

## Topics Tentatively Scheduled for Study Session Discussion and

### Topics Requested for Action at Future Business Meetings of the Twenty-Ninth Town Council of Highland

This meeting will be convened as an electronic meeting, pursuant to Governor Holcomb's Executive Orders 20-04, 20-09 and 20-25 and now extended by Executive Order 21-08 through April 30, 2021 allowing such meetings, pursuant to IC 5-14-1.5-3.6 for the duration of the emergency.

People may observe and record the meeting for live streaming by joining the meeting on the following link: <https://zoom.us/j/94625059326?pwd=SE9nSCtyaE5tbGticzZBVnA5Ty9oQT09>

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 946 2505 9326, password (code): 526371.

**Monday April 5, 2021:  
Study Session 6:30 p.m.  
Virtual/Electronic meeting**

*This meeting contributes to Agenda building for the plenary meeting. Please, also be aware of the running enrolled list of matters that are likely for the plenary meeting, subject to review by the municipal executive.*

- X. **Discussion:** Continue to discuss term limits on the Town Council, Clerk-Treasurer and on membership on Boards and Commissions. Guest Councilman Elpers of Evansville.
- X. Discussion: American Rescue Plan as recently enacted and made law. (See Memorandum which draws from an electronic missive)
- X. **Discussion:** COVID Protective Practices for the Town hall and elsewhere.
- X. **Discussion:** Discuss the renewal of the practice of issuing Solicitors and Peddlers door to licenses.
- X. **Discussion:** Discuss the responsible contact person for the Climate Fellow Cohort with NIRPC. Will be processing invoice for the participation. We must have a staff person identified to supply the services.
- X. **Discussion:** Filed ECONOMIC DEVELOPMENT REVITALIZATION APPLICATION of Webb Hyundai (Project Palisades)
- X. Public Hearing on the Appeal from Demand Results.
- X. Discussion: Review the proposed Additional Appropriations which are the subject of the hearings on April 12 plenary meeting.

II.

• **Plenary Business Meeting of Monday March 22, 2021 Likely matters**

- X. Accounts payable vouchers Docket for the period of March 23, 2021 to April 12 in the amount of \$\_\_\_\_\_.
- X. Payroll Dockets for the payday of \_\_\_\_\_2021 in the amount of \$\_\_\_\_\_.
- X. Minutes of the Meeting of Monday March 22, 2021.
- X. Public hearing on proposed Additional appropriations to support the transfer and restoration of the CARES ACT MONEY from Lake County Community Development and from the Indiana Finance Authority.
- X. Public hearing on proposed additional appropriations in the MCCD FUND and the Municipal Cumulative Street Fund.
- X Works Board Order Joint with Water board and Board of Sanitary Commissioners to approve professional engineering design services for Water Main Replacement and Street Improvement Project on 3500 Block of Jewett Street.
- X. Filed ECONOMIC DEVELOPMENT REVITALIZATION APPLICATION of Webb Hundyai

Town of Highland • Office of the Clerk-Treasurer  
Memorandum

Date: Wednesday, March 30, 2021

To: Highland Town Council  
Highland Department Heads  
President Board of Sanitary Commissioner  
President, Waterworks Board of Directors

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

**Re: American Recovery Plan Funds and Section 603 Guidance**

*(Originally transmitted via electronic mail)*

Dear Correspondents:

Hello. I hope this arrives to find you well.

I wanted to give the latest information regarding the American Recovery Plan Funds. It is confirmed that the Town of Highland's allocation is \$4,650,000. This will come in two installments, one first to the state of Indiana not later than May 11 and then to local governments not later than 30 days after that. The second not sooner than 12 months after this allocation.

The attached memorandum from the State Examiner cites the provisions from the Section 603 of the relevant federal law that actually describe the permitted uses. That is very helpful. The uses are set forth beginning on page 2 of the memorandum.

The guidance is stricter and the internal controls are more discrete than the CARES Act proceeds. The Town Council will need to pass an ordinance to establish the ARP Grant Fund. At passage the ordinance should reflect the plan for these funds. These funds cannot be transferred to any other fund of the Town. All expenditures will be directly posted to the fund. So, if we intend to use it to recover reductions in revenue directly related to the COVID pandemic, these moneys still must be expended from the newly created fund and not transferred to a fund that experienced a COVID caused revenue reduction.

Revenue reduction is calculated upon the base year of 2019. We can recover the reduced receipts for 2021 and 2020 if its due to the COVID issue. Frankly, I don't see any reduction impact in the current year (2021) attributable to the COVID pandemic except perhaps for the Parks and Recreation Department. In 2020, there is a demonstrable revenue loss to Parks and Recreation, MVH and LR&S. We cannot ascertain that there was loss to the utilities owing to the pandemic. The

Deputy Clerk-Treasurer prepared the attached report styled as revenue by account to illustrate the reductions that are apparent between 2019 and 2020 in the several funds just referenced.

We will check with the Auditor of State as the memorandum advises to see if there is a difference in the road funds and in income taxes owing to the pandemic. Highland's income taxes were received as estimated. Further, the methodology for these estimates is somewhat in arrears. So, any reductions that may be experienced will not be experienced until perhaps 2022 if then.

I urge you to review the memorandum. What I want to suggest that after that review you strongly consider dedicating most if not all of this to the purposes stated in Section 603(c)(1)(D) –*“to make necessary investments in water, sewer or broadband infrastructure.”*

Presently, we have identified roughly \$55,211,900 of improvements to the storm and wastewater system that are identified to remediate the SSO (Sanitary Sewer Overflows) issue that we experience in Highland. Jennifer Hudson has a draft report, not yet submitted, that outlines the costs above and estimates another potential of \$21.47 million that will be the Town's share of capital costs to be undertaken by Hammond from which our treatment needs benefit. In short, this represents a potential estimated total of \$76.882 million in sewage infrastructure needs. Further complicating the matter is that the Sanitary District has a statutory debt capacity limit, basically that is estimated when most the existing debt is retired sometime in 2026 and all by 2029. The best case for the debt capacity then is around \$49.8 million. Further, the cost of service study is underway with Hammond for sanitary treatment services.

Further, once the final settlement agreement with Hammond Waterworks for the new wholesale water rates are uniformly adopted by all parties, there will be a significant increase in our rates. This will create significant economic pressure to pursue alternative provisions for potable water in which rates are based on usual cost based structures rather than other provider considerations. This will have costs.

In short, I believe that the foregoing strongly urges the use of these proceeds for sewer or water infrastructure purposes. I do think we could reserve some for the losses to revenue for the Parks, which is the most easily demonstrable. However, I believe the financing circumstances urge that the lion's share really should be dedicated to this purpose, the purpose of providing additional funding for the imminent needs related to the SSO compliance and if possible the need for a solution for potable water costs.

I hope that the Town Council will review the document, which sets for the language from the law that governs the uses for the ARP grant. There may be further guidance from the US Treasury Secretary under the authorizing law, as we move forward, but it such rule making guidance could not depart from the outline in purposes outlined. I hope that Highland's Department heads are further

informed by this information.

Again, the Town Council will need to pass the ordinance establishing the ARP GRANT FUND, and in the ordinance it will identify the plan for its recourses uses. Further, the grant proceeds, once deposited to the fund, still cannot be expended without an appropriation made and approved by the town council.

I thought this would be instructive and further inform the policy making with which you are tasked.

Michael

CC: Deputy Clerk-Treasurer  
Associate clerk for payroll and personnel  
Encumbering Officer  
CT Special Projects officer  
Town Attorney  
Utilities Attorney

