

**Enrolled Memorandum of the Meeting
Study Session/Meeting Hybrid Electronic/In-person
Twenty-Ninth Town Council of Highland
Monday, October 04, 2021**

The Twenty-Ninth Town Council of the Town of Highland, Lake County, Indiana met in a study session on **Monday, October 04, 2021**, at 6:35 O'clock P.M., in the regular place, the Highland Municipal Building, 3333 Ridge Road, Highland, Indiana. It was convened as an in person meeting.

This meeting was convened as an *electronic and in person meeting*, pursuant to Governor Holcomb's Executive Order 20-04 and 20-09 allowing such meetings pursuant to IC 5-14-1.5-3.7 for the duration of the COVID-19 public health emergency, extended by Executive Order No. 21-26. Some persons were participating remotely on a Zoom platform that allowed for real time interaction between and among all the Town Council and supported the public's ability to observe and record the proceedings. People were able to participate in person and remotely. Councilors Zemen, Mark Herak, Mark Schocke, and Roger Sheeman were present in person. The Clerk-Treasurer, owing to his attendance at the Aim Annual Idea Summit, participated remotely by the Zoom platform. Councilor Tom Black, while on vacation, participated remotely by the Zoom platform.

Silent Roll Call: Councilors Bernie Zemen, Mark Herak, Mark Schocke and Roger Sheeman, were present in person as indicated. Councilor Tom Black was present remotely. The Clerk-Treasurer, Michael W. Griffin was present (remotely) to memorialize the proceedings. *A quorum was attained.*

Officials Present: Scott Bilse, of Abraham Reed and Bilse (remotely); Mark Knesek, Public Works Director (remotely); Kenneth J. Mika, Building Commissioner; Ed Dabrowski, Director of Information Technology; were also present.

General Substance of Matters Discussed.

1. **Discussion:** *Amending the Municipal Code regarding the provisions dealing with the one inch snow triggering no parking on all streets in Highland. It is being suggested to change this from 1 inch to two inches as the trigger.* The Building Commissioner discussed the desirability of modifying HMC Section 8.05.020 to change from the 1 inch snow accumulation trigger to allow for ticketing or towing vehicles parked in municipal streets, to a two-inches or over instead.

The Building Commissioner indicated that he and the Police Chief discussed the desirability of making this change. The Building Commissioner suggested that this would be a more practical standard for enforcement. The Building Commissioner notes that since the amendment regarding snow routes being all streets and not just some arterials, the enforcement of this standard does garner many telephone calls from residents who are inquiring about ticketing and towing.

There was no objection to placing this matter for action on the plenary meeting agenda of Monday, October 11, 2021.

2. **Discussion:** *Further consideration of Altering compensation of boards and commissions from the current method to some per meeting pay.* The Clerk-Treasurer presented a written rendering of what the proposed language might be for a wage and salary ordinance affecting the salary per meeting model and the proposed increase in pay from the current \$40 per month for most members and \$50 per month for presidents or chairs.

The discussion included the need to determine if the language in the several laws regarding the legislative body fixing salaries for the statutory boards and commissions that are enacted locally, will allow for a pay per meeting concept. The Town Council attorney would be tasked with examining this.

The discussion noted that the Community Events Commission was included for pay. The discussion noted further that the sustainability and the added costs to the Special Events Non Reverting Fund should be carefully considered. The discussion also allowed for whether the current structure of the commission, at 16 members would add considerable cost for pay. An alternative approach for compensation that did not involve a per meeting model was discussed.

The Town Council further discussed that the Main Street Bureau does not serve with pay nor does the Tree Board. It was further noted that adding compensation for these would need a cost point or a fund to which to post the costs. Adding such cost to another fund would erode the resources that are already committed in the chosen fund. The Town Council determined that it would review the matter at its next study session.

