

HIGHLAND REDEVELOPMENT COMMISSION
DISCUSSION TOPICS for STUDY SESSION - DRAFT
TUESDAY, MARCH 23, 2021
6:30 P.M.

This meeting will be convened as an electronic meeting pursuant to Governor Holcomb's Executive Order 20-04, 20-09 and 20-25 now extended through 31 March 2021 by his Order 21-05, allowing such meetings, pursuant to IC 5-14-1.5-3.6 for the duration of the COVID-19 emergency.

People may observe the meeting by joining the meeting on the Zoom platform
<https://zoom.us/j/92367329889?pwd=NkVvRTNjaVVSQ2tRZVJDekFaTFQxUT09>

Further, persons wishing to join the meeting may access the electronic meeting by using the preceding Zoom link and adding the **Meeting ID:** 923 6732 9889 and **Password:** 065222

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Password: 065222

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TUESDAY, MARCH 23, 2021
6:30 P.M

1. Review of Highland Redevelopment Commission Plenary Business Meeting Agenda
2. 2021 Budget Year Determination for Tax Increment for Highland Allocation Areas
3. Bult Oil Property – Report
4. Kennedy Avenue Properties - Report
5. Downtown Lighting Project – Report
6. Downtown Parking Lot - Report
7. 2811 Jewett – Discussion re Electrical Use
8. 8955 Indianapolis Blvd – Discussion
9. Redevelopment Commissioners Comments

AGENDA FOR PLENARY MEETING

HIGHLAND REDEVELOPMENT COMMISSION

This meeting will be convened as an electronic meeting pursuant to Governor Holcomb's Executive Order 20-04, 20-09 and 20-25 and now extended by Executive Order 21-05 through 31 March 2021 allowing such meetings, pursuant to IC 5-14-1.5-3.6 for the duration of the emergency.

People may observe the meeting by joining the meeting on the Zoom platform
<https://zoom.us/j/92367329889?pwd=NkVvRTNjaVVSQ2tRZVJDekFaTFQxUT09>

Further, persons wishing to observe and/or offer comment in the meeting may access the electronic meeting by using the preceding Zoom link and adding the Meeting ID: 923 6732 9889 and Password: 065222

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MONDAY, MARCH 23, 2021

6:30 P.M.

DRAFT

Roll Call:

Commissioner Sean Conley
Commissioner George Georgeff
Commissioner Cyril Huerter
Commissioner William "Bill" Leep
Commissioner Robyn Radford

Minutes of Previous Sessions:

1. Approve Minutes of Study Session and Plenary Business Meeting of February 23, 2021.
2. Approve Minutes of Study Session of March 9, 2021.

Special Orders:

Public Comment:

Communications: The Annual Financial Report Pursuant to IC 5-11-1-4 as Provided by the Clerk-Treasurer for the Town of Highland, also the Treasurer of the Highland Redevelopment Commission, and Pursuant to IC 36-7-14-8(b) Requiring the Treasurer to Report Annually to Highland the Redevelopment Department and the Highland Redevelopment Commission.

Unfinished Business and General Orders:

New Business:

1. **Resolution 2021-09: A Resolution of the Highland Redevelopment Commission Concerning the 2022 Budget Year Determination for Tax Increment for the Highland Acres Allocation Area Pursuant to Indiana Code 36-7-14-39(B)(4).**
2. **Resolution 2021-10: A Resolution of the Highland Redevelopment Commission Concerning the 2022 Budget Year Determination for Tax Increment for the Highland Redevelopment (Downtown) Allocation Area Pursuant to Indiana Code 36-7-14-39(B)(4).**
3. **Resolution 2021-11: A Resolution of the Highland Redevelopment Commission Concerning the 2022 Budget Year Determination for Tax Increment for the Highland Commercial Corridors Pursuant to Indiana Code 36-7-14-39(B)(4).**
4. **Resolution 2021-12: A Resolution of the Highland Redevelopment Commission Concerning the 2022 Budget Year Determination for Tax Increment for the Highland Cardinal Campus Allocation Area Pursuant to Indiana Code 36-7-14-39(B)(4).**
5. **Resolution 2021-13: A Resolution of the Highland Redevelopment Commission Authorizing Appraisals of the Redevelopment-Owned Properties Pursuant to IC 36-7-14-12.2, and Commission Vale Appraisal Group and Calumet Commercial Appraisals, Inc to Perform Said Appraisals.**

Action to Pay Accounts Payable Vouchers:

094	Redevelopment General	\$	17,096.12
095	Highland Economic Development	\$	0.00
096	Redevelopment Capital	\$	0.00
098	Downtown Redevelopment District Allocation Area	\$	0.00
101	Redevelopment Bond & Interest	\$	0.00
107	Cardinal Campus Allocation	\$	0.00
250	CEDIT Econ. Dev. Income Tax Fund	\$	<u>300.00</u>
	TOTAL	\$	17,396.12

Business from the Commissioners:

Next Meeting: The next full Study Session will be April 13, 2021 and convene at 6:30 PM. The next Plenary Meeting will be held on April 27, 2021 and convene immediately following the Study Session. A study session will precede the plenary meeting at 6:30 PM and reconvene following the plenary business meeting if necessary. The next meeting of Highland Main Street is tentatively scheduled for Thursday, April 8, 2021 at 6:30 PM. The meetings will be convened electronically.

**HIGHLAND REDEVELOPMENT COMMISSION
STUDY SESSION MINUTES - DRAFT
TUESDAY, FEBRUARY 23, 2021**

Members of the Highland Redevelopment Commission ("RC", "Commission") met in an electronically convened meeting using the Zoom platform on Tuesday, February 23, 2021. The meeting was convened as an electronic meeting pursuant to Governor Eric Holcomb's Executive Order 20-04, 20-09 and 20-25 now extended through 01 March 2021 by his Order 21-03, allowing such meetings pursuant to IC 5-14-1.5-3.6 for the duration of the COVID-19 emergency. The Study Session was called to order at 6:30 p.m. by Commission President Cy Huerter.

Minutes were prepared by Kathy DeGuilio-Fox, Redevelopment Director and Recording Secretary.

Roll Call: Commissioners present included Sean Conley, George Georgeff, Cy Huerter, Bill Leep and Robyn Radford. A quorum was established.

Additional Officials Present: Patrick Krull, School Town of Highland Liaison and non-voting member; Ed Dabrowski, IT Consultant; and Kathy DeGuilio-Fox, Redevelopment Director.

Also Present: John Jurisa, Weichert Realtors; Two unidentified attendees.

General Substance of the Discussion

- 1. Review of the Plenary Business Meeting Agenda:** Ms. DeGuilio-Fox reviewed the plenary business meeting agenda with the Commissioner's directing their attention to Resolution 2021-03 regarding legal representation for the 2021 budget year as well as the need to accept the 2021 Redevelopment Commission Goals. Brief discussion ensued.
- 2. Bult Oil Property – Discussion:** Director DeGuilio-Fox verified that John Jurisa the broker agreement of Weichert Realty had joined the meeting and was prepared to provide an update regarding inquiries he'd received on the sale of the former Bult Oil property. Mr. Jurisa reported as to the changes he's made in the multiple listing remarks, now stating the Bult Oil property is a brownfield, and the other listing activities. He mentioned that one of the inquiries was in regard to making it a used car lot. Brief discussion ensued regarding the current municipal code which requires any new used car dealerships to have a minimum of 50% new cars. Mr. Jurisa asked if the property could be used as a new car dealership overflow parking area. Kathy stated she would ask Mr. Mika. Mr. Jurisa went on to report the contacts and conversations he'd received. When asked why more interest is not being received he felt it is perhaps because of the environmental issues and that several have contacted the Building Department and been told the building would have to be demolished. Commissioners asked why the Plan Commission has so much to say about how the property can be used and why the decisions are hinging on contact with Ken Mika's office rather than the Redevelopment property. The response was that it is in an overlay district and the plan commission determines what is or isn't an appropriate use of a property and how it is to be developed. Lengthy discussion ensued. A commissioner suggested that if Mr. Jurisa gets particular interest in the property he should encourage an offer be submitted that includes the opinion of a structural engineer regarding the building. Commission Huerter would like to evaluate the offer and if acceptable deal with the Plan Commission as to why it should be acceptable. Another Commissioner suggested that there should be discussion with the Plan Commission so that they are not calling all the shots on property owned by the Redevelopment Commission. Several were unhappy with the fact that the Commission has virtually no opinion as to the use of the property. Discussion ensued and the Commissioners agreed to speak with Council liaison Sheeman in this regard.

3. **Commercial Property Improvement Grants:**

- a. Director DeGuilio-Fox advised that an application had been submitted by Superior Ambulance for interior and façade renovations of the Express Drive property they purchased. Discussion ensued regarding the location considering it is outside the Highland Redevelopment Area I where all grants to date have been awarded. Ms. DeGuilio-Fox also advised she discovered that the owners have already started project work which is in direct violation to the application procedures. Discussion ensued and the decision was made by the Commissioners to decline granting the award as submitted.
- b. Ms. DeGuilio-Fox also advised that she'd received a call from an individual who was in the process of purchasing Condit Street property and called to inquire about the Commercial Property Improvement Grant program. At his request an application was sent to him. Brief discussion ensued.

4. **Public Offering for 8610, 8612, 8616 and 8620 Kennedy Avenue:** Ms. DeGuilio-Fox advised that the developer she has been speaking with for the past several months regarding the Condit Street and Kennedy Avenue properties is progressing in his due diligence. Ms. DeGuilio-Fox asked if the Commission would like her to move forward to get the Kennedy Avenue property, owned by the Redevelopment Commission, appraised so that a public offering may be prepared. After brief discussion the Commissioners agreed that they are interested in pursuing this.

5. **Highland Main Street:** Ms. DeGuilio-Fox advised that new Main Street members are being recruited and asked if one of the Commissioners would like to serve on the board as is prescribed by the By-Laws. No one was interested however they agreed with Commissioner Radford's suggestion that they could all perhaps share the burden and rotate attending meetings. Further discussion will be held in this regard when and if there are sufficient new members recruited and the Council makes the appointments.

6. **Redevelopment Commissioners Comments:** Ms. DeGuilio-Fox advised that a lease renewal was due soon for the Primitive Peddler and asked if the Commissioners wanted to increase this rent by 3% as they had done for the recent lease renewal of SIP Coffee House and Artisan Café. After several minutes of discussion related to the topic the Commissioners determined that the upcoming lease renewal should reflect an increase of 3%. Ms. DeGuilio-Fox was asked to provide the rent per square foot amount at the March 9, 2021 study session to determine how it compared to market value. Ms. DeGuilio-Fox also reminded the three commissioners who had been reappointed in January to complete their bond application and return it to her as soon as possible. No additional comments were offered.

There being no further discussion the February 23, 2021 study session of the Highland Redevelopment Commission was adjourned at 7:20 P.M.

Respectfully submitted by Kathy DeGuilio-Fox, Recording Secretary.

**HIGHLAND REDEVELOPMENT COMMISSION
PLENARY BUSINESS MEETING MINUTES - DRAFT
TUESDAY, FEBRUARY 23, 2021**

The Highland Redevelopment Commission ("Commission", "RC") met in an electronically convened meeting using the Zoom platform. The meeting was convened as an electronic meeting pursuant to Governor Eric Holcomb's Executive Order 20-04, 20-09 and 20-25 now extended through 01 March 2021 by his Order 21-03, allowing such meetings pursuant to IC 5-14-1.5-3.6 for the duration of the COVID-19 emergency. The Plenary Business Meeting was called to order at 7:20 p.m. by Commission President Cyril (Cy) Huerter.

Minutes were prepared by Kathy DeGuilio-Fox, Redevelopment Director and Recording Secretary.

Roll Call: Commissioners present included Sean Conley, George Georgeff, Cyril Huerter, Bill Leep and Robyn Radford. A quorum was established.

Additional Officials Present: Patrick Krull, School Town of Highland Liaison and non-voting member; Ed Dabrowski, IT Consultant and Kathy DeGuilio-Fox, Redevelopment Director.

Also Present: John Jurisa, Weichert Realtors; Two unidentified attendees.

Minutes of the Previous Sessions: Commission President Cy Huerter called for a motion to approve minutes. Commissioner George Georgeff moved to approve the minutes of the Study Session and Plenary Business meeting of January 26, 2021 and the February 9, 2021 Study Session. Commissioner Bill Leep seconded the motion. There being no discussion, Commission President Huerter called for a roll call vote. Upon a roll call vote, the motion passed. The minutes were approved by a voice vote of five affirmatives and no negatives.

Special Orders: None

Public Comment: None

Communications: None

Unfinished Business and General Orders: None

New Business:

1. **Consideration of Resolution 2021-03: Resolution of the Highland Redevelopment Commission Approving and Adopting an Agreement for Legal Services to the Highland Redevelopment Commission for 2021.** Director DeGuilio-Fox reminded the Commissioners that they selected to table this resolution at their January plenary session. However, having duly considered the issue of legal services Resolution 2021-03 and there being no further discussion, Commission President Cy Huerter called for a motion to approve. Commissioner Bill Leep made a motion to adopt Resolution 2021-03. Commissioner Sean Conley seconded the motion. There was no further discussion. Commission President Cy Huerter called for a roll call vote. Upon a roll call vote the motion passed by a voice vote of five affirmatives and no negatives.
2. **Approval of 2021 Highland Redevelopment Goals.** Having previously reviewed the 2021 goals and discussed extensively, and also understanding that the goals could be amended at any time, the Commission agreed to move forward with approval. Commission President Huerter called for a

motion to approve. Commissioner Robyn Radford made a motion to approve the 2021 Highland Redevelopment Commission goals. Commissioner Georgeff seconded the motion. There was no further discussion. Commission President Huerter called for a roll call vote. Upon a roll call vote the motion passed by a voice vote of five affirmatives and no negatives.

