

**Topics Tentatively Scheduled for Study Session Discussion  
and  
Topics Requested for Action at Future Business Meetings of the Twenty-Ninth  
Town Council of Highland**

This meeting will be convened as an electronic meeting, pursuant to Governor Holcomb's Executive Orders 20-04, 20-09 and 20-26 and now extended by Executive Order 21-26 through October 31, 2021 allowing such meetings, pursuant to IC 5-14-1.5-3.7 for the duration of the emergency.

People may observe and record the meeting for live streaming by joining the meeting on the following link:

<https://us06web.zoom.us/j/81980215252?pwd=dGVVcjdTQUFKUWNseU04N05uTG5HUT09>

Further, persons wishing to offer comment in the meeting may access the electronic meeting by using the preceding and adding the password for Meeting ID: 819 8021 5252 password (code): 278728

**Monday October 4, 2021  
Study Session 6:30 p.m.**

*This meeting contributes to Agenda building for the plenary meeting. Please, also be aware of the running enrolled list of matters that are likely for the plenary meeting, subject to review by the municipal executive. By practice and local ordinance, study sessions are distinguished from plenary (regular business) meetings of the Town Council "as they shall be conducted with less formality and with no votes or final actions of a dispositive nature unless provided otherwise by proper notice, pursuant to IC [5-14-1.5](#) et seq." (Confer HMC Section 2.05.130(3))*

- X. **Discussion:** Amending the Municipal Code regarding the provisions dealing with the one inch snow triggering no parking on all streets in Highland. It is being suggested to change this from 1 inch to two inches as the trigger.
- X. **Discussion:** Further consideration of Altering compensation of boards and commissions from the current method to some per meeting pay. (*See summary sheet showing a prototype for an ordinance that would create the pay regime suggested and the spread sheet showing fiscal impact*)
- X. **Discussion:** Review list provided by the Public Works Director on status of the sidewalks and their repair and maintenance. (The district map accompanies this discussion list along with a list of all sidewalks as depicted in the Capital Asset record.
- X. **Discussion:** Request by Buckeye Pipeline for a new easement agreement to be approved (*The former one is shown in packet.*). Ask Town Council Attorney to review application of IC 36-1-11 et seq. to this too.
- X. **Discussion:** Budget Hearing on October 11, 2021.

## II.

### • **Plenary Business Meeting of Monday October 11, 2021 Likely matters**

- X. Preadoption Hearing on Proposed Budgets for FY 2022.
- X. Accounts payable vouchers Docket for the period of September 14, 2021 to September 27, 2021 in the amount **\$945,097.36**
- X. Ratify Payroll Vouchers Dockets for payday of 08.27.2021 in the amount of **\$290,522.44** and for the payday of 09.10.2021 in the amount **of \$228,725.20.**
- X. Minutes of the Meeting of Monday, September 27, 2021.
- X. Ordinance 1744.1726-D did not obtain a unanimous vote to be considered at the meeting it was introduced, Monday, September 27, 2021. The matter can be considered at this meeting and will only require a majority vote for passage.
- X. Appointments (Waterworks Board)
- X. Maybe fire truck stuff. We are seeking financing quotes and will not have an appropriation until next unless we need it now.
- X. Appropriation Transfer for ICT Fund and request for proposed additional appropriation for the year.

**HIGHLAND MUNICIPAL Code Provisions regarding the triggering of certain responsibilities based on a one inch snowfall.**

**10.20.220 Special regulations for snow removal.**

(A) It is hereby declared and proclaimed that it is necessary for the public health and safety that the streets of the town be cleared of snow, and if the clearing of the snow is impeded and delayed by vehicles parked on the streets, such impediment and delay is detrimental to the public health and safety.

(B) Whenever there has been snow of **one inch** or more, no person shall park a vehicle on any street until such time that the snow has been cleared from the streets. Vehicles shall be relocated to areas off street or to on-street areas that have been previously cleared of snow.

(C) If such vehicles are not removed from the streets after ticketing, it shall be the duty of the officer to employ a reputable person to remove such vehicle from the streets and store them at a garage or within a vehicle pound, and the reasonable cost of removal and storage shall be paid by the owners of the vehicle.

(D) Whenever any vehicle is found to be in violation of this section, then the officer finding such vehicle shall take its registration number and any other information displayed on such vehicle which may identify its owner or user, and shall conspicuously affix to such vehicle a ticket. [Ord. 1608 § 1, 2015].

**8.05.020 Removal of snow by abutting property owners – Street deposits prohibited.**

(A) No property owner shall permit snow to accumulate and remain on the sidewalks in front or on the side of his/her property for a period longer than 48 hours, following the end of a snowfall event;

(B) No person shall direct, deposit or place snow removed from any sidewalk, public or private, or private driveway, inclusive of the driveway apron located upon the public right-of-way, upon or onto any public road, street or alley;

(C) No person shall direct, deposit or place snow upon any parkway located within the public right-of-way except those that are adjacent and contiguous to the private property from which the snow is being removed. [Ord. 1583 § 1, 2015; amended during 2012 recodification. Code 1983 § 18-2; Code 2000 § 172.02].







## COMPENSATION of BOARDs and COMMISSION DISCUSSION

Modified to reflect the suggested changes:

*Except from the current effective wage and salary Ordinance No. 1726 as amended:*

**Section 6.** *Town Legislative Body, ~~Boards and Commissions~~.* That subject to the provisions of this ordinance, the salary and wages for the elected officers, non-elected officers and employees of the Town of Highland are hereby fixed for its ~~departments and offices~~ as follows:

**(A) Office of the Town Council**

Town Council President(1)	\$ 1,226.00 per month
Town Council Member (4)	\$ 1,164.00 per month

That the foregoing salaries of the legislative body members remain at the level first fixed by Ordinance 1054, passed and adopted December 30, 1996 to be effective beginning in 1997, unchanged owing to the provisions of IC 36-5-3-2(c);

Town Council Attorney paid at an hourly rate according to terms set forth in attorney's letter of acceptance on file.

**Section 6.1.** *Boards and Commissions.* That subject to the provisions of this ordinance, the salary and wages for the non-elected officers of the Town of Highland are hereby fixed as a salary based upon meetings attended, unless otherwise provided in this ordinance, to be paid monthly, for its departments and offices as follows:

**(A) Advisory Board of Zoning Appeals**

Chairman (1)	\$ 150 per quarter \$31.25 per meeting
Members (4) each	\$ 120 per quarter \$ 25 per meeting

Attorney paid at an hourly rate according to terms set forth in attorney's letter of acceptance on file.

Recording Secretary \$ 50 per month

**State law reference: IC 36-7-4-907 Board of zoning appeals; members; vacancies**

(b) A member of the board of zoning appeals who misses three (3) consecutive regular meetings of the board may be treated as if the member had resigned, at the discretion of the appointing authority.

**(B) Municipal (Advisory) Plan Commission**

President (if Citizen member) (1)	\$ 150 per quarter \$31.25 per meeting
Citizen Member Secretary (1)	\$ 120 per quarter \$ 25 per meeting
Citizen Members (2)	\$ 120 per quarter \$ 25 per meeting
Legislative Body appointees (3)	see below



President	(1)	\$150 per quarter \$31.25 per meeting
Citizen Members	(3) each	\$120 per quarter \$25.00 per meeting
Member appointed by School Board	(1)	See below
Member appointed by Library Board	(1)	See below

**Authority to Fix this compensation:** IC 36-10-3-9(a). The salary of any board members whose appointing authority is other than the **Town Legislative Body** will not be paid from the Municipal Treasury but may be paid from the treasury of the appointing authority, subject to law. However, any Board member whose appointing authority is other than the **Town Legislative Body** has all other rights of members appointed by the **Town Legislative Body** including the payment of actual expenses as provided in IC 36-10-3-9(b).

**State law reference: IC 36-10-3-9 Board of park and recreation; compensation**

(a) The members of the board may receive a salary in an amount fixed by the fiscal body.

**(G) Redevelopment Commission**

Redevelopment Commissioners who do not otherwise hold a lucrative office for the purpose of Article 2, Section 5 of the Indiana Constitution shall receive the salary, which is hereby fixed as follows:

President	(1)	\$50 per month \$31.25 per meeting
Vice President	(1)	\$40 per month \$25.00 per meeting
Secretary	(1)	\$40 per month
Members	(2)	\$40 per month \$25.00 per meeting

All Redevelopment Commissioners are entitled to reimbursement for expenses necessarily incurred in the performance of their duties. (Pursuant to State law; Confer IC 36-7-14-7(f)(g));

**State law reference: IC 36-7-14-7 Commissioners; terms of office; vacancies; oaths; bonds; qualifications; reimbursement for expenses; compensation**

(g) A redevelopment commissioner who does not otherwise hold a lucrative office for the purpose of Article 2, Section 9 of the Indiana Constitution may receive:

- (1) a salary; or
- (2) a per diem;

and is entitled to reimbursement for expenses necessarily incurred in the performance of the redevelopment commissioner's duties.

**(H) Community Events Commission**

Chairperson	(1)	\$31.25 per meeting
First Vice Chairperson	(1)	\$25.00 per meeting
Second Vice Chairperson	(1)	\$25.00 per meeting
Secretary	(1)	\$25.00 per meeting

Members

(12)

\$25.00 per meeting

( I ). *Payment protocol for board boards and commissions.* Attendance will be kept by the board or commission. The president will be responsible for certifying to the attendance on a form provided by the Clerk-Treasurer listing the members, dates of meetings and the actual attendance or absence of the member. This must be filed with the office of the clerk-treasurer by the tenth of each month first following the meeting for which payroll is to be prepared and processed.



**General Law governing town council's fixing compensation:**

**IC 36-5-3-2 Compensation for officers and employees; fixing of annual compensation; determining increases or decreases in compensation**

Sec. 2. (a) As used in this section, "compensation" means the total of all money paid to an elected town officer for performing duties as a town officer, regardless of the source of funds from which the money is paid. The term includes all employee benefits paid to an elected town officer, including life insurance, health insurance, disability insurance, retirement benefits, and pension benefits. For purposes of determining an increase or decrease in compensation of an elected town officer, the term does not include any of the following:

- (1) Payment of an insurance premium.
- (2) Payments in recognition of:
  - (A) longevity;
  - (B) professional certifications; or
  - (C) educational advancements;that are separately identified on a salary ordinance or resolution.
- (3) Payment of a stipend or per diem allowed by statute.
- (4) A payment authorized under subsection (d).

(b) The town legislative body shall, by ordinance, fix the compensation of its own members, the town clerk-treasurer, and the town marshal. An ordinance adopted under this subsection that fixes the annual compensation of **an elected town officer** shall provide for an **annual, monthly, or biweekly salary schedule**. An elected town officer is not required to report hours worked and may not be compensated based on the number of hours worked. The legislative body shall provide reasonable compensation for other town officers and employees.

(c) The compensation of an elected town officer may not be changed in the year for which it is fixed, nor may it be reduced below the amount fixed for the previous year.

**(d)** The legislative body may provide that town officers (including elected town officers) and employees receive additional compensation for services that:

- (1) are performed for the town;
- (2) are not governmental in nature; and
- (3) are connected with the operation of a municipally owned utility or function.

Subject to the approval of the legislative body, the administrative agency operating the utility or function shall fix the amount of the additional compensation, which shall be paid from the revenues of the utility or function.



**ESTIMATE of COST IMPACT to BUDGETS for EACH BOARD or COMMISSION CHANGE**

(New scenario assumes two meetings a month)

**GENERAL FUND**

Change for Fund

**\$ 1,905.41**

**PLAN COMMISSION DEPARTMENT**

Current Cost	Salary monthly		per meeting		
President	1 \$ 50.00	\$ 645.90	\$ 31.25	\$ 807.38	
members	3 \$ 40.00	<u>\$ 1,550.16</u>	\$ 25.00	<u>\$ 1,937.70</u>	
<b>Total</b>		<b>\$ 2,196.06</b>	<b>Total</b>	<b>\$ 2,745.08</b>	<b>\$ 549.01</b>

*This assumes that the president is elected from the citizen membership. If not, then the cost is lower*

**BOARD of ZONING APPEALS DEPARTMENT**

Current Cost	Salary monthly		per meeting		
President	1 \$ 50.00	\$ 645.90	\$ 31.25	\$ 807.38	
members	4 \$ 40.00	<u>\$ 2,066.88</u>	\$ 25.00	<u>\$ 2,583.60</u>	
<b>Total</b>		<b>\$ 2,712.78</b>	<b>Total</b>	<b>\$ 3,390.98</b>	<b>\$ 678.20</b>

**POLICE DEPARTMENT**

**TOWN BOARD of METROPOLITAN POLICE COMMISSIONERS**

Current Cost	Salary monthly		per meeting		
Chair	1 \$ 50.00	\$ 645.90	\$ 31.25	\$ 807.38	
members	4 \$ 40.00	<u>\$ 2,066.88</u>	\$ 25.00	<u>\$ 2,583.60</u>	
<b>Total</b>		<b>\$ 2,712.78</b>	<b>Total</b>	<b>\$ 3,390.98</b>	<b>\$ 678.20</b>

Change for Fund

**\$ 678.20**

**WATER OPERATING and MAINTENANCE FUND**

**BOARD of WATERWORKS DIRECTORS**

Current Cost	Salary monthly		per meeting		
President	1 \$ 50.00	\$ 645.90	\$ 31.25	\$ 807.38	
members	4 \$ 40.00	<u>\$ 2,066.88</u>	\$ 25.00	<u>\$ 2,583.60</u>	
<b>Total</b>		<b>\$ 2,712.78</b>	<b>Total</b>	<b>\$ 3,390.98</b>	<b>\$ 678.20</b>

Change for Fund

**\$ 549.01**

**PARKS and RECREATION SPECIAL OPERATING (GENERAL) FUND**

**PARK and RECREATION BOARD**

Current Cost	Salary monthly		per meeting		
President	1 \$ 50.00	\$ 645.90	\$ 31.25	\$ 807.38	
* members	4 \$ 40.00	<u>\$ 1,550.16</u>	\$ 25.00	<u>\$ 1,937.70</u>	
<b>Total</b>		<b>\$ 2,196.06</b>	<b>Total</b>	<b>\$ 2,745.08</b>	<b>\$ 549.01</b>

\* One member is appointed by School Board. Full powers but paid by School Town if paid at all.

Change for Fund

**\$ 678.20**

**REDEVELOPMENT GENERAL FUND**

**REDEVELOPMENT COMMISSION**

Current Cost	Salary monthly		per meeting		
President	1 \$ 50.00	\$ 645.90	\$ 31.25	\$ 807.38	
members	4 \$ 40.00	<u>\$ 2,066.88</u>	\$ 25.00	<u>\$ 2,583.60</u>	
<b>Total</b>		<b>\$ 2,712.78</b>	<b>Total</b>	<b>\$ 3,390.98</b>	<b>\$ 678.20</b>

**SPECIAL EVENTS NON REVERTING FUND**

**COMMUNITY EVENTS COMMISSION**

Change for Fund

**\$ 10,495.88**

Current Cost	Salary monthly		per meeting		
President	1 \$ -	\$ -	\$ 31.25	\$ 807.38	
members	15 \$ -	<u>\$ -</u>	\$ 25.00	<u>\$ 9,688.50</u>	
<b>Total</b>		<b>\$ -</b>	<b>Total</b>	<b>\$10,495.88</b>	<b>\$ 10,495.88</b>

Budget for the Special Events Non Reverting Ft was based upon the former pay structure \$50 per month and 440 permonth for members



## PROVISIONS ON SIDEWALKS

### HIGHLAND MUNICIPAL CODE

#### **8.10.080 Repair and maintenance of sidewalks and driveways.**

*(A) Responsibility of Repair and Maintenance of Abutting Sidewalks and Driveways.*

The responsibility for the repair and maintenance of sidewalks and driveways within the town is hereby deemed to be that of abutting property owners. Property owners shall be responsible for maintaining the abutting sidewalks in a reasonably safe condition, and shall repair and maintain the abutting sidewalk at their own expense as and when needed, in the opinion of the building commissioner or his designee.

*(B) Notice of Order to Repair.* Should a property owner fail to maintain his or her abutting sidewalk and/or driveway in a reasonably safe condition, then, in the interest of the health, safety and general welfare of the public, the town, in its sole discretion, may issue a notice or an order to repair the sidewalk and/or driveway to the responsible owner.

*(C) Issuance and Service of Notice to Repair.*

(1) Notice of an order to repair or improve any sidewalk and/or driveway within the town shall be issued by the building commissioner or his designee. The notice shall be addressed to the common address of the property in question and also to the address of the owner of the property, if different, and shall be sent by certified mail.

(2) The property owner shall perform the requested repairs or improvements to the sidewalk and/or driveway within 30 days from the date of the notice as required by the notice, or any extended time therefrom allowed by the building commissioner or his designee.

*(D) Contract for Repair.* In the event any property owner fails to comply with the order to repair any sidewalk or driveway within the town issued by the building commissioner or his designee, the town council, in its sole discretion, may have the sidewalk or driveway constructed or repaired. In causing the sidewalk to be constructed or repaired, the town council may let a general contract for the making or repairing of all sidewalks or driveways subject to the issued order. The letting of any contract under the provisions of this section shall be governed by the laws of the state regulating contractual authority of the town council for such matters, as they may be amended from time to time.

*(E) Assessments.* Assessments for the construction or repair of sidewalks or driveways shall be levied and collected pursuant to the terms of IC [36-9-36-1](#)

et seq., as amended from time to time. The entire cost of the sidewalk or driveway improvements or repairs shall be assessed and apportioned against each lot or parcel of property abutting on the improvement in the proportion that the improved lineal front footage of each lot or parcel of property bears to the entire length of the improvement. [Ord. 999, 1998. Code 2000 § 172.22].

## *Sidewalk Replacement Program*

### Introduction

Ordinance No. 999, An Ordinance Providing for the Repair and Maintenance of Sidewalks and Driveways, Repealing All Ordinances in Conflict Therewith, and Declaring an Emergency, provides as follows:

**Section 1. Responsibility for Repair and Maintenance of Abutting Sidewalks and Driveways.** The responsibility for the repair and maintenance of sidewalks and driveways within the Town of Highland is hereby deemed to be that of the abutting property owners. Said property owner shall be responsible for maintaining the abutting sidewalk in a reasonably safe condition, and shall repair and maintain the abutting sidewalk at their own expense as and when needed in the opinion of the Building Commissioner of the Town of Highland, or his designee.

**Section 2. Notice of Order to Repair.** Should a property owner fail to maintain his or her abutting sidewalk and/or driveway in a reasonably safe condition, then, in the interest of health, safety and general welfare of the public, the Town at its sole discretion, may issue a notice of an order to repair said sidewalk and/or driveway to the responsible property owner.

**Section 3. Issuance and Service of Notice to Repair.** Notice of an order to repair or improve any sidewalk and/or driveway within the Town shall be issued by the Building Commissioner, or his designee. The Notice shall be addressed to the common address of the property in question and also to the address of the owner of the property, if different, and shall be sent by Certified Mail.

The property owner shall perform the requested repairs or improvements to the sidewalk and/or driveway within thirty (30) days from the date of the notice as required by the Notice, or extended time therefrom allowed by the Building Commissioner, or his designee.

**Section 4. Contract for Repair.** In the event any property owner fails to comply with the order to repair or improve any sidewalk or driveway within the Town issued by the Building Commissioner or his designee, the Town Council, in its sole discretion, may have the sidewalk or driveway constructed or repaired. In causing the sidewalk or driveway to be constructed or repaired, the Town Council may let a general contract for the making or repairing of all sidewalks subject to the issued order. The letting of any contracts under the provisions of this Ordinance shall be governed by the laws of the State of Indiana regulating contractual authority of the Town Council for such matters, as they may be amended from time to time.

**Section 5. Assessments.** Assessments for the construction or repair of sidewalks or driveways shall be levied and collected pursuant to the terms of I.C. 36-9-36-1 et seq. as amended from time to time. The entire cost of the sidewalk or driveway improvement or repairs shall be assessed and apportioned against each lot or parcel of property abutting on the improvement in the proportion the improved lineal front footage of each lot or parcel of property bears to the entire length of the improvement.

**Section 6. Penalties.** In addition to any assessments provided for under Section 5 of this Ordinance, any person or property owner who refuses to maintain and keep sidewalks or driveways abutting their property in proper repair and condition, after notice has been given as required by the Ordinance, shall be charged with an infraction and shall be fined not less than Twenty-Five Dollars (\$25.00) nor more than Five Hundred Dollars (\$500.00). Each day that an unreasonable condition exists after notice is given is deemed to be a separate violation, and shall constitute a separate offense.

## **Program**

### Step 1. Sidewalk Inspection

The sidewalk inspection shall be performed, as directed by the Public Works Director, or his designee.

#### Inspection Criteria

1. Change of Elevation between two panels of sidewalk or a change in elevation at a crack within one pane of sidewalk, which exceeds one inch (1").
2. Excessive "Spalling" defined as the chipping or flaking of concrete, bricks, or other masonry where improper drainage or venting and freeze/thaw cycling exists.
3. Excessive cracking within one or more panes of sidewalk or driveway that a reasonable person would determine to be hazardous.

