

Agenda
Fifty-Second Regular or Special Meeting
of the Twenty-Ninth Town Council of Highland
Regular Meeting of Monday, October 11, 2021 at 6:30 p.m.
 Agenda organized pursuant to Section 2.05.090 of the Highland Municipal Code

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 Zoom platform <https://us06web.zoom.us/j/86364032470?pwd=N0s2bklaNGxGaGxBZk84NDF2MXE1QT09>

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 863 6403 2470, password (code): 624363.

Prayer:	Bernie Zemen
----------------	--------------

Pledge of Allegiance:	Bernie Zemen
------------------------------	--------------

Roll Call:	Bernie Zemen
-------------------	--------------



Mark A. Herak

Mark J. Schocke

**A GREAT PLACE
TO CALL HOME**

Thomas (Tom) Black

Roger Sheeman

Minutes of Previous Session:	Minutes of the Regular Meeting of 27 September 2021.
-------------------------------------	--

-
- | | |
|------------------------|---|
| Special Orders: | <ol style="list-style-type: none"> 1. Consideration of Proposed Additional Appropriations: <i>(non-controlled funds)</i> Proposed Additional Appropriations in Excess of the 2021 Budget in the Gaming Revenue Sharing Fund in the amount of \$299,664. <ol style="list-style-type: none"> (a) Attorney verification of Proofs of Publication: The TIMES 30 September 2021. (b) Public Hearing. (c) Action on Proposed Appropriation Enactment No. 2021-47: An Enactment Appropriating Additional Moneys in Excess of the Annual Budget for the Gaming Revenue Sharing Fund, all pursuant to I.C. 6-1.1-18, and I.C. 36-5-3-5.
 2. Pre-Adoption Hearing of the Proposed Fiscal Year 2022 Budget for the Town of Highland. <ol style="list-style-type: none"> (a) Acknowledgement of Publication: <i>(Under current law, no publication by unit just by Department of Local Government Finance online Gateway. The proposed components of budget must be submitted to the Gateway at least 10 days before</i> |
|------------------------|---|

The Town of Highland acknowledges its responsibility to comply with the American with Disabilities Act of 1990. In order to assist individuals with disabilities who require special services (i.e. sign interpretative services, alternative audio/visual devices, etc.) for participation in or access to Municipal sponsored public programs, services and or meetings, the Town of Highland requests that individuals make requests for these services forty-eight (48) hours ahead of the scheduled program, service and or meeting. To make arrangements, contact the ADA Coordinator for the Town of Highland at (219) 972-7595.

the Preliminary Hearing. The proposed budget notice was filed with the Gateway on September 30, 2021) (See IC 6-1.1-17-3)

- (b) Introduction of **Proposed Ordinance No. 1751:** An Ordinance of Appropriations and Budget Levies and Rates for the 2022 Budget of the Civil Town.

- (c) **Public Hearing.**

Pursuant to IC 6-1.1-17 et seq., consideration of the proposed ordinance for adoption cannot take place sooner than ten (10) days following the pre-adoption hearing. Consideration for passage and adoption of the Proposed Ordinance will be at the regular meeting of the **Town Council, Monday, October 25, 2021 at 6:30 p.m.**

3. Pre-Adoption Hearing of the Proposed Fiscal Year 2022 Budget of the Sanitary District, pursuant to IC 6-1.1-17-20. *Under amendments to IC 6-1.1-17-20, the proper officers shall submit the proposed budget and property tax levies to the municipal fiscal body. The fiscal body of the city, town, or county (whichever applies) shall review each budget and proposed tax levy and adopt a final budget and tax levy for the taxing unit. The fiscal body may reduce or modify but not increase the proposed budget or tax levy. The final adoption vests with the Town Council. The Town Council should take its final action at its meeting of October 25, 2021.*

- (a) Acknowledgement of Publication: *(Under current law, no publication by unit just by Department of Local Government Finance online Gateway. The proposed components of budget must be submitted to the Gateway at least 10 days before the Preliminary Hearing. The proposed budget notice was filed with the Gateway on September 30, 2021). (See IC 6-1.1-17-3)*

- (b) Introduction of **Proposed Ordinance No. 1752:** An Ordinance of Appropriations and Budget Levies and Rates for the 2022 Budget of the Sanitary District.

- (c) **Public Hearing.**

Pursuant to IC 6-1.1-17 et seq., consideration of the proposed ordinance for adoption cannot take place sooner than ten (10) days following the pre-adoption hearing. Consideration for passage and adoption of the Proposed Ordinance will be at the regular meeting of the **Town Council, Monday, October 25, 2021 at 6:30 p.m.**

4. Pre-Adoption Hearing of the Proposed Fiscal Year 2022 Budget of the Waterworks District, pursuant to IC 6-1.1-17-20. *Under amendments to IC 6-1.1-17-20, the proper officers of the special taxing district shall submit the proposed budget and property tax levies to the municipal fiscal body. The fiscal body of the city, town, or county (whichever applies) shall review each budget and proposed tax levy and adopt a final budget and tax levy for the taxing unit. The fiscal body may reduce or modify but not increase the proposed budget or tax levy. The final adoption vests with the Town Council. The final adoption vests with the Town Council. The Town Council should take its final action at its meeting of October 25, 2021.*

- (a) Acknowledgement of Publication: *(Under current law, no publication by unit just by Department of Local Government Finance online Gateway. The proposed components of budget must be submitted to the Gateway at least 10 days before the Preliminary Hearing. The proposed budget notice was filed with the Gateway on September 30, 2021). (See IC 6-1.1-17-3)*

- (b) Introduction of **Proposed Ordinance No. 1753:** An Ordinance of Appropriations and Budget Levies and Rates for the 2022 Budget of the Waterworks District.

- (c) **Public Hearing.**

The Town of Highland acknowledges its responsibility to comply with the American with Disabilities Act of 1990. In order to assist individuals with disabilities who require special services (i.e. sign interpretative services, alternative audio/visual devices, etc.) for participation in or access to Municipal sponsored public programs, services and or meetings, the Town of Highland requests that individuals make requests for these services forty-eight (48) hours ahead of the scheduled program, service and or meeting. To make arrangements, contact the ADA Coordinator for the Town of Highland at (219) 972-7595.

Pursuant to IC 6-1.1-17 et seq., consideration of the proposed ordinance for adoption cannot take place sooner than ten (10) days following the pre-adoption hearing. Consideration for passage and adoption of the Proposed Ordinance will be at the regular meeting of the **Town Council, Monday, October 25, 2021 at 6:30 p.m.**

In all cases above, ten (10) or more taxpayers may object to a budget, a tax rate or tax levy by filing a petition with the Office of the Clerk-Treasurer not more than seven (7) days following these hearings. (Monday, October 18, 2021) The objection petition must identify the provisions of the budget, tax rate or tax levy to which taxpayers object. If a petition is filed, the Town Council shall adopt with the budget a finding concerning the objections in the petition and the testimony presented.

COMMENTS FROM THE PUBLIC or VISITORS	This portion of the Town Council Meeting is reserved for persons who desire to address the Town Council regarding matters on the agenda. Persons addressing the Town Council are requested to limit their presentations to two (2) minutes and encouraged to avoid repetitious comments.
---	---

Staff Reports:	<ul style="list-style-type: none">• Building & Inspection Report for September 2021.• Fire Department Report for September 2021.• Workplace Safety Report for September 2021.
-----------------------	---

Appointments:	<ul style="list-style-type: none">• Home Rule Boards and Commissions <i>(Appointments have been placed on agenda in case there is readiness to Act)</i> <i>Executive Appointment</i><ol style="list-style-type: none">1. Board of Waterworks Directors: (1) Unexpired term of Ed Dabrowski, for the balance of the term ending 1st Monday in 2023. <i>(Cannot have more than 3 from the same political party.)</i> <i>Legislative Appointments</i> Home Rule Commissions<ol style="list-style-type: none">1. Main Street Bureau Board: Up to (4) appointments to be made by the Town Council. Term: Two years ending 1 Jan 2023. <i>There are currently 13 of the 17 in place and serving.</i>2. Community Events Commission Multi-year positions: (2) appointments to be made by the Town Council. Term: 4 years.<ul style="list-style-type: none">• <i>One vacancy of term expires on 1 Jan 2025.</i>• <i>One vacant post the term of which expires 1 January 2022 (unexpired term)</i> <i>Single year positions:</i> (2) appointments to be made by the Town Council. Term: 1 year.<ul style="list-style-type: none">• <i>Two positions the terms expiring on 1 January 2022</i>
----------------------	---

Unfinished Business & General Orders:	<ol style="list-style-type: none">1. Introduced Ordinance No. 1744.1726-D: An Ordinance to Amend Ordinance No. 1726 to Establish the Wage And Salary Rates Of The Elected Officers, The Non-Elected Officers, And The Employees Of The Town Of Highland, Indiana Particularly Amending To Authorize Changes To The Compensation Associated with the Newly Created Information Communications And Technology Department. <i>At the Town Council meeting of September 27, 2021, upon a motion to consider at the same meeting of its introduction, the vote did not obtain the required unanimous vote of the council members present. It is now presented for action by the Town Council. Passage requires a vote in the affirmative of at least three of the Town Councilors.</i>2. Proposed Ordinance No. 1754: An Ordinance to Amend Section 10.20.220 (B) of the Highland Municipal Code regarding Special Regulations for
--	--

The Town of Highland acknowledges its responsibility to comply with the American with Disabilities Act of 1990. In order to assist individuals with disabilities who require special services (i.e. sign interpretative services, alternative audio/visual devices, etc.) for participation in or access to Municipal sponsored public programs, services and or meetings, the Town of Highland requests that individuals make requests for these services forty-eight (48) hours ahead of the scheduled program, service and or meeting. To make arrangements, contact the ADA Coordinator for the Town of Highland at (219) 972-7595.

snow removal modifying the parking proscription to be triggered from one-inch or more of snow to two inches or more.

3. **Proposed Enactment No. 2021-48:** An Enactment Appropriating Additional Monies in Excess of the Annual Budget From Monies Received as a Grant from the State or Federal Government, pursuant to I.C. 6-1.1-18-7.5, I.C. 36-5-3-5 et seq.
4. **Resolution No. 2021-49:** An Exigent Resolution Providing For The Transfer of Appropriation Balances From and Among Major Budget Classifications in the Information Communications Technology Fund as Requested by the Proper Officer and Forwarded to the Town Council for its Action Pursuant to I.C. 6-1.1-18-6.
5. **Works Board Order No. 2021-35:** An Order Approving and Authorizing the Fire Chief to Enter into a Purchase Agreement with HGAC Buy for the Acquisition of 2021 Typhoon 4 Door Full-tilt Telescoping Ladder Unit, through a governmental entity agreement that has complied with Indiana purchasing law pursuant to IC 36-1-7-12 and Also Finding this to be a Special Purchase, pursuant to IC 5-22 et seq., and Chapter 3.05 of the Highland Municipal Code, authoring the purchase subject to Financing.
6. **Authorizing the proper officer to publish legal notice of a public hearing:** Public Hearing to consider additional appropriations in the amount of \$50,658 in the **Information Communications Technology Fund** and in the amount of \$3,400 in the **Metropolitan Police Department of the Corporation General Fund**.

NEW BUSINESS:

**Comments or
Remarks from the
Town Council:
(Good of the Order)**

Councilor Bernie Zemen
Councilor Mark Herak
Councilor Thomas Black
Councilor Roger Sheeman
Councilor Mark Schocke

**COMMENTS FROM
THE PUBLIC or
VISITORS**

This portion of the Town Council Meeting is reserved for persons who desire to address the Town Council. Depending on the nature of the comments, the Town Council may direct the staff to address the topic or follow-up on matters that may arise from public comments. If necessary, the matter may be set for action at a future meeting. Persons addressing the Town Council are requested to limit their presentations to **two (2) minutes** and encouraged to avoid repetitious comments.

**ACTION TO PAY
Accounts Payable
Vouchers**

Accounts payable vouchers September 28, 2021 to October 11, 2021 in the amount of **\$974,839.11**.
Payroll Docket for the payday of September 24, 2021 in the amount of **\$298,826.07**.

ADJOURNMENT

The Town Council may meet in study session immediately following the Regular Meeting.
Posted pursuant to IC 5-14-1.5-4(a)

The Town of Highland acknowledges its responsibility to comply with the American with Disabilities Act of 1990. In order to assist individuals with disabilities who require special services (i.e. sign interpretative services, alternative audio/visual devices, etc.) for participation in or access to Municipal sponsored public programs, services and or meetings, the Town of Highland requests that individuals make requests for these services forty-eight (48) hours ahead of the scheduled program, service and or meeting. To make arrangements, contact the ADA Coordinator for the Town of Highland at (219) 972-7595.

**Enrolled Minutes of the Fifty-First Regular or Special Meeting
For the Twenty-Ninth Highland Town Council
Regular Plenary Meeting (Electronic/Hybrid)
Monday, September 27, 2021**

The Twenty-Ninth Town Council of the Town of Highland, Lake County, Indiana met in its regular plenary session on Monday, September 27, 2021 at 6:30 O'clock P.M. in the regular place, the Highland Municipal Building, 3333 Ridge Road, Highland, Indiana.

This meeting was convened as an *electronic and in person meeting*, pursuant to Governor Holcomb's Executive Order 20-04 and 20-09 allowing such meetings pursuant to IC 5-14-1.5-3.7 for the duration of the COVID-19 public health emergency, extended by Executive Order No. 21-22. Some persons were participating remotely on a Zoom platform that allowed for real time interaction between and among all the Town Council and supported the public's ability to observe and record the proceedings. People were able to participate in person and remotely. When an agenda item provided for public comment, this was supported as well. All members of the Town Council were present in person.

The Town Council President, Roger Sheeman, presided. The Town Clerk-Treasurer, Michael W. Griffin, was present in person to memorialize the proceedings. The meeting was opened with President Roger Sheeman reciting the Pledge of Allegiance to the Flag of the United States of America and offering a prayer.

Roll Call: Present on roll call were Councilors Bernie Zemen, Mark Herak, Mark J. Schocke, Thomas Black and Roger Sheeman. The Clerk-Treasurer, Michael W. Griffin was present to memorialize the proceedings. A quorum was attained. Councilors Zemen, Herak, Schocke, Black, and Sheeman all participated in person.

Additional Officials Present: John Reed, Town Attorney (remotely); Mark Knesek, Public Works Director (remotely); Peter Hojnicky, Metropolitan Police Chief; William R. Timmer, Jr., CFOD, Fire Chief; Alex M. Brown, CPRP, Superintendent of Parks and Recreation (remotely); Kathy DeGuilio-Fox, Redevelopment Director; and Kenneth J. Mika, Building Commissioner, were present. All participated in person except where denoted remotely.

Also present: Ed Dabrowski, IT Director (Contract); dean Smith, Community Events Commission; were present in person.

Guests: Theresa Badovich and Robin Carlascio of the Idea Factory was present remotely.

Minutes of the Previous Meetings:

The minutes of the regular meeting of September 13, 2021, were approved by general consent.

Comments from Visitors or Residents:

1. Larry Kondrat, Highland, noting that the candidate for possible hiring was the current contract IT Director, inquired whether the IT Director would be eligible for the recent COVID appreciation stipends and vaccine.

Mr. Kondrat further inquired about the process used to recruit and select a prospective candidate for hire by the Town Council for the position of Director of Information Technology. Mr. Kondrat urged the Town Council to formally advertise and seek other candidates.

Unfinished Business and General Orders:

1. **Proposed Ordinance No. 1747:** An Ordinance To Amend The Compensation And Benefits Ordinance Commonly Called The Municipal Employees Handbook, Particularly Amending To Authorize An Incentive For Eligible Employees Who Convert From The PPO Group Health Insurance Plan To The High Deductible Health Plan And Updating Language Regarding The Section 125 Plan.

Councilor Herak introduced and moved the consideration of Ordinance No. 1747 in the same meeting of its introduction. Councilor Schocke seconded. Upon a roll call vote, a unanimous vote being necessary, there were five affirmatives and no negatives. The motion passed. The ordinance could be considered by the Town Council at the same meeting of its introduction.

Councilor Herak moved the passage and adoption of Ordinance No. 1747 in the same meeting of its introduction. Councilor Schocke seconded. Upon a roll call vote, a two-thirds vote being necessary, there were five affirmatives and no negatives. The motion passed. The ordinance was passed by the Town Council at the same meeting of its introduction and adopted upon the signature of the Town Council President.

ORDINANCE No. 1747
of the
TOWN of HIGHLAND, INDIANA

AN ORDINANCE to AMEND THE COMPENSATION AND BENEFITS ORDINANCE COMMONLY CALLED THE MUNICIPAL EMPLOYEES HANDBOOK, PARTICULARLY AMENDING TO AUTHORIZE AN INCENTIVE FOR ELIGIBLE EMPLOYEES WHO CONVERT FROM THE PPO GROUP HEALTH INSURANCE PLAN TO THE HIGH DEDUCTIBLE HEALTH PLAN AND UPDATING LANGUAGE REGARDING THE SECTION 125 PLAN

WHEREAS, Title 36, Article 1 Chapter 4 of the Indiana Code confers certain general corporate powers on the several units of government in Indiana;

WHEREAS, Section fifteen of that chapter specifically provides that a unit of government may fix the level of compensation of its officers and employees; and

WHEREAS, I.C. 36-5-3-2 provides in pertinent part that the town legislative body shall provide reasonable compensation for the other town officers and employees;

WHEREAS, I.C. 36-5-3-2(b), further provides that the Town Legislative body shall, by ordinance fix the compensation of its own members and the Town Clerk-Treasurer;

WHEREAS, I.C. 36-5-3-2(c) still further provides that 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;

WHEREAS, The Town Council of the Town of Highland, as the town legislative body, now desires to further amend the ordinance that was adopted to fix the compensation and benefits of its elected officers, appointed officers and employees of the Town;

NOW, THEREFORE, BE IT HEREBY ORDAINED by the Town Council of the Town of Highland, Lake County, Indiana, that the Compensation and Benefits Ordinance commonly called Municipal Employees Handbook, be hereby amended and as follows:

Section 1. That Section 6.03.04 styled as Employee Contribution for Certain Group Insurance Premiums in the Compensation and Benefits Ordinance commonly called the municipal employee handbook, be further amended to add a new subdivision (G) to read as follows:

§ 6.03.04 Employee Contribution for Certain Group Insurance Premiums

(G) Incentive for eligible employees to participate in the High Deductible Health Plan.

Notwithstanding any other provision in this section, all eligible employees of the town hereinafter defined, participating in the PPO plan of the group health insurance program, and who elect to enroll in the High Deductible Health Plan (HDHP), for that eligible employee the employee premium shall

be waived for the first year of participation in the HDHP. This incentive is not renewable and cannot be granted more than one time per eligible employee.

Section 2. That Section 6.03.02 styled as IRC Section 125 "Flex Plan" in the Compensation and Benefits Ordinance commonly called the municipal employee handbook, be further amended to read as follows:

§ 6.03.02 IRC Section 125 "Flex Plan

The Town of Highland will provide a ~~"full flex"~~ plan pursuant to and as outlined in § 125 of the Internal Revenue Code. The plan will provide for conversion of employee premiums for group health insurance provided by the Town as employer. ~~It will further provide for election by covered employees and officials to convert a medical reimbursement account and a dependent care reimbursement account.~~ The governing body may from time to time adopt third party services agreements to carry out portions of the plan. Details of the plan shall be maintained as a plan document and retained on file.

Section 3. That all portions of ordinances in conflict with this ordinance are hereby repealed and are of no further force nor effect;

Section 4. (A) This ordinance, which subject to its provisions, shall become and be in full force and effect from and after the date of its passage and adoption without promulgation, upon its signature by the executive in the manner prescribed by IC 36-5-2-10(a), pursuant to any effective dates herein described and until its repeal or amendment by subsequent enactment;

(B) That the Clerk-Treasurer shall have authority to implement the provisions of this ordinance pursuant to the authority expressly set forth in IC 36-5-6-6 (a) (3) & (4).

Introduced and Filed on the 27th Day of September 2021. Consideration on same day or at same meeting of introduction sustained a vote of 5 in favor and 0 opposed, pursuant to IC 36-5-2-9.8.

DULY ORDAINED AND ADOPTED this 27TH Day of September 2021, by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of 5 in favor and 0 opposed.

TOWN COUNCIL of the TOWN of
HIGHLAND, INDIANA

/s/ Roger Sheeman, President (IC 36-5-2-10)

ATTEST:

Michael W. Griffin, IAMC/MMC/CPFA/ACPFIM/CMO
Clerk-Treasurer (IC 33-42-4-1; IC 36-5-2-10.2; IC 36-5-6-5)

2. **Proposed Ordinance No. 1748.1743-A:** An Ordinance To Amend The Ordinance Adopted To Authorize And Approve Certain Additional Payments To Employees Of The Town Of Highland, Indiana To Acknowledge And Express Appreciation For Services During The Period Of The Novel Corona Virus Pandemic And To Affirm Or Incent Vaccination Against The Virus. *(The purpose of this ordinance is to reaffirm the provisions of Ord. 1743 and to make certain clarifying modifications.)*

Councilor Herak introduced and moved the consideration of Ordinance No. 1748.1743-A in the same meeting of its introduction. Councilor Black seconded. Upon a roll call vote, a unanimous vote being necessary, there were five affirmatives and no negatives. The motion passed. The ordinance could be considered by the Town Council at the same meeting of its introduction.

Councilor Herak moved the passage and adoption of Ordinance No. 1748.1743-A in the same meeting of its introduction. Councilor Black seconded. Upon a roll call vote, a two-thirds vote being necessary, there were five affirmatives and no negatives. The motion passed. The ordinance was passed by the Town Council at the same meeting of its introduction and adopted upon the signature of the Town Council President.

ORDINANCE No. 1748.1743-A
of the
TOWN of HIGHLAND, INDIANA

AN ORDINANCE to AMEND THE ORDINANCE ADOPTED TO AUTHORIZE AND APPROVE CERTAIN ADDITIONAL PAYMENTS TO EMPLOYEES of the TOWN of HIGHLAND, INDIANA TO ACKNOWLEDGE AND EXPRESS APPRECIATION for SERVICES DURING THE PERIOD of the NOVEL CORONA VIRUS PANDEMIC and TO AFFIRM OR INCENT VACCINATION AGAINST THE VIRUS.