Action to Pay Accounts Payable Vouchers: Commissioner Leep made a motion to pay accounts payable vouchers as filed on the pending accounts payable docket, covering the period December 17, 2020 through January 27, 2021 and the payroll dockets for December 4, 2020, December 31, 2020 and January 15, 2021, in the amount of \$69,588.22. Commissioner Radford seconded the motion to approve the Accounts Payable Vouchers. There being no further discussion Commission President Huerter called for a roll call vote. Upon a roll call vote the motion passed with five affirmatives and no negatives.

Vendors Accounts Payable Docket:

Redevelopment General Fund, \$25,282.30; Highland Economic Development, \$0.00; Redevelopment Capital Fund, \$0.00; Downtown Redevelopment District Allocation Area, \$0.00; Redevelopment Bond & Interest, \$113,583.75; CEDIT Economic Development Income Tax Fund, \$807.00 and Cardinal Campus Allocation Area, \$171,715.07. Total: \$311,388.12.

Payroll Docket for Payday of January 29, 2021 and February 12, 2021: Redevelopment Department: Total Payroll: \$8,318.93* *(Please note that the Payroll Docket amount indicates only gross pay for the employees of the Redevelopment Department.)*

Business from the Commissioners: There was no further business or comments from the Commissioners.

Next Meeting: President Huerter advised that the next Study Session is scheduled for Tuesday, March 9, 2021 and will convene at 6:30 PM. The next Plenary Business Meeting is scheduled for Tuesday, March 23, 2021 immediately following the study session. A Study Session will reconvene following the public meeting, if deemed necessary. The next meeting of the Highland Main Street is tentatively scheduled to convene on Thursday, March 4, 2021 at 6:30 p.m. Due to the Executive Orders issued by Governor Holcomb in response to the COVID-19 pandemic, a decision will be made as to whether meetings will be convened electronically or if the opening of the Town Hall will allow for a public meeting to be held in Council Chambers.

Adjournment: There being no further business, Commission President Huerter called for a motion to adjourn. Commissioner Radford made a motion to adjourn. Commissioner Leep seconded the motion. Upon a roll call vote the motion passed by a voice vote of five affirmatives and no negatives. The February 23, 2021 public meeting of the Highland Redevelopment Commission was adjourned at 7:37 p.m.

Respectfully submitted by Kathy DeGuilio-Fox, Recording Secretary

**HIGHLAND REDEVELOPMENT COMMISSION
STUDY SESSION MINUTES - DRAFT
TUESDAY, MARCH 9, 2021**

Members of the Highland Redevelopment Commission (“RC”, “Commission”) met in an electronically convened meeting using the Zoom platform on Tuesday, March 9, 2021. The meeting was convened as an electronic meeting pursuant to Governor Eric Holcomb’s Executive Order 20-04, 20-09 and 20-25 now extended through 31 March 2021 by his Order 21-05, allowing such meetings pursuant to IC 5-14-1.5-3.6 for the duration of the COVID-19 emergency. The Study Session was called to order at 6:35 p.m. by Commission President Cy Huerter.

Minutes were prepared by Kathy DeGuilio-Fox, Redevelopment Director and Recording Secretary.

Roll Call: Commissioners present included Sean Conley, George Georgeff, Cy Huerter, Bill Leep and Robyn Radford. A quorum was established.

Additional Officials Present: Patrick Krull, School Town of Highland Liaison and non-voting member; Roger Sheeman, Council Liaison to the Redevelopment Commission; Ed Dabrowski, IT Consultant; and Kathy DeGuilio-Fox, Redevelopment Director.

Also Present: John Jurisa, Weichert Realtors.

General Substance of the Discussion

1. **21 PAY 22 Tax Abatement Compliance Review – Discussion:** Director DeGuilio-Fox explained the annual process to the Commissioners and why it is done each year. She also shared the outcome of the Monday, March 8, 2021 Town Council review with the Commissioners advising that seven of the eight property owners were found to be in compliance and one was not. Brief discussion ensued.
2. **2021 Budget Year Determination for Tax Increment for Highland Allocation Areas:** Director DeGuilio-Fox directed the attention of the Commissioners to the draft resolutions in their packet. She explained this also is an annual process that she is involved with and has numerous tasks to complete as a part of it. She explained why this is done and that it is part of the annual review of redevelopment activities report she prepares as well as the online reporting submitted to the Department of Local Government Finance. Ms. DeGuilio-Fox explained what it means to capture the entire increment. Brief discussion ensued.
3. **Bult Oil Property – Report:** Mr. Jurisa provided an update report as to his activities over the past two weeks in regard to marketing the former Bult Oil property. He explained that several of the potential users: auto mechanic, cabinet maker, concrete contractor were all concerned with the environmental issues and their potential liability. Several other potential users that expressed interest: motorhome and/or camper trailer storage, automobile storage were told the use is not allowed by town code. Mr. Jurisa advised he added language to the marketing to suggest the site be used for a cell tower. It is allowed per ordinance and would not require sewer or water service. Discussion ensued as to how to market the property most effectively for this use. Pat Krull provided suggestions from an acquaintance including: 1. contact acquisition companies who market specifically to wireless vendors, 2. contact major tower companies and indicate this is a permitted use per Highland code, 3. publicly list with a commercial realtor and market as available for cell tower property (John Jurisa already doing this) and 4. The town could build a cell tower and lease it to an end-user. Ms. DeGuilio-Fox was instructed to follow up with Mr. Krull’s contact. She was also instructed to follow up with IDEM regarding their determination and what can be done other than to pursue a Comfort Letter. Commissioners also

instructed Ms. DeGuilio-Fox to request that Chief Timmer contact the pipeline companies to ask if they have copies of the five reports that the town is unable to locate.

4. **Kennedy Avenue Properties – Discussion:** Ms. DeGuilio-Fox advised she had contacted four appraisers as the first step to a public offering of the property located at 8610 – 8620 Kennedy Avenue, currently owned by the Redevelopment Commission. She explained that she'd received two quotes as requested while the other two appraisers were unable to respond, one due to health issues and the other felt town code did not allow the property to be appraised as requested. Discussion ensued. Director DeGuilio-Fox advised that the two quotes were reasonable and well within budgetary allowances. One quote was for \$1,200 and the other for \$1,100. She further advised that a final decision could not be made during the commissioners study session however she would have a resolution prepared for consideration during the plenary session on March 23rd. The commissioners agreed that they would like to move forward with the two quotes as received.
5. **Wayfinding Sign Project – Discussion:** Ms. DeGuilio-Fox directed the Commissioners attention to the wayfinding sign samples included in their packet. Director DeGuilio-Fox explained she had researched two community programs: Naperville and Wheaton. Upon review of the wayfinding sign pictures discussion ensued. Discussion was also held as to where in the downtown the wayfinding signs could be placed and if they could be mounted on the street light poles below the community banners. The project will continue to move forward as additional information is gathered.
6. **Redevelopment Commission Comments:** The Commissioners had no additional comments although Ms. DeGuilio-Fox reminded those with outstanding bond applications to please get them to her as quickly as possible.

There being no further discussion Commission President Huerter asked for a motion to adjourn the study session. Commissioner Leep moved to adjourn and the motion was seconded by Commissioner Conley. By a voice vote of five affirmatives and zero negatives the March 9, 2021 study session of the Highland Redevelopment Commission was adjourned at 7:40 P.M.

Respectfully submitted by Kathy DeGuilio-Fox, Recording Secretary.

Annual Financial Report



Indiana State Board of Accounts
2020

HIGHLAND CIVIL TOWN

Lake County

Submitted on 2/26/2021 7:56:00 PM

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.

**Highland Civil Town, Lake County, Indiana
Annual Financial Report - 2020
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2020	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2020
Governmental Activities	001	General	\$6,527,870.05	\$7,186,312.80	\$7,623,382.18	\$6,090,800.67
	002	Motor Vehicle Highway	\$437,558.99	\$1,133,952.81	\$861,656.45	\$709,855.35
	003	Unsafe Building	\$142,463.74	\$236.12	\$0.00	\$142,699.86
	004	Local Road And Street	\$220,444.19	\$407,126.71	\$401,189.96	\$226,380.94
	006	Parks And Recreation	\$1,343,296.02	\$2,035,328.21	\$2,060,771.56	\$1,317,852.67
	007	Donations #6	\$16,532.64	\$9,801.31	\$13,309.87	\$13,024.08
	009	Escrow	\$9,862.98	\$21.11	\$0.00	\$9,884.09
	010	Park Bond (Proceeds)	\$790,920.07	\$75,778.57	\$247,089.66	\$619,608.98
	011	Park Non-Exempt B & I Fund	\$490,230.77	\$1,849,801.97	\$1,250,240.50	\$1,089,792.24
	012	Park License Fees	\$0.02	\$26,112.68	\$26,112.68	\$0.02
	014	Vips/Park Safety	\$20,628.96	\$5,500.00	\$0.00	\$26,128.96
	015	Federal Grants # 1	\$1.20	\$0.00	\$0.00	\$1.20
	016	Federal Seized Assets	\$32,308.64	\$485.37	\$13,068.00	\$19,726.01
	017	Local Seized Assets	\$17,732.21	\$54.88	\$0.00	\$17,787.09
	018	Law Enforcement Continuing Ed	\$82,678.46	\$44,157.06	\$36,241.47	\$90,594.05
	020	Hazardous Materials	\$13,073.52	\$0.00	\$8,265.96	\$4,807.56
	021	Fire Hs Grant	\$21.72	\$0.00	\$0.00	\$21.72
	022	Retainage	\$33,612.94	\$0.00	\$0.00	\$33,612.94
	023	Corp B & I - New Debt	\$288,262.00	\$1,860,235.32	\$1,774,054.00	\$374,443.32
	024	Innkeepers	\$29,123.87	\$4,746.37	\$2,000.00	\$31,870.24
	026	Aflac Fsa Agency Fund	\$16,500.83	\$8,658.38	\$8,345.92	\$16,813.29
	027	Insurance-Other	\$3,025.76	\$2,636,923.41	\$2,818,244.73	-\$178,295.56
	028	Gasoline & Oil Fund	\$236.44	\$83,651.36	\$83,651.36	\$236.44
	030	Ict Fund	\$314,661.05	\$212,446.21	\$211,345.36	\$315,761.90
	031	Solid Waste Planning	\$239,902.30	\$143,380.26	\$191,135.97	\$192,146.59
	033	Donations	\$45,406.52	\$25,740.44	\$3,355.03	\$67,791.93
	034	INDIANA BICENTENNIAL LEGACY PROJECT FUND	\$142.84	\$0.00	\$0.00	\$142.84
	036	Special Events	\$66,616.91	\$1,360.00	\$8,885.80	\$59,091.11
	038	Rainy Day	\$505,311.05	\$535.95	\$250,000.00	\$255,847.00
	050	Police Pension	\$575,940.78	\$865,083.88	\$852,926.61	\$588,098.05

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2020	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2020
Governmental Activities	054	Cumulative Capl Imprv Cigarette Tax	\$188,470.88	\$52,021.33	\$91,000.00	\$149,492.21
	055	Cumulative Capital Development	\$1,624,597.81	\$512,207.02	\$368,810.33	\$1,767,994.50
	057	Highway Of Flags	\$27,662.82	\$144.55	\$0.00	\$27,807.37
	059	Shared Ethics	\$69,485.36	\$21,664.11	\$1,745.09	\$89,404.38
	083	General Improvement	\$148,418.72	\$5,308.89	\$0.00	\$153,727.61
	085	Traffic Violations	\$4,272.00	\$92,775.00	\$91,250.00	\$5,797.00
	086	Enforcement Block Grant	\$234.19	\$0.00	\$0.00	\$234.19
	088	Municipal Cumulative Street	\$6,017.87	\$15,056.21	\$16,579.67	\$4,494.41
	091	Gaming Revenue Fund	\$235,731.37	\$159,643.64	\$249,663.04	\$145,711.97
	092	Corporation Capital	\$5,348.02	\$0.00	\$5,348.02	\$0.00
	093	Special Public Safety	\$15,534.07	\$33.36	\$0.00	\$15,567.43
	094	Redevelopment General	\$361,460.66	\$249,015.66	\$211,037.28	\$399,439.04
	095	Economic Development	\$37,936.00	\$0.00	\$0.00	\$37,936.00
	096	Redevelopment Capital	\$1,998,959.12	\$7,506.94	\$98,635.26	\$1,907,830.80
	098	Highland Downtown Tif	\$1,098,789.61	\$165,070.63	\$607,690.73	\$656,169.51
	099	Highland Acres Tif	\$480,017.34	\$114,220.30	\$0.00	\$594,237.64
	100	Commercial Corridor	\$2,859,159.94	\$781,394.60	\$0.00	\$3,640,554.54
	101	Redevelopment Bnd & Int Non-Exempt	\$105,628.34	\$278,812.25	\$275,822.50	\$108,618.09
	104	Special Community Crossing Grant Fund	\$126,506.96	\$1,804,057.40	\$1,516,770.15	\$413,794.21
	107	Cardinal Campus Allocation	\$38,606.41	\$220,176.24	\$78,462.00	\$180,320.65
	175	CARES REIMBURSEMENT GRANT	\$0.00	\$726,156.00	\$0.00	\$726,156.00
	176	CARES ACT CDBG FUND	\$0.00	\$11,725.72	\$0.00	\$11,725.72
	249	CAGIT PUBLIC SAFETY	\$1,204,758.77	\$672,801.43	\$357,770.56	\$1,519,789.64
	250	CEDIT ECONOMIC DEV. INCOME TAX FUND	\$1,470,647.27	\$711,721.42	\$443,732.18	\$1,738,636.51
	701	Payroll	\$28.41	\$3,495,162.93	\$3,495,151.93	\$39.41
			SubTotal	\$24,372,639.41	\$28,714,106.81	\$26,654,741.81
WASTEWATER	040	Wastewater Utility-Other #1	\$571,810.87	\$2,459,271.49	\$2,415,849.71	\$615,232.65
	041	Wastewater Utility-Other #2	\$53,861.29	\$0.00	\$53,861.29	\$0.00
	042	Sanitary B & 1 - New Debt	\$512,347.88	\$3,329,452.40	\$3,302,512.77	\$539,287.51
	043	Wastewater Utility-Other #3	\$255,820.05	\$4,272.70	\$0.00	\$260,092.75
	044	Wastewater Utility-Other #4	\$2,143,612.89	\$115,890.63	\$840,302.62	\$1,419,200.90
	070	Wastewater Utility-Operating	\$702,396.79	\$3,538,231.68	\$3,540,504.26	\$700,124.21
	071	Wastewater Util-Bond And Interest	\$1,244.00	\$0.00	\$0.00	\$1,244.00

