

## 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 21-18 through August 30, 2021 allowing such meetings, pursuant to IC 5-14-1.5-3.7 for the duration of the emergency.

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

<https://us06web.zoom.us/j/85834638161?pwd=anhvNkFQTm42SG12dWpUK2E3Q0Fzd09>

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: 858 3463 8161 password (code): 562360

**Monday August 02, 2021**

**Study Session 6:30 p.m.**

**Virtual/Electronic meeting /Hybrid in person (issued Monday at 16:30)**

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

- X. **Discussion:** ARPA plan possible bonus for public safety workers in the amount of \$5,000 each.
- X. **Discussion:** Budget Memorandum and Calendar for FY 2022  
*General Instructions – only plan on increases due to longevity or that are regularly scheduled/  
Use 10%placeholder for health and other insurances.*
- X. **Discussion:** Water Utility rates and charges with Agreement now approved and the ways and means to cover the wholesale rates from January through August.
- X. **Discussion:** Lake County Department of Development HUD CDBG COVID PPE money that is available to the Town of Highland in the amount of \$18,805.28. (*See application*)

## II.

### • Plenary Business Meeting of Monday August 09, 2021 Likely matters

Agenda Building Status Report

- 1 -

*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.*

- X. Accounts payable vouchers Docket for the period of July 27 2021 to August 09, 2021 in the amount \$\_\_\_\_\_.
- X. Ratify Payroll Vouchers Dockets for \_\_\_\_\_.
- X. Minutes of the Meeting of Monday, July 26, 2021.
- X. Fire Grant DHS for BALLISTIC VESTS AND HELMETS. GRANT APPROPRIATION. (IC 6-1.1-18-7.5)
- X. Advisory Board of Zoning Appeals Docket: F&E Ventures (Scott Yahne) Use Variance at 8945-8955 Indianapolis Boulevard, Highland, to Allow a Car Wash/ Auto Laundry within an overlay district currently zoned B-3 General Business District. (Favorable recommendation from ABZA)
- X. Works Board Order for stipends or grants from Special Events N R Fund.
- X. Interlocal Cooperation Agreement with School Town of Highland for School Resource Officer.
- X. Public hearing for proposed additional appropriations in the amount of \$281.87 from a check paid by Best Buy for services related to Special Patrol Zone.

## ADDED CONSIDERATION FOR ARPA

SOME ADDED CONSIDERATION			
39 x 5000	195,000.00	x 7.65%	14,917.50
			<b>\$ 209,917.50</b>
Only Fire Fighters & Chief, does NOT include part time office staff some have only worked 1 or 2 calls in a quarter			
		Aggregate Hours	16,147.5
		\$	5,000.00
		Hours	384.6
		Days	48.08
		Weeks	9.6
\$		13.00	Hour
<ul style="list-style-type: none"> <li>• Make sure that the individual pay for each does not exceed BLS 150% because of the premium pay</li> </ul>			
		Allof Indiana AVG MEAN WAGE	\$ 48,650.00
			\$ 72,975.00
		CHICAGO METRO	\$ 60,340.00
			\$ 90,510.00
<ul style="list-style-type: none"> <li>• Can be paid in lump sum</li> <li>• Must be for essential to the maintenance of critical infrastructure and responsive to worker</li> <li>• Premium Pay</li> </ul>			
		\$ 4,992.00	384 Hours
		\$ 5,018.00	385 Hours

<b>COSTS AS PROPOSED</b>	
Police Officers	\$ 197,827.50
FIRE	\$ 209,917.50
Public Works	\$ 215,300.00
<b>TOTAL</b>	<b>\$ 623,045.00</b>

For discussion regarding the "bonus proposal".  
 Prepared by Office of the Clerk-Treasurer

**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 that 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



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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/dlgf](http://www.in.gov/dlgf). 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
Total Revenue Reduction in 2020			-185,000

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*  
Paul D. Joyce, CPA  
State Examiner

SG

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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 MAINTENANCE & 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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04/07/2021

GL ACTIVITY REPORT FOR HIGHLAND  
FROM 250-0000-39925 TO 250-0000-39925  
TRANSACTIONS FROM 01/01/2013 TO 04/07/2021

Date	JNL	Type	Description	Reference #	Debits	Credits	Balance
			Fund 250 CREDIT ECON. DEV. INCOME TAX FUND				
01/01/2013			250-0000-39925 SCHOOL TOWN CONTRIBUTION	BEG. BALANCE			0.00
01/01/2014			2014 Fiscal Year Begin				0.00
01/01/2015			2015 Fiscal Year Begin				0.00
01/01/2016			2016 Fiscal Year Begin				0.00
01/01/2017			2017 Fiscal Year Begin				0.00
07/11/2017	AP	INV	SCHOOL TOWN OF HIGHLAND	ENACT 2016-02	100,000.00		100,000.00
			2017 CONTRIBUTION TO STOHD DEBT SERVICE F				
01/01/2018			2018 Fiscal Year Begin				0.00
07/12/2018	AP	INV	SCHOOL TOWN OF HIGHLAND	ENACT 2016-02	100,000.00		100,000.00
			2018 CONTRIBUTION TO STOHD DEBT SERVICE F				
01/01/2019			2019 Fiscal Year Begin				0.00
07/11/2019	AP	INV	SCHOOL TOWN OF HIGHLAND	ENACT 2016-02	100,000.00		100,000.00
			2019 CONTRIBUTION TO STOHD DEBT SERVICE F				
01/01/2020			2020 Fiscal Year Begin				0.00
07/23/2020	AP	INV	SCHOOL TOWN OF HIGHLAND	ENACT 2016-02	100,000.00		100,000.00
			2020 CONTRIBUTION TO STOHD DEBT SERVICE F				
01/01/2021			2021 Fiscal Year Begin				0.00
04/07/2021			250-0000-39925	END BALANCE			0.00
			Cumulative Net Debits and Credits:		400,000.00	0.00	400,000.00

*Per G.*

## *Excerpts of Federal Interim Rule.*

*Question 9: The Interim Final Rule includes eligible uses to support affordable housing and stronger neighborhoods in disproportionately-impacted communities. Discuss the advantages and disadvantages of explicitly including other uses to support affordable housing and stronger neighborhoods, including rehabilitation of blighted properties or demolition of abandoned or vacant properties. In what ways does, or does not, this potential use address public health or economic impacts of the pandemic? What considerations, if any, could support use of Fiscal Recovery Funds in ways that do not result in resident displacement or loss of affordable housing units?*

### B. Premium Pay

Fiscal Recovery Funds payments may be used by recipients to provide premium pay to eligible workers performing essential work during the COVID-19 public health emergency or to provide grants to third-party employers with eligible workers performing essential work.<sup>95</sup> These are workers who have been and continue to be relied on to maintain continuity of operations of essential critical infrastructure sectors, including those who are critical to protecting the health and wellbeing of their communities.

Since the start of the COVID-19 public health emergency in January 2020, essential workers have put their physical wellbeing at risk to meet the daily needs of their communities and to provide care for others. In the course of this work, many essential workers have contracted or died of COVID-19.<sup>96</sup> Several examples reflect the severity of the health impacts

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<sup>95</sup> §§602(c)(1)(B), 603(c)(1)(B) of the Act.