The sidewalk inspector shall prepare a report of each location deemed to be in an unsafe condition, pursuant to the inspection criteria. The report shall contain the location (address) of the abutting property, date and time of inspection, description of the unsafe condition, and the number of feet of sidewalk that needs to be repaired or replaced. The inspector shall rate the severity of the condition. The inspector shall also apply marking paint in a manner that identifies all sections that need to be replaced. Upon completion of an inspection area, the inspector will prepare a final report (report format attached), in Microsoft Excel format, that includes the property owner's name and address (if different from the inspection location), location (address) of the abutting property, date and time of inspection, description of the unsafe condition, and the number of feet of sidewalk that



needs to be repaired or replaced. The list shall be prioritize the list based upon severity. Property owner information shall be obtained through the parcel and property records of Lake County.

Step 2. Notice to Property Owner

Letters containing the property owner's name and address (if different from the inspection location), location (address) of the abutting property, date and time of inspection, description of the unsafe condition, the number of feet of sidewalk that needs to be repaired or replaced, and the deadline for compliance (letter format attached) shall be mailed to each property owner contained in the report and, if the property owner does not reside at the subject location, to the occupant of the subject property. In addition to the letter, a copy of Ordinance 999 and a copy of the Town of Highland Sidewalk Replacement Program shall be attached.

If the property owner determines to participate in the Town of Highland Sidewalk Replacement Program, the work shall be implemented pursuant to the policies established therein.

The inspector shall meet with any property owner, as necessary, to offer explanation of the program or answer any questions the property owner may have. Pursuant to Ordinance No. 999, the property owner shall perform the requested repairs or improvements to the sidewalk and/or driveway within thirty (30) days from the date of the notice as required by the Notice, or any extended time therefrom allowed by the Building Commissioner, or his designee.

If the property owner determines not to participate in the Town of Highland Sidewalk Replacement Program, he/she may complete the replacement according the sidewalk specifications of the Town of Highland.

If the property owner determines not replace the public sidewalk pursuant to the notice, the Town shall takes steps, pursuant to the Sidewalk Ordinance, to have the sidewalk replaced and assess the property for the work.

Step 3. Follow-up Inspection

The sidewalk inspector shall conduct a follow-up inspection of each location identified in the initial inspection. After all extensions and all remedies have been exhausted, the Sidewalk Inspector shall prepare a final report identifying those property owners that have not complied with the order. The Sidewalk Inspector shall prepare an estimate for the removal and replacement of sidewalk and driveway that has not been repair or replaced by the abutting property owner pursuant to the order, on a unit cost basis, as

determined by the annual Materials and Services bid award for sidewalk, driveway, and concrete removal.

The Report shall be delivered to the Public Works Director, or his designee, and assessments shall be levied and collected pursuant to the terms of I.C. 36-9-36-1.

Step 4. Assessments.

(1) The Public Works Director, or his designee, shall prepare a "Preliminary Order for the Sidewalk Replacement Project and Financing thereof through Municipal General Improvement Fund and Special Assessments from Property Owners Benefiting from such Improvements" for consideration by the Board of Works. The Board of Works shall hold a Public Hearing for all persons affected by the special assessments. Subsequent to the Public Hearing, the Board of Works shall consider a "Confirming Order for the Sidewalk Replacement Project and Financing thereof through Municipal General Improvement Fund and Special Assessments from Property Owners Benefiting from such Improvements".

(2) The Public Works Director, or his designee, shall prepare a "Preliminary Order Adopting and Approving Municipal General Improvement Fund Special Assessment Rolls for Property Owners Benefiting from the Sidewalk Replacement Project" for consideration by the Board of Works. The Board of Works shall hold a Public Hearing for all persons affected by the special assessments. Subsequent to the Public Hearing, the Board of Works shall consider a "Confirming Order Adopting and Approving Municipal General Improvement Fund Special Assessment Rolls for Property Owners Benefiting from the Sidewalk Replacement Project".

Step 4. Sidewalk Construction

Upon final approval of the assessment rolls, the work shall be ordered by the Sidewalk Inspector. The work shall be funded from proceeds of the General Improvement Fund.

Step 5. Notice of Assessment

After the sidewalk has been replaced, the Public Works Director shall deliver the Assessment Roll to the Office of the Clerk Treasurer and the Clerk shall deliver the Notice of Assessment to the respective properties for payment pursuant to the terms of the Order of the Works adopting and approving said assessments. Unpaid assessments shall be filed with the Office of the Treasurer, Lake County, Indiana for collection.





**Town of Highland, Indiana**  
**2020**  
**36.50**

**Sidewalks**  
 Name of agency:  
 The year of the report:  
 The replacement cost of Sidewalks in dollars/yard<sup>2</sup> is :

NOTE: Depreciation starts one year after the year of acquisition

Road Name	From	To	Length in feet	Width (ft)	Year Constructed	Length x Width (yards <sup>2</sup> )	Replacement Cost (Based on Bidifier)	Deletion for Year Constructed (Based on Bidifier)	Completed Historical Total Cost	Life	Beginning Accum Depn	Annual Depreciation (\$)	Ending Accum Depn	Net Book Value	Federal %
Kennedy Ave	Ridge	Cady Dich	50	1976	11,111	73,000	0.261	19,053	15	19,053	0	19,053	0	0	
Highland Ave	Ridge	Lincoln Ave	620	2000	1,378	22,630	0.790	17,878	15	17,878	0	17,878	0	0	
Highland Ave	Lincoln	Perrin Ave	840	1960	2,800	30,660	0.136	4,170	15	4,170	0	4,170	0	0	
Kennedy Ave	Hart Rd	45th St	2,000	1976	11,111	73,000	0.261	19,053	15	19,053	0	19,053	0	0	
Kennedy Ave	Cady Dich	Hart Rd	2,170	1976	12,056	79,205	0.261	20,673	15	20,673	0	20,673	0	0	
Highland Pl	Mantha	41st St	950	1960	3,167	34,676	0.136	4,716	15	4,716	0	4,716	0	0	
Highland St	Mantha	ODay	530	1980	1,767	19,345	0.136	2,631	15	2,631	0	2,631	0	0	
Kennedy Ave	Grand Trunk	Main St	2,170	2005	5,787	79,205	0.896	66,237	15	66,237	4,731	70,968	0	0	
Kennedy Ave	100th St	Grand Trunk	1,370	2005	3,653	50,005	0.896	44,804	15	44,804	2,987	44,804	0	0	
Kennedy Ave	45th St	100th St	1,800	2005	4,800	65,700	0.896	58,867	15	58,867	3,924	58,867	0	0	
Zionsdem Court	West of Prairie Ave		840	2005	2,707	30,660	0.896	27,471	15	25,640	1,831	27,471	0	0	
Sevenger Dr	43rd Street	Hook St	1,213	2005	3,809	44,275	0.896	38,670	15	37,025	2,645	39,670	0	0	
Hook St	Sevenger Dr	44th Street	945	2005	3,150	34,483	0.896	30,905	15	28,845	2,060	30,905	0	0	
43rd Street	Kennedy Ave	Hook St	1,078	2005	3,593	39,347	0.896	35,255	15	32,905	2,350	35,255	0	0	
Juniper Trail	Sandfieldwood Dr	West of Sandfieldwood Dr	1,414	2000	4,399	51,611	0.790	40,773	15	40,773	0	40,773	0	0	
Franklin Ave	Liabe Rd	Orchard Ave	662	2000	2,354	24,163	0.790	19,089	15	19,089	0	19,089	0	0	
Orchard Ave	Condit Ave	Franklin Ave	677	2000	2,357	24,711	0.790	19,521	15	19,521	0	19,521	0	0	
Sandfieldwood Court	Off of Orchard Ave		160	2000	580	6,570	0.790	5,190	15	5,190	0	5,190	0	0	
Sandfieldwood Dr	Orchard Ave	Kleinman Rd	1,038	2000	3,460	37,887	0.790	29,931	15	29,931	0	29,931	0	0	
Sandfieldwood Dr	Kleinman Rd	Highway Ave	1,212	2000	4,040	44,238	0.790	34,948	15	34,948	0	34,948	0	0	
Bayberry Lane	Indianaopol Blvd		375	2000	1,250	13,688	0.790	10,813	15	10,813	0	10,813	0	0	
Rambowood Dr	Indianaopol Blvd	Prairie Ave	921	2000	9,312	33,617	0.790	26,557	15	26,557	0	26,557	0	0	
Rambowood Dr	West of Prairie Ave		1,577	2000	5,081	57,561	0.790	45,473	15	45,473	0	45,473	0	0	
Prairie Ave	Rambowood Dr	Cypress Ln	730	2000	2,433	26,645	0.790	21,050	15	21,050	0	21,050	0	0	
Northwood Ln	Prairie Ave	Teaswood Ln	1,212	2000	4,040	44,238	0.790	34,948	15	34,948	0	34,948	0	0	
Northwood Ln	Northwood Ln	Widowood Ln	1,165	2000	3,883	42,523	0.790	33,593	15	33,593	0	33,593	0	0	
Blowwood Ln	Northwood Ln	Blowwood Ln	536	2000	1,787	19,564	0.790	15,456	15	15,456	0	15,456	0	0	
Blowwood Ln	Widowood Ln	Northwood Ln	937	2000	3,123	34,201	0.790	27,018	15	27,018	0	27,018	0	0	
Coar Circle	Blowwood Ln	Northwood Ln	922	2000	3,073	33,653	0.790	26,586	15	26,586	0	26,586	0	0	
Widowood Circle	North of Blowwood Ln		149	2000	497	5,439	0.790	4,296	15	4,296	0	4,296	0	0	
Northwood Court	North of Northwood Ln		754	2000	2,684	27,521	0.790	21,742	15	21,742	0	21,742	0	0	
Blowwood Court	North of Northwood Ln		206	2000	572	7,519	0.790	5,940	15	5,940	0	5,940	0	0	
Cypress Ln	Prairie Ave	Idenwild Ln	315	2000	875	11,488	0.790	9,083	15	9,083	0	9,083	0	0	
Idenwild Ln	Blowwood Ln	White Oak Ln	973	2000	2,910	31,865	0.790	25,173	15	25,173	0	25,173	0	0	
Blowwood Circle	East of White Oak Ln		411	2000	1,416	15,002	0.790	11,851	15	11,851	0	11,851	0	0	
Blowwood Ln	Idenwild Ln	Blowwood Circle	852	2000	2,840	31,098	0.790	24,567	15	24,567	0	24,567	0	0	
Blowwood Circle	West of Blowwood Ln		161	2000	537	5,877	0.790	4,642	15	4,642	0	4,642	0	0	
Widowood Ln	Blowwood Dr	Rambowood Dr	289	2000	963	10,549	0.790	8,333	15	8,333	0	8,333	0	0	
Prairie Ave	Rambowood Dr	Main St	1,137	2000	3,790	41,501	0.790	32,785	15	32,785	0	32,785	0	0	
Whispering Oaks	East of Prairie Ave		310	2000	1,033	11,315	0.790	8,939	15	8,939	0	8,939	0	0	
Timberidge Ln	Prairie Ave	Timberidge Court	512	2000	1,707	16,688	0.790	14,764	15	14,764	0	14,764	0	0	
Oneswood Court	North of Timberidge Ln		347	2000	1,157	12,666	0.790	10,006	15	10,006	0	10,006	0	0	
Timberidge Court	South of Timberidge Ln		336	2000	1,120	12,264	0.790	9,689	15	9,689	0	9,689	0	0	
Parkway Dr	Tenace Dr	46th Street	1,209	2000	4,930	44,129	0.790	34,862	15	34,862	0	34,862	0	0	
White Oak Ln	Idenwild Ln		1,138	2000	3,793	41,537	0.790	32,814	15	32,814	0	32,814	0	0	
Cough Ave	5th St	St James Pl	620	2000	2,067	22,630	0.790	17,878	15	17,878	0	17,878	0	0	
St James Pl	Cough Ave	Cambridge Way	557	2000	1,857	20,331	0.790	16,061	15	16,061	0	16,061	0	0	
Cambridge Way	St James Pl	Park Place Dr	605	2000	2,017	22,083	0.790	17,445	15	17,445	0	17,445	0	0	
Park Place Dr	Cambridge Way	Cough Ave	497	2000	1,657	18,141	0.790	14,331	15	14,331	0	14,331	0	0	
42nd Dr	Liabe Rd	42nd Pl	1,258	2000	4,193	45,917	0.790	36,274	15	36,274	0	36,274	0	0	

**Town of Highland, Indiana**  
 2020  
 36.50

**Sidewalks**  
 Name of agency:  
 The year of the report:  
 The replacement cost of Sidewalks in dollars/year's is :

NOTE: Depreciation starts one year after the year of acquisition

Road Name	From	To	Length In feet	Width (ft)	Year Constructed	Length x Width (SqFt)	Replacement Cost (Used CP-DR)	Deflation for Year Constructed (Used CP-DR)	Computed Historical Total Cost	Life	Beginning Accum Degr	Annual Depreciation (\$)	Ending Accum Degr	Net Book Value	Federal %
38th St	Pico	Chie Ave	450	32	1995	1,500	16,425	0.699	11,481	15	11,481	0	11,481	0	
Pine St	38th St	Weth Rd	660	30	1995	2,200	24,090	0.699	16,839	15	16,839	0	16,839	0	
Parway Dr	South of 45th St		380	30	1995	1,260	13,870	0.699	9,695	15	9,695	0	9,695	0	
Prairie Ave	45th	Industrial Dr	840	36	1995	3,360	30,660	0.699	21,431	15	21,431	0	21,431	0	
Wilwood Court	South of 48th Ave		1,246	31	1995	4,292	45,479	0.699	31,790	15	31,790	0	31,790	0	
Temaze Dr	Parway Dr	Prairie Ave	706	30	1995	2,333	25,769	0.699	18,013	15	18,013	0	18,013	0	
Temaze Dr	Prairie Ave	Brandon Ave	1,085	30	1995	3,350	36,873	0.699	27,172	15	27,172	0	27,172	0	
Temaze Court	North of Temaze Dr		282	30	1995	873	9,553	0.699	6,685	15	6,685	0	6,685	0	
Prairie Ave	Industrial Dr	Temaze Dr	608	30	1995	2,027	22,192	0.699	15,512	15	15,512	0	15,512	0	
Industrial Court	South of Industrial Dr		188	30	1995	627	6,862	0.699	4,797	15	4,797	0	4,797	0	
Southmoore Ave	Temaze Dr	99th Street	208	30	1995	693	7,592	0.699	5,307	15	5,307	0	5,307	0	
99th Street	Southmoore Ave	Brandon Ave	785	30	1995	2,617	28,653	0.699	20,028	15	20,028	0	20,028	0	
Brandon Ave	99th Street	Temaze Dr	574	30	1995	1,913	20,951	0.699	14,645	15	14,645	0	14,645	0	
Buddy Court	North of Temaze Dr		139	30	1995	463	5,074	0.699	3,546	15	3,546	0	3,546	0	
Laverne Dr	West of Lable Rd		260	32	1985	924	9,490	0.493	4,679	15	4,679	0	4,679	0	
Lable Rd	Lincoln Pl	Weth Rd	1,150	32	1985	4,089	41,975	0.493	20,694	15	20,694	0	20,694	0	
Lincoln Pl	West of Lable Rd		260	32	1985	924	9,490	0.493	4,679	15	4,679	0	4,679	0	
Express Dr	South of Industrial Dr		1,750	40	1980	7,778	63,875	0.378	24,145	15	24,145	0	24,145	0	
Industrial Dr	Indy	Spring St	950	40	1980	4,222	34,675	0.378	13,107	15	13,107	0	13,107	0	
Industrial Dr	Prairie	Indy	1,300	36	1980	5,200	47,450	0.378	17,896	15	17,896	0	17,896	0	
Spring St	45th St	Industrial Dr	750	40	1980	3,333	27,375	0.378	10,348	15	10,348	0	10,348	0	
Parway Dr	Idewild Dr	Bluebird Lane	1,050	30	1975	3,500	36,325	0.247	9,466	15	9,466	0	9,466	0	
27th Pl	Wilwood Dr	Idewild Ave	500	30	1975	1,667	18,250	0.247	4,508	15	4,508	0	4,508	0	
38th Pl	Wilwood Dr	Idewild Ave	500	30	1975	1,667	18,250	0.247	4,508	15	4,508	0	4,508	0	
38th St	Wilwood Dr	Idewild Ave	500	30	1975	1,667	18,250	0.247	4,508	15	4,508	0	4,508	0	
41st Pl	Idewild	Prairie Ave	620	30	1975	2,067	22,630	0.247	5,590	15	5,590	0	5,590	0	
41st St	Prairie	Indianaopol Blvd	1,230	32	1975	4,473	44,895	0.247	11,089	15	11,089	0	11,089	0	
24th St	Wilwood	Prairie Ave	1,170	30	1975	3,900	42,705	0.247	10,548	15	10,548	0	10,548	0	
Azalea Dr			1,770	36	1975	7,080	64,605	0.247	15,957	15	15,957	0	15,957	0	
Bluebird Lane			1,200	30	1975	4,000	43,800	0.247	10,819	15	10,819	0	10,819	0	
Hart Rd	Southmoor	Indy	900	35	1975	3,500	32,850	0.247	8,114	15	8,114	0	8,114	0	
Idewild Ave	37th	Martha St	930	30	1975	3,100	33,945	0.247	8,384	15	8,384	0	8,384	0	
Idewild Ct			550	30	1975	1,833	20,075	0.247	4,959	15	4,959	0	4,959	0	
Idewild Dr	Martha	Bluebird Lane	1,130	30	1975	3,767	41,245	0.247	10,188	15	10,188	0	10,188	0	
Martha St	Bluebird	Idewild Ct	900	30	1975	3,000	32,880	0.247	8,114	15	8,114	0	8,114	0	
Martha St	Indianaopol Blvd	Tracks	1,100	32	1975	3,911	40,150	0.247	9,917	15	9,917	0	9,917	0	
Martha St	Woodward	Indy	1,540	35	1975	5,980	56,210	0.247	13,884	15	13,884	0	13,884	0	
Martha St	Munster Lane	Woodward Ave	1,190	35	1975	4,628	43,435	0.247	10,728	15	10,728	0	10,728	0	
Parway Dr	Bluebird	Idewild Ct	1,100	30	1975	3,667	40,150	0.247	9,917	15	9,917	0	9,917	0	
Prairie Ave	North of 41st St	Azalea	1,030	30	1975	3,433	37,595	0.247	9,285	15	9,285	0	9,285	0	
Prairie Ave	Azalea	45th St	1,150	36	1975	4,600	41,975	0.247	10,368	15	10,368	0	10,368	0	
Robin Dr			320	30	1975	1,067	11,680	0.247	2,885	15	2,885	0	2,885	0	
Southmoor Dr	Martha	41st St	1,320	32	1975	4,683	48,180	0.247	11,900	15	11,900	0	11,900	0	
Southmoor Dr	41st St	Azalea Dr	1,500	32	1975	5,333	54,750	0.247	13,523	15	13,523	0	13,523	0	
Waymond Ave	Martha - South		400	30	1975	1,333	14,600	0.247	3,606	15	3,606	0	3,606	0	
Waymond Ave	41st St	Hart Rd	660	30	1975	2,200	24,090	0.247	5,950	15	5,950	0	5,950	0	
Waymond Ave	North of 45th St		150	30	1975	500	5,475	0.247	1,352	15	1,352	0	1,352	0	
Wilwood Dr	37th	Martha St	930	30	1975	3,100	33,945	0.247	8,384	15	8,384	0	8,384	0	
Wilwood Dr	Martha	Bluebird Lane	1,150	30	1975	3,833	41,975	0.247	10,368	15	10,368	0	10,368	0	
Wilwood Dr	Bluebird	Idewild Ct	1,280	30	1975	4,267	46,720	0.247	11,540	15	11,540	0	11,540	0	

Sidewalk Calculations



**Sidewalks**  
 Name of agency: **Town of Highland, Indiana**  
 The year of the report: **2020**  
 The replacement cost of Sidewalks in dollars/yard<sup>2</sup> is: **36.50**