WHEREAS, Title 36, Article 1 Chapter 4 of the Indiana Code confers certain general corporate powers on the several units of government in Indiana;

WHEREAS, Section fifteen of that chapter specifically provides that a unit of government may fix the level of compensation of its officers and employees;

WHEREAS, I.C. 36-5-3-2 further provides in pertinent part that the town legislative body shall provide reasonable compensation for the other town officers and employees;

WHEREAS, The people of the United States of America, the State of Indiana and the Town of Highland, are enduring a public health emergency, that first began in March 2020, related to the risk of airborne infection from the Novel Corona Virus 19 and its continuing mutations including most recently the Delta Variant;

WHEREAS, The risk to the public health has been combated by sheltering in place, closures of businesses, undertaking personal protective measures including the wearing of face masks, the emergency approval and dissemination of vaccines, and the continuing delivery of critical governmental services by the several workers of the municipal government of Highland;

WHEREAS, The Town Council of the Town of Highland, as the town legislative body, did pass Ordinance No. 1743 to fix the compensation of the employees of the Town providing a *one-time appreciation stipend*, in appreciation for and in recognition of the commendable service of the municipal workforce during the Novel Corona Virus 19 pandemic, maintaining governmental services without interruption;

WHEREAS, The Town Council of the Town of Highland, as the town legislative body, has been reliably advised that certain refinements and modifications are now desirable in order to perfect the program for stipends set forth in Ordinance No. 1743; and,

WHEREAS, The Town Council of the Town of Highland, as the town legislative body, now desires to adopt certain refinements and modifications to its program set forth in Ordinance No. 1743, to further fix the compensation of the employees of the Town providing a *one-time appreciation stipend*, in appreciation for and in recognition of the commendable service of the municipal workforce during the Novel Corona Virus 19 pandemic, maintaining governmental services without interruption,

NOW, THEREFORE, BE IT HEREBY ORDAINED by the Town Council of the Town of Highland, Lake County, Indiana, that the wages, salaries, and special detail levels of the officers and employees of the Town of Highland, are hereby further established and fixed, pursuant to the provisions indicated herein and as follows:

Section 1. That Ordinance No. 1743 is hereby repealed.

Section 2. (A) That for all full-time employees, eligible employees as defined by Section 6.03.06(A)(3) of the compensation and benefits ordinance, certain additional identified workers from the departments described in *exhibits* to this ordinance, and paid on call firefighters of the Town of Highland, there shall be paid a one-time Covid-19 service appreciation stipend for the months of service beginning March 1, 2020 through to August 31, 2021, according to the terms of this ordinance;

(B) That the Covid-19 service appreciation stipend authorized by this ordinance shall be calculated on a flat rate of one hundred twelve dollars (\$112) for each month of service that the workers described in this section were employed, including any worker who was employed as leased employee, in the service period described in this section to be paid in a lump sum not to exceed two thousand sixteen dollars (\$2,016);

(C) That paid on call firefighters shall be further required to have responded to at least two (2) or more fire calls for each month in which the Covid-19 service appreciation stipend is to be paid;

(D) That the provisions of this ordinance will apply to all full-time employees, eligible employees as defined by Section 6.03.06(A)(3) of the compensation and benefits ordinance, certain additional identified workers from the departments described in *exhibits* to this ordinance, and paid on call firefighters of the Town of Highland who are employed on the date of passage and adoption of this ordinance and also were employed on August 30, 2021;

Section 2.(A) That, to further affirm and encourage the health and welfare of the public workforce, all full-time employees, eligible employees as defined by Section 6.03.06(A)(3) of the compensation

and benefits ordinance, certain additional identified workers from the departments described in *exhibits* to this ordinance, and paid on call firefighters of the Town of Highland, shall be paid a vaccination stipend in the amount of one thousand dollars (\$1,000);

(B) That the vaccination stipend shall not be paid without proof of vaccination to be filed with the worker's department head;

(C) That the proof of vaccination must evidence that the vaccinated worker has received the full course of the vaccine as stipulated by the vaccine manufacturer, meaning the two (2) inoculations for the Pfizer and Moderna vaccines and one (1) for the Johnson and Johnson vaccine and such eligibility will not require any booster;

(D) That all full-time employees, eligible employees as defined by Section 6.03.06(A)(3) of the compensation and benefits ordinance, certain additional identified workers from the departments described in *exhibits* to this ordinance, and paid on call firefighters of the Town of Highland, will have the period beginning from the passage and adoption of this ordinance and until December 31, 2021 to apply for the covid vaccine stipend;

Section 3. That each department head shall be required to prepare a roster of eligible workers as defined by this ordinance, depicting that the worker was employed on the date of this ordinance's passage and adoption, and reporting the covid service stipend calculated in the amount authorized by this ordinance for which each listed worker is eligible;

Section 4. Notwithstanding the wage and salary ordinance in effect as amended or the provisions of the compensation and benefits ordinance, the following is further directed:

(A) That no elected officer or appointed officer of a board or commission of the town of Highland are eligible for any benefit under this ordinance;

(B) That an eligible worker who is also a paid on call firefighter, shall only benefit under the terms of this ordinance under only one status of eligibility, which ever is greater;

(C) That all payments authorized by this ordinance shall be subject to an additional appropriation of *unreserved, undesignated* fund balance on deposit to the credit of the Corporation General Fund, paid from this approved appropriation to all employees subject to this ordinance's terms regardless of the assigned office or department of the eligible worker; and,

(D) That for the paid on call firefighter, who is also the fire department secretary, any and all payments for which he may be eligible under the terms of this ordinance shall not be paid until after December 31, 2021;

Section 5. That this ordinance is intended to be complementary and a companion to and in support of the existing ordinances governing wages, salaries and compensation and shall not be construed as abridging those provisions except as expressly set forth in Sections 1 and 4 of this ordinance;

Section 6. (A) That the provisions of this ordinance, shall become effective and shall remain in full force and effect after the date of its passage and adoption, retroactively from August 30, 2021, and until its repeal or amendment by subsequent enactment;

(B) That the clerk-treasurer's authority to implement the provisions of this ordinance pursuant to the provisions expressly set forth in IC 36-5-6-6 (a) (3) & (4) is hereby acknowledged.

Introduced and Filed on the 27th day of September 2021. Consideration on same day or at same meeting of introduction sustained a vote of 5 in favor and 0 opposed, pursuant to IC 36-5-2-9.8.

DULY ORDAINED and ADOPTED this 27th Day of September 2021, by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of 5 in favor and 0 opposed.

TOWN COUNCIL of the TOWN of
HIGHLAND, INDIANA

/s/ Roger Sheeman, President (IC 36-5-2-10)

Attest:

/s/ Michael W. Griffin, IAMC/MMC/CPFA/ACPFIM/CMO
Clerk-Treasurer (IC 33-42-4-1; IC 36-5-6-5; IC 36-5-2-10.2)

EXHIBIT A (modified)

Parks and Recreation Department

The following are certain additional identified workers from the Parks and Recreation Department to be included

according to the terms of this Ordinance.

Ashleigh Banks
Jennifer Bos
Michelle Chandler
Patricia Fletcher
Kyla Gamez
Rhiannon Hazlet
Morgan Juarez
Joseph Kiortsis
Robert Kirk
Scarlett Labuda
Ryli Letke
Ethan Lewis
Cole Linkiewicz
Angel Morales
Joseph Optiz
Madison Owens
Robert Patterson
Sarah Peters
Nicole Russell
Andrew Sharp
Olivia Skertich
Cheryl Spasske
Justin Stewart
Corlizha Walker

EXHIBIT B (modified)

Metropolitan Police Department

The following are certain additional identified workers from the Metropolitan Police Department to be included according to the terms of this Ordinance.

Robert Derengowski
Jerry Koedyker
Michael Lambertino
Mallory Marlett
Marilyn Thompson

3. **Proposed Ordinance No. 1749:** An Ordinance to Amend the Chapter 3.40 of the Highland Municipal Code particularly Updating the Authorized Investments to Be

Consistent with Changes to the Indiana Law Governing Investments, Pursuant to IC 36-5-5 and IC 5-13 et seq.

Councilor Herak introduced and moved the consideration of Ordinance No. 1749 in the same meeting of its introduction. Councilor Black seconded. Upon a roll call vote, a unanimous vote being necessary, there were five affirmatives and no negatives. The motion passed. The ordinance could be considered by the Town Council at the same meeting of its introduction.

Councilor Herak moved the passage and adoption of Ordinance No. 1749 in the same meeting of its introduction. Councilor Black seconded. Upon a roll call vote, a two-thirds vote being necessary, there were five affirmatives and no negatives. The motion passed. The ordinance was passed by the Town Council at the same meeting of its introduction and adopted upon the signature of the Town Council President.

**ORDINANCE No. 1749
of the
TOWN of HIGHLAND, INDIANA**

AN ORDINANCE TO AMEND THE CHAPTER 3.40 OF THE HIGHLAND MUNICIPAL CODE PARTICULARLY UPDATING THE AUTHORIZED INVESTMENTS TO BE CONSISTENT WITH CHANGES TO THE INDIANA LAW GOVERNING INVESTMENTS, PURSUANT TO IC 36-5-5 AND IC 5-13 ET SEQ.

WHEREAS, IC 36-1-3-2 and IC 36-1-3-6(b)(1) confer upon all local units the powers that they need for the effective operation of government as to local affairs and prescribe the manner and form of enactment for any such exercise of power;

WHEREAS, IC 5-13-9 sets forth the investment authority of fiscal officers of local government entities, under guidelines established by the fiscal body, which is locally fixed under Chapter 3.40 of the Highland Municipal Code;

WHEREAS, The Highland Town Clerk-Treasurer has recommended and the Town Council has determined that an amendment updating language in Chapter 3.40 of the Highland Municipal Code consistent with the provisions of IC 5-13 et sequitur to be necessary or desirable in the conduct of the municipality's affairs; and,

WHEREAS, It would be and is in the best interest of the Town of Highland to enact an ordinance to amend the municipal code updating language in Chapter 3.40 of the Highland Municipal Code consistent with the provisions of IC 5-13 et sequitur,

NOW, THEREFORE, BE IT HEREBY ORDAINED AND ENACTED BY the Town Council of the Town of Highland, Lake County, Indiana, as follows:

Section 1. That Highland Municipal Code be hereby amended by modifying Section 3.40.050 (A) styled as "Authorized Investments," which shall now read as follows:

3.40.050 Authorized investments.

(A) The clerk-treasurer as fiscal officer of the municipality may invest or reinvest any funds that are held by the officer and available for investment in any of the following:

- (1) Securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States and issued by any of the following:
 - (a) The United States Treasury.
 - (b) A federal agency.
 - (c) A federal instrumentality.
 - (d) A federal government sponsored enterprise.
- (2) Securities fully guaranteed and issued by any of the following:
 - (a) A federal agency.
 - (b) A federal instrumentality.
 - (c) A federal government sponsored enterprise.
 - (d) Municipal securities issued by an Indiana local governmental entity, a quasi-governmental entity related to the state, or a unit of government, municipal corporation, or special taxing district in Indiana, if the issuer has not defaulted on any of the issuer's obligations within the twenty (20) years preceding the date of the purchase.

Section 2. That Highland Municipal Code be hereby amended by modifying Section 3.40.060 styled as "Limit to final maturity of investments," which shall now read as follows:

3.40.060 Limit to final maturity of investments.

(A) Except as otherwise provided subdivision (B) of this section, any investment made under the authority of this chapter must have a stated final maturity of not more than two years for a fund not described in IC 5-13-9-5.6 (1) or (2) or after the date of purchase or entry into a repurchase agreement;

(B) An investment described in Section 3.40.050(2)(d), may have a maturity for more than two years but not more than five years, pursuant to IC 5-13-9-5.7;

Section 3. That Highland Municipal Code be hereby amended by adding a **NEW** Section 3.40.095 which shall read as follows:

3.40.095 Investment Policy

A written policy is adopted pursuant to IC 5-13-9-5.7 and shall be complementary and a companion to the policies set forth in this Chapter. The written policy shall be published and included in the code as part of its Special Regulations Article. The written investment policy will be in force until its expiration on October 1, 2025 unless revised, renewed or repealed sooner by the fiscal body.

Section 4. The written policy incorporated as an exhibit to this ordinance is hereby adopted and shall be properly included in the published Special Regulations article of the Highland Municipal Code.

Section 5. That the provisions set forth in this ordinance shall become and remain in full force and effect thereafter, immediately following the date of its passage and adoption upon its signature by the executive in the manner prescribed by IC 36-5-2-10(a).

Introduced and Filed on the 27th day of September 2021. Consideration on same day or at same meeting of introduction sustained a vote of 5 in favor and 0 opposed, pursuant to IC 36-5-2-9.8.

DULY ORDAINED and ADOPTED this 27th Day of September 2021, by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of 5 in favor and 0 opposed.

**TOWN COUNCIL of the TOWN of
HIGHLAND, INDIANA**

/s/ Roger Sheeman, President (IC 36-5-2-10)

Attest:

Michael W. Griffin, IAMC/MMC/CPFA/ACPFIM/CMO
Clerk-Treasurer (IC 33-42-4-1; IC 36-5-6-5; IC 36-5-2-10.2)

EXHIBIT

Investment Policy of the Town of Highland

1.0 General Policy.

It is the policy of the Town of Highland, Office of the Clerk-Treasurer to invest public funds in a manner which will provide the highest investment return, with the maximum security while meeting the daily cash flow demands of Town of Highland including its several executive departments and their associated political subdivisions and conforming to the Statutes of the State of Indiana, including but not limited to I.C. 5-13-9 *et seq.*

2.0 Scope.

This investment policy applies to all financial assets of the Town of Highland, including its several executive departments and their associated political subdivisions. These funds are accounted for in the annual comprehensive financial report of the Town of Highland and include:

2.1 The following governmental funds of the unit:

2.1.1 General Fund

2.2 The following special revenue funds of the unit:

- 2.2.1 Parks and Recreation Fund
- 2.2.2 Hydrant Rental Fund
- 2.2.3 Motor Vehicle Highway (MVH) Fund
- 2.2.4 Local Road and Streets (LR&S) Fund
- 2.2.5 Sanitary District Special Operating Fund
- 2.2.6 Law Enforcement Continuing Education Fund

- 2.2.7 Innkeeper Tax Fund
- 2.2.8 Unsafe Building Fund
- 2.2.9 Solid Waste District Grant Fund
- 2.2.10 Federal Forfeiture/Seized Assets Fund
- 2.2.11 Local Forfeiture/Seized Assets Fund
- 2.2.12 Law Enforcement Block Grant Fund
- 2.2.13 Redevelopment General Fund
- 2.2.14 Traffic and Children Safety Grant Fund
- 2.2.15 Special Events Non Reverting Fund
- 2.2.16 Special Centennial Fund
- 2.2.17 Public Safety LIT Fund
- 2.2.18 Economic Development LIT Fund

2.3 The following governmental capital project funds of the unit:

- 2.3.1 Municipal Cumulative Capital Development (MCCD) Fund
- 2.3.2 Capital Cumulative Improvement (CCI) Fund
- 2.3.3 Municipal Cumulative Street Fund
- 2.3.4 All Bond Proceeds Funds, which includes:
 - 2.3.4 (i) Corporation Capital Fund
 - 2.3.4 (ii) Sanitary District Capital Fund
 - 2.3.4 (iii) Waterworks District Capital Fund
 - 2.3.4 (iv) Redevelopment Capital Fund
- 2.3.5 Parks and Recreation Non-Reverting Capital Fund
- 2.3.6 Gaming Revenue Fund

2.4 The following enterprise funds of the unit:

- 2.4.1 Waterworks Operating Fund
- 2.4.2 Waterworks Improvement Fund
- 2.4.3 Sewage works Operating Fund
- 2.4.4 Sanitary Sewer Extension Fund
- 2.4.5 Sewage Improvement Fund

2.5 The following debt service (sinking) funds of the unit:

- 2.5.1 Waterworks District Bond and Interest Fund
- 2.5.2 Wastewater (Sewage) Works Bond & Interest Fund
- 2.5.3 Sanitary District Bond & Interest Fund
- 2.5.4 Sanitary District Bond and Interest Fund Exempt from Tax Caps
- 2.5.5 Corporation Bond and Interest Fund
- 2.5.6 Corporation Bond and Interest Fund Exempt from Tax Caps
- 2.5.7 Redevelopment Bond and Interest Exempt from Tax Caps
- 2.5.8 Parks District Bond and Interest Fund
- 2.5.9 Parks District Bond and Interest Fund, Exempt from Tax Caps
- 2.5.10 All Capital Lease Funds

2.6 The following fiduciary (trust and agency) funds of the unit:

- 2.6.1 Police Pension 1925 Fund
- 2.6.2 Park Escrow Fund
- 2.6.3 Intergovernmental Association Fund
- 2.6.4 Insurance Premium Expenditure Fund
- 2.6.5 Improvement Escrow Fund
- 2.6.6 Utility Consumer Deposits Fund
- 2.6.7 Parks Donation Fund
- 2.6.8 Civil Donation Fund
- 2.6.9 Gasoline Expenditure Fund
- 2.6.10 Telephone Expenditure Fund
- 2.6.11 Traffic & Law Violations Agency Fund
- 2.6.12 Capital Projects Escrow Agency Fund

2.7 the following internal service fund(s):

- 2.7.1 Information & Communications Technology Fund

2.8 Grant Funds (Direct or Advance) subject to any terms of the grant:

3.0 Standard of Investment Practice & Review.

Investments shall be made with judgement and care under the circumstances then prevailing -- which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not

for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived subject to the deposit and investment guidelines set forth in Chapter 3.40 of the Highland Municipal Code and IC 5-13-9 *et seq.*

4.0 Investment Policy Objectives and Permissible Instruments.

The primary objectives, in priority order, of the Town of Highland's investment activities shall be:

4.1 **Safety.** Safety of principal is the foremost objective of the investment program. Investments of the Town of Highland, its executive departments and their associated political subdivisions shall be undertaken in a manner that seeks to ensure the preservation of capital. To obtain this objective, diversification to the extent that such is consistent with Indiana Investment and Deposit law is required. As stated IC 5-13-9 *et seq.*, investments are limited to the following instruments set forth and described in Chapter 3.40 of the Highland Municipal Code

4.2 **Liquidity.** Investments of the Town of Highland, its executive departments and their associated political subdivisions shall be undertaken in a manner that enables it to remain sufficiently liquid in order to meet all operating disbursing requirements and/or capital projects disbursing requirements which might be reasonably anticipated. To obtain this objective, cash flows estimates and project expensing timetables will be developed to the extent that such is consistent with Indiana Investment and Depository Law and Chapter 3.40 of the Highland Municipal Code. In addition, the following guidelines will be observed:

- 4.2.1 Where the demand for funds is not scheduled or where higher liquidity is desirable or necessary, the investing officer will as much as possible utilize instruments such as an LGIP, an investing pool authorized pursuant to IC 5-13-9-11, or other investment instrument that permits the greatest liquidity and fund movement without corresponding loss of return or penalty;
- 4.2.2 Investments for funds deemed available for periods of over twenty-five (25) days, the investing officer will as much as possible utilize time instruments such as certificates of deposits or similar instruments that provide a greater yield and preserve safety for funds for which liquidity is less critical;
- 4.2.3 In order to balance the objectives of liquidity and minimize idleness of fund balances, all operating cash should be maintained as much as possible in interest bearing draft, checking or negotiable orders of withdrawal accounts;
- 4.2.4 In all cases, subject to this policy, all investment instruments will be chosen in the context of the prevailing economic and market conditions, which may modify the time periods set forth in this section;
- 4.2.5 Pursuant to IC 5-13-9-5.7, the total investments outstanding under Chapter 3.40 are limited to not more than twenty-five percent (25%) of the total portfolio of public funds invested by the municipality, including balances in transaction accounts;

4.3 **Return on Investment.** The investment portfolio of the Town of Highland, its executive departments and their associated political subdivisions shall be designed or undertaken with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the Town's investment risk constraints and the cash flow characteristics.

5.0 Performance Standards.

The investment portfolio will be designed to obtain a market average rate of return during budgetary and economic cycles, taking into account the entity's investment risk constraints established by IC 5-13-9 *et seq.* and cash flow needs.

5.1 **Market Yield.** The municipality's investment strategy is to combine a combination of active and passive activities. The passive strategy is to utilize as much as possible interest bearing checking accounts for operational moneys of the various funds and executive units of the municipality. In addition, the unit will employ as much as possible a diverse investment methodology, some of which is set forth in section 4.2.

Based upon this strategy, the basis used by the Clerk-Treasurer to determine whether market yields are being achieved shall be the ninety (90) days Treasury Bills rate.

6.0 Ethics and Conflicts of Interest.

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials, including the clerk-

treasurer, shall disclose to the Office of the Clerk-Treasurer and to the Fiscal Body any material financial interests in financial institutions that conduct business within this jurisdiction and they shall further disclose any large personal financial/investment positions that could be related to the performance of the entity's portfolio.

7.0 Reporting and Frequency of Policy Review

7.1 **Public Reporting.** The Clerk-Treasurer will provide from time to time, to be available to the public and to the municipal fiscal body, providing relevant information regarding the investment activities for the preceding fiscal year just ended. This may be in the form of the reporting in the annual financial report.

7.2 **Periodic Review of Policy.** The fiscal body and the fiscal officer will review the investment policy periodically and make such changes as may be required by state law, by action of the town's fiscal body or as may be desirable to optimize the investing function for the public interest.

7.3 **Expiration.** This policy will be in force until its expiration on October 1, 2025 unless revised, renewed or repealed sooner by the fiscal body;

Adopted pursuant to Ordinance No. 1749 on 27 September 2021.

4. **Proposed Enactment No. 2021-44:** An Enactment Regarding the Disposition of Accreted Surplus on Deposit to the Credit of the Water Cash Reserve Fund, Authorizing its Use for the Payment of the Reconciling Amount due for the Wholesale Water Supply Agreement Effective from January 1, 2021 to July 31, 2021, pursuant to I.C. 8-1.5-3-11 et seq.

Councilor Herak introduced and moved the consideration of Enactment 2021-44 in the same meeting of its introduction. Councilor Black seconded. Upon a roll call vote, a unanimous vote being necessary, there were five affirmatives and no negatives. The motion passed. The ordinance could be considered by the Town Council at the same meeting of its introduction.

Councilor Herak moved the passage and adoption of Enactment 2021-44 in the same meeting of its introduction. Councilor Black seconded. Upon a roll call vote, a two-thirds vote being necessary, there were five affirmatives and no negatives. The motion passed. The ordinance was passed by the Town Council at the same meeting of its introduction and adopted upon the signature of the Town Council President.

TOWN COUNCIL of the TOWN of HIGHLAND
ENACTMENT NO. 2021-44

An Enactment Regarding the Disposition of Accreted Surplus on Deposit to the Credit of the Water Cash Reserve Fund, Authorizing its Use for the Payment of the Reconciling Amount due for the Wholesale Water Supply Agreement Effective from January 1, 2021 to July 31, 2021, pursuant to I.C. 8-1.5-3-11 et seq.