<sup>96</sup> See, e.g., Centers for Disease Control and Prevention, COVID Data Tracker: Cases & Death among Healthcare Personnel, <https://covid.cdc.gov/covid-data-tracker/#health-care-personnel> (last visited May 4, 2021); Centers for Disease Control and Prevention, COVID Data Tracker: Confirmed COVID-19 Cases and Deaths among Staff and Rate per 1,000 Resident-Weeks in Nursing Homes, by Week – United States, <https://covid.cdc.gov/covid-data-tracker/#nursing-home-staff> (last visited May 4, 2021).

for essential workers. Meat processing plants became “hotspots” for transmission, with 700 new cases reported at a single plant on a single day in May 2020.<sup>97</sup> In New York City, 120 employees of the Metropolitan Transit Authority were estimated to have died due to COVID-19 by mid-May 2020, with nearly 4,000 testing positive for the virus.<sup>98</sup> Furthermore, many essential workers are people of color or low-wage workers.<sup>99</sup> These workers, in particular, have borne a disproportionate share of the health and economic impacts of the pandemic. Such workers include:

- Staff at nursing homes, hospitals, and home care settings;
- Workers at farms, food production facilities, grocery stores, and restaurants;
- Janitors and sanitation workers;
- Truck drivers, transit staff, and warehouse workers;
- Public health and safety staff;
- Childcare workers, educators, and other school staff; and
- Social service and human services staff.

During the public health emergency, employers’ policies on COVID-19-related hazard pay have varied widely, with many essential workers not yet compensated for the heightened

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<sup>97</sup> See, e.g., The Lancet, The plight of essential workers during the COVID-19 pandemic, Vol. 395, Issue 10237:1587 (May 23, 2020), *available at* <https://www.thelancet.com/journals/lancet/article/PIIS0140-6736%2820%2931200-9/fulltext>.

<sup>98</sup> *Id.*

<sup>99</sup> Joanna Gaitens et al., Covid-19 and essential workers: A narrative review of health outcomes and moral injury, *Int’l J. of Env’tl. Research and Pub. Health* 18(4):1446 (Feb. 4, 2021), *available at* <https://pubmed.ncbi.nlm.nih.gov/33557075/>; Tiana N. Rogers et al., Racial Disparities in COVID-19 Mortality Among Essential Workers in the United States, *World Med. & Health policy* 12(3):311-27 (Aug. 5, 2020), *available at* <https://onlinelibrary.wiley.com/doi/full/10.1002/wmh3.358> (finding that vulnerability to coronavirus exposure was increased among non-Hispanic blacks, who disproportionately occupied the top nine essential occupations).

risks they have faced and continue to face.<sup>100</sup> Many of these workers earn lower wages on average and live in socioeconomically vulnerable communities as compared to the general population.<sup>101</sup> A recent study found that 25 percent of essential workers were estimated to have low household income, with 13 percent in high-risk households.<sup>102</sup> The low pay of many essential workers makes them less able to cope with the financial consequences of the pandemic or their work-related health risks, including working hours lost due to sickness or disruptions to childcare and other daily routines, or the likelihood of COVID-19 spread in their households or communities. Thus, the threats and costs involved with maintaining the ongoing operation of vital facilities and services have been, and continue to be, borne by those that are often the most vulnerable to the pandemic. The added health risk to essential workers is one prominent way in which the pandemic has amplified pre-existing socioeconomic inequities.

The Fiscal Recovery Funds will help respond to the needs of essential workers by allowing recipients to remunerate essential workers for the elevated health risks they have faced and continue to face during the public health emergency. To ensure that premium pay is targeted to workers that faced or face heightened risks due to the character of their work, the Interim Final Rule defines essential work as work involving regular in-person interactions or regular physical handling of items that were also handled by others. A worker would not be engaged in essential work and, accordingly may not receive premium pay, for telework performed from a residence.

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<sup>100</sup> Economic Policy Institute, Only 30% of those working outside their home are receiving hazard pay (June 16, 2020), <https://www.epi.org/press/only-30-of-those-working-outside-their-home-are-receiving-hazard-pay-black-and-hispanic-workers-are-most-concerned-about-bringing-the-coronavirus-home/>.

<sup>101</sup> McCormack, *supra* note 37.

<sup>102</sup> *Id.*

Sections 602(g)(2) and 603(g)(2) define eligible worker to mean “those workers needed to maintain continuity of operations of essential critical infrastructure sectors and additional sectors as each Governor of a State or territory, or each Tribal government, may designate as critical to protect the health and well-being of the residents of their State, territory, or Tribal government.”<sup>103</sup> The rule incorporates this definition and provides a list of industries recognized as essential critical infrastructure sectors.<sup>104</sup> These sectors include healthcare, public health and safety, childcare, education, sanitation, transportation, and food production and services, among others as noted above. As provided under sections 602(g)(2) and 603(g)(2), the chief executive of each recipient has discretion to add additional sectors to this list, so long as additional sectors are deemed critical to protect the health and well-being of residents.

In providing premium pay to essential workers or grants to eligible employers, a recipient must consider whether the pay or grant would “respond to” to the worker or workers performing essential work. Premium pay or grants provided under this section respond to workers performing essential work if it addresses the heightened risk to workers who must be physically present at a jobsite and, for many of whom, the costs associated with illness were hardest to bear financially. Many of the workers performing critical essential services are low- or moderate-income workers, such as those described above. The ARPA recognizes this by defining premium pay to mean an amount up to \$13 per hour in addition to wages or remuneration the worker otherwise receives and in an aggregate amount not to exceed \$25,000 per eligible worker. To ensure the provision is implemented in a manner that compensates these workers, the Interim

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<sup>103</sup> §§602(g)(2), 603(g)(2) of the Act.

<sup>104</sup> The list of critical infrastructure sectors provided in the Interim Final Rule is based on the list of essential workers under The Heroes Act, H.R. 6800, 116th Cong. (2020).



Final Rule provides that any premium pay or grants provided using the Fiscal Recovery Funds should prioritize compensation of those lower income eligible workers that perform essential work.

As such, providing premium pay to eligible workers responds to such workers by helping address the disparity between the critical services and risks taken by essential workers and the relatively low compensation they tend to receive in exchange. If premium pay would increase a worker's total pay above 150 percent of their residing state's average annual wage for all occupations, as defined by the Bureau of Labor Statistics' Occupational Employment and Wage Statistics, or their residing county's average annual wage, as defined by the Bureau of Labor Statistics' Occupational Employment and Wage Statistics, whichever is higher, on an annual basis, the State, local, or Tribal government must provide Treasury and make publicly available, whether for themselves or on behalf of a grantee, a written justification of how the premium pay or grant is responsive to workers performing essential worker during the public health emergency.<sup>105</sup>

The threshold of 150 percent for requiring additional written justification is based on an analysis of the distribution of labor income for a sample of 20 occupations that generally correspond to the essential workers as defined in the Interim Final Rule.<sup>106</sup> For these

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<sup>105</sup> County median annual wage is taken to be that of the metropolitan or nonmetropolitan area that includes the county. *See* U.S. Bureau of Labor Statistics, State Occupational Employment and Wage Estimates, <https://www.bls.gov/oes/current/oesrcst.htm> (last visited May 1, 2021); U.S. Bureau of Labor Statistics, May 2020 Metropolitan and Nonmetropolitan Area Estimates listed by county or town, [https://www.bls.gov/oes/current/county\\_links.htm](https://www.bls.gov/oes/current/county_links.htm) (last visited May 1, 2021).

<sup>106</sup> Treasury performed this analysis with data from the U.S. Census Bureau's 2019 Annual Social and Economic Supplement. In determining which occupations to include in this analysis, Treasury excluded management and supervisory positions, as such positions may not necessarily involve regular in-person interactions or physical handling of items to the same extent as non-managerial positions.

occupations, labor income for the vast majority of workers was under 150 percent of average annual labor income across all occupations. Treasury anticipates that the threshold of 150 percent of the annual average wage will be greater than the annual average wage of the vast majority of eligible workers performing essential work. These enhanced reporting requirements help to ensure grants are directed to essential workers in critical infrastructure sectors and responsive to the impacts of the pandemic observed among essential workers, namely the misalignment between health risks and compensation. Enhanced reporting also provides transparency to the public. Finally, using a localized measure reflects differences in wages and cost of living across the country, making this standard administrable and reflective of essential worker incomes across a diverse range of geographic areas.