NOTE: Depreciation starts one year after the year of acquisition

Road Name	From	To	Length in feet	Width (ft)	Year Constructed	Length x Width (yards <sup>2</sup> )	Replacement Cost (Used Depreciation)	Depreciation for Year Constructed (Used Depreciation)	Completed Historical Total Cost	Life	Beginning Accum Dep	Annual Depreciation (\$)	Ending Accum Dep	Net Book Value	Federal %
Widewood Dr	Idelwild Ct	Azalea Dr	480	30	1975	1,600	17,520	0.247	4,327	15	4,327	0	4,327	0	
Widewood Dr	Azalea	44th St	350	30	1975	1,167	12,775	0.247	3,155	15	3,155	0	3,155	0	
Woodward Ave	Curly	Martha St	560	30	1975	1,833	21,170	0.247	5,229	15	5,229	0	5,229	0	
Woodward Ave	Martha	Bluebird Lane	1,180	30	1975	3,533	43,070	0.247	10,638	15	10,638	0	10,638	0	
41st Ln	Liable	Kleinman Rd	1,330	28	1975	4,138	48,545	0.247	11,991	15	11,991	0	11,991	0	
Orchard Ave	North of 41st Lane		300	30	1975	1,000	10,950	0.247	2,705	15	2,705	0	2,705	0	
Hart Rd	Irby	Tracks	1,250	36	1970	5,000	45,825	0.178	8,121	15	8,121	0	8,121	0	
Spring St	Hart	45th St	2,050	20	1970	4,556	74,825	0.178	13,319	15	13,319	0	13,319	0	
Spring St	Martha	Hart Rd	2,000	20	1970	4,444	73,000	0.178	12,994	15	12,994	0	12,994	0	
Heck St	North of 44th St		160	33	1970	587	5,840	0.178	1,040	15	1,040	0	1,040	0	
81st St	East of Duoluth Ave		560	30	1965	1,867	20,440	0.144	2,943	15	2,943	0	2,943	0	
Duoluth Pl			200	30	1965	667	7,300	0.144	1,051	15	1,051	0	1,051	0	
Ester Pl			200	30	1965	667	7,300	0.144	1,051	15	1,051	0	1,051	0	
Grace Pl	Duoluth	Ester	920	30	1965	3,067	33,980	0.144	4,836	15	4,836	0	4,836	0	
Grand Blvd	East of Johnston at		330	30	1965	1,100	12,045	0.144	1,734	15	1,734	0	1,734	0	
Johnston St	Grand	LaPorte Ave	1,320	30	1965	4,400	48,180	0.144	6,938	15	6,938	0	6,938	0	
Johnston St	81st St	Grand	1,330	30	1965	4,433	48,545	0.144	6,990	15	6,990	0	6,990	0	
Liable Rd	8300 Block	LaPorte Ave	1,320	20	1965	2,633	48,180	0.144	6,938	15	6,938	0	6,938	0	
Liable Rd	8100 Block	8300 Block	1,250	20	1965	2,778	46,625	0.144	6,570	15	6,570	0	6,570	0	
Maple Pl			200	30	1965	667	7,300	0.144	1,051	15	1,051	0	1,051	0	
Norman Pl			200	30	1965	667	7,300	0.144	1,051	15	1,051	0	1,051	0	
Ross Pl			200	30	1965	667	7,300	0.144	1,051	15	1,051	0	1,051	0	
Strong Pl			200	30	1965	667	7,300	0.144	1,051	15	1,051	0	1,051	0	
100th St	100th Pl		1,160	30	1965	3,867	42,340	0.144	6,097	15	6,097	0	6,097	0	
100th St	Kennedy	5th St	1,350	50	1965	7,500	49,275	0.144	7,096	15	7,096	0	7,096	0	
100th St	5th St	Delaware Pl	1,160	30	1965	3,867	42,340	0.144	6,097	15	6,097	0	6,097	0	
101st Pl	Erie	4th Pl	560	30	1965	1,933	21,170	0.144	3,048	15	3,048	0	3,048	0	
101st Pl	4th Pl	Cul De Sac	700	30	1965	2,333	26,550	0.144	3,679	15	3,679	0	3,679	0	
4th Pl	100th St	101st Pl	1,260	30	1965	4,200	46,980	0.144	6,623	15	6,623	0	6,623	0	
4th St	100th St	101st Pl	1,170	30	1965	3,900	42,705	0.144	6,150	15	6,150	0	6,150	0	
5th St	98th St	Lakeside Dr	1,550	34	1965	5,856	56,575	0.144	8,147	15	8,147	0	8,147	0	
5th St	45th	98th St	1,360	34	1965	5,138	49,640	0.144	7,148	15	7,148	0	7,148	0	
97th Pl	5th St	Delaware Pl	1,160	30	1965	3,867	42,340	0.144	6,097	15	6,097	0	6,097	0	
98th Pl East			450	30	1965	1,500	16,425	0.144	2,365	15	2,365	0	2,365	0	
98th Pl West			450	30	1965	1,500	16,425	0.144	2,365	15	2,365	0	2,365	0	
98th St	Erie	5th St	1,000	15	1965	1,667	36,500	0.144	5,256	15	5,256	0	5,256	0	
98th St East			450	30	1965	1,500	16,425	0.144	2,365	15	2,365	0	2,365	0	
98th St West			450	30	1965	1,500	16,425	0.144	2,365	15	2,365	0	2,365	0	
99th Pl East	Erie St	5th St	1,000	15	1965	1,667	36,500	0.144	5,256	15	5,256	0	5,256	0	
99th Pl West			450	30	1965	1,500	16,425	0.144	2,365	15	2,365	0	2,365	0	
Delaware Parkway			470	30	1965	1,500	16,425	0.144	2,365	15	2,365	0	2,365	0	
Delaware Pl	98th St	Lakeside Dr	1,250	470	1965	2,716	17,155	0.144	2,470	15	2,470	0	2,470	0	
Delaware Pl	97th Pl	98th St	880	30	1965	2,633	32,120	0.144	4,625	15	4,625	0	4,625	0	
Erie Pl	100th St	101st Pl	1,270	30	1965	4,233	46,355	0.144	6,675	15	6,675	0	6,675	0	
Erie St	45th	98th St	1,350	22	1965	3,000	49,275	0.144	7,096	15	7,096	0	7,096	0	
Lakeside Dr (North)			1,900	30	1965	6,333	69,350	0.144	9,986	15	9,986	0	9,986	0	
Lakeside Dr (South)			1,800	30	1965	6,000	65,700	0.144	9,461	15	9,461	0	9,461	0	
Lincoln Pl	West of Parrish Ave		250	30	1960	833	9,125	0.136	1,241	15	1,241	0	1,241	0	



**Sidewalks**  
 Name of agency:  
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 2020  
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**36.50**

The year of the report:  
**2020**

NOTE: Depreciation starts one year after the year of acquisition

Road Name	From	To	Length in feet	Width (ft)	Year Constructed	Length x Width (yards <sup>2</sup> )	Replacement Cost	Deletion for Year Constructed (Used CPI-Inflation)	Computed Historical Total Cost	Life	Beginning Accum Dep	Annual Depreciation (\$)	Ending Accum Dep	Net Book Value	Federal %
38th St	Near Orchard Ave		330	32	1960	1,173	12,045	0.136	1,638	15	1,638	0	1,638	0	
38th St	Near Ohio Pl		330	32	1960	1,173	12,045	0.136	1,638	15	1,638	0	1,638	0	
38th St	East of Labile Rd		160	32	1960	569	5,840	0.136	794	15	794	0	794	0	
Collage Grv Pl	Lincoln	With Rd	1,320	30	1960	4,400	48,180	0.136	6,552	15	6,552	0	6,552	0	
Collage Grv Pl	Lincoln	With Rd	1,320	30	1960	4,400	48,180	0.136	6,552	15	6,552	0	6,552	0	
Grace St	Lincoln	Cady Ditch	1,620	30	1960	5,400	59,130	0.136	8,042	15	8,042	0	8,042	0	
Grace St	Lincoln	With Rd	1,140	30	1960	3,800	41,210	0.136	5,859	15	5,859	0	5,859	0	
Hess Dr	Curve	Curve	720	30	1960	2,400	26,380	0.136	3,574	15	3,574	0	3,574	0	
Hess Dr	O'Day	Curve	720	30	1960	2,400	26,380	0.136	3,574	15	3,574	0	3,574	0	
Kleinman Ave	With Rd	Ditch	590	18	1960	1,180	21,535	0.136	2,929	15	2,929	0	2,929	0	
Kleinman Ave	With Rd	With Rd	1,400	18	1960	2,800	51,100	0.136	6,950	15	6,950	0	6,950	0	
Lavema Dr	East of Grace St		550	30	1960	1,833	20,075	0.136	2,730	15	2,730	0	2,730	0	
Labile Rd	With Rd	Ditch	450	32	1960	1,600	16,425	0.136	2,234	15	2,234	0	2,234	0	
Lincoln Ave	Parish	Grace St	1,300	30	1960	4,333	47,450	0.136	6,453	15	6,453	0	6,453	0	
Lincoln Ave	5th	Parish Ave	1,360	30	1960	4,533	49,840	0.136	6,751	15	6,751	0	6,751	0	
Lincoln Ave	Tracts	5th St	600	30	1960	2,000	21,800	0.136	2,978	15	2,978	0	2,978	0	
Lincoln Ave	Grace Street East		570	28	1960	1,773	20,005	0.136	2,829	15	2,829	0	2,829	0	
Ohio Pl	38th	With Rd	1,000	32	1960	3,556	36,920	0.136	4,964	15	4,964	0	4,964	0	
Orchard Ave	38th	With Rd	550	32	1960	1,956	20,075	0.136	2,730	15	2,730	0	2,730	0	
O'Day Dr	Lincoln	With Rd	1,400	30	1960	4,667	51,100	0.136	6,950	15	6,950	0	6,950	0	
Parish Ave	Lincoln	With Rd	1,500	30	1960	5,000	54,150	0.136	7,446	15	7,446	0	7,446	0	
Parish Ave	Hess	With Rd	1,100	30	1960	3,667	40,150	0.136	5,460	15	5,460	0	5,460	0	
Parish Ave	O'Day	Parish Ave	1,320	30	1960	4,400	48,180	0.136	6,552	15	6,552	0	6,552	0	
Parish Ave	Grace	Labile Rd	1,330	32	1960	4,729	48,543	0.136	6,602	15	6,602	0	6,602	0	
Parish Ave	Labile	Kleinman Rd	1,325	32	1960	4,711	48,543	0.136	6,577	15	6,577	0	6,577	0	
Parish Ave	Parish	Grace St	760	30	1960	2,533	27,740	0.136	3,773	15	3,773	0	3,773	0	
Parish Ave	Kleinman	Cine Ave	1,300	32	1960	4,622	47,450	0.136	6,453	15	6,453	0	6,453	0	
Parish Ave	Munster Line	Parish Ave	1,415	53	1960	8,333	51,648	0.136	7,024	15	7,024	0	7,024	0	
45th St	Indianapolis Blvd	Tracts	1,250	53	1960	7,361	45,625	0.136	6,205	15	6,205	0	6,205	0	
45th St	Prairie	Indianapolis Blvd	1,300	53	1960	7,656	47,450	0.136	6,453	15	6,453	0	6,453	0	
41st St	Kennedy	5th St	1,320	42	1960	6,160	48,180	0.136	8,552	15	8,552	0	8,552	0	
42nd St	Kennedy	5th St	1,320	34	1960	4,987	48,180	0.136	6,552	15	6,552	0	6,552	0	
44th St	Kennedy	5th St	1,320	22	1960	3,227	48,180	0.136	6,552	15	6,552	0	6,552	0	
44th St	5th - East	Kennedy	1,200	30	1960	4,000	43,800	0.136	5,957	15	5,957	0	5,957	0	
44th St	Kennedy	5th St	1,320	33	1960	4,840	48,180	0.136	6,552	15	6,552	0	6,552	0	
45th St	Forest	Tracts	1,810	53	1960	10,659	66,065	0.136	8,985	15	8,985	0	8,985	0	
45th St	Kennedy	5th St	1,320	53	1960	7,773	48,180	0.136	6,552	15	6,552	0	6,552	0	
4th Pl	South of 41st St		400	30	1960	1,333	14,600	0.136	1,986	15	1,986	0	1,986	0	
4th Pl	South of 41st St		400	30	1960	1,333	14,600	0.136	1,986	15	1,986	0	1,986	0	
5th Pl	44th	45th St	500	30	1960	1,667	18,250	0.136	2,482	15	2,482	0	2,482	0	
5th Pl	41st St	43rd St	1,320	40	1960	5,667	48,180	0.136	8,552	15	8,552	0	8,552	0	
5th Pl	43rd	45th St	1,320	40	1960	5,667	48,180	0.136	8,552	15	8,552	0	8,552	0	
Anthony Pl			200	30	1960	667	7,300	0.136	993	15	993	0	993	0	
Anthony Pl			1,100	30	1960	3,667	40,150	0.136	5,460	15	5,460	0	5,460	0	
Delaware Pl	44th	45th St	500	30	1960	1,667	18,250	0.136	2,482	15	2,482	0	2,482	0	
Elton St			1,130	30	1960	3,767	41,245	0.136	5,609	15	5,609	0	5,609	0	
Elton St	41st St	43rd St	1,320	30	1960	4,400	48,180	0.136	6,552	15	6,552	0	6,552	0	
Elton St	43rd	45th St	1,330	32	1960	4,729	48,545	0.136	6,602	15	6,602	0	6,602	0	
Elton St	Cady	41st St	1,500	34	1960	5,667	54,750	0.136	7,446	15	7,446	0	7,446	0	
Farmer Dr	43rd St	41st	1,320	30	1960	4,400	48,180	0.136	6,552	15	6,552	0	6,552	0	
Farmer Dr	Curve	45th St	950	30	1960	3,167	34,675	0.136	4,716	15	4,716	0	4,716	0	
Farmer Dr	43rd	Forest Dr	1,620	30	1960	5,400	59,130	0.136	8,042	15	8,042	0	8,042	0	

**Town of Highland, Indiana**  
 2020  
 36.50

**Sidewalks**  
 Name of agency:  
 The year of the report:  
 The replacement cost of Sidewalks in dollars/yard<sup>2</sup> is :

NOTE: Depreciation starts one year after the year of acquisition

Road Name	From	To	Length in feet	Width (ft)	Year Constructed	Length x Width (yards <sup>2</sup> )	Replacement Cost (Based on CP-1ification)	Depreciation for Year Constructed (Based on CP-1ification)	Completed Historical Total Cost	Life	Beginning Accum Depreciation (\$)	Annual Depreciation (\$)	Ending Accum Depreciation (\$)	Net Book Value	Percent %
Farm Dr	43rd St	Curve	900	30	1960	3,000	32,850	0.136	4,468	15	4,468	0	4,468	0	
Farm Dr	43rd St	46th St	1,500	30	1960	5,000	54,750	0.136	7,446	15	7,446	0	7,446	0	
Farm Dr	41st St	43rd St	1,450	30	1960	4,350	52,925	0.136	7,198	15	7,198	0	7,198	0	
Farm Dr	41st St	Farm Dr	1,120	30	1960	3,360	40,880	0.136	5,560	15	5,560	0	5,560	0	
Genes Dr	44th St	45th St	800	33	1960	2,633	29,200	0.136	3,971	15	3,971	0	3,971	0	
Hill Rd	Tracks	Kennedy Ave	1,400	35	1960	5,444	51,100	0.136	6,950	15	6,950	0	6,950	0	
Lobs Pl			900	30	1960	3,000	32,850	0.136	4,468	15	4,468	0	4,468	0	
Staric Ct			230	54	1960	1,300	8,395	0.136	1,142	15	1,142	0	1,142	0	
Staric Dr	43rd	Farm Dr	900	30	1960	3,000	32,850	0.136	4,468	15	4,468	0	4,468	0	
Staric Dr	41st St	43rd St	1,250	30	1960	4,167	46,625	0.136	6,205	15	6,205	0	6,205	0	
43rd St	Farm Dr	Ellen St	560	30	1960	1,833	21,170	0.136	2,879	15	2,879	0	2,879	0	
43rd St	5th	Farm Dr	1,250	33	1960	4,283	46,625	0.136	6,205	15	6,205	0	6,205	0	
44th St	Hook	Genes Dr	400	33	1960	1,467	14,600	0.136	1,986	15	1,986	0	1,986	0	
45th St	Tracks	Kennedy Ave	1,400	50	1960	7,778	51,100	0.136	6,950	15	6,950	0	6,950	0	
41st Pl	O'Day	Grace	700	30	1960	2,333	25,550	0.136	3,475	15	3,475	0	3,475	0	
41st Pl	Grace	Liabie Rd	1,330	30	1960	4,433	48,545	0.136	6,602	15	6,602	0	6,602	0	
41st Pl	Grace	Liabie Rd	1,330	32	1960	4,729	48,545	0.136	6,602	15	6,602	0	6,602	0	
41st Pl	Tracks	Grace St	1,230	32	1960	4,273	44,895	0.136	6,106	15	6,106	0	6,106	0	
42nd Pl	O'Day	Liabie Rd	200	30	1960	667	7,300	0.136	993	15	993	0	993	0	
42nd Pl	Liabie	Kleinman Rd	1,330	20	1960	2,666	48,545	0.136	6,602	15	6,602	0	6,602	0	
42nd Pl	Grace	Liabie Rd	1,330	30	1960	4,433	48,545	0.136	6,602	15	6,602	0	6,602	0	
43rd Pl	O'Day	Liabie Rd	1,020	30	1960	3,060	37,230	0.136	5,063	15	5,063	0	5,063	0	
43rd St	O'Day	Liabie Rd	1,280	30	1960	4,267	46,720	0.136	6,354	15	6,354	0	6,354	0	
44th Pl	O'Day	Liabie Rd	1,330	30	1960	4,433	48,545	0.136	6,602	15	6,602	0	6,602	0	
44th Pl	O'Day	Liabie Rd	570	30	1960	1,800	20,805	0.136	2,829	15	2,829	0	2,829	0	
44th Pl	O'Day	Liabie Rd	770	30	1960	2,567	28,105	0.136	3,822	15	3,822	0	3,822	0	
44th Pl	Liabie	Kleinman Rd	1,330	40	1960	5,911	48,545	0.136	6,602	15	6,602	0	6,602	0	
45th St	Kleinman	Cine Ave	1,330	53	1960	7,832	48,545	0.136	6,602	15	6,602	0	6,602	0	
45th St	Liabie	Kleinman Rd	1,330	53	1960	7,832	48,545	0.136	6,602	15	6,602	0	6,602	0	
45th St	Tracks	Liabie Rd	670	53	1960	3,561	24,455	0.136	3,326	15	3,326	0	3,326	0	
Alli Ct			550	32	1960	1,856	20,075	0.136	2,730	15	2,730	0	2,730	0	
Bldg Dr			1,450	30	1960	4,833	52,825	0.136	7,198	15	7,198	0	7,198	0	
Collage Grv Ave	Merina	41st St	890	30	1960	3,100	33,945	0.136	4,617	15	4,617	0	4,617	0	
Collage Grv Pl	Merina	41st St	890	30	1960	2,967	32,485	0.136	4,418	15	4,418	0	4,418	0	
Grace Pl	Merina	41st St	820	30	1960	2,733	29,930	0.136	4,070	15	4,070	0	4,070	0	
Grace St	Cady Ditch	41st St	1,030	32	1960	3,662	37,595	0.136	5,113	15	5,113	0	5,113	0	
Grace St	41st St	42nd Pl	1,000	32	1960	3,566	36,500	0.136	4,964	15	4,964	0	4,964	0	
Johnston St	Merina	41st St	790	30	1960	2,500	27,375	0.136	3,723	15	3,723	0	3,723	0	
Kleinman Rd	Alli Ct	43rd St	1,160	18	1960	2,200	42,340	0.136	5,758	15	5,758	0	5,758	0	
Kleinman Rd	Cady Ditch	45th Ave	900	18	1960	1,620	32,850	0.136	4,468	15	4,468	0	4,468	0	
Kleinman Rd	43rd St	45th Ave	1,330	25	1960	3,664	48,545	0.136	6,602	15	6,602	0	6,602	0	
Liabie Rd	43rd St	45th Ave	1,320	32	1960	4,693	48,100	0.136	6,552	15	6,552	0	6,552	0	
Liabie Rd	41st St	43rd St	1,320	32	1960	4,693	48,100	0.136	6,552	15	6,552	0	6,552	0	
Minor Dr			1,450	30	1960	4,833	52,825	0.136	7,198	15	7,198	0	7,198	0	
Merina St	Highland Pl	Grace St	870	30	1960	4,133	52,925	0.136	6,552	15	6,552	0	6,552	0	
Merina St	Grace St	Johnston St	600	30	1960	4,813	35,405	0.136	4,815	15	4,815	0	4,815	0	
Merina St	O'Day	Highland Pl	790	30	1960	2,633	28,835	0.136	3,922	15	3,922	0	3,922	0	
O'Day Dr	Merina	Highland Pl	1,150	30	1960	3,833	41,975	0.136	5,709	15	5,709	0	5,709	0	
O'Day Dr	41st St	43rd St	1,830	30	1960	6,100	66,795	0.136	9,084	15	9,084	0	9,084	0	
O'Day Dr	43rd St	44th Pl	1,080	30	1960	3,600	39,420	0.136	5,361	15	5,361	0	5,361	0	



**Sidewalks**

Name of agency:

2020

36.50

The year of the report:

The replacement cost of Sidewalks in dollars/yard<sup>2</sup> is :

