statement - 2025

			Beginning Principal Balance as of Jan. 1, 2025	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2025	Principal Due in 2026
Governmental Activities Long Term Debt	General Obligation Bonds	General Obligation Bonds of 2018	\$335,000.00	\$0.00	\$80,000.00	\$255,000.00	\$80,000.00
	Revenue Bonds	Redevelopment District Tax Increment Revenue Bonds 2010A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Revenue Bonds	Redevelopment District Tax Increment Revenue Bonds, Series 2015	\$3,900,000.00	\$0.00	\$0.00	\$3,900,000.00	\$140,000.00
Governmental Activities Long Term Debt Total			\$4,235,000.00	\$0.00	\$80,000.00	\$4,155,000.00	\$220,000.00
GRAND TOTAL			\$4,235,000.00	\$0.00	\$80,000.00	\$4,155,000.00	

Porter Civil Town, Porter County, Indiana
Deficit Fund Balances - 2025

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
	Total deficit fund balances	

Porter Civil Town, Porter County, Indiana
Leases 2025

Lessor	Description or Purpose	Annual Lease Payment Due	Lease Beginning Date	Lease Ending Date	Will you retain ownership of the property at the end of the lease term?
GRAND TOTAL					

**Porter Civil Town, Porter County, Indiana
Transfer Report - 2025**

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
LOCAL ROAD & STREET	\$26,380.09	RDC 2015 BOND CAPITAL	\$164,785.00
Sewage Utility Operating	\$72,000.00	LOCAL ROAD & BRIDGE MATCH GRANT	\$126,380.09
MVH RESTRICTED	\$100,000.00	Sewage Construction	\$72,000.00
REDEVELOPMENT- GENERAL	\$164,785.00		
Total Transfers Out	\$363,165.09		
		Total Transfers In	\$363,165.09

**Porter Civil Town, Porter County, Indiana
Grants - 2025**

Local Project Name/ Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	Assistance Listing	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disbursements	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstanding at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
Porter Beach Access Improvements	Federal Lands Access Program (FLAP)	US Department of Transportation Federal Highway Administration	Indiana Department of Transportation	20.205	Porter Beach Access Improvements	IN 08	Reimbursement Grant	2406 FLAP Grant	\$173,905.00	\$173,905.00	\$0.00	\$0.00	\$0.00	\$0.00
American Rescue Plan	Coronavirus State and Local Fiscal Recovery Funds - CSLFRF	Department of Treasury	Indiana Finance Authority	21.027	Fiscal Recovery Funds	000	Advance Grant	2401 ARPA Coronavirus Local Recovery Fund	\$0.00	\$534,688.35	\$0.00	\$0.00	\$0.00	\$0.00

Porter Civil Town, Porter County, Indiana
Capital Assets 2025

Government or Enterprise		Beginning Balance as of January 1, 2025	Additions	Reductions	Ending Balance as of December 31, 2025
Governmental Activities - Non-Depreciable Assets	Land	\$1,451,200.00	\$0.00	\$0.00	\$1,451,200.00
	Construction in Progress	\$0.00	\$0.00	\$0.00	\$0.00
	Other Non-Depreciable Assets	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$1,451,200.00	\$0.00	\$0.00	\$1,451,200.00
Governmental Activities - Depreciable Assets	Infrastructure	\$10,830,056.64	\$0.00	\$168,168.00	\$10,661,888.64
	Buildings	\$5,174,047.00	\$50,680.04	\$0.00	\$5,224,727.04
	Improvements Other Than Buildings	\$828,645.00	\$182,328.80	\$0.00	\$1,010,973.80
	Machinery, Equipment, and Vehicles	\$4,462,314.47	\$529,265.17	\$113,514.00	\$4,878,065.64
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$21,295,063.11	\$762,274.01	\$281,682.00	\$21,775,655.12
Governmental Activities - Accumulated Depreciation Assets	Infrastructure	\$6,852,109.23	\$228,411.72	\$164,043.00	\$6,916,477.95
	Buildings	\$2,149,501.24	\$118,988.52	\$0.00	\$2,268,489.76
	Improvements Other Than Buildings	\$367,829.40	\$187,779.10	\$0.00	\$555,608.50
	Machinery, Equipment, and Vehicles	\$2,521,508.94	\$435,086.43	\$131,370.00	\$2,825,225.37
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$11,890,948.81	\$970,265.77	\$295,413.00	\$12,565,801.58
STORM WATER - Non-Depreciable Assets	Land	\$0.00	\$0.00	\$0.00	\$0.00
	Construction in Progress	\$0.00	\$0.00	\$0.00	\$0.00
	Other Non-Depreciable Assets	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$0.00	\$0.00	\$0.00	\$0.00
STORM WATER - Depreciable Assets	Infrastructure	\$22,278.00	\$1,245,872.58	\$0.00	\$1,268,150.58
	Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Machinery, Equipment, and Vehicles	\$0.00	\$0.00	\$0.00	\$0.00

STORM WATER - Depreciable Assets	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$22,278.00	\$1,245,872.58	\$0.00	\$1,268,150.58
STORM WATER - Accumulated Depreciation Assets	Infrastructure	\$4,010.04	\$31,592.39	\$0.00	\$35,602.43
	Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Machinery, Equipment, and Vehicles	\$0.00	\$0.00	\$0.00	\$0.00
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$4,010.04	\$31,592.39	\$0.00	\$35,602.43
WASTEWATER - Non-Depreciable Assets	Land	\$0.00	\$0.00	\$0.00	\$0.00
	Construction in Progress	\$0.00	\$0.00	\$0.00	\$0.00
	Other Non-Depreciable Assets	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$0.00	\$0.00	\$0.00	\$0.00
WASTEWATER - Depreciable Assets	Infrastructure	\$6,953,436.22	\$1,645,588.50	\$80,085.00	\$8,518,939.72
	Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Machinery, Equipment, and Vehicles	\$470,116.00	\$315,264.00	\$52,000.00	\$733,380.00
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$7,423,552.22	\$1,960,852.50	\$132,085.00	\$9,252,319.72
WASTEWATER - Accumulated Depreciation Assets	Infrastructure	\$4,921,312.44	\$196,109.43	\$80,085.00	\$5,037,336.87
	Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Machinery, Equipment, and Vehicles	\$393,765.00	\$43,085.70	\$52,000.00	\$384,850.70
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$5,315,077.44	\$239,195.13	\$132,085.00	\$5,422,187.57

Porter Civil Town, Porter County, Indiana
Accounts Payable/Receivable Statement - 2025

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$0.00	\$14,198.59
STORM WATER	\$0.00	\$8,987.70
WASTEWATER	\$0.00	\$43,532.11

**Porter Civil Town, Porter County, Indiana
Financial Assistance to Non Governmental Entities - 2025**

Name	Federal Tax ID	Street Address	City/State	County	Operating Officer Name	Phone	Description	Amount	Type
Porter Volunteer Firefighters, Inc.	38-3666243	550 W Beam Street	Porter IN	Porter	Dan Branham	219-926-1226	Fee For Service	\$52,204.00	VOLUNTEER FIRE DEPARTMENT

**Porter Civil Town, Porter County, Indiana
Pensions - 2025**

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.	YES	NO
Public Employees Retirement Fund	X	
Teachers Retirement Fund		X
1925 Police Pension Fund		X
1937 Firefighter's Pension Fund		X
1977 Police and Firefighter's Pension Fund	X	
2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?		X