Attachments: Report  
State Examiner Memorandum

03/29/2021

REVENUE REPORT FOR HIGHLAND  
PERIOD ENDING 12/31/2020

GL NUMBER	DESCRIPTION	YTD BALANCE 12/31/2019	YTD BALANCE 12/31/2020	Delta
<b>Fund 002 - MVH</b>				
Revenues				
Dept 0000				
002-0000-33508	MVH DISTRIBUTION	510,618.04	450,335.46	(60,282.58)
002-0000-33513	MVH MAINTENACE & CONSTRUCTION	510,618.04	450,335.42	(60,282.62)
002-0000-36100	MVH INTEREST	246.53	60.38	
002-0000-39100	TRANSFERS	0.00	200,000.00	
002-0000-39221	INS REIMBURSEMENTS	0.00	23,537.61	
002-0000-39900	MVH MISCELLANEOUS REVENUE	14,610.01	9,683.94	
Total Dept 0000		1,036,092.62	1,133,952.81	
<b>TOTAL REVENUES</b>				
		1,036,092.62	1,133,952.81	
<b>Fund 002 - MVH:</b>				
<b>TOTAL REVENUES</b>		1,036,092.62	1,133,952.81	(120,565.20)
<b>Fund 004 - LR&amp;S</b>				
Revenues				
Dept 0000				
004-0000-33507	LOCAL RD & ST DISTRIBUTION	421,416.37	407,090.33	(14,326.04)
004-0000-36100	LR&S INTEREST	148.40	36.38	
Total Dept 0000		421,564.77	407,126.71	
<b>TOTAL REVENUES</b>				
		421,564.77	407,126.71	
<b>Fund 004 - LR&amp;S:</b>				
<b>TOTAL REVENUES</b>		421,564.77	407,126.71	(14,326.04)
<b>Fund 006 - PARK &amp; REC</b>				
Revenues				
Dept 0000				
006-0000-31100	PROPERTY TAXES	1,106,503.85	977,855.82	
006-0000-31201	FIT TAXES	7,871.38	8,288.70	
006-0000-31202	EXCISE TAXES	78,531.13	78,367.46	
006-0000-31206	CVET TAXES	4,338.99	4,001.70	
006-0000-34102	ROOM RENT CARPET DEPOSITS	33,249.04	19,628.11	
006-0000-34103	SECURITY FEES	4,777.80	1,116.00	
006-0000-34701	PK RECREATION FEES	675,946.40	309,649.99	(366,296.41)
006-0000-34702	FITNESS CTR MEMBERSHIP FEES	270,764.78	177,684.81	(93,079.97)
006-0000-34713	PK VENDING MACHINES	2,892.35	1,733.01	
006-0000-34714	PK LEASE RENTALS	121,500.00	135,850.00	
006-0000-36100	PK INTEREST	1,010.85	587.08	
006-0000-36200	PK OTHER RENTALS	168,030.13	176,155.35	
006-0000-36201	T MOBILE RENTAL	19,352.11	20,612.68	
006-0000-36800	PK EMPLOYEE SHARE INS PREMIUM	7,962.24	7,459.48	
006-0000-36801	STALE DATED CHECKS	1,066.30	594.00	
006-0000-39112	TRANSFER IN	0.00	50,000.00	
006-0000-39201	T-MOBILE LICENSE MO. FEE-TOWER 2	25,089.76	23,819.12	
006-0000-39900	PK MISC REVENUE	26,720.61	41,924.90	
Total Dept 0000		2,555,607.72	2,035,328.21	
<b>TOTAL REVENUES</b>				
		2,555,607.72	2,035,328.21	
<b>Fund 006 - PARK &amp; REC:</b>				
<b>TOTAL REVENUES</b>		2,555,607.72	2,035,328.21	(459,376.38)
<b>TOTAL REVENUES - ALL FUNDS</b>				
		4,013,265.11	3,576,407.73	



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**MEMORANDUM**

TO: Counties, Cities, and Towns

FROM: Paul D. Joyce, CPA, State Examiner

RE: Accounting Processes for ARP Subtitle M-Coronavirus State and Local Fiscal Recovery Funds

DATE: March 18, 2021

The purpose of this memorandum is to provide guidance to recipients of funding available under Section 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021 (ARP). The ARP established the Coronavirus Local Fiscal Recovery Fund (the Fund) and appropriated \$130,200,000,000 to remain available through December 31, 2024, for making payments to metropolitan cities, non-entitlement units of local government, and counties to mitigate the fiscal effects stemming from the public health emergency with respect to COVID-19.

The allocations for metropolitan cities, non-entitlement units, and counties may be found on our website at [in.gov/sboa](http://in.gov/sboa). Metropolitan cities and all counties will receive funding directly from the federal government. Cities and towns determined to be non-entitlement units will receive the allocation through the State of Indiana. The information on SBOA website about allocations also provides which cities are determined metropolitan and which cities and towns are designated as non-entitlement units.

The federal government will make the first payment from the Fund to the State of Indiana, the metropolitan cities, and Indiana Counties by May 11, 2021. The State of Indiana will distribute the first payment received from the Fund within 30 days based on the allocation provisions contained in the ARP. A second payment will be received by the State of Indiana, the metropolitan cities, and the Indiana Counties not earlier than twelve months after the first payment. The State of Indiana will distribute the second payment received from the Fund within 30 days based on the allocation provisions contained in the ARP. It is important to follow the prescribed accounting system procedures and documentation requirements for the use of these funds. According to the ARP, a detailed accounting for the uses of the funds is required. Any unit that fails to comply with the provisions of the ARP shall be required to repay an amount equal to the amount of funds used in violation of the ARP. The Secretary of the Treasury may issue additional regulations related to these funds.

**Ordinance and Plan.** The governing body must adopt an ordinance establishing a local ARP fund to receive the allocation in accordance with State Examiner Directive 2021-1 (Directive). For a county, the ARP grant fund must be established by ordinance of the County Commissioners. For a city or town, the ARP grant fund must be established by ordinance of the legislative body. The ordinance should specifically list the uses described in Section 603(c) that are applicable to the unit and that the unit envisions utilizing. The ordinance should reference a plan that will provide the details for the use of these funds. The plan should be laid out in a way that corresponds to the elements as laid out in Section 603 of the ARP. The ordinance and plan may be amended as any other ordinance or plan as long as the amendment complies with Section 603.

**Appropriations and Disbursements.** As stated in the Directive, funds must be appropriated by the fiscal body before use in accordance with the Section 603, the ordinance, and the plan. Only local appropriation is required. All disbursements must go through the normal claims process in IC 5-11-10-1.6 and be supported with sufficient documentation. All disbursements must be made directly from the ARP grant fund. Money in the ARP fund may not be transferred to another fund of the unit.

**Fund Uses.** The uses of the fund are specified in Section 603(c) as follows:

"(1) USE OF FUNDS – Subject to paragraph (2), and except as provided in paragraphs (3) and (4), a metropolitan city, nonentitlement unit of local government, or county shall only use the funds provided under a payment made under this section to cover costs incurred by the metropolitan city, nonentitlement unit of local government, or county, by December 31, 2024

(A) to respond to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;

(B) to respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the metropolitan city, nonentitlement unit of local government, or county that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work;

(C) for the provision of government services to the extent of the reduction in revenue of such metropolitan city, nonentitlement unit of local government, or county due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of the metropolitan city, nonentitlement unit of local government, or county prior to the emergency; or

(D) to make necessary investments in water, sewer, or broadband infrastructure."

Grants and programs to respond to the public health emergency or its negative economic impacts under Section 603 (c)(1)(A) should be through written agreement with the recipient. Disbursements to grantees and program recipients must be documented and in compliance with the written agreement.

The premium pay allowed for eligible workers of your unit under Section 601(c)(1)(B) is limited to work during the COVID-19 Public Health Emergency. Premium pay is defined in Section 602(g) as "an amount of up to \$13 per hour that is paid to an eligible worker, in addition to wages or remuneration the eligible worker otherwise receives, for all work performed by the eligible worker during the COVID-19 public health emergency. Such amount may not exceed \$25,000 with respect to any single eligible worker." Eligible worker is defined as "those workers needed to maintain continuity of operations of essential critical infrastructure sectors and additional sectors as each chief executive officer of a metropolitan city, nonentitlement unit of local government, or county may designate as critical to protect the health and well-being of the residents of their metropolitan city, nonentitlement unit of local government, or county."

Grants to eligible employers under Section 603(c)(1)(B) should be through written agreement with the eligible employer. Disbursements to grantees must be documented and in compliance with the written agreement. The term Eligible Employer is not defined in Section 603.



Section 603(c)(1)(C) allows the funds to be used for costs incurred for the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency. The revenues of the full calendar year of 2019 will be used as the base year to determine the reduction of revenue in the full calendar years of 2020, 2021, 2022, and 2023. Over the covered period, costs incurred for the provision of government services will be limited to the total amount of revenue reduction in these years.

Information to calculate the revenue reduction for the local income tax revenue may be obtained from the Local Tax Distribution Report available on the Department of Local Government website at [www.in.gov/dlqf](http://www.in.gov/dlqf). Information to calculate the revenue reduction for the MVH/LRS and other state distributions may be obtained from the Auditor of State website at [www.in.gov/aos](http://www.in.gov/aos). Information to calculate the revenue reduction for other funds, such as parks, utilities, and other fees, should be obtained from your records. Documentation must be available to show all calculations. Please remember that the reduction in revenue must be due to the COVID-19 public health emergency. Documentation must be available to explain that the revenue reduction is due to the COVID-19 public health emergency and not caused by other factors.

An example of the calculation for revenue reduction is below.

	2019	2020	Difference
Certified Shares	635,000	600,000	-35,000
Economic Development	220,000	215,000	-5,000
MVH/LRS	870,000	800,000	-70,000
Utility Fees	2,025,000	1,050,000	-75,000
<b>Total Revenue Reduction in 2020</b>			<b>-185,000</b>

To find the revenue reduction amount for 2021, you will need to calculate the difference between revenue received in 2021 and revenue received in 2019. The full calendar year of 2019 will be used as a base for the calculation of revenue reduction in 2020, 2021, 2022, and 2023.

The costs incurred for the provision of governmental services may not exceed the total amount of revenue reduction.

Costs incurred to make investments in water, sewer, or broadband infrastructure under Section 603(c)(1)(D) must be documented and recorded on the capital asset ledger in accordance with the local capitalization policy.

The ARP grant fund may not be used to make a deposit into any pension fund.