WHEREAS, The Town of Highland by proper legislative action has established a Department of Waterworks pursuant to IC 36-1.4-4, codified as Chapter 12.05 of the Highland Municipal Code;

WHEREAS, The Department of Waterworks is governed by the provisions of IC 8-1.5-4 and IC 8-1.5-3 in its operations and management of assets;

WHEREAS, Indiana Code 8-1.5-4-11 particularly provides for the establishment by ordinance of a Cash Reserve Fund for the waterworks, for its stewardship for loans, and transfers for payments in lieu of taxes and under IC 8-1.5-3-8(e) for rates that support reasonable return on the utility plant of the municipality;

WHEREAS, Pursuant to IC 8-1.5-3-11 (b), the Town of Highland has established a Waterworks Cash Reserve Fund, under Section 12.05.050 (A) of the Highland Municipal Code;

WHEREAS, The Town of Highland Waterworks Board recently approved a new wholesale water supply agreement with the City of Hammond through its department of waterworks;

WHEREAS, The Board of Waterworks Directors under its tracker provisions in the existing rates and charges ordinance, did offer appropriate notice of the change in the cost of supply, in a previous billing cycle,

allowing the change in wholesale rate to be effective in the bills mailed on or about September 5, 2021 all to be due on or around September 20, 2021;

WHEREAS, Under the terms of the newly approved agreement, the change in the wholesale rate is retroactively effective from January 1, 2021, which through the end of July has created an accumulated amount due to the City of Hammond Waterworks Department of \$321,723, based upon 714,961,000 gallons of purchased supply;

WHEREAS, Under the terms of the newly approved agreement, the change in rates is retroactively effective from January 1, 2021, which through the end of July has created an accumulated amount due to the City of Hammond Waterworks Department of \$321,723;

WHEREAS, The Clerk-Treasurer has advised the Town Council and the Board of Waterworks Directors of Highland that the retroactive fees due on for the provision of purchased potable water supply, would ordinarily be incrementally paid from current revenues has instead created an excess rate production that did not reflect the costs of operating the water utility based upon the new wholesale price for source of supply, thus modifying the utility's rate of return retroactively, so that a portion of the balance on deposit to the Water Cash Reserve Fund cannot be defined as surplus approximately in the amount due retroactively to the City of Hammond waterworks and still on deposit to the Cash Reserve Fund; and,

WHEREAS, Pursuant to IC 8-1.5-3-11 (e), the Town Council as the municipal legislative body desires to formally redefine a portion of the cash balance in deposit to the balance of the Water Cash Reserve Fund as non-surplus and therefore available to satisfy amount due retroactively to the City of Hammond waterworks to January 1, 2021 under the terms of the recently approved wholesale supply agreement,

NOW, THEREFORE BE IT ENACTED by the Town Council of the Town of Highland, Lake County, Indiana as follows:

Section 1. That pursuant to the provisions of IC 8-1.5-3-11(e), the Town Council hereby finds and determines the following:

- (A) That there is a Waterworks Cash Reserve Fund established by the municipality under Section 12.05.050 of the municipal code, and that the resources of that fund on deposit as of August 31, 2021 are five hundred three thousand, nine hundred forty-eight dollars and three cents (\$503,948.03);
- (B) That the Board of Waterworks Directors on August 26th 2021 passed and adopted Water Resolution No. 2021-24, approving and adopting the wholesale potable water supply agreement with the City of Hammond Waterworks Department, making effective the revised wholesale water rates effective on the Town of Highland;
- (C) That under the terms of the newly approved agreement, the change in the wholesale rate is retroactively effective from January 1, 2021, which through the end of July has created an estimated accumulated amount due to the City of Hammond Waterworks Department of \$321,723, based upon 714,961,000 gallons of purchased supply;
- (D) That the costs associated with wholesale potable water supply, would ordinarily be incrementally paid from current revenues but since the difference in the wholesale rate was not formally imposed until the approval of the new agreement, there was therefore created an excess rate production that did not reflect the costs of operating the water utility based upon the new wholesale price for source of supply, thus modifying the utility's rate of return retroactively, so that a portion of the balance on deposit to the Water Cash Reserve Fund cannot be defined as surplus;
- (E) That any redefinition of resources on deposit to the credit of the Water Cash Reserve Fund, herein authorized does not impair or adversely affect compliance with any terms or conditions of any bond ordinance or resolution, indenture, contract or similar instrument binding upon the municipality;
- (F) That the most recently adopted and effective rates and charges of the Department of Waterworks provide for rates that support reasonable return on the utility plant of the municipality, pursuant to IC 8-1.5-3-8(e), with such reasonable return to be deposited in the Cash Reserve Fund;

Section 2. That owing to the findings and determinations set forth in the previous section, the need to support the payment of the retroactive wholesale purchase balance due to the City of Hammond Waterworks in consequence of the newly adopted wholesale agreement, and for the expenses of said municipality, the amount necessary to satisfy this balance due is hereby *redefined as non-surplus*, in the approximate amount of \$321,723, based upon 714,961,000 gallons of purchased supply from January through July 2021, are hereby set apart from the **Waterworks Cash Reserve Fund** for the payment of the retroactive wholesale purchase balance due to the City of Hammond Waterworks, subject to the laws governing the same, subject to the approval of the Board of Waterworks Directors, as set forth in Indiana Code 8-1.5-3-11(a) and IC 8-1.5-3-11(e);

Section 3. That the Clerk-Treasurer is hereby authorized and requested as follows:

- (A) To seek the approving action of the Board of Waterworks Directors as set forth above,
- (B) Upon approval, draw the amount necessary to satisfy retroactive wholesale purchase balance due to the City of Hammond Waterworks from the balance of the Water Cash Reserve Fund as authorized herein; and,
- (C) Process the payment upon receipt of the proper invoice provided by the supplier, in the manner provided by IC 5-11-10-1.6;

Section 4. That, in addition to the express authority conferred herein, the Clerk-Treasurer as the disbursing and fiscal officer of the Municipality, is hereby authorized and requested to take such steps as necessary to carry out the purposes of this enactment;

Introduced and Filed on the 27th day of September 2021. Consideration on same evening of introduction attained a vote of 5 in favor and 0 opposed, pursuant to IC 36-5-2-9.8.

DULY ORDAINED AND ADOPTED this 27th day of September 2021 by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of 5 in favor and 0 opposed.

**TOWN COUNCIL of the TOWN of
HIGHLAND, INDIANA**
/s/ Roger Sheeman, President (IC 36-5-2-10)

Attest:

Michael W. Griffin, IAMC/MMC/CPFA/ACPFIM/CMO
Clerk-Treasurer (IC 33-42-4-1; IC 36-5-6-5)

Approval by the Board of Waterworks Directors

It is hereby certified that the foregoing redefinition of surplus in the cash reserve fund to satisfy the retroactive wholesale purchase balance due to the City of Hammond Waterworks from the balance of the Water Cash Reserve Fund as authorized herein was considered at a regular or special meeting of the Highland Board of Waterworks Directors.

Duly approved pursuant to the provisions of IC 8-1.5-3-11(a) by the Board of Waterworks Directors of the Town of Highland, Lake County, Indiana, this ____ day of _____ 2021 having passed by a vote of ____ in favor and ____ opposed.

**THE HIGHLAND WATER WORKS
BY IT'S BOARD OF DIRECTORS:**

George A. Smith, President

Attest:

Richard Volbrecht, Secretary

5. **Proposed Enactment No. 2021-45:** A Special Enactment to Lawfully Approve Certain Disability Retirement Benefits as well as Defining Status for Police Officer John Swisher, who has been Granted a Disability Retirement for Catastrophic Injuries Incurred in the Line of Duty.

Councilor Herak introduced and moved the consideration of Enactment 2021-45 in the same meeting of its introduction. Councilor Zemen seconded. Upon a roll call vote, a unanimous vote being necessary, there were five affirmatives and no negatives. The motion passed. The ordinance could be considered by the Town Council at the same meeting of its introduction.

Councilor Herak moved the passage and adoption of Enactment 2021-45 in the same meeting of its introduction. Councilor Black seconded. Upon a roll call vote, a two-thirds vote being necessary, there were five affirmatives and no negatives. The motion passed. The ordinance was passed by the Town Council at the same

meeting of its introduction and adopted upon the signature of the Town Council President.

TOWN OF HIGHLAND
ENACTMENT NO. 2021-45

A SPECIAL ENACTMENT TO LAWFULLY APPROVE CERTAIN DISABILITY RETIREMENT BENEFITS AS WELL AS DEFINING STATUS FOR POLICE OFFICER JOHN SWISHER, WHO HAS BEEN GRANTED A DISABILITY RETIREMENT FOR CATASTROPHIC INJURIES INCURRED IN THE LINE OF DUTY.

WHEREAS, The Town Council is the fiscal and legislative body of the Town of Highland, pursuant to IC 36-5 et sequitur;

WHEREAS, IC 36-1-3-2 confers upon all local units the powers that they need for the effective operation of government as to local affairs;

WHEREAS, IC 36-1-3-6 (b)(1) prescribes that any such exercise of power shall be authorized through enactment of an ordinance passed by the legislative body; and

WHEREAS, IC 36-1-4, sections 14 and 15 provide in pertinent parts for the establishment of a system of employment for any class of employee and for fixing the level of compensation of its officers and employees; and

WHEREAS, IC 36-5, Chapters 3 and 4 provide additional authority and guidelines for fixing the level of compensation of officers and employees in towns;

WHEREAS, Police Officer First Class John Swisher, was on duty, responding to a call for service on December 10, 2016 at 12:57 a.m. heading northbound on the 9100 Block of Kennedy Avenue, Highland, when a southbound car operated by a legally intoxicated driver, crashed into him, head-on at a high rate of speed;

WHEREAS, Police Officer First Class John Swisher, sustained catastrophic injuries, enduring several surgeries and medical interventions to repair many broken bones, experiencing protracted, extensive treatments and physical therapy from the date of the incident through the end of January 2018;

WHEREAS, Police Officer First Class John Swisher, has not been able to perform or return to any work including his duties as a Highland Police Officer, since the line of duty accident and attendance injuries from December 10, 2016 through the present date;

WHEREAS, The Town Council has been further advised that Police Officer First Class John Swisher applied for and received a determination from the State System Director regarding his catastrophic injuries sustained while on duty, his resulting permanent impairment, and his award of a line of duty disability pension, under IC 36-8-8 et seq.;

Whereas, The Town Council did pass and adopt Enactment No. 2019-52 on November 25, 2019 extending his eligibility for the group health benefits of the Town without payment of a premium, with the extension expiring on December 31, 2020;

Whereas, The Town Council did pass and adopt Enactment No. 2020-47 on October 12, 2020 extending his eligibility for the group health benefits of the Town without payment of a premium, with the extension expiring on December 31, 2021;

Whereas, The Town Council now desires to take the proper steps to authorize and approve lawful continued coverage under the group medical and dental insurance plans, for a limited period of time that are provided under the provisions of the Compensation and Benefits Ordinance of the Town and the most recently adopted and effective wage and salary ordinance,

NOW, THEREFORE, BE IT HEREBY ENACTED by the Town Council of the Town of Highland, Lake County, Indiana, as follows:

Section 1. That the Town Council makes the following findings and determinations, pursuant to its authority under IC 36-1-4-16 to ratify the actions of officers *post hoc*, as well as the authority described in the preamble to this enactment:

(A) That the Highland Town Council finds and determines that Police Officer First Class John Swisher, was on duty, responding to a call for service on December 10, 2016 at 12:57 a.m. heading northbound on the 9100 Block of Kennedy Avenue, Highland, when a southbound car operated by a legally intoxicated driver, crashed into him, head-on at a high rate of speed;

(B) That the Highland Town Council further finds and determines that Police Officer First Class John Swisher, sustained catastrophic injuries, enduring several surgeries and medical interventions to

repair many broken bones, experiencing protracted, extensive treatments and physical therapy from the date of the incident through the end of January 2018;

(C) That the Highland Town Council still further finds and determines that Police Officer First Class John Swisher, has not been able to perform or return to any work including his duties as a Highland Police Officer, since the line of duty accident and attendance injuries from December 10, 2016 through the present date;

(D) That the Highland Town Council still further finds and determines that Police Officer First Class John Swisher has applied for and received a determination from the State System Director regarding his catastrophic injuries sustained while on duty, his resulting permanent impairment, and his award of a line of duty disability pension, under IC 36-8-8 generally and IC 36-8-8-13.3(f) in particular and has accepted the line of duty disability pension, *subject to appeal for sufficiency*;

(E) That the Highland Town Council still further finds and determines that Police Officer First Class John Swisher is a disability retiree of the Highland Police Department, who is eligible to participate in the Town of Highland's group health insurance benefit, but has had this benefit conferred without the requirement to pay a group premium, first extended by Enactment No. 2018-32, which rendered continued compensation and benefits ending on September 22, and paid on September 28, further extended to December 31, 2018 by passage and adoption of Enactment No. 2018-38, and then further extended to December 31, 2019, by passage and adoption of Enactment No. 2018-57, extended further to December 31, 2020 by passage and adoption of Enactment No. 2019-52 and then still further extended to December 31, 2021 by passage and adoption of Enactment No. 2020-47;

Section 2. That based upon the forgoing, the Town Council does hereby authorize and approve the following:

(A) That notwithstanding provisions of Section 6.07 (B), regarding the group health insurance plan for retired and separating public safety employees in the Compensation and Benefits Ordinance, Patrol Officer Swisher shall **not be required to pay the employer's share** of the premium for the continuation of the group health or the group dental insurance benefit to the extent it's lawful;

(B) That this enactment further directs that the extension and continuation of the group medical and dental insurance benefit provided by this enactment shall conclude and cease on **December 31, 2022**, unless this extension is revisited by the Town Council at the end that period, and subsequent action by the Town Council ensues;

Section 3. That the adoption of this enactment shall in no way be construed as a precedent for the subject department or any other department of the municipality, nor shall it be construed as creating an entitlement for any other workers in any other department, but rather the provisions in this enactment are specific, unique and particularly conferred for a public safety worker who has suffered and endured a unique, unusual, *profound and "catastrophic physical personal injury"* while in the line of duty;

Section 4. That authority under this enactment shall be seen as complementary to and not in derogation of the authority of the Clerk-Treasurer under IC 36-5-6-6, and that the payments authorized under this enactment, are hereby deemed to be a type of expense identified under IC 36-5-4-12(b)(10) & (13).

Introduced and Filed on the 27th day of September 2021. Consideration on same day or at same meeting of introduction sustained a vote of 5 in favor and a vote of 0 opposed, pursuant to IC 36-5-2-9.8.

DULY ORDAINED and ADOPTED this 27th day of September 2021, by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of 5 in favor and 0 opposed.

**TOWN COUNCIL of the TOWN of
HIGHLAND, INDIANA**

/s/ Roger Sheeman, President (IC 36-5-2-10)

Attest:

Michael W. Griffin, IAMC/MMC/CPFA/ACPFIM/CMO
Clerk-Treasurer (IC 33-42-4-1; IC 36-5-6-5)

6. Resolution No. 2021-46: A Resolution Regarding the Disposition of Appropriated Resources in The Economic Development Local Income Tax Fund of the Municipality, Authorizing Their Transfer to the Community Crossings Grant Capital Fund.

Councilor Herak moved the passage and adoption of Resolution No. 2021-46. Councilor Schocke seconded. Upon a roll call vote, there were five affirmatives and no

negatives. The motion passed. The resolution was adopted upon the signature of the Town Council President.

TOWN COUNCIL of the TOWN of HIGHLAND
 RESOLUTION NO. 2021-46

A RESOLUTION REGARDING THE DISPOSITION OF APPROPRIATED RESOURCES IN THE ECONOMIC DEVELOPMENT LOCAL INCOME TAX FUND OF THE MUNICIPALITY, AUTHORIZING THEIR TRANSFER TO THE COMMUNITY CROSSINGS GRANT CAPITAL FUND.

WHEREAS, The Town of Highland by proper legislative action has established a **Community Crossings Grant Capital Fund**, pursuant to IC 36-1-3, codified as Article III of Section § 3.45 of the Highland Municipal Code;

WHEREAS, HMC Section 3.45.180 (A)(7) provides that resources from this fund may be used: *"to pay expenses related to the acquisition of real property and improvements by the municipality not already provided for in other funds of the municipality;"*

WHEREAS, HMC Section 3.45.129 (A)(3)(a) provides that sources for the Community Crossing Grant Fund may include: *"Money transferred into and deposited into the fund created by this section, from such other local matching resources lawful for application to a particular project;"*

WHEREAS, IC 8-23-30-3 provides that sources for the *Community Crossing Grant Fund* that are used to serve as a local match for an eligible project funded from the State's **Local Road and Bridge Matching Grant Fund**, includes (1) *any money* the local unit is authorized to use for a local road or bridge project, (2) money received by the local unit as a special distribution of local income taxes under IC 6-3.6-9-17, or money from the local unit's rainy day fund;

WHEREAS, The Public Works Director has requested and recommended the identified amount on deposit to and appropriated in the *Economic Development Local Income Tax Fund*, be transferred to the Community Crossings Grant Capital Fund to support Highland's local road and street projects approved in the grant application; and,

WHEREAS, The Town Council now desires to favor the request and recommendation of the Public Works Director and the Clerk-Treasurer, in support of the projects that will be undertaken from the Community Crossings Grant Capital Fund,

NOW, THEREFORE BE IT RESOLVED by the Town Council of the Town of Highland, Lake County, Indiana as follows:

Section 1. That for the expenses of said municipality, the following appropriations are hereby transferred and set apart out of the funds hereinafter named for the purposes herein specified, subject to the laws governing the same, such sums herein transferred unless otherwise stipulated by law;

Section 2. That it has been shown that certain existing appropriations of the **Economic Development Local Income Tax Fund** have unobligated balances which will not be needed at this time for any expenses that would arise from this fund, **but are needed for the purposes for which they were appropriated** -- but in order to employ them as a match for a road resurfacing program, must be transferred into a identified separate fund, pursuant to IC 36-1-8-12, and therefore are available for a transfer to the *Community Crossings Grant Capital Fund* so as follows:

- (A) That it will not be necessary to increase the 2021 budget, and
- (B) That the identified amount may be transferred to a category of appropriation not heretofore present in this fund, but now hereby authorized and established, pursuant to IC 6-1.1-18-6, as follows:

ECONOMIC DEVELOPMENT LOCAL INCOME TAX (LIT) FUND

Reduce Account:		
Acct. No. 250-0000-47118 RESURFACING of LOCAL ROADS:		\$ 99,680.00
	<i>Total Series:</i>	\$ 99,680.00
Total of All Series Reductions:		\$ 99,680.00
Increase Account:		
Acct. 250-0000-39999 Local Share Transfer CCMGF:		\$ 99,680.00
Total of All Series Increases:		\$ 99,680.00

Section 3. That it is now hereby authorized and instructed that the amount of ninety-nine thousand, six hundred-eighty dollars (\$99,680) be now transferred from the proper appropriation of the **Economic Development Local Income Tax (LIT) Fund** and deposited to the credit of the *Community Crossings Grant Capital Fund* and shown below:

Acct. 250-0000-39999 Local Share Transfer CCMGF:		\$ 99,680.00
	Total Series:	\$ 99,680.00

Section 4. That, pursuant to the foregoing, the Clerk-Treasurer be authorized and is hereby requested to transfer the amount identified herein;

Section 4. That the Clerk-Treasurer as the disbursing and fiscal officer of the Municipality, is hereby instructed, authorized and directed to take such steps as necessary to carry out the purposes of this resolution.

Section 5. That the money transferred may be expended from the Community Crossings Grant Capital Fund, for purposes permitted by law, and after its appropriation in the manner set forth in IC 6-1.1-18.

DULY RESOLVED and ADOPTED this 27th Day of September 2021 by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of 5 in favor and 0 opposed.

TOWN COUNCIL of the TOWN of
HIGHLAND, INDIANA

/s/ Roger Sheeman, President (IC 36-5-2-10)

Attest:

Michael W. Griffin, IAMC/MMC/CPFA/ACPFIM/CMO
Clerk-Treasurer (IC 33-42-4-1; IC 36-5-6-5)

7. Action to approve appointment or employment of full-time employee, pursuant to Section §3.03 of the Compensation and Benefits Ordinance.

- (a) *The hiring of the identified candidate, to the full-time position of Director of Information Technology in Information Communication Technology Department at a rate of pay to be fixed by amendment to the wage and salary ordinance.*

(At its meeting of Monday, September 13, 2021 the Town Council acted to postpone this matter until an intervening Study Session and then to be taken up at the next plenary meeting, that meeting being Monday, September 27, 2021.)

Councilor Black moved to approve the hire and appointment of *Edward Dabrowski*, Highland, Indiana, to the position of Director of Information Technology. Councilor Zemen seconded. Upon a roll call vote, there were four affirmatives and one negative. With Councilors Zemen, Schocke, Black and Sheeman voting in the affirmative and Councilor Herak voting in the negative, the motion passed. Edward Dabrowski was appointed and hired as the head of the newly created Information Technology Communications Department, codified as Chapter 2.40 in the Highland Municipal Code.

After the motion and a second placed the matter before the Town Council but before the roll call vote was taken, the Town Council permitted discussion regarding the duties assigned the appointment. Councilor Herak inquired whether 240 IAC 5-8-10 regarding the Indiana information data access system and the requirements needed to maintain the Town's access to the system. It was noted that the new position would provide information technology services town wide, including the police department.

The discussion further included consideration of the savings that the new position would achieve in eliminating the former contractual position and the full-time position dealing with information technology in the police department. Councilor Herak suggested that with the proposed salary being considered for the position

and the rule from the Indiana Administrative Code, that Councilor Herak suggested required the IDACs coordinator to be under the management and supervision of the police department, savings were not as clear. It was suggested that a worker under the supervision of the police department with IDACs certification would still be required. The colloquy further included the Town Council President and Councilor Schocke.

The Town Council Attorney, Mr. Reed (remotely), indicated that he would review the Administrative rule and advise.

8. **Proposed Ordinance No. 1744.1726-D:** An Ordinance to Amend Ordinance No. 1726 to Establish the Wage And Salary Rates Of The Elected Officers, The Non-Elected Officers, And The Employees Of The Town Of Highland, Indiana Particularly Amending To Authorize Changes To The Compensation Associated with the Newly Created Information Communications And Technology Department.

Councilor Black introduced Ordinance No. 1744.1726-D and moved for its consideration at the same meeting of its introduction. Councilor Zemen seconded. Upon a roll call vote, a unanimous vote being necessary, there were four affirmatives and one negative. With Councilors Zemen, Schocke, Black and Sheeman voting in the affirmative and Councilor Herak voting in the negative, the needed unanimous vote was not obtained. The motion did not pass.

It was noted that the ordinance would be taken up at the next plenary meeting, at which the ordinance now introduced would only require three or more affirmative votes to pass.

9. **Authorizing the proper officer to publish legal notice of a public hearing:** Public Hearing to consider additional appropriations in the amount of \$299,664 in Gaming Revenue Sharing Fund.

Councilor Herak moved to authorize the proper officer to publish legal notice of a public hearing to consider proposed additional appropriations at the plenary meeting of Monday, October 11, 2021 as indicated. Councilor Zemen seconded. Upon a roll call vote, there were five affirmatives and no negatives. The motion passed. The proper officer was authorized.

NEW BUSINESS

Amend the Agenda. Councilor Zemen moved to amend the agenda to consider an ordinance dealing with ending puppy mills, an Ordinance No. 1750. Councilor Schocke seconded. A two-thirds vote being necessary, there were five affirmatives and no negatives. The motion passed. The agenda was amended.

Proposed Ordinance No. 1750: Human Indiana Model Ordinance Language. Councilor Zemen introduced and moved the consideration of Ordinance No. 1750 at the same meeting of its introduction. Councilor Schocke seconded. Upon a roll call vote, a unanimous vote being necessary, there were five affirmatives and no negatives. The motion passed. The ordinance could be considered at the same meeting of its introduction.

Councilor Zemen moved the passage and adoption of Ordinance No. 1750 at the same meeting of its introduction. Councilor Schocke seconded. Upon a roll call vote, a two-thirds vote being necessary, there were five affirmatives and no negatives. The motion passed. The ordinance was passed by the Town Council at the same meeting of its introduction and adopted upon the signature of the Town Council President.