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2020	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2020
WASTEWATER	072	Wastewater Utility-Improvement	\$247,343.84	\$657,091.93	\$143,926.24	\$760,509.53
	073	SEWAGE CASH RESERVE	\$106,821.10	\$0.00	\$105,000.00	\$1,821.10
		SubTotal	\$4,595,258.71	\$10,104,210.83	\$10,401,956.89	\$4,297,512.65
WATER	061	Water Utility-Bond And Interest	\$19,138.58	\$124,570.45	\$144,191.64	-\$482.61
	062	Water Utility-Customer Deposit	\$112,342.61	\$92.23	\$17,369.58	\$95,065.26
	064	Water Utility-Operating	\$700,001.41	\$2,739,001.13	\$2,738,873.37	\$700,129.17
	066	Water Utility-Improvement	\$379,743.17	\$1,028,867.44	\$800,069.59	\$608,541.02
	067	Water Cash Reserve	\$797,463.10	\$0.00	\$539,211.00	\$258,252.10
		SubTotal	\$2,008,688.87	\$3,892,531.25	\$4,239,715.18	\$1,661,504.94
	GRAND TOTAL	\$30,976,586.99	\$42,710,848.89	\$41,296,413.88	\$32,391,022.00	

**Highland Civil Town, Lake County, Indiana
Detailed Receipts - 2020**

Governmental Activities	General	General Property Taxes	\$4,698,667.53
		ABC Excise Tax Distribution	\$14,437.50
		Cigarette Tax Distribution	\$14,030.73
		Financial Institution Tax distribution	\$40,127.34
		Vehicle/Aircraft Excise Tax Distribution	\$379,393.04
		Commercial Vehicle Excise Tax Distribution (CVET)	\$19,373.04
		ABC Gallonage Tax Distribution	\$57,710.37
		State, Federal, and Local Payments in Lieu of Taxes	\$644,211.00
		Federal and State Grants and Distributions - Other/39900 - Other	\$8,009.43
		Total Taxes and Intergovernmental	\$5,875,959.98
		Electrical and Plumbing Licenses and Permits	\$60,893.55
		Food and Amusement Licenses and Permits	\$4,070.00
		Planning, Zoning, and Building Permits and Fees	\$353,597.95
		Sign Permits	\$35,000.00
		Dog Licenses	\$6,683.00
		Cable TV Licenses	\$380,845.38
		Other Licenses and Permits/39900 - Other Licenses	\$64,853.50
		Total Licenses and Permits	\$905,943.38
		Other Charges for Services, Sales, and Fees/39900 - Other Charges	\$111,457.88
		Total Charges for Services	\$111,457.88
		Court Costs and Fees	\$25,994.24
		Other Fines and Forfeitures/39900 - Other Fines	\$23,187.50
		Total Fines, Forfeitures, and Fees	\$49,181.74
		Earnings on Investments and Deposits	\$13,358.01
		Refunds and Reimbursements	\$77,368.35
		Other Receipts/39900 - Other Rcpt	\$153,043.46
		Total Other Receipts	\$243,769.82
		Total General	\$7,186,312.80

Governmental Activities

Motor Vehicle Highway	Motor Vehicle Highway Distribution	\$900,670.88
Total Taxes and Intergovernmental		\$900,670.88
	Earnings on Investments and Deposits	\$60.38
	Refunds and Reimbursements	\$23,537.61
	Transfers In - Transferred from Another Fund	\$200,000.00
	Other Receipts/39900 - Other	\$9,683.94
Total Other Receipts		\$233,281.93
Total Motor Vehicle Highway		\$1,133,952.81
Unsafe Building	Earnings on Investments and Deposits	\$236.12
Total Other Receipts		\$236.12
Total Unsafe Building		\$236.12
Local Road And Street	Local Road and Street Distribution	\$407,090.33
Total Taxes and Intergovernmental		\$407,090.33
	Earnings on Investments and Deposits	\$36.38
Total Other Receipts		\$36.38
Total Local Road And Street		\$407,126.71
Parks And Recreation	General Property Taxes	\$977,855.82
	Financial Institution Tax distribution	\$8,288.70
	Vehicle/Aircraft Excise Tax Distribution	\$78,367.46
	Commercial Vehicle Excise Tax Distribution (CVET)	\$4,001.70
Total Taxes and Intergovernmental		\$1,068,513.68
	Park and Recreation Receipts	\$624,917.81
	Rental of Property	\$196,768.03
	Other Charges for Services, Sales, and Fees/39900 - Other Charges for Services	\$20,744.11
Total Charges for Services		\$842,429.95
	Earnings on Investments and Deposits	\$587.08
	Transfers In - Transferred from Another Fund	\$50,000.00
	Other Receipts/39900 - other receipts	\$73,797.50
Total Other Receipts		\$124,384.58
Total Parks And Recreation		\$2,035,328.21

Governmental Activities

Donations #6	Earnings on Investments and Deposits	\$56.31
	Donations, Gifts, and Bequests	\$9,745.00
Total Other Receipts		\$9,801.31
Total Donations #6		\$9,801.31
Escrow	Earnings on Investments and Deposits	\$21.11
Total Other Receipts		\$21.11
Total Escrow		\$21.11
Park Bond (Proceeds)	Federal and State Grants and Distributions - Culture and Recreation	\$11,836.84
Total Taxes and Intergovernmental		\$11,836.84
	Earnings on Investments and Deposits	\$1,181.66
	Refunds and Reimbursements	\$56,064.07
	Other Receipts/39900 - other rcpt	\$6,696.00
Total Other Receipts		\$63,941.73
Total Park Bond (Proceeds)		\$75,778.57
Park Non-Exempt B & I Fund	General Property Taxes	\$1,407,704.94
	Financial Institution Tax distribution	\$10,504.57
	Vehicle/Aircraft Excise Tax Distribution	\$99,317.96
	Commercial Vehicle Excise Tax Distribution (CVET)	\$5,071.50
Total Taxes and Intergovernmental		\$1,522,598.97
	Interfund Loans - Borrowed from Another Fund	\$327,203.00
Total Other Receipts		\$327,203.00
Total Park Non-Exempt B & I Fund		\$1,849,801.97
Park License Fees	Other Receipts/39900 - Other Rcpt	\$26,112.68
Total Other Receipts		\$26,112.68
Total Park License Fees		\$26,112.68
Vips/Park Safety	Other Charges for Services, Sales, and Fees/39900 - Other Charges	\$5,500.00
Total Charges for Services		\$5,500.00
Total Vips/Park Safety		\$5,500.00
Federal Seized Assets	Sale of Investments	\$14,889.63
	Earnings on Investments and Deposits	\$110.37
	Other Receipts/39900 - Other Rcpt	\$375.00
Total Other Receipts		\$15,375.00
Total Federal Seized Assets		\$15,375.00

Governmental Activities

Local Seized Assets	Earnings on Investments and Deposits	\$54.88
Total Other Receipts		\$54.88
Total Local Seized Assets		\$54.88
Law Enforcement Continuing Ed	Gun Permits	\$20,905.00
Total Licenses and Permits		\$20,905.00
	Document and Copy Fees	\$17,025.00
	Other Charges for Services, Sales, and Fees/39900 - Other Charges	\$5,945.00
Total Charges for Services		\$22,970.00
	Earnings on Investments and Deposits	\$282.06
Total Other Receipts		\$282.06
Total Law Enforcement Continuing Ed		\$44,157.06
Corp B & I - New Debt	General Property Taxes	\$1,046,102.01
	Financial Institution Tax distribution	\$7,805.54
	Vehicle/Aircraft Excise Tax Distribution	\$73,799.31
	Commercial Vehicle Excise Tax Distribution (CVET)	\$3,768.44
Total Taxes and Intergovernmental		\$1,131,475.30
	Transfers In - Transferred from Another Fund	\$5,348.02
	Interfund Loans - Borrowed from Another Fund	\$723,412.00
Total Other Receipts		\$728,760.02
Total Corp B & I - New Debt		\$1,860,235.32
Innkeepers	Innkeepers Tax	\$4,725.00
Total Taxes and Intergovernmental		\$4,725.00
	Earnings on Investments and Deposits	\$21.37
Total Other Receipts		\$21.37
Total Innkeepers		\$4,746.37
Aflac Fsa Agency Fund	Earnings on Investments and Deposits	\$2.86
	Refunds and Reimbursements	\$8,655.52
Total Other Receipts		\$8,658.38
Total Aflac Fsa Agency Fund		\$8,658.38

Governmental Activities

Insurance-Other	Refunds and Reimbursements	\$3,356.09
	Other Receipts/39900 - Other Rcpt	\$2,633,567.32
Total Other Receipts		\$2,636,923.41
Total Insurance-Other		\$2,636,923.41
Gasoline & Oil Fund	Refunds and Reimbursements	\$83,651.36
Total Other Receipts		\$83,651.36
Total Gasoline & Oil Fund		\$83,651.36
Ict Fund	Earnings on Investments and Deposits	\$420.21
	Refunds and Reimbursements	\$260.00
	Other Receipts/39900 - Other Rcpt	\$211,766.00
Total Other Receipts		\$212,446.21
Total Ict Fund		\$212,446.21
Solid Waste Planning	Garbage/Trash/Recycling/Landfill Fees and Charges	\$142,368.00
Total Charges for Services		\$142,368.00
	Earnings on Investments and Deposits	\$1,012.26
Total Other Receipts		\$1,012.26
Total Solid Waste Planning		\$143,380.26
Donations	Donations, Gifts, and Bequests	\$25,740.44
Total Other Receipts		\$25,740.44
Total Donations		\$25,740.44
Special Events	Other Charges for Services, Sales, and Fees/39900 - Other Services	\$560.76
Total Charges for Services		\$560.76
	Donations, Gifts, and Bequests	\$360.00
	Other Receipts/39900 - other rcpt	\$439.24
Total Other Receipts		\$799.24
Total Special Events		\$1,360.00
Rainy Day	Earnings on Investments and Deposits	\$535.95
Total Other Receipts		\$535.95
Total Rainy Day		\$535.95

Governmental Activities

Police Pension	General Property Taxes	\$2,037.20
	Financial Institution Tax distribution	\$16.66
	Vehicle/Aircraft Excise Tax Distribution	\$157.52
	Commercial Vehicle Excise Tax Distribution (CVET)	\$8.04
Total Taxes and Intergovernmental		\$2,219.42
	Earnings on Investments and Deposits	\$664.97
	Refunds and Reimbursements	\$859,619.49
	Other Receipts/39900 - Other Rcpt	\$2,580.00
Total Other Receipts		\$862,864.46
Total Police Pension		\$865,083.88
Cumulative Capl Imprv Cigarette Tax	Cigarette Tax Distribution	\$51,446.01
Total Taxes and Intergovernmental		\$51,446.01
	Earnings on Investments and Deposits	\$575.32
Total Other Receipts		\$575.32
Total Cumulative Capl Imprv Cigarette Tax		\$52,021.33
Cumulative Capital Development	General Property Taxes	\$466,518.72
	Financial Institution Tax distribution	\$3,956.92
	Vehicle/Aircraft Excise Tax Distribution	\$37,411.61
	Commercial Vehicle Excise Tax Distribution (CVET)	\$1,910.36
Total Taxes and Intergovernmental		\$509,797.61
	Earnings on Investments and Deposits	\$399.33
	Other Receipts/39900 - Other Rcpt	\$2,010.08
Total Other Receipts		\$2,409.41
Total Cumulative Capital Development		\$512,207.02
Highway Of Flags	Earnings on Investments and Deposits	\$144.55
Total Other Receipts		\$144.55
Total Highway Of Flags		\$144.55
Shared Ethics	Other Charges for Services, Sales, and Fees/39900 - Other Services	\$20,178.00
Total Charges for Services		\$20,178.00
	Earnings on Investments and Deposits	\$64.11
	Donations, Gifts, and Bequests	\$1,422.00
Total Other Receipts		\$1,486.11
Total Shared Ethics		\$21,664.11

Governmental Activities

General Improvement	Earnings on Investments and Deposits	\$541.73
	Other Receipts/39900 - Other Rcpt	\$4,767.16
Total Other Receipts		\$5,308.89
Total General Improvement		\$5,308.89
Traffic Violations	Other Receipts/39900 - Other Rcpt	\$92,775.00
Total Other Receipts		\$92,775.00
Total Traffic Violations		\$92,775.00
Municipal Cumulative Street	Sale of Investments	\$4,952.19
	Earnings on Investments and Deposits	\$47.81
	Other Receipts/39900 - Other Rcpt	\$15,008.40
Total Other Receipts		\$20,008.40
Total Municipal Cumulative Street		\$20,008.40
Gaming Revenue Fund	Casino/Riverboat Distribution	\$122,524.66
Total Taxes and Intergovernmental		\$122,524.66
	Earnings on Investments and Deposits	\$18.98
	Other Receipts/39900 - Other rcpt	\$37,100.00
Total Other Receipts		\$37,118.98
Total Gaming Revenue Fund		\$159,643.64
Special Public Safety	Earnings on Investments and Deposits	\$33.36
Total Other Receipts		\$33.36
Total Special Public Safety		\$33.36
Redevelopment General	General Property Taxes	\$224,091.96
	Financial Institution Tax distribution	\$1,899.32
	Vehicle/Aircraft Excise Tax Distribution	\$17,957.57
	Commercial Vehicle Excise Tax Distribution (CVET)	\$916.98
Total Taxes and Intergovernmental		\$244,865.83
	Other Charges for Services, Sales, and Fees/39900 - Other Charges	\$2,000.00
Total Charges for Services		\$2,000.00
	Earnings on Investments and Deposits	\$1,209.95
	Refunds and Reimbursements	\$611.88
	Other Receipts/39900 - Other Rcpt	\$328.00
Total Other Receipts		\$2,149.83
Total Redevelopment General		\$249,015.66