Furthermore, because premium pay is intended to compensate essential workers for heightened risk due to COVID-19, it must be entirely additive to a worker's regular rate of wages and other remuneration and may not be used to reduce or substitute for a worker's normal earnings. The definition of premium pay also clarifies that premium pay may be provided retrospectively for work performed at any time since the start of the COVID-19 public health emergency, where those workers have yet to be compensated adequately for work previously performed.<sup>107</sup> Treasury encourages recipients to prioritize providing retrospective premium pay where possible, recognizing that many essential workers have not yet received additional compensation for work conducted over the course of many months. Essential workers who have already earned premium pay for essential work performed during the COVID-19 public health

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<sup>107</sup> However, such compensation must be "in addition to" remuneration or wages already received. That is, employers may not reduce such workers' current pay and use Fiscal Recovery Funds to compensate themselves for premium pay previously provided to the worker.

emergency remain eligible for additional payments, and an essential worker may receive both retrospective premium pay for prior work as well as prospective premium pay for current or ongoing work.

To ensure any grants respond to the needs of essential workers and are made in a fair and transparent manner, the rule imposes some additional reporting requirements for grants to third-party employers, including the public disclosure of grants provided. *See* Section VIII of this Supplementary Information, discussing reporting requirements. In responding to the needs of essential workers, a grant to an employer may provide premium pay to eligible workers performing essential work, as these terms are defined in the Interim Final Rule and discussed above. A grant provided to an employer may also be for essential work performed by eligible workers pursuant to a contract. For example, if a municipality contracts with a third party to perform sanitation work, the third-party contractor could be eligible to receive a grant to provide premium pay for these eligible workers.

*Question 10: Are there additional sectors beyond those listed in the Interim Final Rule that should be considered essential critical infrastructure sectors?*

*Question 11: What, if any, additional criteria should Treasury consider to ensure that premium pay responds to essential workers?*

*Question 12: What consideration, if any, should be given to the criteria on salary threshold, including measure and level, for requiring written justification?*

### C. Revenue Loss

Recipients may use payments from the Fiscal Recovery Funds for the provision of government services to the extent of the reduction in revenue experienced due to the COVID-19



# Town of Highland

MUNICIPAL BUILDING • 3333 RIDGE ROAD • HIGHLAND, INDIANA 46322

PHONE: (219) 838-1080 FAX: (219) 972-5097

Office of the Town Clerk-Treasurer

Date: Saturday, July 17, 2021

To: Highland Town Council (fiscal/legis body)  
Roger Sheeman, President/Municipal Executive  
Mark A. Herak, Fin/Budget Chairman

Highland Town Council (Works Board)  
Roger Sheeman, President  
Mark Knesek, Public Works Director  
Kenneth Mika, Building Commissioner  
William R. Timmer, Jr., CFOD, Fire Chief

*Political Subdivisions that require legislative body approval for budget to be final*

Board of Sanitary Commissioners (*subject to IC 6-1.1-17-20*)  
Richard Garcia, President  
Mark Knesek, Superintendent

Board of Waterworks Directors (*subject to IC 6-1.1-17-20*)  
George A. Smith, President  
Mark Knesek, Superintendent

Executive Departments or Boards subject to *direct* Fiscal Body Approval

Park and Recreation Board/Parks and Recreation Department  
Carlos Abuto, President  
Alex M. Brown, CPRP, Superintendent

Community Events Commission  
Dean Smith, President

Redevelopment Commission/Redevelopment Department  
Cy Heurter, President  
Kathy DeGuilio-Fox, Redevelopment Director

Town Board of Metropolitan Police Commissioners/Metropolitan Police Department  
Larry Moes, Chairman  
Peter T. Hojnicky, Metropolitan Police Chief

Board of Trustees of the 1925 Police Pension Fund  
Roger Sheeman, President  
Kenneth Balon, Secretary

Office of the Town Clerk-Treasurer  
Michael W. Griffin, IAMC/MMC/CPFA/ACPFIM/CMO, Clerk-Treasurer

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

Mark Herak, Budget & Finance Chair  
Highland Town Council

**Re: Budget Calendar for Fiscal Year 2022**

Dear Officers:

As you should know, there is a maximum levy that gets to be grown by the annual growth quotient. The maximum tax levy to be **shared among and between the General, Park, Redevelopment and Police Pension Funds. The growth quotient is 4.3% and last year it was 4.2%. Even if the TOWN COUNCIL chooses to tax as high as the law allows, the taxes will not be increased fully owing to the impact of property tax caps which are estimated by the DLGF to rise. This amount continues to vex us because the special exemption for taxes to pay for debt issued before July 1, 2008 expired by operation of Article 10, Section 1 (h) of the State Constitution.** As you can see among the several funds subject to the maximum levy limitation, getting to balance will be a challenge.

It is the judgement of the Budget and Finance Chair in consultation with the Town Council that the Town should remain especially prudent. Further, we are experiencing circuit breaker impact from the amount of lease levies and debt service levies already. So, to the extent possible, departments are urged to budget according to the following guidance:

No general increase to salaries except for scheduled longevity.  
*(Again, this is for the purposes of the budget estimates only. The Town Council will ultimately determine wages and salaries and any general increase. This can be accommodated by existing budget or additional appropriations).*

Plan on a placeholder of 10% for health (dental & group health) insurance increases.  
*(Again, this is for the purposes of the budget estimates only. It is expected to be less when finalized).*

***A new number will be provided or substituted for the number your department submits for the Information Communications Technology Fund services.*** Please keep the line clearly identified. **REMEMBER NO POSTAGE BUDGETS and NO COMMUNICATIONS** as that is absorbed into the ICT Fund as an internal service fund cost.

Further, the Fiscal Analyst will provide a report with budgetary history to assist in your development of your working budgets for FY 2022. We may be asking that your proposed budget be entered through the BS&A Financial System. This will be discussed. NOTE THE DEADLINE. This is to make the timetable that the DLGF prefers for the local budget workshop. **Highland's workshop date is August 11. That is why your deadline for your first budget is August 4.** We need time to make sure that we have time to be sure that it is entered in to the gateway portal for the DLGF.

For FY 2022 Civil PERF rate is *unchanged* at **11.20%** plus **3%** for the employer-paid employee's share making a total of **14.2%**. For FY 2022 the public safety PERF rate for employers will be **17.5%** of the first class patrol officer salary plus twenty years longevity.

For **PUBLIC SAFETY INPRS** amount **please use \$13,474** per sworn officer as the **annual** amount for the budget. The annual number should be applied for each full-time covered sworn officer to calculate the Sworn PERF amount paid by Employer. *This EMPLOYER AMOUNT must be paid on all active duty sworn officers regardless of tenure – even if at or over 32 years of service. Again, the employee share stops after 32 years. The employer's share DOES NOT.*

Public Works Remember that this is the second year of a three plan to bring spending in the **MVH Fund** in line with estimated revenues. Please see the limit for your appropriation below. It is the intention to continue the budgetary levels for all the other funds as indicated for FY 2021, unless there is a significant change in expected revenues.

Public Works Department (Agency)	FY 2021	FY 2022	FY 2023
Motor Vehicle Highway Fund	\$ 1,095,385.00	\$ 933,318.00	\$ 771,251.00
Local Road and Street Fund	\$ 411,724.00		
MCCD Fund	\$ 31,353.00		
Economic Development LIT Fund	\$ 280,000.00		

It is expected that the Budget chair may meet with departments to review the budgets as submitted. Please note the following budget schedule for municipal fiscal year 2022. Dates in bold embossed type correspond to the timetables set forth in the statutory provisions of IC 5-3-1 and IC 6-1.1-17.