TOWN of HIGHLAND
ORDINANCE NO. 1750

HUMANE INDIANA MODEL ORDINANCE LANGUAGE

WHEREAS, A significant number of puppies and kittens sold at pet shops come from large-scale, commercial breeding facilities where the health and welfare of the animals are not adequately provided for ("puppy mills" and "kitten mills," respectively). According to The Humane Society of the United States, it is estimated that 10,000 puppy mills produce more than 2,400,000 puppies a year in the United States and that most pet shop dogs and cats come from puppy mills and kitten mills.

WHEREAS, The documented abuses endemic to puppy and kitten mills include over-breeding; inbreeding; minimal to non-existent veterinary care; lack of adequate and nutritious food, water and shelter; lack of socialization; lack of adequate space; and lack of adequate exercise.

WHEREAS, The inhumane conditions in puppy and kitten mill facilities lead to health and behavioral issues in the animals bred in those facilities, which many consumers are unaware of when purchasing animals from pet shops due to both a lack of education on the issue and misleading tactics of pet shops in some cases. These health and behavioral issues, which may not present themselves until sometime after the purchase of the animals, can impose exorbitant financial and emotional costs on consumers.

WHEREAS, Current Federal, State and County regulations do not properly address the sale of puppy and kitten mill dogs and cats in pet shops.

WHEREAS, Prohibiting the retail sale of puppies and kittens is likely to decrease the demand for puppies and kittens bred in puppy and kitten mills, and is likely to increase demand for animals from animal shelters and rescue organizations.

WHEREAS, Due in large part to pet overpopulation, more than [insert local data] dogs and cats are euthanized in [insert state] animal shelters annually, including nearly [insert local data] in the [insert city/town/county]. Prohibiting the retail sale of puppies and kittens will likely reduce pet overpopulation and thus the burden on such agencies and financial costs on local taxpayers.

WHEREAS, Across the country, thousands of independent pet shops as well as large chains operate profitably with a business model focused on the sale of pet services and supplies and not on the sale of dogs and cats. Many of these shops collaborate with local animal shelters and rescue organizations to offer space and support for showcasing adoptable homeless pets on their premises.

WHEREAS, This Ordinance will not affect a consumer's ability to obtain a dog or cat of his or her choice directly from a breed-specific rescue organization or a shelter, or from a hobby breeder where the consumer can see directly the conditions in which the dogs or cats are bred, or can confer directly with the hobby breeder concerning those conditions; and,

WHEREAS, The City Council believes it is in the best interests of this City to adopt reasonable regulations to reduce costs to the City and its residents, protect the citizens of the City who may purchase cats or dogs from a pet shop or other business establishment, help prevent inhumane breeding conditions, promote community awareness of animal welfare, and foster a more humane environment in the City,

NOW THEREFORE BE IT HEREBY ORDAINED BY THE TOWN COUNCIL of the TOWN of HIGHLAND, LAKE COUNTY, INDIANA as follows:

Section 1. Definitions. That the following terms as defined shall apply to to the provisions of this ordinance: *Animal care facility* means an animal control center or animal shelter, maintained by or under contract with any state, county, or municipality, whose mission and practice is, in whole, or significant part, the rescue and placement of animals in permanent homes or rescue organizations.

Animal rescue organization means any not-for-profit organization which has tax-exempt status under Section 501(c)(3) of the United States Internal Revenue Code, whose mission and practice is, in whole or in significant part, the rescue and placement of animals in permanent homes. This term does not include any entity, which is, or is housed on the premises of, a breeder or broker, obtains dogs from a breeder or broker in exchange for payment or compensation, or resells dogs obtained from a breeder or broker and provides payment or compensation to such breeder or broker.

Cat means a member of the species of domestic cat, *Felis catus*.

Dog means a member of the species of domestic dog, *Canis familiaris*.

Offer for sale means to sell, offer for sale or adoption, advertise for the sale of, barter, auction, give away or otherwise dispose of a dog or cat.

Pet shop means a retail establishment where dogs, rabbits, and cats are sold, exchanged, bartered or offered for sale as pet animals to the general public at retail. Such definition shall not include an animal care facility or animal rescue organization, as defined.

Section 2. Restrictions on the Sale of Animals

No pet store shall sell, deliver, offer for sale, barter, auction, give away, or otherwise transfer or dispose of cats, rabbits, or dogs. Nothing in this section shall prohibit pet stores from collaborating with animal care facilities or animal rescue organizations to offer space for such entities to showcase adoptable dogs, rabbits, and cats.

Section 3. Severability.

If any section, subsection, paragraph, sentence, clause or phrase of this Ordinance shall be declared invalid for any reason whatsoever, such decision shall not affect the remaining portions of this Ordinance which shall continue in full force and effect, and to this end the provisions of this Ordinance are hereby declared to be severable.

Section 4. Effective Date. This ordinance shall become effective 90 days after its passage and adoption.

Introduced and Filed on the 27th day of September 2021. Consideration on same day or at same meeting of introduction sustained a vote of 5 in favor and 0 opposed, pursuant to IC 36-5-2-9.8.

DULY ORDAINED and ADOPTED this 27th Day of September 2021, by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of 5 in favor and 0 opposed.

**TOWN COUNCIL of the TOWN of
HIGHLAND, INDIANA**

/s/ Roger Sheeman, President (IC 36-5-2-10)

Attest:

Michael W. Griffin, IAMC/MMC/CPFA/ACPFIM/CMO
Clerk-Treasurer (IC 33-42-4-1; IC 36-5-6-5; IC 36-5-2-10.2)

Remarks from the Town Council:
(For the Good of the Order)

- **Councilor Bernie Zemen:** *Park and Recreation Board Liaison • Fire Department, Liaison.*

Councilor Zemen acknowledged the Building Commissioner, who reported on matters before the Plan Commission.

Councilor Zemen acknowledged the Fire Chief who reported (remotely) on fire department matters and the accident involving the late Mr. Scheidt.

Councilor Zemen acknowledged the Parks and Recreation Superintendent, (remotely) who offered a survey of programs and events under the aegis of the parks and recreation department. He also noted the installation of the new Heating Ventilation and Air Conditioning units at the Lincoln Community Center for its Field House.

Councilor Zemen acknowledged the Dean Smith, President of the Community Events Commission (remotely) who reported on the Trunk or Treat Event for October 23, 2021.

Councilor Zemen acknowledged the Fire Chief who noted that owing to continuing concerns regarding COVID-19, there would be no Fire Department Open House this year.

- **Councilor Mark Herak:** *•Budget and Finance Chair • Town Board of Metropolitan Police Commissioners, Liaison • Public Works Liaison • Economic Development Commission Liaison • Board of Sanitary Commissioners Liaison and • Liaison to the Advisory Board of Zoning Appeals.*

Councilor Herak offered belated birthday greetings to former Public Works Director John Bach and Robin Carlascio.

Councilor Herak commented favorably on the Main Street Bureau and the several departments that were cooperating to have commemorate the first anniversary of the Restaurant Crawls in the Highland Downtown.

Councilor Herak acknowledged the Police Chief who thanked the Town Council for its renewal of a waiver of group health premium for disability retiree officer John Swisher.

Councilor Herak acknowledged the Public Works Director, who reported (remotely) on projects under the aegis of the Public Works Department (agency). The Public Works Director reported leaf collection to begin and the Fall clean-up day to be October 12.

- **Councilor Mark Schocke:** *Liaison to the Tree Board • Liaison to the Community Events Commission (resigned)*

Councilor Schocke reported that the Tree Board was managing a grant to plant 48 new trees throughout town. He further noted that the Student Conservation Association would be planting some of the trees.

Councilor Tom Black: *Liaison to the Board of Waterworks Directors.*

Councilor Black reported that the Lake County Solid Waste Management District Board of Directors would be soon meeting.

Councilor Black commended the process that located funding for the awarding of the COVID stipends and wondered whether the current contracted IT Director could be included in the proposed measure.

- **Council President Roger Sheeman:** *Town Executive • Chair of the Board of Police Pension Trustees • Chamber of Commerce Liaison • Information Technology Liaison • Redevelopment Commission Liaison.*

The Town Council President acknowledged the Redevelopment Director who reported on the redevelopment commission actions and related matters of redevelopment. The Redevelopment Director noted the first anniversary of the restaurant crawl, slated to be conducted on Tuesday, September 28, 2021.

The Redevelopment Director further reported on the Makers Market for October and the new municipal lot.

The Town Council President noted the recent census reports that added a 257 increase in the counted population from the 2010. It was noted that the Town's 2010 population was 23,727 and that the 2020 census is 23,984. The Town Council President commended the Complete Count Committee.

The Town Council President recounted a story of his visit to the Highland versus Munster Football game at Munster.

Comments from Visitors or Residents

1. Larry Kondrat, Highland, expressed disapproval regarding the process of hiring the Director of Information Technology. Mr. Kondrat expressed concern about the absence of any interviews for the position.

Mr. Kondrat expressed concern that the Study Session of September 20, 2021 not also being accessible by Zoom.

2. Ed Dabrowski, Highland, he was monitoring for sound issues at that meeting. He noted that in a prior meeting there were complaints regarding the ability to hear all the parties on the Zoom platform.

Mr. Dabrowski, (as newly appointed Director of IT), stated that he was working on getting the new BSA Software to be operational in the Building and Inspection Department.

Mr. Dabrowski noted that the audio visual and enhanced sound equipment for the Lincoln Community Center was to be installed.

Payment of Accounts Payable Vouchers. There being no further comments from the public, Councilor Schocke moved to allow the vendors accounts payable vouchers as filed on the pending accounts payable docket, covering the period September 14, 2021, through September 27, 2021 as well as ratify the payroll dockets for the paydays of August 27, 2021 and September 10, 2021. Councilor Zemen seconded. Upon a roll call vote, there were five affirmatives, no negatives. The motion passed. The accounts payable vouchers for the vendor docket were allowed, payments allowed in advance were ratified, and for all remaining invoices, the Clerk-Treasurer was authorized to make payment.

Vendors Accounts Payable Docket:

General Fund, \$536,856.87; Motor Vehicle Highway and Street (MVH) Fund, \$8,735.54; Local Road and Street Fund, \$11,931.83; Law Enforcement Continuing Education and Training and Supply Fund, \$1,256.96; Information Communications Technology Fund, \$9,316.89; Police Pension Fund, \$68,529.44; Cumulative Capital Improvement Fund, \$4,310.00; Municipal Cumulative Capital Development Fund, \$1,809.20; Shared Ethics Initiative Fund, \$2,245.00; Public Safety Local Income Tax Fund, \$11,637.52; Total: \$656,629.25.

Payroll Docket for payday of August 27, 2021:

Council, Boards and Commissions, \$8,300.77; Office of Clerk-Treasurer, \$15,131.37 Building and Inspection Department, \$7,985.88; Metropolitan Police Department, \$121,543.07; Public Works Department (Agency), \$65,391.74; Fire Department, \$3,747.82; and 1925 Police Pension Plan Pension Fund, \$68,421.79; Total Payroll: \$290,522.44.

Payroll Docket for payday of September 10, 2021:

Council, Boards and Commissions, \$0.00; Office of Clerk-Treasurer, \$15,122.15 Building and Inspection Department, \$7,749.19; Metropolitan Police Department, \$138,585.82; Public Works Department (Agency), \$63,424.90; Fire Department, \$3,853.14; and 1925 Police Pension Plan Pension Fund, \$0.00; Total Payroll: \$228,725.20.

Adjournment of Plenary Meeting. There being no further business on the agenda, the Town Council President declared the regular plenary meeting of the Town Council of Monday, September 27, 2021, adjourned at 8:02 O'clock p.m.

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

Approved by the Town Council at its meeting of _____, 2021.

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

*** Proof of Publication ***

State of Indiana)
) ss:
Lake County)

Personally appeared before me, a notary public in and for said county and state, the undersigned Nicole Muscari who, being duly sworn, says that She/he is Legal Clerk of the Northwest Indiana Times newspaper of general circulation printed and published in the English language in the Town of Munster in state and county afore-said, and that the printed matter attached hereto is a true copy, which was duly published in said paper for 1 time(s), (the date(s) of publication being as follows: September 30, 2021)

TOWN OF HIGHLAND, CLERK TREASURER - LEGALS
CHAD, ACCTS PAYABLE
3333 RIDGE ROAD
HIGHLAND IN 46322

ORDER NUMBER 79405

The undersigned further states that the Northwest Indiana Times newspaper maintains an Internet website, which is located at www.nwi.com website and that a copy of the above referenced printed matter was posted on such website on the date(s) of publication set forth above.

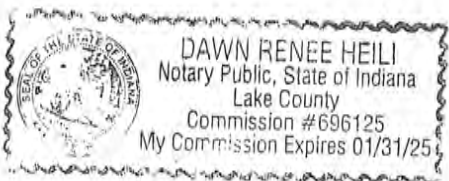
Nicole Muscari, Legal Clerk
By: JoAnn Nuñez

Subscribed and sworn to before me this 1st day of October, 2021

Dawn Renee Heili
Notary Public

My commission expires:

Section: Legals
Category: 198 Legal - Lake County
PUBLISHED ON: 09/30/2021



NOTICE TO TAXPAYERS OF PROPOSED ADDITIONAL APPROPRIATIONS
Notice is hereby given the taxpayers of the Town of Highland, Lake County, Indiana, that the Town Council of said Municipality in said Municipal Building, 3333 Ridge Road, Highland at 6:30 p.m. on the 11 October 2021 will consider the following additional appropriations in excess of the budget for the current year in the following funds:
GAMING REVENUE SHARING FUND
Increase:
Acct. 091-0000-31002 Engineering Fees (CCMG) \$30,000.00
Total Series: \$30,000.00
Acct. 091-0000-44085 Jewett Street Total Series: \$269,664.00
TOTAL for FUND \$ 299,664.00
Resources to support these additional appropriations in the Gaming Revenue Sharing Fund shall be from miscellaneous revenues, a share of admission taxes collected and distributed pursuant to IC 4-33-12.5-2(5), deposited to the credit of the fund.
Taxpayers appearing at such meeting shall have a right to be heard thereon. Taxpayers will have an opportunity to be heard, whether this is convened in person or electronically. If convened electronically, taxpayers are encouraged to access the meeting either in person or through the Zoom meeting platform, if the meeting is convened electronically. Taxpayers and persons interested in offering comment on the proposed additional appropriations should contact the Office of Clerk-Treasurer at (219) 838-1080 to obtain added details on accessing the meeting via Zoom or in person. A written comment may also be provided in writing and dropping off at the Office of the Clerk-Treasurer, 3333 Ridge Road, Highland, Indiana 46322. The additional appropriations, as finally made, will be filed with the Department of Local Government Finance, for its information and file.
TOWN COUNCIL of HIGHLAND
Roger Sheeman, President
By: Michael W. Griffin, IAMC/MMC /CPFA/CPFIM/CMO Clerk-Treasurer
9/30 79405 HSPAXLP



TOTAL AD COST: 29.12
FILED ON: 9/30/2021

Town of Highland Clerk
(Governmental Unit) Treasurer

To: The Times Media Company

Lake County, Indiana

601-45th Avenue, Munster, IN 46321

PUBLISHER'S CLAIM

LINE COUNT

Display Master (Must not exceed two actual lines, neither of which shall total more than four solid lines of the type in which the body of the advertisement is set) - number of equivalent lines

Head - number of lines

Body - number of lines

Tail - number of lines

Total number of lines in notice

COMPUTATION OF CHARGES

2 lines, 1 column wide equals 2 equivalent lines at .4773 - 1 line cents per line

Additional charges for notices containing rule or tabular work (50 per cent of above amount) \$ 29.12

Charge for extra proofs of publication (\$1.00 for each proof in excess of two)

TOTAL AMOUNT OF CLAIM \$ 29.12

DATA FOR COMPUTING COST

Width of single column in picas 9p4
Number of insertions 1

Size of type 7.0 point.

order 29405

Pursuant to the provisions and penalties of IC 5-11-10-1, I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due, after allowing all just credits, and that no part of the same has been paid.

I also certify that the printed matter attached hereto is a true copy, of the same column width and type size, which was duly published in said paper (1) times. The dates of publication being as follows:

September 30, 2021

Additionally, the statement checked below is true and correct:

..... Newspaper does not have a Web site.

X..... Newspaper has a Web site and this public notice was posted on the same day as it was published in the newspaper.

..... Newspaper has a Web site, but due to technical problem or error, public notice was posted on

..... Newspaper has a Web site but refuses to post the public notice.

Date October 1, 2021

Nicole L. Muscari
Title: Legal Clerk

By: [Signature]

ATTACH COPY OF ADVERTISEMENT HERE

**TOWN OF HIGHLAND
APPROPRIATION ENACTMENT
ENACTMENT NO. 2021-47**

An Enactment Appropriating Additional Moneys in Excess of the Annual Budget for the Gaming Revenue Sharing Fund, all pursuant to I.C. 6-1.1-18, I.C. 36-5-3-5, et seq.

WHEREAS, Following a public hearing advertised pursuant to I.C. 5-3-1, it has been determined that it is now necessary to appropriate more money than was appropriated in the annual budget for the **General Improvement Fund** and in the **Community Crossings Grant Fund**;

WHEREAS, It has been determined that such additional appropriations as may be approved by this enactment, will not increase the levy set under I.C. 6-1.1-17, all pursuant to I.C. 36-5-3-5;

NOW, THEREFORE **BE IT ENACTED** by the Town Council of the Town of Highland, Lake County, Indiana, as follows:

Section 1. That for the expenses of said municipality, the following additional sums of money are hereby appropriated and ordered set apart out of the **Gaming Revenue Sharing Fund** and for the purposes herein specified, subject to the laws governing the same:

GAMING REVENUE SHARING FUND

Increase:

Acct. 091-0000-31002 Engineering Fees (CCMG)	\$ 30,000.00
Total Series:	\$ 30,000.00
Acct. 091-0000-44085 Jewett Street Improvement:	\$ 269,664.00
Total Series:	\$ 269,664.00
TOTAL for FUND	\$ 299,664.00

Section 2. That the Clerk-Treasurer is hereby authorized and instructed to inform the Indiana Department of Local Government Finance of this action and that these moneys be made available for expenditure **subject to an order** of the Commissioner, pursuant to IC 6-1.1-18.

Section 3. That in satisfaction and for the purposes of the provisions set out in I.C. 36-5-2-9.6, I.C. 36-5-3-5, I.C. 36-5-4-2, this enactment shall be deemed properly filed and introduced before the Town Council at a regular or special meeting, properly called and convened pursuant to I.C. 5-1.5-14 *et seq.*

Introduced and Filed on the 11th Day of October 2021. Consideration on the same day or at same meeting of introduction sustained a vote of ____ in favor and ____ opposed, pursuant to IC 36-5-2-9.8.

DULY ORDAINED AND ADOPTED this ____ Day of October 2021, by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of ____ in favor and ____ opposed.

**TOWN COUNCIL of the TOWN of
HIGHLAND, INDIANA**

Roger Sheeman, President (IC 36-5-2-10)

ATTEST:

**Michael W. Griffin, IAMC/MMC/CPFA/ACPFIM/CMO
Clerk-Treasurer (IC 33-42-4-1; IC 36-5-6-5)**

NOTICE TO TAXPAYERS

The Notice to Taxpayers is available online at 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 To wn** 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>
----------------	--

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	
Totals	\$18,271,952	\$15,816,962	\$0	\$9,456,688	

Town of Highland Ordinance No. 1751

TOWN OF HIGHLAND, LAKE COUNTY, INDIANA

AN ORDINANCE FOR APPROPRIATIONS AND TAX RATES
OF THE TOWN OF HIGHLAND, LAKE COUNTY, INDIANA

BE IT HEREBY ORDAINED by the Town Council of the Town of Highland,
Lake County, Indiana:

Section 1. That for the expenses of the Town of Highland for the year ending December 31, 2022, the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided by law;

Section 2. That in addition, for the purposes of raising revenue to meet the necessary expenses of the **TOWN OF HIGHLAND**, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds are incorporated by the signing of this form and must be completed and submitted in the manner prescribed by the Department of Local Government Finance;

Section 3. This ordinance shall be in full force and effect from and after its passage and approval by the Town Council of the Town of Highland, subject to its review and approval by the Department of Local Government Finance.

Fund Name	Proposed Budget	Proposed Tax Levy	Proposed Tax Rate
Corporation General	\$ 8,290,016	\$ 9,187,092	1.0535
Debt Service	\$ 808,000	\$ 1,267,913	0.1454
Local Income Tax (Public Safety LOIT)	\$ 500,000	\$ -	0.0000

Approved by the State Board of Accounts
 Budget Form No. 4 (Rev. 2011)
 Prescribed by the DEPT of LOCAL GOVERNMENT FINANCE

Police Pension	\$	848,127	\$	3,000	0.0003
Local Road and Streets	\$	411,600	\$	-	0.0000
Motor Vehicle Highway	\$	933,318	\$	-	0.0000
LE Continuing Education	\$	53,000	\$	-	0.0000
Park and Recreation	\$	2,465,068	\$	1,284,616	0.1473
Park Bond	\$	1,663,413	\$	2,779,071	0.3187
Cumulative Capital Improvement	\$	115,000	\$	-	0.0000
Cumulative Capital Development	\$	414,140	\$	645,308	0.0740
Economic Development Income Tax	\$	630,000	\$	-	0.0000
Redevelopment General	\$	305,443	\$	300,701	0.0345
Redevelopment Bond	\$	221,848	\$	349,261	0.0401
Solid Waste District Grant	\$	192,725	\$	-	0.0000
Information and Communications Technology	\$	318,340	\$	-	0.0000

Approved by the State Board of Accounts
 Budget Form No. 4 (Rev. 2011)
 Prescribed by the DEPT of LOCAL GOVERNMENT FINANCE

VIPS/Park Public Safety Fund	\$	6,000	\$	-	0.0000
Special Events Non Reverting	\$	95,914	\$	-	0.0000

		<u>\$ 18,271,952</u>	<u>\$ 15,816,962</u>	<u>\$ 1.8138</u>
Levies Subject to maximum Levy	\$	11,908,654		
Regular Funds	\$	17,658,973		
Home Rule Funds	\$	612,979		

Introduced and Filed on the 11th day of October 2021. Consideration on First Reading not in order, pursuant to I.C. 6-1.1-17-3(a); I.C. 6-1.1-17-5(a)(8) and I.C. 36-5-3-4.

Duly Ordained and Adopted this ____ Day of _____ 2021 by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of ____ in favor and ____ opposed.