**Transfers to Private NonProfit Organization or the State.** Section 603(c)(2) allows money in the ARP fund to be transferred to a private nonprofit organization. The term "private nonprofit organization" is defined in 42 USC 11360(17) to mean an organization - "(A) no part of the net earnings of which inures to the benefit of any member, founder, contributor, or individual; (B) that has a voluntary board; (C) that has an accounting system, or has designated a fiscal agent in accordance with requirements established by the [Secretary](#); and (D) that practices nondiscrimination in the provision of assistance." If money is transferred under this section, documentation must exist to show that the nonprofit organization meets the required definition.


Section 603(c)(4) allows money in the ARP fund to be transferred to the State of Indiana.

**Prior Costs Incurred.** Permitted expenses incurred in the fund of a unit after the passage of ARP (March 11, 2021) but before the receipt of the ARP funds may be shown as an expense from the ARP local grant fund.

For example, if on March 12, 2021, a city incurred expenses in the amount of \$10,000 from the General Fund in response to the public health emergency, the city may transfer that expense to the ARP fund through a reversing entry. The city will first reverse the \$10,000 expense in the General Fund, which will reinstate the expense appropriation line item and the cash balance of the general fund. The city will then post the \$10,000 disbursement to the ARP fund with a link to the original claim and supporting documentation.

**Internal Controls.** Internal controls must be designed, implemented, and documented to provide reasonable assurance that the ARP funds will be safeguarded and used in accordance with the ARP. Each of the five components of internal control is necessary to form a complete internal control process: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities. For more information on the establishment of internal controls, see the *Uniform Internal Control Standards for Indiana Political Subdivisions* and the Best Practice Documents on our website at [www.in.gov/sboa](http://www.in.gov/sboa).

This memorandum is considered to be part of the Uniform Compliance Guidelines of the State Board of Accounts and is intended to provide guidance that will promote transparency and accountability of funds received from the Coronavirus Local Fiscal Recovery Fund pursuant to the American Rescue Plan Act of 2021. This memorandum may be amended or rescinded at any time in writing by the State Examiner or Deputy State Examiner.

  
Paul D. Joyce, CPA  
State Examiner

**Exhibit from Resolution No. 2020-28  
Passed and adopted June 8, 2020:  
With modifications made by convention**

**TOWN of HIGHLAND WORKPLACE SAFETY MEASURES**

A workplace plan that is in force when a national, state or regional public emergency is in effect involving a public health contagion. (*A plan to safely transition from closed campus and physical plant to incrementally opened.*)

This plan is constructed to at once preserves a safe work environment, foster and protect continuity of government, protect critical functions and optimize in the context of these objectives, quality service to residents of the Town. The Corona Virus COVID 19 is highly contagious and has particularly adverse impacts on human beings.

While gradually relaxing the municipal building closure, the following steps will be taken to ensure the plan and extend and continue services. The following is policy for workers in all municipal facilities of the Town of Highland, performing administrative, clerical and support services. Except for those departments with discretely described additional requirements, these practices shall be observed by all employees:

**1. Employee screening process**

- (a) All employees are required to monitor their own health conditions. It is mandatory that employees perform a self - check of any symptoms of illness. This includes but is not limited to symptoms of fever, shortness of breath, sore throat, body aches, loss of smell to list a few. (If you experience any signs of illness, stay home and contact your Supervisor or their designee). A checklist will be provided to assist with the monitoring.
- (b) All employees will be required to perform daily body temperature checks before coming to work. Employees are *expected* to take their temperature and ensure they are within normal range. Once employees arrive at work, you will be required to acknowledge you took your temperature and it was less than 100 degrees Fahrenheit. Employees will sign off on a brief survey of condition as part of screening.
- (c) A daily log will be maintained by each department that lists the employee by name, the employee's temperature before coming to work and the time of taking the temperature. The employee will sign the log.

**2. Enhanced cleaning and protective practices**

- (a) At the end of each work-day, all surfaces will be wiped down with appropriate cleaning anti-viral wipes. Doorknobs, telephones, computer keypads, copiers and light switches too will be cleaned. *A Checklist will be provided to verify the tasks are completed.*
- (b) A record or log of cleaning will be maintained by department or office.
- (c) After every customer interaction, surface where customer was served shall be wiped down.
- (d) If an employee has a temperature more than 100 degrees Fahrenheit, the employee shall remain stay at home and contact your Supervisor or designee. Your Doctor or Health Care Provider should also be contacted for further direction.
- (e) High Risk employees will be encouraged to remain at home and work remotely, if possible. (*High Risk employees are employees 65 years of age or older and those with pre-existing conditions, such as COPD, asthma or any condition that affects immune response.*)

(f) If an employee has been in close contact with others while off from work (at home or in the Community) and they have symptoms of COVID - 19, contact your Supervisor or their designee prior to returning to work, as you may be subject to self-quarantine. If there has been contact, worker may be asked to monitor for up to seven days, with the final three days being symptom free including no fever without using any anti-fever medication.

(g) If a worker has symptoms of COVID – 19 , the worker will be required to self-quarantine for a least (14) days and the last (3) days with zero symptoms, unless you have a negative test result, then you might return after (7) days, with the final three days with days with zero symptoms and or in accordance with CDC guidelines.

(h) *Wipe and wash always.* Hand sanitizers dispensers shall be at the primary entrances and near the access points for major offices at conference room (upper chamber).

(i) For Town Hall: Hand sanitizers at entrance to redevelopment, entrance to building and inspection and inspectors rooms, and for Office of Clerk-Treasurer.

(ii) For Police Station: To be supplied.

(iii) For Central Fire Station: To be supplied.

(iv) For Public Works Facility: To be supplied.

(v) For Lincoln Community Center: To be supplied.

(vi) For Fire Station 2: None

(vii) For Meadows Park Office: To be supplied.

(viii) All workers are highly encouraged to wash hands with soap and water for at least 20 seconds at each break and as frequently as possible.

(ix) If soap and water are not available, use hand sanitizer that contains at least 60% alcohol, as provided by the workplace.

(x) Other important workplace practices that employees are highly encouraged to observe include:

- Avoid touching your face (Eyes, nose, mouth, etc.) with unwashed hands
- Cover your mouth and nose with a cloth face cover (mask) while around others
- Employees shall not congregate around another's work area and to continue to observe social distancing of at least 6 feet of distance.

(i) Workers who count or receive cash or checks shall use appropriate latex, or high-tactile surgical gloves.

(j) If a client or meeting is necessary, all will be convened in a large room as identified below, always, observing the social distancing guidelines, including maintaining six feet or more distance.

(i) For Town Hall: Plenary meeting room.

(ii) For Police Station:

(iii) For Central Fire Station:

(iv) For Public Works Facility:

(v) For Lincoln Community Center:

- (vi) For Fire Station 2: No meetings to be convened
- (vii) For Meadows Park Office: no meetings to be convened
- (k) Employer has installed "sneeze guards" and pedestrian routing measures from the front door to the referenced greeting counter.
- (l) For all bathrooms, appropriate touchless soap dispensers shall be installed that can be regularly refilled; Appropriate touchless towel dispensers will be installed as well. These will be permanent.

**3. Visitor and guest management and safety**

- (a) All departments should have conspicuously identified pedestrian routing that designates increments of six feet for social distancing paths for residents and guests to observe as they move through a facility.
- (b) As much as is possible, should public access be restored for administrative meetings or customer transactions, as much as possible try to have meetings by appointment.
- (c) Where meetings by appointment are not practicable, and in all other cases, all public buildings must have a designated staging area, for no more persons than three (3) or less always segregated by six feet social distance guidelines.
- (d) In all cases whether by appointment or not, the parking lots shall serve as a waiting room. Visitors and guests will be instructed to call when they have arrived providing a contact number for the employee to call back. As a service queue becomes available, the resident, guest or visitor will be called to come in greeted by a specified worker.
- (e) When dealing with guests, residents, and visitors, employees shall be provided appropriate face mask to wear for the extent of the visit. Employees are required to wear facial masks while serving customers, and while moving in office. ~~While at desk, masks may be removed.~~ Facial masks if possible, should be disposable and discarded in a special canister or collection bin. Facial masks that are made of cloth must be appropriately laundered frequently.
- (f) Guests, residents, and visitors will be ~~highly encouraged~~ **required** to wear a mask when interacting in any public building.
- (g) Signage shall be conspicuously displayed reminding all to practice social distancing of 6 feet or more, and wear masks, avoid touching face, and frequent hand-washing (as directed by CDC guidance and OSHA.)
- (h) Any part of this policy that is in conflict with CDC guidelines or OSHA requirements is void.