**REMEMBER: THE DLGF REQUIRES THE TOWN TO FILE ITS BUDGET ON LINE THROUGH THE GATEWAY. SO, BUDGET ENTRY TIMETABLES WILL BE STRICT BASED UPON THE ISSUES WITH DLGF and ITS ON-LINE SYSTEM. WE ARE ADVISED THAT DLGF SEEKS THE FORMS ONE TO BE READY FOR THE BUDGET WORKSHOP. HIGHLAND IS SLATED AS INDICATED IN THE CALENDAR. IF YOU CAN, PLEASE PROVIDE. IF NOT, THE DEADLINE IS AS INDICATED IN CALENDAR.**

**NOTE: THE DEADLINE FOR ADDITIONAL APPROPRIATIONS SEEKING IS IN THE CALENDAR. IF YOU INTEND TO SEEK AN ADDITIONAL APPROPRIATION FROM JULY 1 through NOVEMBER 23, IT NEEDS TO BE KNOWN FOR BUDGET PURPOSES DURING THIS BUDGET PROCESS. FAILURE TO ALERT THE CT, RISKS ITS LOSS.**

### Schedule 2021 for Fiscal Year 2022

July through August 3: (Also reconciliation will take place through September & October)	Town Council President or Budget Chair, and Town Clerk-Treasurer on-going budget discussion with town department heads and boards as needed <b>OR DIRECTED.</b> <b>Department heads work on budgets.</b>
<b>TUESDAY, JULY 14:</b>	<b>DLGF provides estimate of maximum allowable tax levy for controlled funds. Also, DLGF provides maximum tax rate for municipal cumulative capital development fund.</b>
<b>FRIDAY, JULY 30:</b>	<b>DLGF provides estimate of the amount by which property</b>

	taxes will be reduced in the 2022 by circuit breaker credits.
MONDAY, AUGUST 2:	County Auditor to provide by way of GATEWAY the Certified Net Assessed Values to the DLGF, which will make available to Town by way of GATEWAY. (IC 6-1.1-17-1)
	STATE BUDGET AGENCY to certify an estimate of income tax distributions for 2021. (Confer IC 6-3.6-9-5.)
THURSDAY, AUGUST 4:	DEADLINE For DEPARTMENTS TO SUBMIT PROPOSED BUDGETS for 2022 to OFFICE of Clerk-Treasurer.
WEDNESDAY, AUGUST 11:	DLGF BUDGET WORKSHOP for HIGHLAND VIRTUALLY THROUGH MICOSOFT TEAMS 10:45 a.m.
	<i>Department Heads are advised that the DLGF is requiring us to provide the estimated or likely published budget for this meeting. The DLGF insists that these amounts be inputted and populate the Gateway Portal for Highland. This advertisement will be informed by the 2021 budget. This does not mean that reductions will not be sought prior to adoption.</i>
TUESDAY, AUGUST 3:	Lake County Council to meet at 10:00 a.m.
	At its first meeting in August, Lake County Council shall review the estimated property tax levy limits and te estimated reductions due to the circuit breakers for 2022.
	The county fiscal body may request that representatives from the taxing units located within the county attend the meeting described in subsection (a).
	The county fiscal body must allow a representative of a taxing unit that attends the meeting described in subsection (a) to comment on the taxing unit's proposed budgets, tax levies, and tax rates for the ensuing calendar year.
	After the county fiscal body has held the meeting required by this section, the county fiscal body will either prepare and distribute a written recommendation for taxing units in the county or the Lake County Auditor will distirbute the minutes of the meeting held under this section after the minutes have been approved by the county fiscal body.
WEDNESDAY, SEPT 1:	DEADLINE to file SANITARY DISTRICT BUDGET and statements with the TOWN COUNCIL (IC 6-1.1-17-3.5, IC 6-1.1-17-20, and IC 6-1.1-17-20.3 Must be BEFORE Sept 2)
FRIDAY, OCTOBER 1:	DEADLINE locally for submission to the GATEWAY portal of the Notice of (Form 3) proposed budgets for CIVIL TOWN, SANITARY DISTRICT and WATERWORKS DISTRICT for FY 2020.
Thursday, October 1:	Deadline for the State Budget Agency to certify the actual income tax distributions for 2019. (Confer I.C. 6-3.6-9-5)
Tuesday October 12:	Last Possible Date for submission to the GATEWAY



	portal of the Notice of (Form 3) proposed budgets for CIVIL TOWN, SANITARY DISTRICT and WATERWORKS DISTRICT
MONDAY, OCTOBER 11:	PRE-ADOPTION HEARING CIVIL TOWN & SAN DISTRICT & WATERWORKS DISTRICT. TIME 6:30 P.M.
MONDAY, OCTOBER 18:	<i>Filing Deadline for Taxpayer Remonstrance Petition for Civil Town and Sanitary District and Waterworks District if applicable.</i>
Friday, OCTOBER 22	Last possible date for pre-adoption hearing.
MONDAY, OCTOBER 25:	ADOPTION HEARING CIVIL TOWN & SAN DISTRICT & WATERWORKS DISTRICT. TIME 6:30 P.M.
FRIDAY, OCTOBER 29	LOCAL DEADLINE to SUBMIT Budgets Through the Online GATEWAY (SATURDAY OCTOBER 30)
Monday, November 1:	Last Possible Date for Budget Adoption *
MONDAY, NOVEMBER 1	Last possible date to submit a request for proposed additional appropriations
TUESDAY, NOVEMBER 3:	Last Possible Date for Budget Submission via the GATEWAY *
MONDAY, NOVEMBER 22:	LAST MEETING for Town Council to authorize proper officer to publish legal notice for additional appropriations for FY 2021.
MONDAY, DECEMBER 13:	<b>LAST MEETING for Town Council to CONDUCT HEARING for additional appropriations for FY 2020</b>
FRIDAY, DECEMBER 31:	<b>LAST DAY FOR DLGF to ACCEPT ADDITIONAL APPROPRIATIONS REQUESTS FOR 2021.</b>

\* The relevant governing statute regarding passage and adoption of the budget expressly reads:

**IC 6-1.1-17-3 Formulation of local budgets, tax rates, and levies; public notice; availability on computer gateway; solid waste management districts; township trustee estimate of cost of township assistance**

Sec. 3. (a) The proper officers of a political subdivision shall formulate its estimated budget and its proposed tax rate and tax levy on the form prescribed by the department of local government finance and approved by the state board of accounts. In formulating a political subdivision's estimated budget under this section, the proper officers of the political subdivision must consider the net property tax revenue that will be collected by the political subdivision during the ensuing year, after taking into account the estimate by the department of local government finance under [IC 6-1.1-20.6-11.1](#) of the amount by which the political subdivision's distribution of property taxes will be reduced by credits under [IC 6-1.1-20.6-9.5](#) in the ensuing year, after taking into account the estimate by the department of local government finance under section 0.7 of this chapter of the maximum amount of net property tax revenue and miscellaneous revenue that the political subdivision will receive in the ensuing year, and after taking into account all payments for debt service obligations that are to be made by the political subdivision during the ensuing year. The political subdivision or appropriate fiscal body, if the political subdivision is subject to section 20 of this chapter, shall submit the following information to the department's computer gateway:

- (1) The estimated budget.
- (2) The estimated maximum permissible levy, as provided by the department under [IC 6-1.1-18.5-24](#).
- (3) The current and proposed tax levies of each fund.
- (4) **The percentage change between the current and proposed tax levies of each fund.**
- (5) The amount by which the political subdivision's distribution of property taxes may be reduced by credits granted under [IC 6-1.1-20.6](#), as estimated by the department of

local government finance under [IC 6-1.1-20.6-11](#).