NOTE: Depreciation starts one year after the year of acquisition

Road Name	From	To	Length in feet	Width (ft)	Year Constructed	Length x Width (yards <sup>2</sup> )	Replacement Cost (Based on CPI-Inflation)	Deviation for Year Constructed (Based on CPI-Inflation)	Completed Historical Total Cost	Life	Beginning Accum Depreciation (\$)	Annual Depreciation (\$)	Ending Accum Depreciation (\$)	Net Book Value	Federal %
45th St	5th	Forest Dr	600	28	1950	1,680	21,900	0.111	18,540	15	2,431	0	2,431	0	0
4th Pl East		Norman	600	28	1950	1,680	36,963	0.111	14,976	15	3,991	0	3,991	0	0
4th Pl West		LaPorte Ave	600	28	1950	1,680	48,180	0.111	16,256	15	5,348	0	5,348	0	0
5th St	Grand Blvd	Grand Blvd	1,320	30	1950	3,960	48,545	0.111	18,250	15	5,388	0	5,388	0	0
5th St	Glenwood	Grand Blvd	1,180	30	1950	3,540	46,525	0.111	16,250	15	5,388	0	5,388	0	0
5th St	Kennedy	5th St	1,330	30	1950	3,990	46,545	0.111	16,250	15	5,388	0	5,388	0	0
5th St	Kennedy	5th St	1,330	31	1950	4,113	46,545	0.111	16,250	15	5,388	0	5,388	0	0
5th St	Kennedy	5th St	1,330	35	1950	4,650	46,525	0.111	16,250	15	5,388	0	5,388	0	0
5th St	Kennedy	5th St	1,250	35	1950	4,375	46,525	0.111	16,250	15	5,388	0	5,388	0	0
5th St	Kennedy	5th St	1,340	30	1950	4,020	46,525	0.111	16,250	15	5,388	0	5,388	0	0
5th St	Kennedy	5th St	1,340	30	1950	4,020	46,525	0.111	16,250	15	5,388	0	5,388	0	0
8 1st St	Indianapolis Blvd	Sycamore Ave	1,400	40	1950	5,600	51,100	0.111	16,250	15	5,388	0	5,388	0	0
Maplewood Ct		Sycamore Ave	200	26	1950	520	7,300	0.111	610	15	810	0	810	0	0
River Dr		Wicker Park Dr	1,100	30	1950	3,300	40,150	0.111	16,250	15	4,457	0	4,457	0	0
Reverend Ct	Wahul	Wicker Park Dr	1,280	30	1950	3,840	46,720	0.111	16,250	15	5,186	0	5,186	0	0
Sycamore Ave	River Dr	8 1st St	700	30	1950	2,100	22,985	0.111	2,552	15	6,888	0	6,888	0	0
Sycamore Ave	8 1st St	Grand Ave	1,380	30	1950	4,140	50,370	0.111	5,581	15	5,591	0	5,591	0	0
Wahul Dr	Wicker Park Dr	Robertson	750	30	1950	2,250	27,375	0.111	3,039	15	3,039	0	3,039	0	0
Wicker Park Dr	8 1st St	Robertson	630	30	1950	1,890	22,985	0.111	2,552	15	2,552	0	2,552	0	0
Wicker Park Dr	8 1st St	Sycamore Ave	1,700	30	1950	5,100	62,050	0.111	6,888	15	6,888	0	6,888	0	0
5th Pl	South of Strong St	South of Strong St	700	30	1950	2,100	25,550	0.111	2,836	15	2,836	0	2,836	0	0
Collage Grove Ave	South of Strong St	South of Strong St	700	30	1950	2,100	25,550	0.111	2,836	15	2,836	0	2,836	0	0
Collage Grove Pl	South of Strong St	South of Strong St	700	30	1950	2,100	25,550	0.111	2,836	15	2,836	0	2,836	0	0
Delaware Ave	South of Strong St	South of Strong St	700	30	1950	2,100	25,550	0.111	2,836	15	2,836	0	2,836	0	0
Delaware Pl	South of Strong St	South of Strong St	700	30	1950	2,100	25,550	0.111	2,836	15	2,836	0	2,836	0	0
Duluth Ave	East of Grace St	Grace St	1,430	30	1950	4,290	52,185	0.111	5,794	15	5,794	0	5,794	0	0
Duluth Ave	Grace St	Parish	1,400	30	1950	4,200	51,100	0.111	5,672	15	5,672	0	5,672	0	0
Duluth Ave	5th St	Parish	1,380	30	1950	4,140	50,370	0.111	5,591	15	5,591	0	5,591	0	0
Duluth Pl	North of Duluth Ave	Parish St	180	30	1950	540	6,570	0.111	729	15	729	0	729	0	0
Eder Ave	Duluth	Parish St	1,300	30	1950	3,900	47,450	0.111	5,287	15	5,287	0	5,287	0	0
Eder Ave	Eder Ave	Grace Pl	1,680	30	1950	5,040	61,320	0.111	6,807	15	6,807	0	6,807	0	0
Eder Pl	West of Eder Ave	Grace Pl	150	30	1950	450	5,475	0.111	608	15	608	0	608	0	0
Glenwood Ave	East of Grace St	Grace St	1,200	30	1950	3,600	43,800	0.111	4,862	15	4,862	0	4,862	0	0
Glenwood Ave	5th St	Parish Ave	1,340	30	1950	4,020	48,910	0.111	5,429	15	5,429	0	5,429	0	0
Glenwood Ave	Parish	Johnston St	1,180	30	1950	3,540	42,435	0.111	4,821	15	4,821	0	4,821	0	0
Grace St	Grand Blvd	LaPorte Ave	1,320	33	1950	4,356	48,180	0.111	5,348	15	5,348	0	5,348	0	0
Grace St	North Dr	Grand Blvd	1,640	33	1950	5,412	59,880	0.111	6,644	15	6,644	0	6,644	0	0
Grand Blvd	Parish	Johnston St	1,310	30	1950	3,930	47,815	0.111	5,307	15	5,307	0	5,307	0	0
Grand Blvd	5th St	Parish Ave	1,320	30	1950	3,960	48,180	0.111	5,348	15	5,348	0	5,348	0	0
Maple Ave	Parish	Grace St	1,380	30	1950	4,140	50,735	0.111	5,652	15	5,652	0	5,652	0	0
Maple Ave	Duluth	Parish Ave	980	30	1950	2,940	36,135	0.111	4,011	15	4,011	0	4,011	0	0
North Dr	Parish	Grace St	950	30	1950	2,850	34,675	0.111	3,849	15	3,849	0	3,849	0	0
North Dr	East of Grace St	Grace St	970	30	1950	2,910	35,405	0.111	3,930	15	3,930	0	3,930	0	0
Parish Ave	North Dr	Grand Blvd	1,470	30	1950	4,410	53,655	0.111	5,956	15	5,956	0	5,956	0	0
Parish Ave	Grand	LaPorte Ave	1,320	30	1950	3,960	48,180	0.111	5,348	15	5,348	0	5,348	0	0
Parish Pl	Strong	Coul De Sac	150	30	1950	450	5,475	0.111	608	15	608	0	608	0	0
Parish Pl	Strong	Coul De Sac	700	30	1950	2,100	25,550	0.111	2,836	15	2,836	0	2,836	0	0
Strong St	5th St	Parish Ave	1,330	32	1950	4,256	48,545	0.111	5,388	15	5,388	0	5,388	0	0

**Sidewalks**

Name of agency:

2020

36.50

The year of this report:

The replacement cost of Sidewalks in dollars/year is :

NOTE: Depreciation starts one year after the year of acquisition

Road Name	From	To	Length in feet	Width (ft)	Year Constructed	Length x Width (yards <sup>2</sup> )	Replacement Cost (Using CPI-Inflation)	Depletion for Year Constructed (Using CPI-Inflation)	Completed Historical Total Cost	Life	Beginning Accum Depreciation (\$)	Annual Depreciation (\$)	Ending Accum Depreciation (\$)	Net Book Value	Federal %
Strong St	Parish	Grace St	1,310	32	1950	4,233	47,815	0.111	5,307	15	5,307	0	5,307	0	
Clough Ave	Kleinman	Cine Ave	1,300	30	1950	4,333	47,450	0.111	5,267	15	5,267	0	5,267	0	
Jewett Ave	Kleinman	Cine Ave	1,300	30	1950	4,333	47,450	0.111	5,267	15	5,267	0	5,267	0	
Kleinman Rd	6600 Highway	Highway	640	20	1950	1,422	23,360	0.111	2,593	15	2,593	0	2,593	0	
Kleinman Rd	Highway	Ridge Rd	1,260	27	1950	3,760	45,990	0.111	5,105	15	5,105	0	5,105	0	
Walker Ave	Kleinman	Cine Ave	1,300	30	1950	4,333	47,450	0.111	5,267	15	5,267	0	5,267	0	
Walker Ave	Col Dr Sbc	Kleinman Ave	360	30	1950	1,200	13,140	0.111	1,459	15	1,459	0	1,459	0	
81st St	Gordon Dr	Kennedy	1,020	30	1945	3,400	37,230	0.083	3,090	15	3,090	0	3,090	0	
Duluth Ave	Gordon Dr	Kennedy	925	30	1945	3,083	33,763	0.083	2,802	15	2,802	0	2,802	0	
Eler Ave	Gordon Dr	Kennedy	1,300	30	1945	4,333	47,450	0.083	3,938	15	3,938	0	3,938	0	
Glenwood	Gordon Dr	Kennedy	970	31	1945	3,241	35,405	0.083	2,939	15	2,939	0	2,939	0	
Gordon Dr	Grand Blvd	Norman	1,200	30	1945	4,000	43,800	0.083	3,635	15	3,635	0	3,635	0	
Gordon Dr	81st	Grand	1,300	30	1945	4,333	47,450	0.083	3,938	15	3,938	0	3,938	0	
Gordon Pl	81st	North Dr	780	30	1945	2,600	28,470	0.083	2,363	15	2,363	0	2,363	0	
Grand Blvd	Tracks	Kennedy	1,350	30	1945	4,500	49,275	0.083	4,090	15	4,090	0	4,090	0	
Norman St	Gordon Pl	Kennedy	340	30	1945	1,133	12,410	0.083	1,030	15	1,030	0	1,030	0	
North Dr	Gordon Pl	Richard St	600	30	1945	2,000	21,900	0.083	1,818	15	1,818	0	1,818	0	
Richard St	81st St	North Dr	760	30	1945	2,500	27,375	0.083	2,272	15	2,272	0	2,272	0	
Ross St	Gordon Dr	Kennedy	640	30	1945	2,133	23,360	0.083	1,939	15	1,939	0	1,939	0	
Spence St	81st St	North Dr	770	30	1945	2,567	28,105	0.083	2,533	15	2,533	0	2,533	0	
Strong St	Gordon Dr	Kennedy	1,340	30	1945	4,467	48,910	0.083	4,060	15	4,060	0	4,060	0	
39th Pl	Hook	Kennedy Ave	1,300	18	1940	2,600	47,450	0.064	3,037	15	3,037	0	3,037	0	
40th Pl	Hook	Kennedy Ave	1,320	30	1940	4,333	47,450	0.064	3,037	15	3,037	0	3,037	0	
40th St	Kennedy	Erie St	330	30	1940	1,100	12,045	0.064	771	15	771	0	771	0	
41st St	Hook	Kennedy Ave	1,300	30	1940	4,333	47,450	0.064	3,037	15	3,037	0	3,037	0	
41st St	5th St	Tracks	1,400	42	1940	6,533	51,100	0.064	3,270	15	3,270	0	3,270	0	
Martha St	Hook	Kennedy Ave	1,300	20	1940	2,889	47,450	0.064	3,037	15	3,037	0	3,037	0	
40th St	Hook	Kennedy Ave	1,300	24	1940	3,467	47,450	0.064	3,037	15	3,037	0	3,037	0	
Hook St	Martha	41st Pl	1,360	20	1940	3,022	49,640	0.064	3,177	15	3,177	0	3,177	0	
LaPorte Ave	Grace	Johnston St	670	25	1930	1,861	24,485	0.077	1,883	15	1,883	0	1,883	0	
LaPorte Ave	Johnston	Liabe Rd	670	30	1930	2,233	24,485	0.077	1,883	15	1,883	0	1,883	0	
LaPorte Ave	5th St	Parish Ave	1,320	45	1930	6,500	48,180	0.077	3,710	15	3,710	0	3,710	0	
LaPorte Ave	Parish	Grace St	1,310	45	1930	6,550	47,815	0.077	3,682	15	3,682	0	3,682	0	
4th St	Highway	Jewett Ave	320	20	1930	899	11,680	0.077	899	15	899	0	899	0	
5th St	Highway	Ridge Rd	430	60	1930	2,867	15,685	0.077	1,209	15	1,209	0	1,209	0	
Carolina Ave	Highway	Ridge Rd	620	32	1930	2,204	22,630	0.077	1,743	15	1,743	0	1,743	0	
Condit Ave	West of Orchard Ave	Ridge Rd	280	30	1930	933	10,220	0.077	787	15	787	0	787	0	
Condit Ave	Grace	Liabe Rd	1,330	28	1930	4,138	46,545	0.077	3,738	15	3,738	0	3,738	0	
Condit Ave	Parish	Grace St	1,310	34	1930	4,849	47,815	0.077	3,682	15	3,682	0	3,682	0	
Collage Grv Ave	Highway	Ridge Rd	770	32	1930	2,738	26,105	0.077	2,164	15	2,164	0	2,164	0	
Collage Grv Ave	LaPorte	Highway Ave	1,340	34	1930	5,062	46,910	0.077	3,766	15	3,766	0	3,766	0	
Franklin Ave	Parish	Grace St	1,310	35	1930	5,094	47,815	0.077	3,682	15	3,682	0	3,682	0	
Franklin Ave	Grace	Liabe Rd	1,330	30	1930	4,433	46,545	0.077	3,738	15	3,738	0	3,738	0	
Garnfield Ave	Grace	Liabe Rd	1,330	24	1930	3,547	46,545	0.077	3,738	15	3,738	0	3,738	0	
Gaulfield Ave	Parish	Grace St	1,310	34	1930	4,549	47,815	0.077	3,682	15	3,682	0	3,682	0	
Grace St	Highway	Ridge Rd	870	36	1930	3,480	31,755	0.077	2,445	15	2,445	0	2,445	0	
Grace St	Highway	Highway Ave	1,340	35	1930	5,211	46,910	0.077	3,766	15	3,766	0	3,766	0	
Highway Ave	Liabe	Kleinman	1,330	22	1930	3,251	46,545	0.077	3,738	15	3,738	0	3,738	0	
Highway Ave	Parish Ave	Grace St	1,310	45	1930	6,550	47,815	0.077	3,682	15	3,682	0	3,682	0	
Highway Ave	5th St	Parish Ave	1,330	62	1930	9,162	46,545	0.077	3,738	15	3,738	0	3,738	0	
Highway Ave	Grace	Liabe Rd	1,335	22	1930	3,563	46,728	0.077	3,752	15	3,752	0	3,752	0	



**Sidewalks**  
 Name of agency: **Town of Highland, Indiana**  
 Year of the report: **2020**  
 The replacement cost of Sidewalks in dollars/yards<sup>2</sup> is: **36.50**

NOTE: Depreciation starts one year after the year of acquisition

Road Name	From	To	Length in feet	Width (ft)	Year Constructed	Length x Width (yards <sup>2</sup> )	Replacement Cost (Used CPI-Deflator)	Deflation for Year Constructed (Used CPI-Deflator)	Computed Historical Total Cost	Life	Beginning Accum Depn	Annual Depreciation (\$)	Ending Accum Depn	Net Book Value	Federal %
Highway Ave	Keinman	Cine Ave	1,230	36	1930	51,600	47,085	0.077	3,626	15	3,626	0	3,626	0	0
Jewell Ave	Gozo	Liabla Rd	670	32	1930	2,382	24,455	0.077	1,883	15	1,883	0	1,883	0	0
Jewell Ave	Park Dr	Grace St	420	35	1930	1,633	15,330	0.077	1,180	15	1,180	0	1,180	0	0
Jewell Ave	Orchard	Kleinman Ave	670	30	1930	2,233	24,455	0.077	1,883	15	1,883	0	1,883	0	0
Jewell Ave	Kennedy	5th St	1,320	44	1930	6,453	46,180	0.077	3,710	15	3,710	0	3,710	0	0
Johnston St	LaParie	Highway Ave	1,340	20	1930	2,978	48,910	0.077	3,766	15	3,766	0	3,766	0	0
Johnston St	Highway	Ridge Rd	970	20	1930	2,156	35,405	0.077	2,726	15	2,726	0	2,726	0	0
Liabla Rd	Highway	Ridge Rd	1,070	20	1930	2,378	39,055	0.077	3,007	15	3,007	0	3,007	0	0
Orchard Ave	Highway	Highway Ave	1,340	32	1930	4,764	48,910	0.077	3,766	15	3,766	0	3,766	0	0
Orchard Ave	Highway	Ridge Rd	840	40	1930	3,733	30,860	0.077	2,351	15	2,351	0	2,351	0	0
Park Dr	Conell	Highway	350	22	1930	858	12,775	0.077	984	15	984	0	984	0	0
Park Dr	LaParie	Highway Ave	520	26	1930	1,502	18,980	0.077	1,461	15	1,461	0	1,461	0	0
Park Dr	Highway	Ridge Rd	1,340	48	1930	7,147	49,910	0.077	3,766	15	3,766	0	3,766	0	0
Park Dr	Highway	Ridge Rd	670	48	1930	3,573	24,455	0.077	1,883	15	1,883	0	1,883	0	0
Water Ave	Johnson	Liabla Rd	670	30	1930	2,233	24,455	0.077	1,883	15	1,883	0	1,883	0	0
Cine Ave	8500 Cine	Ridge Rd	2,770	12	1930	3,693	101,108	0.077	7,785	15	7,785	0	7,785	0	0
5th St	Ridge	Lincoln Ave	850	40	1930	3,778	31,025	0.077	2,389	15	2,389	0	2,389	0	0
Carolina Ave	Ridge	Lincoln Ave	700	20	1930	1,556	25,550	0.077	1,967	15	1,967	0	1,967	0	0
Cine Ave	Ridge Rd	Cady Ditch	1,925	12	1930	2,567	70,263	0.077	5,410	15	5,410	0	5,410	0	0
Chugh Ave	Tracks	5th St	660	30	1930	2,206	24,090	0.077	1,855	15	1,855	0	1,855	0	0
Collage Ctr Ave	Ridge	Lincoln Ave	550	20	1930	1,222	20,075	0.077	1,546	15	1,546	0	1,546	0	0
Park Dr	Ridge	Lincoln Ave	650	35	1930	2,528	23,725	0.077	1,827	15	1,827	0	1,827	0	0
Condit Ave	1st St	Tracks	550	30	1925	1,633	20,075	0.080	1,606	15	1,606	0	1,606	0	0
1st St	Garfield	Highway	1,100	30	1925	3,667	40,150	0.080	3,212	15	3,212	0	3,212	0	0
Garfield Ave	1st St	Tracks	220	30	1925	733	8,030	0.080	642	15	642	0	642	0	0
Highway Ave	Ridge	Tracks	1,370	65	1925	9,894	90,005	0.080	4,000	15	4,000	0	4,000	0	0
Orchard Ave	Off of Highway	1,244	28	1925	1,168	14,600	0.080	1,168	15	1,168	0	1,168	0	0	0
Ridge Rd	Indianapolis Blvd	N Y C R	1,350	40	1925	6,000	49,275	0.080	3,942	15	3,942	0	3,942	0	0
Ridge Rd	Munster Line	Indianapolis Blvd	2,700	40	1925	12,000	98,550	0.080	7,884	15	7,884	0	7,884	0	0
2nd St	Condit	Ridge	350	35	1925	1,400	12,775	0.080	1,022	15	1,022	0	1,022	0	0
Indianapolis Blvd	Lille Caumet	Bridge	1,850	50	1925	10,333	67,890	0.080	5,431	15	5,431	0	5,431	0	0
Indianapolis Blvd	Bridge	Ridge Rd	2,970	50	1925	16,500	108,405	0.080	8,672	15	8,672	0	8,672	0	0
Ridge Rd	N Y C R	Kennedy Ave	2,150	60	1925	14,333	78,475	0.080	6,278	15	6,278	0	6,278	0	0
2nd St	Highway	Ridge	380	37	1925	1,562	13,870	0.080	1,110	15	1,110	0	1,110	0	0
Condit Ave	Tracks to Kennedy Ave	Condit Ave	500	24	1925	1,333	18,250	0.080	1,460	15	1,460	0	1,460	0	0
Henry St			440	20	1925	978	16,060	0.080	1,285	15	1,285	0	1,285	0	0
37th St	East of Erie St		250	36	1925	1,000	9,125	0.080	730	15	730	0	730	0	0
37th St	Hook	Kennedy Ave	1,150	33	1925	4,217	41,975	0.080	3,358	15	3,358	0	3,358	0	0
38th St	Kennedy	Cul De Sac	850	35	1925	3,400	31,025	0.080	2,482	15	2,482	0	2,482	0	0
38th St	Hook	Kennedy Ave	1,150	33	1925	4,217	41,975	0.080	3,358	15	3,358	0	3,358	0	0
Brenton Ave	Redwood	Lincoln Ave	1,120	30	2007	3,733	40,880	0.951	38,977	15	31,102	2,592	35,693	5,184	0
Brenton Ave	Lincoln	Pathway Dr	720	56	2007	4,480	28,280	0.951	19,994	15	19,994	1,666	21,660	3,332	0
Chugh Ave	Near Orchard Ave	Kennedy Ave	750	30	1925	2,500	27,375	0.080	2,190	15	2,190	0	2,190	0	0
Chugh Ave		Kennedy Ave	1,310	20	1925	2,811	47,815	0.080	3,825	15	3,825	0	3,825	0	0
Erie St	Lincoln	Ditch	1,100	36	1925	4,400	40,150	0.080	3,212	15	3,212	0	3,212	0	0
1st St	Jewell	Lincoln Ave	900	20	1925	2,000	32,850	0.080	2,628	15	2,628	0	2,628	0	0
Hook St	Lincoln	Pathway Dr	970	33	1925	3,575	35,405	0.080	2,832	15	2,832	0	2,832	0	0
Kenneth Ave	Probie	Indianapolis Blvd	1,320	30	1925	4,400	46,180	0.080	3,854	15	3,854	0	3,854	0	0
Kenneth Ave	Pathway	Prairie Ave	1,080	30	1925	3,600	38,420	0.080	3,154	15	3,154	0	3,154	0	0
Lamdale Ave	Pathway	Prairie Ave	930	22	1925	2,273	33,945	0.080	2,716	15	2,716	0	2,716	0	0
Lincoln Ave	Pathway	Prairie Ave	1,100	36	1925	4,400	40,150	0.080	3,212	15	3,212	0	3,212	0	0

**Sidewalks**

Name of agency:

**Town of Highland, Indiana**

The year of the report:

**2020**

The replacement cost of Sidewalks in dollars/yards<sup>2</sup> is :