In addition to the foregoing, the following discrete department or functional practices are made policy:

- Public works Street/ water/ sanitation (on file with the department)
- Fire Fighters (on file with the department)
- Police (on file with the department)
- Parks and Recreation (on file with the department)
- Code Enforcement and Inspections (on file with the department)
- Redevelopment Department (on file with the department)

**Chapter 5.35  
PEDDLERS AND SOLICITORS**

Sections:

Article I. General Provisions

- 5.35.010 Statement of policy.**
- 5.35.020 Definitions.**
- 5.35.030 Temporary facilities for transient merchants.**
- 5.35.040 Exceptions.**
- 5.35.050 House-to-house solicitation.**
- 5.35.060 Street and sidewalk solicitation permit.**

Article II. Licensing

- 5.35.070 Required.**
- 5.35.080 Application and issuance.**
- 5.35.090 Fee.**
- 5.35.100 Free licenses.**
- 5.35.110 Special provisions for vehicles.**
- 5.35.120 Term.**
- 5.35.130 Badge.**
- 5.35.140 Penalty.**

**Statutory reference:** Municipal home rule, see IC 36-1-3-1 et seq. Specific authority to regulate peddlers, solicitors, etc., see IC 36-8-2-11. Transient Merchant Law of Indiana, see IC 25-37-1-1 et seq.

**Article I. General Provisions**

**5.35.010 Statement of policy.**

It is hereby declared to be the policy of the town, in the furtherance of the public health, safety and general welfare, to regulate solicitation, sales and the distribution of literature by persons, organizations, peddlers and transient merchants, to protect the citizenry from unauthorized solicitation at their homes, and to provide for maximum traffic safety on the streets and highways in the town, and provide for the public health, safety and welfare of the citizens of the town. [Ord. 850, 1980. Code 1983 § 14-1; Code 2000 § 114.01].

### **5.35.020 Definitions.**

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning:

“Peddler” means any person selling or offering for sale, barter or exchange, by sample or otherwise, any products, goods, wares or merchandise of any kind or description whatsoever, traveling by foot, vehicle or other conveyance, from place to place, from house to house, or in, about, along or upon any street, alley, or highway, or any other grounds in the municipality. The word “peddler” shall include, but not be limited to, “hawkers” and “ice cream vendors.”

“Solicitor and/or canvasser” means any person taking or attempting to take orders for sales or products, goods, wares and merchandise of any kind or description whatsoever, for future delivery or services to be furnished or performed in the future, whether or not the person has, carries or exposes for sale a sample of the subject of such sale, or whether he is collecting advance payment of such sales or not, traveling by foot or any type of conveyance from place to place within the corporate limits of the town. “Solicitor” shall include, but not be limited to, those soliciting the taking of photographs. “Solicitor” shall also include any person requesting contributions for any person or organization or handing out any literature or flyers on behalf of any person or organization.

“Transient merchant” means any person, whether a resident or nonresident of the town, who engages in a temporary business of selling or delivering goods or products of any kind within the town and who, in furtherance of said purpose, hires, leases, uses or occupies any building, structure, vehicle, room, shop or other place within the municipality for the exhibition and sale of products, goods, wares and merchandise. [Ord. 850, 1980. Code 1983 § 14-2; Code 2000 § 114.02].

### **5.35.030 Temporary facilities for transient merchants.**

(A) All persons, merchants or transient merchants licensed under the provisions of this chapter or subject to being licensed under the provisions of this chapter, except peddlers or solicitors, shall conduct their business within the town in a permanent structure enclosing an area of not less than 500 square feet on one level. Said structure shall be serviced by sanitary facilities, sewers, drains, power and utilities, including running water, and said structure shall otherwise be built in conformity with the building code of the town applicable to commercial buildings.

(B) No license shall be issued to a person subject to the provisions of subsection (A) of this section until the applicant demonstrates that the intended use of the facilities is permitted under the applicable provisions of the comprehensive zoning ordinance or produces documentation from the proper town body that the use is a “similar use” or that a “special exception use” has been granted. [Ord. 850, 1980. Code 1983 § 14-3; Code 2000 § 114.03].

Penalty, see HMC 5.35.140.

### **5.35.040 Exceptions.**

Nothing in this chapter shall be held to include persons representing a bona fide wholesale

establishment selling to retail dealers in the town, nor to include acts of bona fide local merchants or businesses in the town or their employees in taking orders in the houses of their customers for goods or services, or acts of said merchants or businessmen or their employees in delivering goods ordered by their customers, nor to include any child under the age of 16. [Ord. 850, 1980. Code 1983 § 14-4; Code 2000 § 114.04].

**5.35.050 House-to-house solicitation.**

(A) No person shall engage in any residential solicitation without having first obtained a license.

(B) No house-to-house solicitor and/or canvasser shall use other than the front door when making calls at residences, and all such soliciting and/or canvassing shall be done between the hours of 9:00 a.m. and 4:00 p.m., with the exception that all soliciting or canvassing on Sundays and holidays shall be prohibited. [Ord. 850, 1980. Code 1983 § 14-5; Code 2000 § 114.05].

Penalty, see HMC 5.35.140.

**5.35.060 Street and sidewalk solicitation permit.**

No person shall sell any merchandise, solicit contributions or distribute any literature or flyers on any street within the town, at any intersection, or on any sidewalk or public right-of-way located within 200 feet of any intersection in the town or on any traffic island or median. [Ord. 850, 1980; Ord. 975, 1992. Code 1983 § 14-41; Code 2000 § 114.06].

Penalty, see HMC 5.35.140.

## **Article II. Licensing**

**5.35.070 Required.**

(A) No person shall call at any residence or place of business within the town with the intent or purpose of soliciting without having a license authorizing solicitation in his possession. No license shall be in the possession of any person other than the one to whom it was issued.

(B) No person shall occupy or use any portion of a public street, sidewalk, park or other public property within the limits of the municipality for taking photographs, pictures or motion pictures with the intent or purpose of selling, or offering the picture for sale, without first obtaining a license.

(C) No person shall engage in house-to-house selling, peddling, soliciting, canvassing, hawking, acting as a transient merchant or any similar activity within the town without first registering and obtaining a license. [Ord. 850, 1980. Code 1983 § 14-21; Code 2000 § 114.15].

Penalty, see HMC 5.35.140.

**5.35.080 Application and issuance.**

(A) Any person or organization required to obtain a license under the provisions of this chapter must file a sworn written application (in duplicate) with the clerk-treasurer, the



application giving the following information:

- (1) Name, description of applicant;
  - (2) Address;
  - (3) A brief description of the nature of the business and the goods to be sold;
  - (4) If employed, name and address of the employer, together with the credentials establishing the exact relationship;
  - (5) Length of time for which the right to do business is desired;
  - (6) If a vehicle is to be used, a description of the vehicle, together with license number or other means of identification;
  - (7) Photograph of the applicant, taken within 60 days prior to the date of the filing of the application, the picture being approximately two inches by two inches, showing the head and shoulders of the applicant in a clear and distinguishing manner;
  - (8) The fingerprints of the applicant and the names of at least two reliable property owners of the county who will certify as to the applicant's good character and business responsibility or, in lieu thereof, other evidence as to good character, sufficient to make an evaluation as to character and responsibility;
  - (9) A statement as to whether or not the applicant has been convicted of any crime, misdemeanor, or violation of any municipal ordinance, the nature of the offense and the punishment set therefor.
- (B) Each applicant dealing in an edible product or traveling from house to house shall file with his application a statement by a reputable physician in the town dated not more than 10 days prior to the submission of the application certifying the applicant to be free of infectious, contagious or communicable disease.
- (C) At the time of filing application, a fee of \$10.00 shall be paid to the clerk-treasurer covering the cost of investigation. Upon receipt of such application, the original shall be referred to the police chief, who shall cause an investigation of the applicant's business and moral character to be made as he deems necessary for the protection of the public. If the applicant's character and responsibility are found unsatisfactory, the police chief shall endorse his disapproval and his reason for same on the application, returning the application to the clerk-treasurer who shall notify the applicant that his application is disapproved and that no license will be issued.
- (D) If the applicant's character and responsibility are found to be satisfactory, the police chief shall endorse his approval on the application, returning the application to the clerk-treasurer, who shall, upon payment of the prescribed fee, issue a license and deliver it to the applicant. The license shall contain the signature of the clerk-treasurer, the name, address and photograph of said licensee, class of license issued and kinds of goods to be sold thereunder,

and the expiration date. The clerk-treasurer shall keep a permanent record of all licenses issued. [Ord. 850, 1980. Code 1983 § 14-22. Code 2000 § 114.16].

**5.35.090 Fee.**

(A) A license fee in the amount described in the following schedule shall be paid to the clerk-treasurer for a license required by this chapter, depending on the term or tenure desired for the regulated soliciting or peddling. None of the license fees provided for by this section shall be applied so as to occasion an undue burden upon interstate commerce. In any case where a license fee is believed by a licensee or applicant for license to place an undue burden upon such commerce, he may apply to the town council for an adjustment of the fee so that it shall not be discriminatory, unreasonable or unfair as to such commerce.

(B) License fees for soliciting or peddling required by this chapter shall be according to the following schedule of license fees:

- (1) Peddling or soliciting per week: \$5.75;
- (2) Peddling or soliciting per month: \$20.00;
- (3) Peddling or soliciting per year: \$216.00. [Ord. 1687 § 3, 2018].