- (6) The amounts of excessive levy appeals to be requested.
- (7) The time and place at which the political subdivision or appropriate fiscal body will hold a public hearing on the items described in subdivisions (1) through (6).
- (8) The time and place at which the political subdivision or appropriate fiscal body will meet to fix the budget, tax rate, and levy under section 5 of this chapter.

The political subdivision or appropriate fiscal body shall submit this information to the department's computer gateway **at least ten (10) days before the public hearing** required by this subsection in the manner prescribed by the department. The department shall make this information available to taxpayers, at least ten (10) days before the public hearing, through its computer gateway and provide a telephone number through which taxpayers may request mailed copies of a political subdivision's information under this subsection. The department's computer gateway must allow a taxpayer to search for the information under this subsection by the taxpayer's address. The department shall review only the submission to the department's computer gateway for compliance with this section.

(b) The board of directors of a solid waste management district established under [IC 13-21](#) or [IC 13-9.5-2](#) (before its repeal) may conduct the public hearing required under subsection (a):

- (1) in any county of the solid waste management district; and
- (2) in accordance with the annual notice of meetings published under [IC 13-21-5-2](#).

(c) The trustee of each township in the county shall estimate the amount necessary to meet the cost of township assistance in the township for the ensuing calendar year. The township board shall adopt with the township budget a tax rate sufficient to meet the estimated cost of township assistance. The taxes collected as a result of the tax rate adopted under this subsection are credited to the township assistance fund.

(d) A political subdivision for which any of the information under subsection (a) is not submitted to the department's computer gateway in the manner prescribed by the department shall have its most recent annual appropriations and annual tax levy continued for the ensuing budget year.

(e) If a political subdivision or appropriate fiscal body timely submits the information under subsection (a) but subsequently discovers the information contains an error, the political subdivision or appropriate fiscal body may submit amended information to the department's computer gateway. However, submission of an amendment to information described in subsection (a)(1) through (a)(6) must occur at least ten (10) days before the public hearing held under subsection (a), and submission of an amendment to information described in subsection (a)(7) must occur at least twenty-four (24) hours before the time in which the meeting to fix the budget, tax rate, and levy was originally advertised to commence.

#### **IC 6-1.1-17-3.6**

##### **County fiscal body review of levy limits and tax reductions from credits; meeting by county fiscal body; recommendations**

(a) At the first meeting of the county fiscal body in August, the county fiscal body shall review the following:

- (1) The estimated levy limits provided by the department of local government finance under [IC 6-1.1-18.5-24](#).
- (2) The estimate provided by the department of local government finance under [IC 6-1.1-20.6-11.1](#) of how each taxing unit's distribution of property taxes will be reduced by credits under [IC 6-1.1-20.6](#).

(b) The county fiscal body may request that representatives from the taxing units located within the county attend the meeting described in subsection (a).

(c) The county fiscal body must allow a representative of a taxing unit that attends the meeting described in subsection (a) to comment on the taxing unit's proposed budgets, tax levies, and tax rates for the ensuing calendar year.

(d) After the county fiscal body has held the meeting required by this section, the county fiscal body may prepare and distribute a written recommendation for taxing units in the county. If the county fiscal body does not prepare a written recommendation, the minutes of the meeting held under this section shall be distributed by the county auditor to all taxing units in the county after the minutes have been approved by the county fiscal body.

**IC 6-1.1-17-5 Time for meetings to set local budgets, rates, and levies; taxpayer objections; information to be filed with the department; carryover**

Sec. 5. (a) The officers of political subdivisions shall meet each year to fix the budget, tax rate, and tax levy of their respective subdivisions for the ensuing budget year as follows:

- (1) The board of school trustees of a school corporation that is located in a city having a population of more than one hundred thousand (100,000) but less than one hundred ten thousand (110,000), not later than:
  - (A) the time required in section 5.6(b) of this chapter; or
  - (B) November 1 if a resolution adopted under section 5.6(d) of this chapter is in effect.
- (2) **Except as provided in section 5.2 of this chapter, the proper officers of all other political subdivisions that are not school corporations, not later than November 1.**
- (3) The governing body of a school corporation (other than a school corporation described in subdivision (1)) that elects to adopt a budget under section 5.6 of this chapter for budget years beginning after June 30, 2011, not later than the time required under section 5.6(b) of this chapter for budget years beginning after June 30, 2011.
- (4) The governing body of a school corporation that is not described in subdivision (1) or (3), not later than November 1.

Except in a consolidated city and county and in a second class city, **the public hearing required by section 3 of this chapter must be completed at least ten (10) days before the proper officers of the political subdivision meet to fix the budget, tax rate, and tax levy.** In a consolidated city and county and in a second class city, that public hearing, by any committee or by the entire fiscal body, may be held at any time after introduction of the budget.

(b) Ten (10) or more taxpayers may object to a budget, tax rate, or tax levy of a political subdivision fixed under subsection (a) by filing an objection petition with the proper officers of the political subdivision not more than seven (7) days after the hearing. The objection petition must specifically identify the provisions of the budget, tax rate, and tax levy to which the taxpayers object.

(c) If a petition is filed under subsection (b), the fiscal body of the political subdivision shall adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing.

(d) **A political subdivision shall file the budget adopted by the political subdivision with the department of local government finance not later than five (5) business days after the budget is adopted under subsection (a). The filing with the department of local government finance must be in a manner prescribed by the department.**

*Subdivision (e) applies only to Indianapolis so it's omitted.*

(f) If a fiscal body does not fix the budget, tax rate, and tax levy of the political subdivisions for the ensuing budget year as required under this section, the most recent annual appropriations and annual tax levy are continued for the ensuing budget year.

**IC 6-1.1-17-16.1 Political subdivision budget, tax rates, levies; public hearing request**

(a) If a taxpayer of a political subdivision requests a public hearing in the manner required by subsection (b) before the department of local government finance reviews, revises, reduces, or

increases a political subdivision's budget by fund, tax rate, or tax levy under section 16 of this chapter, the department of local government finance shall hold the hearing in the county in which the political subdivision is located.

(b) A taxpayer may request a public hearing by filing a written request with the county auditor or directly with the department of local government finance in either a paper or electronic format. A county auditor shall forward any requests received under this section to the department of local government finance within two (2) business days of receipt. The department of local government finance is not required to hold a public hearing under this section unless it receives the taxpayer's request before November 3.

(c) The department of local government finance may consider the budgets by fund, tax rates, and tax levies of several political subdivisions at the same public hearing.

(d) At least five (5) days before the date fixed for a public hearing, the department of local government finance shall give notice of the time and place of the hearing and of the budgets by fund, levies, and tax rates to be considered at the hearing. The department of local government finance shall publish the notice in two (2) newspapers of general circulation published in the county. However, if only one (1) newspaper of general circulation is published in the county, the department of local government finance shall publish the notice in that newspaper. As added by P.L.218-2013, SEC.3.

#### **IC 6-1.1-17-16.2 Certain reports required before approval of budgets and supplemental appropriations**

The department of local government finance may not approve the budget of a taxing unit or a supplemental appropriation for a taxing unit until the taxing unit files an annual report under IC 5-11-1-4 or IC 5-11-13 for the preceding calendar year, unless the taxing unit did not exist as of the assessment date of the calendar year preceding the ensuing calendar year by two (2) years. This section applies to a taxing unit that is the successor to another taxing unit or the result of a consolidation or merger of more than one (1) taxing unit, if an annual report under IC 5-11-1-4 or IC 5-11-13 has not been filed for each predecessor taxing unit.

