

**Enrolled Minutes of the Sixty-Third Regular Meeting or Special Meeting
For the Thirtieth Highland Town Council Regular Plenary
Business Meeting (In person) Tuesday, May 26, 2026**

The Thirtieth Town Council of the Town of Highland, Lake County, Indiana met in its regular plenary session on Tuesday, May 26, 2026 at 6:30 O'clock P.M. in the regular place, the Highland Municipal Building, 3333 Ridge Road, Highland, Indiana.

*This meeting was convened as an in person meeting and lived streamed to the Town of Highland Facebook. Facebook permits the public to observe and record the proceedings but allows no interaction between and among the Town Council and members of the public. The public is able to participate in person. Councilor Doug Turich, Councilor Alex Robertson, Councilor Tom Black and Councilor Philip Scheeringa all participated in person. Councilor Georgeff was absent.

Pursuant to HMC Section 2.05.130(A)(2), the Town Council considered and reviewed the agenda in an informal proceeding in the plenary meeting room before the president called the meeting to order.

The Town Council Vice President Doug Turich presided over the meeting. The Town Clerk-Treasurer, Mark Herak, was present to memorialize the proceedings. The meeting was opened with Councilor Phil Scheeringa reciting the Pledge of Allegiance to the Flag of the United States of America and offering a prayer.

Roll Call: Present on roll call were Councilors Doug Turich, Alex Robertson, Thomas Black and Councilor Philip Scheeringa were present. Councilor Georgeff was absent. Clerk-Treasurer, Mark Herak was also present. A quorum was attained.

Additional Officials Present: Metropolitan Police Chief Ralph Potesta; Glenn Schlessler, Fire Chief; Ed Dabrowski, Director of Information Technology, Kenneth J. Mika, Building Commissioner; Mark Knesek, Public Works Director and Attorney John Reed with JPR Legal Services were present. Redevelopment Director Maria Becerra was absent.

Guests: Theresa Badovich (remotely) and Robin Carlascio (remotely) of the Idea Factory were also present.

Minutes of the Previous Meetings: The minutes of the May 11, 2026 Plenary meeting were approved by general consent.

Special Orders:

1. Presentation from Dan Botich of DEF Consulting. Mr. Botich was invited by the Redevelopment Director to present the ERA Assessed Valuation Deduction Tax Savings Analysis: Taxes Payable 2017 through 2026.
(Information only)



**HIGHLAND, INDIANA
TOWN OF HIGHLAND**

**ERA Assessed Valuation Deduction Tax Savings Analysis:
Taxes Payable 2017 through 2026**

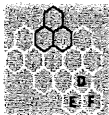
May 13, 2026

Prepared by:

Town of Highland, Indiana Redevelopment Department
Maria Beccera Redevelopment Director

for Presentation to the:

Members of the Town of Highland, Indiana Town Council and
Mark Herak, Clerk-Treasurer



Dan Botich

President + Development Economic Finance Professional
214 E. South Street
Crown Point, IN 46307
219.680.0825 (Direct)
DEF.dbotich@outlook.com

HIGHLAND, INDIANA
 TOWN OF HIGHLAND
 ERA Assessed Valuation Deduction Historical Analysis:
 Assessment Dates 2017 through 2026

Line Item	Property Owner	Property Key Number	Property Type	FORM 951 filing Assessment Date						ERA Assessed Valuation Deductions by Assessment Date														
				1/1/2017	1/1/2018	1/1/2019	1/1/2020	1/1/2021	1/1/2022	1/1/2023	1/1/2024	1/1/2025	1/1/2026	Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	Pay 2026	
1	SKA Real Estate LLC	45-07-20-351-004.0004026	Real	x	x	x	x	x	x	\$ 803,440	\$ 852,795	\$ 920,150	\$ 431,720	\$ 301,260	\$ 200,850	\$ 100,430	\$ 50,215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	SKA Real Estate LLC	45-07-20-351-005.0004026	Real	x	x	x	x	x	x	180,840	190,520	100,400	80,320	60,240	40,160	20,080	10,040	-	-	-	-	-		
3	SKA Real Estate LLC	45-07-20-351-006.0004026	Real	x	x	x	x	x	x	6,240	5,070	3,700	3,120	2,340	1,560	780	390	-	-	-	-	-		
4	Bud Realty LLC	45-07-20-377-009.0004026	Real	x	x	x				139,880	84,490	49,490	31,930	-	-	-	-	-	-	-	-	-		
5	Dickstein Realty, L.P.	45-07-30-101-005.0004026	Real	x	x	x	x	x	x	191,800	155,875	119,750	95,800	71,850	47,800	23,850	11,925	-	-	-	-	-		
6	High RE 3840 LLC	45-07-27-228-031.0004026	Real	x	x	x	x	x	x	543,040	456,170	371,250	308,240	242,400	166,800	80,310	40,155	-	-	-	-	-		
7	Indiana Grocery Group LLC	45-07-32-227-004.0004026	Real	x	x	x	x	x	x	749,200	808,725	468,250	374,600	280,950	187,300	158,470	82,970	-	-	-	-	-		
8	People's Bank SB	45-07-32-418-021.0014026	Real	x	x	x	x	x	x	-	400,700	813,365	772,475	678,815	488,835	388,130	289,330	191,810	127,160	-	-	-		
9	8845 Kennedy LLC	45-07-21-453-031.0004026	Real	x	x	x	x	x	x	-	-	1,137,500	1,183,600	1,250,800	1,188,700	1,285,100	-	-	-	-	-	-		
10	Demand Real Revalue, LLC	45-07-21-318-007.0014026	Real	x	x	x	x	x	x	-	-	-	-	-	-	-	-	-	-	-	-	-		
11	Evajo LLC	45-07-21-330-001.0004026	Real		x	x	x	x	x	-	-	-	-	271,700	403,400	445,000	445,000	478,180	-	-	-	-		
12	Indiana Land Trust Company	45-07-20-271-031.0014026	Real							-	-	-	-	-	-	-	-	1,754,100	1,754,100	1,754,100	-	-		
Count				10	10	11	10	10	4	3	2,913,840	2,564,135	3,561,235	3,251,865	3,188,115	2,783,815	2,502,350	2,684,175	2,432,240	1,881,280	-	-		
Assessed Value Rollback Certified				(1)	(1)	(1)	(1)	(1)	(1)	(1)	416,200	89,785	8,994,180	514,450	81,820	456,970	201,315	(181,933)	241,873	(543,318)	-	-		
Actual Change				2	0	1	0	0	0	(1)	13.2%	3.5%	-4.4%	16%	2.6%	14.6%	7.6%	-7%	8.2%	22.4%	-	-	-	
Percent Change				2%	0%	1%	0%	0%	0%	(1%)									1.0201 -250 Percent Change			(70.65%)		
																		1.1204 -250 Percent Change			(-7.9%)			

* Active ERA AV Deduction for 11/2026.

IMPACT ANALYSIS OVERVIEW

	Payable Year										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2026
Tax Rate Impact											
Certified Net Tax Rate:	\$ 2,9638	\$ 3,0097	\$ 2,6586	\$ 2,8919	\$ 2,5692	\$ 2,5770	\$ 2,4021	\$ 2,5950	\$ 2,3811	\$ 2,4150	\$ 2,4150
Tax Rate Impact (in Cents):	(0.0046)	(0.0043)	(0.0045)	(0.0055)	(0.0042)	(0.0043)	(0.0027)	(0.0031)	(0.0033)	(0.0018)	(0.0018)
Adjusted Tax Rate:	\$ 2,9692	\$ 3,0054	\$ 2,6521	\$ 2,8864	\$ 2,5650	\$ 2,5726	\$ 2,3994	\$ 2,5919	\$ 2,3793	\$ 2,4132	\$ 2,4132
Tax Levy Impact:											
Lake County CO2:	\$ 233	\$ 84	\$ 1,166	\$ 1,021	\$ 945	\$ 910	\$ 721	\$ 773	\$ 696	\$ 540	\$ 540
Lake County Cumulative Parks & Recreation:								82	56	43	
Lake County Cumulative Bridge:		250	349	310	310	275	215	231	209	162	
North Township Dues, Park & Rec.:	150	145	207	189	180	171	135	145	131	102	
Town of Highland CO2:	1,297	1,250	1,735	1,545	1,466	1,466	1,161	1,245	1,125	941	
Highland School CO2:	5,816	4,805	-	-	-	-	-	-	-	-	
Total Tax Levy Impact:	\$ 6,687	\$ 7,284	\$ 3,477	\$ 3,873	\$ 3,891	\$ 3,822	\$ 2,212	\$ 2,456	\$ 2,217	\$ 1,737	

Prepared By:



HIGHLAND, INDIANA
 TOWN OF HIGHLAND

ERA Assessed Valuation Deduction Tax Savings Analysis:
 Taxes Payable 2017 through 2026

Line Item	Property Owner	Property Key Number	Property Type	15-Year ERA Assessed Valuation Deduction Tax Savings by Taxes Payable Year (Collection Year)											Total
				Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	Pay 2026		
1	SKA Real Estate LLC	45-07-28-351-004-000-026	Real	\$ 20,924	\$ 17,093	\$ 12,773	\$ 9,839	\$ 6,340	\$ 4,394	\$ 2,060	\$ 1,086	\$ -	\$ -	\$ -	\$ 121,231
2	SKA Real Estate LLC	45-07-28-351-005-000-026	Real	4,184	3,418	2,554	1,967	1,268	878	412	217	-	-	-	24,239
3	SKA Real Estate LLC	45-07-28-351-006-000-026	Real	163	133	94	76	49	34	16	8	-	-	-	891
4	Bel Realty LLC	45-07-28-377-009-000-026	Real	3,638	2,474	1,259	782	-	-	-	-	-	-	-	17,470
5	Dukeris Realty, L.P.	45-07-33-101-005-000-026	Real	4,990	4,076	3,046	2,346	1,512	1,048	491	259	-	-	-	28,811
6	High RE 3940 LLC	45-07-27-228-031-000-026	Real	14,142	11,944	9,443	7,549	5,101	3,211	1,647	869	-	-	-	81,593
7	Indiana Grocery Group LLC	45-07-32-227-004-000-026	Real	19,512	15,939	11,911	9,174	5,912	4,097	3,250	1,795	-	-	-	116,168
8*	People's Bank SB	45-07-22-478-025-000-026	Real	-	10,492	20,689	10,819	14,281	10,692	7,859	6,259	3,724	2,651	-	95,637
9	8845 Kennedy LLC	45-07-21-453-031-000-026	Real	-	-	28,945	28,986	26,322	26,003	26,354	-	-	-	-	136,611
10*	Demand Real Revalu, LLC	45-07-21-528-007-000-026	Real	-	-	-	-	-	-	-	-	-	-	-	-
11	Erigo LLC	45-07-21-580-001-000-026	Real	-	-	-	-	5,718	8,824	9,126	9,627	9,299	-	-	41,594
12*	Indiana Land Trust Company	45-07-28-278-038-000-026	Real	-	-	-	-	-	-	-	-	37,948	34,039	36,692	108,679
Total Tax Savings Realized:				\$ 67,532	\$ 65,568	\$ 90,715	\$ 79,640	\$ 66,894	\$ 59,141	\$ 51,314	\$ 58,069	\$ 47,062	\$ 39,353	\$ 778,648	
Annual Change				\$ (1,329)	\$ (1,368)	\$ 25,140	\$ (11,074)	\$ (13,180)	\$ (7,389)	\$ (7,807)	\$ 675	\$ (11,007)	\$ (7,719)		
Percent Change				-1.9%	-2.2%	28.4%	-12.2%	-16.3%	-11.1%	-13.2%	1.2%	-19.2%	-16.1%		
Pay 2017 - Pay 2026 Change				\$ (14,189)											
Pay 2017 - Pay 2026 Percent Change				-21.7%											

* Active ERA AV Deduction for 1.1.2026.