Festivals Generally. Departing slightly from the planned discussion topic, the Town Council discussed whether the addition of a beer and wine garden to the annual Independence Day Festival would be standard, the desirability of having high quality musical entertainment and whether to engage Tom Lounges Productions for the next season. The discussion included the desirability of adding fees for preferred seating for some of the concerts.

Presented by the Clerk-Treasurer for discussion:

COMPENSATION of BOARDS and COMMISSION DISCUSSION

Modified to reflect the suggested changes:

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

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

(A) Office of the Town Council

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

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

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

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

(A) Advisory Board of Zoning Appeals

Chairman (1) \$ 150 per quarter
\$31.25 per meeting

Members (4) each \$ 120 per quarter
\$ 25 per meeting

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

Recording Secretary \$ 50 per month

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

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

(B) Municipal (Advisory) Plan Commission

President (if Citizen member) (1) ~~\$ 150~~ per quarter
\$31.25 per meeting

Citizen Member Secretary (1) ~~\$ 120~~ per quarter
\$ 25 per meeting

Citizen Members (2) ~~\$ 120~~ per quarter
\$ 25 per meeting

Legislative Body appointees (3) see below

If legislative body appointees are elected or appointed officials of the municipality, they are not entitled to pay for service on municipal plan commission in order to be consistent with the purposes of Article 2, Section 5 of the Indiana Constitution.

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

Recording Secretary \$ 50 per month

State law reference: Pursuant to IC 36-7-4-220(c), an appointed member who misses three (3) consecutive regular meetings of the plan commission may be treated as if the member had resigned, at the discretion of the appointing authority.

(C) Town Board of Metropolitan Police Commissioners

Chairman (1) ~~\$ 50~~ per month
\$31.25 per meeting

Members (4) ~~\$ 40~~ per month
\$25.00 per meeting

Attorney \$ 200 per month

Recording Secretary \$ 50 per month
(Commissioners salaries are payable monthly. Pursuant to State law; Confer IC 36-8-9-3.1(g))

State law reference: IC 36-8-9-3.1 Membership (g) The town legislative body shall fix the salary of board members who are not members of the town legislative body. A board member's salary is payable monthly out of the town treasury.

(D) Board of Sanitary Commissioners

The Town Council hereby incorporates by reference and approves the compensation for each individual commissioner of the Board of Sanitary Commissioners pursuant to the provisions of I.C. 36-9-25-3(e) which reads: *“The appointed commissioners are entitled to a salary of not less than three thousand six hundred dollars (\$3,600) a year during actual construction and not less than six hundred dollars (\$600) a year in other years:*

(1) During Actual Construction:

President	(1)	\$ 4,500.00 per year (\$375.00 mo.)
Commissioners	(4) each	\$ 3,600.00 per year (\$300.00 mo.)

(2) During other years:

President	(1)	\$ 750.00 per year (\$62.50 mo.)
Commissioners	(4) each	\$ 600.00 per year (\$50.00 mo.)

(E) Water Works Board of Directors

President	(1)	\$ 50 per month \$31.25 per meeting
Citizen Members	(4) each	\$ 40 per month \$25.00 per meeting

(F) Park and Recreation Board

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

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

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

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

(G) Redevelopment Commission

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

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

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

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

- (g) A redevelopment commissioner who does not otherwise hold a lucrative office for the purpose of Article 2, Section 9 of the Indiana Constitution may receive:
 - (1) a salary; or
 - (2) a per diem;
 and is entitled to reimbursement for expenses necessarily incurred in the performance of the redevelopment commissioner's duties.