**TOWN COUNCIL of the TOWN of
 HIGHLAND, INDIANA**

Having Voted in the Affirmative:

Having Voted in the Negative:

 Roger Sheeman, President

 Bernie Zemen

 Mark A. Herak

 Mark Schocke

Approved by the State Board of Accounts
Budget Form No. 4 (Rev. 2011)
Prescribed by the DEPT of LOCAL GOVERNMENT FINANCE

Thomas Black

Attest:

Michael W. Griffin, IAMC/MMC/CPFA/ACPFIM/CMO
Town Clerk-Treasurer (IC 33-42-4-1;IC 36-5-6-5)

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	\$95,766	\$0
0101 - GENERAL	CLERK-TREASURER (CITY/TOWN UNITS ONLY)	PERSONAL SERVICES	Salaries and Wages	111.06	P/T Clerical Wages	\$7,668	\$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	\$22,926	\$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	\$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	Stationery & 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	\$1,600	\$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	\$901	\$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	\$15,936	\$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	\$4,988	\$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	\$2,500	\$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	\$142,889	\$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	\$87,868	\$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
0101 - GENERAL Total						\$8,290,016	\$0
CORPORATION BOND & INTEREST FUND							
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
0180 - DEBT SERVICE Total						\$808,000	\$0
PUBLIC SAFETY LIT FUND							

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
0254 - LOCAL INCOME TAX Total						\$500,000	\$0
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	Stationary & 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

0342 - POLICE PENSION Total						\$848,127	\$0
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	\$8,700	\$0
0706 - LOCAL ROAD & STREET	NO DEPARTMENT	PERSONAL SERVICES	Employee Benefits	112.10	PERF Annually	\$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
0706 - LOCAL ROAD & STREET Total						\$411,600	\$0

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	Laborers 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/Annually	\$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	111.38	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	\$8,684	\$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	\$8,100	\$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
0708 - MOTOR VEHICLE HIGHWAY Total						\$933,318	\$0
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
1151 - CONTINUING EDUCATION Total						\$53,000	\$0
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	Clerk 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	FT 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	FT 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/Medicaid	\$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	\$63,868	\$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	\$401,800	\$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
1301 - PARK & RECREATION Total						\$2,465,068	\$0
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	390.11	Principal	\$770,000	\$0
1380 - PARK BOND	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and Other Debt Interest	390.00	Anticipated Debt	\$60,000	\$0
1380 - PARK BOND	NO DEPARTMENT	DEBT SERVICE	Payments on Bonds and Other Debt Interest	390.12	Interest	\$85,188	\$0
1380 - PARK BOND Total						\$1,663,413	\$0
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
2379 - CUMULATIVE CAPITAL IMP (CIG TAX) Total						\$115,000	\$0
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	390.08	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 DEPARTMENTS	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	430.06	Computers Police	\$40,035	\$0
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENTS	CAPITAL OUTLAYS	Machinery, Equipment, and Vehicles	430.09	Computers	\$41,000	\$0
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENTS	CAPITAL OUTLAYS	Other Capital Outlays	430.03	Furniture & Fixtures	\$5,000	\$0
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENTS	CAPITAL OUTLAYS	Other Capital Outlays	430.04	Police Furniture & Fixtures	\$5,000	\$0
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENTS	DEBT SERVICE	Payments on Bonds and Other Debt Principal	39011	Waterworks Loan for Property Purchase	\$0	\$0
2391 - CUMULATIVE CAPITAL DEVELOPMENT	NO DEPARTMENTS	PROPERTY TAX CAP	Property Tax Cap Impact		Property Tax Cap Impact	\$0	\$0
2391 - CUMULATIVE CAPITAL DEVELOPMENT Total						\$414,140	\$0
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
2411 - ECONOMIC DEV INCOME TAX CREDIT Total						\$630,000	\$0

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	\$12,956	\$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
2430 - REDEVELOPMENT - GENERAL Total						\$305,443	\$0
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
2482 - REDEVELOPMENT BOND Total						\$221,848	\$0

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
6421 - DISTRICT SOLID WASTE MANAGEMENT Total						\$192,725	\$0
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	\$7,038	\$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	310.08	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
9500 - Information & Communication Technology Fund Total						\$318,340	\$0
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
9501 - VIPS/Park Public Safety Fund Total						\$6,000	\$0
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	\$758	\$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
9502 - Special Events Non-Reverting Total						\$95,914	\$0
UNIT TOTAL						\$18,271,952	\$0

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0506 - HIGHLAND CIVIL TOWN
Fund Name: 0101 - GENERAL
County: 45 - Lake County
Year: 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$7,415,112
2. Property Taxes To be Collected	\$2,139,414
3. Miscellaneous Revenue	\$610,678
4. Total Cash and Revenues	\$10,165,204
Expenses	
5. Necessary Expenditures	\$5,728,936
6. Additional Appropriations	\$827,211
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$6,556,147
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	\$3,609,057

Budget Year - 2022		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$9,187,092	\$0
12. Property Tax Cap Impact	\$232,597	\$0
13. Miscellaneous	\$2,276,642	?
14. Budget Year Total Revenues	\$11,231,137	
Expenses	Advertised Amount	Adopted Amount
15. 2022 Budget Estimate	\$8,290,016	\$0
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2022 Expenses	\$8,290,016	\$0
18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	\$6,550,178	

	Advertised Amount	Adopted Amount
Net Assessed Value	\$872,043,404	\$872,043,404
Property Tax Rate	1.0535	0.0000

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0506 - HIGHLAND CIVIL TOWN

Fund Name: 0180 - DEBT SERVICE

County: 45 - Lake County

Year: 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$460,036
2. Property Taxes To be Collected	\$246,557
3. Miscellaneous Revenue	\$19,733
4. Total Cash and Revenues	\$726,326
Expenses	
5. Necessary Expenditures	\$404,000
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$45,405
7a). Transfers Out and Outstanding Temporary Loans	\$45,405
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$449,405
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	\$276,921

Budget Year - 2022		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$1,267,913	\$0
12. Property Tax Cap Impact	\$0	\$0
13. Miscellaneous	\$39,667	
14. Budget Year Total Revenues	\$1,307,580	7
Expenses	Advertised Amount	Adopted Amount
15. 2022 Budget Estimate	\$808,000	00
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2022 Expenses	\$808,000	
18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	\$776,501)

	Advertised Amount	Adopted Amount
Net Assessed Value	\$872,043,404	\$872,043,404
Property Tax Rate	0.1454	0.0000

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0506 - HIGHLAND CIVIL TOWN

Fund Name: 0254 - LOCAL INCOME TAX

County: 45 - Lake County

Year: 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$1,753,996
2. Property Taxes To be Collected	\$0
3. Miscellaneous Revenue	\$99,016
4. Total Cash and Revenues	\$1,853,012
Expenses	
5. Necessary Expenditures	\$507,850
6. Additional Appropriations	\$110,000
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$617,850
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	\$1,235,162

Budget Year - 2022		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$0	\$0
12. Property Tax Cap Impact	\$0	\$0
13. Miscellaneous	\$593,454	
14. Budget Year Total Revenues	\$593,454	
Expenses	Advertised Amount	Adopted Amount
15. 2022 Budget Estimate	\$500,000	\$0
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2022 Expenses	\$500,000	\$0
18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	\$1,328,616	

	Advertised Amount	Adopted Amount
Net Assessed Value	\$872,043,404	\$872,043,404
Property Tax Rate	0.0000	0.0000

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0506 - HIGHLAND CIVIL TOWN

Fund Name: 0342 - POLICE PENSION

County: 45 - Lake County

Year: 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$600,208
2. Property Taxes To be Collected	\$438
3. Miscellaneous Revenue	\$296,413
4. Total Cash and Revenues	\$897,059
Expenses	
5. Necessary Expenditures	\$410,712
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$410,712
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	\$486,347

Budget Year - 2022		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$3,000	\$0
12. Property Tax Cap Impact	\$0	\$0
13. Miscellaneous	\$593,002	
14. Budget Year Total Revenues	\$596,002	
Expenses	Advertised Amount	Adopted Amount
15. 2022 Budget Estimate	\$848,127	\$0
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2022 Expenses	\$848,127	\$0
18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	\$234,222	

	Advertised Amount	Adopted Amount
Net Assessed Value	\$872,043,404	\$872,043,404
Property Tax Rate	0.0003	0.0000

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0506 - HIGHLAND CIVIL TOWN
Fund Name: 0706 - LOCAL ROAD & STREET
County: 45 - Lake County
Year: 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$427,400
2. Property Taxes To be Collected	\$0
3. Miscellaneous Revenue	\$197,266
4. Total Cash and Revenues	\$624,666
Expenses	
5. Necessary Expenditures	\$371,210
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$371,210
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	\$253,456

Budget Year - 2022		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$0	\$0
12. Property Tax Cap Impact	\$0	\$0
13. Miscellaneous	\$394,530	
14. Budget Year Total Revenues	\$394,530	
Expenses	Advertised Amount	Adopted Amount
15. 2022 Budget Estimate	\$411,600	\$0
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2022 Expenses	\$411,600	\$0
18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	\$236,386	

	Advertised Amount	Adopted Amount
Net Assessed Value	\$872,043,404	\$872,043,404
Property Tax Rate	0.0000	0.0000

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0506 - HIGHLAND CIVIL TOWN
Fund Name: 0708 - MOTOR VEHICLE HIGHWAY
County: 45 - Lake County
Year: 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$574,498
2. Property Taxes To be Collected	\$0
3. Miscellaneous Revenue	\$443,484
4. Total Cash and Revenues	\$1,017,982
Expenses	
5. Necessary Expenditures	\$520,052
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$520,052
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	\$497,930

Budget Year - 2022		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$0	\$0
12. Property Tax Cap Impact	\$0	\$0
13. Miscellaneous	\$887,012	
14. Budget Year Total Revenues	\$887,012	
Expenses	Advertised Amount	Adopted Amount
15. 2022 Budget Estimate	\$933,318	\$0
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2022 Expenses	\$933,318	\$0
18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	\$451,624	

	Advertised Amount	Adopted Amount
Net Assessed Value	\$827,043,404	\$827,043,404
Property Tax Rate	0.0000	0.0000

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0506 - HIGHLAND CIVIL TOWN
Fund Name: 1151 - CONTINUING EDUCATION
County: 45 - Lake County
Year: 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$60,243
2. Property Taxes To be Collected	\$0
3. Miscellaneous Revenue	\$5,746
4. Total Cash and Revenues	\$65,989
Expenses	
5. Necessary Expenditures	\$28,273
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$28,273
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	\$37,716

Budget Year - 2022		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$0	\$0
12. Property Tax Cap Impact	\$0	\$0
13. Miscellaneous	\$27,200)
14. Budget Year Total Revenues	\$27,200)
Expenses	Advertised Amount	Adopted Amount
15. 2022 Budget Estimate	\$53,000	\$0
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2022 Expenses	\$53,000	\$0
18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	\$11,916	

	Advertised Amount	Adopted Amount
Net Assessed Value	\$872,043,404	\$872,043,404
Property Tax Rate	0.0000	0.0000

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0506 - HIGHLAND CIVIL TOWN

Fund Name: 1301 - PARK & RECREATION

County: 45 - Lake County

Year: 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$1,501,098
2. Property Taxes To be Collected	\$402,836
3. Miscellaneous Revenue	\$264,064
4. Total Cash and Revenues	\$2,167,998
Expenses	
5. Necessary Expenditures	\$1,556,679
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$1,556,679
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	\$611,319

Budget Year - 2022		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$1,284,616	\$0
12. Property Tax Cap Impact	\$43,822	\$0
13. Miscellaneous	\$1,230,452	
14. Budget Year Total Revenues	\$2,471,246	
Expenses	Advertised Amount	Adopted Amount
15. 2022 Budget Estimate	\$2,465,068	\$0
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2022 Expenses	\$2,465,068	\$0
18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	\$617,497	

	Advertised Amount	Adopted Amount
Net Assessed Value	\$872,043,404	\$872,043,404
Property Tax Rate	0.1473	0.0000

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0506 - HIGHLAND CIVIL TOWN

Fund Name: 1380 - PARK BOND

County: 45 - Lake County

Year: 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$606,907
2. Property Taxes To be Collected	\$179,289
3. Miscellaneous Revenue	\$14,355
4. Total Cash and Revenues	\$800,551
Expenses	
5. Necessary Expenditures	\$455,338
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$455,338
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	\$345,213

Budget Year - 2022		
Revenues	Advised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$2,779,071	\$0
12. Property Tax Cap Impact	\$0	\$0
13. Miscellaneous	\$28,855	
14. Budget Year Total Revenues	\$2,807,926	
Expenses	Advised Amount	Adopted Amount
15. 2022 Budget Estimate	\$1,663,413	
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2022 Expenses	\$1,663,413	
18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	\$1,489,726	

	Advised Amount	Adopted Amount
Net Assessed Value	\$872,043,404	\$872,043,404
Property Tax Rate	0.3187	0.0000

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0506 - HIGHLAND CIVIL TOWN
Fund Name: 2379 - CUMULATIVE CAPITAL IMP (CIG TAX)
County: 45 - Lake County
Year: 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$149,608
2. Property Taxes To be Collected	\$0
3. Miscellaneous Revenue	\$25,188
4. Total Cash and Revenues	\$174,796
Expenses	
5. Necessary Expenditures	\$115,704
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$115,704
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	\$59,092

Budget Year - 2022		
Revenues	Advised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$0	\$0
12. Property Tax Cap Impact	\$0	\$0
13. Miscellaneous	\$50,493	
14. Budget Year Total Revenues	\$50,493	
Expenses	Advised Amount	Adopted Amount
15. 2022 Budget Estimate	\$115,000	\$0
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2022 Expenses	\$115,000	\$0
18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	(\$5,415)	

	Advised Amount	Adopted Amount
Net Assessed Value	\$872,043,404	\$872,043,404
Property Tax Rate	0.0000	0.0000

Budget Estimate - Financial Statement-Proposed Tax Rate**Taxing Unit:** 0506 - HIGHLAND CIVIL TOWN**Fund Name:** 2391 - CUMULATIVE CAPITAL DEVELOPMENT**County:** 45 - Lake County**Year:** 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$1,793,795
2. Property Taxes To be Collected	\$204,704
3. Miscellaneous Revenue	\$15,654
4. Total Cash and Revenues	\$2,014,153
Expenses	
5. Necessary Expenditures	\$493,081
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$493,081
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	\$1,521,072

Budget Year - 2022		
Revenues	Advised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$645,308	\$0
12. Property Tax Cap Impact	\$22,271	\$0
13. Miscellaneous	\$31,574	
14. Budget Year Total Revenues	\$654,611	
Expenses	Advised Amount	Adopted Amount
15. 2022 Budget Estimate	\$414,140	\$0
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2022 Expenses	\$414,140	\$0
18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	\$1,761,543	

	Advised Amount	Adopted Amount
Net Assessed Value	\$872,043,404	\$872,043,404
Property Tax Rate	0.0740	0.0000

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0506 - HIGHLAND CIVIL TOWN
Fund Name: 2411 - ECONOMIC DEV INCOME TAX CEDIT
County: 45 - Lake County
Year: 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$1,611,191
2. Property Taxes To be Collected	\$0
3. Miscellaneous Revenue	\$109,934
4. Total Cash and Revenues	\$1,721,125
Expenses	
5. Necessary Expenditures	\$646,048
6. Additional Appropriations	\$38,186
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$684,234
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	\$1,036,891

Budget Year - 2022		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$0	\$0
12. Property Tax Cap Impact	\$0	\$0
13. Miscellaneous	\$661,000	
14. Budget Year Total Revenues	\$661,000	
Expenses	Advertised Amount	Adopted Amount
15. 2022 Budget Estimate	\$630,000	\$0
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2022 Expenses	\$630,000	\$0
18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	\$1,067,891	

	Advertised Amount	Adopted Amount
Net Assessed Value	\$872,043,404	\$872,043,404
Property Tax Rate	0.0000	0.0000

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0506 - HIGHLAND CIVIL TOWN
Fund Name: 2430 - REDEVELOPMENT - GENERAL
County: 45 - Lake County
Year: 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$366,933
2. Property Taxes To be Collected	\$88,770
3. Miscellaneous Revenue	\$12,284
4. Total Cash and Revenues	\$467,987
Expenses	
5. Necessary Expenditures	\$183,184
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$183,184
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	\$284,803

Budget Year - 2022		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$300,701	\$0
12. Property Tax Cap Impact	\$9,648	\$0
13. Miscellaneous	\$14,742	
14. Budget Year Total Revenues	\$305,795	
Expenses	Advertised Amount	Adopted Amount
15. 2022 Budget Estimate	\$305,443	\$0
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2022 Expenses	\$305,443	\$0
18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	\$285,155	

	Advertised Amount	Adopted Amount
Net Assessed Value	\$872,043,404	\$872,043,404
Property Tax Rate	0.0345	0.0000

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0506 - HIGHLAND CIVIL TOWN
Fund Name: 2482 - REDEVELOPMENT BOND
County: 45 - Lake County
Year: 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$126,369
2. Property Taxes To be Collected	\$63,762
3. Miscellaneous Revenue	\$6,532
4. Total Cash and Revenues	\$196,663
Expenses	
5. Necessary Expenditures	\$112,468
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$5,316
7a). Transfers Out and Outstanding Temporary Loans	\$5,316
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$117,784
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	\$78,879

Budget Year - 2022		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$349,261	\$0
12. Property Tax Cap Impact	\$0	\$0
13. Miscellaneous	\$10,271	
14. Budget Year Total Revenues	\$359,532	
Expenses	Advertised Amount	Adopted Amount
15. 2022 Budget Estimate	\$221,848	
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2022 Expenses	\$221,848	
18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	\$216,563	

	Advertised Amount	Adopted Amount
Net Assessed Value	\$872,043,404	\$872,043,404
Property Tax Rate	0.0401	0.0000

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0506 - HIGHLAND CIVIL TOWN
Fund Name: 6421 - DISTRICT SOLID WASTE MANAGEMENT
County: 45 - Lake County
Year: 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$261,970
2. Property Taxes To be Collected	\$0
3. Miscellaneous Revenue	\$71,192
4. Total Cash and Revenues	\$333,162
Expenses	
5. Necessary Expenditures	\$191,313
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$191,313
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	\$141,849

Budget Year - 2022		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$0	\$0
12. Property Tax Cap Impact	\$0	\$0
13. Miscellaneous	\$142,428	
14. Budget Year Total Revenues	\$142,428	
Expenses	Advertised Amount	Adopted Amount
15. 2022 Budget Estimate	\$192,725	\$0
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2022 Expenses	\$192,725	\$0
18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	\$91,552	

	Advertised Amount	Adopted Amount
Net Assessed Value	\$872,043,404	\$872,043,404
Property Tax Rate	0.0000	0.0000

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0506 - HIGHLAND CIVIL TOWN
Fund Name: 9500 - Information & Communication Technology Fund
County: 45 - Lake County
Year: 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$367,491
2. Property Taxes To be Collected	\$0
3. Miscellaneous Revenue	\$7
4. Total Cash and Revenues	\$367,498
Expenses	
5. Necessary Expenditures	\$98,815
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	
8. Total Expenses required	\$98,815
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	\$268,683

Budget Year - 2022		
Revenues	Advised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy		
12. Property Tax Cap Impact		
13. Miscellaneous	\$318,390	
14. Budget Year Total Revenues	\$318,390	0
Expenses	Advised Amount	Adopted Amount
15. 2022 Budget Estimate	\$318,340	\$0
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers		
17. Total 2022 Expenses	\$318,340	\$0
18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	\$268,733	

	Advised Amount	Adopted Amount
Net Assessed Value		
Property Tax Rate		

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0506 - HIGHLAND CIVIL TOWN
Fund Name: 9501 - VIPS/Park Public Safety Fund
County: 45 - Lake County
Year: 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$29,129
2. Property Taxes To be Collected	\$0
3. Miscellaneous Revenue	\$3,000
4. Total Cash and Revenues	\$32,129
Expenses	
5. Necessary Expenditures	\$6,000
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	
8. Total Expenses required	\$6,000
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	\$26,129

Budget Year - 2022		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy		
12. Property Tax Cap Impact		
13. Miscellaneous	\$6,000	
14. Budget Year Total Revenues	\$6,000	
Expenses	Advertised Amount	Adopted Amount
15. 2022 Budget Estimate	\$6,000	\$0
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers		
17. Total 2022 Expenses	\$6,000	\$0
18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	\$26,129	

	Advertised Amount	Adopted Amount
Net Assessed Value		
Property Tax Rate		

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0506 - HIGHLAND CIVIL TOWN
Fund Name: 9502 - Special Events Non-Reverting
County: 45 - Lake County
Year: 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$34,281
2. Property Taxes To be Collected	\$0
3. Miscellaneous Revenue	\$0
4. Total Cash and Revenues	\$34,281
Expenses	
5. Necessary Expenditures	\$46,595
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	
8. Total Expenses required	\$46,595
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	(\$12,314)

Budget Year - 2022		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy		
12. Property Tax Cap Impact		
13. Miscellaneous	\$82,467	
14. Budget Year Total Revenues	\$82,467	
Expenses	Advertised Amount	Adopted Amount
15. 2022 Budget Estimate	\$95,914	\$0
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers		
17. Total 2022 Expenses	\$95,914	\$0
18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	(\$25,761)	

	Advertised Amount	Adopted Amount
Net Assessed Value		
Property Tax Rate		

Form Signature

NAME

Michael W. Griffin

TITLE

Clerk-Treasurer

SIGNATURE/PIN

DATE

09/30/2021

I hereby acknowledge that the submission of this document through the Gateway password and PIN system constitutes an "electronic signature" as defined in IC 5-24-2-2. This submission is intended to, and hereby does, constitute authentication and approval of the submitted document as required by the Indiana Code. I understand that this electronic signature takes the place of my handwritten signature and accomplishes the same purposes as would my handwritten signature in the same circumstance. I further acknowledge that this electronic signature has the same force and effect as my handwritten signature and can and will be used for all lawful purposes. I affirm that I have the real and apparent authority to electronically sign and submit this document on behalf of the unit.

NOTICE TO TAXPAYERS

The Notice to Taxpayers is available online at 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 & 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> <p>Finally, the proposed tax levy for debt will be finally reduced by the Department of Local Government Finance to support 2022 needs and 15% of 2023 needs as provided by law.</p>
----------------	--

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%
Totals	\$4,155,787	\$4,132,973	\$0	\$1,923,479	

Town of Highland Ordinance No. 1752

TOWN OF HIGHLAND, LAKE COUNTY, INDIANA

AN ORDINANCE FOR APPROPRIATIONS AND TAX RATES OF THE SANITARY DISTRICT OF THE TOWN OF HIGHLAND, LAKE COUNTY, INDIANA

BE IT HEREBY ORDAINED by the Town Council of the Town of Highland, Lake County, Indiana:

Section 1. Pursuant to the provisions of IC 6-1.1-17-20 (e), the Town Council of Highland hereby finds and determines the following:

(A) That the Sanitary District is a political subdivision, whose governing body, the Board of Sanitary Commissioners is comprised entirely of non-elected, appointed officials;

(B) That the assessed valuation of the **Sanitary District** is entirely contained within and is both coterminous and coextensive with the boundaries of the Corporate Town of Highland;

Section 2. That for the expenses of the **Sanitary District of the Town of Highland** for the year ending December 31, 2022, the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided by law;

Section 3. That in addition, for the purposes of raising revenue to meet the necessary expenses of the **SANITARY DISTRICT** of the **TOWN OF HIGHLAND**, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds are incorporated by the signing of this form and must be completed and submitted in the manner prescribed by the Department of Local Government Finance;

Section 4. This ordinance shall be in full force and effect from and after its passage and approval by the Town Council of the Town of Highland, subject to its review and approval by the Department of Local Government Finance.