HIGHLAND, INDIANA
 TOWN OF HIGHLAND

ERA Assessed Valuation Deduction Abatement Roll Off:
 Taxes Payable 2017 through 2026

Line Item	Property Owner	Property Key Number	Property Type	ERA Assessed Valuation Deduction Abatement Roll-off by:									
				Pay Year Roll-Off									
				Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	Pay 2026
1	SKA Real Estate LLC	45-07-28-351-004.000-026	Real	\$ 150,845	\$ 150,645	\$ 100,430	\$ 100,430	\$ 100,430	\$ 200,860	\$ 50,215	\$ 50,215	\$ -	\$ -
2	SKA Real Estate LLC	45-07-28-351-005.000-026	Real	30,120	30,120	20,080	20,080	20,080	20,080	10,040	10,040	-	-
3	SKA Real Estate LLC	45-07-28-351-006.000-026	Real	1,170	1,370	580	780	780	780	390	390	-	-
4	Bell Realty LLC	45-07-28-377-009.000-026	Real	45,200	44,990	17,560	31,930	-	-	-	-	-	-
5	Druhenis Realty, LP.	45-07-33-101-005.000-026	Real	35,925	35,925	23,950	23,950	23,950	23,950	11,975	11,975	-	-
6	High RE 3940 LLC	45-07-27-228-031.000-026	Real	86,870	84,920	(679,490)	65,840	95,600	66,490	40,155	40,155	-	-
7	Indiana Grocery Group LLC	45-07-32-227-004.000-026	Real	140,475	140,475	93,650	93,650	93,650	28,830	75,500	82,970	-	-
8*	People's Bank SB	45-07-22-479-025.000-026	Real	-	-	(412,695)	40,880	93,860	191,680	98,805	98,800	97,410	64,730
9	8845 Kennedy LLC	45-07-21-453-031.000-026	Real	-	-	-	(45,700)	(67,200)	62,100	(96,400)	1,285,100	-	-
10*	Demand Real Results, LLC	45-07-21-328-007.000-026	Real	-	-	-	-	-	-	-	-	-	-
11	Evjop LLC	45-07-21-380-001.000-026	Real	-	-	-	-	-	(131,700)	(41,600)	(34,180)	479,160	(479,160)
12*	Indiana Land Trust Company	45-07-29-279-036.000-026	Real	-	-	-	-	-	-	-	-	-	-
Total Tax Savings Realized:				\$ 490,405	\$ 488,445	\$ (835,905)	\$ 331,850	\$ 361,150	\$ 463,070	\$ 149,080	\$ 1,545,465	\$ 576,500	\$ (414,450)
Annual Change:				\$ 73,955	\$ (1,900)	\$ (1,204,380)	\$ 1,077,255	\$ 28,300	\$ 101,900	\$ (311,990)	\$ 1,266,365	\$ (698,675)	\$ (891,040)
Percent Change:				17.8%	-0.4%	-271.1%	-138.7%	8.8%	28.2%	-67.8%	93.7%	-62.7%	-171.9%
				Pay 2017 - Pay 2026 Change: \$ (904,888)									
				Pay 2017 - Pay 2026 Percent Change: -184.9%									

* Active ERA AV Deduction for 1.1.2026.

Prepared By:



HIGHLAND, INDIANA
 TOWN OF HIGHLAND

ERA Assessed Valuation Deduction Abatement Fees Imposed:
 Taxes Payable 2017 through 2026

Line Item	Property Owner	Property Map Number	Property Type	ERA Assessed Valuation Deduction Imposed Fees by: Taxes Payable Year (Collection Year)											Total Fees Pay 2017		
				Pay 2017	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Pay 2025	Pay 2026				
1	SKA Real Estate LLC	45-07-28-351-004.000-026	Real	\$ 3,139	\$ 2,564	\$ 1,816	\$ 1,476	\$ 951	\$ 659	\$ 309	\$ 163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,193
2	SKA Real Estate LLC	45-07-28-351-005.000-026	Real	628	513	383	295	190	132	62	33	-	-	-	-	-	3,838
3	SKA Real Estate LLC	45-07-28-351-006.000-026	Real	24	20	14	11	7	5	2	1	-	-	-	-	-	140
4	Bel Realty LLC	45-07-28-377-009.000-026	Real	546	371	189	117	-	-	-	-	-	-	-	-	-	24,440
5	Doutain's Realty, L.P.	45-07-33-101-005.000-026	Real	748	611	457	352	227	157	74	39	-	-	-	-	-	4,337
6	High RE 3840 LLC	45-07-27-228-031.000-026	Real	2,121	1,792	1,417	1,132	765	482	247	130	-	-	-	-	-	18,237
7	Indiana Grocery Group LLC	45-07-32-227-004.000-026	Real	2,927	2,391	1,787	1,376	887	615	487	269	-	-	-	-	-	17,874
8*	People's Bank SB	45-07-32-479-025.000-026	Real	-	1,574	3,103	2,838	2,142	1,598	1,194	939	559	399	-	-	-	14,345
9	8845 Kennedy LLC	45-07-21-453-031.000-026	Real	-	-	4,342	4,348	3,948	3,500	3,553	-	-	-	-	-	-	20,693
10*	Demand Real Ravalia, LLC	45-07-21-318-097.000-026	Real	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Envy LLC	45-07-21-380-001.000-026	Real	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12*	Indiana Land Trust Company	45-07-29-278-036.000-026	Real	-	-	-	-	-	-	-	-	5,892	5,106	5,504	-	-	16,502
Total Tax Savings Realized:				\$ 10,133	\$ 9,835	\$ 13,007	\$ 11,946	\$ 9,110	\$ 7,541	\$ 6,320	\$ 7,266	\$ 5,655	\$ 5,993	\$ -	\$ -	\$ -	\$ 171,736
Annual Change:				\$ (640)	\$ (209)	\$ 372	\$ (1,691)	\$ (2,828)	\$ (1,570)	\$ (1,210)	\$ 98	\$ (1,603)	\$ 28	\$ -	\$ -	\$ -	\$ 28
Percent Change:				-6%	-2%	3%	-12%	-21%	-17%	-16%	1%	-22%	0%	-22%	0%	0%	2%
* Active ERA AV Deduction for 1.1.2026.															Pay 2017 - Pay 2026 Change: \$ (123)		
															Pay 2017 - Pay 2026 Percent Change: -1%		

Prepared By:


HIGHLAND, INDIANA
 TOWN OF HIGHLAND

ERA Assessed Valuation Deduction Historical Analysis of Employment Data:
 Assessment Dates 1.1.2016 through 1.1.2025

Data Current as of:

May 1, 2026

ERA Assessed Valuation Deductions (Tax Abatements) APPLIED by the Office of the Lake County, Indiana Auditor

Property Owner	Business Name	Improvement Costs	From Approved FORM SB-1 (12.31.2025)				Salaries	Leverage Analysis	
			Employment			Current		Per Employee Position	Average Employee Salary
			New	Retained	Total				
People's Bank SB	People's Bank	\$ 825,000	0	6	6	6	\$ 267,005	\$ 137,500	\$ 44,501
Demand Real Results, LLC	Safety-Training	719,289	12	8	20	20	750,187	35,964	37,609
Indiana Land Trust Company	Indiana Land Trust Company	1,825,900	38	15	53	62	3,193,000	29,450	51,500
	Sub-Total	\$ 3,370,189	50	29	79	88	\$ 4,210,192	\$ 38,298	\$ 47,843
							\$ 1.25	:Salary Per Investment \$1	

ERA Assessed Valuation Deductions (Tax Abatements) PENDING with the Office of the Lake County, Indiana Auditor

No ERA Deduction approved in FY 2025

Sub-Total	\$ -	0	0	0	0	\$ -	\$ -	\$ -
						#DIV/0!	:Salary Per Investment \$1	



GRAND TOTALS	Improvement Costs	Employment				Salaries	Leverage Analysis	
		New	Retained	Total	Current		Per Employee Position	Average Employee Salary
	\$ 3,370,189	50	29	79	88	\$ 4,210,192	\$ 42,661	\$ 53,294
		63.29%	36.71%			\$ 1.25	:Salary Per Investment \$1	

Prepared By:



Dated: May 13, 2026

HIGHLAND, INDIANA
 TOWN OF HIGHLAND

Department of Redevelopment

Assessed Valuation Deduction Monitoring Schedule:
 45-07-22-478-025.000-026

Disclosure Information

Real Property Key Number: 45-07-22-478-025.000-026
 Personal Property Key Number: _____
 Name of Property Owner of Record: People's Bank SB
 Name of Company/Business (DBA): People's Bank
 Approving ERA Declaratory Resolution: Resolution No. 2012-07 Dated Approved: 1/16/12
 Approving ERA Confirmatory Resolution: Resolution No. 2012-10 Dated Approved: 1/30/12
 Approving EDTA Ordinance: Ordinance No. _____ Dated Approved: _____
 Type of ERA Deduction: Real (Real=Real Property, PP=Personal Property, 180=Vacant Building Deduction)
 Approving FORM 59-1 Declaratory Resolution: Resolution No. 2015-26 Dated Approved: 8/24/15
 Approving FORM 59-1 Confirmatory Resolution: Resolution No. 2015-37 Dated Approved: 9/14/15
 Capital Investment Year(s): 2016
 Initial Assessment Year: 2017
 Assessed Valuation Deduction Period Approved: 10-Year
 Designating Body Imposed Fee (Yes or No): Yes (Imposed Fee applied one time as donation with consent of the property owner)
 If "Yes", Designating Body Percentage: 15%
 One-Time Donation, In-Kind or Impact Fee: \$ -
 If "Yes", Designating Entity: Town of Highland, Indiana Redevelopment Commission

Deduction Calculation Data Input

Deduction Year	Assessment Year	Payable Year	Certified Net Tax Rate	Exempt Debt Rate	LOFT PTRC Percentage	Abatement Percentage	Certified ERA AV Deduction
Year 1	2017	2018	\$ 3,0097	\$ 0.4489	13.0011%	100%	\$ 400,700
Year 2	2018	2019	2,9586	0.4065	14.0230%	95%	813,265
Year 3	2019	2020	2,8619	-	15.3113%	80%	772,475
Year 4	2020	2021	2,5092	-	16.1312%	65%	678,615
Year 5	2021	2022	2,5779	-	15.1447%	50%	486,935
Year 6	2022	2023	2,4021	-	14.6320%	40%	388,130
Year 7	2023	2024	2,5950	-	16.6329%	30%	289,330
Year 8	2024	2025	2,3611	-	17.8114%	20%	191,920
Year 9	2025	2026	2,4150	-	13.2834%	10%	127,180
Year 10	2026	2027	-	-	0.0000%	5%	-