**5.35.100 Free licenses.**

(A) Veteran's Exemption. The clerk-treasurer shall issue a free license pursuant to this chapter to an approved applicant who has been a war veteran or serviceman and shall present the clerk-treasurer a license from the county auditor showing his/her qualification under applicable law.

(B) Temporary Fee Waiver by Order of the Town Council President. For not-for-profit, philanthropic, civic, local government or educational groups which are situated and based in the town, which are conducting an activity regulated by this chapter, the town council hereby authorizes that the town council president, when in his opinion the public good would require it, may issue a written order, directed to the clerk-treasurer, indicating that the fees set forth in the schedule under HMC 5.35.080(C), 5.35.090, 5.35.110, and 5.35.130 are waived for the group with such waiver to be effective for a time certain and not to exceed a period of two weeks. Further, such order should be reported to the town council for its information in a timely manner. [Ord. 850, 1980; Ord. 1044, 1996. Code 1983 § 14-24; Code 2000 § 114.18].

**Statutory reference:** Veterans exempt from certain licenses, see IC 25-25-2-1.

**5.35.110 Special provisions for vehicles.**

For each vehicle used, a license applicant shall file a certificate of insurance with the clerk-treasurer, establishing that liability insurance in minimum amounts of \$100,000 and \$300,000 bodily injury and \$500,000 property damage is in effect. Each vehicle so used shall have displayed upon each side thereof, in plain print, legible at 20 feet, the name and address of owner and kind of goods for sale. A fee for each vehicle used in the amount of \$5.00 per month or \$25.00 per year shall be paid to the clerk-treasurer. [Ord. 850, 1980. Code 1983 § 14-25; Code 2000 § 114.19].

**5.35.120 Term.**

All annual licenses issued under this chapter shall expire on the thirty-first day of December in the year when issued, and all other licenses shall expire on the date specified on the license. [Ord. 850, 1980. Code 1983 § 14-26; Code 2000 § 114.20].

**5.35.130 Badge.**

Any person procuring a license under this chapter shall wear a badge conspicuously upon his person, which badge reflects his permission and license, such badge to be furnished by the town and to be nontransferable. A deposit of \$5.00 for the badge shall be required of all such persons, the deposit being returned to the depositor upon the return of the badge to the clerk-treasurer within five days of expiration of said license. [Ord. 850, 1980. Code 1983 § 14-27; Code 2000 § 114.21].

Penalty, see HMC 5.35.140.

**5.35.140 Penalty.**

Any person or organization who shall violate any provision of this chapter shall be fined in a sum not to exceed \$1,000 per day and each day that any person shall violate any of the provisions or section of this chapter shall be deemed to commit a separate offense hereunder. [Ord. 850, 1980; Ord. 975, 1992. Code 1983 § 14-6. Code 2000 § 114.99].

**Cross-reference:** Schedule of code or ordinance violations, see HMC 9.85.060.

**Statutory reference:** Limitations on penalties, see IC 36-1-3-8(9) and (10).

## Project Palisade

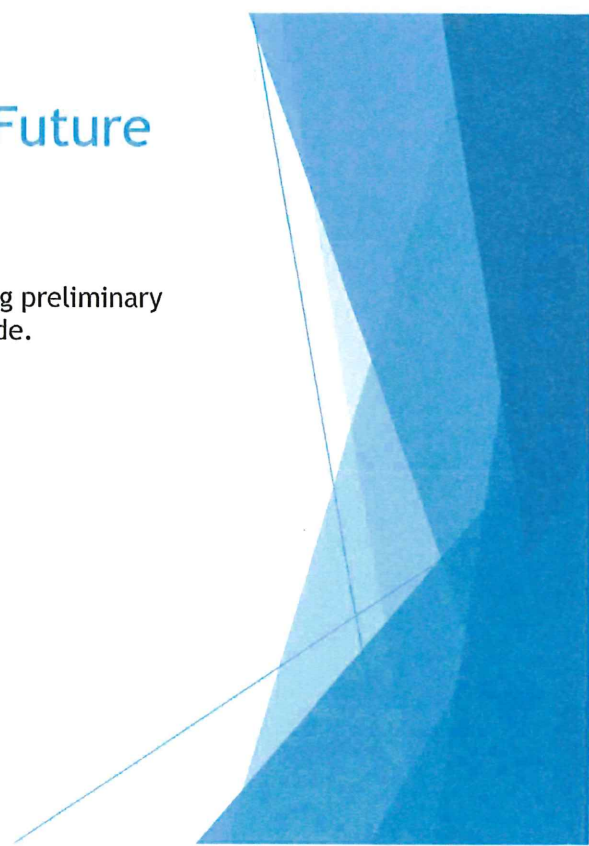
- ▶ In 2010, the Webb Family purchased Webb Hyundai of Highland, reaffirming their commitment to the Town of Highland and reinvesting in the community.
- ▶ Over the years, the business has continued to flourish and has contributed millions of dollars in taxable revenue to the local and state tax base.
- ▶ Following an extensive site search along the corridor and neighboring towns, Webb Hyundai of Highland has elected to once again reinvest in the Town of Highland with their planned expansion retaining the local jobs of 38 full-time employees (FTE's).
- ▶ As 2021 marks the Webb Family's 50<sup>th</sup> Anniversary in the Town of Highland, it is the hopes of their leadership that "Project Palisade" commemorate this monumental achievement.

## Project Palisade Details

- ▶ Project Palisade will consist of renovations of approximately 5,870 SF to the existing facility along with the new construction of a 1,220 SF addition including façade improvements and additional site infrastructure improvements signifying a total investment of \$2 Million Dollars into the property.
- ▶ As a direct outcome of this project, it is anticipated that Project Palisade will result in the creation of an additional 10-15 new permanent local jobs and 20 temporary local construction jobs.
- ▶ Along with the creation of those jobs, it is estimated that Project Palisade will result in the generation of \$110,000 annually in Real and Personal taxable revenue to the local and state tax base.

## Project Palisade Site Plans and Future Renderings

- ▶ Accompanying this presentation, I direct you to the following preliminary drawings and proposed project renderings for Project Palisade.



## Project Palisade Needs

- ▶ Access to funding in the Towns “Highland Commercial Corridors” TIF.
- ▶ Real Property Tax Abatement. This is a combination of the Enterprise Zone Programs Employee Wage Credit, Investment Deductions (Personal Property Only), and Investment Cost Credit. After a review of the sites, the applicable local and state regulations and rules and the related development plans for the immediate area, it was determined that TIF bonds were not available for these specific sites. The application of Real Property Tax Abatement has the net impact equivalent to the amount of the TIF bonds.
- ▶ Personal Property Tax Abatement. When added to the estimated value of the Real Property Tax Abatement, the application of the Personal Property Tax Abatement has the net impact equivalent to the amount of the TIF bonds.

## Project Palisade Needs

- ▶ Performance Mortgage provided that Webb Automotive Group performs as expected, Webb would satisfy the Performance based on the following three specified project milestones:
  - ▶ Obtaining a building permit at such time would be satisfied.
  - ▶ Obtaining an occupancy permit as well as all other Federal and State licenses necessary for operation.
  - ▶ Levels of project investment in structural improvements and job creation as stated above, have been made and sustained for a period of three years subsequent to occupancy. Upon satisfaction performance mortgage, Highland and or its authorized agents shall file "Satisfaction of Mortgage" with the Lake County Recorder.
- ▶ Project Fast Tracking subject to compliance, priority consideration and permitting, zoning, etc. will be expediated in an effort of good faith and continued partnership with the Town of Highland.



**LAW OFFICES OF  
ROBERT F. TWEEDLE**

2850 - 45<sup>th</sup> Street, Suite A  
Highland, Indiana 46322

Attorney at Law

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Licensed in Indiana & Illinois

Telephone: (219) 924-0770  
Facsimile: (219) 924-0772  
Illinois: (312) 431-8774

March 26, 2021

Demand Real Results LLC  
c/o Mark Fleishman  
8516 Henry Street  
Highland, IN 46322

RE: Demand Real Results LLC dba Safety Training Services, Inc.  
8516 Henry Street, Highland, IN 46322  
Economic Revitalization Area Compliance

Dear Mr. Fleishman:

I am writing on behalf of the Highland, Indiana Town Council (Town Council). Pursuant to IC 6-1-1-12.1-5.9, at its March 8, 2021 meeting, the Town Council, as the designating body, reviewed your compliance with statement of benefits (Statement of Benefits) dated January 19, 2021 in reference to your property tax abatement associated with the above-referenced real property. A copy of the Statement of Benefits is enclosed herewith. Following review, the Town Council determined that you have not substantially complied with the Statement of Benefits.

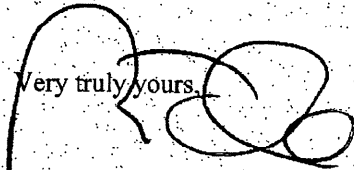
The reasons for the Town Council's determination are as follows:

1. Current number of employees is less than what was originally estimated. Actual number of employees is 27. Estimated number of employees is 34.
2. Number of employees retained is less than what was originally estimated. Actual number of employees retained is 25. Estimated number of employees retained is 34.
3. Number of additional employees is less than what was originally estimated. Actual number of additional employees is 2. Estimated number of additional employees is 16 over 3 years.