Governmental Activities

Redevelopment Capital	Earnings on Investments and Deposits	\$7,506.94
Total Other Receipts		\$7,506.94
Total Redevelopment Capital		\$7,506.94
Highland Downtown Tif	General Property Taxes	\$165,070.63
Total Taxes and Intergovernmental		\$165,070.63
Total Highland Downtown Tif		\$165,070.63
Highland Acres Tif	General Property Taxes	\$114,220.30
Total Taxes and Intergovernmental		\$114,220.30
Total Highland Acres Tif		\$114,220.30
Commercial Corridor	General Property Taxes	\$781,394.60
Total Taxes and Intergovernmental		\$781,394.60
Total Commercial Corridor		\$781,394.60
Redevelopment Bnd & Int Non-Exempt	General Property Taxes	\$201,682.77
	Financial Institution Tax distribution	\$1,507.79
	Vehicle/Aircraft Excise Tax Distribution	\$14,255.79
	Commercial Vehicle Excise Tax Distribution (CVET)	\$727.94
Total Taxes and Intergovernmental		\$218,174.29
	Interfund Loans - Borrowed from Another Fund	\$45,155.00
	Other Receipts/39900 - Other Rcpt	\$15,482.96
Total Other Receipts		\$60,637.96
Total Redevelopment Bnd & Int Non-Exempt		\$278,812.25
Special Community Crossing Grant Fund	Federal and State Grants and Distributions - Highways and Streets	\$796,327.24
Total Taxes and Intergovernmental		\$796,327.24
	Transfers In - Transferred from Another Fund	\$930,000.00
	Grants and Distributions from Non-Governmental Entities	\$77,730.16
Total Other Receipts		\$1,007,730.16
Total Special Community Crossing Grant Fund		\$1,804,057.40
Cardinal Campus Allocation	General Property Taxes	\$220,176.24
Total Taxes and Intergovernmental		\$220,176.24
Total Cardinal Campus Allocation		\$220,176.24

Governmental Activities	CARES REIMBURSEMENT GRANT	Grants and Distributions from Non-Governmental Entities	\$726,156.00
	Total Other Receipts		\$726,156.00
	Total CARES REIMBURSEMENT GRANT		\$726,156.00
	CARES ACT CDBG FUND	Grants and Distributions from Non-Governmental Entities	\$11,725.72
	Total Other Receipts		\$11,725.72
	Total CARES ACT CDBG FUND		\$11,725.72
	CAGIT PUBLIC SAFETY	Local Income Tax (LIT) for Public Safety	\$622,672.46
	Total Taxes and Intergovernmental		\$622,672.46
		Earnings on Investments and Deposits	\$2,768.80
		Grants and Distributions from Non-Governmental Entities	\$46,535.88
		Other Receipts/39900 - Other Rcpt	\$824.49
	Total Other Receipts		\$50,128.97
	Total CAGIT PUBLIC SAFETY		\$672,801.43
	CEDIT ECONOMIC DEV. INCOME TAX FUND	Local Income Tax (LIT) for Economic Development	\$708,952.60
	Total Taxes and Intergovernmental		\$708,952.60
		Earnings on Investments and Deposits	\$2,768.82
	Total Other Receipts		\$2,768.82
	Total CEDIT ECONOMIC DEV. INCOME TAX FUND		\$711,721.42
	Payroll	Earnings on Investments and Deposits	\$11.00
		Payroll Fund and Clearing Account Receipts	\$3,495,151.93
	Total Other Receipts		\$3,495,162.93
	Total Payroll		\$3,495,162.93
Total Governmental Activities			\$28,733,948.63

WASTEWATER

Wastewater Utility-Other #1	General Property Taxes	\$4,074.40
	Financial Institution Tax distribution	\$926.99
	Commercial Vehicle Excise Tax Distribution (CVET)	\$15,159.26
Total Taxes and Intergovernmental		\$20,160.65
.....		
	Other Charges for Services, Sales, and Fees/39900 - Other Charges	\$2,425,698.44
Total Charges for Services		\$2,425,698.44
.....		
	Utility Penalties	\$3,062.05
Total Utility Penalties		\$3,062.05
.....		
	Refunds and Reimbursements	\$10,299.99
	Other Receipts/39900 - other rcpt	\$50.36
Total Other Receipts		\$10,350.35
.....		
Total Wastewater Utility-Other #1		\$2,459,271.49
.....		
Sanitary B & 1 - New Debt	General Property Taxes	\$2,108,501.62
	Financial Institution Tax distribution	\$9,409.44
	Commercial Vehicle Excise Tax Distribution (CVET)	\$153,874.61
Total Taxes and Intergovernmental		\$2,271,785.67
.....		
	Transfers In - Transferred from Another Fund	\$53,861.29
	Interfund Loans - Borrowed from Another Fund	\$953,046.00
	Other Receipts/39900 - Other Rcpt	\$50,759.44
Total Other Receipts		\$1,057,666.73
.....		
Total Sanitary B & 1 - New Debt		\$3,329,452.40
.....		
Wastewater Utility-Other #3	Earnings on Investments and Deposits	\$1,048.51
	Other Receipts/39900 - Other Rcpt	\$3,224.19
Total Other Receipts		\$4,272.70
.....		
Total Wastewater Utility-Other #3		\$4,272.70
.....		
Wastewater Utility-Other #4	Earnings on Investments and Deposits	\$5,374.72
	Proceeds from Borrowings other than Tax Anticipation Warrants	\$110,515.91
Total Other Receipts		\$115,890.63
.....		
Total Wastewater Utility-Other #4		\$115,890.63
.....		

WASTEWATER

Wastewater Utility-Operating	Storm Water Fees	\$1,491,878.84
	Sewage Fees	\$1,957,954.55
	Other Charges for Services, Sales, and Fees/39900 - Other Charges	\$10,945.00
Total Charges for Services		\$3,460,778.39
	Utility Penalties	\$4,778.33
Total Utility Penalties		\$4,778.33
	Refunds and Reimbursements	\$11,786.19
	Other Receipts/39900 - Other Rcpt	\$60,888.77
Total Other Receipts		\$72,674.96
Total Wastewater Utility-Operating		\$3,538,231.68
Wastewater Utility-Improvement	Other Charges for Services, Sales, and Fees/39900 - Other Charges	\$652,521.93
Total Charges for Services		\$652,521.93
	Donations, Gifts, and Bequests	\$4,570.00
Total Other Receipts		\$4,570.00
Total Wastewater Utility-Improvement		\$657,091.93
Total WASTEWATER		\$10,104,210.83

WATER

Water Utility-Bond And Interest	General Property Taxes	\$114,083.18
	Commercial Vehicle Excise Tax Distribution (CVET)	\$1,666.00
Total Taxes and Intergovernmental		\$115,749.18
	Other Receipts/39900 - Vehicle/Aircraft	\$8,821.27
Total Other Receipts		\$8,821.27
Total Water Utility-Bond And Interest		\$124,570.45
Water Utility-Customer Deposit	Other Receipts/39900 - Other Rcpt	\$92.23
Total Other Receipts		\$92.23
Total Water Utility-Customer Deposit		\$92.23
Water Utility-Operating	Rental of Property	\$96,206.74
	Metered or Measured Sales and Services	\$2,010,383.46
	Other Charges for Services, Sales, and Fees/39900 - Other Charges	\$363,022.46
Total Charges for Services		\$2,469,612.66
	Utility Penalties	\$41,096.49
Total Utility Penalties		\$41,096.49
	Refunds and Reimbursements	\$10,432.10
	Other Receipts/39900 - Other Rcpt	\$217,859.88
Total Other Receipts		\$228,291.98
Total Water Utility-Operating		\$2,739,001.13
Water Utility-Improvement	Other Charges for Services, Sales, and Fees/39900 - Other Charges for Services	\$1,026,163.20
Total Charges for Services		\$1,026,163.20
	Earnings on Investments and Deposits	\$574.24
	Refunds and Reimbursements	\$2,130.00
Total Other Receipts		\$2,704.24
Total Water Utility-Improvement		\$1,028,867.44
Total WATER		\$3,892,531.25

**Highland Civil Town, Lake County, Indiana
Disbursements by Fund - 2020**

Governmental Activities	General	Salaries and Wages	\$3,957,705.56
		Employee Benefits	\$759,925.01
		Total Personal Services	\$4,717,630.57
<hr/>			
		Office Supplies	\$7,054.15
		Operating Supplies	\$144,424.68
		Repair and Maintenance Supplies	\$35,088.74
		Other Supplies	\$3,109.08
		Total Supplies	\$189,676.65
<hr/>			
		Professional Services	\$140,549.09
		Communication and Transportation	\$8,893.95
		Printing and Advertising	\$710.83
		Insurance	\$1,490,631.99
		Utility Services	\$300,227.18
		Repairs and Maintenance	\$130,296.90
		Other Services and Charges	\$291,061.76
		Total Services and Charges	\$2,362,371.70
<hr/>			
		Machinery, Equipment, and Vehicles	\$3,470.27
		Total Capital Outlays	\$3,470.27
<hr/>			
		Transfer Out - Transferred To Another Fund	\$350,000.00
		Other Disbursements	\$232.99
		Purchase of Investments	\$13,192.95
		Total Other Disbursements	\$363,425.94
<hr/>			
	Total General		\$7,636,575.13
<hr/>			
	Motor Vehicle Highway	Salaries and Wages	\$383,304.03
		Employee Benefits	\$83,373.00
		Total Personal Services	\$466,677.03
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		Operating Supplies	\$157,860.35
		Repair and Maintenance Supplies	\$62,138.72

Governmental Activities	Motor Vehicle Highway	Other Supplies	\$23,554.72
		Total Supplies	\$243,553.79
		Professional Services	\$50,735.54
		Communication and Transportation	\$754.58
		Printing and Advertising	\$189.70
		Repairs and Maintenance	\$55,501.41
		Rentals	\$400.36
		Other Services and Charges	\$1,724.91
		Total Services and Charges	\$109,306.50
		Improvements Other Than Buildings	\$41,342.77
		Machinery, Equipment, and Vehicles	\$776.36
		Total Capital Outlays	\$42,119.13
		Purchase of Investments	\$60.38
		Total Other Disbursements	\$60.38
	Total Motor Vehicle Highway		\$861,716.83
	Unsafe Building	Purchase of Investments	\$236.12
		Total Other Disbursements	\$236.12
	Total Unsafe Building		\$236.12
	Local Road And Street	Salaries and Wages	\$71,149.16
		Employee Benefits	\$15,445.66
		Total Personal Services	\$86,594.82
		Professional Services	\$38,168.19
		Other Services and Charges	\$37,426.95
		Total Services and Charges	\$75,595.14
		Transfer Out - Transferred To Another Fund	\$239,000.00

Governmental Activities	Local Road And Street	Purchase of Investments	\$36.38
		Total Other Disbursements	\$239,036.38
Total Local Road And Street			\$401,226.34
	Parks And Recreation	Salaries and Wages	\$911,589.58
		Employee Benefits	\$163,216.60
		Total Personal Services	\$1,074,806.18
		Office Supplies	\$4,073.24
		Operating Supplies	\$56,021.36
		Repair and Maintenance Supplies	\$20,438.32
		Total Supplies	\$80,532.92
		Professional Services	\$741.00
		Communication and Transportation	\$1,852.83
		Insurance	\$331,650.46
		Utility Services	\$175,276.57
		Repairs and Maintenance	\$21,172.76
		Rentals	\$1,240.00
		Other Services and Charges	\$328,544.97
		Total Services and Charges	\$860,478.59
		Other Disbursements	\$44,953.87
		Total Other Disbursements	\$44,953.87
Total Parks And Recreation			\$2,060,771.56
	Donations #6	Other Disbursements	\$13,309.87
		Purchase of Investments	\$56.31
		Total Other Disbursements	\$13,366.18
Total Donations #6			\$13,366.18

Governmental Activities	Escrow	Purchase of Investments	\$21.11
		Total Other Disbursements	\$21.11
Total Escrow			\$21.11
Park Bond (Proceeds)		Other Services and Charges	\$25,256.92
		Total Services and Charges	\$25,256.92
		Buildings	\$117,221.29
		Improvements Other Than Buildings	\$97,462.65
		Machinery, Equipment, and Vehicles	\$7,148.80
		Total Capital Outlays	\$221,832.74
		Purchase of Investments	\$1,181.66
		Total Other Disbursements	\$1,181.66
Total Park Bond (Proceeds)			\$248,271.32
Park Non-Exempt B & I Fund		Other Services and Charges	\$881,350.00
		Total Services and Charges	\$881,350.00
		Payments on Bonds and Other Debt Interest	\$41,687.50
		Total Debt service - principal and interest	\$41,687.50
		Interfund Loan - Repaid To Another Fund	\$327,203.00
		Total Other Disbursements	\$327,203.00
Total Park Non-Exempt B & I Fund			\$1,250,240.50
Park License Fees		Other Disbursements	\$26,112.68
		Total Other Disbursements	\$26,112.68
Total Park License Fees			\$26,112.68

Governmental Activities	Federal Seized Assets	Other Disbursements	\$13,068.00
		Total Other Disbursements	\$13,068.00
Total Federal Seized Assets			\$13,068.00
Local Seized Assets		Purchase of Investments	\$54.88
		Total Other Disbursements	\$54.88
Total Local Seized Assets			\$54.88
Law Enforcement Continuing Ed		Office Supplies	\$3,064.51
		Operating Supplies	\$5,007.78
		Repair and Maintenance Supplies	\$9,848.26
		Total Supplies	\$17,920.55
		Professional Services	\$10,540.60
		Other Services and Charges	\$7,780.32
		Total Services and Charges	\$18,320.92
		Purchase of Investments	\$282.06
		Total Other Disbursements	\$282.06
		Total Law Enforcement Continuing Ed	
Hazardous Materials		Operating Supplies	\$8,265.96
		Total Supplies	\$8,265.96
Total Hazardous Materials			\$8,265.96
Corp B & I - New Debt		Other Services and Charges	\$838,500.00
		Total Services and Charges	\$838,500.00
		Payments on Bonds and Other Debt Principal	\$210,000.00