Assessed Valuation Deduction Calculation

Abatid Year	Investment Year	Assessment Year	Qualified Net Taxable	Tax Rate	Tax Unit (M/D Number)	Estimated Taxes Due	Tax Abatement Calculation			# Designating Body Imposed Fee Applied				
							Applied Deduction Percentage	Assessed Valuation Deduction	Taxes Due After ERA AV Deduction	Imposed Fee Percentage	Calculated Imposed Fee	Less: of Calculated Fee or \$100,000 (A)	Fee Waived: One-Time Donation	
1	2016	2017	\$ 400,700	\$ 3.0097		\$ 18,221.43	100%	\$ 400,700	\$ 7,749.53	\$ 30,489.83	15%	\$ 1,574	\$ 1,574	-
2	2017	2018	856,174	2.9586		28,299.63	95%	813,265	7,688.53	30,489.80	15%	3,103	3,103	-
3	2018	2019	965,594	2.8619		28,693.80	80%	772,475	9,775.02	18,818.78	15%	2,838	2,838	-
4	2019	2020	1,044,023	2.5092		25,644.65	65%	678,615	11,363.84	14,280.82	15%	2,142	2,142	-
5	2020	2021	973,870	2.5779		24,667.33	50%	486,935	14,215.70	10,451.63	15%	1,598	1,598	-
6	2021	2022	970,325	2.4021		23,616.10	40%	388,130	15,456.64	7,888.46	15%	1,194	1,194	-
7	2022	2023	964,433	2.5950		24,463.49	30%	289,330	18,204.19	6,259.30	15%	939	939	-
8	2023	2024	959,600	2.3611		20,969.84	20%	191,920	17,245.32	3,724.51	15%	559	559	-
9	2024	2025	1,071,500	2.4150		25,921.72	10%	127,180	21,247.17	3,684.55	15%	399	399	-
10	2025	2026	-	-		-	5%	-	-	-	15%	-	-	-
Totals:						\$ 216,694.24	5%	\$ 123,057.74	\$ 95,638.51	\$ 11,255	\$ 11,255	\$ -	\$ -	

(A) Under I.C.6-1.1-12.1-14, the property owner shall pay to the County Treasurer a fee in an amount determined by the County Auditor. The County Auditor shall then distribute fees collected under I.C.6-1.1-12.1-14 in accordance with the designating body's instructions.



HIGHLAND, INDIANA
TOWN OF HIGHLAND

Department of Redevelopment

Assessed Valuation Deduction Monitoring Schedule:
45-07-21-326-007.000-026

Disclosure Information

Real Property Key Number: 45-07-21-326-007.000-026
 Personal Property Key Number: _____
 Name of Property Owner of Record: Demand Real Results, LLC
 Name of Company/Business (DBA): Safety-Training
 Approving ERA Declaratory Resolution: Resolution No. 2007-10 Dated Approved: 4/23/07
 Approving ERA Conformity Resolution: Resolution No. 2007-23 Dated Approved: 5/17/07
 Approving EDTA Ordinance: Ordinance No. 1594 Dated Approved: 9/8/14
 Type of ERA Deduction: Real (Real=Real Property, PP=Personal Property, VBO=Vertical Building Deduction)
 Approving FORM SB-1 Declaratory Resolution: Resolution No. 2014-31 Dated Approved: 8/25/14
 Approving FORM SB-1 Conformity Resolution: Resolution No. 2014-36 Dated Approved: 9/8/14
 Capital Investment Year(s): 2018
 Initial Assessment Year: 2018
 Assessed Valuation Deduction Period Approved: 10-Year
 Designating Body Imposed Fee (Yes or No): Yes (Imposed Fee applied one time as donation with consent of the property owner)
 If "Yes", Designating Body Percentage: 15%
 One-time Donation, In-Lieu-of Impact Fee: \$ -
 If "Yes", Designating Entity: Town of Highland, Indiana Redevelopment Commission

Deduction Calculation Data Input

Deduction Year	Assessment Year	Payable Year	Certified Net Tax Rate	Exempt Debt Rate	LOIT PTRC Percentage	Abatement Percentage	Certified ERA AV Deduction
Year 1	2018	2019	\$ 2,9386	\$ 0.4065	14.0236%	100%	\$ -
Year 2	2019	2020	2,8919	-	15.3113%	95%	-
Year 3	2020	2021	2,5092	-	16.4312%	80%	-
Year 4	2021	2022	2,5779	-	15.1447%	65%	-
Year 5	2022	2023	2,4021	-	14.6280%	50%	-
Year 6	2023	2024	2,5950	-	16.6326%	40%	-
Year 7	2024	2025	2,3611	-	17.8114%	30%	-
Year 8	2025	2026	2,4150	-	13.3834%	20%	-
Year 9	2026	2027	-	-	0.0000%	10%	-
Year 10	2027	2028	-	-	0.0000%	5%	-

Assessed Valuation Deduction Calculation

Abated Year	Investment Year	Assessment Year	Payable Year	Certified NAV	Tax Unit: Net Tax Rate	(NO)Assessed Estimated Taxes Due	Tax Abatement Calculation				If a Designating Body Imposed Fee is Applied			
							Applied Deduction Percentage	Assessed Valuation Deduction	Taxes Due After ERA AV Deduction	ERA AV Tax Savings	Imposed Fee Percentage	Calculated Imposed Fee	Lessor of Calculated Fee or \$100,000 (A)	Fee Waived: One-Time Donation
1	2016	2018	2019	\$ -	2,9508	\$ 16,500.93	100%	\$ -	\$ 16,500.93	\$ -	15%	\$ -	\$ -	-
2	2017	2019	2020	-	2,8919	15,853.11	95%	-	15,853.11	-	15%	-	-	-
3	2018	2020	2021	-	2,5092	13,822.01	80%	-	13,822.01	-	15%	-	-	-
4	2019	2021	2022	-	2,5779	12,354.91	65%	-	12,354.91	-	15%	-	-	-
5	2020	2022	2023	-	2,4021	12,019.27	50%	-	12,019.27	-	15%	-	-	-
6	2021	2023	2024	-	2,5950	14,778.04	40%	-	14,778.04	-	15%	-	-	-
7	2022	2024	2025	-	2,3611	13,283.10	30%	-	13,283.10	-	15%	-	-	-
8	2023	2025	2026	-	2,4150	-	20%	-	-	-	15%	-	-	-
9	2024	2026	2027	-	-	-	10%	-	-	-	15%	-	-	-
10	2025	2027	2028	-	-	-	5%	-	-	-	15%	-	-	-
						Total:	\$ 98,411.58		\$ 98,411.58	\$ -		\$ -	\$ -	\$ -

(A) Under I.C.6-1.1-12.1-14, the property owner shall pay to the County Treasurer a fee in an amount determined by the County Auditor. The County Auditor shall then distribute fees collected under I.C.6-1.1-12.1-14 in accordance with the designating body's instructions.

Prepared by:
 C) Design
 E) Estimate
 F) Fees
 Consulting LLC

HIGHLAND, INDIANA
TOWN OF HIGHLAND

Department of Redevelopment

Assessed Valuation Deduction Monitoring Schedule
45-07-29-279-036.000-026

Disclosure Information

Real Property Key Number: 45-07-29-279-036.000-026
 Personal Property Key Number: _____
 Name of Property Owner of Record: Indiana Land Trust Company
 Name of Company/Business (DBA): Indiana Land Trust Company
 Approving ERA Declaratory Resolution: Resolution No 2021-39 Dated Approved: 8/8/21
 Approving ERA Confirmatory Resolution: _____ Dated Approved: _____
 Approving EDTA Ordinance: Resolution No 2007-23 Dated Approved: 9/14/07
 Type of ERA Deduction: Real (Real-Real Property, PP-Personal Property, VBD=Vacant Building Deduction)
 Approving FORM SB-1 Declaratory Resolution: Resolution No 2021-39 Dated Approved: 8/8/21
 Approving FORM SB-1 Confirmatory Resolution: _____ Dated Approved: _____
 Capital Investment Year(s): 2022
 Initial Assessment Year: 2023
 Assessed Valuation Deduction Period Approved: 5-Year
 Designating Body Imposed Fee (Yes or No): Yes (Imposed Fee applied one time as donation with consent of the property owner.)
 If "Yes", Designating Body Percentage: 0%
 One-time Donation, In-Lieu-of Impact Fee: \$ -
 If "Yes", Designating Entity: _____

Deduction Calculation Data Input

Deduction Year	Assessment Year	Payable Year	Certified Net Tax Rate	Exempt Debt Rate	LOIT PTRC Percentage	Abatement Percentage	Certified ERA AV Deduction
Year 1	2023	2024	\$ 2,930	\$ -	16.6328%	100%	\$ 1,754,100
Year 2	2024	2025	2,3611	-	17.8114%	100%	1,754,100
Year 3	2025	2026	2,4150	-	13.3834%	100%	1,754,100
Year 4	2026	2027	-	-	0.0000%	100%	-
Year 5	2027	2028	-	-	0.0000%	100%	-

Assessed Valuation Deduction Calculation

Abated Year	Year Investment	Year Assessment	Year Taxes Payable	Certified NAV Deduction	Tax Unit Net Tax Rate	(MO Abatement) Estimated Taxes Due	Tax Abatement Calculation			# a Designating Body Imposed Fee Is Applied				
							Applied Deduction Percentage	Assessed Valuation	Taxes Due After ERA AV Deduction	ERA AV Deduction Tax Savings	Imposed Fee Percentage	Calculated Imposed Fee	Lessor of Calculated Fee or \$100,000 (A)	Fee Waived One-Time Donation
1	2022	2023	2024	\$ 1,754,100	2.5950	\$ 86,569.77	100%	\$ 1,754,100	\$ 48,621.84	\$ 37,847.83	15%	\$ 5,692	\$ 5,692	\$ -
2	2023	2024	2025	1,754,100	2.3611	79,046.57	100%	1,754,100	45,007.29	34,839.28	15%	5,108	5,108	5,108
3	2024	2025	2026	1,754,100	2,4150	87,687.87	100%	1,754,100	50,995.77	35,692.10	15%	5,504	5,504	5,504
4	2025	2026	2027	-	-	-	100%	-	-	-	15%	-	-	-
5	2026	2027	2028	-	-	-	100%	-	-	-	15%	-	-	-
Totals:							\$ 253,304.21		\$ 144,625.00	\$ 108,678.21		\$ 16,302	\$ 16,302	\$ -
											Variance: \$ (16,302)			

(A) Under LC.6-1.1-12.1-14, the property owner shall pay to the County Treasurer a fee in an amount determined by the County Auditor. The County Auditor shall then distribute fees collected under LC.6-1.1-12.1-14 in accordance with the designating body's instructions.