**36.50**

NOTE: Depreciation starts one year after the year of acquisition

Road Name	From	To	Length in feet	Width (ft)	Year Constructed	Length x Width (Yards <sup>2</sup> )	Replacement Cost (Used CPI-Deflator)	Deflation for Year Constructed (Used CPI-Deflator)	Completed Historical Total Cost	Life	Beginning Accum Dep	Annual Depreciation (\$)	Ending Accum Dep	Net Book Value	Federal %
Lincoln Ave	Kennedy	Tracks	450	48	1925	2,160	16,225	0.080	17,512	15	1,314	0	1,314	0	
Lincoln Ave	Parish	Indianapolis Blvd	1,320	36	1925	4,752	48,180	0.080	51,998	15	3,854	0	3,854	0	
Lincoln St	Tracks	Kennedy Ave	1,380	28	1925	3,864	50,370	0.080	54,234	15	4,030	0	4,030	0	
Oakdale Ave			1,000	30	2002	3,000	36,500	0.825	30,113	15	30,113	0	30,113	0	
Oborn Ave	Ridgewood	Lincoln Ave	860	30	1925	2,580	32,485	0.080	2,589	15	2,589	0	2,589	0	
Parkway Dr	Ridgewood	Lincoln Ave	1,360	30	1925	4,080	49,640	0.080	3,971	15	3,971	0	3,971	0	
Parkway Dr	Ridge	Ridgewood Ave	330	10	1925	3,300	12,045	0.080	964	15	964	0	964	0	
Parkway Dr	Hook	Kennedy Ave	1,150	18	1925	2,070	41,975	0.080	3,358	15	3,358	0	3,358	0	
Parkway Dr	East of Erie St		780	36	1925	2,808	28,470	0.080	2,278	15	2,278	0	2,278	0	
Parkway Dr	Woodward	Bramlet Ave	1,480	12	1925	1,776	54,020	0.080	4,322	15	4,322	0	4,322	0	
Praine Ave	Ridge	Lincoln Ave	1,600	30	2001	4,800	58,400	0.812	47,421	15	47,421	0	47,421	0	
Praine Ave	Lincoln	Parkway Dr	670	30	2001	2,010	24,655	0.812	19,857	15	19,857	0	19,857	0	
Richard Ave	37th	Parkway Dr	740	33	1925	2,442	27,010	0.080	2,161	15	2,161	0	2,161	0	
Ridgewood Ave	Praine	Indianapolis Blvd	1,400	30	1989	4,200	51,100	0.068	237	15	237	0	237	0	
Ridgewood Ave	Indianapolis Blvd	Oborn Ave	810	30	1925	2,430	28,865	0.068	237	15	237	0	237	0	
Ridgewood Ave	Parkway	Praine Ave	1,150	30	2009	3,450	41,303	0.884	27,536	15	27,536	2,754	30,289	11,014	
Schneider Ave	Lincoln	Cady Ditch	850	40	1925	3,378	31,025	0.080	2,482	15	2,482	0	2,482	0	
Schneider Ave	Ridgewood	Lincoln Ave	900	40	1925	3,600	32,850	0.080	2,628	15	2,628	0	2,628	0	
2nd St	Ridge	Lincoln Ave	880	25	1925	2,200	32,120	0.080	2,570	15	2,570	0	2,570	0	
Southmoor Ave	Lincoln	Parkway Dr	730	30	2005	2,190	26,845	1.000	26,845	15	26,845	1,776	28,621	0	
Southmoor Ave	Oakdale	Lincoln Ave	850	30	2005	2,550	31,025	1.000	31,025	15	28,957	2,068	31,025	0	
Weymond Ave	Oakdale	Lincoln Ave	830	30	2005	2,490	30,285	1.000	30,285	15	28,275	2,000	30,285	0	
Weymond Ave	Lincoln	Parkway Dr	700	30	2005	2,100	25,850	1.000	25,850	15	23,847	1,703	25,550	0	
Wicker Ave	1st St	Kennedy Ave	1,310	35	1925	4,635	47,815	0.080	5,094	15	3,825	0	3,825	0	
Wicker Ave	Near Oborn Ave		750	30	1925	2,250	27,375	0.080	2,190	15	2,190	0	2,190	0	
Woodward Ave	Ridgewood	Lincoln Ave	1,180	30	1925	3,540	43,435	0.080	3,475	15	3,475	0	3,475	0	
Woodward Ave	Lincoln	Parkway Dr	450	30	1925	1,350	16,225	0.080	1,314	15	1,314	0	1,314	0	
Indianapolis Blvd	Ridge Rd	Cady Ditch	2,300	50	1925	115,000	83,850	0.080	6,716	15	6,716	0	6,716	0	
Indianapolis Blvd	45th St	Hart Rd	2,000	50	1925	100,000	73,000	0.080	5,840	15	5,840	0	5,840	0	
Indianapolis Blvd	Cady Ditch	Hart Rd	2,500	50	1925	125,000	91,250	0.080	7,300	15	7,300	0	7,300	0	
Indianapolis Blvd	45th	Bridge	2,170	50	1925	108,500	79,205	0.080	6,336	15	6,336	0	6,336	0	
Indianapolis Blvd	Bridge	Main St	3,150	30	1925	94,500	114,975	0.080	9,198	15	9,198	0	9,198	0	
Cine Ave	Little Cabernet	8500 Cine	2,600	12	1920	3,120	96,800	0.092	8,731	15	8,731	0	8,731	0	
4th St	LaPorte	Highway Ave	1,380	30	1920	4,140	50,370	0.092	4,634	15	4,634	0	4,634	0	
5th St	LaPorte	Highway	1,380	35	1920	4,830	50,370	0.092	4,634	15	4,634	0	4,634	0	
Condit Ave	Kennedy	5th St	1,330	28	1920	3,724	48,345	0.092	4,466	15	4,466	0	4,466	0	
Condit Ave	5th St	Parish Ave	1,330	36	1920	4,788	48,345	0.092	4,466	15	4,466	0	4,466	0	
Duham Ave	LaPorte	Highway Ave	1,330	32	1920	4,256	48,345	0.092	4,466	15	4,466	0	4,466	0	
Duham Ave	Highway	Ridge Rd	570	48	1920	27,144	20,805	0.092	1,914	15	1,914	0	1,914	0	
Franklin Ave	5th St	Parish Ave	1,330	30	1920	3,990	48,345	0.092	4,466	15	4,466	0	4,466	0	
Franklin Ave	Kennedy	5th St	1,330	32	1920	4,256	48,345	0.092	4,466	15	4,466	0	4,466	0	
Garfield Ave	5th St	Parish Ave	1,330	34	1920	4,522	48,345	0.092	4,466	15	4,466	0	4,466	0	
Garfield Ave	Tracks to Kennedy Ave		800	22	1920	1,760	29,200	0.092	2,686	15	2,686	0	2,686	0	
Highway Ave	Kennedy	5th St	1,320	65	1920	85,800	48,180	0.092	4,433	15	4,433	0	4,433	0	
Ridge Rd	Keenan Rd	Cine Ave	1,320	60	1920	79,200	48,180	0.092	4,433	15	4,433	0	4,433	0	
Ridge Rd	Grace St	Kleinman Rd	2,700	60	1920	162,000	98,550	0.092	9,067	15	9,067	0	9,067	0	
Ridge Rd	5th St	Grace St	2,700	60	1920	162,000	98,550	0.092	9,067	15	9,067	0	9,067	0	
Ridge Rd	5th St	Kennedy Ave	1,300	60	1920	78,000	47,450	0.092	4,365	15	4,365	0	4,365	0	
Cine Ave	Cady Ditch	45th St	3,300	12	1920	3,960	120,450	0.092	11,081	15	11,081	0	11,081	0	
Main St	Indianapolis Blvd	Kennedy	2,780	12	1920	3,336	100,740	0.092	9,268	15	9,268	0	9,268	0	







RETURN TO: Rhett L. Tauber, Esq.  
9211 Broadway  
Merrillville, IN 46410

**PIPE LINE EASEMENT AGREEMENT**

5

THIS AGREEMENT, made and entered into by and between **PHILLIPS PIPE LINE COMPANY**, a Delaware corporation, duly authorized to do business in the State of Indiana, hereinafter referred to as "Phillips", and the **TOWN OF HIGHLAND, LAKE COUNTY, INDIANA**, by and through its Town Council, hereinafter referred to as "Town".

2009-02-5658

**WITNESSETH THAT:**

**WHEREAS**, the said Town is by the statutes of the State of Indiana vested with power and authority to enter into a franchise, grant, or contract for the Town, and to grant the use over, under or along any public highway, street or alley, to any person, persons, firm or corporation, for personal or private gain, or for the erection, laying or construction of any poles, wires, tracks, pipes, cables, conduits, and other purposes and uses, together with the power to determine the exact form in which such franchise, grant, or contract shall be finally adopted; and

**WHEREAS**, Phillips, a Delaware corporation, and duly authorized to do business in the State of Indiana, is the owner in fee simple of certain real estate in the City of East Chicago, Lake County, Indiana, upon which real estate located in the City of East Chicago, Indiana, is has built, maintains and operates terminal facilities for the storage, loading and shipping by boats, railroads, motor carriers and pipe lines of petroleum and its products; and

**WHEREAS**, said Phillips is a common carrier and is constructing a pipe line for the purpose of furnishing petroleum and petroleum products to the said terminal and facilities of the said Phillips; and

**WHEREAS**, said Phillips desires permission to construct, maintain, operate, repair, replace and remove an 8" steel pipe line encased in a 12" steel sleeve, for the transportation of petroleum and petroleum products, across and under certain streets in the Town as hereinafter specified.

**NOW, THEREFORE, IT IS HEREBY AGREED AND UNDERSTOOD** by and between the parties hereto as follows:

1. The right and privilege is hereby granted to Phillips to lay, locate, construct, operate, maintain, repair, remove and replace two (2) 8" steel pipe line (internal diameter) encased in a 12" sleeve, for the transportation of petroleum and petroleum products across the following streets in the Town, to-wit:

a. Grand Boulevard at a point 55 feet West of the center line of the New York Central Railroad right-of-way, in Sections 21 and 16, Township 35 North, Range 9 West;

**FILED**

MAR 12 2003

STEPHEN R. STIGLICH  
LAKE COUNTY AUDITOR

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FILE  
First Group engineering

- b. Highway Avenue, at a point approximately 1423 feet West of the intersection of Highway Avenue and Kennedy Avenue, in Section 21, Township 36 North, Range 9 West, on the New York Central Railroad right-of-way;
- c. Ridge Road (U.S. Highway #6) at a point approximately 1216 feet East and 1115 feet North of the Southwest corner of Section 21, township 35 North, Range 9 West;
- d. Lincoln Avenue at a point approximately 1416 feet West of the intersection of Lincoln Avenue and Kennedy Avenue, in Sections 21 and 28, Township 36 North, Range 9 West of the New York Central Railroad right-of-way;
- e. Parkway Drive at a point approximately 1416 feet West of Kennedy Avenue in Section, 28, Township 36 North, Range 9 West on the New York Central right-of-way;
- f. Martha Street at a point approximately 1416 feet West of the intersection of Martha Street and Kennedy Avenue, in Section 28, Township 36 North, Range 9 West, on the New York Central right-of-way;
- g. 41st Street, at a point approximately 1416 feet West of the intersection of 41st Street and Kennedy Avenue, in Section 28, Township 36 North, Range 9 West, on the New York Central Railroad right-of-way;
- h. Hart Road at a point approximately 1416 feet West of the intersection of Hart Road and Kennedy Avenue, in Section 28, Township 36 North, Range 9 West, on the New York Central Railroad right-of-way;
- i. 45th Street, at a point approximately 1231 feet East of the intersection of 45th Street and U.S. Highway #41, in Sections 28 and 33, Township 36 North, Range 9 West, on the New York Central right-of-way; and
- j. Main Street at a point approximately 1224 feet East of the intersection of Main Street and U.S. Highway #41, in Section 33, Township 36 North, Range 9 West,

All of said above-described real estate being located and situated West of the Second Principal Meridian, in Lake County, Indiana.

2. Said pipe line shall be so buried beneath the surface of said roads or streets as not to interfere with the travel or traffic thereon, nor with the right of ingress or egress from adjacent premises.
3. Phillips is further given the right to change the size of said pipe line laid hereunder whenever it becomes necessary to do so in carrying on its business, provided,

however, that if such change of size is made, the work of restoring the road or street to its former condition shall be done by Phillips at its sole expense and fully completed so as not to interfere with the use of said roads or streets.

4. Phillips agrees to lay and at all times to operate and maintain said pipe line in such manner as not to interfere with any drainage, sewer or water pipe or any other public utility which is now or which may hereafter be located on, upon or across said streets or roads.

5. Phillips further agrees that if at any time in the laying or construction of any sewers, sewer pipes, water pipes or other public utilities, the said pipe line of Phillips be found to interfere with the same, then Phillips, its successors or assigns, will cause its said pipe line to be raised or lowered at its own expenses, so as to avoid such interference, as expeditiously as possible as said Town may demand by a notice in writing by the Town to Phillips.

6. Said pipe line shall be laid and maintained as not to interfere with the use of said roads or streets, nor the repair or maintenance thereof and so as not to interfere with the drainage of said roads or streets and in crossing any drains, sewers or city water pipes or mains, said pipe line shall be so placed above or below the same as not to obstruct the use of same. Whenever said pipe line is placed under sidewalks or under improved street or roadbed, the sidewalks, street improvements or road bed which may be torn up or disturbed shall be restored by Phillips at its own expense, with the same degree of durability, usefulness and safety for travel or otherwise as before the same was torn up or disturbed.

7. In the event said Town shall widen the roads or streets in which rights are herein granted, or it shall become necessary for the Town in improving said streets or sidewalks or in laying water mains, or in changing the grade of said streets, to require the elevation, depression or removal from one part of the street to any other part of the street of Phillips' pipe line hereunder, the Town shall have the right to require said elevation, depressions or removal from one place to the other by Phillips at Phillips' expense, and in case Phillips shall fail or refuse to comply with provisions of this Easement Agreement in reference to the repair, removal, change of location, elevation or depression of its pipe line after written notice from the Town so to do, then, and in that event, the Town may proceed to do all the work and furnish the materials required or necessary to comply with the terms hereof, and all costs and expenses for work and materials required or necessary to comply with the terms hereof, and all costs and expenses for work and materials done, furnished or performed shall be paid by Phillips instanter upon demand.

8. Phillips agrees to keep and maintain and its said pipe line in good condition and to make immediate repairs thereto, in the event of leaks from or injuries thereto.

9. Phillips shall be responsible for all damages resulting from negligence or want of proper care in properly guarding and protecting said roads and streets during the



construction re repair work upon said pipe line and shall be responsible to any person suffering from any damage caused by negligence in the maintenance or operation of said pipe line, and hereby agrees to indemnify and save harmless the Town from any and all loss or damage which may arise from the construction and maintenance of said pipe line, and in case any suit or suits are brought against said Town on account of the construction and maintenance thereof, then Phillips shall ave and hold harmless said Town from all damages, costs and expenses which said Town may be compelled to pay as the result of any default, carelessness or negligence of said Phillips in the construction, maintenance and operation of its pipe line on and across the streets as hereby authorized and permitted; provide, however, that the Town shall promptly notify Phillips of any suit brought against said Town.

10. The laying and construction of the pipe line shall be done in a manner satisfactory to the Town Engineer, and no subsequent alteration or opening of said streets shall be made without a written Permit from the Town.

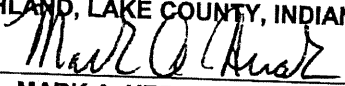
This Agreement, and all of its terms and conditions, shall be binding upon and inure to the benefit of the parties hereto, and their successors and assigns, respectively, and shall take effect from and after its confirmation, adoption and ratification by the Town Council of the Town of Highland, Indiana, and shall take effect retroactive to October 16, 2001, and shall be effective for a period of twenty (20) years from October 16, 2001.

**IN WITNESS WHEREOF**, the parties have hereunder set their hands and seals on this Pipe Line Easement Agreement this 19th day of February, 2003.

**PHILLIPS PIPE LINE COMPANY, a  
Delaware corporation**

By:   
\_\_\_\_\_  
\_\_\_\_\_, its Attorney-in-Fact

**TOWN COUNCIL OF THE TOWN OF  
HIGHLAND, LAKE COUNTY, INDIANA**

By:   
\_\_\_\_\_  
**MARK A. HERAK, President**

ATTEST:

  
\_\_\_\_\_  
**MICHAEL W. GRIFFIN, Clerk-Treasurer**

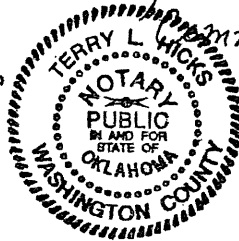
STATE OF Oklahoma )  
COUNTY OF Washington ) SS:

**BEFORE ME**, the undersigned, a Notary Public, in and for said County and State, personally appeared **Phillips Pipe Line Company**, by Jon Baccus, its Attorney-in-Fact, and acknowledged the execution of the above and foregoing Pipe Line Easement Agreement to be its voluntary act and deed for the uses and purposes expressed therein.

**WITNESS MY HAND AND SEAL** this 19<sup>th</sup> day of February, 2003.

Terry L. Hicks  
Notary Public

My Commission Expires: 7-13-05  
County of Residence: Washington



STATE OF INDIANA )  
COUNTY OF LAKE ) SS:

**BEFORE ME**, the undersigned, a Notary Public, in and for said County and State, personally appeared the **Town Council of the Town of Highland, Lake County, Indiana**, by Mark A. Herak and Michael W. Griffin, its President and Clerk-Treasurer, respectively, and acknowledged the execution of the above and foregoing Pipe Line Easement Agreement to be its voluntary act and deed for the uses and purposes expressed therein.

**WITNESS MY HAND AND SEAL** this 10th day of March, 2003.

Rhett L. Tauber  
Rhett L. Tauber, Notary Public

My Commission Expires: 10/15/06  
County of Residence: Lake

Prepared by: Rhett L. Tauber, Esq.  
Tauber & Westland, P.C.  
9211 Broadway  
Merrillville, IN 46410  
Phone: 219/769-6474





**NOTICE TO TAXPAYERS**

The Notice to Taxpayers is available online at [www.budgetnotices.in.gov](http://www.budgetnotices.in.gov) or by calling (888) 739-9826.

Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at 3333 Ridge Road, Highland, Indiana 46322.