Approved by the State Board of Accounts
 Budget Form No. 4 (Rev. 2011)
 Prescribed by the DEPT of LOCAL GOVERNMENT FINANCE

Fund Name	Proposed Budget	Proposed Tax Levy	Proposed Tax Rate
Special Sanitary General	\$ 2,288,470	\$ 289,515	0.0332
Special Sanitary Debt Service	\$ 1,867,317	\$ 3,843,458	0.4407
	\$ 4,155,787	\$ 4,132,973	\$ 0.4739

Introduced and Filed on the 11th day of October 2021. Consideration on First Reading not entertained, pursuant to I.C. 6-1.1-17-3(a); I.C. 6-1.1-17-5(a)(8) and I.C. 36-5-3-4.

Duly Ordained and Adopted this _____ Day of _____ 2021 by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of _____ in favor and _____ opposed.

**TOWN COUNCIL of the TOWN of
 HIGHLAND, INDIANA**

Having Voted in the Affirmative:

Having Voted in the Negative:

 Roger Sheeman, President

 Bernie Zemen

 Mark A. Herak

 Mark Schocke

 Thomas Black

Attest:

 Michael W. Griffin, IAMC/MMC/CPFA/ACPFIM/CMO
 Town Clerk-Treasurer (IC 33-42-4-1;IC 36-5-6-5)

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	Stationery & 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	111.38	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	380.01	Solid Waste Services	\$1,775,000	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SERVICES AND CHARGES	Other Services and Charges	380.02	Roll off Service	\$0	\$0
8201 - SPECIAL SANITARY GENERAL	Sanitation Dept (Trash)	SERVICES AND CHARGES	Other Services and Charges	380.03	Electronics	\$0	\$0
8201 - SPECIAL SANITARY GENERAL Total						\$2,288,470	\$0
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
8280 - SPECIAL SANITARY DEBT SERVICE Total						\$1,867,317	\$0
UNIT TOTAL						\$4,155,787	\$0

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0811 - HIGHLAND SANITARY DISTRICT

Fund Name: 8201 - SPECIAL SANITARY GENERAL

County: 45 - Lake County

Year: 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$974,263
2. Property Taxes To be Collected	\$61,258
3. Miscellaneous Revenue	\$432,089
4. Total Cash and Revenues	\$1,467,610
Expenses	
5. Necessary Expenditures	\$1,283,590
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$0
7a). Transfers Out and Outstanding Temporary Loans	\$0
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$1,283,590
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	\$184,020

Budget Year - 2022		
	Advertised Amount	Adopted Amount
Revenues		
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$340,527	\$0
12. Property Tax Cap Impact	\$0	\$0
13. Miscellaneous	\$2,593,528	
14. Budget Year Total Revenues	\$2,934,055	8
Expenses		
15. 2022 Budget Estimate	\$2,288,470	\$0
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2022 Expenses	\$2,288,470	\$0
18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	\$829,605	3

	Advertised Amount	Adopted Amount
Net Assessed Value	\$0	\$0
Property Tax Rate		0.0000

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0811 - HIGHLAND SANITARY DISTRICT
Fund Name: 8280 - SPECIAL SANITARY DEBT SERVICE
County: 45 - Lake County
Year: 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$1,051,256
2. Property Taxes To be Collected	\$706,604
3. Miscellaneous Revenue	\$44,210
4. Total Cash and Revenues	\$1,802,070
Expenses	
5. Necessary Expenditures	\$950,311
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$436,671
7a). Transfers Out and Outstanding Temporary Loans	\$436,671
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$1,386,982
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	\$415,088

Budget Year - 2022		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$3,183,840	\$0
12. Property Tax Cap Impact	\$0	\$0
13. Miscellaneous	\$88,595	
14. Budget Year Total Revenues	\$3,272,435	
Expenses	Advertised Amount	Adopted Amount
15. 2022 Budget Estimate	\$1,867,317	7
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2022 Expenses	\$1,867,317	
18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	\$1,820,206	

	Advertised Amount	Adopted Amount
Net Assessed Value	\$0	\$0
Property Tax Rate		0.0000

Form Signature

NAME

Michael W. Griffin

TITLE

Clerk-Treasurer

SIGNATURE/PIN

DATE

10/08/2021

I hereby acknowledge that the submission of this document through the Gateway password and PIN system constitutes an "electronic signature" as defined in IC 5-24-2-2. This submission is intended to, and hereby does, constitute authentication and approval of the submitted document as required by the Indiana Code. I understand that this electronic signature takes the place of my handwritten signature and accomplishes the same purposes as would my handwritten signature in the same circumstance. I further acknowledge that this electronic signature has the same force and effect as my handwritten signature and can and will be used for all lawful purposes. I affirm that I have the real and apparent authority to electronically sign and submit this document on behalf of the unit.

NOTICE TO TAXPAYERS

The **Notice to Taxpayers** is available online at 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 **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	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	\$0
Property Tax Cap Credit Estimate	\$4,100

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 control does not apply to the debt service fund.</p> <p>Finally, the proposed tax levy 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>
----------------	---

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	

Town of Highland Ordinance No. 1753

TOWN OF HIGHLAND, LAKE COUNTY, INDIANA

AN ORDINANCE FOR APPROPRIATIONS AND TAX RATES OF THE WATERWORKS DISTRICT OF THE TOWN OF HIGHLAND, LAKE COUNTY, INDIANA

BE IT HEREBY ORDAINED by the Town Council of the Town of Highland, Lake County, Indiana:

Section 1. Pursuant to the provisions of IC 6-1.1-17-20 (e), the Town Council of Highland hereby finds and determines the following:

(A) That the Waterworks District is a political subdivision, whose governing body, the Board of Waterworks Directors is comprised entirely of non-elected, appointed officials;

(B) That the assessed valuation of the **Waterworks District** is entirely contained within and is both coterminous and coextensive with the boundaries of the Corporate Town of Highland;

Section 2. That for the expenses of the **Waterworks District of the Town of Highland** for the year ending December 31, 2022, the sums herein specified are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided by law;

Section 3. That in addition, for the purposes of raising revenue to meet the necessary expenses of the **WATERWORKS DISTRICT** of the **TOWN OF HIGHLAND**, the property tax levies and property tax rates as herein specified are included herein. Budget Form 4-B for all funds are incorporated by the signing of this form and must be completed and submitted in the manner prescribed by the Department of Local Government Finance;

Section 4. This ordinance shall be in full force and effect from and after its passage and approval by the **Town Council** of the Town of Highland, subject to its review and approval by the Department of Local Government Finance.

Approved by the State Board of Accounts
 Budget Form No. 4 (Rev. 2011)
 Prescribed by the DEPT of LOCAL GOVERNMENT FINANCE

Fund Name	Proposed Budget	Proposed Tax Levy	Proposed Tax Rate
Special Waterworks District Debt Service	\$ 410,788	\$ 673,409	0.0541
	\$ 410,788	\$ 673,409	\$ 0.0541

Introduced and Filed on the 11th day of October 2021. Consideration on First Reading not authorized, pursuant to I.C. 6-1.1-17-3(a); I.C. 6-1.1-17-5(a)(8) and I.C. 36-5-3-4.

Duly Ordained and Adopted this _____ Day of _____ 2021 by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of _____ in favor and _____ opposed.

**TOWN COUNCIL of the TOWN of
 HIGHLAND, INDIANA**

Having Voted in the Affirmative:

Having Voted in the Negative:

 Roger Sheeman, President

 Bernie Zemen

 Mark A. Herak

 Mark Schocke

 Thomas Black

Attest:

 Michael W. Griffin, IAMC/MMC/CPFA/ACPFIM/CMO
 Town Clerk-Treasurer (IC 33-42-4-1;IC 36-5-6-5)

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
SERVICES AND CHARGES Total						\$0	\$0
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
DEBT SERVICE Total						\$410,788	\$0
NO DEPARTMENT Total						\$410,788	\$0
TOTAL 8383 - WATER DISTRICT DEBT SERVICE FUND						\$410,788	\$0

Budget Estimate - Financial Statement-Proposed Tax Rate

Taxing Unit: 0901 - HIGHLAND WATER DISTRICT
Fund Name: 8383 - WATER DISTRICT DEBT SERVICE
County: 45 - Lake County
Year: 2022

July to December - 2021	
Cash Balance and Revenues	
1. June 30th Cash Balance	\$72,846
2. Property Taxes To be Collected	\$45,648
3. Miscellaneous Revenue	\$1,777
4. Total Cash and Revenues	\$120,271
Expenses	
5. Necessary Expenditures	\$70,423
6. Additional Appropriations	\$0
7. Outstanding Temporary Loans and Transfers	\$71,567
7a). Transfers Out and Outstanding Temporary Loans	\$71,567
7b). Reserved	\$0
7c). School Transfers	\$0
8. Total Expenses required	\$141,990
9. Estimated December 31st 2021 Cash Balance (Line 4 - 8)	(\$21,719)

Budget Year - 2022		
Revenues	Advertised Amount	Adopted Amount
10. Reserved for DLGF Application of Levy Excess		
11. Property Tax Levy	\$673,409	\$0
12. Property Tax Cap Impact	\$0	\$0
13. Miscellaneous	\$5,464	
14. Budget Year Total Revenues	\$678,873	
Expenses	Advertised Amount	Adopted Amount
15. 2022 Budget Estimate	\$410,788	\$0
16. Outstanding Temporary Loans and Transfers	\$0	\$0
16a). Transfers Out and Outstanding Temporary Loans	\$0	\$0
16b). Reserved	\$0	\$0
16c). School Transfers	\$0	\$0
17. Total 2022 Expenses	\$410,788	\$0
18. Operating Balance - Estimated December 31st 2022 Cash Balance (Line 9 + 14 - 17)	\$246,366	

	Advertised Amount	Adopted Amount
Net Assessed Value	\$872,043,404	\$872,043,404
Property Tax Rate	0.0772	0.0000

Form Signature

NAME

Michael W. Griffin

TITLE

Clerk-Treasurer

SIGNATURE/PIN

DATE

09/30/2021

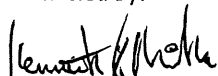
I hereby acknowledge that the submission of this document through the Gateway password and PIN system constitutes an "electronic signature" as defined in IC 5-24-2-2. This submission is intended to, and hereby does, constitute authentication and approval of the submitted document as required by the Indiana Code. I understand that this electronic signature takes the place of my handwritten signature and accomplishes the same purposes as would my handwritten signature in the same circumstance. I further acknowledge that this electronic signature has the same force and effect as my handwritten signature and can and will be used for all lawful purposes. I affirm that I have the real and apparent authority to electronically sign and submit this document on behalf of the unit.

Building Report September, 2021

PERMIT TYPE	#	Res.	Comm.	Est. Cost	Fee Collected
Commercial Buildings	0	0	0	\$ -	\$ -
Comm. Additions/Remodel	10	0	10	\$ 1,741,699.00	\$ 31,356.00
Signs	10	0	10	\$ 47,910.00	\$ 4,425.00
Single Family	0	0	0	\$ -	\$ -
Duplex/Condo	0	0	0	\$ -	\$ -
Residential Additions	0	0	0	\$ -	\$ -
Residential Remodeling	73	73	0	\$ 552,143.00	\$ 14,262.00
Garages	2	2	0	\$ 85,013.00	\$ 1,998.00
Sheds	1	1	0	\$ 1,413.00	\$ 214.50
Decks & Porches	6	6	0	\$ 61,000.00	\$ 2,452.50
Fences	12	11	1	\$ 70,362.00	\$ 2,352.00
Above/In ground pools	0	0	0	\$ -	\$ -
Drain Tile/Waterproofing	5	5	0	\$ 42,610.00	\$ 1,183.50
Misc (7)RC, (14) Concrete, (3) Demos, (2) Solar Pan.	26	26	0	\$ 207,196.00	\$ 6,577.00
Total Building Permits	145	124	21	\$ 2,809,346.00	\$ 64,820.50
Electrical Permits	17	5	12	\$ -	\$ 2,035.00
Mechanical Permits	18	16	2	\$ -	\$ 2,089.00
Plumbing Permits	19	11	8	\$ -	\$ 3,191.45
Water Meters	1	0	1	\$ -	\$ 375.00
Water taps	0	0	0	\$ -	\$ -
Sewer/Storm Taps	0	0	0	\$ -	\$ -
Total Plumbing Permits	20	11	9	\$ -	\$ 3,566.45

September 2021 Code Enforcement: 25 Investigations & 2 Citations were issued & 25 Warnings were given. Inspections done for the month of September 2021 were as follows: 40 Building Inspections, 17 Plumbing Inspections, 15 HVAC and 23 Electrical Inspections. There was 1 Electrical Exam given.

Submitted By:


Kenneth J. Mika

FIRE DEPARTMENT REPORT

SEPTEMBER 2021

Type of Call		YTD
General Alarms	8	83
Paid Still Alarms	28	234
Still Alarms	2	25
Count for Month:	38	
Total Calls 2021	342	

2021
TOWN OF HIGHLAND INJURIES FOR THE MONTH
SEPTEMBER

CASE	DATE	DEPARTMENT	DESCRIPTION	Record Only	OSHA	Not OSHA	Filed with
	OF INJURY			No Med Treatment	Recordable	Recordable	
			No Injuries for the Month				

RO = Record Only

DEPARTMENT	INJURIES	YEAR TO	TOTAL	RESTRICTED	LOST DAYS	RESTRICTED	LOST DAYS
	THIS MONTH	DATE	2020	DAYS THIS YEAR	THIS YEAR	DAYS 2020	2020
PARK & REC			2			0	0
FIRE		1				0	0
POLICE		2	2			0	0
STREET			1			0	0
WATER/SEWER		2	2	32		93	81
MAINTENANCE						0	0
OTHER						0	0
TOTALS	0	5	7	32	0	93	81

Effective January 1, 2002 OSHA changed the recordkeeping guidelines. We now count the number of days lost from the day after the injury until the employee returns to work. Weekends, holidays, vacation days or other days scheduled off are included in the lost days count to a maximum of 180 days

ORDINANCE No. 1744.1726-D
of the
TOWN of HIGHLAND, INDIANA

AN ORDINANCE to AMEND ORDINANCE No. 1726 to ESTABLISH THE WAGE and SALARY RATES of the ELECTED OFFICERS, the NON-ELECTED OFFICERS, and the EMPLOYEES of the TOWN of HIGHLAND, INDIANA PARTICULARLY AMENDING TO AUTHORIZE CHANGES TO THE COMPENSATION ASSOCIATED WITH THE NEWLY CREATED INFORMATION COMMUNICATIONS AND TECHNOLOGY DEPARTMENT

WHEREAS, Title 36, Article 1 Chapter 4 of the Indiana Code confers certain general corporate powers on the several units of government in Indiana;

WHEREAS, Section fifteen of that chapter specifically provides that a unit of government may fix the level of compensation of its officers and employees; and

WHEREAS, I.C. 36-5-3-2 provides in pertinent part that the town legislative body shall provide reasonable compensation for the other town officers and employees;

WHEREAS, I.C. 36-5-3-2(b), further provides that the Town Legislative body shall, by ordinance fix the compensation of its own members and the Town Clerk-Treasurer;

WHEREAS, I.C. 36-5-3-2(c) still further provides that 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;

WHEREAS, The Town Council did pass and adopted Ordinance No. 1739 establishing an Information Communications and Technology Department, codified as Chapter 2.40, which consists of a Director of Information Technology;

WHEREAS, The Town Council of the Town of Highland, as the town legislative body, now desires to further amend the ordinance that was adopted to fix the compensation of its elected officers, appointed officers and employees of the Town for the year 2021 and thereafter as amended;

WHEREAS, The Town Council of the Town of Highland, as the town legislative body, has been advised that it is necessary and desirable to fix the salary for the position of director of information technology; and,

WHEREAS, The Town Council of the Town of Highland, as the town legislative body, now desires to amend the wage and salary ordinance to establish a position of director of information technology as authorized under HMC Section 2.40.020 and fix rate for the position based upon the needs of the information communications technology department and the Town of Highland,

NOW, THEREFORE, BE IT HEREBY ORDAINED by the Town Council of the Town of Highland, Lake County, Indiana, that the Wages, Salaries, and special detail levels of the Officers and Employees of the Town of Highland, are hereby established and fixed, pursuant to the provisions indicated herein and as follows:

Section 1. That Ordinance No. 1726 be amended adding a new section, styled as Section 12.1 *Information Communications Technology Department*, which shall read as follows:

Section 12.1. *Information Communications Technology Department.* That subject to the provisions of this ordinance, the salary and wages for the non-elected officers and employees of the Town of Highland are hereby fixed as biweekly pay unless stated otherwise for its Information Communications Technology Department as follows:

	Starting Rate	Incumbent Rate
(A) Director of Information Technology (1)	\$ 3,538.47	\$ 3,538.47

Section 2. That Section 2.01 styled as Exempt Employees in the Compensation and Benefits Ordinance commonly called the municipal employee handbook, be further amended to read as follows:

§ 2.01 Exempt Employees

Exempt employees refers to workers who are exempt from certain provisions of the Fair Labor Standards Act pertaining to overtime. It also means that you are in a supervisory or professional position as further defined in 29 CFR 541.200 et seq., and not eligible for overtime payments for work in excess of 40 hours per week, except as provided by this handbook.

Exempt Salaried Positions

Director of Public Works	Street Supervisor
Water & Sewer Supervisor	Facilities Supervisor
Maintenance Supervisor	Deputy Clerk-Treasurer
Building Commissioner/Chief Inspector	Fiscal Analyst
Superintendent of Parks & Recreation	Park Director
Director of Recreation	Recreation Supervisor(s)
Metropolitan Police Division Commander(s)	Chief of Police
Metropolitan Police Ass't. Div. Commander(s)	Assistant Chief of Police
Metropolitan Police Administration Officer(s)	Fire Chief
Redevelopment Director	Operations Director
Information Technology Director	

Section 3. That all portions of ordinances in conflict with this ordinance are hereby repealed and are of no further force nor effect;

Section 4. (A) This ordinance, which subject to its provisions, shall become and be in full force and effect from and after the date of its passage and adoption without promulgation, upon its signature by the executive in the manner prescribed by IC 36-5-2-10(a), pursuant to any effective dates herein described and until its repeal or amendment by subsequent enactment;

(B) That the Clerk-Treasurer shall have authority to implement the provisions of this ordinance pursuant to the authority expressly set forth in IC 36-5-6-6 (a) (3) & (4).

Introduced and Filed on the 27th Day of September 2021. Consideration on same day or at same meeting of introduction sustained a vote of 4 in favor and 1 opposed. Pursuant to IC 36-5-2-9.8., this ordinance could not be considered at the same meeting of its introduction.

DULY ORDAINED AND ADOPTED this 11th Day of October 2021, by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of _____ in favor and _____ opposed.

**TOWN COUNCIL of the TOWN of
HIGHLAND, INDIANA**

Roger Sheeman, President (IC 36-5-2-10)

ATTEST:

Michael W. Griffin, IAMC/MMC/CPFA/ACPFIM/CMO
Clerk-Treasurer (IC 33-42-4-1; IC 36-5-2-10.2; IC 36-5-6-5)

**ORDINANCE No.1754
of the
TOWN OF HIGHLAND, INDIANA**

**AN ORDINANCE AMENDING THE STOPPING, STANDING, AND
PARKING CODE FOR THE TOWN OF HIGHLAND, INDIANA,
PARTICULARLY SECTION 10.20.220 SPECIAL REGULATIONS
REGARDING SNOW REMOVAL**

WHEREAS, The Town Council of the Town of Highland is the municipal legislative body of the unit;

WHEREAS, I.C. 9-21-1 *et sequitur* authorizes the Town of Highland, through its Town Council as a local authority to adopt local regulations regarding traffic;

WHEREAS, The Town Council has been advised by the Zoning Administrator and the Police Chief that a modification regarding Section 10.20.220 of the Highland Municipal Code would be a desirable measure in further perfecting the Traffic and Parking Schedules that protect the public health, safety and welfare with regard to traffic and parking control;

WHEREAS, The Town Council desires to amend the Stopping, Standing, and Parking Code particularly Section 10.20.220, as recommended by the Zoning Administrator and the Police Chief in order to insure public health, safety and welfare insofar as they are affected by traffic laws and traffic safety education within the Town of Highland, Indiana, and to provide that vehicle operators that do not comply with these provisions shall be penalized to provide a minimum level of health and safety as required herein; and,

WHEREAS, It would be and is in the best interest of the Town of Highland, and in the best interest of the public health and safety to amend the Section Styled as *Special Regulations for Snow Removal*, in the Highland Municipal Code,

NOW, THEREFORE, BE IT ORDAINED BY the Town Council of the Town of Highland, Lake County, Indiana, as follows:

Section 1. That Section 10.20.220 (B) of the Highland Municipal Code be repealed in its entirety and replaced with a successor amendment, to be numbered Section 10.20.220 (B) which shall read as follows:

Chapter 10.20.220

SPECIAL REGULATIONS FOR SNOW REMOVAL

(B) Whenever there has been snow of ~~one~~ **two** inches 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.

Section 2. That all provisions of ordinances in conflict with the provisions hereof are hereby repealed;

Section 3. That this ordinance shall become and be in full force and effect from and after its adoption, passage and **two (2) weeks** following its publication in the manner prescribed by law and until its subsequent amendment or repeal by proper ordinance, all pursuant to IC 36-5-2-10(c).

Introduced and filed on the 11th day of October 2021. Consideration on the first reading sustained by a vote of _____ in favor and _____ opposed, pursuant to I.C. 36-5-2-9.8.

DULY ORDAINED AND ADOPTED this _____ day of _____ 2021 by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of _____ in favor and _____ opposed.

**TOWN COUNCIL of the TOWN OF
HIGHLAND, INDIANA**

Roger Sheeman, President (IC 36-5-2-10)

ATTEST:

Michael W. Griffin, IAMC/MMC/CPFA/ACPFIM/CMO
Clerk-Treasurer (IC 33-42-4-1; IC 36-5-6-5)

**TOWN OF HIGHLAND
APPROPRIATION ENACTMENT
ENACTMENT NO. 2021-48**

AN ENACTMENT APPROPRIATING ADDITIONAL MONIES IN EXCESS OF THE ANNUAL BUDGET FROM MONIES RECEIVED AS A GRANT FROM THE STATE OR FEDERAL GOVERNMENT, PURSUANT TO I.C. 6-1.1-18-7.5, I.C. 36-5-3-5 ET SEQ.