Governmental Activities	Corp B & I - New Debt	Payments on Bonds and Other Debt Interest	\$2,142.00
		Total Debt service - principal and interest	\$212,142.00
		Interfund Loan - Repaid To Another Fund	\$723,412.00
		Total Other Disbursements	\$723,412.00
		Total Corp B & I - New Debt	\$1,774,054.00
	Innkeepers	Other Disbursements	\$2,000.00
		Purchase of Investments	\$21.37
		Total Other Disbursements	\$2,021.37
		Total Innkeepers	\$2,021.37
	Aflac Fsa Agency Fund	Other Disbursements	\$8,345.92
Total Other Disbursements		\$8,345.92	
	Total Aflac Fsa Agency Fund	\$8,345.92	
Insurance-Other	Insurance	\$2,818,244.73	
	Total Services and Charges	\$2,818,244.73	
	Total Insurance-Other	\$2,818,244.73	
Gasoline & Oil Fund	Operating Supplies	\$83,651.36	
	Total Supplies	\$83,651.36	
	Total Gasoline & Oil Fund	\$83,651.36	
Ict Fund	Office Supplies	\$2,145.00	
	Total Supplies	\$2,145.00	
	Professional Services	\$48,000.00	
	Communication and Transportation	\$76,975.97	
	Other Services and Charges	\$71,438.39	
	Total Services and Charges	\$196,414.36	

Governmental Activities	Ict Fund	Machinery, Equipment, and Vehicles	\$12,786.00
		Total Capital Outlays	\$12,786.00
		Purchase of Investments	\$420.21
		Total Other Disbursements	\$420.21
	Total Ict Fund		\$211,765.57
	Solid Waste Planning	Utility Services	\$4,697.00
		Other Services and Charges	\$155,086.17
		Total Services and Charges	\$159,783.17
		Machinery, Equipment, and Vehicles	\$31,352.80
		Total Capital Outlays	\$31,352.80
		Purchase of Investments	\$1,012.26
		Total Other Disbursements	\$1,012.26
	Total Solid Waste Planning		\$192,148.23
	Donations	Other Disbursements	\$3,355.03
		Total Other Disbursements	\$3,355.03
	Total Donations		\$3,355.03
	Special Events	Office Supplies	\$881.58
		Total Supplies	\$881.58
		Insurance	\$1,329.00
		Other Services and Charges	\$6,075.22
		Total Services and Charges	\$7,404.22
		Other Disbursements	\$600.00
		Total Other Disbursements	\$600.00
	Total Special Events		\$8,885.80
	Rainy Day	Transfer Out - Transferred To Another Fund	\$250,000.00

Governmental Activities	Rainy Day	Purchase of Investments	\$535.95		
		Total Other Disbursements	\$250,535.95		
Total Rainy Day			\$250,535.95		
Police Pension		Salaries and Wages	\$1,200.00		
		Employee Benefits	\$845,885.52		
		Total Personal Services	\$847,085.52		
		Office Supplies	\$297.09		
		Total Supplies	\$297.09		
		Professional Services	\$1,444.00		
		Printing and Advertising	\$300.00		
		Insurance	\$100.00		
		Other Services and Charges	\$3,700.00		
		Total Services and Charges	\$5,544.00		
		Purchase of Investments	\$77.89		
		Total Other Disbursements	\$77.89		
		Total Police Pension		\$853,004.50	
		Cumulative Capl Imprv Cigarette Tax		Transfer Out - Transferred To Another Fund	\$91,000.00
				Purchase of Investments	\$281.84
Total Other Disbursements	\$91,281.84				
Total Cumulative Capl Imprv Cigarette Tax		\$91,281.84			
Cumulative Capital Development		Salaries and Wages	\$195.60		
		Employee Benefits	\$14.97		
		Total Personal Services	\$210.57		

Governmental Activities	Cumulative Capital Development	Repair and Maintenance Supplies	\$2,045.00	
		Total Supplies	\$2,045.00	
		Professional Services	\$2,141.66	
		Rentals	\$31,352.81	
		Other Services and Charges	\$35,185.00	
		Total Services and Charges	\$68,679.47	
		Machinery, Equipment, and Vehicles	\$144,404.96	
		Total Capital Outlays	\$144,404.96	
		Other Disbursements	\$153,470.33	
		Purchase of Investments	\$1,000,105.80	
		Total Other Disbursements	\$1,153,576.13	
		Total Cumulative Capital Development	\$1,368,916.13	
		Highway Of Flags	Purchase of Investments	\$144.55
			Total Other Disbursements	\$144.55
		Total Highway Of Flags		\$144.55
Shared Ethics	Other Services and Charges	\$1,745.09		
	Total Services and Charges	\$1,745.09		
	Purchase of Investments	\$64.11		
	Total Other Disbursements	\$64.11		
Total Shared Ethics		\$1,809.20		
General Improvement	Purchase of Investments	\$541.73		
	Total Other Disbursements	\$541.73		
Total General Improvement		\$541.73		

Governmental Activities	Traffic Violations	Other Disbursements	\$91,250.00
		Total Other Disbursements	\$91,250.00
Total Traffic Violations			\$91,250.00
Municipal Cumulative Street	Infrastructure		\$16,579.67
		Total Capital Outlays	\$16,579.67
Total Municipal Cumulative Street			\$16,579.67
Gaming Revenue Fund	Professional Services		\$136,962.89
		Total Services and Charges	\$136,962.89
Gaming Revenue Fund	Infrastructure		\$91,700.15
	Improvements Other Than Buildings		\$21,000.00
	Total Capital Outlays	\$112,700.15	
Gaming Revenue Fund	Purchase of Investments		\$18.98
	Total Other Disbursements	\$18.98	
Total Gaming Revenue Fund			\$249,682.02
Corporation Capital	Transfer Out - Transferred To Another Fund		\$5,348.02
		Total Other Disbursements	\$5,348.02
Total Corporation Capital			\$5,348.02
Special Public Safety	Purchase of Investments		\$33.36
		Total Other Disbursements	\$33.36
Total Special Public Safety			\$33.36
Redevelopment General	Salaries and Wages		\$112,500.80

Governmental Activities	Redevelopment General	Employee Benefits	\$24,091.79
		Total Personal Services	\$136,592.59
		Office Supplies	\$4,913.27
		Total Supplies	\$4,913.27
		Professional Services	\$25,191.92
		Insurance	\$24,452.52
		Utility Services	\$5,055.89
		Other Services and Charges	\$14,481.09
		Total Services and Charges	\$69,181.42
		Other Disbursements	\$350.00
	Purchase of Investments	\$622.88	
	Total Other Disbursements	\$972.88	
	Total Redevelopment General	\$211,660.16	
	Redevelopment Capital	Professional Services	\$18,743.64
		Insurance	\$36,934.49
		Repairs and Maintenance	\$24,156.88
		Other Services and Charges	\$15,600.00
		Total Services and Charges	\$95,435.01
		Other Capital Outlays	\$978.61
		Total Capital Outlays	\$978.61
Other Disbursements		\$2,221.64	
Purchase of Investments		\$2,132.21	
Total Other Disbursements		\$4,353.85	
Total Redevelopment Capital	\$100,767.47		

NOTE: The Highland Commercial Corridor Allocation Area Fund and the Highland Acres Allocation Area Fund had no expenditures and therefore are not listed here.

Governmental Activities	Highland Downtown Tif	Improvements Other Than Buildings	\$607,690.73
		Total Capital Outlays	\$607,690.73
	Total Highland Downtown Tif		\$607,690.73
	Redevelopment Bnd & Int Non-Exempt	Other Services and Charges	\$350.00
		Total Services and Charges	\$350.00
		Payments on Bonds and Other Debt Principal	\$210,000.00
		Payments on Bonds and Other Debt Interest	\$20,317.50
		Total Debt service - principal and interest	\$230,317.50
		Interfund Loan - Repaid To Another Fund	\$45,155.00
		Total Other Disbursements	\$45,155.00
	Total Redevelopment Bnd & Int Non-Exempt		\$275,822.50
	Special Community Crossing Grant Fund	Improvements Other Than Buildings	\$1,516,770.15
		Total Capital Outlays	\$1,516,770.15
	Total Special Community Crossing Grant Fund		\$1,516,770.15
	Cardinal Campus Allocation	Other Services and Charges	\$1,250.00
		Total Services and Charges	\$1,250.00
		Payments on Bonds and Other Debt Principal	\$77,212.00
		Total Debt service - principal and interest	\$77,212.00
	Total Cardinal Campus Allocation		\$78,462.00
	CAGIT PUBLIC SAFETY	Other Supplies	\$65,737.70
	Total Supplies	\$65,737.70	
	Repairs and Maintenance	\$13,419.72	

Governmental Activities	CAGIT PUBLIC SAFETY	Rentals	\$728.90
		Total Services and Charges	\$14,148.62
		Machinery, Equipment, and Vehicles	\$277,884.24
		Total Capital Outlays	\$277,884.24
	Total CAGIT PUBLIC SAFETY		\$357,770.56
	CEDIT ECONOMIC DEV. INCOME TAX FUND	Professional Services	\$931.00
		Total Services and Charges	\$931.00
		Construction	\$92,801.18
		Total Capital Outlays	\$92,801.18
		Transfer Out - Transferred To Another Fund	\$250,000.00
		Other Disbursements	\$100,000.00
		Total Other Disbursements	\$350,000.00
	Total CEDIT ECONOMIC DEV. INCOME TAX FUND		\$443,732.18
	Payroll	Payment of Taxes and Other Payroll Withholdings	\$3,495,151.93
		Total Other Disbursements	\$3,495,151.93
	Total Payroll		\$3,495,151.93
Total Governmental Activities			\$27,675,876.80
WASTEWATER	Wastewater Utility-Other #1	Salaries and Wages	\$389,625.10
		Total Personal Services	\$389,625.10
		Insurance	\$250,886.89
		Total Services and Charges	\$250,886.89
		Other Disbursements	\$16,669.93
		Total Other Disbursements	\$16,669.93
		Contractual Services	\$6,084.72

WASTEWATER

Wastewater Utility-Other #1	Employee Pensions and Benefits	\$79,885.42
	Materials and Supplies	\$18,044.34
	Other Operating	\$1,654,653.31
	Total Operations	\$1,758,667.79
Total Wastewater Utility-Other #1		\$2,415,849.71
Wastewater Utility-Other #2	Transfer Out - Transferred To Another Fund	\$53,861.29
	Total Other Disbursements	\$53,861.29
Total Wastewater Utility-Other #2		\$53,861.29
Sanitary B & 1 - New Debt	Payments on Bonds and Other Debt Principal	\$1,788,000.00
	Payments on Bonds and Other Debt Interest	\$561,466.77
	Total Debt service - principal and interest	\$2,349,466.77
	Interfund Loan - Repaid To Another Fund	\$953,046.00
	Total Other Disbursements	\$953,046.00
Total Sanitary B & 1 - New Debt		\$3,302,512.77
Wastewater Utility-Other #4	Improvements Other Than Buildings	\$751,564.19
	Total Capital Outlays	\$751,564.19
	Other Disbursements	\$88,738.43
	Total Other Disbursements	\$88,738.43
Total Wastewater Utility-Other #4		\$840,302.62
Wastewater Utility-Operating	Salaries and Wages	\$626,863.07
	Total Personal Services	\$626,863.07
	Insurance	\$324,481.47
	Total Services and Charges	\$324,481.47

WASTEWATER	Wastewater Utility-Operating	Other Disbursements	\$2,396,153.88
		Total Other Disbursements	\$2,396,153.88

	Contractual Services	\$8,527.50	
	Employee Pensions and Benefits	\$131,536.84	
	Other Operating	\$52,941.50	
	Total Operations	\$193,005.84	

	Total Wastewater Utility-Operating	\$3,540,504.26	
	Wastewater Utility-Improvement	Rentals	\$31,352.80
Total Services and Charges		\$31,352.80	

Infrastructure		\$93,494.46	
Improvements Other Than Buildings		\$19,078.98	
Total Capital Outlays	\$112,573.44		

Total Wastewater Utility-Improvement	\$143,926.24		
SEWAGE CASH RESERVE	Other Disbursements	\$105,000.00	
	Total Other Disbursements	\$105,000.00	

Total SEWAGE CASH RESERVE	\$105,000.00		

Total WASTEWATER		\$10,401,956.89	
WATER	Water Utility-Bond And Interest	Payments on Bonds and Other Debt Principal	\$130,000.00
		Payments on Bonds and Other Debt Interest	\$14,191.64
	Total Debt service - principal and interest	\$144,191.64	

	Total Water Utility-Bond And Interest	\$144,191.64	

WATER

Water Utility-Customer Deposit	Other Operating	\$17,369.58
	Total Operations	\$17,369.58
Total Water Utility-Customer Deposit		\$17,369.58
Water Utility-Operating	Salaries and Wages	\$713,928.11
	Total Personal Services	\$713,928.11
	Insurance	\$275,251.14
	Total Services and Charges	\$275,251.14
	Other Disbursements	\$1,297,744.88
	Total Other Disbursements	\$1,297,744.88
	Contractual Services	\$5,508.75
	Employee Pensions and Benefits	\$147,580.31
	Materials and Supplies	\$245,918.68
	Other Operating	\$52,941.50
	Total Operations	\$451,949.24
Total Water Utility-Operating		\$2,738,873.37
Water Utility-Improvement	Improvements Other Than Buildings	\$629,367.37
	Total Capital Outlays	\$629,367.37
	Purchase of Investments	\$574.24
	Total Other Disbursements	\$574.24
	Other Operating	\$170,702.22
	Total Operations	\$170,702.22
Total Water Utility-Improvement		\$800,643.83