#### **IC 6-1.1-17-20 Review of proposed budget and levy of taxing unit (*other than public libraries*) without an elected governing body by city, town, or county fiscal body**

(a) This section applies to each governing body of a taxing unit that is ***not comprised of a majority of officials*** who are elected to serve on the governing body. For purposes of this section, an individual who qualifies to be appointed to a governing body or serves on a governing body because of the individual's status as an elected official of another taxing unit shall be treated as an official who was not elected to serve on the governing body.

(b) As used in this section, "taxing unit" has the meaning set forth in IC 6-1.1-1-21, except that the term does not include a public library or an entity whose tax levies are subject to review and modification by a city-county legislative body under IC 36-3-6-9.

(c) If:

- (1) the assessed valuation of a taxing unit is entirely contained within a city or town; or
- (2) the assessed valuation of a taxing unit is not entirely contained within a city or town but the taxing unit was originally established by the city or town but;
  - (A) the taxing unit was originally established by the city or town; or
  - (B) the majority of the individuals serving on the governing body of the taxing unit are appointed by the city or town;

***the governing body shall submit its proposed budget and property tax levy to the city or town fiscal body. The proposed budget and levy shall be submitted to the city or town fiscal body in the manner prescribed by the department of local government finance before September 2 of a year.***

- (d) If subsection (c) does not apply, the governing body of the taxing unit shall submit its proposed budget and property tax levy to the county fiscal body in the county where the taxing unit has the most assessed valuation. The proposed budget and levy shall be submitted to the county fiscal body in the manner prescribed by the department of local government finance before September 2 of a year.
- (e) 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.
- (f) If a taxing unit fails to file the information required in subsection (c) or (d), whichever applies, with the appropriate fiscal body by the time prescribed by this section, the most recent annual appropriations and annual tax levy of that taxing unit are continued for the ensuing budget year.
- (g) If the appropriate fiscal body fails to complete the requirements of subsection (e) before the adoption deadline in section 5 of this chapter for any taxing unit subject to this section, the most recent annual appropriations and annual tax levy of the city, town, or county, whichever applies, are continued for the ensuing budget year.

**IC 6-1.1-17-20.5 Circumstances under which a taxing unit's proposed bonds or lease must be reviewed by the city, town or county fiscal body**

- (a) This section applies to the governing body of a taxing unit unless a majority of the governing body is comprised of officials who are elected to serve on the governing body. For the purposes of this section, an individual who qualifies to be appointed to a governing body or serves on a governing body because of the individual's status as an elected official of another taxing unit shall be treated as an official who was NOT elected to serve on the governing body.
- (b) As used in this section, "taxing unit" has the meaning set forth in IC 6-1.1-1-21, except that the term does not include:
  - (1) a school corporation; or
  - (2) an entity whose tax levies are subject to review and modification by a city-county legislative body under IC 36-3-6-9.
- (c) If:
  - (1) the assessed valuation of a taxing unit is entirely contained within a city or town; or
  - (2) the assessed valuation of a taxing unit is not entirely contained within a city or town but the taxing unit was originally established by the city or town;
 

the governing body of the taxing unit *may not issue bonds or enter into a lease payable in whole or in part from property taxes unless it obtains the approval of the city or town fiscal body.*
- (d) However, in the case of a public library that is subject to this section and is described in subsection (c), the public library may not issue bonds or enter into a lease payable in whole or in part from property taxes unless it obtains the approval of the county fiscal body, rather than the city or town fiscal body, if more than fifty percent (50%) of the parcels of real property within the jurisdiction of the public library are located outside the city or town. The requirement that the public library must obtain the approval of the county fiscal body (rather than the city or town fiscal body) if more than fifty percent (50%) of the parcels of real property within the jurisdiction of the public library are located outside the jurisdiction of the city or town does not apply to the issuance of bonds or the execution of a lease:

- (1) for which a decision or preliminary determination was made under IC 6-1.1-20 before December 31, 2010; or
  - (2) that is approved by the city or town fiscal body or the county fiscal body before December 31, 2010.
- (e) This subsection applies to a taxing unit not described in subsection (c) or (d). The governing body of the taxing unit may not issue bonds or enter into a lease payable in whole or in part from property taxes unless it obtains the approval of the county fiscal body in the county where the taxing unit has the most net assessed valuation.

**IC 6-1.1-17-22 Operating balance in debt service fund**

- (a) In determining the amount of the levy for a debt service fund for a budget year, the maximum amount allowed for an operating balance in the debt service fund is the sum of the maximum allowable operating balance for each debt included in the debt service fund. The maximum allowable operating balance for an individual debt shall be calculated as follows:
- (1) For debt originally **incurred after June 30, 2014, the lesser of:**
    - (A) fifteen percent (15%) of the budget estimate for the debt for the year after the budget year; or
    - (B) the debt payment to be made in the first six (6) months of the year after the budget year.
  - (2) For debt originally **incurred before July 1, 2014, the lesser of:**
    - (A) fifty percent (50%) of the budget estimate for the debt for the year after the budget year; or
    - (B) the debt payment to be made in the first six (6) months of the year after the budget year.
- If debt is refinanced, the date the refinanced debt was originally incurred, and not the date that the refinancing is closed, is the date to be used for purposes of this subsection.*
- (b) For purposes of IC 6-1.1-20.6-9.5, the property taxes allowed for an operating balance in the debt service fund under this section may not be construed as an increase in a political subdivision's property tax levy to make up for a reduction in property tax collections resulting from the application of credits under IC 6-1.1-20.6.

pc: Deputy Clerk-Treasurer

## Exhibit of Relevant Statutes and Ordinances of the Municipality:

### Town Budget Procedures

**IC 36-5-3-3 Formulation of budget estimate.** Before the publication (before January 1, 2015) and before the submission of notice of budget estimates required by I.C. 6-1.1-17-3, each town shall formulate a budget estimate for the ensuing budget year in the following manner, unless it provides by ordinance for a different manner:

- (1) Each department head shall prepare for the department heads' department an estimate of the amount of money required for the ensuing budget year, stating in detail each category and item of expenditure the department head anticipates.
- (2) The town fiscal officer shall prepare an itemized estimate of revenues available for the ensuing budget year, *and shall prepare an itemized estimate of expenditures for other purposes above the money proposed to be used by the departments. (See IC 36-5-3-4)*
- (3) The town executive shall meet with the department heads and the fiscal officer to review and revise their various estimates.
- (4) After the executive's review and revision, the fiscal officer shall prepare for the executive a report of the estimated department budgets, miscellaneous expenses, and revenues necessary or available to finance the estimates.

### **IC 36-5-3-4 Report of budget estimates; ordinances fixing tax rate and appropriations**

The town fiscal officer shall present the report of budget estimates to the town legislative body under IC 6-1.1-17. After reviewing the report, the legislative body shall prepare an ordinance fixing the rate of taxation for the ensuing budget year and an ordinance making appropriations for the estimated department budgets and other town purposes during the ensuing budget year...

### **IC 36-5-3-5 Additional appropriations; decrease; ordinances**

**After the passage of the appropriation ordinance, the town legislative body may make further or additional appropriations by ordinance, unless their result is to increase the tax levy set under IC 6-1.1-17.** The legislative body may, by ordinance, decrease any appropriation set by ordinance.

### **IC 36-5-3-6 Waiver of compensation**

(a) As used in this section, "compensation" means the total of all money paid to an elected town officer for performing duties as a town officer, regardless of the source of funds from which the money is paid. The term includes all employee benefits paid to a town officer, including life insurance, health insurance, disability insurance, retirement benefits, and pension benefits.

**(b) A town officer may waive the officer's compensation for any year by filing a notice that satisfies the following:**

- (1) The notice is in writing.
- (2) The notice states in substance all of the following:
  - (A) The position held by the town officer.
  - (B) The calendar year covered by the notice.
  - (C) That the town officer waives compensation under this section.