Please be advised that a hearing will be conducted by the Town Council at its regular meeting on Monday, April 12, 2021 at 6:30 pm for the purpose of further considering your compliance with the Statement of Benefits.

Thank you for your attention to this matter.

Very truly yours,

  
Robert F. Tweedle

Enclosure: Demand Real Results LLC  
Statement of Benefits

Cc: Highland Town Council  
Kathy Deguilio-Fox, Redevelopment Director  
Michael Griffin, Clerk Treasurer



**COMPLIANCE WITH STATEMENT OF BENEFITS  
REAL ESTATE IMPROVEMENTS**

State Form 51788 (R3 / 2-13)  
Prescribed by the Department of Local Government Finance

20 <u>21</u> PAY 20 <u>22</u>
FORM CF-1 / Real Property

<b>PRIVACY NOTICE</b>
The cost and any specific individual's salary information is confidential; the balance of the filing is public; record per IC 8-1-12-1-5.1 (c) and (e).

**INSTRUCTIONS:**

1. This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.
2. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).
3. This form must accompany the Initial Deduction application (Form 322/RE) that is filed with the county auditor.
4. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 15, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-6.1(b))
5. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).

SECTION 1 TAXPAYER INFORMATION		
Name of taxpayer <b>Demand Real Estate LLC</b>	County <b>Lake</b>	
Address of property (street, city, county, and ZIP code) <b>8516 Henry Street, Highland, IN 46322</b>	DLGF taxing district number <b>45-30-506</b>	
Name of contact person <b>Mark Fleishman</b>	Telephone number <b>( 219 ) 554-2180 Ext. 101</b>	
SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY		
Name of designating body <b>Highland Town Council</b>	Resolution number <b>2014-31 &amp; 2014-36</b>	Estimated start date (month, day, year)
Location of property <b>8516 Henry Street, Highland, IN 46322</b>	Actual start date (month, day, year) <b>11/2014</b>	
Description of real property improvements <b>Renovation of existing, vacant building for offices and training education center. ERA Res: 2007-10 &amp; 2007-23 ORD#1564</b>	Estimated completion date (month, day, year)	Actual completion date (month, day, year) <b>4/30/2015</b>
SECTION 3 EMPLOYEES AND SALARIES		
EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees	<b>34</b>	<b>27</b>
Salaries	<b>525,000.00</b>	<b>872,196.00</b>
Number of employees retained	<b>34</b>	<b>25</b>
Salaries	<b>525,000.00</b>	<b>830,336.00</b>
Number of additional employees	<b>16 over 3 years</b>	<b>2</b>
Salaries	<b>293,280.00</b>	<b>41,860.00</b>
SECTION 4 COST AND VALUES		
COST AND VALUES	REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE
Values before project	<b>500,000.00</b>	
Plus: Values of proposed project	<b>672,935.00</b>	
Less: Values of any property being replaced		
Net values upon completion of project	<b>1,172,935.00</b>	
ACTUAL	COST	ASSESSED VALUE
Values before project	<b>500,000.00</b>	
Plus: Values of proposed project	<b>719,289.00</b>	
Less: Values of any property being replaced		
Net values upon completion of project	<b>1,219,289.00</b>	
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER		
WASTE CONVERTED AND OTHER BENEFITS	AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted	<b>0</b>	<b>0</b>
Amount of hazardous waste converted	<b>0</b>	<b>0</b>
Other benefits:		
SECTION 6 TAXPAYER CERTIFICATION		
I hereby certify that the representations in this statement are true.		
Signature of authorized representative 	Title <b>Owners/Operations Mgr.</b>	Date signed (month, day, year) <b>1/19/2021</b>

OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)  
 THAT WAS APPROVED AFTER JUNE 30, 1991

**INSTRUCTIONS: (IC 6-1.1-12.1-5.1 and IC 6-1.1-12.1-5.9)**

1. Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).
2. If the property owner is found NOT to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property) and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has NOT made reasonable efforts to comply, then the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.

We have reviewed the CF-1 and find that:		
<input type="checkbox"/> the property owner IS in substantial compliance <input checked="" type="checkbox"/> the property owner IS NOT in substantial compliance <input type="checkbox"/> other (specify) _____		
Reasons for the determination (attach additional sheets if necessary):		
Signature of authorized member / <b>Roger Sheeman</b>		Date signed (month, day, year) <b>8 March 2021</b>
Attested by: /s/ <b>Michael W. Griffin, Clerk-Treasurer</b>		Designating body <b>TOWN Council of HIGHLAND</b>
If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)		
Time of hearing <input type="checkbox"/> AM <input type="checkbox"/> PM	Date of hearing (month, day, year)	Location of hearing
HEARING RESULTS (to be completed after the hearing)		
<input type="checkbox"/> Approved <input type="checkbox"/> Denied (see instruction 4 above)		
Reasons for the determination (attach additional sheets if necessary):		
Signature of authorized member		Date signed (month, day, year)
Attested by:		Designating body
<b>APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]</b>		
A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.		

### Current Compensation by Job Title

No Job Title

Employee	Company	Emp ID	Date Hired	Annual Salary	Hourly?	Pay Rate	A. Hrs	Exempt?	Supervisor	Branch/Division/Dept
<b>1-1 BOARD OF DIRECTORS</b>										
Retained	0058- Y4055036	1	01/01/2002	\$93,600.00	Yes	\$ 45.00	40	No		// BOARD OF D
Employee Count : 1				\$ 93,600.00						

**ACCOUNT MANAGER**

Employee	Company	Emp ID	Date Hired	Annual Salary	Hourly?	Pay Rate	A. Hrs	Exempt?	Supervisor	Branch/Division/Dept
<b>8868-100 IN ADMINISTRATION - IN</b>										
Retained	0058- Y4055036	82	09/29/2015	42,640.00	Yes	\$ 20.50	40	No	Melinda Gee	// ADMINISTRA
Employee Count : 1				\$ 42,640.00						

**ADMINISTRATIVE ASSISTANT**

Employee	Company	Emp ID	Date Hired	Annual Salary	Hourly?	Pay Rate	A. Hrs	Exempt?	Supervisor	Branch/Division/Dept
<b>8868-100 IN ADMINISTRATION - IN</b>										
Retained	0058- Y4055036	8	10/30/2006	21,216	Yes	\$ 17.00	24	No	Melinda Gee	// ADMINISTRA
Employee Count : 1				\$ 21,216.00						

**ADMINISTRATIVE SVCS MANAGER**

Employee	Company	Emp ID	Date Hired	Annual Salary	Hourly?	Pay Rate	A. Hrs	Exempt?	Supervisor	Branch/Division/Dept
<b>8868-100 IN ADMINISTRATION - IN</b>										
Retained	0058- Y4055036	5	01/01/2002	\$3,600.00	Yes	\$ 45.00	40	No	Robert Grozewski Jr	// ADMINISTRA
Employee Count : 1				\$ 3,600.00						

**EQUIPMENT SERVICE TECHNICIAN**

Employee	Company	Emp ID	Date Hired	Annual Salary	Hourly?	Pay Rate	A. Hrs	Exempt?	Supervisor	Branch/Division/Dept
<b>No Job Title</b>										
Retained	0058- Y4055036	109	10/21/2019	20,800	Yes	\$ 12.50	32.00	No	Edward Azcona	//
Employee Count : 1				\$ 20,800.00						

**FIELD SVCS MANAGER**

Employee	Company	Emp ID	Date Hired	Annual Salary	Hourly?	Pay Rate	A. Hrs	Exempt?	Supervisor	Branch/Division/Dept
<b>5808-200 IN RESCUE - IN</b>										
Retained	0058- Y4055036	60	02/27/2012	\$6,160.00	Yes	\$ 27.00	40	No		// RESCUE - I
Employee Count : 1				\$ 6,160.00						

**FIELD SVCS TECHNICIAN**

Employee	Company	Emp ID	Date Hired	Annual Salary	Hourly?	Pay Rate	A. Hrs	Exempt?	Supervisor	Branch/Division/Dept	
<b>5606-200 IN RESCUE - IN</b>											
Retained	0058- Y4055036	80	06/18/2013	33280	Yes	\$ 20.00	32	No	Patrick Booth	// RESCUE - I	
Retained	0058- Y4055036	74	09/11/2012	7072	Yes	\$ 17.00	8	No	Patrick Booth	// RESCUE - I	
Retained	0058- Y4055036	70	09/11/2012	7488	Yes	\$ 18.00	8	No	Patrick Booth	// RESCUE - I	
Retained	0058- Y4055036	91	09/29/2015	13312	Yes	\$ 16.00	16	No	Patrick Booth	// RESCUE - I	
Retained	0058- Y4055036	79	05/10/2013	7488	Yes	\$ 18.00	8	No	Patrick Booth	// RESCUE - I	
Retained	0058- Y4055036	64	08/19/2011	29952	Yes	\$ 18.00	32	No	Patrick Booth	// RESCUE - I	
Retained	0058- Y4055036	103	06/16/2016	26624	Yes	\$ 16.00	32	No	Patrick Booth	// RESCUE - I	
Retained	0058- Y4055036	102	06/16/2016	26624	Yes	\$ 16.00	32	No	Patrick Booth	// RESCUE - I	
Employee Count : 8				\$	161,840.00						