WATER	Water Cash Reserve	Other Disbursements	\$539,211.00
		Total Other Disbursements	\$539,211.00
	Total Water Cash Reserve		\$539,211.00
Total WATER			\$4,240,289.42

**Highland Civil Town, Lake County, Indiana
Disbursements by Fund with Departments - 2020**

Governmental Activities General

No Department	Other Disbursements	\$232.99
	Purchase of Investments	\$13,192.95
Total Other Disbursements		\$13,425.94
Total No Department		\$13,425.94
Clerk-Treasurer (City/Town Units Only)	Salaries and Wages	\$118,253.06
	Employee Benefits	\$23,757.52
Total Personal Services		\$142,010.58
	Other Supplies	\$3,109.08
Total Supplies		\$3,109.08
	Professional Services	\$4,058.00
	Communication and Transportation	\$1,469.23
	Printing and Advertising	\$69.00
	Insurance	\$77,635.10
	Other Services and Charges	\$1,899.90
Total Services and Charges		\$85,131.23
Total Clerk-Treasurer (City/Town Units Only)		\$230,250.89
City Council/Town Board (Common Council)	Salaries and Wages	\$71,424.00
	Employee Benefits	\$6,064.95
Total Personal Services		\$77,488.95
	Office Supplies	\$199.06
Total Supplies		\$199.06

Governmental Activities General

City Council/Town Board (Common Council)	Professional Services	\$60,228.48
	Printing and Advertising	\$295.25
	Insurance	\$411.22
	Other Services and Charges	\$58,194.14
Total Services and Charges		\$119,129.09
Total City Council/Town Board (Common Council)		\$196,817.10
Board Of Public Works	Professional Services	\$22,381.50
	Insurance	\$193,776.56
	Utility Services	\$200,712.99
	Other Services and Charges	\$143,844.70
Total Services and Charges		\$560,715.75
	Transfer Out - Transferred To Another Fund	\$350,000.00
Total Other Disbursements		\$350,000.00
Total Board Of Public Works		\$910,715.75
Board Of Zoning Appeals	Salaries and Wages	\$3,030.36
	Employee Benefits	\$231.82
Total Personal Services		\$3,262.18
	Professional Services	\$4,199.00
Total Services and Charges		\$4,199.00
Total Board Of Zoning Appeals		\$7,461.18
Plan Commission	Salaries and Wages	\$2,484.48
	Employee Benefits	\$190.06
Total Personal Services		\$2,674.54

Governmental Activities General

Plan Commission	Professional Services	\$37,722.11
Total Services and Charges		\$37,722.11
Total Plan Commission		\$40,396.65
City/Town Hall	Office Supplies	\$342.11
	Operating Supplies	\$3,112.56
Total Supplies		\$3,454.67
	Utility Services	\$586.70
	Repairs and Maintenance	\$22,016.77
Total Services and Charges		\$22,603.47
Total City/Town Hall		\$26,058.14
Building Department (Jail Const. - Bldg. Comm. - Permits)	Salaries and Wages	\$236,594.07
	Employee Benefits	\$39,499.38
Total Personal Services		\$276,093.45
	Office Supplies	\$1,057.68
	Operating Supplies	\$3,018.26
Total Supplies		\$4,075.94
	Professional Services	\$50.00
	Printing and Advertising	\$346.58
	Insurance	\$69,225.48

Governmental Activities General

Building Department (Jail Const. - Bldg. Comm. - Permits)	Other Services and Charges	\$1,008.64
Total Services and Charges		\$70,630.70
Total Building Department (Jail Const. - Bldg. Comm. - Permits)		\$350,800.09
Fire Department	Salaries and Wages	\$243,169.64
	Employee Benefits	\$38,377.40
Total Personal Services		\$281,547.04
	Office Supplies	\$5,455.30
	Operating Supplies	\$8,839.46
	Repair and Maintenance Supplies	\$17,511.63
Total Supplies		\$31,806.39
	Insurance	\$23,476.39
	Utility Services	\$24,353.96
	Repairs and Maintenance	\$45,866.92
	Other Services and Charges	\$17,651.17
Total Services and Charges		\$111,348.44
Total Fire Department		\$424,701.87
Metropolitan Police Department	Salaries and Wages	\$3,282,619.24
	Employee Benefits	\$651,775.44
Total Personal Services		\$3,934,394.68
	Operating Supplies	\$120,021.27

Governmental Activities General

Metropolitan Police Department	Repair and Maintenance Supplies	\$17,577.11
Total Supplies		\$137,598.38
	Professional Services	\$11,910.00
	Communication and Transportation	\$7,424.72
	Insurance	\$1,126,107.24
	Utility Services	\$74,573.53
	Repairs and Maintenance	\$61,718.21
	Other Services and Charges	\$68,337.21
Total Services and Charges		\$1,350,070.91
	Machinery, Equipment, and Vehicles	\$3,470.27
Total Capital Outlays		\$3,470.27
Total Metropolitan Police Department		\$5,425,534.24
Volunteers in Policing (VIPS)	Salaries and Wages	\$130.71
	Employee Benefits	\$28.44
Total Personal Services		\$159.15
	Operating Supplies	\$9,433.13
Total Supplies		\$9,433.13
	Repairs and Maintenance	\$695.00

Governmental Activities	General	Volunteers in Policing (VIPS)	Other Services and Charges	\$126.00
		Total Services and Charges		\$821.00
		Total Volunteers in Policing (VIPS)		\$10,413.28
	Total General			\$7,636,575.13
Total Governmental Activities Disbursements for Funds with Departments				\$7,636,575.13

**Highland Civil Town, Lake County, Indiana
Debt Statement - 2020**

	Debt Class	Description or Purpose	Beginning Principal Balance as of Jan. 1, 2020	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2020	Principal and Interest Due in 2021
Governmental Activities	Revenue Bonds	Economic Development Revenue Bonds, Series 2018 (Cardinal Campus Project)	\$5,810,000.00	\$0.00	\$290,000.00	\$5,520,000.00	\$344,475.00
	General Obligation Bonds	Highland Park Bonds of 2012, Series B	\$510,000.00	\$0.00	\$170,000.00	\$340,000.00	\$177,438.00
	General Obligation Bonds	Corporation Promissory Note 2015	\$210,000.00	\$0.00	\$210,000.00	\$0.00	\$0.00
	General Obligation Bonds	Redevelopment District Bonds of 2014	\$945,000.00	\$0.00	\$210,000.00	\$735,000.00	\$226,052.00
	General Obligation Bonds	Park Bond 2016	\$1,600,000.00	\$0.00	\$200,000.00	\$1,400,000.00	\$226,000.00
		SubTotal	\$9,075,000.00	\$0.00	\$1,080,000.00	\$7,995,000.00	\$973,965.00
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	Debt Class	Description or Purpose	Beginning Principal Balance as of Jan. 1, 2020	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2020	Principal and Interest Due in 2021
WASTEWATER	General Obligation Bonds	Highland Sanitary District BABs Series 2009 B	\$3,820,000.00	\$0.00	\$3,820,000.00	\$0.00	\$0.00
	General Obligation Bonds	Sanitary District Taxable BABs, Series 2010	\$1,254,000.00	\$0.00	\$1,254,000.00	\$0.00	\$0.00
	General Obligation Bonds	Highland Sanitary Series 2007 B	\$741,500.00	\$0.00	\$114,000.00	\$627,500.00	\$143,452.00
	General Obligation Bonds	Sanitary Bonds of 2016 Series B	\$5,865,000.00	\$0.00	\$360,000.00	\$5,505,000.00	\$489,300.00
	General Obligation Bonds	Sanitary Bonds of 2017 B	\$3,016,000.00	\$0.00	\$464,000.00	\$2,552,000.00	\$526,605.00
	General Obligation Bonds	Sanitary Bonds of 2017 A	\$256,000.00	\$0.00	\$256,000.00	\$0.00	\$0.00
	General Obligation Bonds	Sanitary Bonds of 2016 Series A	\$520,000.00	\$0.00	\$80,000.00	\$440,000.00	\$88,400.00
	General Obligation Bonds	Sanitary District Refunding Bond of 2020	\$0.00	\$4,285,000.00	\$0.00	\$4,285,000.00	\$677,113.00
		SubTotal	\$15,472,500.00	\$4,285,000.00	\$6,348,000.00	\$13,409,500.00	\$1,924,870.00
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	Debt Class	Description or Purpose	Beginning Principal Balance as of Jan. 1, 2020	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2020	Principal and Interest Due in 2021
WATER	General Obligation Bonds	Waterworks Special Taxing District Bonds 2015	\$715,000.00	\$0.00	\$130,000.00	\$585,000.00	\$141,492.00
		SubTotal	\$715,000.00	\$0.00	\$130,000.00	\$585,000.00	\$141,492.00
<hr/>							
		GRAND TOTAL	\$25,262,500.00	\$4,285,000.00	\$7,558,000.00	\$21,989,500.00	\$3,040,327.00

**Highland Civil Town, Lake County, Indiana
Deficit Fund Balance Report - 2020**

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
Governmental Activities	027 - Insurance-Other	-\$178,295.56
WATER	061 - Water Utility-Bond And Interest	-\$482.61
	Total deficit fund balances	-\$178,778.17

Highland Civil Town, Lake County, Indiana
Leases 2020

	Lessor	Description or Purpose	Annual Lease Payment Due in 2021	Lease Beginning Date	Lease Ending Date
Governmental Activities (General)	US BANCORP	To finance Dump Truck	\$92,003.11	08/01/2017	08/01/2021
	First Midwest Bank	To finance the purchase of 2 fire trucks	\$52,002.43	02/01/2012	02/01/2021
	Lincoln Center Building Corporation	To finance Park Facility	\$865,000.00	06/30/2011	02/01/2031
	Highland Public Building Corporation	To finance Police Station Facility	\$818,500.00	07/01/2015	08/01/2034
	Total Governmental Activities (General)		\$1,827,505.54		
			GRAND TOTAL \$1,827,505.54		

**Highland Civil Town, Lake County, Indiana
Transfers - 2020**

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
General	\$350,000.00	Motor Vehicle Highway	\$200,000.00
Local Road And Street	\$239,000.00	Parks And Recreation	\$50,000.00
Rainy Day	\$250,000.00	Corp B & I - New Debt	\$5,348.02
Wastewater Utility-Other #2	\$53,861.29	Aflac Fsa Agency Fund	\$0.00
Cumulative Capl Imprv Cigarette Tax	\$91,000.00	Sanitary B & 1 - New Debt	\$53,861.29
Water Cash Reserve	\$0.00	Special Community Crossing Grant	\$930,000.00
Corporation Capital	\$5,348.02	Fund	
CEDIT ECONOMIC DEV. INCOME TAX FUND	\$250,000.00	Total Transfers In	\$1,239,209.31
Total Transfers Out	\$1,239,209.31		

**Highland Civil Town, Lake County, Indiana
Transfer Schedule Report - 2020**

Fund Transfer To

Fund Transfer From

	002 - Motor Vehicle Highway	006 - Parks And Recreation	023 - Corp B & I - New Debt	042 - Sanitary B & 1 - New Debt	104 - Special Community Crossing Grant Fund
001 - General	-	-	-	-	350,000
004 - Local Road And Street	-	-	-	-	239,000
038 - Rainy Day	200,000	50,000	-	-	-
041 - Wastewater Utility-Other #2	-	-	-	53,861	-
054 - Cumulative Capl Imprv Cigarette Tax	-	-	-	-	91,000
092 - Corporation Capital	-	-	5,348	-	-
250 - CREDIT ECONOMIC DEV. INCOME TAX FUND	-	-	-	-	250,000
Total	\$ 200,000	\$ 50,000	\$ 5,348	\$ 53,861	\$ 930,000

For each transfer that did not occur on a routine basis or was inconsistent with the activities of the fund making the transfer that is identified in the above schedule, provide a general description of the principal purpose of the interfund transfer. One general description can be provided even if multiple funds are impacted or more than one transfer occurred. (An example of a non-routine transfer: a transfer to a wastewater enterprise fund for the local match of a federal pollution control grant, an example of a transfer that is an inconsistent activity of the fund: a transfer from a capital projects fund to the general fund.)

Transfers from Rainy Day Fund to MVH and Park and Recreation were in consequence of COVID revenue impacts. The transfers are permanent.