(H) Community Events Commission

Chairperson	(1)	\$ 31.25 per meeting
First Vice Chairperson	(1)	\$25.00 per meeting
Second Vice Chairperson	(1)	\$25.00 per meeting
Secretary	(1)	\$25.00 per meeting
Members	(12)	\$25.00 per meeting

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

ESTIMATE of COST IMPACT to BUDGETS for EACH BOARD or COMMISSION CHANGE							Change for Fund
(New scenario assumes two meetings a month)							
GENERAL FUND							\$ 1,905.41
PLAN COMMISSION DEPARTMENT							
Current Cost		Salary monthly			per meeting		
President	1	\$ 50.00	\$ 645.90		\$ 31.25	\$ 807.38	
members	3	\$ 40.00	\$ 1,550.16		\$ 25.00	\$ 1,937.70	
		Total	\$ 2,196.06		Total	\$ 2,745.08	\$ 549.01
<i>This assumes that the president is elected from the citizen membership. If not, then the cost is lower</i>							
BOARD of ZONING APPEALS DEPARTMENT							
Current Cost		Salary monthly			per meeting		
President	1	\$ 50.00	\$ 645.90		\$ 31.25	\$ 807.38	
members	4	\$ 40.00	\$ 2,066.88		\$ 25.00	\$ 2,583.60	
		Total	\$ 2,712.78		Total	\$ 3,390.98	\$ 678.20
POLICE DEPARTMENT							
TOWN BOARD of METROPOLITAN POLICE COMMISSIONERS							
Current Cost		Salary monthly			per meeting		
Chair	1	\$ 50.00	\$ 645.90		\$ 31.25	\$ 807.38	
members	4	\$ 40.00	\$ 2,066.88		\$ 25.00	\$ 2,583.60	
		Total	\$ 2,712.78		Total	\$ 3,390.98	\$ 678.20

WATER OPERATING and MAINTENANCE FUND							Change for Fund
							\$ 678.20
BOARD of WATERWORKS DIRECTORS							
Current Cost	Salary monthly			per meeting			
President	1 \$ 50.00	\$ 645.90	\$ 31.25	\$ 807.38			
members	4 \$ 40.00	\$ 2,066.88	\$ 25.00	\$ 2,583.60			
	Total	\$ 2,712.78	Total	\$ 3,390.98			\$ 678.20
							Change for Fund
PARKS and RECREATION SPECIAL OPERATING (GENERAL) FUND							\$ 549.01
PARK and RECREATION BOARD							
Current Cost	Salary monthly		per meeting				
President	1 \$ 50.00	\$ 645.90	\$ 31.25	\$ 807.38			
* members	4 \$ 40.00	\$ 1,550.16	\$ 25.00	\$ 1,937.70			
	Total	\$ 2,196.06	Total	\$ 2,745.08			\$ 549.01
* One member is appointed by School Board. Full powers but paid by School Town if paid at all.							
							Change for Fund
REDEVELOPMENT GENERAL FUND							\$ 678.20
REDEVELOPMENT COMMISSION							
Current Cost	Salary monthly		per meeting				
President	1 \$ 50.00	\$ 645.90	\$ 31.25	\$ 807.38			
members	4 \$ 40.00	\$ 2,066.88	\$ 25.00	\$ 2,583.60			
	Total	\$ 2,712.78	Total	\$ 3,390.98			\$ 678.20
							Change for Fund
SPECIAL EVENTS NON REVERTING FUND							\$ 10,495.88
COMMUNITY EVENTS COMMISSION							
Current Cost	Salary monthly		per meeting				
President	1 \$ -	\$ -	\$ 31.25	\$ 807.38			
members	15 \$ -	\$ -	\$ 25.00	\$ 9,688.50			
	Total	\$ -	Total	\$10,495.88			\$ 10,495.88
Our budget was based upon the former pay structure \$50 per month and 440 permonth for members							

3. **Discussion:** Review list provided by the Public Works Director on status of the sidewalks and their repair and maintenance. (The district map accompanies this discussion list along with a list of all sidewalks as depicted in the Capital Asset record. The Public Works Director (remotely) and the Town Council discussed his list of sidewalks that were identified in an inventory of sidewalks that would qualify for repair. The feasibility of regularly repairing the 91.46 miles of sidewalks each year was discussed. The Public Works Director noted that there was no recurrent or regular revenue source apart from the Community Crossings Grants, but that would then reduce resources for needed paving.