(D) That the town officer understands that the notice is irrevocable beginning January 1 of the year covered by the notice.

(3) The notice is signed by the town officer who wants to waive compensation.

**(c) A town officer who wants to waive compensation under this section must file the notice with the town clerk-treasurer before January 1 of the year covered by the notice.**

(d) A notice filed under this section is irrevocable beginning January 1 of the year covered by the notice.

(e) A town officer who files a notice under this section:

(1) is not entitled to compensation for duties performed in the year covered by the notice; and

(2) may not be paid compensation for duties performed in the year covered by the notice.



# Town of Highland

HIGHLAND MUNICIPAL BUILDING • 3333 RIDGE ROAD • HIGHLAND, INDIANA 46322  
PHONE: (219) 838-1080 FAX: (219) 972-5097

Office of the Town Clerk-Treasurer

Date: Friday, July 9, 2021

To: Highland Town Council (fiscal/legis body)  
Roger Sheeman, President  
Mark A. Herak, Fin/Budget Chairman  
  
Highland Town Council (Works Board)  
Roger Sheeman, President  
Mark Knesek, Public Works Director  
Kenneth Mika, Building Commissioner  
William R. Timmer, Jr., CFOD, Fire Chief

Board of Sanitary Commissioners (subject to IC 6-1.1-17-20)  
Richard Garcia, President  
Mark Knesek, Superintendent

Board of Waterworks Directors (subject to IC 6-1.1-17-20)  
George A. Smith, President  
Mark Knesek, Superintendent

Executive Departments or Boards subject to direct Fiscal Body Approval  
Park and Recreation Board/Parks and Recreation Department  
Carlos Aburto, President  
Alex M. Brown, CPRP, Superintendent

Redevelopment Commission/Redevelopment Department  
Cyril Huerter, President  
Kathy DeGuilio-Fox, Redevelopment Director

Town Board of Metropolitan Police Commissioners/Metropolitan Police Department  
Larry Moes, Chairman  
Peter T. Hojnicky, Metropolitan Police Chief

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

**Re: Budget Calendar for Fiscal Year 2022 Payroll Matters**

Dear Officers:

I wanted to make sure that you note the following rates of calculation when examining payroll issues. I have been advised of the change in employer's rates for civil and police PERF. These support the defined benefit the public safety and civil workers.

For 2022, departments should budget for 26 paydays and & \_\_\_\_ days of carry forward.

Employer's share of Medicare	1.45%
Employer's share of OADSI	<u>6.20%</u>
Total:	7.65%

Employer's Share of Civil PERF	11.20%
Employee's Share of Civil PERF	3.00% (paid by Town as Employer)

Employer's share of Police PERF	17.5% of a 1 <sup>st</sup> class patrol officer's salary plus 20 years longevity (A decrease from 21.00% which it was in 2008; An increase over 2011 which was 19.5%, unchanged from 2012 forward)
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Employee's share of Police PERF	6.00% of a 1 <sup>st</sup> class patrol officer's salary plus 20 years longevity
---------------------------------	--

Employee's share of Medicare	1.45%
Employee's share of OADSI	<u>6.20%</u>
Total:	7.65%

If you have any questions, please feel free to contact me.

**pc:**                      **Deputy Clerk-Treasurer**  
                                 **Associate Clerk for Payroll & Personnel**



## **ARTICLE V - WATER RATES**

### **501 Wholesale Rates**

For the cost of the water furnished by the UTILITY under this Agreement, HIGHLAND agrees to pay a single flat wholesale rate for all the water so furnished and delivered. The following flat rate schedule shall apply, which reflects the schedule approved by Hammond Common Council as the wholesale rate for sales by UTILITY under this contract and other contracts with Indiana wholesale customers:

- January 1 through December 31, 2021— \$.95 / 1,000 Gals
- January 1 through December 31, 2022— \$1.05 / 1,000 Gals
- January 1 through December 31, 2023— \$1.10 / 1,000 Gals
- January 1 through December 31, 2024— \$1.15 / 1,000 Gals
- January 1 through December 31, 2025— \$1.25 / 1,000 Gals
- January 1 through December 31, 2026— \$1.35 / 1,000 Gals
- January 1 through December 31, 2027— \$1.45 / 1,000 Gals
- January 1 through December 31, 2028— \$1.55 / 1,000 Gals
- January 1 through December 31, 2029— \$1.60 / 1,000 Gals
- January 1 through December 31, 2030— \$1.60 / 1,000 Gals

**IMPACT OF WHOLESALE CHANGE**

5/8 " meter

CONSUMPTION	1	x 1,000
WATER BASIC	\$ 11.50	
WATER COMSUMPTION	\$ 1.61	

If there was to be no other retail rate changes, the whole sale rates schedule for the next 10 years would be imposed through the tracker in the following fashion:

	Consumption rate per 1,000 gallons in January of a given year	CITY of HAMMOND Wholesale Rate	NET INCREASE	NEW EFRECTIVE RATE per 1,000 gallons
01.01.2021 to 12.31.2021	\$ 1.61	\$ 0.95	\$ 0.45	\$ 2.06
01.01.2022 to 12.31.2022	\$ 2.06	\$ 1.05	\$ 0.55	\$ 2.16
01.01.2023 to 12.31.2023	\$ 2.16	\$ 1.10	\$ 0.60	\$ 2.21
01.01.2024 to 12.31.2024	\$ 2.21	\$ 1.15	\$ 0.65	\$ 2.26
01.01.2025 to 12.31.2025	\$ 2.26	\$ 1.25	\$ 0.75	\$ 2.36
01.01.2026 to 12.31.2026	\$ 2.36	\$ 1.35	\$ 0.85	\$ 2.46
01.01.2027 to 12.31.2027	\$ 2.46	\$ 1.45	\$ 0.95	\$ 2.56
01.01.2028 to 12.31.2028	\$ 2.56	\$ 1.55	\$ 1.05	\$ 2.66
01.01.2029 to 12.31.2029	\$ 2.66	\$ 1.60	\$ 1.10	\$ 2.71
01.01.2030 to 12.31.2030	\$ 2.71	\$ 1.60	\$ 1.10	\$ 2.71

**MONTHS in 2021** Added Amount Due to Hammond Water upon agreement approval

JANUARY	\$ 37,769.40
FEBRUARY	\$ 36,991.35
MARCH	\$ 41,892.75
APRIL	\$ 39,199.50
MAY	\$ 42,459.75
JUNE	\$ 66,006.45
JULY	
AUGUST	
SEPTEMBER	
OCTOBER	
NOVEMBER	
DECEMBER	
<b>TOTAL</b>	<b>\$ 264,319.20</b>

*I am hoping that the Town Council will authorize use of the Water Cash Reserve Fund to support this adjusted for the need for the Town to balance.*

CASH RESERVE FUND 30-Jun-21 \$ 355,838.38

**WATER WORKS  
SCHEDULE OF RATES AND CHARGES (2017)**

*Preamble.* This schedule of rates and charges operates in concert with and complimentary to the Rules and Regulations of the Waterworks as adopted by the Board of Waterworks Directors. Any conflict between rates and charges in set forth the Rules and Regulations of the Waterworks and this chapter shall be resolved in favor of the rates and charges set forth in this section.

*Schedule of Recurrent Usage Rates and Charges.* For the use of and the service rendered by the water utility of the Town of Highland, Indiana, the following rates and charges are established based upon the amount of water supplied by said water utility. Recurrent charges will include a fixed charge, a consumption charge and a fee for hydrant maintenance.