WHEREAS, IC 6-1.1-18-7.5 provides that notwithstanding any other law, the appropriating body of a political subdivision may appropriate any funds received as a **grant** from the state or the federal government without using the additional appropriation procedures under IC 6-1.1-18-5, if the funds are provided or designated by the state or the federal government as a reimbursement of an expenditure made by the political subdivision;

WHEREAS, The Town Council has been informed of the receipt of funds from a special training grant of the **United States Department of Justice Program, Bureau of Justice Assistance** program, particularly represented on Clerk-Treasurer's **receipt number 746266** in the amount of **\$1,360.00** as reimbursement in support of Bulletproof Vest Partnership program;

WHEREAS, The Town Council has been further informed that these funds were provided or designated by the state or the federal government as a reimbursement of an expenditure made by the political subdivision;

NOW, THEREFORE BE IT ENACTED by the Town Council of the Town of Highland, Lake County, Indiana, as follows:

Section 1. That for the actual expenses of said municipality related to special training funded by **United States Department of Justice Program, Bureau of Justice Assistance** to reimburse the municipality for a portion of its actual expenses incurred by the purchase of Bulletproof Vests and related costs the following additional sums of money, received as a grant from the state or the federal government and designated as a reimbursement of an expenditure made by the political subdivision, are hereby appropriated and ordered set apart out of the fund herein named:

MUNICIPAL CUMULATIVE CAPITAL DEVELOPMENT FUND

Increase Account:

Acct. 055-0000-23009 PD Bulletproof Vests

\$ 1,360.00

Total 200 Series:

\$ 1,360.00

Total of All Fund Increases:

\$ 1,360.00

Section 2. That in satisfaction and for the purposes of the provisions set out in I.C. 36-5-2-9.6, I.C. 36-5-3-5, I.C. 36-5-4-2, this enactment shall be deemed properly filed and introduced before the Town Council at a regular or special meeting, properly called and convened pursuant to I.C. 5-1.5-14 *et seq.*

Introduced and Filed on the 11th Day of October 2021. Consideration on the same day or at same meeting of introduction sustained a vote of ____ in favor and ____ opposed, pursuant to IC 36-5-2-9.8.

DULY ORDAINED AND ADOPTED this ____ Day of October 2021, by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of ____ in favor and ____ opposed.

**TOWN COUNCIL of the TOWN of
HIGHLAND, INDIANA**

Roger Sheeman, President (IC 36-5-2-10)

Attest:

Michael W. Griffin, IAMC/MMC/CPFA/ACPFIM/CMO
Clerk-Treasurer (IC 33-42-4-1; IC 36-5-6-5)

**TOWN OF HIGHLAND
APPROPRIATION TRANSFER RESOLUTION
RESOLUTION NO. 2021-49**

AN EXIGENT RESOLUTION PROVIDING for the TRANSFER of APPROPRIATION BALANCES from and AMONG MAJOR BUDGET CLASSIFICATIONS in the INFORMATION COMMUNICATIONS TECHNOLOGY FUND as REQUESTED BY THE PROPER OFFICER AND FORWARDED to the TOWN COUNCIL for its ACTION PURSUANT TO I.C. 6-1.1-18-6.

WHEREAS, It has been determined that certain exigent conditions have developed since adoption of the original budget and it is now necessary to transfer certain appropriations into different categories than were initially appropriated for the various functions of the **Information Communications Technology Fund;**

NOW, THEREFORE BE IT RESOLVED by the Town Council of the Town of Highland, Lake County, Indiana as follows:

Section 1. That for the expenses of said municipality, the following appropriations are hereby transferred and set apart out of the funds hereinafter named for the purposes specified, subject to the laws governing the same, such sums herein transferred unless otherwise stipulated by law;

Section 2. That it has been shown that certain existing unobligated appropriations of the **Information Communications Technology Fund**, which are not needed at this time for the purposes for which originally appropriated, and may be transferred to a category of appropriation in order to satisfy an existing need, as follows:

INFORMATION COMMUNICATIONS TECHNOLOGY FUND

Reduce Account:	
030-0000-20003 MISC SUPPLIES	<u>\$ 3,000.00</u>
<i>Total 200 Series Reductions:</i>	\$ 3,000.00

Reduce Account:	
030-0000-31006 IT CONSULTANT SERVICES	\$12,450.00
030-0000-32003 IT TELEPHONE	\$ 13,458.00
030-0000-33811 IT SECURITY	\$ 88.00
030-0000-38006 IT SERVICE AGREEMENTS	\$ 277.00
030-0000-39007 IT MISC SERVICES & CHARGES	\$ 1,110.00
030-0000-39024 IT WEBSITE MAINTENANCE	<u>\$ 777.00</u>
<i>Total 300 Series Reductions:</i>	\$ 28,160.00

Increase and Create Accounts:	
030-0000-11101 DIRECTOR of IT SALARY	\$ 21,231.00
030-0000-11201 FICA	\$ 1,624.00
030-0000-11202 EMPLOYERS INPRS	\$ 2,378.00
030-0000-11203 EMPLOYEES INPRS paid by EMP	\$ 637.00
<i>Total 100 Series Increases:</i>	\$ 25,870.00

Increase and Create Accounts:	
030-0000-34023 GROUP HEALTH/MEDICAL	\$ 5,290.00
030-0000-34043 AD& D LIFE INSURANCE	\$ 174.00
<i>Total 300 Series Increases:</i>	\$ 5,464.00

Total of Fund Decreases:	\$ 31,160.00
Total of Fund Increases:	\$ 31,160.00

DULY RESOLVED and ADOPTED this 11th Day of October 2021 by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of _____ in favor and _____ opposed.

**TOWN COUNCIL of the TOWN of
HIGHLAND, INDIANA**

Roger Sheeman, President (IC 36-5-2-10)

Attest:

Michael W. Griffin, IAMC/MMC/CPFA/ACPFIM/CMO
Clerk-Treasurer (IC 33-42-4-1; IC 36-5-6-5)

**Town of Highland
Board of Works
Order of the Works Board 2021-35**

An Order Approving and Authorizing the Fire Chief to Enter into a Purchase Agreement with HGAC Buy for the Acquisition of 2021 Typhoon 4 Door Full-tilt Telescoping Ladder Unit, through a governmental entity agreement that has complied with Indiana purchasing law pursuant to IC 36-1-7-12 and Also Finding this to be a Special Purchase, pursuant to IC 5-22 et seq., and Chapter 3.05 of the Highland Municipal Code, authoring the purchase subject to Financing

Whereas, The Town of Highland Fire Department, as part of its public duties, has responsibility for fire suppression, public safety and protection of life and property throughout the Town of Highland and, from time to time, it is necessary to purchase and or lease materials and supplies in order to carryout the functions of the department;

Whereas, The Fire Chief, pursuant to Section 3.05.050 (D)(4) of the Highland Municipal Code, serves as the Purchasing Agent for the Fire Department;

Whereas, The Fire Chief has determined that the current Truck 1, a 1996 Saulsbury Duplex Fire Vehicle has exceeded its useful life and its safe utility for the purposes of the Fire Department;

Whereas, The Fire Chief did sign an agreement with the Houston-Galveston Area Council on May 28, 2021;

Whereas, IC 36-1-7-12 (c), provides that a governmental entity may make a purchase from any other governmental entity or under another governmental entity's referenced written contract if there is compliance with the state purchasing law;

Whereas, The Purchasing Agent, after consultation with colleague municipal fire fighters, pursuant to IC 36-1-7-12 (c) did identify the **Houston-Galveston Area Council, known as the H-GAC**, 3555 Timmons Lane, Suite 120, Houston, Texas, an entity created under the State of Texas Interlocal Cooperation Act, pursuant to Chapter 791 of the Texas Government Code, to be a governmental entity that has complied with the State of Indiana purchasing law therefore did not solicit bids or proposals in support of the acquisition of one (1) **2021 Typhoon 4 Door Full-tilt Telescoping Ladder Unit**, offered for sale by H-GAC;

Whereas, The Purchasing Agent, pursuant to Section 3.05.065 (F) of the Highland Municipal Code and IC 5-22-10-5, further, did not solicit bids or proposals in support of the acquisition of one (1) **2021 Typhoon 4 Door Full-tilt Telescoping Ladder Unit**, offered for sale by Fire Service, Incorporated,

because he believed that this particular purchase constitutes a "special purchase" owing to the fact there *exists a unique opportunity to obtain these vehicles at a substantial savings to the governmental body in that if there is a pre-payment discount, if the payment is entirely made in within thirty (30) days;*

Whereas, The Purchasing Agent, recommends that one (1) **2021 Typhoon 4 Door Full-tilt Telescoping Ladder Unit**, offered for sale by **Houston-Galveston Area Council, known as the H-GAC**, 3555 Timmons Lane, Suite 120, Houston, Texas, an entity created under the State of Texas Interlocal Cooperation Act, pursuant to Chapter 791 of the Texas Government Code, offered for sale without discount for one million thirteen thousand, four hundred sixty-two dollars (\$1,013,462) be purchased at the discounted price of nine hundred ninety-nine thousand, five hundred thirteen dollars (\$999,513), provided there is prepayment of this amount;

Whereas, The Town Council as the Works Board of the Municipality, pursuant to Section 3.05.030(A)(1)(d) of the Highland Municipal Code serves as purchasing agency for the Fire Department;

Whereas, The purchase price exceeds \$15,000.00 and will involves a capital lease purchase as part of the financing, pursuant to Section 3.05.040 (C) and Section 3.05.050 (B)(2) of the Highland Municipal Code, the purchasing agent requires the express approval of the purchasing agency to execute the purchase;

Whereas, The purchase will be supported by a budgeted account in the *Municipal Cumulative Capital Development Fund* and there is or expected to be sufficient appropriation in order to support the purchase; and,

Whereas, The Town Council now desires to approve and authorize the Fire Chief to enter into a purchase agreement with **Houston-Galveston Area Council, known as the H-GAC**, 3555 Timmons Lane, Suite 120, Houston, Texas, to be financed by a separate lease-purchase agreement pursuant to the terms stated herein,

Now Therefore Be it Ordered by the Town Council of the Town of Highland, Lake County, Indiana, acting as the Works Board of Municipality:

Section 1. That the Works Board hereby finds and determines the following:

- (A) That the **2021 Typhoon 4 Door Full-tilt Telescoping Ladder Unit** is a fire response apparatus and vehicle that would usually retail for one million thirteen thousand, four hundred sixty-two dollars (\$1,013,462) or more if selected as a custom order by the factory, and the discounted price of nine hundred ninety-nine thousand, five hundred thirteen dollars (\$999,513), *provided there is*

prepayment of this amount *offers a substantial savings to the Town of Highland;*

- (B) That if acquired as recommended, the **2021 Typhoon 4 Door Full-tilt Telescoping Ladder Unit** purchased through **Houston-Galveston Area Council, known as the H-GAC**, 3555 Timmons Lane, Suite 120, Houston, Texas, an entity created under the State of Texas Interlocal Cooperation Act, pursuant to Chapter 791 of the Texas Government Code, would be a purchase without additional notice and bidding as authorized under IC 36-1-7-12 (c) ;
- (C) That the pursuant to Section 3.05.065 (F) of the Highland Municipal Code and IC 5-22-10-5, the Town Council finds and determines that this purchase further constitutes a "special purchase" owing to the fact there *exists a unique opportunity to obtain these vehicles at a substantial savings to the governmental body in that if there is a pre-payment discount, if the payment is entirely made in within thirty (30) days;*

Section 2. That based upon the findings and determinations set forth in Section 1, the Town Council as the Works Board of the municipality hereby approves the acquisition of **2021 Typhoon 4 Door Full-tilt Telescoping Ladder Unit**, offered for sale by **Houston-Galveston Area Council, known as the H-GAC**, 3555 Timmons Lane, Suite 120, Houston, Texas, an entity created under the State of Texas Interlocal Cooperation Act, pursuant to Chapter 791 of the Texas Government Code, for the *discounted price* of nine hundred ninety-nine thousand, five hundred thirteen dollars (\$999,513), provided there is prepayment of this amount, provided such payment is lawful and contingent on obtaining lease financing;

Section 3. That the purchase of the identified unit is hereby authorized and approved and the Fire Chief is hereby directed to execute the purchasing agreement with **Houston-Galveston Area Council, known as the H-GAC**, 3555 Timmons Lane, Suite 120, Houston, Texas, an entity created under the State of Texas Interlocal Cooperation Act, pursuant to Chapter 791 of the Texas Government Code and any signature of such an agreement made prior to this order's authorization is hereby ratified pursuant to IC 36-1-4-16;

Section 4. That the Fire Chief is hereby further directed seek quotes for capital lease financing from several financial institutions, according to specifications as set forth by the municipal fiscal officer and once solicited to bring the financing with the lowest net interest cost and term to the Town Council for its consideration and favor;

Section 5. That the Town Council acting as the works board, hereby further finds that the purchase as authorized in this order is contingent upon obtaining desirable lease financing;

Section 6. That the proper officers are authorized and directed to execute the purchase agreement and any additional documents in order to implement the purposes of this order and then file these documents as financial materials with the Office of the Clerk-Treasurer, pursuant to IC 36-5-4-14.

Be it so Ordered.

DULY, PASSED and ORDERED by the Town Council of the Town of Highland, Lake County, Indiana, acting as the Works Board, this 11th day of October 2021 having passed by a vote of _____ in favor and _____ opposed.

**TOWN COUNCIL of the TOWN of
HIGHLAND, INDIANA**

Roger Sheeman, President (IC 36-5-2-10)

Attest:

Michael W. Griffin, IAMC/MMC/CPFA/ACPFIM/CMO
Clerk-Treasurer (IC 33-42-4-1(6);IC 36-5-6-5)

DocuSign Envelope ID: 02DB3144-E9B2-4930-90EF-1D4088D6D879



**INTERLOCAL CONTRACT FOR
COOPERATIVE PURCHASING**

ILC No.:
ILC21-11262
Procurement Method assigned
by H-GAC

THIS INTERLOCAL CONTRACT ("Contract"), made and entered into pursuant to the Texas Interlocal Cooperation Act, Chapter 79, Texas Government Code (the "Act"), by and between the Houston-Galveston Area Council, hereinafter referred to as "H-GAC," having its principal place of business at 3555 Timmons Lane, Suite 120, Houston, Texas 77027, and Town of Highland, a local government, a state agency, or a non-profit corporation created and operated to provide one or more governmental functions and services, hereinafter referred to as "End User," having its principal place of business at 3333 Ridge Road Highland, TX 46322.

WITNESSETH

WHEREAS, H-GAC is a regional planning commission and political subdivision of the State of Texas operating under Chapter 391, Texas Local Government Code; and

WHEREAS, pursuant to the Act, H-GAC is authorized to contract with eligible entities to perform governmental functions and services, including the purchase of goods and services; and

WHEREAS, in reliance on such authority, H-GAC has instituted a cooperative purchasing program under which it contracts with eligible entities under the Act; and

WHEREAS, End User has represented that it is an eligible entity under the Act, that its governing body has authorized this Contract on 5/28/21 Date), and that it desires to contract with H-GAC on the terms set forth below;

NOW, THEREFORE, H-GAC and the End User do hereby agree as follows:

ARTICLE 1: LEGAL AUTHORITY

The End User represents and warrants to H-GAC that (1) it is eligible to contract with H-GAC under the Act because it is one of the following: a local government, as defined in the Act (a county, a municipality, a special district, or other political subdivision of the State of Texas or any other state), or a combination of two or more of those entities, a state agency (an agency of the State of Texas as defined in Section 771.002 of the Texas Government Code, or a similar agency of another state), or a non-profit corporation created and operated to provide one or more governmental functions and services, and (2) it possesses adequate legal authority to enter into this Contract.

ARTICLE 2: APPLICABLE LAWS

H-GAC and the End User agree to conduct all activities under this Contract in accordance with all applicable rules, regulations, and ordinances and laws in effect or promulgated during the term of this Contract.

ARTICLE 3: WHOLE AGREEMENT

This Contract and any attachments, as provided herein, constitute the complete contract between the parties hereto, and supersede any and all oral and written agreements between the parties relating to matters herein.

ARTICLE 4: PERFORMANCE PERIOD

The period of this Contract shall be for the balance of the fiscal year of the End User, which began **01/01/2021** and ends **12/31/2021**. This Contract shall thereafter automatically be renewed annually for each succeeding fiscal year, provided that such renewal shall not have the effect of extending the period in which the End User may make any payment due an H-GAC contractor beyond the fiscal year in which such obligation was incurred under this Contract.

ARTICLE 5: SCOPE OF SERVICES

The End User appoints H-GAC its true and lawful purchasing agent for the purchase of certain products and services through the H-GAC Cooperative Purchasing Program. End User will access the Program through HGACBuy.com and by submission of any duly executed purchase order, in the form prescribed by H-GAC to a contractor having a valid contract with H-GAC. All purchases hereunder shall be in accordance with specifications and contract terms and pricing established by H-GAC. Ownership (title) to products purchased through H-GAC shall transfer directly from the contractor to the End User.

ARTICLE 5: PAYMENTS

H-GAC will confirm each order and issue notice to contractor to proceed. Upon delivery of goods or services purchased, and presentation of a properly documented invoice, the End User shall promptly, and in any case within thirty (30) days, pay H-GAC's contractor the full amount of the invoice. All payments for goods or services will be made from current revenues available to the paying party. In no event shall H-GAC have any financial liability to the End User for any goods or services End User procures from an H-GAC contractor.

ARTICLE 7: CHANGES AND AMENDMENTS

This Contract may be amended only by a written amendment executed by both parties, except that any alterations, additions, or deletions to the terms of this Contract which are required by changes in Federal and State law or regulations are automatically incorporated into this Contract without written amendment hereto and shall become effective on the date designated by such law or regulation.

H-GAC reserves the right to make changes in the scope of products and services offered through the H-GAC Cooperative Purchasing Program to be performed hereunder.

ARTICLE 8: TERMINATION PROCEDURES

H-GAC or the End User may cancel this Contract at any time upon thirty (30) days written notice by certified mail to the other party to this Contract. The obligations of the End User, including its obligation to pay H-GAC's contractor for all costs incurred under this Contract prior to such notice shall survive such cancellation, as well as any other obligation incurred under this Contract, until performed or discharged by the End User.

ARTICLE 9: SEVERABILITY

All parties agree that should any provision of this Contract be determined to be invalid or unenforceable, such determination shall not affect any other term of this Contract, which shall continue in full force and effect.

ARTICLE 10: FORCE MAJEURE

To the extent that either party to this Contract shall be wholly or partially prevented from the performance within the term specified of any obligation or duty placed on such party by reason of or through strikes, stoppage of labor, riot, fire, flood, acts of war, insurrection, accident, order of any court, act of God, or specific cause reasonably beyond the party's control and not attributable to its neglect or nonfeasance, in such event, the time for the performance of such obligation or duty shall be suspended until such disability to perform is removed; provided, however, force majeure shall not excuse an obligation solely to pay funds. Determination of force majeure shall rest solely with H-GAC.

ARTICLE 11: VENUE

Disputes between procuring party and Vendor are to be resolved in accord with the law and venue rules of the State of purchase.

THIS INSTRUMENT HAS BEEN EXECUTED BY THE PARTIES HERETO AS FOLLOWS:

Town of Highland
Name of End User (local government, agency, or non-profit corporation)

3333 Ridge Road
Mailing Address

Highland, IN 46322
City, State ZIP Code

[Signature] 5/28/21
Signature of chief elected or appointed official | Date

William Timmer, Fire Chief
Typed Name & Title of Signatory

Houston-Galveston Area Council
3555 Timmons Lane, Suite 120, Houston, TX
77027

By: [Signature]
Executive Director

Date: 9/29/2021

**TOWN OF HIGHLAND
NOTICE TO TAXPAYERS
OF PROPOSED ADDITIONAL APPROPRIATIONS**

Notice is hereby given the taxpayers of the Town of Highland, Lake County, Indiana, that the Town Council of said Municipality in said Municipal Building, 3333 Ridge Road, **Highland** at **6:30 p.m.** on the **25 October 2021** will consider the following additional appropriations in excess of the budget for the current year in the following funds:

INFORMATION AND COMMUNICATIONS TECHNOLOGY FUND

Increase:

Acct. 030-0000-20003 Miscellaneous Supplies	\$	3,000.00
<i>Total Series:</i>	\$	<u>3,000.00</u>
Acct. 030-0000-32001 Postage :	\$	987.00
Acct. 030-0000-32003 Telephone:	\$	20,400.00
Acct. 030-0000-33811 Security:	\$	302.00
Acct. 030-0000-34023 Group Health Insurance:	\$	3,962.00
Acct. 030-0000-38006 Service Agreements:	\$	14,729.00
Acct. 030-0000-39007 Misc. Services & Charges:	\$	2,049.00
Acct. 030-0000-39024 Website Maintenance:	\$	<u>2,727.00</u>
<i>Total Series:</i>	\$	45,156.00
TOTAL for FUND	\$	48,156.00

Resources to support these additional appropriations in the **Information Communications Technology Fund** shall be from interdepartmental charges fixed and charged annually by the Town Council pursuant to HMC Section 3.45.110 (F) and miscellaneous revenues, deposited to the credit of the fund.

Taxpayers appearing at such meeting shall have a right to be heard thereon. Taxpayers will have an opportunity to be heard, whether this is convened in person or electronically. If convened electronically, taxpayers are encouraged to access the meeting either in person or through the Zoom meeting platform, if the meeting is convened electronically. Taxpayers and persons interested in offering comment on the proposed additional appropriations should contact the Office of Clerk-Treasurer at (219) 838-1080 to obtain added details on accessing the meeting via Zoom or in person. A written comment may also be provided in writing and dropping off at the Office of the Clerk-Treasurer, 3333 Ridge Road, Highland, Indiana 46322. The additional appropriations, as finally made, will be filed with the Department of Local Government Finance, for its information and file.

**TOWN COUNCIL of HIGHLAND
Roger Sheeman, President**

**By: Michael W. Griffin, IAMC/MMC/CPFA/CPFIM/CMO
Clerk-Treasurer**

Summary for FY 2021

Information Communications Technology FUND

<u>Expenses/Appropriated</u>	\$ 211,766.00	
	\$ -	Delta <u>\$211,766.00</u>
	<u>\$ 211,766.00</u>	

<u>Income</u>		Actual YTD
Property Tax	\$ -	\$ -
other income	\$ 211,766.00	\$ -
	<u>\$ 211,766.00</u>	\$ -

Loan Receivables
Prelim Expenses Receivables \$ -

Net Income (deficit) \$ -

Proposed Add
 Appropriations \$ 48,156.00

Rev Net Income/(deficit) \$ (48,156.00)

Jan 1 Cash Balance \$ 315,761.90

Encumbered \$ 5,463.11
Incurring in FY 20
To be Paid in FY 21

Dec 31 Cash Balance \$ 262,142.79 \$310,298.79

(Projected)
 Adjusted by Collections \$ -
 Adjusted by Tax Cap \$ -
Ending Cash Balance \$ 262,142.79

Change in cash
 Balance \$ (53,619.11)

Required
 Reserve Balance: \$ -

It should be noted that there is no formal reserve balance adopted for this fund.

ALLOWANCE OF ACCOUNTS PAYABLE VOUCHERS

TOWN OF HIGHLAND, INDIANA

I hereby certify that each of the above listed vouchers and the invoices, or bills attached thereto, are true and correct and I have audited same in accordance with IC-5-11-10-1.6

DATED THIS 9th DAY OF October 2021  FISCAL OFFICER

ALLOWANCE OF VOUCHERS

We have examined the Accounts Payable Vouchers listed on the foregoing Register of Accounts Payable Vouchers consisting of 5 pages and except for accounts payables not allowed as shown on the Register such accounts payables are hereby allowed in the total amount of \$ 974,839.11.

Dated this _____ day of _____.