**HOUSEKEEPING**

Employee	Company	Emp ID	Date Hired	Annual Salary	Hourly?	Pay Rate	A. Hrs	Exempt?	Supervisor	Branch/Division/Dept	
<b>8868-100 IN ADMINISTRATION - IN</b>											
Retained	0058- Y4055036	88	06/10/2015	6240	Yes	\$ 15.00	8	No	Melinda Gee	// ADMINISTRA	
Retained	0058- Y4055036	89	06/10/2015	6240	Yes	\$ 15.00	8	No	Melinda Gee	// ADMINISTRA	
Employee Count : 2				\$	12,480.00						

**INSTRUCTOR**

Employee	Company	Emp ID	Date Hired	Annual Salary	Hourly?	Pay Rate	A. Hrs	Exempt?	Supervisor	Branch/Division/Dept	
<b>8868-300 IN TRAINING - IN</b>											
Retained	0058- Y4055036	9	04/01/2002	7680	Yes	\$ 18.50	8	No	Michael Scanlon	// TRAINING -	
Retained	0058- Y4055036	87	08/12/2014	20800	Yes	\$ 20.00	20	No	Michael Scanlon	// TRAINING -	
Retained	0058- Y4055036	106	05/24/2019	21216	Yes	\$ 17.00	24.00	No	Michael Scanlon	// TRAINING -	
Employee Count : 3				\$	49,712.00						

**LMS ADMINISTRATOR**

Employee	Company	Emp ID	Date Hired	Annual Salary	Hourly?	Pay Rate	A. Hrs	Exempt?	Supervisor	Branch/Division/Dept	
<b>8868-300 IN TRAINING - IN</b>											
Retained	0058- Y4055036	21	05/15/2006	49020	Yes	\$ 24.00	40	No	Robert Grozewski Jr	// TRAINING -	
Employee Count : 1				\$	49,920.00						

**MARKETING STRATEGIST**

Employee	Company	Emp ID	Date Hired	Annual Salary	Hourly?	Pay Rate	A. Hrs	Exempt?	Supervisor	Branch/Division/Dept	
8868-100 IN ADMINISTRATION - IN											
Retained	0058- Y4055036	72	09/10/2012	45760	Yes	\$ 22.00	40	No	Malinda Gee	// ADMINISTRA	
Employee Count: 1				\$	45,760.00						

**OPERATIONS MANAGER**

Employee	Company	Emp ID	Date Hired	Annual Salary	Hourly?	Pay Rate	A. Hrs	Exempt?	Supervisor	Branch/Division/Dept	
8868-100 IN ADMINISTRATION - IN											
Retained	0058- Y4055036	47	03/11/2011	93600	Yes	\$ 45.00	40	No		// ADMINISTRA	
Employee Count: 1				\$	93,600.00						

**TECHNICAL SVCS MANAGER**

Employee	Company	Emp ID	Date Hired	Annual Salary	Hourly?	Pay Rate	A. Hrs	Exempt?	Supervisor	Branch/Division/Dept	
8868-400 IN TECHNICAL - IN											
Retained	0058- Y4055036	35	01/01/2002	29952	Yes	\$ 24.00	24	No	Robert Groszewski Jr	// TECHNICAL	
Employee Count: 1				\$	29,952.00						

**TEMPERATURE SCREENER**

Employee	Company	Emp ID	Date Hired	Annual Salary	Hourly?	Pay Rate	A. Hrs	Exempt?	Supervisor	Branch/Division/Dept	
No Job Title											
New	0058- Y4056038	113	05/28/2020	20020	Yes	\$ 11.00	35	No	Patrick Booth	//	
New	0058- Y4056036	114	05/28/2020	21840	Yes	\$ 12.00	35	No	Patrick Booth	//	
Employee Count: 2				\$	41,860.00						

**TRAINING COORDINATOR**

Employee	Company	Emp ID	Date Hired	Annual Salary	Hourly?	Pay Rate	A. Hrs	Exempt?	Supervisor	Branch/Division/Dept	
8868-300 IN TRAINING - IN											
Retained	0058- Y4056036	69	04/01/2013	41600	Yes	\$ 20.00	40	No	Michael Scanlon	// TRAINING -	
Employee Count: 1				\$	41,600.00						

**TRAINING SVCS MANAGER**

Employee	Company	Emp ID	Date Hired	Annual Salary	Hourly?	Pay Rate	A. Hrs	Exempt?	Supervisor	Branch/Division/Dept	
8868-300 IN TRAINING - IN											
Retained	0058- Y4056036	27	07/07/2009	27456	Yes	\$ 22.00	24	No	Robert Groszewski Jr	// TRAINING -	
Employee Count: 1				\$	27,456.00						

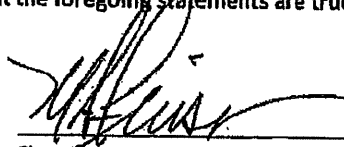
STATE OF INDIANA )  
 ) ss:  
COUNTY OF LAKE )

**AFFIDAVIT**

I, Mark A. Fleishman, hereby state:

1. That I am competent to testify to the facts set forth herein and if called as a witness, I would so testify under oath to these facts.
2. That I am not under any incapacity.
3. That I am an applicant for tax abatement.
4. That the information I have provided on the Form CF-1 is correct.
5. That the information I have provided on the Checklist for Supporting Documentation Required for Evaluation of Compliance with Statement of Benefits and all attachments is correct.

I affirm under the penalties for perjury that the foregoing statements are true and based upon my personal knowledge.



Signature

Mark A. Fleishman

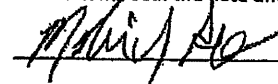
Name Printed or Typed

Before me, a Notary Public, in and for said County and State this 19 day of January, 2021, personally appeared before me or acknowledge the execution of the above instrument to be his/her voluntary act and deed, for the uses and purposes therein stated.

In witness whereof, I have hereunto set my hand and official seal the date and year last above written.

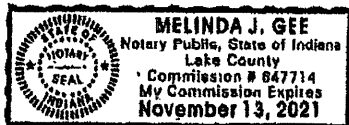
My Commission Expires:

November 13, 2021



Melinda J Gee, Notary Public

Resident of Lake County



**IC 6-1.1-12.1-5.9 Determination of substantial compliance with statement of benefits; notice of noncompliance; hearing; resolution; appeal**

Sec. 5.9. (a) This section does not apply to a deduction under section 3 of this chapter for property located in a residentially distressed area.

(b) Not later than forty-five (45) days after receipt of the information described in section 5.1, 5.3(j), or 5.6 of this chapter, the designating body may determine whether the property owner has substantially complied with the statement of benefits approved under section 3, 4.5, or 4.8 of this chapter. If the designating body determines that the property owner has not substantially complied with the statement of benefits and that the failure to substantially comply was not caused by factors beyond the control of the property owner (such as declines in demand for the property owner's products or services), the designating body shall mail a written notice to the property owner. The written notice must include the following provisions:

- (1) An explanation of the reasons for the designating body's determination.
- (2) The date, time, and place of a hearing to be conducted by the designating body for the purpose of further considering the property owner's compliance with the statement of benefits. The date of the hearing may not be more than thirty (30) days after the date on which the notice is mailed.

(c) On the date specified in the notice described in subsection (b)(2), the designating body shall conduct a hearing for the purpose of further considering the property owner's compliance with the statement of benefits. Based on the information presented at the hearing by the property owner and other interested parties, the designating body shall again determine whether the property owner has made reasonable efforts to substantially comply with the statement of benefits and whether any failure to substantially comply was caused by factors beyond the control of the property owner. If the designating body determines that the property owner has not made reasonable efforts to comply with the statement of benefits, the designating body shall adopt a resolution terminating the property owner's deduction under section 3, 4.5, or 4.8 of this chapter. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes.

(d) If the designating body adopts a resolution terminating a deduction under subsection (c), the designating body shall immediately mail a certified copy of the resolution to:

- (1) the property owner;
- (2) the county auditor; and
- (3) the county assessor.

The county auditor shall remove the deduction from the tax duplicate and shall notify the county treasurer of the termination of the deduction. If the designating body's resolution is adopted after the county treasurer has mailed



the statement required by [IC 6-1.1-22-8.1](#), the county treasurer shall immediately mail the property owner a revised statement that reflects the termination of the deduction.

(e) A property owner whose deduction is terminated by the designating body under this section may appeal the designating body's decision by filing a complaint in the office of the clerk of the circuit or superior court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner. An appeal under this subsection shall be promptly heard by the court without a jury and determined within thirty (30) days after the time of the filing of the appeal. The court shall hear evidence on the appeal and may confirm the action of the designating body or sustain the appeal. The judgment of the court is final and conclusive unless an appeal is taken as in other civil actions.