Notice is hereby given to taxpayers of **HIGHLAND CIVIL TOWN, Lake County, Indiana** that the proper officers of **Highland Civil Town** will conduct a public hearing on the year **2022** budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of **Highland Civil Town** not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, **Highland Civil Town** shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of **Highland Civil Town** will meet to adopt the following budget:

Public Hearing Date	Monday, October 11, 2021	Adoption Meeting Date	Monday, October 25, 2021
Public Hearing Time	6:30 PM	Adoption Meeting Time	6:30 PM
Public Hearing Location	3333 Ridge Road, Highland, Indiana 46322	Adoption Meeting Location	3333 Ridge Road, Highland, Indiana 46322

Estimated Civil Max Levy	\$8,324,230
Property Tax Cap Credit Estimate	\$322,920

Special Notes:	<p>For the purposes of this budget notice, the rates are calculated based upon 70% of the Net Assessed Valuation of FY 2021. This makes the tax rate higher than will likely be finally approved. The Maximum levy controls do not apply to the debt service funds. The Maximum Levy includes the General Fund, the Parks and Recreation Fund, the Redevelopment General Fund, and the Police Pension Fund. For the purposes of the budget notice it includes the Cumulative Capital Development Fund as well.</p> <p>Finally, the proposed tax levies will be finally reduced by the Department of Local Government Finance to support 2022 needs and 15% of 2023 Debt Service needs, as provided by law.</p>
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1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
0101-GENERAL	\$8,290,016	\$9,187,092	\$0	\$6,037,032	52.18%
0180-DEBT SERVICE	\$808,000	\$1,267,913	\$0	\$731,271	73.38%
0254-LOCAL INCOME TAX	\$500,000	\$0	\$0	\$0	
0342-POLICE PENSION	\$848,127	\$3,000	\$0	\$1,246	140.77%
0706-LOCAL ROAD & STREET	\$411,600	\$0	\$0	\$0	
0708-MOTOR VEHICLE HIGHWAY	\$933,318	\$0	\$0	\$0	
1151-CONTINUING EDUCATION	\$53,000	\$0	\$0	\$0	
1301-PARK & RECREATION	\$2,465,068	\$1,284,616	\$0	\$1,137,394	12.94%
1380-PARK BOND	\$1,663,413	\$2,779,071	\$0	\$531,946	422.43%
2379-CUMULATIVE CAPITAL IMP (CIG)	\$115,000	\$0	\$0	\$0	
2391-CUMULATIVE CAPITAL	\$414,140	\$645,308	\$0	\$578,040	11.64%
2411-ECONOMIC DEV INCOME TAX	\$630,000	\$0	\$0	\$0	
2430-REDEVELOPMENT - GENERAL	\$305,443	\$300,701	\$0	\$250,401	20.09%
2482-REDEVELOPMENT BOND	\$221,848	\$349,261	\$0	\$189,358	84.44%
6421-DISTRICT SOLID WASTE	\$192,725	\$0	\$0	\$0	
9500-Information & Communication	\$318,340	\$0	\$0	\$0	
9501-VIPS/Park Public Safety Fund	\$6,000	\$0	\$0	\$0	
9502-Special Events Non-Reverting	\$95,914	\$0	\$0	\$0	
<b>Totals</b>	<b>\$18,271,952</b>	<b>\$15,816,962</b>	<b>\$0</b>	<b>\$9,456,688</b>	

**Budget Form 1 - Budget Estimate GENERAL FUND**  
Year: 2022 County: Lake Unit: Highland Civil Town

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	PERSONAL SERVICES	Salaries and Wages	111.02	CT Atty/Legal Assistant	\$1,200	\$0
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	PERSONAL SERVICES	Salaries and Wages	111.03	CT Salary	\$42,167	\$0
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	PERSONAL SERVICES	Salaries and Wages	111.04	Deputy C-T Salary	\$34,741	\$0
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	PERSONAL SERVICES	Salaries and Wages	111.05	C-T Clerical Wages	\$95,768	\$0
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	PERSONAL SERVICES	Salaries and Wages	111.06	P/T Clerical Wages	\$7,669	\$0
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	PERSONAL SERVICES	Employee Benefits	112.01	FICA/Medicare	\$13,451	\$0
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	PERSONAL SERVICES	Employee Benefits	112.09	PERF	\$13,977	\$0
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	PERSONAL SERVICES	Employee Benefits	112.10	PERF Annuity	\$5,009	\$0
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	SUPPLIES	Office Supplies	200.01	Stationary & Printing	\$400	\$0
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	SUPPLIES	Office Supplies	200.03	Misc. Supplies	\$3,100	\$0
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	SERVICES AND CHARGES	Professional Services	310.04	Tuition, Training, & Development	\$4,300	\$0
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	SERVICES AND CHARGES	Communication and Transportation	320.02	Travel	\$3,700	\$0
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	SERVICES AND CHARGES	Printing and Advertising	330.01	Legal Notices	\$800	\$0
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	SERVICES AND CHARGES	Printing and Advertising	330.02	Misc. Printing	\$200	\$0

0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	SERVICES AND CHARGES	Insurance	340.01	Bond Premiums	\$1,350	\$0
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	SERVICES AND CHARGES	Insurance	340.23	Group Health Insurance	\$82,981	\$0
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	SERVICES AND CHARGES	Insurance	340.43	Life AD & D Ins	\$600	\$0
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	SERVICES AND CHARGES	Other Services and Charges	390.01	Subscription & Dues	\$1,350	\$0
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	SERVICES AND CHARGES	Other Services and Charges	390.02	Refunds, Indemnities, Awards	\$20	\$0
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	PERSONAL SERVICES	Salaries and Wages	111.01	Council Member Salaries	\$70,588	\$0
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	PERSONAL SERVICES	Employee Benefits	112.01	FICA/Medicare	\$5,747	\$0
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	PERSONAL SERVICES	Employee Benefits	112.05	Longevity	\$2,040	\$0
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	PERSONAL SERVICES	Other Personal Services	111.27	Worker Annual Tenure Awards	\$2,500	\$0
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SUPPLIES	Office Supplies	200.01	Stationary & Printing	\$500	\$0
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SUPPLIES	Office Supplies	200.03	Misc. Supplies	\$200	\$0
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Professional Services	310.01	Legal Services	\$55,000	\$0
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Professional Services	310.03	Consultant Fees	\$5,000	\$0
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Professional Services	310.04	Tuition, Training, & Development	\$2,000	\$0
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Professional Services	310.05	Ordinance/Deferral Enforcement	\$26,000	\$0
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Professional Services	380.04	Codification Services	\$8,000	\$0



0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Communication and Transportation	320.01	Postage	\$0	\$0
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Communication and Transportation	320.02	Travel Expense	\$1,000	\$0
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Printing and Advertising	330.01	Legal Notices	\$2,162	\$0
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Printing and Advertising	330.02	Other Printing	\$600	\$0
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Other Services and Charges	390.01	Subscription & Dues	\$8,000	\$0
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Other Services and Charges	390.03	Public Relations	\$6,710	\$0
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Other Services and Charges	390.04	Public Relations - Gazebo Express	\$34,605	\$0
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Other Services and Charges	390.21	Intergovernmental Assoc (SEAC)	\$1,700	\$0
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Other Services and Charges	390.22	Intergovernmental Assoc (CATV)	\$0	\$0
0101 - GENERAL	CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)	SERVICES AND CHARGES	Other Services and Charges	390.44	Wellness Program	\$8,000	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Professional Services	310.03	Consultant Fees	\$11,250	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Professional Services	310.04	TUITION & TRAINING	\$0	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Professional Services	310.05	Education Agreement Reimbursement	\$5,250	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Professional Services	320.08	Depository Account Service Fees	\$40,000	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Professional Services	380.05	Contractual Services	\$44,000	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Insurance	340.03	Automobile Liability	\$92,435	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Insurance	340.04	General Liability	\$59,548	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Insurance	340.05	Excess Liability	\$6,420	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Insurance	340.06	Insurance Deductible	\$30,000	\$0

0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Insurance	340.08	Public Officials Liability	\$4,400	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Insurance	340.11	Property Liability	\$22,928	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Insurance	340.13	Worker's Compensation Insurance	\$75,850	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Utility Services	350.01	Electrical Service	\$24,000	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Utility Services	350.02	Electrical Service - Streetlights	\$228,000	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Utility Services	350.03	Natural Gas Service	\$15,550	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Utility Services	350.05	Potable Water Service	\$8,100	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Utility Services	350.07	Wastewater/Stormwater Services	\$9,000	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Other Services and Charges	380.07	Bank Reconciliations Contractual Services	\$30,000	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Other Services and Charges	390.01	Subscription & Dues	\$2,000	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Other Services and Charges	390.02	Refunds, Awards, & Indemnities	\$1,000	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Other Services and Charges	390.04	Misc. Services/Licenses	\$2,000	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Other Services and Charges	390.16	Taxicab Subsidy Program	\$2,180	\$0
0101 - GENERAL	BOARD OF PUBLIC WORKS	SERVICES AND CHARGES	Other Services and Charges	390.20	IT & Communication Service	\$79,585	\$0
0101 - GENERAL	BOARD OF ZONING APPEALS	PERSONAL SERVICES	Salaries and Wages	111.01	BZA Commissioners Salaries	\$2,520	\$0
0101 - GENERAL	BOARD OF ZONING APPEALS	PERSONAL SERVICES	Salaries and Wages	111.34	BZA Recording Secretary	\$600	\$0
0101 - GENERAL	BOARD OF ZONING APPEALS	PERSONAL SERVICES	Employee Benefits	112.01	FICA/Medicare	\$239	\$0
0101 - GENERAL	BOARD OF ZONING APPEALS	SUPPLIES	Office Supplies	200.03	Misc. Supplies	\$200	\$0
0101 - GENERAL	BOARD OF ZONING APPEALS	SERVICES AND CHARGES	Professional Services	310.01	Legal Fees	\$19,000	\$0
0101 - GENERAL	BOARD OF ZONING APPEALS	SERVICES AND CHARGES	Communication and Transportation	320.01	Postage	\$60	\$0
0101 - GENERAL	BOARD OF ZONING APPEALS	SERVICES AND CHARGES	Printing and Advertising	330.01	Legal Notices	\$100	\$0
0101 - GENERAL	PLAN COMMISSION	PERSONAL SERVICES	Salaries and Wages	111.01	Plan Commissioner's Salaries	\$2,040	\$0
0101 - GENERAL	PLAN COMMISSION	PERSONAL SERVICES	Salaries and Wages	111.34	Recording Secretary	\$600	\$0
0101 - GENERAL	PLAN COMMISSION	PERSONAL SERVICES	Employee Benefits	112.01	FICA/Medicare	\$202	\$0
0101 - GENERAL	PLAN COMMISSION	SUPPLIES	Office Supplies	200.01	Stationary & Printing	\$100	\$0
0101 - GENERAL	PLAN COMMISSION	SUPPLIES	Office Supplies	200.03	Misc. Supplies	\$225	\$0
0101 - GENERAL	PLAN COMMISSION	SERVICES AND CHARGES	Professional Services	310.01	Legal Fees	\$21,133	\$0

0101 - GENERAL	PLAN COMMISSION	SERVICES AND CHARGES	Professional Services	310.02	Engineering Fees	\$51,413	\$0
0101 - GENERAL	PLAN COMMISSION	SERVICES AND CHARGES	Professional Services	310.03	Consultant	\$5,000	\$0
0101 - GENERAL	PLAN COMMISSION	SERVICES AND CHARGES	Communication and Transportation	320.01	Postage	\$500	\$0
0101 - GENERAL	PLAN COMMISSION	SERVICES AND CHARGES	Printing and Advertising	330.01	Legal Notices	\$200	\$0
0101 - GENERAL	PROPERTY TAX CAP IMPACT - BUDGET PURPOSES ONLY	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0
0101 - GENERAL	CITY/TOWN HALL	SUPPLIES	Office Supplies	200.03	Misc. Supplies	\$400	\$0
0101 - GENERAL	CITY/TOWN HALL	SUPPLIES	Operating Supplies	210.04	Institutional Supplies	\$2,000	\$0
0101 - GENERAL	CITY/TOWN HALL	SUPPLIES	Repair and Maintenance Supplies	220.05	Building Materials & Supplies	\$500	\$0
0101 - GENERAL	CITY/TOWN HALL	SUPPLIES	Repair and Maintenance Supplies	220.07	Monument Repair Supplies	\$500	\$0
0101 - GENERAL	CITY/TOWN HALL	SUPPLIES	Repair and Maintenance Supplies	220.08	Flags	\$1,100	\$0
0101 - GENERAL	CITY/TOWN HALL	SERVICES AND CHARGES	Professional Services	360.04	Janitorial Services	\$22,000	\$0
0101 - GENERAL	CITY/TOWN HALL	SERVICES AND CHARGES	Utility Services	350.02	Electric - Monument	\$1,500	\$0
0101 - GENERAL	CITY/TOWN HALL	SERVICES AND CHARGES	Repairs and Maintenance	360.03	Building Repairs	\$1,525	\$0
0101 - GENERAL	CITY/TOWN HALL	SERVICES AND CHARGES	Repairs and Maintenance	360.08	Monument Repair & Maintenance	\$600	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	PERSONAL SERVICES	Salaries and Wages	111.07	Building Inspector/Commissioner	\$79,020	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	PERSONAL SERVICES	Salaries and Wages	111.08	Inspection Secretary Wages	\$41,621	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	PERSONAL SERVICES	Salaries and Wages	111.10	Code Enforcement Officer Wages	\$0	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	PERSONAL SERVICES	Salaries and Wages	111.14	Electrical Inspector	\$49,104	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	PERSONAL SERVICES	Salaries and Wages	111.15	Mechanic's Wages	\$801	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	PERSONAL SERVICES	Salaries and Wages	111.16	Inspection Clerk	\$34,092	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	PERSONAL SERVICES	Salaries and Wages	111.17	Plumbing Inspector	\$3,570	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	PERSONAL SERVICES	Employee Benefits	112.01	FICA/Medicare	\$15,935	\$0

0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	PERSONAL SERVICES	Employee Benefits	112.09	PERF Pension	\$17,431	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	PERSONAL SERVICES	Employee Benefits	112.10	PERF Annuity	\$4,669	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	PERSONAL SERVICES	Other Personal Services	113.04	Uniforms	\$300	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	SUPPLIES	Office Supplies	200.01	Stationary & Printing	\$650	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	SUPPLIES	Office Supplies	200.03	Misc. Supplies	\$1,100	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	SUPPLIES	Operating Supplies	210.01	Gasoline & Oil	\$7,300	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	SUPPLIES	Operating Supplies	210.02	Tires & Tubes	\$200	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	SUPPLIES	Operating Supplies	210.03	Garage & Motor Supplies	\$100	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	SUPPLIES	Repair and Maintenance Supplies	220.04	Equipment Parts & Supplies	\$200	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	SERVICES AND CHARGES	Professional Services	310.02	Engineering Fees	\$1,993	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	SERVICES AND CHARGES	Professional Services	310.04	Tuition, Training, & Development	\$800	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	SERVICES AND CHARGES	Communication and Transportation	320.02	Travel	\$100	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	SERVICES AND CHARGES	Printing and Advertising	320.01	Postage	\$0	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	SERVICES AND CHARGES	Printing and Advertising	330.01	Legal Notices	\$75	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	SERVICES AND CHARGES	Printing and Advertising	330.02	Misc. Printing	\$1,000	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	SERVICES AND CHARGES	Printing and Advertising	330.03	Notice of Zone Changing Signs	\$350	\$0

0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	SERVICES AND CHARGES	Insurance	340.01	Bond Premiums	\$540	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	SERVICES AND CHARGES	Insurance	340.23	Group Health/Medical Ins	\$69,516	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	SERVICES AND CHARGES	Insurance	340.43	AD & D Life Insurance	\$315	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	SERVICES AND CHARGES	Repairs and Maintenance	360.01	Equipment Repairs	\$100	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	SERVICES AND CHARGES	Repairs and Maintenance	360.06	Service Agreements	\$100	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	SERVICES AND CHARGES	Other Services and Charges	390.01	Subscription & Dues	\$400	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	SERVICES AND CHARGES	Other Services and Charges	390.02	Refund, Awards, & Indemnities	\$150	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	SERVICES AND CHARGES	Other Services and Charges	390.14	Nuisance Enforcement	\$3,730	\$0
0101 - GENERAL	BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)	CAPITAL OUTLAYS	Other Capital Outlays	430.03	Furniture and Fixtures	\$1,500	\$0
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.04	Fire Chief Salary	\$81,365	\$0
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.05	Clerical Wages	\$55,455	\$0
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.10	Assistant Fire Chief Wages	\$7,897	\$0
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.11	Captain Wages	\$1,500	\$0
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.12	Lieutenants' Wages	\$2,500	\$0
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.13	Fire Call Compensation	\$66,234	\$0
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.14	Fire Training Compensation	\$35,112	\$0
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.15	Tech Support	\$600	\$0
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.16	Custodian Wages	\$4,968	\$0
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.17	Special Maintenance Wages	\$10,000	\$0
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.28	Longevity/Retention	\$23,000	\$0
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Employee Benefits	112.01	FICA/Medicare	\$14,000	\$0
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Employee Benefits	112.04	Physicals	\$2,500	\$0
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Employee Benefits	112.09	PERF Pension	\$11,460	\$0
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Employee Benefits	112.10	PERF Annuity	\$2,600	\$0
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Other Personal Services	113.01	Clothing Compensation	\$5,000	\$0
0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Other Personal Services	113.04	Uniforms	\$1,450	\$0

0101 - GENERAL	FIRE DEPARTMENT	PERSONAL SERVICES	Other Personal Services	114.04	Mileage Compensation	\$5,000	\$0
0101 - GENERAL	FIRE DEPARTMENT	SUPPLIES	Office Supplies	200.01	Stationery & Printing	\$470	\$0
0101 - GENERAL	FIRE DEPARTMENT	SUPPLIES	Office Supplies	200.03	Misc. Supplies	\$5,000	\$0
0101 - GENERAL	FIRE DEPARTMENT	SUPPLIES	Operating Supplies	210.01	Gasoline & Oil	\$7,055	\$0
0101 - GENERAL	FIRE DEPARTMENT	SUPPLIES	Operating Supplies	210.02	Tires & Tubes	\$700	\$0
0101 - GENERAL	FIRE DEPARTMENT	SUPPLIES	Operating Supplies	210.04	Institutional Supplies	\$1,525	\$0
0101 - GENERAL	FIRE DEPARTMENT	SUPPLIES	Repair and Maintenance Supplies	220.01	Radio Supplies	\$1,000	\$0
0101 - GENERAL	FIRE DEPARTMENT	SUPPLIES	Repair and Maintenance Supplies	220.04	Vehicle Maintenance	\$2,000	\$0
0101 - GENERAL	FIRE DEPARTMENT	SUPPLIES	Other Supplies	230.04	Other Supplies	\$12,525	\$0
0101 - GENERAL	FIRE DEPARTMENT	SUPPLIES	Other Supplies	230.06	HazMat Supplies	\$1,800	\$0
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Professional Services	310.04	Tuition, Training, & Development	\$2,900	\$0
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Professional Services	311.07	Target Solutions E-Learning	\$3,500	\$0
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	320.02	Travel	\$2,650	\$0
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	320.05	Alarm System	\$2,600	\$0
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	320.06	Mobile Data System Maintenance	\$6,900	\$0
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Printing and Advertising	330.02	Misc. Printing	\$720	\$0
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Insurance	340.23	Group Health/Medical	\$25,575	\$0
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Insurance	340.43	AD & D Life Insurance	\$141	\$0
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Utility Services	350.01	Electric	\$14,000	\$0
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Utility Services	350.03	Gas	\$17,500	\$0
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Utility Services	350.05	Water	\$4,800	\$0
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Utility Services	350.07	Sewer	\$3,050	\$0
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	360.01	Equipment Repairs	\$13,173	\$0
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	360.02	Radio Repairs	\$1,650	\$0
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	360.03	Building Repairs	\$10,000	\$0
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Rentals	370.01	Equipment Rental	\$1,225	\$0
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	390.01	Subscription & Dues	\$12,750	\$0
0101 - GENERAL	FIRE DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	390.07	Other Services	\$30,860	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.01	Police Commission Salaries	\$2,520	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.02	Atty Compensation	\$2,400	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.05	Lead Support Service	\$41,468	\$0

0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.06	P/T Support Service	\$66,000	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.07	SS Training Coordinator	\$40,704	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.09	FT Support Services	\$37,652	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.15	Mechanics	\$8,000	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.16	Commanders Salaries	\$163,027	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.17	Chief of Police	\$93,825	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.18	Lance Corporals	\$142,989	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.19	Sergeants Salaries	\$307,021	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.20	Corporals Salaries	\$578,619	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.21	Patrol Officers Salaries	\$1,428,445	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.24	Recording Secretary	\$600	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.25	Animal Warden	\$18,000	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.26	Support Services Administrator	\$57,230	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.27	Specialty Pay	\$7,350	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.28	Crossing Guard Wages	\$27,210	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.29	Part-Time Security Pay	\$48,400	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.30	Sworn Overtime	\$100,000	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.31	Code Enforcement Detail	\$46,789	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.32	OPO/Seatbelt/OWI	\$13,000	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.34	Secretary Wages	\$49,820	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.36	Lake Co/OWI Task Force	\$10,000	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.41	Assistant Chief	\$87,969	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.42	IT/Systems Admin	\$19,761	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.43	Retirement payout	\$25,000	\$0

0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Salaries and Wages	111.45	Festival Detail OT	\$22,000	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Employee Benefits	112.01	FICA/Medicare Civilians	\$42,363	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Employee Benefits	112.02	Sworn Medicare	\$42,971	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Employee Benefits	112.03	Sworn PERF Pension	\$512,012	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Employee Benefits	112.09	PERF Pension Civilian	\$45,745	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Employee Benefits	112.10	PERF Annuity Civilian	\$12,253	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Other Personal Services	112.04	Physicals	\$2,000	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Other Personal Services	113.01	Sworn Uniform Allowance	\$38,000	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Other Personal Services	113.02	New Officer Uniforms	\$4,000	\$0
0101 - GENERAL	Metropolitan Police Department	PERSONAL SERVICES	Other Personal Services	113.03	Civilian Uniform Allowance	\$2,400	\$0
0101 - GENERAL	Metropolitan Police Department	SUPPLIES	Operating Supplies	210.01	Gasoline & Oil	\$110,000	\$0
0101 - GENERAL	Metropolitan Police Department	SUPPLIES	Operating Supplies	210.02	Tires & Tubes	\$6,000	\$0
0101 - GENERAL	Metropolitan Police Department	SUPPLIES	Operating Supplies	210.04	Institutional Supplies	\$10,000	\$0
0101 - GENERAL	Metropolitan Police Department	SUPPLIES	Repair and Maintenance Supplies	220.04	Vehicle Parts & Supplies	\$30,000	\$0
0101 - GENERAL	Metropolitan Police Department	SUPPLIES	Other Supplies	230.04	Other Supplies	\$5,000	\$0
0101 - GENERAL	Metropolitan Police Department	SERVICES AND CHARGES	Professional Services	310.01	Legal Fees	\$15,000	\$0
0101 - GENERAL	Metropolitan Police Department	SERVICES AND CHARGES	Communication and Transportation	320.01	Postage	\$0	\$0
0101 - GENERAL	Metropolitan Police Department	SERVICES AND CHARGES	Communication and Transportation	320.03	Telephone	\$7,000	\$0
0101 - GENERAL	Metropolitan Police Department	SERVICES AND CHARGES	Communication and Transportation	320.04	Internet	\$3,000	\$0
0101 - GENERAL	Metropolitan Police Department	SERVICES AND CHARGES	Insurance	340.01	Bond Premiums	\$700	\$0
0101 - GENERAL	Metropolitan Police Department	SERVICES AND CHARGES	Insurance	340.03	Fees & Titles	\$750	\$0
0101 - GENERAL	Metropolitan Police Department	SERVICES AND CHARGES	Insurance	340.23	Health/Medical Insurance	\$1,347,258	\$0
0101 - GENERAL	Metropolitan Police Department	SERVICES AND CHARGES	Insurance	340.42	Survivor's Benefits	\$23,760	\$0
0101 - GENERAL	Metropolitan Police Department	SERVICES AND CHARGES	Insurance	340.43	Life AD & D	\$2,748	\$0