Prepared By:



HIGHLAND, INDIANA
TOWN OF HIGHLAND

Highland Redevelopment Commission
Schedule of Tax Rate: Town of Highland (026)
2016 Pay 2017

Assessment Year (January 1, ___) Collection Year	2016 Pay 2017	Percentage of Gross Rate	Certified Assessment	Certified Lary	ERA Assessed Valuation Deduction	Adjusted Net Assessed Valuation	Adjusted Tax Rate	Percent Impact NAV	If Assessment NOT Altered	
									Tax Rate Pay 2017	Cumulative Fund Impact
Lake County										
General	\$ 0.5093	16.58%	\$ 21,610,468,859	\$ 119,840,018	\$ 2,593,840	\$ 21,613,063,699	0.5092	0.0120%	\$ (0.000061)	\$ 0.5092
Reassessment	0.0106	0.35%	21,610,468,859	2,290,710	2,593,840	21,613,063,699	0.0106	0.0120%	(0.000001)	0.0106
Debt Service	0.0592	1.98%	21,610,468,859	12,793,388	2,593,840	21,613,063,699	0.0592	0.0120%	(0.000007)	0.0592
(7) Exempt Debt Service	0.0035	0.12%	21,610,468,859	756,366	2,593,840	21,613,063,699	0.0035	0.0120%	(0.000000)	0.0035
Health	0.0066	0.22%	17,838,864,575	1,178,685	2,593,840	17,861,458,415	0.0066	0.0145%	(0.000001)	0.0066
Drain Improvement	0.0013	0.04%	21,610,468,859	280,356	2,593,840	21,613,063,699	0.0013	0.0120%	(0.000000)	0.0013
PSAP Operating	0.0447	1.49%	19,357,350,125	8,652,869	2,593,840	19,395,443,055	0.0447	0.0124%	(0.000066)	0.0447
County School Distribution / Supplement	0.0100	0.33%	21,610,468,859	3,038,665	2,593,840	21,613,063,699	0.0100	0.0120%	(0.000002)	0.0100
Park and Recreation	0.0195	0.65%	21,610,468,859	4,235,652	2,593,840	21,613,063,699	0.0195	0.0120%	(0.000002)	0.0195
Park Bond	0.0039	0.13%	21,610,468,859	842,808	2,593,840	21,613,063,699	0.0039	0.0120%	(0.000000)	0.0039
(2) Exempt Park Bond #2	0.0100	0.33%	21,610,468,859	2,161,042	2,593,840	21,613,063,699	0.0100	0.0120%	(0.000001)	0.0100
(1) Cumulative Capital Development	0.0090	0.30%	21,610,468,859	1,944,842	2,593,840	21,613,063,699	0.0090	0.0120%	-	0.0090
Total County Rate	\$ 0.6647	23.20%		\$ 114,873,487					\$ 0.6649931	\$ 0.6646
North Township										
General	\$ 0.0113	0.38%	\$ 6,953,453,238	\$ 765,740	\$ 2,593,840	\$ 6,956,047,078	0.0113	0.0373%	\$ (0.000004)	\$ 0.0113
Township Assistance (Floor Rate)	0.0532	1.76%	6,953,453,238	3,699,237	2,593,840	6,956,047,078	0.0532	0.0373%	(0.000020)	0.0532
Recreation	0.0088	0.29%	6,953,453,238	611,904	2,593,840	6,956,047,078	0.0088	0.0373%	(0.000003)	0.0088
(1) Cumulative Park and Recreation	0.0058	0.19%	6,953,453,238	493,300	2,593,840	6,956,047,078	0.0058	0.0373%	-	0.0058
Total Township Rate	\$ 0.0791	2.64%		\$ 4,369,181					\$ 0.0792971	\$ 0.0791
Town of Highland										
General	\$ 0.4635	16.46%	\$ 1,071,942,939	\$ 4,968,456	\$ 2,593,840	\$ 1,074,538,779	0.4634	0.2420%	\$ (0.001119)	\$ 0.4624
Debt Service	0.2359	7.91%	1,071,942,939	2,356,433	2,593,840	1,074,538,779	0.2363	0.2420%	(0.000572)	0.2363
Police Pension	0.0003	0.01%	1,071,942,939	3,216	2,593,840	1,074,538,779	0.0003	0.2420%	(0.000001)	0.0003
Park and Recreation	0.1126	3.78%	1,071,942,939	1,207,008	2,593,840	1,074,538,779	0.1123	0.2420%	(0.000272)	0.1123
Park Bond	0.1150	3.84%	1,071,942,939	1,232,734	2,593,840	1,074,538,779	0.1147	0.2420%	(0.000276)	0.1147
(2) Exempt Park Bond	0.0081	0.27%	1,071,942,939	86,827	2,593,840	1,074,538,779	0.0081	0.2420%	(0.000020)	0.0081
(1) Cumulative Capital Development	0.0500	1.67%	1,071,942,939	535,971	2,593,840	1,074,538,779	0.0500	0.2420%	-	0.0500
Redevelopment General	0.0210	0.70%	1,071,942,939	225,108	2,593,840	1,074,538,779	0.0209	0.2420%	(0.000005)	0.0209
Redevelopment Revenue Bond	0.0200	0.67%	1,071,942,939	214,389	2,593,840	1,074,538,779	0.0200	0.2420%	(0.000048)	0.0200
Total Corporation Rate	\$ 1.0274	34.33%		\$ 11,611,142					\$ 1.0235991	\$ 1.0230
Highland Town School Corporation										
Debt Service	\$ 0.1998	6.67%	\$ 1,071,942,939	\$ 2,141,742	\$ 2,593,840	\$ 1,074,538,779	0.1993	0.2420%	\$ (0.000482)	\$ 0.1993
(7) Exempt Debt Service	0.3750	12.53%	1,071,942,939	4,019,768	2,593,840	1,074,538,779	0.3741	0.2420%	(0.000905)	0.3741
(1) Capital Projects	0.1834	6.46%	1,071,942,939	2,073,138	2,593,840	1,074,538,779	0.1834	0.2420%	-	0.1834
Transportation	0.1072	3.56%	1,071,942,939	1,149,123	2,593,840	1,074,538,779	0.1069	0.2420%	(0.000259)	0.1069
Bus Replacement	0.0189	0.63%	1,071,942,939	202,287	2,593,840	1,074,538,779	0.0189	0.2420%	(0.000046)	0.0189
Total School Rate	\$ 0.8943	29.67%		\$ 9,556,316					\$ 0.8918921	\$ 0.8928
Lake County Public Library										
General	\$ 0.0903	3.02%	\$ 11,787,416,210	\$ 10,644,037	\$ 2,593,840	\$ 11,790,010,050	0.0903	0.0220%	\$ (0.000020)	\$ 0.0903
(2) Exempt Debt Service	0.0185	0.65%	11,787,416,210	2,288,546	2,593,840	11,790,010,050	0.0185	0.0220%	(0.000004)	0.0185
Total Library Rate	\$ 0.1088	3.67%		\$ 12,942,583					\$ 0.1093241	\$ 0.1089
Special Use										
Sanitary General	\$ 0.0184	0.61%	\$ 1,071,942,939	\$ 197,238	\$ 2,593,840	\$ 1,074,538,779	0.0184	0.2420%	\$ (0.000044)	\$ 0.0184
Sanitary Debt Service	0.1105	3.89%	1,071,942,939	1,184,497	2,593,840	1,074,538,779	0.1102	0.2420%	(0.000267)	0.1102
(7) Exempt Sanitary Debt Service	0.0218	0.73%	1,071,942,939	233,694	2,593,840	1,074,538,779	0.0217	0.2420%	(0.000053)	0.0217
Water Distribution Debt Service	0.0134	0.45%	1,071,942,939	143,640	2,593,840	1,074,538,779	0.0134	0.2420%	(0.000032)	0.0134
Lake County Solid Waste Management	0.0244	0.82%	21,610,468,859	5,272,955	2,593,840	21,613,063,699	0.0244	0.0120%	(0.000003)	0.0244
Total Special Use Rate	\$ 0.1885	6.39%		\$ 7,832,613					\$ 0.1883991	\$ 0.1881
Total Rate	\$ 2.9933	100.00%							\$ 2.9845951	\$ 2.9892
Exempt Debt Rates (2):	\$ 0.4378									
LOIT FTTC Percentage:	13.0691%									

NOTE:
(1) Funds controlled by a State statute maximum tax rate or are cumulative funds.
(1a) Cumulative fund not controlled, which is sensitive to the tax rate. A taxing unit may only have one
(2) Exempt debt service outside of the circuit breaker limit. Exempt debt in Lake and St. Joseph Counties is an adjustment to the statutory circuit breaker, meaning the circuit breaker percentage is applied to the Gross Assessment and the Exempt Debt levies totaled is applied to the Net Assessment to determine the adjusted taxes due. Assumed decrease in the exempt debt is applied as the debt is paid and/or matured.

