

**Enrolled Memorandum of the Meeting
Study Session/Meeting Convened Electronically
Twenty-Ninth Town Council of Highland
Monday, January 4, 2021**

The Twenty-Ninth Town Council of the Town of Highland, Lake County, Indiana met *electronically* in a study session on **Monday, January 4, 2021** at 6:30 O'clock P.M., in the regular place, the Highland Municipal Building, 3333 Ridge Road, Highland, Indiana.*

**Special note:* This meeting was convened allowing members of the Town Council to participate electronically without being physically present, to be counted in the quorum and able to simultaneously listen and respond to matters taken up in the meeting, all pursuant to Governor Holcomb's Executive Orders 20-04 and 20-09, extended by Executive Order No. 20-52 allowing meetings to be convened pursuant to IC 5-14-1.5-3.6 for the duration of the Corona Virus COVID 19 emergency. All members of the Town Council participated electronically with the Clerk-Treasurer participating as well. The electronic platform also allowed the public to observe and participate from on-line access.

The meeting was streamed live on the Town of Highland, Indiana Facebook page and participation was supported by the Zoom on-line communication platform.

Silent Roll Call: Councilors Bernie Zemen, Mark Herak, Mark J. Schocke, Tom Black and Roger Sheeman were present (electronically) as indicated. The Clerk-Treasurer, Michael W. Griffin was present to memorialize the proceedings (electronically). A quorum was attained.

Officials Present: John P. Reed, Town Attorney; Pete Hojnicky, Police Chief were also present, participating electronically.

Additional Officials Present Larry Kondrat of the Waterworks Board of Directors and Ed Dabrowski, IT Consultant (Contract) and Board of Waterworks Directors, (electronically) were present.

Guests: Theresa Badovich of the Idea Factory was also present (electronically).

General Substance of Matters Discussed.

1. **Discussion:** *Transfers not exceeding 10% of the budgeted funds pursuant to IC 6-1.10-17, excluding debt service funds to the Rainy Day Fund.* The clerk-treasurer explained he was reviewing the balances in the several funds except for bond proceeds and debt service to assay cash balance that could be transferred to the Rainy Day Fund. The Clerk-Treasurer noted that for those funds that were sensitive to the change in economic behavior from the responses to the COVID 19 pandemic, it would be desirable to set aside moneys that could be spared and transferred to the Rainy Day Fund for future use for those funds that might need support.

It was noted that the Park and Recreation Fund and the Motor Vehicle Highway Fund had been augmented by transfers from the Rainy Day Fund.

The Clerk-Treasurer noted that under the terms of our Code and the Indiana Law, the 10% threshold would support transfers of up to \$1.4 million. The Clerk-Treasurer indicated that he wanted to prepare a resolution to support a transfer from unobligated balances in an amount not to exceed \$400,000.

There was no objection raised to allowing the resolution to be prepared and placed on the agenda for the plenary business meeting of January 11, 2021.

2. Discussion: Paul L. Doherty Memorial Plaza for Highway of Flags Veteran's Memorial Monument.

Councilor Herak and the Clerk-Treasurer reviewed the conceptual project that was first suggested over a year ago. It was noted that the idea to commemorate Paul Doherty for his laudable service as a firefighter, town councilor, town council president, town clerk-treasurer and WWII veteran was informed by the desire to also honor him as an exemplar of citizenship and public service.

It was further noted that the idea had evolved to perhaps erect a stone with his picture at the site of the Highway of Flags and rename the knoll in front of the monument honoring veterans and patriotism as a plaza honoring Mr. Doherty.

The discussion included whether such a measure would require honoring others. There was discussion about the unique circumstances and situation that Mr. Doherty exhibited. It was noted that the matter was raised only to see if there was any interest by the current council to advance or explore the concept further.

While some reservations were shared by some, there was no objection to refining the concept and if possible obtaining some budget estimates.

3. Discussion: Review of Property Taxes collected and circuit breaker. The Clerk-Treasurer shared and discussed the following matrix to illustrate the impact of the circuit breaker on the overall tax collections for each of the property tax supported funds in FY 2020.