TOWN COUNCIL

MARK A. HERAK

ROGER SHEEMAN

BERNIE ZEMEN

MARK SCHOCKE

TOM BLACK

GL Number	Invoice Line Desc	Ref #	Vendor	Invoice Description	Amount	Check #
Fund 001 GENERAL						
Dept 0000						
001-0000-45200	GEN FUND TRANSFERS GROSS	94391	PAYROLL ACCOUNT	10/8 PRL D/S TRANSFER GENERAL	613,073.88	46347
			Total For Dept 0000		613,073.88	
Dept 0001 TOWN COUNCIL						
001-0001-31001	PROFESSIONAL SERVICES THROUGH	94268	FROST BROWN TODD LLC	PROFESSIONAL SERVICES THROUGH 8/	9,305.59	
001-0001-38004	NEW PAGES	94245	CODE PUBLISHING COMPANY INC	MUNICIPAL CODE	534.00	
001-0001-38004	NEW PAGES	94307	CODE PUBLISHING COMPANY INC	MUNICIPAL CODE	161.75	
001-0001-39044	NMH WEBINAR ERGONOMICS 8/26/2	94304	COMMUNITY FOUNDATION OF NWI	08/26/2021 NMH WEBINAR ERGONOMICS	150.00	46342
			Total For Dept 0001 TOWN COUNCIL		10,151.34	
Dept 0003 VIPS						
001-0003-21001	1001.4 GAL OF GAS	94368	WARREN OIL COMPANY	1001.4 GAL OF GAS DELV ON 9/24	2,728.31	
001-0003-39007	VIPS CAR WASHES FOR SEPT	94349	EASY CLEAN CAR WASH, INC	VIPS CAR WASHES FOR SEPT	21.00	
			Total For Dept 0003 VIPS		2,749.31	
Dept 0004 CLERK-TREASURER						
001-0004-20003	D/S SOAP RFLS,MECH PNCLS,6X9	94254	PULSE TECHNOLOGY OF INDIANA	D/S SOAP REFILL,MECH PNCLS,6X9 ENV	91.35	
001-0004-20003	D/S BULK PAPER ORDER	94270	THE PAPER CORPORATION	D/S BULK PAPER ORDER	1,098.37	
001-0004-31004	AIM IDEAS SUMMIT- J FIGUEROA	94317	AIM, ACCELERATE IND MUNICIP	AIM IDEAS SUMMIT	345.00	46341
001-0004-31004	MANAGING CONFLICT&CONFRONTATI	94316	SKILLPATH/ NST SEMINARS	9/10/2021 SKILLPATH MANAGING CONF	149.00	46343
			Total For Dept 0004 CLERK-TREASURER		1,683.72	
Dept 0006 BUILDING & INSPECTION						
001-0006-20003	D/S BULK PAPER ORDER	94272	THE PAPER CORPORATION	D/S BULK PAPER ORDER	288.61	
001-0006-21001	UNLEADED 31.00	94251	TOWN OF HIGHLAND GASOLINE F	FUEL BY USAGE - INSPECTIONS	214.03	
			Total For Dept 0006 BUILDING & INSPECTION		502.64	
Dept 0007 FIRE DEPARTMENT						
001-0007-20003	LIG5022 3500 LMN 9AA GRIP FLA	94330	BEECHY BATTERY INC	AA & AED BATTERIES	240.00	
001-0007-20003	BROTHER INK PKG - 8114926	94327	OFFICE DEPOT, INC	INK OFFICE SUPPLIES	92.53	
001-0007-20003	D/S BULK PAPER ORDER	94269	THE PAPER CORPORATION	D/S BULK PAPER ORDER	202.08	
001-0007-21001	DIESEL 155.8	94250	TOWN OF HIGHLAND GASOLINE F	FUEL BY USAGE - FIRE	1,167.46	
001-0007-23004	BAG, MEGADUFFEL 769270	94328	MMSG	HAZ MAT SUPPLIES-AVAGARD ANTISEPT	126.90	
001-0007-32005	FIRE ALARM MONITORING - CENTR	94329	STANLEY CONVERGENT SECURITY	FIRE ALARM MONITORING BOTH STATIO	186.63	46345
001-0007-32006	BROADBAND AIR CARDS FOR RIGS	94324	VERIZON WIRELESS	AIR CARDS FOR RIGS	300.12	46344
001-0007-35001	ELECTRIC - CENTRAL FIRE STATI	94326	NISOURCE INC.	ELECTRIC - CENTRAL FIRE STATION	740.34	46344
001-0007-35003	GAS - CENTRAL STATION	94325	NISOURCE INC.	GAS - CENTRAL FIRE STATION	67.39	46344
			Total For Dept 0007 FIRE DEPARTMENT		3,123.45	
Dept 0008 PLAN COMMISSION						
001-0008-31002	PLAN COMMISSION INV 507120023	94382	NIES ENGINEERING, INC.	PLAN COMMISSION INV 5071200233 9/	1,040.90	
			Total For Dept 0008 PLAN COMMISSION		1,040.90	
Dept 0009 POLICE DEPARTMENT						
001-0009-21002	4 NEW TORES FOR CAR 11	94352	HELLMANS AUTO SPLY CO.	4 NEW TIRES FOR CAR 11	542.88	
001-0009-21002	4 TIRES FOR CAR 217	94353	HELLMANS AUTO SPLY CO.	4 NEW TIRES FOR CAR 217	542.88	
001-0009-21004	MEDICAL SUPPLIES FOR BOOKING	94346	CINTAS CORPORATION NO 2	MEDICAL SUPPLIES FOR BOOKING AREA	85.96	
001-0009-22004	INV 385558	94345	AUTO-WARES	VEH PARTS STMT FOR SEPT	1,366.07	
001-0009-22004	STEEL WHEEL FOR CAR 9	94364	THOMAS DODGE CHRYSLER JEEP,	VEH PARTS FOR CAR 9	170.25	
001-0009-22004	BRACKET PART FOR CAR 71	94369	WEBB FORD INC	BRACKET PART FOR CAR 71	20.99	
001-0009-23004	LOCK FOR EVO TRACK	94355	MENARDS	LOCK FOR EVO TRACK	8.99	
001-0009-23004	CROSSING GUARD RAINCOATS	94362	PUBLIC SAFETY CENTER, INC	CROSSING GUARD RAINCOATS	385.36	
001-0009-23004	SHOULDER PATCHES AND FLAGS	94363	STAR UNIFORM	NEW SHOULDER PATCHES AND FLAGS	525.00	

GL Number	Invoice Line Desc	Ref #	Vendor	Invoice Description	Amount	Check #
Fund 001 GENERAL						
Dept 0009 POLICE DEPARTMENT						
001-0009-32003	IDACS NETWORK ACCESS FOR SEPT	94354	INDIANA OFFICE OF TECHNOLOG	IDACS NETWORK ACCESS FOR SEPT	140.47	
001-0009-32004	IDACS INTERNET 9/28-10/27	94348	COMCAST CABLE	IDACS INTERNET 9/28-10/27	126.85	
001-0009-32004	CID INTERNET SEARCHES FOR SEPT	94365	TLO, LLC	CID INTERNET SEARCHES FOR SEPT	75.00	
001-0009-35001	LPR CAMERA 8200 INDPLS READ	94357	NISOURCE INC.	LPR CAMERA AT 8200 INDPLS READ ON	41.44	
001-0009-35001	LPR CAMERA 3949 HIGHWAY READ	94358	NISOURCE INC.	LPR CAMERA AT 3949 HIGHWAY READ O	31.38	
001-0009-35001	ELEC SERVICE FOR 3315 RIDGE R	94359	NISOURCE INC.	ELEC SERVICE FOR 3315 RIDGE READ	6,139.88	
001-0009-35001	LPR CAMERA 10221 INDY BLVD RE	94360	NISOURCE INC.	LPR CAMERA 10221 INDIANAPOLIS BLV	41.77	
001-0009-36004	GEN OFFICE CLEANING FOR SEPT	94351	GAYLE THARP	GEN OFFICE CLEANING FOR SEPT	2,666.66	
001-0009-38006	MAT CHANGE AT PD ON 9/21	94347	CINTAS CORPORATION #319	MAT CHANGE AT PD ON 9/21	37.10	
001-0009-38006	ELEVATOR MAINTNC SERVICE RENE	94361	ORIS ELEVATOR CO	ELEVATOR MAINTENANCE SERVICE RENE	3,663.84	
001-0009-38006	TOWN OF GRIFFITH RANGE FEE	94366	TOWN OF GRIFFITH	TOWN OF GRIFFITH INTERLOCAL RANGE	10,000.00	
001-0009-38006	2022 SWAT INTERLOCAL ANNUAL F	94367	TOWN OF GRIFFITH	2022 SWAT INTERLOCAL ANNUAL FEE	4,000.00	
001-0009-39005	DOG FOOD FOR POUND	94356	MENARDS CORP - SCHERERVILLE	DOG FOOD FOR POUND	23.48	
	Total For Dept 0009 POLICE DEPARTMENT				30,636.25	
Dept 0011 SERVICES & WORKS						
001-0011-21005	LC VAC REPLACEMENTS BELTS/SHI	94280	AMAZON	LC SUPPLIES	541.03	
001-0011-32008	ACCT. SERVICE FEES	94303	INVOICE CLOUD, INC	AUG 2021 ACCOUNT SERVICE FEES	319.60	999442
001-0011-32008	ACCT. SERVICE FEES	94320	FIRST FINANCIAL BANK CORP S	SEP 2021 ACCT ANALYSIS CHARGE	1,676.59	999443
001-0011-34006	GIE0303ML MIHAJLOVIC, DAN	94244	GOV'T INTERINSURANCE EXCHAN	GIE02703ML MIHAJLOVIC, DAN	5,500.00	
001-0011-35001	558-300-0064, SE CONOR 6&41	94263	NISOURCE INC.	MISC (HIGHWAY OF FLAGS)	100.63	999439
001-0011-35001	000-901-005-4 9217 LIABLE	94264	NISOURCE INC.	MISC TH,VIP 198-801-002-1,000-901	1,901.09	999439
001-0011-35001	7502010024,8001 KENNEDY-ELECT	94299	NISOURCE INC.	MISC (TH,GARAGE)-CT	307.45	999441
001-0011-35002	0514000055, 2705HIGHWAY AVE	94298	NISOURCE INC.	STREET/TRAFFIC LIGHTS- SEPT 2021	13,781.71	999439
001-0011-35003	130-850-001-0,3333 RIDGE RD A	94264	NISOURCE INC.	MISC TH,VIP 198-801-002-1,000-901	217.24	999439
001-0011-35003	7502010024,8001 KENNEDY-GAS	94299	NISOURCE INC.	MISC (TH,GARAGE)-CT	19.91	999441
001-0011-38005	PORTA POTTIES	94311	SERVICE SANITATION, INC	PORT A POTTIES	680.00	
	Total For Dept 0011 SERVICES & WORKS				25,045.25	
Dept 0012 TOWN HALL						
001-0012-22008	US AMERICAN FLAG	94332	AMAZON	US AMERICAN FLAG FOR MONUMENT	32.95	
001-0012-35002	307-486-009-2, 8201 INDY BVLD	94263	NISOURCE INC.	MISC (HIGHWAY OF FLAGS)	46.26	999439
001-0012-36003	TOWN HALL MATS 9/28/21	94278	CINTAS CORPORATION #319	TOWN HALL MATS ACT 16459440	57.91	
	Total For Dept 0012 TOWN HALL				137.12	
	Total For Fund 001 GENERAL				688,143.86	
Fund 002 MVH						
Dept 0000						
002-0000-45200	MVH TRANSFERS GROSS	94392	PAYROLL ACCOUNT	10/8PRL D/S TRANSFER MVH	4,680.54	46348
	Total For Dept 0000				4,680.54	
Dept 0016 MVH ADMIN						
002-0016-20003	D/S BULK PAPER ORDER	94271	THE PAPER CORPORATION	D/S BULK PAPER ORDER	168.40	
	Total For Dept 0016 MVH ADMIN				168.40	
Dept 0017 MVH RECONSTRUCTION/MAINTENANCE						
002-0017-21001	DIESEL 614.70	94249	TOWN OF HIGHLAND GASOLINE F	FUEL BY USAGE - STREET	3,408.88	
002-0017-23003	NO PARKING SIGNS, COLOR,RED I	94335	BAXTER PRINTING INC	NO PARKING SIGNS/RESTAURANT CRAWL	75.00	
002-0017-36007	LIGHT REPAIR	94342	MIDWESTERN ELECTRIC INC	WIRE REPAIR ON LIGHT AT KENNEDY A	1,006.61	
002-0017-36007	LOCATE TRAFFIC SIGNALS	94343	MIDWESTERN ELECTRIC INC	LOCATE TRAFFIC SIGNALS 45TH AND K	125.90	
002-0017-36007	AUG. TRAFFIC SIGNAL MAINT.	94344	MIDWESTERN ELECTRIC INC	TRAFFIC SIGNAL MAINT. FOR AUGUST	683.75	
002-0017-39005	2021 LANDSCAPE SERVICES DOWNT	94333	DEAN'S LAWN & LANDSCAPING I	2021 DOWNTOWN HIGHLAND LANDSCAPE	2,980.00	

GL Number	Invoice Line Desc	Ref #	Vendor	Invoice Description	Amount	Check #
Fund 002 MVH						
Dept 0017 MVH RECONSTRUCTION/MAINTENANCE						
002-0017-39007	DEAD TREE REMOVAL	94336	DAVE'S TREE SERVICE, INC	DEAD TREE REMOVAL PER ATTACHED LI	1,845.00	
002-0017-39007	8944 OHIO TREE REMOVAL	94337	DAVE'S TREE SERVICE, INC	REMOVE TREE AND STUM 8944 OHIO ST	320.00	
002-0017-39007	SEE ATTACHED LIST	94338	DAVE'S TREE SERVICE, INC	DEAD PARKWAY TREES AND STUMPS REM	2,305.00	
002-0017-39007	TREE AND STUMP REMOVAL	94339	DAVE'S TREE SERVICE, INC	DEAD TREE REMOVAL PER ATTACHED LI	2,610.00	
002-0017-39007	SEE ATTACHED LIST	94340	DAVE'S TREE SERVICE, INC	DEAD TREE REMOVAL VARIOUS LOCATIO	4,075.00	
002-0017-39009	8946 HIGHLAND ROLL CURB	94341	H3 CONCRETE, INC	ROLL CURB/APRON REPLACEMENT MVH	166.56	
			Total For Dept 0017 MVH RECONSTRUCTION/MAINTENANCE		19,601.70	
			Total For Fund 002 MVH		24,450.64	
Fund 004 LR&S						
Dept 0000						
004-0000-45200	LR&S TRANSFERS GROSS	94393	PAYROLL ACCOUNT	10/8PRL D/S TRANSFER LR&S	13,379.28	46349
			Total For Dept 0000		13,379.28	
			Total For Fund 004 LR&S		13,379.28	
Fund 018 LAW ENFORCE CON'T ED						
Dept 0000						
018-0000-20003	OFFICE SUPPLIES FOR RECORDS	94376	PULSE TECHNOLOGY OF INDIANA	OFFICE SUPPLIES FOR RECORDS	282.97	
018-0000-23004	REIMBURSE FOR LIGHT FOR CRIME	94377	LEE RYAN NATELBORG (R)	REIMBURSE FOR LIGHT FOR CRIME LAB	31.51	
018-0000-31004	AIRFARE9/12-9/17	94371	BRIAN C STANLEY (R)	REIMBURSE FOR TRAINING IN TORRANC	2,049.16	
018-0000-31004	GAS REIMBURSE FROM TRAINING	94372	GERARDO G GARZA JR (R)	VOUCHER FOR REIMBURSE GAS FROM TR	39.26	
018-0000-31004	REIMBURSE FOR GAS FOR TRAININ	94373	KADE WILLIAM SAPP	REIMBURSE FOR GAS FOR EVO TRAININ	20.82	
018-0000-31004	REGISTRATION FEE FOR ON LINE	94374	KEVIN J KELLEHER	REGISTRATION FEE FOR ON LINE TRAI	190.00	
018-0000-31004	LODGING MEALS TRAINING FOR 2	94375	NORTH AMERICAN WEAPONS & TA	TRAINING LODGING MEALS FOR 2 OFFI	721.50	
018-0000-33002	IND CRIMINAL TRAFFIC LAW MANU	94370	BLUE 360 MEDIA, LLC	IND CRIMINAL AND TRAFFIC LAW MANU	419.90	
018-0000-39005	PD CAR WASHES FOR SEPT	94350	EASY CLEAN CAR WASH,INC	PD CAR WASHES FOR SEPT	153.00	
			Total For Dept 0000		3,908.12	
			Total For Fund 018 LAW ENFORCE CON'T ED		3,908.12	
Fund 020 HAZ MAT RESPONSE						
Dept 0000						
020-0000-24200	315-120001 CALBTL 25PPM H2S/A	94331	SENSIT TECHNOLOGIES	CALIBRATION GAS FOR HAZ MAT METER	503.00	
			Total For Dept 0000		503.00	
			Total For Fund 020 HAZ MAT RESPONSE		503.00	
Fund 027 INSURANCE PREMIUM						
Dept 0000						
027-0000-34002	INSURANCE PREMIUM HEALTH/DENT	94302	METLIFE GROUP BENEFITS	OCT 2021 DENTAL PREMIUMS	8,287.83	46338
027-0000-39002	DUPLICATE PAYMENT OF INSURANC	94310	LESTER JOHN SIPLE (R)	DUPLICATE PAYMENT OF INSURANCE	1,083.80	
			Total For Dept 0000		9,371.63	
			Total For Fund 027 INSURANCE PREMIUM		9,371.63	
Fund 028 GASOLINE FUND						
Dept 0000						
028-0000-21001	4501 GALLONS	94252	WARREN OIL COMPANY	DIESEL FUEL DELIVERED 8/27/21	12,508.73	
028-0000-21001	3500 GALLONS UNLEADED	94253	WARREN OIL COMPANY	UNLEADED FUEL DELIVERED 8/27/21	9,078.30	
			Total For Dept 0000		21,587.03	

Invoice Line Desc Ref # Vendor Invoice Description Amount Check #

Fund 028 GASOLINE FUND

21,587.03

Fund 030 ICT FUND

GL Number	Invoice Line Desc	Ref #	Vendor	Invoice Description	Amount	Check #
030-0000-31006	MONTHLY IT PER WBO 2020-47	94309	CBL CONSULTING, INC	MONTHLY IT SUPPORT PER WBO 2020-	4,150.00	
030-0000-32001	POSTAGE FOR METER	94306	US POSTMASTER	POSTAGE FOR METER	1,500.00	
030-0000-32003	PARK INTERNET ACCT 8771400250	94267	COMCAST CABLE	PARK INTERNET ACCT 87714002502083	246.40	46334
030-0000-32003	3001 RIDGE MAIN SQUARE 877140250	94266	COMCAST CABLE	3001 RIDGE MAIN SQUARE 8771400250	10.46	46335
030-0000-32003	ACCT #510375025	94265	SPRINT	BI/FD MO WIRELESS SVC 510375025 -	75.33	46336
030-0000-32003	MONTHLY CELL PHONE 642004646-	94315	VERIZON WIRELESS	PD CELL PHONE USE PD- 642004646-0	2,440.01	46339
030-0000-32003	642004646-00002 BROADBAND-J K	94314	VERIZON WIRELESS	642004646-00002 D/S BROADBAND-J K	30.01	46340
030-0000-32003	SIP TRUNKING CHARGES @ \$.020	94321	CBL CONSULTING, INC	SIP TRUNKING CHARGES 9/21	293.83	
030-0000-39007	EMAIL ARCHIVING SERVICES 9/1/	94322	CBL CONSULTING, INC	EMAIL ARCHIVING SERVICES 9/1/21-10	682.86	
			Total For Dept 0000		9,428.90	

Fund 085 TRAFFIC VIOLATIONS

9,428.90

Fund 088 MUN CUM STREET FUND

500.00

GL Number	Invoice Line Desc	Ref #	Vendor	Invoice Description	Amount	Check #
085-0001-00400	CASH BOND FEES	94385	LAKE COUNTY CLERK	CASH BOND FEES	500.00	46346
			Total For Dept 0001 TOWN COUNCIL		500.00	
			Total For Fund 085 TRAFFIC VIOLATIONS		500.00	

Fund 249 PUBLIC SAFETY INCOME TAX FUND

3,477.80

GL Number	Invoice Line Desc	Ref #	Vendor	Invoice Description	Amount	Check #
088-0000-44010	2642 CLOUGH SIDEWALK	94334	H3 CONCRETE, INC	SIDEWALK/ROLL CURB/APRON REPLACEM	3,477.80	
			Total For Dept 0000		3,477.80	
			Total For Fund 088 MUN CUM STREET FUND		3,477.80	

Fund 250 CREDIT ECON. DEV. INCOME TAX FUND

408.85

GL Number	Invoice Line Desc	Ref #	Vendor	Invoice Description	Amount	Check #
249-0000-29000	COVID-SHEET, TRANSPORT MEGAMOV	94323	MMSG	COVID-SHEET, TRANSPORT MEGAMOVER	408.85	
			Total For Dept 0000		408.85	
			Total For Fund 249 PUBLIC SAFETY INCOME TAX FUND		408.85	

Fund 250 CREDIT ECON. DEV. INCOME TAX FUND

100,000.00

GL Number	Invoice Line Desc	Ref #	Vendor	Invoice Description	Amount	Check #
250-0000-39925	CONTRIBUTION TO STOJ DEBT SE	94308	SCHOOL TOWN OF HIGHLAND	CONTRIBUTION TO STOJ DEBT SERVIC	100,000.00	
250-0000-39999	RESOLUTION NO.2021-46	94279	TOWN OF HIGHLAND	RESOLUTION NO.2021-46	99,680.00	46337
			Total For Dept 0000		199,680.00	
			Total For Fund 250 CREDIT ECON. DEV. INCOME TAX FUND		199,680.00	

BOTH OPEN AND PAID

Vendor

Ref # Invoice Line Desc Amount Check #

Fund Totals:

Invoice Line Desc	Amount	Check #
Fund 001 GENERAL	688,143.86	
Fund 002 MVH	24,450.64	
Fund 004 LR&S	13,379.28	
Fund 018 LAW ENFORCE CON'T ED	3,908.12	
Fund 020 HAZ MAT RESPONSE	503.00	
Fund 027 INSURANCE PREMIUM	9,371.63	
Fund 028 GASOLINE FUND	21,587.03	
Fund 030 ICT FUND	9,428.90	
Fund 085 TRAFFIC VIOLATIONS	500.00	
Fund 088 MUN CUM STREET FUND	3,477.80	
Fund 249 PUBLIC SAFETY INCOME TAX	408.85	
Fund 250 CREDIT ECON. DEV. INCOME	199,680.00	

974,839.11

Payroll Docket

\$	298,826.07	\$	298,826.07	Delta	\$	-
	Council, Boards and Commissions	\$	10,659.77			
	Office of Clerk-Treasurer	\$	15,034.66			
	Regular Staff	\$	15,034.66			
	Field Service Rep	\$	-			
	Building & Inspection	\$	6,481.28			
	Metropolitan Police	\$	129,485.58			
	Crossing	\$	1,136.61			
	Full-Time Police	\$	107,513.04			
	Full-Time Non-sworn	\$	20,835.93			
	Public Works Department	\$	64,959.87			
	Fire Department	\$	3,783.12			
	Component One	\$	3,783.12			
	Component Two	\$	-			
	Police 1925 Pensions	\$	68,421.79			

Payday: 24-Sep-2021