HIGHLAND, INDIANA
TOWN OF HIGHLAND

Highland Redevelopment Commission

Schedule of Tax Rate: Town of Highland (026)
2017 Pay 2018

Assessment Year (January 1, ___) Collection Year: Pay 2018	Percentage of Gross Rate	Certified Assessment	Certified Levy	ERA Assessed Valuation Deduction	Adjusted Valuation	Adjusted Tax Rate	Percent Impact to NAV	If Assessment NOT Aband	
								Tax Rate	Estimated Cumulative Pay 2018 Fund Impact
Lake County									
General	\$ 0.4966	16.50%	\$ 22,361,207,978	\$111,045,759	\$ 2,504,135	\$ 22,363,712,113	0.4565	0.0112%	\$ (0.000358) \$ 0.4965
2015 Reassessment	0.0116	0.39%	22,361,207,978	2,893,900	2,504,135	22,363,712,113	0.0116	0.0112%	(0.000001) 0.0116
Debt Service	0.6594	1.97%	22,361,207,978	13,282,558	2,504,135	22,363,712,113	0.6594	0.0112%	(0.000007) 0.6594
(2) Exempt Debt Service	-	0.00%	22,361,207,978	-	2,504,135	22,363,712,113	-	0.0112%	- -
(1) Cumulative Bridge	0.0100	0.33%	22,361,207,978	2,238,121	2,504,135	22,363,712,113	0.0100	0.0112%	- 0.0100
Health	0.0066	0.22%	18,577,515,161	1,238,116	2,504,135	18,580,019,296	0.0066	0.0135%	(0.000001) 0.0066
Drain Improvement	0.0073	0.24%	22,361,207,978	1,632,388	2,504,135	22,363,712,113	0.0073	0.0112%	(0.000001) 0.0073
PSAP-Operating	0.0448	1.49%	19,942,934,659	8,834,435	2,504,135	19,945,438,794	0.0448	0.0126%	(0.000006) 0.0448
County School Distribution / Supplement	0.0174	0.58%	22,361,207,978	3,890,630	2,504,135	22,363,712,113	0.0174	0.0112%	(0.000002) 0.0174
Park and Recreation	0.0189	0.63%	22,361,207,978	4,228,268	2,504,135	22,363,712,113	0.0189	0.0112%	(0.000002) 0.0189
Park Bond	0.0029	0.10%	22,361,207,978	848,475	2,504,135	22,363,712,113	0.0029	0.0112%	(0.000003) 0.0029
(2) Exempt Park Bond #2	0.0096	0.32%	22,361,207,978	2,146,876	2,504,135	22,363,712,113	0.0096	0.0112%	(0.000001) 0.0096
(1) Cumulative Capital Development	0.0333	1.11%	22,361,207,978	7,448,282	2,504,135	22,363,712,113	0.0333	0.0112%	- 0.0333
Total County Rate	1.07184	31.91%		119,339,808					1.0820781 1.07183
North Township									
General	\$ 0.0116	0.35%	\$ 7,167,060,183	\$ 831,379	\$ 2,504,135	\$ 7,169,564,318	\$ 0.0116	0.0349%	\$ (0.000004) \$ 0.0116
Township Assistance (Poor Relief)	0.0536	1.78%	7,167,060,183	3,841,544	2,504,135	7,169,564,318	0.0536	0.0349%	(0.000019) 0.0536
Recreation	0.0088	0.29%	7,167,060,183	630,701	2,504,135	7,169,564,318	0.0088	0.0349%	(0.000003) 0.0088
(1) Cumulative Park and Recreation	0.0058	0.19%	7,167,060,183	415,689	2,504,135	7,169,564,318	0.0058	0.0349%	- 0.0058
Total Township Rate	0.0798	2.65%		5,719,314					1.0820281 0.0798
Town of Highland									
General	\$ 0.4871	16.18%	\$ 1,692,028,022	\$ 5,319,259	\$ 2,504,135	\$ 1,694,530,157	\$ 0.4869	0.2293%	\$ (0.001114) \$ 0.4869
Debt Service	0.1374	4.57%	1,692,028,022	1,506,444	2,504,135	1,694,530,157	0.1371	0.2293%	(0.000194) 0.1371
Police Pension	0.0002	0.01%	1,692,028,022	2,184	2,504,135	1,694,530,157	0.0002	0.2293%	(0.000000) 0.0002
Park and Recreation	0.1011	3.35%	1,692,028,022	1,104,038	2,504,135	1,694,530,157	0.1009	0.2293%	(0.000231) 0.1009
Park Bond	0.1229	4.08%	1,692,028,022	1,342,100	2,504,135	1,694,530,157	0.1228	0.2293%	(0.000281) 0.1228
(2) Exempt Park Bond	-	0.00%	1,692,028,022	-	2,504,135	1,694,530,157	-	0.2293%	- -
(1) Cumulative Capital Development	0.0409	1.66%	1,692,028,022	544,921	2,504,135	1,694,530,157	0.0409	0.2293%	- 0.0409
Redevelopment General	0.0214	0.71%	1,692,028,022	233,694	2,504,135	1,694,530,157	0.0214	0.2293%	(0.000049) 0.0214
Redevelopment Revenue Bond	0.0178	0.58%	1,692,028,022	192,197	2,504,135	1,694,530,157	0.0178	0.2293%	(0.000040) 0.0178
Total Corporation Rate	1.03318	31.15%		10,238,836					1.0820311 0.9336
Highland Town School Corporation									
Debt Service	\$ 0.1741	5.78%	\$ 1,692,028,022	\$ 1,901,217	\$ 2,504,135	\$ 1,694,530,157	\$ 0.1737	0.2293%	\$ (0.000398) \$ 0.1737
(2) Exempt Debt Service	0.4012	13.33%	1,692,028,022	4,381,208	2,504,135	1,694,530,157	0.4003	0.2293%	(0.000918) 0.4003
(1) Capital Projects	0.1919	6.38%	1,692,028,022	2,095,698	2,504,135	1,694,530,157	0.1919	0.2293%	- 0.1919
Transportation	0.1094	3.63%	1,692,028,022	1,194,678	2,504,135	1,694,530,157	0.1091	0.2293%	(0.000250) 0.1091
Buy Replacement	0.0193	0.64%	1,692,028,022	210,761	2,504,135	1,694,530,157	0.0193	0.2293%	(0.000044) 0.0193
Total School Rate	1.0959	33.77%		11,715,461					1.0816131 0.8943
Lake County Public Library									
General	\$ 0.0899	2.99%	\$ 12,323,907,736	\$ 11,079,193	\$ 2,504,135	\$ 12,326,411,891	\$ 0.0899	0.0203%	\$ (0.000018) \$ 0.0899
(2) Exempt Debt Service	0.0186	0.62%	12,323,907,736	2,292,247	2,504,135	12,326,411,891	0.0186	0.0203%	(0.000004) 0.0186
Total Library Rate	1.0185	3.61%		13,371,440					1.0820281 0.1085
Special Units									
Sanitary General	\$ 0.0188	0.62%	\$ 1,692,028,022	\$ 205,301	\$ 2,504,135	\$ 1,694,530,157	\$ 0.0188	0.2293%	\$ (0.000043) \$ 0.0188
Sanitary Debt Service	0.1950	6.48%	1,692,028,022	2,129,451	2,504,135	1,694,530,157	0.1945	0.2293%	(0.000446) 0.1945
(2) Exempt Sanitary Debt Service	0.0175	0.53%	1,692,028,022	191,105	2,504,135	1,694,530,157	0.0175	0.2293%	(0.000040) 0.0175
Water Distribution Debt Service	0.0136	0.45%	1,692,028,022	148,518	2,504,135	1,694,530,157	0.0136	0.2293%	(0.000031) 0.0136
Lake County Solid Waste Management	0.0246	0.82%	22,361,207,978	5,500,657	2,504,135	22,363,712,113	0.0246	0.0112%	(0.000003) 0.0246
Total Special Units Rate	0.2265	8.93%		8,175,223					1.0820281 0.2265
Total Rate	3.0097	100.80%							1.0849281 3.0094 7.285
Exempt Debt Ratio (E):				\$ 6,448					
LOIT PTRC Percentage:				13.8011%					

NOTE:

- (1) Funds controlled by a State statute minimum tax rate or are cumulative funds.
- (2) Cumulative bond not controlled, which is sensitive to the tax rate. A taxing unit may only have one.
- (3) Exempt debt service outside of the circuit breaker limit. Exempt debt in Lake and St. Joseph Counties is an adjustment to the statutory circuit breaker, meaning the circuit breaker percentage is applied to the Gross Assessment and the Exempt Debt levies totaled is applied to the Net Assessment to determine the adjusted taxes due. Assumed decrease in the exempt debt is applied as the debt is paid and/or matured.

Prepared by:
D Development
E Economic
F Finance
Consulting LLC

HIGHLAND, INDIANA
 TOWN OF HIGHLAND

Highland Redevelopment Commission

Schedule of Tax Rate: Town of Highland (026)
 2018 Pay 2019

Assessment Year (January 1, ___) Collection Year	Percentage of Gross Rate	Certified Assessment	Certified Levy	ERA Assessed Valuation	Adjusted Net Assessed Valuation	Adjusted Tax Rate	Percent Impact to NAV	If Assessment NOT Abated			
								Tax Rate Impact	Estimated Pay 2019	Cumulative Fund Impact	
Lata County											
General	0.4918	16.62%	\$ 23,235,326,434	\$114,271,335	\$ 3,566,255	\$ 23,238,892,689	0.4917	0.0153%	\$ (0.000075)	\$ 0.4917	\$ -
2016 Reassessment	0.0111	0.38%	23,235,326,434	2,579,121	3,566,255	23,238,892,689	0.0111	0.0153%	(0.000002)	0.0111	-
Debt Service	0.0529	1.79%	23,235,326,434	12,291,488	3,566,255	23,238,892,689	0.0529	0.0153%	(0.000008)	0.0529	-
(2) Exempt Debt Service	-	0.00%	23,235,326,434	-	3,566,255	23,238,892,689	-	0.0153%	-	-	-
(1) Cumulative Bridge	0.0098	0.33%	23,235,326,434	2,277,062	3,566,255	23,238,892,689	0.0098	0.0153%	-	0.0098	349
Health	0.0061	0.21%	19,371,165,424	1,81,641	3,566,255	19,374,731,679	0.0061	0.0184%	(0.000001)	0.0061	-
Drain Improvement	0.0073	0.25%	23,235,326,434	1,696,179	3,566,255	23,238,892,689	0.0073	0.0153%	(0.000001)	0.0073	-
PSAP Operating	0.0447	1.51%	20,703,270,287	9,254,365	3,566,255	20,706,844,542	0.0447	0.0172%	(0.000008)	0.0447	-
County School Distribution / Supplement	0.0168	0.57%	23,235,326,434	3,903,635	3,566,255	23,238,892,689	0.0168	0.0153%	(0.000003)	0.0168	-
Park and Recreation	0.0198	0.68%	23,235,326,434	4,654,124	3,566,255	23,238,892,689	0.0198	0.0153%	(0.000003)	0.0198	-
Park Bond	0.0035	0.12%	23,235,326,434	813,236	3,566,255	23,238,892,689	0.0035	0.0153%	(0.000001)	0.0035	-
(2) Exempt Park Bond #2	0.0077	0.26%	23,235,326,434	1,789,120	3,566,255	23,238,892,689	0.0077	0.0153%	(0.000001)	0.0077	-
(1) Cumulative Capital Development	0.0327	1.11%	23,235,326,434	7,897,952	3,566,255	23,238,892,689	0.0327	0.0153%	-	0.0327	1,166
Total County Rate	0.7040	23.80%		\$182,269,159					\$ (0.000183)	\$ 0.7039	
North Township											
General	0.0112	0.38%	\$ 7,396,782,180	\$ 826,440	\$ 3,566,255	\$ 7,400,348,435	0.0112	0.0482%	\$ (0.000005)	\$ 0.0112	\$ -
Township Assistance (Poor Relief)	0.0545	1.84%	7,396,782,180	4,031,246	3,566,255	7,400,348,435	0.0545	0.0482%	(0.000026)	0.0545	-
Recreation	0.0084	0.28%	7,396,782,180	621,330	3,566,255	7,400,348,435	0.0084	0.0482%	(0.000004)	0.0084	-
(1) Cumulative Park and Recreation	0.0058	0.20%	7,396,782,180	429,013	3,566,255	7,400,348,435	0.0058	0.0482%	-	0.0058	207
Total Township Rate	0.0799	2.70%		\$ 9,216,029					\$ (0.000036)	\$ 0.0799	
Town of Highland											
General	0.4847	16.38%	\$ 1,119,218,657	\$ 5,424,853	\$ 3,566,255	\$ 1,122,784,912	0.4832	0.3186%	\$ (0.001540)	\$ 0.4832	\$ -
Debt Service	0.1158	3.91%	1,119,218,657	1,283,817	3,566,255	1,122,784,912	0.1152	0.3186%	(0.000367)	0.1152	-
Police Pension	0.0002	0.01%	1,119,218,657	2,238	3,566,255	1,122,784,912	0.0002	0.3186%	(0.000001)	0.0002	-
Park and Recreation	0.1059	3.58%	1,119,218,657	1,185,253	3,566,255	1,122,784,912	0.1056	0.3186%	(0.000356)	0.1059	-
Park Bond	0.1213	4.10%	1,119,218,657	1,357,612	3,566,255	1,122,784,912	0.1209	0.3186%	(0.000365)	0.1209	-
(2) Exempt Park Bond	-	0.00%	1,119,218,657	-	3,566,255	1,122,784,912	-	0.3186%	-	-	-
(1) Cumulative Capital Development	0.0492	1.66%	1,119,218,657	550,656	3,566,255	1,122,784,912	0.0492	0.3186%	-	0.0492	1,755
Redevelopment General	0.0244	0.82%	1,119,218,657	273,089	3,566,255	1,122,784,912	0.0243	0.3186%	(0.000078)	0.0243	-
Redevelopment Revenue Bond	0.0189	0.57%	1,119,218,657	189,148	3,566,255	1,122,784,912	0.0188	0.3186%	(0.000054)	0.0189	-
Total Corporation Rate	0.9182	31.83%		\$ 10,216,666					\$ (0.002780)	\$ 0.9154	
Highland Town School Corporation											
Debt Service	0.1906	6.44%	\$ 1,119,218,657	\$ 2,133,231	\$ 3,566,255	\$ 1,122,784,912	0.1900	0.3186%	\$ (0.000605)	\$ 0.1900	\$ -
(2) Exempt Debt Service	0.3716	12.56%	1,119,218,657	4,159,017	3,566,255	1,122,784,912	0.3704	0.3186%	(0.001180)	0.3704	-
Education	-	0.00%	1,119,218,657	-	3,566,255	1,122,784,912	-	0.3186%	-	-	-
Operations	0.3235	10.93%	1,119,218,657	3,620,872	3,566,255	1,122,784,912	0.3225	0.3186%	(0.001028)	0.3225	-
Total School Rate	0.8857	29.94%		\$ 9,912,920					\$ (0.002813)	\$ 0.8829	
Lata County Public Library											
General	0.0897	3.03%	\$ 12,765,102,155	\$ 11,451,194	\$ 3,566,255	\$ 12,769,668,410	0.0897	0.0279%	\$ (0.000025)	\$ 0.0897	\$ -
(2) Exempt Debt Service	0.0148	0.50%	12,765,102,155	1,863,383	3,566,255	12,769,668,410	0.0148	0.0279%	(0.000004)	0.0148	-
Total Library Rate	0.1045	3.53%		\$ 13,310,577					\$ (0.000029)	\$ 0.1045	
Special Units											
Highland Sanitary General	0.0190	0.64%	\$ 1,119,218,657	\$ 212,652	\$ 3,566,255	\$ 1,122,784,912	0.0189	0.3186%	\$ (0.000060)	\$ 0.0189	\$ -
Highland Sanitary Debt Service	0.1957	6.61%	1,119,218,657	2,190,311	3,566,255	1,122,784,912	0.1951	0.3186%	(0.000622)	0.1951	-
(2) Highland Sanitary Exempt Debt Service	0.0124	0.42%	1,119,218,657	138,783	3,566,255	1,122,784,912	0.0124	0.3186%	(0.000039)	0.0124	-
Highland Water District Debt Service	0.0148	0.50%	1,119,218,657	165,644	3,566,255	1,122,784,912	0.0148	0.3186%	(0.000047)	0.0148	-
Lata County Solid Waste Management	0.0244	0.82%	23,235,326,434	5,689,420	3,566,255	23,238,892,689	0.0244	0.0153%	(0.000004)	0.0244	-
Total Special Units Rate	0.2663	9.06%		\$ 8,378,610					\$ (0.000772)	\$ 0.2655	
Total Rate	2.8396	100.00%							\$ (0.006513)	\$ 2.8321	\$ 3,477
Exempt Debt Rates (2):	0.4085										
LOIT PITRC Percentage:	14.0234%										