Budget Levy Certification	6/20/20	7/15/20	06/20/20	7/15/20	12/22/20	12/22/20	Percentage	Total P Taxes	Total with	Property Tax	Adjusted	CAIS Reduction as Applied	Effective Collection Rate	ACTUAL DIFFERENCE			
FINAL Certified Levy																	
General Fund 0101	\$5,682,118.00	\$2,407,914.62	\$236,645.15	\$186,163.12	\$236,645.15	\$2,054,107.76	\$0.00	\$193,229.92	86.21%	\$4,898,929.67	\$5,277,902.71	54%	\$ 594,081.90	74%	\$ 810,948.71	72.4%	\$ 783,608
Debt Service Fund 0180	\$1,106,282.00	\$540,057.00	\$52,276.74	\$36,212.34	\$52,276.74	\$453,768.27	\$0.00	\$37,586.97	99.38%	\$1,098,378.75	\$1,172,178.06	11%	\$ 115,500.43		\$ -	99.4%	\$ -
Police Pension Fund	\$2,859.00	\$1,051.72	\$101.81	\$77.29	\$101.81	\$883.67	\$0.00	\$80.23	90.67%	\$2,139.01	\$2,296.53	0.02%	\$ 246.64	0.03%	\$ 336.68	99.4%	\$ 220
Parks Fund 1301	\$1,373,899.00	\$594,824.46	\$48,866.28	\$38,453.87	\$48,866.28	\$424,165.08	\$0.00	\$39,913.39	87.48%	\$1,026,722.11	\$1,105,089.56	11%	\$ 122,713.63	15%	\$ 167,509.67	75.0%	\$ 146,977
Park Bond 1380	\$1,487,472.00	\$726,736.88	\$76,347.39	\$48,734.00	\$76,347.39	\$610,620.97	\$0.00	\$50,553.36	99.37%	\$1,476,882.89	\$1,577,369.99	14%	\$ 155,519.51		\$ -	99.2%	\$ -
Redevelopment Bond	\$213,507.00	\$104,120.05	\$10,078.67	\$6,995.13	\$10,078.67	\$87,484.05	\$0.00	\$7,260.66	91.18%	\$211,241.81	\$226,017.23	2%	\$ 22,322.78		\$ -	99.2%	\$ -
Commutative Capital Dev	\$560,986.00	\$240,943.34	\$23,313.39	\$18,397.38	\$23,313.39	\$202,362.09	\$0.00	\$19,054.23	87.42%	\$489,832.01	\$527,243.42	9%	\$ 58,581.82	7%	\$ 73,966.84	74.8%	\$ 70,476
Redevelopment General	\$268,948.00	\$135,688.94	\$11,198.52	\$8,811.54	\$11,198.52	\$97,234.50	\$0.00	\$9,146.03	87.49%	\$235,290.48	\$253,248.05	3%	\$ 28,119.29	3%	\$ 38,384.11	75.0%	\$ 33,658
Redevelopment Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00		\$ -		\$ -		\$ -
Total:	\$10,493,693.00	\$4,644,237.01	\$452,827.55	\$343,804.67	\$452,827.55	\$3,930,596.39	\$0.00	\$356,855.99	90.32%	\$9,477,488.50	\$10,141,345.75	100%	\$ 1,097,146.00	100%	\$ 1,097,146.00		\$ 1,034,939
										Without:							
										Deduction:							
										Controlled Levies							
										03:21 AM							
										Deduct General Fund							
										Budget Levy Certification 2020							
										FINAL Certified Levy							
Fund Number & Name	6/20/20	7/15/20	6/20/20	7/15/20	12/22/20	12/22/20	Percentage	Total:		Property Tax				ACTUAL DIFFERENCE			
Sanitary District Oper	\$219,405.00	\$2,103.44	\$203.61	\$7,188.36	\$203.61	\$1,767.35	\$0.00	\$7,461.23	1.69%	\$4,278.01	\$18,927.60	9%	\$19,676.63	100.0%	\$219,405.00	1.9%	\$215,126.99
Bond & Interest	\$2,227,079.00	\$1,088,527.75	\$105,367.92	\$72,965.74	\$105,367.92	\$914,605.95	\$0.00	\$75,735.54	99.41%	\$2,123,869.54	\$2,362,570.82	91%	\$199,728.37		\$ -		\$ -
Total:	\$2,446,484.00	\$1,090,631.19	\$105,571.53	\$80,154.10	\$105,571.53	\$916,373.30	\$0.00	\$83,196.77	90.67%	\$2,218,147.55	\$2,381,498.42	100%	\$219,405.00		\$ -		\$ -
										\$ 3,883.05							
										Budget Levy Certification 2020							
										Certified Levy							
Fund Number & Name	6/20/20	7/15/20	6/20/20	7/15/20	12/22/20	12/22/20	Percentage	Total:		Property Tax				Actual Difference			
Waterworks District Bond	\$132,115.00	\$58,896	\$5,701.07	\$4,328.48	\$5,701.07	\$49,485.92	\$0.00	\$4,892.79	90.67%	\$119,784.25	\$128,605.52	\$ 4,186.71	\$ 13,206.00	\$12,530.75			
										Total Excise							
										\$163,330.87							

4. Discussion: Discuss meeting to discuss goals and objectives for the Town. Councilor Sheeman prepared a list of possible goals and objectives that she shared with the Town Council.

Some of the discussion included the merit of developing a municipal wide capital plan and its value. Among some of the other concepts included in his list and discussed by the Town Council was the possibility of appointing a Town Manager, building a new town hall, discussing goals with the several department heads, and some redevelopment projects. These were presented as aspirational and were to inform the deliberation of the Town Council for planning.

Councilor Sheeman also again noted that the Town had \$726,156 from its CARES ACT reimbursement that could be programed. The Town Council discussed the need to have a study session dedicated to the status of that money and its uses.

The CARES Act allowed local governments to be reimbursed for the regular wages and salaries of all public safety personnel. This was the basis for Highland's reimbursement.

There being no further business necessary or desired to be discussed by the Town Council, the *electronically convened* regular study session of the Town Council of **Monday, January 4, 2021**, was adjourned by the Town Council President, at 7:49 O'clock p.m.

Michael W. Griffin, IAMC/MMC/CPFA/ACPFIM/CMO
Clerk-Treasurer