Monthly Charges

- (1) Consumption charge \$1.61 per 1,000 Gallons consumed

**Supplier cost tracker.** The consumption charge includes the cost of supply (purchased water). As this cost is adjusted to the water utility, upon notice of one billing cycle, the rate may be adjusted to reflect the change in cost of supply, without additional procedures.

- (2) Minimum Monthly Charges

*Each user shall pay a minimum charge in accordance with the following applicable size of meter installed:*

<u>Size of Meter</u>	<u>Monthly Fixed Fee</u>
5/8"	\$ 11.50
1"	26.14
1-1/4"	38.83
1-1/2"	50.54
2"	79.82
3"	148.14
4"	245.74
6"	489.74
8"	782.54

- (3) **Fire Protection Service Surcharge**

Fire Protection Service Surcharge. In addition to the charges set forth in subsections (A)(1) and (2) of this section, the following surcharges for fire protection or hydrant maintenance are to be recovered from the customers of the waterworks as a monthly fee to be charged with the other charges on the utility bill, pursuant to IC 8-1.5-4-14(b):

<b>Public Fire Protection</b>	
<b>Size of Meter</b>	<b>Monthly Rates</b>
5/8"	\$2.64
1"	6.60

1-1/4"	10.03
1-1/2"	13.20
2"	21.12
3"	39.60
4"	66.00
6"	132.00
8"	211.20

Private Fire Protection	Annual Charge
2" or less connection	\$ 53.69
4" connection	\$ 215.22
6" connection	\$ 485.04
8" connection	\$ 647.32
10" connection	\$ 970.14
12" connection	\$1,615.68

(4) Temporary Users

Temporary users of hydrants shall be charged for the water used based on the rates set forth in the Schedule of Rates and Charges most currently in effect and prevailing.

(B) *Delinquent payment penalty.* All bills for water service not paid on the due date thereof, as stated in such bills, shall be subject to a collection or **delinquent** payment charge of ten percent (10%) on the first three dollars (\$3.00) and three percent (3%) on the excess over three dollars (\$3.00). Also see late payment charge. (Confer Waterworks Rule 2.2)

(C) Schedule of nonrecurring fees and charges. The following additional fees and charges are set forth as follows:

(1) *Service Deposit:*

Residential	\$ 60.00
Small Business	\$ 75.00
Large business (Car wash, laundromat, restaurant) (Confer Waterworks Rule 1.8)	\$ 200.00

(2) Construction Water Use:  
Without meter. See building inspector for charges  
(Confer Waterworks Rule 1.10)

(3) Service Charge for Meters:

3/4" (5/8")	Meter Cost plus	50.00
1"	Meter Cost plus	50.00
1-1/2"	Meter Cost plus	50.00
For larger meters	Meter Cost plus	50.00

- (4) Tapping / Inspection Charge
- |                       |          |
|-----------------------|----------|
| Residential           | \$200.00 |
| Commercial/Industrial | \$330.00 |
- (5) Meter Testing (Residential) \$ 35.00  
**Meter testing all others.... Actual cost plus \$15.00**  
 (Confer Waterworks Rule 1.16(j))
- (6) Read-O-Matics:
- (7) Frozen or Carelessness/Repair of Meter:  
 Fee scheduled by Water Department (Confer Waterworks Rule 1.16 (e))
- (8) *Late or delayed payment charges.* A late or delayed payment penalty may be charged for unpaid balances, which may remain after one billing cycle following the delinquency.  
**Ten dollars (\$10) per month plus one (1%) percent per month on unpaid balance.**
- |  |                     |
|--|---------------------|
| <b>Service Restoration Charges:</b>    | <b>\$30.00</b>      |
| Turn Off Charge                        | <del>\$ 15.00</del> |
| Turn On Charge                         | <del>\$ 15.00</del> |
| <b>(Confer Waterworks Rule 1.17.3)</b> |                     |
- Urgent service restoration surcharge: \$ 50.00**  
 In addition to the service restoration fees above, a surcharge in the identified amount will be charged to restore water services Monday through Thursday after 3:00 p.m.
- (9) **Returned or NSF Checks:... Actual bank charge plus \$15.00 administrative Fee.**  
 (Confer Waterworks Rule 1.17.1 (h))
- (10) Maintenance of Service Pipes & Meter Boxes:  
 Water wastage service fee after grace period \$20 per day  
 (Confer Waterworks Rule 1.14)
- (11) **Pipes and Meter Boxes:**  
**Water wastage service fee after grace period (see Rule 1.14)**
- (12) Manual Meter Reading Surcharge Fee ..... ...\$28.33 per month  
 (Confer Waterworks Rule 1.17.3)

(D) *Annual Review Required.* The board of waterworks directors shall review the rates and charges set forth in Rules 2.1 through 2.3 to determine their sufficiency. The Board of Waterworks Directors may recommend a change in rates and charges if upon review it is determined that all rate components experience an aggregate (net) cost increase of more than five percent. This excludes costs of purchased supply managed by a tracker.

*Effective from October 2017*  
*Adopted by Ordinance No. 1586 passed and adopted 25 September 2017.*





## **CARES Act Funding**

### **CoVid19 Response**

#### **LCCEDD Forms**

The following forms are to be used for the expenditure and/or reimbursement of funds used “to prevent, prepare for or respond to the coronavirus” pandemic. These forms are for all eligible entities being serviced by LCCEDD and the additional grant funding provided by the CARES Act Public Law 116-136 adopted in March of 2020.

Urgent Needs Form: Certifies that the Department Head, or CEO, or Executive Director has an urgent need for the funds to purchase and/or be reimbursed by the CoVid19 Fund of LCCEDD

Low/Mod Income Form: Some eligible entities will be required to determine client eligibility prior to LCCEDD participation in purchasing and/or reimbursing for CoVid19 expenses.

Source Funds Form: The CoVid19 Funds can only be used after all other possible funding sources are used such as other grants or other sources such as private, foundation, state, or federal. This is a certification form by the Department Head, CEO, or Executive Director.

Purchase Process Form: Most eligible entities already use specific guidelines to purchase products and services. This certification form provides that proper guidelines were followed in purchasing products and/or services related to the CoVid19 pandemic were properly followed.

**LOW/MOD INCOME FORM**

By my signature below, I am certifying that my organization benefits very low to moderate income persons and families using the income data below:

PERSONS	30% VERY LOW	50% LOW INCOME	80% MOD INCOME
1	15,750	26,250	41,950
2	18,000	30,000	47,950
3	21,720	33,750	53,950
4	26200	37,450	59,900
5	30,680	40,450	64,700
6	35,160	43,450	69,500
7	39,640	46,450	74,300
8	44,120	49,450	76,100

My organization uses the following process/procedure to determine how to qualify the person/family for services: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Organization: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

\_\_\_\_\_ Date: \_\_\_\_\_

Signed

(this form is required by LCCEDD for any and all invoices being submitted by social service agencies)

**PURCHASE PROCESS FORM**

By my signature below, I am certifying that the attached invoice(s) represents the **purchase process** used by/for my organization “to prevent, prepare for or respond to the coronavirus” pandemic. The invoice(s) attached are true and accurate expenditure(s) and/or reimbursement(s) of my organization.

For Cities, Towns and County:

City, Town, or Lake County Department of: \_\_\_\_\_

The purchasing process adopted by my community/county was followed for the attached invoices: Yes No

If No, describe purchase procedure used: \_\_\_\_\_  
\_\_\_\_\_

For all other CoVid19 Fund recipients:

Organization: \_\_\_\_\_

My organization has a purchase policy in place: Yes No

If Yes, please attach the policy to these invoices. If, No continue below.

A minimum of two quotes were sought for the attached invoices: Yes No

If No, please describe purchase process used: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

\_\_\_\_\_ Date: \_\_\_\_\_

Signed

(this form is required by LCCEDD for any and all invoices being submitted)