(f) If an appeal under subsection (e) is pending, the taxes resulting from the termination of the deduction are not due until after the appeal is finally adjudicated and the termination of the deduction is finally determined.

*As added by P.L.14-1991, SEC.6. Amended by P.L.90-2002, SEC.124; P.L.256-2003, SEC.7; P.L.193-2005, SEC.5; P.L.154-2006, SEC.30; P.L.3-2008, SEC.37; P.L.146-2008, SEC.128; P.L.288-2013, SEC.17.*

**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, at 6:30 p.m. on the 12<sup>th</sup> day of April 2021, will consider the following additional appropriations in excess of the budget for the current year in the following funds:

**CORPORATION GENERAL FUND**

**Police Department**

Acct. 001-0009-4XXX Police Body Cams	\$ 150,000.00
Acct. 001-0009-4XXX Police Drone	\$ 15,000.00
Acct. 001-0009-4XXX Automobile Purchase	<u>\$ 3,246.00</u>
<b>Total 400 Series:</b>	<b>\$ 168,246.00</b>
Acct. 001-0009-3XXX Automobile Lease	<u>\$ 5,300.00</u>
<b>Total 300 Series:</b>	<b>\$ 5,300.00</b>
Acct. 001-0009-23004 Other Supplies	\$ 11,736.00
Acct. 001-0009-2XXX Bicycle Program	<u>\$ 8,000.00</u>
<b>Total 200 Series:</b>	<b>\$ 19,736.00</b>
<b>Total for the Department:</b>	<b>\$ 193,282.00</b>

**Fire Department**

Acct. 001-0007-4XXX Extraction Tool	\$ 13,700.00
Acct. 001-0007-4XXX SCBA compressor	<u>\$ 75,000.00</u>
<b>Total 400 Series:</b>	<b>\$ 88,700.00</b>
Acct. 001-0007-3XXX Target Solutions E Learning	<u>\$ 3,500.00</u>
<b>Total 300 Series:</b>	<b>\$ 3,500.00</b>
Acct. 001-0007-23004 Other Supplies	\$ 5,917.00
Acct. 001-0007-2300X Rapid Intervention Kits (2)	\$ 13,700.00
Acct. 001-0007-23006 Active Shooter PPE Supplies	\$ 10,500.00
Acct. 001-0007-2300X Thermal Imagers (5)	<u>\$ 37,500.00</u>
<b>Total 200 Series:</b>	<b>\$ 61,700.00</b>
Acct. 001-0007-11114 Training/MTG Compensation	<u>\$ 17,500.00</u>
<b>Total 100 Series:</b>	<b>\$ 17,500.00</b>
<b>Total for the Department:</b>	<b>\$ 177,317.00</b>

**Works Board and Services Department**

Acct. 001-0011-3XXX Transfer for Community Crossings	\$ 250,000.00
Acct. 001-0011-3XXX Transfer for OTHER FUNDS	\$ 28,637.00
Acct. 001-0011-3XXX Transfer to Park & Rec Fund	<u>\$ 12,767.00</u>
<b>Total 300 Series:</b>	<b>\$ 291,404.00</b>
Acct. 001-0011-4XXX LED MESSAGE SIGNS	<u>\$ 34,000.00</u>
<b>Total 400 Series:</b>	<b>\$ 34,000.00</b>
<b>Total for the Department:</b>	<b>\$ 325,404.00</b>

**Town Hall and Monuments Department**

Acct. 001-0012-36003 Building Repair & Maintenance	\$ 17,300.00
<b>Total 300 Series:</b>	<b>\$ 17,303.00</b>
<b>Total for the Department:</b>	<b>\$ 17,303.00</b>
<b>TOTAL for the FUND:</b>	<b><u>\$ 713,303.00</u></b>

MUNICIPAL CUMULATIVE CAPITAL DEVELOPMENT FUND

Acct. 001-0000-39004 Application Software	\$ 22,000.00
Acct. 001-0000-39006 Software Training	\$ 25,000.00
<b>Total 300 Series:</b>	<b>\$ 47,000.00</b>

Acct. 001-0000-43009 Computers/Printers	\$ 28,000.00
<b>Total 400 Series:</b>	<b>\$ 28,000.00</b>

**TOTAL for the FUND:** **\$ 75,000.00**

PARKS AND RECREATION SPECIAL OPERATING (GENERAL) FUND

Acct. 006-0000-21005 Lincoln Center Supplies	\$ 12,767.00
<b>Total 200 Series:</b>	<b>\$ 12,767.00</b>

**TOTAL for the FUND:** **\$ 12,767.00**

Funds to support these additional appropriations in the **Corporation General Fund** shall be supported by the reimbursement from the United States Government CARES Act proceeds as distributed by Lake County Community Development Department and the State of Indiana Finance Authority.

Funds to support these additional appropriations in the **Parks and Recreation Special Operating (General) Fund** shall be supported by as transfer from the Corporation General Fund funded by the reimbursement from the United States Government CARES Act proceeds as distributed by the State of Indiana Finance Authority.

Funds to support these additional appropriations in the **Municipal Cumulative Capital Development Fund** shall be supported by miscellaneous revenue, unreserved unobligated fund balance on deposit to the credit of the fund.

Taxpayers appearing at such meeting shall have a right to be heard thereon. Taxpayers are asked to contact the Office of the Clerk-Treasurer at (219) 838-1080 to provide an email address to allow the Zoom platform information to be provided if the meeting is still being conducted electronically alone. You may also write to the Office of the Clerk-Treasurer if you have concerns. The additional appropriations, as finally made, will be filed with the Department of Local Government Finance, for its review. The Department of Local Government Finance shall make a written determination of the sufficiency of funds within fifteen days of receipt of a certified copy of the action taken.

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

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

**BREAK OUT OF THE USES FOR THE CARES ACT FUND**

CARES ACT IFA FUND \$ 726,156.00

CARES ACT CDBG FUND \$ 11,736.00

All to GENERAL FUND \$ 737,892.00

POLICE DEPT \$ 193,282.00

FIRE DEPT \$ 177,317.00

WORKS BOARD \$ 325,404.00 \*

TOWN HALL & MONUMENTS \$ 17,300.00

SUBTOTAL **\$ 713,303.00**

BALANCE IN PLACE \$ 24,589.00

Works Board Department discretely shown *	
PUBLIC WORKS SIGNS	\$ 34,000.00
COMMUNITY CROSSINGS	\$ 250,000.00
TO PUBLIC SAFETY	\$ 28,637.00
TRANSFER TO PARK	\$ 12,767.00
TOTAL	<u><b>\$ 325,404.00</b></u>

**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, at **6:30 p.m.** on the **12<sup>th</sup> day of April 2021**, will consider the following additional appropriations in excess of the budget for the current year in the following funds:

SPECIAL PUBLIC SAFETY FUND

Acct. No. 093-0000-3XXXX DRONE TRAINING:	<u>\$ 10,000.00</u>
<i>Total Series:</i>	<u>\$ 10,000.00</u>

**Fund Total: \$ 10,000.00**

MUNICIPAL CUMULATIVE STREET FUND

Acct. No. 088-0000-44010 Sidewalk Replacement:	<u>\$ 40,000.00</u>
<i>Total Series:</i>	<u>\$ 40,000.00</u>

**Fund Total: \$ 40,000.00**

LAW ENFORCEMENT CONTINUING EDUCATION & SUPPLY FUND

Acct. No. 018-0000-3XXXXX Memberships:	<u>\$ 7,500.00</u>
<i>Total Series</i>	<u>\$ 7,500.00</u>

Acct. No. 018-0000-4XXXXX K-9:	<u>\$ 25,000.00</u>
<i>Total Series</i>	<u>\$ 25,000.00</u>

**Fund Total: \$ 32,500.00**

Funds to support these additional appropriations in the **Special Public Safety Fund** shall be from interest earnings, miscellaneous revenues, and fees charged and collected for special events and parades as authorized in HMC Section 10.15.050, and unobligated fund balance on deposit to the credit of the Fund.

Funds to support these additional appropriations in the **Municipal Cumulative Street Fund** shall be from interest earnings, contributions from participating from benefiting property holders benefitting from the sidewalk replacement program and *unassigned fund balance* on deposit to the credit of the Fund.

Funds to support these additional appropriations in the **Law Enforcement Continuing Education and Supply Fund** shall be from interest earnings, miscellaneous revenues, and fees charged and collected for accident report fees, motor vehicle inspection fees, law enforcement fees on moving

violations, and gun permits as authorized in HMC Section 9.10.080, and unobligated fund balance on deposit to the credit of the Fund.

Taxpayers appearing at such meeting shall have a right to be heard thereon. Taxpayers are asked to contact the Office of the Clerk-Treasurer at (219) 838-1080 to provide an email address to allow the Zoom platform information to be provided if the meeting is still being conducted electronically alone. You may also write to the Office of the Clerk-Treasurer if you have concerns. 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/ACPFIM/CMO  
Clerk-Treasurer**