0101 - GENERAL	Metropolitan Police Department	SERVICES AND CHARGES	Utility Services	350.01	NIPSCO	\$87,600	\$0	
0101 - GENERAL	Metropolitan Police Department	SERVICES AND CHARGES	Utility Services	350.05	Water	\$10,000	\$0	
0101 - GENERAL	Metropolitan Police Department	SERVICES AND CHARGES	Repairs and Maintenance	360.01	Equipment Maintenance	\$15,000	\$0	
0101 - GENERAL	Metropolitan Police Department	SERVICES AND CHARGES	Repairs and Maintenance	360.03	Building Maintenance	\$12,000	\$0	
0101 - GENERAL	Metropolitan Police Department	SERVICES AND CHARGES	Repairs and Maintenance	360.04	Janitorial	\$38,000	\$0	
0101 - GENERAL	Metropolitan Police Department	SERVICES AND CHARGES	Repairs and Maintenance	360.07	Building Liability	\$1,500	\$0	
0101 - GENERAL	Metropolitan Police Department	SERVICES AND CHARGES	Other Services and Charges	380.06	Service Agreements	\$52,000	\$0	
0101 - GENERAL	Metropolitan Police Department	SERVICES AND CHARGES	Other Services and Charges	390.01	Subscription & Dues	\$8,500	\$0	
0101 - GENERAL	Metropolitan Police Department	SERVICES AND CHARGES	Other Services and Charges	390.05	Animal Quarantine	\$2,900	\$0	
0101 - GENERAL	Volunteers in Policing (VIPS)	PERSONAL SERVICES	Employee Benefits	11201	FICA	\$200	\$0	
0101 - GENERAL	Volunteers in Policing (VIPS)	PERSONAL SERVICES	Employee Benefits	11209	PERF	\$180	\$0	
0101 - GENERAL	Volunteers in Policing (VIPS)	PERSONAL SERVICES	Employee Benefits	11210	PERF PAID BY EMPLOYER	\$140	\$0	
0101 - GENERAL	Volunteers in Policing (VIPS)	PERSONAL SERVICES	Other Personal Services	111.15	Mechanics	\$1,100	\$0	
0101 - GENERAL	Volunteers in Policing (VIPS)	PERSONAL SERVICES	Other Personal Services	11304	UNIFORMS	\$1,100	\$0	
0101 - GENERAL	Volunteers in Policing (VIPS)	SUPPLIES	Office Supplies	200.03	Misc. Supplies	\$1,130	\$0	
0101 - GENERAL	Volunteers in Policing (VIPS)	SUPPLIES	Operating Supplies	210.01	Gasoline & Oil	\$8,000	\$0	
0101 - GENERAL	Volunteers in Policing (VIPS)	SUPPLIES	Operating Supplies	210.02	Tires & Tubes	\$1,500	\$0	
0101 - GENERAL	Volunteers in Policing (VIPS)	SUPPLIES	Repair and Maintenance Supplies	220.04	Vehicle Parts & Supplies	\$3,500	\$0	
0101 - GENERAL	Volunteers in Policing (VIPS)	SERVICES AND CHARGES	Repairs and Maintenance	360.01	Equipment Maintenance	\$2,500	\$0	
0101 - GENERAL	Volunteers in Policing (VIPS)	SERVICES AND CHARGES	Other Services and Charges	390.07	Other Services - Car Wash	\$550	\$0	
						<b>0101 - GENERAL Total</b>	<b>\$8,230,016</b>	<b>\$0</b>
<b>CORPORATION BOND &amp; INTEREST FUND</b>								
0180 - DEBT SERVICE	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	39013	Paying Agent Fees	\$0	\$0	
0180 - DEBT SERVICE	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and Other Debt Principal	38000	Capital Lease Police Station	\$808,000	\$0	
						<b>0180 - DEBT SERVICE Total</b>	<b>\$808,000</b>	<b>\$0</b>
<b>PUBLIC SAFETY LIT FUND</b>								

0254 - LOCAL INCOME TAX	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	43000	Fire Suppression Equipment	\$30,000	\$0	
0254 - LOCAL INCOME TAX	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	43006	Fire Turnout Gear	\$200,000	\$0	
0254 - LOCAL INCOME TAX	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	43007	Fire Gear SCBA	\$100,000	\$0	
0254 - LOCAL INCOME TAX	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	43008	Police VIDEO & RADAR	\$100,000	\$0	
0254 - LOCAL INCOME TAX	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	43009	POLICE CARS VIPS	\$0	\$0	
0254 - LOCAL INCOME TAX	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	43046	TRAFFIC VIDEO EQUIPMENT	\$70,000	\$0	
0254 - LOCAL INCOME TAX	NO DEPARTMENT	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0	
						<b>0254 - LOCAL INCOME TAX Total</b>	<b>\$500,000</b>	<b>\$0</b>
0342 - POLICE PENSION	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.34	Pension Secretary Wages	\$1,200	\$0	
0342 - POLICE PENSION	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	112.01	FICA/Medicare	\$93	\$0	
0342 - POLICE PENSION	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	112.05	Retired Police Officers Benefits	\$513,640	\$0	
0342 - POLICE PENSION	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	112.06	Dependent Benefits	\$307,959	\$0	
0342 - POLICE PENSION	NO DEPARTMENT	PERSONAL SERVICES	Other Personal Services	112.08	Death Benefits	\$12,000	\$0	
0342 - POLICE PENSION	NO DEPARTMENT	SUPPLIES	Office Supplies	200.01	Stationery & Printing	\$400	\$0	
0342 - POLICE PENSION	NO DEPARTMENT	SUPPLIES	Office Supplies	200.03	Misc. Supplies	\$500	\$0	
0342 - POLICE PENSION	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	310.01	Legal Fees	\$7,000	\$0	
0342 - POLICE PENSION	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	380.05	Actuarial Reporting	\$4,500	\$0	
0342 - POLICE PENSION	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	320.01	Postage	\$300	\$0	
0342 - POLICE PENSION	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	320.02	Travel Expense	\$400	\$0	
0342 - POLICE PENSION	NO DEPARTMENT	SERVICES AND CHARGES	Insurance	340.01	Bond Premiums	\$135	\$0	
0342 - POLICE PENSION	NO DEPARTMENT	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0	

						<b>0342 - POLICE PENSION Total</b>	<b>\$648,127</b>	<b>\$0</b>
0706 - LOCAL ROAD & STREET	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.31	Laborer Wages	\$77,500	\$0	
0706 - LOCAL ROAD & STREET	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	112.01	FICA/Medicare	\$6,000	\$0	
0706 - LOCAL ROAD & STREET	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	112.09	PERF Pension	\$9,700	\$0	
0706 - LOCAL ROAD & STREET	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	112.10	PERF Annuity	\$2,400	\$0	
0706 - LOCAL ROAD & STREET	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	310.02	Engineering	\$60,000	\$0	
0706 - LOCAL ROAD & STREET	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	390.09	Construction/Reconstruction of Streets	\$257,000	\$0	
0706 - LOCAL ROAD & STREET	NO DEPARTMENT	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0	
						<b>0706 - LOCAL ROAD &amp; STREET Total</b>	<b>\$411,600</b>	<b>\$0</b>

0708 - MOTOR VEHICLE HIGHWAY	PROPERTY TAX CAP IMPACT - BUDGET PURPOSES ONLY	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	PERSONAL SERVICES	Salaries and Wages	111.31	Laborer Wages	\$305,000	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	PERSONAL SERVICES	Employee Benefits	112.01	FICA/Medicare	\$23,500	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	PERSONAL SERVICES	Employee Benefits	112.04	Unemployment Compensation	\$0	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	PERSONAL SERVICES	Employee Benefits	112.09	PERF/Pension	\$34,200	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	PERSONAL SERVICES	Employee Benefits	112.10	PERF/Annuity	\$9,200	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SUPPLIES	Operating Supplies	210.01	Gasoline and Oil	\$25,000	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SUPPLIES	Operating Supplies	210.02	Tires and Tubes	\$2,700	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SUPPLIES	Operating Supplies	210.03	Garage and Motor Supplies	\$3,500	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SUPPLIES	Repair and Maintenance Supplies	220.04	Equipment Parts & Supplies	\$30,000	\$0

0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SUPPLIES	Repair and Maintenance Supplies	220.05	Landscaping Supplies	\$5,000	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SUPPLIES	Other Supplies	230.01	Road Maintenance Materials	\$9,250	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SUPPLIES	Other Supplies	230.02	Bituminous Materials	\$10,550	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SUPPLIES	Other Supplies	230.03	Signs & Sign Materials	\$9,750	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SUPPLIES	Other Supplies	230.04	Traffic Paint & Supplies	\$9,250	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SUPPLIES	Other Supplies	230.05	Road Salt	\$148,650	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SUPPLIES	Other Supplies	230.06	Miscellaneous Supplies	\$5,120	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SUPPLIES	Other Supplies	230.07	Other Equipment	\$1,500	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SERVICES AND CHARGES	Professional Services	310.02	Engineering Fees	\$7,500	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SERVICES AND CHARGES	Repairs and Maintenance	360.01	Equipment Repairs	\$7,500	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SERVICES AND CHARGES	Repairs and Maintenance	360.06	Street Light Maintenance	\$15,000	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SERVICES AND CHARGES	Repairs and Maintenance	360.07	Traffic Signal Maintenance	\$10,000	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SERVICES AND CHARGES	Rentals	370.01	Equipment Capital Leases	\$9,810	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SERVICES AND CHARGES	Rentals	370.02	Barricade Rental	\$0	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SERVICES AND CHARGES	Other Services and Charges	390.04	Snow Removal Services	\$2,500	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SERVICES AND CHARGES	Other Services and Charges	390.05	Landscape Services	\$35,000	\$0

0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SERVICES AND CHARGES	Other Services and Charges	390.07	Tree Services	\$25,000	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Reconstruction Maintenance	SERVICES AND CHARGES	Other Services and Charges	390.09	Const/Reconstruction Streets	\$100,000	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	PERSONAL SERVICES	Salaries and Wages	111.05	Clerical Wages	\$0	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	PERSONAL SERVICES	Salaries and Wages	111.27	Assistant Public Works Director	\$0	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	PERSONAL SERVICES	Salaries and Wages	111.32	Public Works Director	\$9,600	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	PERSONAL SERVICES	Salaries and Wages	111.33	Administrative Assistant	\$0	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	PERSONAL SERVICES	Salaries and Wages	111.35	Street Supervisor	\$24,464	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	PERSONAL SERVICES	Salaries and Wages	111.36	Fleet Supervisor	\$10,500	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	PERSONAL SERVICES	Salaries and Wages	111.38	Summer/Seasonal Wages	\$9,000	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	PERSONAL SERVICES	Salaries and Wages	111.43	Director of Operations	\$8,664	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	PERSONAL SERVICES	Employee Benefits	112.01	FICA/Medicare	\$4,200	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	PERSONAL SERVICES	Employee Benefits	112.04	Unemployment Compensation	\$0	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	PERSONAL SERVICES	Employee Benefits	112.09	PERF Pension	\$6,100	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	PERSONAL SERVICES	Employee Benefits	112.10	PERF Annuity	\$1,650	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	PERSONAL SERVICES	Other Personal Services	113.04	Uniforms	\$0	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	PERSONAL SERVICES	Other Personal Services	113.05	Drug and Alcohol Testing	\$350	\$0

0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	PERSONAL SERVICES	Other Personal Services	113.06	CDL Physicals	\$560	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	SUPPLIES	Office Supplies	200.03	Miscellaneous Supplies	\$1,000	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	SUPPLIES	Operating Supplies	210.04	Institutional Supplies	\$1,000	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	SUPPLIES	Repair and Maintenance Supplies	220.01	Radio Parts & Supplies	\$0	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	SUPPLIES	Repair and Maintenance Supplies	220.02	Building Materials & Supplies	\$1,000	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	SERVICES AND CHARGES	Professional Services	310.04	Tuition, Training & Development	\$500	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	SERVICES AND CHARGES	Communication and Transportation	320.02	Travel Expenses	\$0	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	SERVICES AND CHARGES	Communication and Transportation	320.03	Telephone	\$0	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	SERVICES AND CHARGES	Printing and Advertising	330.01	Legal Notices	\$300	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	SERVICES AND CHARGES	Printing and Advertising	330.02	Misc. Printing	\$100	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	SERVICES AND CHARGES	Insurance	340.01	Bond Premiums	\$150	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	SERVICES AND CHARGES	Insurance	340.03	Fleet Insurance	\$0	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	SERVICES AND CHARGES	Insurance	344.44	UST Insurance	\$200	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	SERVICES AND CHARGES	Repairs and Maintenance	360.01	Equipment Repairs	\$4,000	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	SERVICES AND CHARGES	Repairs and Maintenance	360.02	Radio Repair & Maintenance	\$0	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	SERVICES AND CHARGES	Repairs and Maintenance	360.03	Building Repair & Maintenance	\$2,500	\$0

0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	SERVICES AND CHARGES	Repairs and Maintenance	360.04	Janitorial Services	\$0	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	SERVICES AND CHARGES	Repairs and Maintenance	360.09	Other Service Agreements	\$2,000	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	SERVICES AND CHARGES	Other Services and Charges	390.01	Subscriptions & Dues	\$0	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway-Administration	SERVICES AND CHARGES	Other Services and Charges	390.03	Disposal Fees	\$1,000	\$0
<b>0708 - MOTOR VEHICLE HIGHWAY Total</b>						<b>\$933,318</b>	<b>\$0</b>
1151 - CONTINUING EDUCATION	NO DEPARTMENT	SUPPLIES	Office Supplies	200.03	Office Supplies	\$4,000	\$0
1151 - CONTINUING EDUCATION	NO DEPARTMENT	SUPPLIES	Operating Supplies	214.01	Arms & Range Supplies	\$14,000	\$0
1151 - CONTINUING EDUCATION	NO DEPARTMENT	SUPPLIES	Other Supplies	230.04	Other Supplies	\$3,000	\$0
1151 - CONTINUING EDUCATION	NO DEPARTMENT	SUPPLIES	Other Supplies	230.06	Computer Supplies	\$7,000	\$0
1151 - CONTINUING EDUCATION	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	310.04	Tuition & Training	\$18,000	\$0
1151 - CONTINUING EDUCATION	NO DEPARTMENT	SERVICES AND CHARGES	Printing and Advertising	330.02	Misc. Printing	\$3,500	\$0
1151 - CONTINUING EDUCATION	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	390.05	Other Services - Car Wash	\$3,500	\$0
1151 - CONTINUING EDUCATION	NO DEPARTMENT	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0
<b>1151 - CONTINUING EDUCATION Total</b>						<b>\$53,000</b>	<b>\$0</b>
1301 - PARK & RECREATION	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.01	Park Board Salaries	\$2,040	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.02	Attorney Compensation	\$5,000	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.05	Clark Wages & Salaries	\$81,000	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.15	Mechanics Wages	\$1,000	\$0

1301 - PARK & RECREATION	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.16	FTT Custodian Wages	\$85,600	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.17	P/T Custodian Wages	\$25,300	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.27	Superintendent Salary	\$83,500	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.30	Overtime	\$11,000	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.31	F/T Laborers	\$226,500	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.32	Recreation Leaders	\$100,400	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.33	P/T Laborers	\$76,000	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.34	Secretary Wages	\$43,000	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.35	Recording Secretary	\$600	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.36	Park Directors Salaries	\$239,000	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.38	Fitness Center Attendants	\$57,800	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	112.01	FICA/Medicare	\$79,000	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	112.03	Unemployment Compensation	\$3,860	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	112.09	PERF Pension	\$77,300	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	112.10	PERF Annuity	\$20,800	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	PERSONAL SERVICES	Other Personal Services	113.01	Uniforms	\$6,000	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SUPPLIES	Office Supplies	200.03	Misc. Supplies	\$5,100	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SUPPLIES	Operating Supplies	210.01	Gasoline & Oil	\$19,400	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SUPPLIES	Operating Supplies	210.02	Tires & Tubes	\$3,000	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SUPPLIES	Operating Supplies	210.03	Garage & Motor Supplies	\$2,400	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SUPPLIES	Operating Supplies	210.04	Institutional Supplies	\$3,000	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SUPPLIES	Operating Supplies	210.05	Lincoln Center Supplies	\$24,100	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SUPPLIES	Repair and Maintenance Supplies	220.02	Building Materials & Supplies	\$1,000	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SUPPLIES	Repair and Maintenance Supplies	220.04	Equipment Parts & Supplies	\$8,200	\$0



1301 - PARK & RECREATION	NO DEPARTMENT	SUPPLIES	Repair and Maintenance Supplies	220.05	Misc. Repair Supplies	\$1,200	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SUPPLIES	Repair and Maintenance Supplies	220.06	Lincoln Center Repair Supplies	\$5,100	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SUPPLIES	Other Supplies	230.03	Misc. Materials	\$17,800	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SUPPLIES	Other Supplies	230.04	Other Equipment	\$3,200	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SUPPLIES	Other Supplies	230.06	Park Maintenance Materials	\$1,800	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	310.01	Legal Fees	\$1,600	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	310.04	Tuition, Training, & Development	\$0	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	320.02	Travel Expense	\$4,300	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	390.20	ICT Services	\$63,668	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	390.21	Cable Services	\$7,200	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Printing and Advertising	330.01	Legal Notices	\$100	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Printing and Advertising	330.02	Other Printing	\$5,800	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Insurance	340.02	Insurance	\$52,000	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Insurance	340.23	Group Health/Medical	\$401,900	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Insurance	340.43	Life AD & D	\$1,800	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services	350.01	Electric	\$25,100	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services	350.02	Electric-Lincoln Center	\$117,200	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services	350.03	Gas	\$4,100	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services	350.04	Gas-Lincoln Center	\$17,500	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services	350.05	Water	\$3,200	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services	350.06	Water-Lincoln Center	\$2,700	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services	350.07	Sewage	\$16,800	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services	350.08	Sewage-Lincoln Center	\$6,000	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	360.01	Equipment Repair & Maintenance	\$4,000	\$0

1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	360.02	Radio Repair & Maintenance	\$200	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	360.03	Building Repair & Maintenance	\$17,000	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Repairs and Maintenance	360.04	Fitness Equipment & Maintenance	\$6,000	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Rentals	370.01	Equipment Rentals	\$3,800	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	380.05	Contractual Services	\$42,800	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	386.00	Recreation Services	\$313,400	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	386.01	Sales Tax - Park Rentals	\$10,800	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	386.02	Fitness Trainers	\$14,900	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	390.01	Subscription & Dues	\$1,200	\$0
1301 - PARK & RECREATION	NO DEPARTMENT	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0
<b>1301 - PARK &amp; RECREATION Total</b>						<b>\$2,465,068</b>	<b>\$0</b>
1380 - PARK BOND	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	390.13	Paying Agent Fees	\$725	\$0
1380 - PARK BOND	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and Other Debt Principal	390.14	Capital Lease Payment One	\$747,500	\$0
1380 - PARK BOND	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and Other Debt Principal	39011	Principal	\$770,000	\$0
1380 - PARK BOND	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and Other Debt Interest	39000	Anticipated Debt	\$60,000	\$0
1380 - PARK BOND	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and Other Debt Interest	39012	Interest	\$85,188	\$0
<b>1380 - PARK BOND Total</b>						<b>\$1,663,413</b>	<b>\$0</b>
2379 - CUMULATIVE CAPITAL IMP (CIG TAX)	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	310.02	Professional Services Engineering	\$15,000	\$0
2379 - CUMULATIVE CAPITAL IMP (CIG TAX)	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	390.09	Construction/Reconstruction of Streets	\$100,000	\$0

2379 - CUMULATIVE CAPITAL IMP (CIG TAX)	NO DEPARTMENT	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0
<b>2379 - CUMULATIVE CAPITAL IMP (CIG TAX) Total</b>						<b>\$115,000</b>	<b>\$0</b>
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENT	SUPPLIES	Other Supplies	230.09	PD Bullet Proof Vests	\$7,500	\$0
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	30001	Fire Truck Capital Lease	\$81,600	\$0
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	30002	Police Vehicle Leases	\$23,000	\$0
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	30007	Fire Truck Capital Lease	\$54,005	\$0
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	30008	Public Works Vehicle Lease	\$32,000	\$0
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	390.04	Application Software	\$22,000	\$0
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	390.06	Software Training	\$25,000	\$0
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	39015	Election Expenses	\$0	\$0
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENT	CAPITAL OUTLAYS	Buildings	410.02	TOWN HALL REHABILITATION	\$10,000	\$0
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment and Vehicles	430.02	POLICE CARS	\$68,000	\$0

2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	430.06	Computers Police	\$40,035	\$0
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENT	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	430.09	Computers	\$41,000	\$0
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENT	CAPITAL OUTLAYS	Other Capital Outlays	430.03	Furniture & Fixtures	\$5,000	\$0
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENT	CAPITAL OUTLAYS	Other Capital Outlays	430.04	Police Furniture & Fixtures	\$5,000	\$0
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and Other Debt Principal	39011	Waterworks Loan for Property Purchase	\$0	\$0
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENT	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0
<b>2391 - CUMULATIVE CAPITAL DEVELOPMENT Total</b>						<b>\$414,140</b>	<b>\$0</b>
2411 - ECONOMIC DEV INCOME TAX CREDIT	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	35010	Downtown Development	\$250,000	\$0
2411 - ECONOMIC DEV INCOME TAX CREDIT	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	399.25	Contribution to School Town	\$100,000	\$0
2411 - ECONOMIC DEV INCOME TAX CREDIT	NO DEPARTMENT	CAPITAL OUTLAYS	Improvements Other Than Building	47123	Lighted Street Signs	\$30,000	\$0
2411 - ECONOMIC DEV INCOME TAX CREDIT	NO DEPARTMENT	CAPITAL OUTLAYS	Infrastructure	47118	Local roads and Streets Resurfacing	\$250,000	\$0
2411 - ECONOMIC DEV INCOME TAX CREDIT	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and Other Debt Interest	350.09	Anticipated Debt	\$0	\$0
2411 - ECONOMIC DEV INCOME TAX CREDIT	NO DEPARTMENT	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0
<b>2411 - ECONOMIC DEV INCOME TAX CREDIT Total</b>						<b>\$630,000</b>	<b>\$0</b>