NOTE:
 (1) Funds controlled by a State statute maximum tax rate or are cumulative funds.
 (1a) Cumulative fund not controlled, which is sensitive to the tax rate. A taxing unit may only have one
 (2) Exempt debt service outside of the circuit breaker limit. Exempt debt in Lata and St. Joseph Counties is an
 adjustment to the statutory circuit breaker, meaning the circuit breaker percentage is applied to the Gross
 Assessment and the Exempt Debt levies totaled is applied to the Net Assessment to determine the
 adjusted taxes due. Assumed decrease in the exempt debt is applied as the debt is paid and/or matured.

Prepared by:
 D Delong
 E Evans
 F Franco
 Consulting LLC

HIGHLAND, INDIANA
TOWN OF HIGHLAND

Highland Redevelopment Commission
Schedule of Tax Rate: Town of Highland (026)
2019 Pay 2020

Assessment Year (January 1, ___) Collection Year	2019 Pay 2020	Percentage of Gross Rate	Certified Assessment	Certified Levy	ERA Assessed Valuation Deduction	Adjusted Net Assessed Valuation	Adjusted Tax Rate	Percent Impact to NAV	If Assessment NOT Abated			
									Tax Rate Impact	Estimated Pay 2020 Rate	Cumulative Fund Impact	
Lake County												
General	\$ 0.4866	16.83%	24,170,250,907	\$117,612,441	\$ 3,251,805	\$ 24,173,502,712	0.4865	0.0135%	\$ (0.000055)	\$ 0.4865	\$ -	
2015 Reassessment	0.0106	0.37%	24,170,250,907	2,562,047	3,251,805	24,173,502,712	0.0106	0.0135%	(0.000001)	0.0106	-	
Debt Service	0.0465	1.61%	24,170,250,907	11,239,167	3,251,805	24,173,502,712	0.0465	0.0135%	(0.000006)	0.0465	-	
Exempt Debt Service	-	0.00%	24,170,250,907	-	3,251,805	24,173,502,712	-	0.0135%	-	-	-	
(1) Cumulative Bridge	0.0098	0.34%	24,170,250,907	2,368,885	3,251,805	24,173,502,712	0.0098	0.0135%	-	0.0098	319	
Health	0.0044	0.15%	20,255,459,248	891,241	3,251,805	20,258,721,053	0.0044	0.0161%	(0.000001)	0.0044	-	
Drain Improvement	0.0073	0.25%	24,170,250,907	1,784,428	3,251,805	24,173,502,712	0.0073	0.0135%	(0.000001)	0.0073	-	
PSAP-Operating	0.0430	1.49%	21,509,178,111	9,248,947	3,251,805	21,512,429,916	0.0430	0.0151%	(0.000006)	0.0430	-	
County School Distribution / Supplement	0.0155	0.54%	24,170,250,907	3,748,389	3,251,805	24,173,502,712	0.0155	0.0135%	(0.000002)	0.0155	-	
Park and Recreation	0.0199	0.69%	24,170,250,907	4,808,680	3,251,805	24,173,502,712	0.0199	0.0135%	(0.000003)	0.0199	-	
Park Bond	0.0041	0.14%	24,170,250,907	890,880	3,251,805	24,173,502,712	0.0041	0.0135%	(0.000001)	0.0041	-	
Exempt Park Bond #2	0.0041	0.14%	24,170,250,907	890,880	3,251,805	24,173,502,712	0.0041	0.0135%	(0.000001)	0.0041	-	
(1) Cumulative Capital Development	0.0314	1.09%	24,170,250,907	7,399,459	3,251,805	24,173,502,712	0.0314	0.0155%	-	0.0314	1,021	
Total County Rate	\$ 0.6832	23.62%		\$163,814,643					\$ (0.000087)	\$ 0.6831		
North Township												
General	\$ 0.0112	0.39%	\$ 7,677,359,760	\$ 859,864	\$ 3,251,805	\$ 7,680,611,565	\$ 0.0112	0.0424%	\$ (0.000055)	\$ 0.0112	\$ -	
Township Assistance (Floor Relief)	0.0543	1.88%	7,677,359,760	4,168,806	3,251,805	7,680,611,565	0.0543	0.0424%	(0.000023)	0.0543	-	
Recreation	0.0084	0.29%	7,677,359,760	644,888	3,251,805	7,680,611,565	0.0084	0.0424%	(0.000004)	0.0084	-	
(1) Cumulative Park and Recreation	0.0058	0.20%	7,677,359,760	445,287	3,251,805	7,680,611,565	0.0058	0.0424%	-	0.0058	189	
Total Township Rate	\$ 0.0797	2.76%		\$ 6,118,855					\$ (0.000311)	\$ 0.0797		
Town of Highland												
General	\$ 0.4817	16.66%	\$ 1,179,596,819	\$ 6,692,118	\$ 3,251,805	\$ 1,182,848,624	\$ 0.4804	0.2757%	\$ (0.001324)	\$ 0.4804	\$ -	
Debt Service	0.0937	3.24%	1,179,596,819	1,105,282	3,251,805	1,182,848,624	0.0934	0.2757%	(0.000258)	0.0934	-	
Police Pension	0.0002	0.01%	1,179,596,819	2,359	3,251,805	1,182,848,624	0.0002	0.2757%	(0.000001)	0.0002	-	
Park and Recreation	0.0995	3.44%	1,179,596,819	1,173,699	3,251,805	1,182,848,624	0.0992	0.2757%	(0.000274)	0.0992	-	
Park Bond	0.1261	4.36%	1,179,596,819	1,497,472	3,251,805	1,182,848,624	0.1258	0.2757%	(0.000347)	0.1258	-	
Exempt Park Bond	-	0.00%	1,179,596,819	-	3,251,805	1,182,848,624	-	0.2757%	-	-	-	
(1) Cumulative Capital Development	0.0475	1.64%	1,179,596,819	560,308	3,251,805	1,182,848,624	0.0475	0.2757%	-	0.0475	1,545	
Redevelopment General	0.0228	0.79%	1,179,596,819	268,948	3,251,805	1,182,848,624	0.0227	0.2757%	(0.000063)	0.0227	-	
Redevelopment Revenue Bond	0.0181	0.63%	1,179,596,819	213,507	3,251,805	1,182,848,624	0.0181	0.2757%	(0.000050)	0.0181	-	
Total Corporation Rate	\$ 0.8898	30.78%		\$ 10,493,693					\$ (0.002315)	\$ 0.8873		
Highland Town School Corporation												
Debt Service	\$ 0.5804	20.19%	\$ 1,179,596,819	\$ 6,888,845	\$ 3,251,805	\$ 1,182,848,624	\$ 0.5824	0.2757%	\$ (0.001605)	\$ 0.5824	\$ -	
Exempt Debt Service	-	0.00%	1,179,596,819	-	3,251,805	1,182,848,624	-	0.2757%	-	-	-	
Education	-	0.00%	1,179,596,819	-	3,251,805	1,182,848,624	-	0.2757%	-	-	-	
Operations	0.5177	18.99%	1,179,596,819	3,747,579	3,251,805	1,182,848,624	0.5168	0.2757%	(0.000673)	0.5168	-	
Total School Rate	\$ 0.9017	31.18%		\$ 10,636,425					\$ (0.002479)	\$ 0.8992		
Lake County Public Library												
General	\$ 0.0887	3.07%	\$ 13,358,284,600	\$ 11,848,789	\$ 3,251,805	\$ 13,361,536,405	\$ 0.0887	0.0243%	\$ (0.000022)	\$ 0.0887	\$ -	
Debt Service	0.0061	0.21%	13,358,284,600	814,855	3,251,805	13,361,536,405	0.0061	0.0243%	(0.000001)	0.0061	-	
Exempt Debt Service	-	0.00%	13,358,284,600	-	3,251,805	13,361,536,405	-	0.0243%	-	-	-	
Total Library Rate	\$ 0.0948	3.28%		\$ 12,663,654					\$ (0.000023)	\$ 0.0948		
Special Units												
Highland Sanitary General	\$ 0.0186	0.64%	\$ 1,179,596,819	\$ 219,405	\$ 3,251,805	\$ 1,182,848,624	\$ 0.0185	0.2757%	\$ (0.000051)	\$ 0.0185	\$ -	
Highland Sanitary Debt Service	0.1888	6.53%	1,179,596,819	2,227,079	3,251,805	1,182,848,624	0.1883	0.2757%	(0.000519)	0.1883	-	
Highland Sanitary Exempt Debt Service	-	0.00%	1,179,596,819	-	3,251,805	1,182,848,624	-	0.2757%	-	-	-	
Highland Water District Debt Service	0.0112	0.39%	1,179,596,819	132,115	3,251,805	1,182,848,624	0.0112	0.2757%	(0.000031)	0.0112	-	
Lake County Solid Waste Management	0.0243	0.84%	24,170,250,907	5,873,371	3,251,805	24,173,502,712	0.0243	0.0135%	(0.000003)	0.0243	-	
Total Special Units Rate	\$ 0.2429	8.40%		\$ 8,451,970					\$ (0.000604)	\$ 0.2423		
Total Rate	\$ 2.8919	100.00%							\$ (0.005540)	\$ 2.8864	\$ 3,073	
Exempt Debt Rates (%):	-											
LOIT PTRC Percentage:	15.3113%											

NOTE:
(1) Funds controlled by a State statute maximum tax rate or are cumulative funds.
(1a) Cumulative fund not controlled, which is sensitive to the tax rate. A taxing unit may only have one