The Public Works Director (remotely) estimated that the list of sidewalks on his list most in need of repair would cost \$118,000. His formula was based upon a \$168 per 5' by 5' section of sidewalk.

The discussion regarding repair of the identified sidewalks from the list included a review of HMC Section 8.10.080 which allowed for using the assessment law to support repairs made by the Town when a resident did not respond to a notice of repair. The discussion included revisiting the fact that the code provision has been in place for a considerable period of time but prior town councils have been reluctant to implement.

The Town Council discussed the process for compelling payment for sidewalk improvements if they are made by the town pursuant to the assessment provision. It was noted that the formal assessing required the Town Council to act.

The discussion noted the process and how the Town Council would be required to implement the process, particularly the imposition of assessments when the sidewalk is repaired by the Town. It was noted that the enforcing official in the municipal code was the building commissioner. It was discussed that it would be desirable to change that reference instead to the public works director.

4. **Discussion:** *Request by Buckeye Pipeline for a new easement agreement to be approved (The former one is shown in packet.). Ask Town Council Attorney to review application of IC 36-1-11 et seq. to this too.* The Town Council and the Public Works Director reviewed the current copy of the pipeline agreement with Buckeye Oil that was expiring. The discussion included the location of the pipeline, whether there could a fee, and of the need of the Town Council Attorney to review a proposed agreement. Mr. Bilse noted that the idea of a license may be desirable owing to the treatment of easements in the property disposal provisions of IC 36-1-11 et seq.
5. **Discussion:** *Budget Hearing on October 11, 2021.* The Town Clerk-Treasurer (remotely) offered an overview of the proposed budgets for the Civil Town, the Sanitary District and the Water District as advertised via the Department of Local Government Finance Gateway portal.

Prescribed by the Department of Local Government Finance Accounts Approved by the State Board of Accounts Budget Form No. 3 (Rev. 2019) Print 9/30/2021 10:35:16 PM

NOTICE TO TAXPAYERS

The Notice to Taxpayers is available online at www.budgetnotf.com.In.gov or by calling (888) 739-9626.

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

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

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

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

Special Notes: For the purposes of this budget notice, the rates are calculated based upon 70% of the Net Assessed Valuation of FY 2021. This makes the tax rate higher than will likely be finally approved. The Maximum levy controls do not apply to the debt service funds. The Maximum Levy includes the General Fund, the Parks and Recreation Fund, the Redevelopment General Fund, and the Police Pension Fund. For the purposes of the budget notice it includes the Cumulative Capital Development Fund as well.

Finally, the proposed tax levies will be finally reduced by the Department of Local Government Finance to support 2022 needs and 15% of 2023 Debt Service needs, as provided by law.

1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
0101-GENERAL	\$8,290,016	\$9,187,092	\$0	\$6,037,032	52.18%
0180-DEBT SERVICE	\$808,000	\$1,267,913	\$0	\$731,271	73.38%
0254-LOCAL INCOME TAX	\$500,000	\$0	\$0	\$0	
0342-POLICE PENSION	\$848,127	\$3,000	\$0	\$1,246	140.77%
0706-LOCAL ROAD & STREET	\$411,600	\$0	\$0	\$0	
0708-MOTOR VEHICLE HIGHWAY	\$933,318	\$0	\$0	\$0	
1151-CONTINUING EDUCATION	\$53,000	\$0	\$0	\$0	
1301-PARK & RECREATION	\$2,465,068	\$1,284,616	\$0	\$1,137,394	12.94%
1380-PARK BOND	\$1,663,413	\$2,779,071	\$0	\$531,946	422.43%
2379-CUMULATIVE CAPITAL IMP (CIG)	\$115,000	\$0	\$0	\$0	
2391-CUMULATIVE CAPITAL	\$414,140	\$645,308	\$0	\$578,040	11.64%
2411-ECONOMIC DEV INCOME TAX	\$630,000	\$0	\$0	\$0	
2430-REDEVELOPMENT - GENERAL	\$305,443	\$300,701	\$0	\$250,401	20.09%
2482-REDEVELOPMENT BOND	\$221,848	\$349,261	\$0	\$189,358	84.44%
6421-DISTRICT SOLID WASTE	\$192,725	\$0	\$0	\$0	
9500-Information & Communication	\$318,340	\$0	\$0	\$0	
9501-VIPS/Park Public Safety Fund	\$6,000	\$0	\$0	\$0	
9502-Special Events Non-Reverting	\$95,914	\$0	\$0	\$0	
Totals	\$18,271,952	\$15,816,962	\$0	\$9,456,688	