2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.01	Commissioners' Salaries	\$2,520	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.02	Redevelopment Assistant	\$43,635	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.07	Redevelopment Director	\$68,814	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.16	Temporary Services	\$1,300	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.34	Recording Secretary	\$624	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	112.01	FICA/Medicare	\$8,555	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	112.09	PERF Pension	\$12,958	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	112.10	PERF Annuity	\$3,575	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	SUPPLIES	Office Supplies	200.03	Misc. Supplies	\$2,162	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	SUPPLIES	Office Supplies	200.04	Main Street Supplies	\$3,960	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	310.01	Legal Fees	\$27,450	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	310.03	Consultant Fees	\$45,911	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	310.04	Tuition, Training, & Development	\$1,525	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	310.05	Engineering & Architectural	\$1,100	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	390.02	Refunds, Indemnities, Awards	\$240	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	320.02	Travel	\$1,518	\$0

2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	320.05	Website Services	\$0	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Printing and Advertising	330.01	Legal Notices	\$500	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Printing and Advertising	330.02	Misc. Printing	\$1,175	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Insurance	340.01	Bond Premiums	\$1,300	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Insurance	340.23	Group Health Insurance	\$42,750	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Insurance	340.43	Life AD & D	\$236	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Utility Services	350.08	Utility Services	\$5,615	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	390.01	Subscription & Dues	\$4,815	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	390.03	Public Relations	\$1,350	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	390.20	Information & Communication Technology Service	\$15,917	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	390.30	Main Street Professional Services	\$5,940	\$0
2430 - REDEVELOPMENT - GENERAL	NO DEPARTMENT	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0
<b>2430 - REDEVELOPMENT - GENERAL Total</b>						<b>\$305,443</b>	<b>\$0</b>
2482 - REDEVELOPMENT BOND	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services		Paying Agent Fees	\$350	\$0
2482 - REDEVELOPMENT BOND	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and Other Debt Principal	390.11	Principal on Bonds	\$210,000	\$0
2482 - REDEVELOPMENT BOND	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and Other Debt Interest	390.12	Interest on Bonds	\$11,498	\$0
<b>2482 - REDEVELOPMENT BOND Total</b>						<b>\$221,848</b>	<b>\$0</b>

6421 - DISTRICT SOLID WASTE MANAGEMENT	NO DEPARTMENT	SUPPLIES	Repair and Maintenance Supplies	220.04	Equipment Parts & Supplies	\$0	\$0
6421 - DISTRICT SOLID WASTE MANAGEMENT	NO DEPARTMENT	SUPPLIES	Other Supplies	230.09	Recycle Bins	\$0	\$0
6421 - DISTRICT SOLID WASTE MANAGEMENT	NO DEPARTMENT	SERVICES AND CHARGES	Printing and Advertising	330.02	Misc. Printing	\$5,000	\$0
6421 - DISTRICT SOLID WASTE MANAGEMENT	NO DEPARTMENT	SERVICES AND CHARGES	Rentals	370.01	Equipment Capital Lease	\$31,725	\$0
6421 - DISTRICT SOLID WASTE MANAGEMENT	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	380.01	Solid Waste Services	\$156,000	\$0
6421 - DISTRICT SOLID WASTE MANAGEMENT	NO DEPARTMENT	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0
<b>6421 - DISTRICT SOLID WASTE MANAGEMENT Total</b>						<b>\$192,725</b>	<b>\$0</b>
9500 - Information & Communication Technology Fund	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	11101	Director of Information technology Salary	\$92,001	\$0
9500 - Information & Communication Technology Fund	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	11102	LONGEVITY	\$406	\$0
9500 - Information & Communication Technology Fund	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	11201	FICA	\$7,036	\$0
9500 - Information & Communication Technology Fund	NO DEPARTMENT	SUPPLIES	Other Supplies	200.03	Misc. Computer Supplies	\$3,000	\$0
9500 - Information & Communication Technology Fund	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	310.06	IT Consultant Services	\$0	\$0
9500 - Information & Communication Technology Fund	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services	380.06	Service Agmts	\$75,226	\$0
9500 - Information & Communication Technology Fund	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	320.01	Postage	\$7,700	\$0
9500 - Information & Communication Technology Fund	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	320.03	Telephone	\$75,034	\$0
9500 - Information & Communication Technology Fund	NO DEPARTMENT	SERVICES AND CHARGES	Insurance	340.01	Cyber Insurance	\$6,500	\$0

9500 - Information & Communication Technology Fund	NO DEPARTMENT	SERVICES AND CHARGES	Insurance	340.23	HEALTH INSURANCE	\$34,061	\$0
9500 - Information & Communication Technology Fund	NO DEPARTMENT	SERVICES AND CHARGES	Insurance	34043	AD&D LIFE INSURANCE	\$174	\$0
9500 - Information & Communication Technology Fund	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	390.01	Depreciation	\$6,000	\$0
9500 - Information & Communication Technology Fund	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	390.07	Misc. Services & Charges	\$4,200	\$0
9500 - Information & Communication Technology Fund	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	390.24	Website Maintenance	\$7,000	\$0
<b>9500 - Information &amp; Communication Technology Fund Total</b>						<b>\$318,340</b>	<b>\$0</b>
9501 - VIPS/Park Public Safety Fund	NO DEPARTMENT	PERSONAL SERVICES	Other Personal Services	113.04	Uniform Allowance	\$600	\$0
9501 - VIPS/Park Public Safety Fund	NO DEPARTMENT	SUPPLIES	Office Supplies	200.03	Misc. Supplies	\$900	\$0
9501 - VIPS/Park Public Safety Fund	NO DEPARTMENT	SUPPLIES	Operating Supplies	210.01	Gasoline/Oil	\$1,500	\$0
9501 - VIPS/Park Public Safety Fund	NO DEPARTMENT	SUPPLIES	Repair and Maintenance Supplies	220.01	Radio Parts & Supplies	\$1,000	\$0
9501 - VIPS/Park Public Safety Fund	NO DEPARTMENT	SUPPLIES	Repair and Maintenance Supplies	220.04	Vehicle Parts & Supplies	\$2,000	\$0
<b>9501 - VIPS/Park Public Safety Fund Total</b>						<b>\$6,000</b>	<b>\$0</b>
9502 - Special Events Non-Reverting	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	111.01	CEC Wages	\$9,900	\$0
9502 - Special Events Non-Reverting	NO DEPARTMENT	PERSONAL SERVICES	Salaries and Wages	112.01	FICA/Medicare	\$756	\$0
9502 - Special Events Non-Reverting	NO DEPARTMENT	SUPPLIES	Office Supplies	200.03	Misc. Supplies	\$1,000	\$0
9502 - Special Events Non-Reverting	NO DEPARTMENT	SERVICES AND CHARGES	Communication and Transportation	390.20	ICT Services	\$225	\$0
9502 - Special Events Non-Reverting	NO DEPARTMENT	SERVICES AND CHARGES	Printing and Advertising	330.12	Printing & Promotion	\$1,800	\$0
9502 - Special Events Non-Reverting	NO DEPARTMENT	SERVICES AND CHARGES	Insurance	340.01	Bond Premium	\$225	\$0



9502 - Special Events Non-Reverting	NO DEPARTMENT	SERVICES AND CHARGES	Insurance	340.17	Event Insurance	\$3,000	\$0
9502 - Special Events Non-Reverting	NO DEPARTMENT	SERVICES AND CHARGES	Rentals	370.02	Equipment Rental	\$1,000	\$0
9502 - Special Events Non-Reverting	NO DEPARTMENT	SERVICES AND CHARGES	Rentals	380.05	Sound & Light System	\$3,000	\$0
9502 - Special Events Non-Reverting	NO DEPARTMENT	SERVICES AND CHARGES	Rentals	380.06	Sanitation	\$4,700	\$0
9502 - Special Events Non-Reverting	NO DEPARTMENT	SERVICES AND CHARGES	Rentals	386.01	Sales Tax - CEC Rentals	\$1,500	\$0
9502 - Special Events Non-Reverting	NO DEPARTMENT	SERVICES AND CHARGES	Rentals	386.04	Memorial Day Program	\$500	\$0
9502 - Special Events Non-Reverting	NO DEPARTMENT	SERVICES AND CHARGES	Rentals	386.07	Fireworks Program	\$30,000	\$0
9502 - Special Events Non-Reverting	NO DEPARTMENT	SERVICES AND CHARGES	Rentals	386.08	Parades	\$2,000	\$0
9502 - Special Events Non-Reverting	NO DEPARTMENT	SERVICES AND CHARGES	Rentals	386.09	Entertainment	\$33,000	\$0
9502 - Special Events Non-Reverting	NO DEPARTMENT	SERVICES AND CHARGES	Rentals	386.10	Fall Programs	\$3,000	\$0
9502 - Special Events Non-Reverting	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	390.01	State Event Permits	\$306	\$0
<b>9502 - Special Events Non-Reverting Total</b>						<b>\$96,914</b>	<b>\$0</b>
<b>UNIT TOTAL</b>						<b>\$16,271,952</b>	<b>\$0</b>

### NOTICE TO TAXPAYERS

The Notice to Taxpayers is available online at [www.budgetnotices.in.gov](http://www.budgetnotices.in.gov) or by calling (888) 739-9826.

Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at 3333 Ridge Road, Highland, Indiana 46322.

Notice is hereby given to taxpayers of **HIGHLAND SANITARY DISTRICT, Lake County, Indiana** that the proper officers of **Town of Highland, Indiana** will conduct a public hearing on the year **2022** budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of **Town of Highland, Indiana** not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, **Town of Highland, Indiana** shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of **Town of Highland, Indiana** will meet to adopt the following budget:

Public Hearing Date	Monday, October 11, 2021	Adoption Meeting Date	Monday, October 25, 2021
Public Hearing Time	6:30 PM	Adoption Meeting Time	6:30 PM
Public Hearing Location	Highland Municipal Building, 3333 Ridge Road, Highland, Indiana 46322	Adoption Meeting Location	Highland Municipal Building, 3333 Ridge Road, Highland, Indiana 46322

Estimated Civil Max Levy	\$239,515
Property Tax Cap Credit Estimate	\$65,640

Special Notes:	<p>The tax rates are calculated upon 70% of the net assessed valuation from FY 2021. The rates will be reduced by the Department of Local Government Finance.</p> <p>Sanitary Special Operating Fund: The actual amount of the maximum levy for FY 2022 is \$239,515 and only applies to the Sanitary District Operating Fund.</p> <p>Sanitary District Bond &amp; Interest Fund: The Exempt Debt Service Fund is now conflated with the regular Debt Service as the Circuit Breaker Exemption expired pursuant to Article 10 of the Indiana Constitution. For the purposes of this budget notice, the rates are calculated based upon 70% of the Net Assessed Valuation of FY 2021. This makes the tax rate higher than will likely be finally approved.</p>
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1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
8201-SPECIAL SANITARY GENERAL	\$2,288,470	\$289,515	\$0	\$229,223	26.30%
8280-SPECIAL SANITARY DEBT SERVICE	\$1,867,317	\$3,843,458	\$0	\$1,694,256	126.85%
<b>Totals</b>	<b>\$4,155,787</b>	<b>\$4,132,973</b>	<b>\$0</b>	<b>\$1,923,479</b>	

**Budget Form 1 - Budget Estimate HIGHLAND SANITARY DISTRICT OPERATING AND DEBT FUNDS**  
 Year: 2022 County: Lake Unit: Highland Sanitary District

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
8201 - SPECIAL SANITARY GENERAL	PROPERTY TAX CAP IMPACT - BUDGET PURPOSES ONLY	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	PERSONAL SERVICES	Salaries and Wages	111.01	Commissioners Salary	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	PERSONAL SERVICES	Salaries and Wages	111.02	Atty Compensation	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	PERSONAL SERVICES	Salaries and Wages	111.03	Clerk-Treasurer Salary	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	PERSONAL SERVICES	Salaries and Wages	111.05	Recording Secretary	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	PERSONAL SERVICES	Salaries and Wages	111.09	Compensation of Engineer	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	PERSONAL SERVICES	Salaries and Wages	111.26	Sanitary Dist. Superintendent	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	PERSONAL SERVICES	Salaries and Wages	111.32	Public Works Director Salary	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	PERSONAL SERVICES	Employee Benefits	112.01	FICA/Medicare	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	PERSONAL SERVICES	Employee Benefits	112.09	PERF	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	PERSONAL SERVICES	Employee Benefits	112.10	PERF Annuity	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	SUPPLIES	Office Supplies	200.01	Stationary & Printing	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	SUPPLIES	Office Supplies	200.03	Misc. Office Supplies	\$0	\$0

8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	SUPPLIES	Office Supplies	210.01	San OP Gasoline & Oil	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	SERVICES AND CHARGES	Professional Services	310.01	Legal Fees	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	SERVICES AND CHARGES	Professional Services	310.02	Engineering Fees	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	SERVICES AND CHARGES	Professional Services	310.03	Consultant Fees	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	SERVICES AND CHARGES	Professional Services	310.04	Tuition & Development	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	SERVICES AND CHARGES	Communication and Transportation	320.01	Postage	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	SERVICES AND CHARGES	Communication and Transportation	320.04	Travel Expense	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	SERVICES AND CHARGES	Printing and Advertising	330.01	Legal Notices	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	SERVICES AND CHARGES	Insurance	340.01	Bond Premiums	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	SERVICES AND CHARGES	Insurance	340.02	Insurance	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	SERVICES AND CHARGES	Utility Services	350.01	Electric	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	SERVICES AND CHARGES	Utility Services	350.03	Gas	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	SERVICES AND CHARGES	Utility Services	350.05	Water	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	SERVICES AND CHARGES	Utility Services	350.07	Sewer	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	SERVICES AND CHARGES	Other Services and Charges	390.01	Subscription & Dues	\$0	\$0

8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	SERVICES AND CHARGES	Other Services and Charges	390.02	Refunds-Awards-Indemnities	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitary Operating Dept.	SERVICES AND CHARGES	Other Services and Charges	390.10	Information Technology Fund	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	PERSONAL SERVICES	Salaries and Wages	111.05	Clerical Wages	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	PERSONAL SERVICES	Salaries and Wages	111.31	Laborers Wages	\$195,000	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	PERSONAL SERVICES	Salaries and Wages	111.32	Public Works Director Salary	\$9,700	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	PERSONAL SERVICES	Salaries and Wages	111.33	PW Administrative Assistant	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	PERSONAL SERVICES	Salaries and Wages	111.34	Secretary Wages	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	PERSONAL SERVICES	Salaries and Wages	111.35	Street Supervisor Salary	\$6,800	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	PERSONAL SERVICES	Salaries and Wages	111.36	Fleet Supervisor Salary	\$10,240	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	PERSONAL SERVICES	Salaries and Wages	111.37	Billing & Collection Clerks Wages	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	PERSONAL SERVICES	Salaries and Wages	111.38	Summer/Seasonal Wages	\$10,360	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	PERSONAL SERVICES	Salaries and Wages	111.43	Operations Director Salary	\$8,200	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	PERSONAL SERVICES	Employee Benefits	112.01	FICA/Medicare	\$19,000	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	PERSONAL SERVICES	Employee Benefits	112.09	PERF	\$26,000	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	PERSONAL SERVICES	Employee Benefits	112.10	PERF Annuity	\$7,000	\$0

8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	PERSONAL SERVICES	Other Personal Services	112.04	Physicals	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	PERSONAL SERVICES	Other Personal Services	113.06	Uniforms	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SUPPLIES	Office Supplies	200.03	Misc Supplies	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SUPPLIES	Operating Supplies	210.01	Gasoline & Oil	\$8,000	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SUPPLIES	Operating Supplies	210.02	Tires & Tubes	\$700	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SUPPLIES	Operating Supplies	210.03	Garage & Motor Supplies	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SUPPLIES	Operating Supplies	210.04	Institutional Supplies	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SUPPLIES	Repair and Maintenance Supplies	220.02	Building Materials & Supplies	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SUPPLIES	Repair and Maintenance Supplies	220.04	Vehicle Maintenance	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SUPPLIES	Other Supplies	230.03	Misc. Supplies-Pesticides	\$5,000	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SUPPLIES	Other Supplies	230.07	Other Equipment	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SERVICES AND CHARGES	Professional Services	360.04	Custodian Services	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SERVICES AND CHARGES	Professional Services	390.07	Tree Removal Service	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SERVICES AND CHARGES	Insurance	340.23	Group Health/Medical	\$206,000	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SERVICES AND CHARGES	Insurance	340.43	AD & D Life Insurance	\$1,470	\$0



8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SERVICES AND CHARGES	Insurance	340.44	UST Insurance	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SERVICES AND CHARGES	Repairs and Maintenance	360.01	Equipment Repairs	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SERVICES AND CHARGES	Repairs and Maintenance	360.03	Building Repairs	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SERVICES AND CHARGES	Other Services and Charges	360.09	Other Service Agreements	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SERVICES AND CHARGES	Other Services and Charges	360.01	Solid Waste Services	\$1,775,000	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SERVICES AND CHARGES	Other Services and Charges	360.02	Roll off Service	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SERVICES AND CHARGES	Other Services and Charges	360.03	Electronics	\$0	\$0
<b>8201 - SPECIAL SANITARY GENERAL Total</b>						<b>\$2,288,470</b>	<b>\$0</b>
8280 - SPECIAL SANITARY DEBT SERVICE	NO DEPARTMENT	SERVICES AND CHARGES	Other Services and Charges	390.13	Paying Agent Fees	\$1,700	\$0
8280 - SPECIAL SANITARY DEBT SERVICE	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and Other Debt Principal	39011	Principal	\$1,518,000	\$0
8280 - SPECIAL SANITARY DEBT SERVICE	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and Other Debt Interest	39012	Interest	\$347,617	\$0
<b>8280 - SPECIAL SANITARY DEBT SERVICE Total</b>						<b>\$1,867,317</b>	<b>\$0</b>
<b>UNIT TOTAL</b>						<b>\$4,155,787</b>	<b>\$0</b>

### NOTICE TO TAXPAYERS

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Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at **OFFICE of CLERK-TREASURER**.

Notice is hereby given to taxpayers of **HIGHLAND WATER DISTRICT, Lake County, Indiana** that the proper officers of **3333 RIDGE ROAD, HIGHLAND, INDIANA 46322** will conduct a public hearing on the year **2022** budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of **3333 RIDGE ROAD, HIGHLAND, INDIANA 46322** not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, **3333 RIDGE ROAD, HIGHLAND, INDIANA 46322** shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of **3333 RIDGE ROAD, HIGHLAND, INDIANA 46322** will meet to adopt the following budget:

Public Hearing Date	Monday, October 11, 2021
Public Hearing Time	6:30 PM
Public Hearing Location	HIGHLAND MUNICIPAL BUILDING, 3333 RIDGE ROAD, HIGHLAND, INDIANA 46322

Adoption Meeting Date	Monday, October 25, 2021
Adoption Meeting Time	6:30 PM
Adoption Meeting Location	HIGHLAND MUNICIPAL BUILDING, 3333 RIDGE ROAD, HIGHLAND, INDIANA 46322

Estimated Civil Max Levy	\$0
Property Tax Cap Credit Estimate	\$4,100

**Special Notes:** For the purposes of this budget notice, the rates are calculated based upon 70% of the Net Assessed Valuation of FY 2021. This makes the tax rate higher than will likely be finally approved. The Maximum levy control does not apply to the debt service fund.

1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
8383-WATER DISTRICT DEBT SERVICE	\$410,788	\$673,409	\$0	\$119,595	463.07%
Totals	\$410,788	\$673,409	\$0	\$119,595	

## Budget Form 1 - Budget Estimate WATER DISTRICT BOND & INTEREST FUND

Year: 2022 County: Lake Unit: Highland Water District

Fund	Department	Category	Sub-Category	Line Item Code	Line Item	Published	Adopted
8383 - WATER DISTRICT DEBT SERVICE	NO DEPARTMENT	SERVICES AND CHARGES	Professional Services		Paying Agent Fees	\$0	\$0
<b>SERVICES AND CHARGES Total</b>						<b>\$0</b>	<b>\$0</b>
8383 - WATER DISTRICT DEBT SERVICE	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and Other Debt Principal	390.11	Water Works Bonds of 2015 & 2021	\$300,000	\$0
8383 - WATER DISTRICT DEBT SERVICE	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and Other Debt Interest	390.12	Waterworks Bond of 2015 & 2021	\$110,788	\$0
<b>DEBT SERVICE Total</b>						<b>\$410,788</b>	<b>\$0</b>
<b>NO DEPARTMENT Total</b>						<b>\$410,788</b>	<b>\$0</b>
<b>TOTAL 8383 - WATER DISTRICT DEBT SERVICE FUND</b>						<b>\$410,788</b>	<b>\$0</b>