Fund Transfer From

	<u>Total</u>
001 - General	350,000
004 - Local Road And Street	239,000
038 - Rainy Day	250,000
041 - Wastewater Utility-Other #2	53,861
054 - Cumulative Capl Imprv Cigarette Tax	91,000
092 - Corporation Capital	5,348
250 - CREDIT ECONOMIC DEV. INCOME TAX FUND	250,000
Total	<u><u>\$ 1,239,209</u></u>

**Highland Civil Town, Lake County, Indiana
Grants - 2020**

Local Project Name/ Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	CFDA Number	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disburse- ments	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstandin g at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance In Effect During the Year
Lake County DUI Task force	Alcohol Impaired Driving Countermeas ures Incentive Grants I	US DEPT OF TRANSPORTAT ION	INDIANA CRIMINAL JUSTICE INST./TOWN OF ST. JOHN	20.601	N/A	K82009-03- 03-17	Reimbursemen t Grant	General	\$7,778.43	\$7,778.43	\$0.00	\$0.00	\$0.00	\$0.00
OPO/Click it or Ticket	Alcohol Impaired Driving Countermeas ures Incentive Grants I	US DEPARTMENT OF TRANSPORTAT ION	INDIANA CRIMINAL JUSTICE INSTITUTE	20.601	N/A	N/A	Reimbursemen t Grant	General	\$231.00	\$231.00	\$0.00	\$0.00	\$0.00	\$0.00
Bike Trail	Highway Planning and Construction	US DEPARTMENT OF TRANSPORTAT ION	Indiana Department of Transportation	20.205	n/a	n/a	Reimbursemen t Grant	Park Bond (Proceeds)	\$11,836.84	\$11,836.84	\$0.00	\$0.00	\$0.00	\$0.00
CRF	CRF	Department of Treasury	Indiana Finance Authority	21.019	Coronavirus Relief Fund	n/a	Reimbursemen t Grant	CARES REIMBURSE MENT GRANT	\$726,156.00	\$726,156.00	\$0.00	\$0.00	\$0.00	\$0.00
CARES ACT	COVID-19 - Community Services Block Grant		Indiana Housing and Community Development Authority	93.569	n/a	n/a	Reimbursemen t Grant	CARES ACT CDBG FUND	\$11,725.72	\$11,725.72	\$0.00	\$0.00	\$0.00	\$0.00
Homeland Security Grant Program	HSGP	Department of Homeland Security	Indiana Department of Homeland Security	97.067		EMW-2016 -SS-00078	Reimbursemen t Grant	CAGIT PUBLIC SAFETY	\$46,535.68	\$46,535.68	\$0.00	\$0.00	\$0.00	\$0.00

**Highland Civil Town, Lake County, Indiana
Capital Assets 2020**

	Asset Type	Beginning Balance	Additions	Reductions	Ending Balance
	Land	\$3,152,576.00	-	-	\$3,152,576.00
	Infrastructure	\$66,484,625.00	\$281,213.00	-	\$66,765,838.00
	Building	\$28,792,820.00	-	\$636,614.00	\$28,156,206.00
	Improvement	\$5,413,950.00	\$74,336.00	-	\$5,488,286.00
	Machinery	\$6,213,054.00	\$177,486.00	\$72,496.00	\$6,318,044.00
	Construction	-	\$281,213.00	\$281,213.00	-
	Books	\$212,904.00	-	-	\$212,904.00
Governmental Activities - Total		\$110,269,929.00	\$814,248.00	\$990,323.00	\$110,093,854.00
	Land	\$43,285.00	-	-	\$43,285.00
	Infrastructure	\$35,013,826.00	\$465,455.00	-	\$35,479,281.00
	Building	-	-	-	-
	Improvement	\$569,059.00	-	-	\$569,059.00
	Machinery	\$1,923,698.00	-	-	\$1,923,698.00
	Construction	-	\$465,455.00	\$465,455.00	-
	Books	\$42,895.00	-	-	\$42,895.00
WASTEWATER - Total		\$37,592,763.00	\$930,910.00	\$465,455.00	\$38,058,218.00
	Land	\$17,661.00	-	-	\$17,661.00
	Infrastructure	\$17,844,647.00	\$260,258.00	-	\$18,104,905.00
	Building	\$1,062,132.00	-	-	\$1,062,132.00
	Improvement	\$3,957,279.00	-	-	\$3,957,279.00
	Machinery	\$1,092,240.00	-	-	\$1,092,240.00
	Construction	-	\$260,258.00	\$260,258.00	-
	Books	\$36,838.00	-	-	\$36,838.00
WATER - Total		\$24,010,797.00	\$520,516.00	\$260,258.00	\$24,271,055.00
Unit Total		\$171,873,489.00	\$2,265,674.00	\$1,716,036.00	\$172,423,127.00

**Highland Civil Town, Lake County, Indiana
Accounts Payable/Receivable Statement - 2020**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$358,988.56	\$349,770.00
WASTEWATER	\$165,641.22	\$592,686.00
WATER	\$436.67	\$201,885.00

**Highland Civil Town, Lake County, Indiana
Pensions - 2020**

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
Police Pension Fund - First Class Cities		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

**TOWN OF HIGHLAND
HIGHLAND REDEVELOPMENT COMMISSION
RESOLUTION NO. 2021-09**

**A RESOLUTION OF THE HIGHLAND REDEVELOPMENT COMMISSION
CONCERNING THE 2022 BUDGET YEAR DETERMINATION FOR TAX
INCREMENT FOR THE HIGHLAND ACRES ALLOCATION AREA PURSUANT TO
INDIANA CODE 36-7-14-39(B)(4)**

WHEREAS, the Highland Redevelopment Commission (the “Commission”), has designated the Highland Acres Allocation Area (the “Area”) for purposes of capturing incremental assessed valuation to generate tax increment revenue pursuant to Indiana Code 36-7-14-39 (the “Tax Increment”);

WHEREAS, pursuant to Indiana Code 36-7-14-39(b)(4)(A) and 50 IAC 8-2-4, the Commission is required to make a determination on the capture of incremental assessed valuation that will generate Tax Increment and to notify overlapping taxing units as well as the Lake County, Indiana Auditor and the Common Council (the “Town Council”) of the Town of Highland, Lake County, Indiana, as the fiscal body of the Town, which created the Commission; and

WHEREAS, with respect to the Allocation Area, for the budget year 2022, the Commission has determined the amount of Tax Increment projected for distribution in 2022 as well as the amount of Tax Increment needed in 2021 to meet: (i) the Commission’s outstanding debt service or lease payment obligations, to pay for projects that are located in or directly serve or benefit the Allocation Area, and (ii) other purposes permitted by Indiana Code 36-7-14-39(b)(3), as set forth in the COMMISSION DETERMINATION as attached hereto under Exhibit A;

NOW, THEREFORE, BE IT RESOLVED by the Highland Redevelopment Commission as follows:

SECTION ONE: The Commission has determined that all potential captured assessment (as defined in 50 IAC 8-1-16) with respect to the Allocation Area as of the January 1, 2021 assessment date (for PAY 2022) shall be captured assessment (as defined in IAC 8-1-10), and overlapping taxing units as well as the Lake County, Indiana Auditor and the Town Council will be provided written notice of such determination pursuant to Indiana Code 36-7-14-39(b)(4)(B).

SECTION TWO: This Resolution shall take effect, and be in full force and effect, from and after its passage and approval by the Commission.

ADOPTED AND APPROVED at a meeting of the Highland Redevelopment Commission, Lake County, Indiana held on this 23rd day of March, 2021 having passed by a vote of ____ in favor and ____ opposed.

TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

By: _____
Cyril Huerter, President

ATTEST:

By: _____
Robyn Radford, Secretary

Dated

By: _____
Kathy DeGuilio-Fox, Redevelopment Director
Town of Highland Department of Redevelopment

Dated

Resolution 2021-09 Adopted 03-23-2021

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Commission Determination: Highland Acres Allocation Area (026 Highland 01)

Per I.C. 36-7-14-39(b)(4)(A)

Dated: March 23, 2021

0506-01-026

DLGF TIF CODE: T45451

Highland Acres
 Allocation Area

Determination Criteria

Allocation Area Real Property Net Assessment ¹	\$	5,642,100
Allocation Area Personal Property Net Assessment ¹	-	-
Total Allocation Area Net Assessment ¹	\$	5,642,100
January 1, 2020 Base Assessment	\$	1,230,549
Potential Captured Assessed Value ¹	\$	4,411,551
Pay 2021 Certified Net Tax Rate	\$	2.5092
Estimated 2022 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$	2.5600
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)		3.00%
Estimated Tax Increment (Pay 2022) (Assumption: 95% collection rate)	\$	107,289
<u>Commission Obligations</u>		
Outstanding Debt Service/Lease Payments		
(a) (Fiscal Year 2022)	\$	-
Anticipated Cost of Allocation Area Projects/Programs		100,000
Total of Commission Obligations	\$	100,000
Estimated Allocation Area Tax Increment (FY 2022)	\$	107,289
Total of Commission Obligations, Projects and/or Programs through 2022		100,000
Tax Increment Balance (Surplus or Deficit)	\$	7,289
Estimated Potential Captured Assessment ¹	\$	4,411,551
Estimated Potential Captured Assessment Required to meet Obligations (Percent)		100%
Estimated Captured Assessment	\$	4,411,551

Estimated Uncaptured Assessment	\$	-
<i>(Excess Assessed Value to Overlapping Taxing Units)</i>		
Is the Estimated Uncaptured Assessment greater than 200%?		NO
PURSUANT TO I.C. 36-7-14-39(b)(4)(C), this Determination must be filed with the Town Council as the Legislative Body:		NO

Notes:

1. Data based upon the most current assessment data available from the Office of the Lake County Auditor for the January 1, 2020 assessment date.

**TOWN OF HIGHLAND
HIGHLAND REDEVELOPMENT COMMISSION
RESOLUTION NO. 2021-10**

**A RESOLUTION OF THE HIGHLAND REDEVELOPMENT COMMISSION
CONCERNING THE 2022 BUDGET YEAR DETERMINATION FOR TAX
INCREMENT FOR THE HIGHLAND REDEVELOPMENT (DOWNTOWN)
ALLOCATION AREA PURSUANT TO INDIANA CODE 36-7-14-39(B)(4)**

WHEREAS, the Highland Redevelopment Commission (the “Commission”), has designated the Highland Redevelopment (Downtown) Allocation Area (the “Area”) for purposes of capturing incremental assessed valuation to generate tax increment revenue pursuant to Indiana Code 36-7-14-39 (the “Tax Increment”);

WHEREAS, pursuant to Indiana Code 36-7-14-39(b)(4)(A) and 50 IAC 8-2-4, the Commission is required to make a determination on the capture of incremental assessed valuation that will generate Tax Increment and to notify overlapping taxing units as well as the Lake County, Indiana Auditor and the Common Council (the “Town Council”) of the Town of Highland, Lake County, Indiana, as the fiscal body of the Town, which created the Commission; and

WHEREAS, with respect to the Allocation Area, for the budget year 2022, the Commission has determined the amount of Tax Increment projected for distribution in 2022 as well as the amount of Tax Increment needed in 2021 to meet: (i) the Commission’s outstanding debt service or lease payment obligations, to pay for projects that are located in or directly serve or benefit the Allocation Area, and (ii) other purposes permitted by Indiana Code 36-7-14-39(b)(3), as set forth in the COMMISSION DETERMINATION as attached hereto under Exhibit A;

NOW, THEREFORE, BE IT RESOLVED by the Highland Redevelopment Commission as follows:

SECTION ONE: The Commission has determined that all potential captured assessment (as defined in 50 IAC 8-1-16) with respect to the Allocation Area as of the January 1, 2021 assessment date (for PAY 2022) shall be captured assessment (as defined in IAC 8-1-10), and overlapping taxing units as well as the Lake County, Indiana Auditor and the Town Council will be provided written notice of such determination pursuant to Indiana Code 36-7-14-39(b)(4)(B).

SECTION TWO: This Resolution shall take effect, and be in full force and effect, from and after its passage and approval by the Commission.

ADOPTED AND APPROVED at a meeting of the Highland Redevelopment Commission, Lake County, Indiana held on this 23rd day of March, 2021 having passed by a vote of ____ in favor and ____ opposed.

TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

By: _____
Cyril Huerter, President

ATTEST:

By: _____
Robyn Radford, Secretary

Dated

By: _____
Kathy DeGuilio-Fox, Redevelopment Director
Town of Highland Department of Redevelopment

Dated

Resolution 2021-10 Adopted 03-23-2021

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Commission Determination: Redevelopment Area (Downtown) Allocation Area (026 Highland 02)

Per I.C. 36-7-14-39(b)(4)(A)

Dated: March 23, 2021

0506-02-026

DLGF TIF CODE: T45452

Highland Redevelopment Area
 (Downtown) Allocation Area

Determination Criteria

Allocation Area Real Property Net Assessment ¹	\$	50,949,772
Allocation Area Personal Property Net Assessment ¹		-
Total Allocation Area Net Assessment ¹	\$	50,949,772
January 1, 2020 Base Assessment	\$	45,304,840
Potential Captured Assessed Value ¹	\$	5,644,932
Pay 2021 Certified Net Tax Rate	\$	2.5092
Estimated 2022 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$	2.5600
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)		3.00%
Estimated Tax Increment (Pay 2022) (Assumption: 95% collection rate)	\$	137,285
<u>Commission Obligations</u>		
Outstanding Debt Service/Lease Payments		
(a) (Fiscal Year 2022)	\$	-
Anticipated Cost of Allocation Area Projects/Programs		100,000
Total of Commission Obligations	\$	100,000
Estimated Allocation Area Tax Increment (FY 2022)	\$	137,285
Total of Commission Obligations, Projects and/or Programs through 2022		100,000
Tax Increment Balance (Surplus or Deficit)	\$	37,285
Estimated Potential Captured Assessment ¹	\$	5,644,932
Estimated Potential Captured Assessment Required to meet Obligations (Percent)		100%
Estimated Captured Assessment	\$	5,644,932

Estimated Uncaptured Assessment	\$	-
<i>(Excess Assessed Value to Overlapping Taxing Units)</i>		
Is the Estimated Uncaptured Assessment greater than 200%?		NO
PURSUANT TO I.C. 36-7-14-39(b)(4)(C), this Determination must be filed with the Town Council as the Legislative Body:		NO

Notes:
 1. Data based upon the most current assessment data available from the Office of the Lake County Auditor for the January 1, 2020 assessment date.

**TOWN OF HIGHLAND
HIGHLAND REDEVELOPMENT COMMISSION
RESOLUTION NO. 2021-11**

**A RESOLUTION OF THE HIGHLAND REDEVELOPMENT COMMISSION
CONCERNING THE 2022 BUDGET YEAR DETERMINATION FOR TAX
INCREMENT FOR THE HIGHLAND COMMERCIAL CORRIDORS ALLOCATION
AREA PURSUANT TO INDIANA CODE 36-7-14-39(B)(4)**

WHEREAS, the Highland Redevelopment Commission (the “Commission”), has designated the Highland Commercial Corridors Allocation Area (the “Area”) for purposes of capturing incremental assessed valuation to generate tax increment revenue pursuant to Indiana Code 36-7-14-39 (the “Tax Increment”);

WHEREAS, pursuant to Indiana Code 36-7-14-39(b)(4)(A) and 50 IAC 8-2-4, the Commission is required to make a determination on the capture of incremental assessed valuation that will generate Tax Increment and to notify overlapping taxing units as well as the Lake County, Indiana Auditor and the Common Council (the “Town Council”) of the Town of Highland, Lake County, Indiana, as the fiscal body of the Town, which created the Commission; and

WHEREAS, with respect to the Allocation Area, for the budget year 2022, the Commission has determined the amount of Tax Increment projected for distribution in 2022 as well as the amount of Tax Increment needed in 2021 to meet: (i) the Commission’s outstanding debt service or lease payment obligations, to pay for projects that are located in or directly serve or benefit the Allocation Area, and (ii) other purposes permitted by Indiana Code 36-7-14-39(b)(3), as set forth in the COMMISSION DETERMINATION as attached hereto under Exhibit A;

NOW, THEREFORE, BE IT RESOLVED by the Highland Redevelopment Commission as follows:

SECTION ONE: The Commission has determined that all potential captured assessment (as defined in 50 IAC 8-1-16) with respect to the Allocation Area as of the January 1, 2021 assessment date (for PAY 2022) shall be captured assessment (as defined in IAC 8-1-10), and overlapping taxing units as well as the Lake County, Indiana Auditor and the Town Council will be provided written notice of such determination pursuant to Indiana Code 36-7-14-39(b)(4)(B).