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

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

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

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

Special Notes: The tax rates are calculated upon 70% of the net assessed valuation from FY 2021. The rates will be reduced by the Department of Local Government Finance.

Sanitary Special Operating Fund: The actual amount of the maximum levy for FY 2022 is \$239,515 and only applies to the Sanitary District Operating Fund.

Sanitary District Bond & Interest Fund: The Exempt Debt Service Fund is now conflated with the regular Debt Service as the Circuit Breaker Exemption expired pursuant to Article 10 of the Indiana Constitution. For the purposes of this budget notice, the rates are calculated based upon 70% of the Net Assessed Valuation of FY 2021. This makes the tax rate higher than will likely be finally approved.

Finally, the proposed tax levy for debt will be finally reduced by the Department of Local Government Finance to support 2022 needs and 15% of 2023 needs, as provided by law.

1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
8201-SPECIAL SANITARY GENERAL	\$2,286,470	\$289,515	\$0	\$229,223	26.30%
8280-SPECIAL SANITARY DEBT SERVICE	\$1,867,317	\$3,843,458	\$0	\$1,694,256	126.85%
Totals	\$4,155,787	\$4,132,973	\$0	\$1,923,479	

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

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

Public Hearing Date	Monday, October 11, 2021	Adoption Meeting Date	Monday, October 25, 2021
Public Hearing Time	6:30 PM	Adoption Meeting Time	6:30 PM
Public Hearing Location	HIGHLAND MUNICIPAL BUILDING, 3333 RIDGE ROAD, HIGHLAND, INDIANA 46322	Adoption Meeting Location	HIGHLAND MUNICIPAL BUILDING, 3333 RIDGE ROAD, HIGHLAND, INDIANA 46322

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

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

Finally, the proposed tax levy will be finally reduced by the Department of Local Government Finance to support 2022 needs and 15% of 2023 Debt Service needs, as provided by law.

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

The Clerk-Treasurer noted that the budget only deals with the 18 funds of the civil town, two funds of the sanitary district and one fund of the water district. He further noted that the Town currently has approximately 68 different funds. He reminded that the law requires budgeting at the level of the fund.

The clerk-treasurer noted further that the civil town budget is proposed at approximately \$ 2.9 million dollars over the allowable maximum levy for operating funds of the Town. The Clerk-Treasurer shared that he believed the budget could be funded and the budget chair and he continue to work on getting it into balance. It was noted that in 2021 the circuit breaker (tax caps) will likely be less impactful, in part owing to the tax rate reduction affected by the refunding bonds for the Sanitary District and the Lincoln Community Center lease levy. However, with levies for debt in water and in parks and recreation going up, for FY 2022 there would likely be a new challenge as rates were likely to rise again.

During the discussion it was requested that comparisons of budget as adopted from year to year be provided.

- 6. Ad Hoc Discussion.** *Firefighter hourly wages.* It was noted that if there was to be an increase for the full-time workers some increase was desirable for the paid on call Fire Fighters.

There being no further matters to discuss , the Town Council President adjourned the standing study session of Monday, October 04, 2021, at 8:05 o'clock p.m.

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