Prepared by:
D Development
E Economic
F Finance
Consulting LLC

HIGHLAND, INDIANA
TOWN OF HIGHLAND

Highland Redevelopment Commission

Schedule of Tax Rate: Town of Highland (026)
2020 Pay 2021

Assessment Year (January 1, ___) Collection Year	2020 Pay 2021	Percentage of Gross Rate	Certified Assessment	Certified Lay	ERA Assessed Valuation Deduction	Adjusted Net Assessed Valuation	Adjusted Tax Rate	Percent Impact to NAV	If Assessment NOT Abated			
									Tax Rate Impact	Estimated Pay 2021 Rate	Cumulative Fund Impact	
Lake County												
General	\$ 0.4823	19.22%	\$ 25,387,556,470	\$122,444,185	\$ 3,160,185	\$ 25,390,716,655	0.4822	0.0124%	\$ (0.000060)	\$ 0.4822	\$ -	
2015 Reassessment	0.0101	0.40%	25,387,556,470	2,564,143	3,160,185	25,390,716,655	0.0101	0.0124%	(0.000001)	0.0101	-	
Debt Service	0.0411	1.64%	25,387,556,470	10,434,266	3,160,185	25,390,716,655	0.0411	0.0124%	(0.000005)	0.0411	-	
Exempt Debt Service	-	0.00%	25,387,556,470	-	3,160,185	25,390,716,655	-	0.0124%	-	-	-	
(1) Cumulative Bridge	0.0098	0.39%	25,387,556,470	2,487,981	3,160,185	25,390,716,655	0.0098	0.0124%	-	0.0098	\$10	
Health	0.0056	0.22%	21,374,128,248	1,196,961	3,160,185	21,377,289,433	0.0056	0.0148%	(0.000001)	0.0056	-	
Drain Improvement	0.0073	0.29%	25,387,556,470	1,853,292	3,160,185	25,390,716,655	0.0073	0.0124%	(0.000001)	0.0073	-	
PSAP Operating	0.0403	1.61%	22,517,314,261	9,074,478	3,160,185	22,520,474,446	0.0403	0.0140%	(0.000006)	0.0403	-	
County School Distribution / Supplement	0.0154	0.61%	25,387,556,470	3,908,684	3,160,185	25,390,716,655	0.0154	0.0124%	(0.000002)	0.0154	-	
Park and Recreation	0.0196	0.78%	25,387,556,470	4,975,961	3,160,185	25,390,716,655	0.0196	0.0124%	(0.000002)	0.0196	-	
Park Bond	0.0040	0.16%	25,387,556,470	1,016,502	3,160,185	25,390,716,655	0.0040	0.0124%	(0.000000)	0.0040	-	
Exempt Park Bond #2	0.0065	0.26%	25,387,556,470	1,650,191	3,160,185	25,390,716,655	0.0065	0.0124%	(0.000001)	0.0065	-	
(1) Cumulative Capital Development	0.0299	1.19%	25,387,556,470	7,590,879	3,160,185	25,390,716,655	0.0299	0.0124%	-	0.0299	\$45	
Total County Rate	\$ 0.6719	26.74%		\$168,197,532					\$ (0.000079)	\$ 0.6719		
North Township												
General	\$ 0.0100	0.40%	\$ 8,068,891,777	\$ 806,889	\$ 3,160,185	\$ 8,072,051,962	0.0100	0.0392%	\$ (0.000004)	\$ 0.0100	\$ -	
Township Assistance (Poor Relief)	0.0527	2.10%	8,068,891,777	4,252,306	3,160,185	8,072,051,962	0.0527	0.0392%	(0.000021)	0.0527	-	
Recreation	0.0105	0.42%	8,068,891,777	847,234	3,160,185	8,072,051,962	0.0105	0.0392%	(0.000004)	0.0105	-	
(1) Cumulative Park and Recreation	0.0057	0.23%	8,068,891,777	459,927	3,160,185	8,072,051,962	0.0057	0.0392%	-	0.0057	\$60	
Total Township Rate	\$ 0.0789	3.14%		\$ 6,366,356					\$ (0.000029)	\$ 0.0789		
Town of Highland												
General	\$ 0.4846	19.31%	\$ 1,245,776,292	\$ 6,037,032	\$ 3,160,185	\$ 1,248,936,477	0.4834	0.2537%	\$ (0.001226)	\$ 0.4834	\$ -	
Debt Service	0.0587	2.34%	1,245,776,292	731,271	3,160,185	1,248,936,477	0.0586	0.2537%	(0.000149)	0.0586	-	
Police Pension	0.0001	0.00%	1,245,776,292	1,246	3,160,185	1,248,936,477	0.0001	0.2537%	(0.000000)	0.0001	-	
Park and Recreation	0.0913	3.64%	1,245,776,292	1,137,394	3,160,185	1,248,936,477	0.0911	0.2537%	(0.000231)	0.0911	-	
Park Bond	0.0427	1.70%	1,245,776,292	531,946	3,160,185	1,248,936,477	0.0426	0.2537%	(0.000108)	0.0426	-	
Exempt Park Bond	-	0.00%	1,245,776,292	-	3,160,185	1,248,936,477	-	0.2537%	-	-	-	
(1) Cumulative Capital Development	0.0464	1.85%	1,245,776,292	578,040	3,160,185	1,248,936,477	0.0464	0.2537%	-	0.0464	1,466	
Redevelopment General	0.0201	0.80%	1,245,776,292	260,401	3,160,185	1,248,936,477	0.0200	0.2537%	(0.000051)	0.0200	-	
Redevelopment Revenue Bond	0.0152	0.61%	1,245,776,292	189,358	3,160,185	1,248,936,477	0.0152	0.2537%	(0.000038)	0.0152	-	
Total Corporation Rate	\$ 0.7391	30.25%		\$ 9,456,688					\$ (0.001863)	\$ 0.7391		
Highland Town School Corporation												
Debt Service	\$ 0.4101	16.34%	\$ 1,245,776,292	\$ 5,108,929	\$ 3,160,185	\$ 1,248,936,477	0.4091	0.2537%	\$ (0.001038)	\$ 0.4091	\$ -	
Exempt Debt Service	-	0.00%	1,245,776,292	-	3,160,185	1,248,936,477	-	0.2537%	-	-	-	
Education	-	0.00%	1,245,776,292	-	3,160,185	1,248,936,477	-	0.2537%	-	-	-	
Operations	0.3134	12.49%	1,245,776,292	3,904,263	3,160,185	1,248,936,477	0.3126	0.2537%	(0.000793)	0.3126	-	
Total School Rate	\$ 0.7235	28.83%		\$ 9,013,191					\$ (0.001931)	\$ 0.7217		
Lake County Public Library												
General	\$ 0.0877	3.50%	\$ 14,071,028,224	\$ 12,340,293	\$ 3,160,185	\$ 14,074,188,409	0.0877	0.0225%	\$ (0.000020)	\$ 0.0877	\$ -	
Debt Service	-	0.00%	14,071,028,224	-	3,160,185	14,074,188,409	-	0.0225%	-	-	-	
Exempt Debt Service	-	0.00%	14,071,028,224	-	3,160,185	14,074,188,409	-	0.0225%	-	-	-	
Total Library Rate	\$ 0.0877	3.50%		\$ 12,340,293					\$ (0.000020)	\$ 0.0877		
Special Units												
Highland Sanitary General	\$ 0.0184	0.73%	\$ 1,245,776,292	\$ 229,223	\$ 3,160,185	\$ 1,248,936,477	0.0184	0.2537%	\$ (0.000047)	\$ 0.0184	\$ -	
Highland Sanitary Debt Service	0.1360	5.42%	1,245,776,292	1,694,256	3,160,185	1,248,936,477	0.1357	0.2537%	(0.000344)	0.1357	-	
Highland Sanitary Exempt Debt Service	-	0.00%	1,245,776,292	-	3,160,185	1,248,936,477	-	0.2537%	-	-	-	
Highland Water District Debt Service	0.0096	0.38%	1,245,776,292	119,595	3,160,185	1,248,936,477	0.0096	0.2537%	(0.000024)	0.0096	-	
Lake County Solid Waste Management	0.0241	0.96%	25,387,556,470	6,118,401	3,160,185	25,390,716,655	0.0241	0.0124%	(0.000003)	0.0241	-	
Total Special Units Rate	\$ 0.1891	7.50%		\$ 8,161,474					\$ (0.000418)	\$ 0.1877		
Total Rate	\$ 2.5092	100.00%							\$ (0.004160)	\$ 2.5050	\$ 2,801	
Exempt Debt Rates (1):	\$ -											
LOIT PTRC Percentage:	16.1312%											

NOTE:

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- (1a) Cumulative fund not controlled, which is sensitive to the tax rate. A taxing unit may only have one

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HIGHLAND, INDIANA
TOWN OF HIGHLAND