SECTION TWO: This Resolution shall take effect, and be in full force and effect, from and after its passage and approval by the Commission.

ADOPTED AND APPROVED at a meeting of the Highland Redevelopment Commission, Lake County, Indiana held on this 23rd day of March, 2021 having passed by a vote of ____ in favor and ____ opposed.

TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

By: _____
Cyril Huerter, President

ATTEST:

By: _____
Robyn Radford, Secretary

Dated

By: _____
Kathy DeGuilio-Fox, Redevelopment Director
Town of Highland Department of Redevelopment

Dated

Resolution 2021-11 Adopted 03-23-2021

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Commission Determination: Highland Commercial Corridors Allocation Area (026 Highland 03)

Per I.C. 36-7-14-39(b)(4)(A)

Dated: March 23, 2021

0506-03-026

DLGF TIF CODE: T45453

Highland

Commercial Corridors
 Allocation Area

Determination Criteria

Allocation Area Real Property Net Assessment ¹	\$	196,669,265
Allocation Area Personal Property Net Assessment ¹		-
Total Allocation Area Net Assessment ¹	\$	196,669,265
January 1, 2020 Base Assessment	\$	166,103,960
Potential Captured Assessed Value ¹	\$	30,565,305
Pay 2021 Certified Net Tax Rate	\$	2.5092
Estimated 2022 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$	2.5600
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)		3.00%
Estimated Tax Increment (Pay 2022) (Assumption: 95% collection rate)	\$	743,348
<u>Commission Obligations</u>		
Outstanding Debt Service/Lease Payments		
(a) (Fiscal Year 2022)	\$	-
Anticipated Cost of Allocation Area Projects/Programs		500,000
Total of Commission Obligations	\$	500,000
Estimated Allocation Area Tax Increment (FY 2022)	\$	743,348
Total of Commission Obligations, Projects and/or Programs through 2022		500,000
Tax Increment Balance (Surplus or Deficit)	\$	243,348
Estimated Potential Captured Assessment ¹	\$	30,565,305
Estimated Potential Captured Assessment Required to meet Obligations (Percent)		100%
Estimated Captured Assessment	\$	30,565,305

Estimated Uncaptured Assessment		
<i>(Excess Assessed Value to Overlapping Taxing Units)</i>	\$	-
Is the Estimated Uncaptured Assessment greater than 200%?		NO
PURSUANT TO I.C. 36-7-14-39(b)(4)(C), this Determination must be filed with the Town Council as the Legislative Body:		NO

Notes:

1. Data based upon the most current assessment data available from the Office of the Lake County Auditor for the January 1, 2020 assessment date.

**TOWN OF HIGHLAND
HIGHLAND REDEVELOPMENT COMMISSION
RESOLUTION NO. 2021-12**

**A RESOLUTION OF THE HIGHLAND REDEVELOPMENT COMMISSION
CONCERNING THE 2022 BUDGET YEAR DETERMINATION FOR TAX
INCREMENT FOR THE HIGHLAND CARDINAL CAMPUS ALLOCATION AREA
PURSUANT TO INDIANA CODE 36-7-14-39(B)(4)**

WHEREAS, the Highland Redevelopment Commission (the “Commission”), has designated the Highland Cardinal Campus Allocation Area (the “Area”) for purposes of capturing incremental assessed valuation to generate tax increment revenue pursuant to Indiana Code 36-7-14-39 (the “Tax Increment”);

WHEREAS, pursuant to Indiana Code 36-7-14-39(b)(4)(A) and 50 IAC 8-2-4, the Commission is required to make a determination on the capture of incremental assessed valuation that will generate Tax Increment and to notify overlapping taxing units as well as the Lake County, Indiana Auditor and the Common Council (the “Town Council”) of the Town of Highland, Lake County, Indiana, as the fiscal body of the Town, which created the Commission; and

WHEREAS, with respect to the Allocation Area, for the budget year 2022, the Commission has determined the amount of Tax Increment projected for distribution in 2022 as well as the amount of Tax Increment needed in 2021 to meet: (i) the Commission’s outstanding debt service or lease payment obligations, to pay for projects that are located in or directly serve or benefit the Allocation Area, and (ii) other purposes permitted by Indiana Code 36-7-14-39(b)(3), as set forth in the COMMISSION DETERMINATION as attached hereto under Exhibit A;

NOW, THEREFORE, BE IT RESOLVED by the Highland Redevelopment Commission as follows:

SECTION ONE: The Commission has determined that all potential captured assessment (as defined in 50 IAC 8-1-16) with respect to the Allocation Area as of the January 1, 2021 assessment date (for PAY 2022) shall be captured assessment (as defined in IAC 8-1-10), and overlapping taxing units as well as the Lake County, Indiana Auditor and the Town Council will be provided written notice of such determination pursuant to Indiana Code 36-7-14-39(b)(4)(B).

SECTION TWO: This Resolution shall take effect, and be in full force and effect, from and after its passage and approval by the Commission.

ADOPTED AND APPROVED at a meeting of the Highland Redevelopment Commission, Lake County, Indiana held on this 23rd day of March, 2021 having passed by a vote of ____ in favor and ____ opposed.

TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

By: _____
Cyril Huerter, President

ATTEST:

By: _____
Robyn Radford, Secretary

Dated

By: _____
Kathy DeGuilio-Fox, Redevelopment Director
Town of Highland Department of Redevelopment

Dated

Resolution 2021-12 Adopted 03-23-2021

TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

Commission Determination: Highland Cardinal Campus Allocation Area (026 Highland 04)

Per I.C. 36-7-14-39(b)(4)(A)

Dated: March 23, 2021

0506-04-026

DLGF TIF CODE: T45454

Highland

Cardinal Campus
Allocation Area

Determination Criteria

Allocation Area Real Property Net Assessment ¹	\$	9,465,100
Allocation Area Personal Property Net Assessment ¹		-
Total Allocation Area Net Assessment ¹	\$	9,465,100
January 1, 2020 Base Assessment	\$	-
Potential Captured Assessed Value ¹	\$	9,465,100
Pay 2021 Certified Net Tax Rate	\$	2.5092
Estimated 2022 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$	2.5600
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)		3.00%
Estimated Tax Increment (Pay 2022) (Assumption: 95% collection rate)	\$	230,191
<u>Commission Obligations</u>		
Outstanding Debt Service/Lease Payments		
(a) Economic Development Revenue Bonds, Series 2018 (Fiscal Year 2022)	\$	341,575
Anticipated Cost of Allocation Area Projects/Programs		-
Total of Commission Obligations	\$	341,575
Estimated Allocation Area Tax Increment (FY 2022)	\$	230,191
Total of Commission Obligations, Projects and/or Programs through 2022		341,575
Tax Increment Balance (Surplus or Deficit)	\$	(111,384)
Estimated Potential Captured Assessment ¹	\$	9,465,100
Estimated Potential Captured Assessment Required to meet Obligations (Percent)		100%
Estimated Captured Assessment	\$	9,465,100

Estimated Uncaptured Assessment		
<i>(Excess Assessed Value to Overlapping Taxing Units)</i>	\$	-
Is the Estimated Uncaptured Assessment greater than 200%?		NO
PURSUANT TO I.C. 36-7-14-39(b)(4)(C), this Determination must be filed with the Town Council as the Legislative Body:		NO

Notes:

1. Data based upon the most current assessment data available from the Office of the Lake County Auditor for the January 1, 2020 assessment date.

**TOWN OF HIGHLAND
HIGHLAND REDEVELOPMENT COMMISSION
RESOLUTION 2021-13**

**A RESOLUTION OF THE HIGHLAND REDEVELOPMENT COMMISSION
AUTHORIZING APPRAISALS OF REDEVELOPMENT-OWNED PROPERTIES,
PURSUANT TO IC 36-7-14-12.2, AND COMMISSIONING
VALE APPRAISAL GROUP AND CALUMET COMMERCIAL APPRAISALS, INC
TO PERFORM SAID APPRAISALS**

WHEREAS, the Highland Redevelopment Commission (the “Commission”), governing body of the Town of Highland Department of Redevelopment (the “Department”), and the Highland Redevelopment Area (Downtown) Allocation Area (the “Redevelopment Area”), exists and operates under the provisions of the Redevelopment of Cities and Towns Act of 1953 which has been codified in IC 36-7-14, as amended from time to time (the “Act”); and

WHEREAS, the Commission will engage the appraisal services of Vale Appraisal Group and Calumet Commercial Appraisals, Inc, under IC 36-7-14-12.2(a)(12), to appraise the fair market value of the property located at 8610 Kennedy Avenue (*Parcel #45-07-21-327-018.000-026*), 8612 Kennedy Avenue (*Parcel #45-07-21-327-019.000-026*), 8616 Kennedy Avenue (*Parcel #45-07-21-327-020.000-026*) and 8620 Kennedy Avenue (*Parcel #45-07-21-327-021.000-026*); and

WHEREAS, the Commission now desires to approve and authorize the commissioning of appraisals for the property indicated.

NOW THEREFORE BE IT RESOLVED by the Highland Redevelopment Commission of the Town of Highland, Lake County, Indiana:

Section 1. That the Highland Redevelopment Commission hereby approves and authorizes appraisals for real property located at 8610 Kennedy Avenue, 8612 Kennedy Avenue, 8616 Kennedy Avenue and 8620 Kennedy Avenue;

Section 2. That the Highland Redevelopment Commission approves and authorizes the engagement of Vale Appraisal Group and Calumet Commercial Appraisals, Inc to perform said appraisals for an amount quoted, \$1,200.00 and \$1,100.00, respectively;

ADOPTED AND APPROVED at a meeting of the Highland Redevelopment Commission, Lake County, Indiana held on this 23rd day of March, 2021 having passed by a vote of ____ in favor and ____ opposed.

**TOWN OF HIGHLAND
HIGHLAND REDEVELOPMENT COMMISSION**

By: _____
Cyril Huerter, President

ATTEST:

By: _____
Robyn Radford, Secretary

Dated

By: _____
Kathy DeGuilio-Fox, Redevelopment Director
Town of Highland Department of Redevelopment

Dated

GL Number	Invoice Line Desc	Ref #	Vendor	Invoice Description	Amount	Check #
Fund 094 REDEVELOPMENT GENERAL						
Dept 0000						
094-0000-34001	REDEV COMMISSIONER BOND CYRIL	91245	KEYSTONE BONDING&SURETY AGEN	REDEV COMMISSIONER BONDS	200.00	
094-0000-34023	HEALTH INS	91119	TOWN OF HIGHLAND INS FUND (V	MARCH 2021 HEALTH/LIFE INS PREM RE:	3,238.65	33584
094-0000-34043	LIFE INS	91119	TOWN OF HIGHLAND INS FUND (V	MARCH 2021 HEALTH/LIFE INS PREM RE:	15.88	33584
094-0000-35008	UTILITIES-2811 JEWETT	91214	NORTHERN IN PUBLIC SERVICE	CUTILITIES-2811 JEWETT	213.93	
094-0000-35008	UTILITIES-2821 JEWETT	91218	NORTHERN IN PUBLIC SERVICE	CUTILITIES-2821 JEWETT	171.33	
094-0000-35008	STORM-8620 KENNEDY	91204	TOWN OF HIGHLAND UTILITIES	STORM-8620 KENNEDY	61.03	
094-0000-35008	STORM-8618 KENNEDY	91206	TOWN OF HIGHLAND UTILITIES	STORM-8618 KENNEDY	61.03	
094-0000-35008	STORM-8612 KENNEDY	91208	TOWN OF HIGHLAND UTILITIES	STORM-8612 KENNEDY	15.22	
094-0000-35008	STORM-8610 KENNEDY	91209	TOWN OF HIGHLAND UTILITIES	STORM-8610 KENNEDY	15.22	
094-0000-35008	STORM-2605 CONDIR	91212	TOWN OF HIGHLAND UTILITIES	STORM-2605 CONDIR	15.22	
094-0000-39001	2021 MEMBERSHIP DUES	91222	NORTHWEST INDIANA FORUM INC	2021 MEMBERSHIP DUES	2,750.00	
094-0000-45200	REDEVELOP GEN TRANSFER GROSS	90967	PAYROLL ACCOUNT	2/26PRL D/S TRANSFER REDEVELOPMENT	5,306.64	33564
094-0000-45200	REDEVELOP GEN TRANSFER GROSS	91143	PAYROLL ACCOUNT	3/12PRL D/S TRANSFER REDEVELOPMENT	5,031.97	33586
			Total For Dept 0000		17,096.12	
			Total For Fund 094 REDEVELOPMENT GENERAL		17,096.12	
Fund 250 CREDIT ECON. DEV. INCOME TAX FUND						
Dept 0000						
250-0000-35010	GRANT PLANNING & DEVELOPMENT	91216	KARNERBLUE ERA, LLC	GRANT PLANNING & DEVELOPMENT	300.00	
			Total For Dept 0000		300.00	
			Total For Fund 250 CREDIT ECON. DEV. INCOME TAX FUND		300.00	

GL Number	Invoice Line Desc	Ref #	Vendor	Invoice Description	Amount	Check #
Fund Totals:						
				Fund 094 REDEVELOPMENT GENERAL	17,096.12	
				Fund 250 CREDIT ECON. DEV. INCOME T	300.00	
					<u>17,396.12</u>	