Highland Redevelopment Commission

Schedule of Tax Rates: Town of Highland (026)
2021 Pay 2022

Assessment Year (January 1, ___) Collection Year	2021 Pay 2022	Percentage of Gross Rate	Certified Assessment	Certified Levy	EKA Assessed Valuation Deduction	Adjusted Valuation	Adjusted Tax Rate	Percent Impact to NAV	If Assessment NOT Abated			
									Tax Rate	Estimated Pay 2022 Rate	Cumulative Fund Impact	
Lake County												
General	\$ 0.4825	18.72%	\$ 26,380,148,989	\$127,284,219	\$ 3,160,185	\$ 26,383,309,174	0.4824	0.0120%	\$ (0.000058)	\$ 0.4824	\$ -	
2016 Reassessment	0.0111	0.43%	26,380,148,989	2,928,197	3,160,185	26,383,309,174	0.0111	0.0120%	(0.000001)	0.0111	-	
Debt Service	0.0364	1.41%	26,380,148,989	8,602,374	3,160,185	26,383,309,174	0.0364	0.0120%	(0.000004)	0.0364	-	
(1) Cumulative Bridge	0.0087	0.34%	26,380,148,989	2,295,073	3,160,185	26,383,309,174	0.0087	0.0120%	-	0.0087	275	
Health	0.0041	0.16%	22,454,117,997	920,619	3,160,185	22,457,278,182	0.0041	0.0141%	(0.000001)	0.0041	-	
Drain Improvement	0.0072	0.28%	26,380,148,989	1,899,371	3,160,185	26,383,309,174	0.0072	0.0120%	(0.000001)	0.0072	-	
PSAP-Operating	0.0376	1.46%	23,352,037,838	8,780,366	3,160,185	23,355,198,023	0.0376	0.0135%	(0.000005)	0.0376	-	
County School Distribution / Supplement	0.0137	0.53%	26,380,148,989	3,614,080	3,160,185	26,383,309,174	0.0137	0.0120%	(0.000002)	0.0137	-	
Park and Recreation	0.0147	0.57%	26,380,148,989	3,877,882	3,160,185	26,383,309,174	0.0147	0.0120%	(0.000002)	0.0147	-	
Park Bond	0.0034	0.13%	26,380,148,989	896,925	3,160,185	26,383,309,174	0.0034	0.0120%	(0.000000)	0.0034	-	
Park Bond #2	0.0086	0.33%	26,380,148,989	2,268,693	3,160,185	26,383,309,174	0.0086	0.0120%	(0.000001)	0.0086	-	
(1) Cumulative Capital Development	0.0288	1.12%	26,380,148,989	7,597,483	3,160,185	26,383,309,174	0.0288	0.0120%	-	0.0288	910	
Total County Rate	\$ 0.6588	25.48%		\$171,983,281					\$ (0.000079)	\$ 0.6587		
North Township												
General	\$ 0.0137	0.53%	\$ 8,914,552,738	\$ 1,221,294	\$ 3,160,185	\$ 8,917,712,923	\$ 0.0137	0.0354%	\$ (0.000005)	\$ 0.0137	\$ -	
Township Assistance (Poor Relief)	0.0527	2.04%	8,914,552,738	4,697,969	3,160,185	8,917,712,923	0.0527	0.0354%	(0.000019)	0.0527	-	
Recreation	0.0091	0.35%	8,914,552,738	811,224	3,160,185	8,917,712,923	0.0091	0.0354%	(0.000003)	0.0091	-	
(1) Cumulative Park and Recreation	0.0054	0.21%	8,914,552,738	481,386	3,160,185	8,917,712,923	0.0054	0.0354%	-	0.0054	171	
Total Township Rate	\$ 0.0899	3.14%		\$ 7,211,873					\$ (0.000027)	\$ 0.8889		
Town of Highland												
General	\$ 0.4667	18.68%	\$ 1,265,427,895	\$ 6,158,838	\$ 3,160,185	\$ 1,268,588,080	\$ 0.4655	0.2497%	\$ (0.001212)	\$ 0.4655	\$ -	
Debt Service	0.0421	1.63%	1,265,427,895	532,745	3,160,185	1,268,588,080	0.0420	0.2497%	(0.000105)	0.0420	-	
Police Pension	0.0002	0.01%	1,265,427,895	2,531	3,160,185	1,268,588,080	0.0002	0.2497%	(0.000000)	0.0002	-	
Park and Recreation	0.1015	3.94%	1,265,427,895	1,284,409	3,160,185	1,268,588,080	0.1012	0.2497%	(0.000253)	0.1012	-	
Park Bond	0.0839	3.64%	1,265,427,895	1,188,237	3,160,185	1,268,588,080	0.0837	0.2497%	(0.000234)	0.0837	-	
(1) Cumulative Capital Development	0.0464	1.80%	1,265,427,895	587,159	3,160,185	1,268,588,080	0.0464	0.2497%	-	0.0464	1,466	
Redevelopment General	0.0237	0.92%	1,265,427,895	289,906	3,160,185	1,268,588,080	0.0236	0.2497%	(0.000059)	0.0236	-	
Redevelopment Revenue Bond	0.0172	0.67%	1,265,427,895	217,654	3,160,185	1,268,588,080	0.0172	0.2497%	(0.000043)	0.0172	-	
Total Corporation Rate	\$ 0.8117	31.49%		\$ 10,271,478					\$ (0.001906)	\$ 0.8898		
Highland Town School Corporation												
Debt Service	\$ 0.4063	15.76%	\$ 1,265,427,895	\$ 5,141,434	\$ 3,160,185	\$ 1,268,588,080	\$ 0.4053	0.2497%	\$ (0.001012)	\$ 0.4053	\$ -	
Education	-	0.00%	1,265,427,895	-	3,160,185	1,268,588,080	-	0.2497%	-	-	-	
Operations	0.3218	12.48%	1,265,427,895	4,072,147	3,160,185	1,268,588,080	0.3210	0.2497%	(0.000802)	0.3210	-	
Total School Rate	\$ 0.7281	28.24%		\$ 9,213,581					\$ (0.001814)	\$ 0.7263		
Lake County Public Library												
General	\$ 0.0876	3.40%	\$ 14,701,570,160	\$ 12,878,575	\$ 3,160,185	\$ 14,704,730,345	\$ 0.0876	0.0215%	\$ (0.000019)	\$ 0.0876	\$ -	
Improvement Reserve	-	0.00%	14,701,570,160	-	3,160,185	14,704,730,345	-	0.0215%	-	-	-	
Total Library Rate	\$ 0.0876	3.40%		\$ 12,878,575					\$ (0.000019)	\$ 0.0876		
Special Units												
Highland Sanitary General	\$ 0.0189	0.73%	\$ 1,265,427,895	\$ 238,166	\$ 3,160,185	\$ 1,268,588,080	\$ 0.0189	0.2497%	\$ (0.000047)	\$ 0.0189	\$ -	
Highland Sanitary Debt Service	0.1456	5.65%	1,265,427,895	1,842,463	3,160,185	1,268,588,080	0.1452	0.2497%	(0.000363)	0.1452	-	
Highland Water District Debt Service	0.0242	0.94%	1,265,427,895	306,234	3,160,185	1,268,588,080	0.0241	0.2497%	(0.000060)	0.0241	-	
Lake County Solid Waste Management	0.0241	0.93%	26,380,148,989	6,357,616	3,160,185	26,383,309,174	0.0241	0.0120%	(0.000003)	0.0241	-	
Total Special Units Rate	\$ 0.2128	8.25%		\$ 8,745,478					\$ (0.000473)	\$ 0.2123		
Total Rate	\$ 2.5779	100.00%							\$ (0.004314)	\$ 2.5736	\$ 2,822	
LOIT PTRC Percentage:	15.1447%											

NOTE:
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HIGHLAND, INDIANA
 TOWN OF HIGHLAND

Highland Redevelopment Commission

Schedule of Tax Rate: Town of Highland (026)
 2022 Pay 2023

Assessment Year (January 1, ___) Collection Year:	2022 Pay 2023	Percentage of Gross Rate	Certified Assessment	Certified Levy	ERA Assessed Valuation Deduction	Adjusted Net Assessed Valuation	Adjusted Tax Rate	Percent Impact to NAV	If Assessment NOT Abated		
									Tax Rate	Adjusted Pay 2023 Rate	Cumulative Fund Impact
Lake County											
General	\$ 0.4807	20.01%	\$ 28,994,174,039	\$ 139,374,995	\$ 2,502,250	\$ 28,996,676,289	0.4807	0.0086%	\$ (0.000041)	\$ 0.4807	\$ -
2015 Reassessment	0.0059	0.25%	28,994,174,039	1,710,656	2,502,250	28,996,676,289	0.0059	0.0086%	(0.000001)	0.0059	-
Debt Service	0.0311	1.29%	28,994,174,039	9,017,188	2,502,250	28,996,676,289	0.0311	0.0086%	(0.000003)	0.0311	-
(1) Cumulative Bridge	0.0086	0.36%	28,994,174,039	2,493,499	2,502,250	28,996,676,289	0.0086	0.0086%	-	0.0086	215
Health	0.0047	0.20%	25,154,314,201	1,162,253	2,502,250	25,155,816,451	0.0047	0.0086%	(0.000000)	0.0047	-
Drain Improvement	0.0070	0.29%	28,994,174,039	2,029,592	2,502,250	28,996,676,289	0.0070	0.0086%	(0.000001)	0.0070	-
PSAP-Operating	0.0355	1.48%	25,633,639,218	9,099,942	2,502,250	25,636,141,466	0.0355	0.0086%	(0.000003)	0.0355	-
County School Distribution / Supplement	0.0137	0.57%	28,994,174,039	3,972,202	2,502,250	28,996,676,289	0.0137	0.0086%	(0.000001)	0.0137	-
Park and Recreation	0.0213	0.89%	28,994,174,039	6,175,759	2,502,250	28,996,676,289	0.0213	0.0086%	(0.000002)	0.0213	-
Park Bond	0.0032	0.13%	28,994,174,039	927,814	2,502,250	28,996,676,289	0.0032	0.0086%	(0.000000)	0.0032	-
Park Bond #2	0.0079	0.33%	28,994,174,039	2,290,540	2,502,250	28,996,676,289	0.0079	0.0086%	(0.000001)	0.0079	-
(1) Cumulative Capital Development	0.0288	1.20%	28,994,174,039	8,330,322	2,502,250	28,996,676,289	0.0288	0.0086%	-	0.0288	721
Total County Rate	\$ 0.6484	26.99%		\$ 186,624,781					\$ (0.000053)	\$ 0.6483	
North Township											
General	\$ 0.0132	0.55%	\$ 9,711,631,303	\$ 1,281,935	\$ 2,502,250	\$ 9,714,133,553	\$ 0.0132	0.0258%	\$ (0.000003)	\$ 0.0132	\$ -
Township Assistance (Poor Relief)	0.0507	2.11%	9,711,631,303	4,923,797	2,502,250	9,714,133,553	0.0507	0.0258%	(0.000013)	0.0507	-
Recreation	0.0087	0.36%	9,711,631,303	844,912	2,502,250	9,714,133,553	0.0087	0.0258%	(0.000002)	0.0087	-
(1) Cumulative Park and Recreation	0.0054	0.22%	9,711,631,303	524,428	2,502,250	9,714,133,553	0.0054	0.0258%	-	0.0054	135
Total Township Rate	\$ 0.0780	3.25%		\$ 7,575,072					\$ (0.000019)	\$ 0.0780	
Town of Highland											
General	\$ 0.4511	18.78%	\$ 1,433,338,932	\$ 6,465,792	\$ 2,502,250	\$ 1,435,841,182	\$ 0.4503	0.1748%	\$ (0.000765)	\$ 0.4503	\$ -
Debt Service	0.0390	1.62%	1,433,338,932	559,002	2,502,250	1,435,841,182	0.0399	0.1748%	(0.000068)	0.0399	-
Police Pension	0.0001	0.00%	1,433,338,932	1,433	2,502,250	1,435,841,182	0.0001	0.1748%	(0.000000)	0.0001	-
Park and Recreation	0.0940	3.91%	1,433,338,932	1,347,339	2,502,250	1,435,841,182	0.0938	0.1748%	(0.000164)	0.0938	-
Park Bond	0.0870	3.62%	1,433,338,932	1,247,005	2,502,250	1,435,841,182	0.0868	0.1748%	(0.000152)	0.0868	-
(1) Cumulative Capital Development	0.0464	1.93%	1,433,338,932	665,069	2,502,250	1,435,841,182	0.0464	0.1748%	-	0.0464	1,161
Redevelopment General	0.0219	0.91%	1,433,338,932	313,901	2,502,250	1,435,841,182	0.0219	0.1748%	(0.000038)	0.0219	-
Redevelopment Revenue Bond	-	0.00%	1,433,338,932	-	2,502,250	1,435,841,182	-	0.1748%	-	-	-
Total Corporation Rate	\$ 0.7395	30.79%		\$ 10,599,541					\$ (0.001208)	\$ 0.7383	
Highland Town School Corporation											
Debt Service	\$ 0.3767	15.68%	\$ 1,433,338,932	\$ 5,399,388	\$ 2,502,250	\$ 1,435,841,182	\$ 0.3760	0.1748%	\$ (0.000658)	\$ 0.3760	\$ -
Education	-	0.00%	1,433,338,932	-	2,502,250	1,435,841,182	-	0.1748%	-	-	-
Operations	0.2983	12.42%	1,433,338,932	4,275,650	2,502,250	1,435,841,182	0.2978	0.1748%	(0.000520)	0.2978	-
Total School Rate	\$ 0.6750	28.10%		\$ 9,675,038					\$ (0.001178)	\$ 0.6738	
Lake County Public Library											
General	\$ 0.0825	3.43%	\$ 16,399,053,050	\$ 13,529,219	\$ 2,502,250	\$ 16,401,555,300	\$ 0.0825	0.0153%	\$ (0.000013)	\$ 0.0825	\$ -
Improvement Reserve	-	0.00%	16,399,053,050	-	2,502,250	16,401,555,300	-	0.0153%	-	-	-
Total Library Rate	\$ 0.0825	3.43%		\$ 13,529,219					\$ (0.000013)	\$ 0.0825	
Special Units											
Highland Sanitary General	\$ 0.0175	0.73%	\$ 1,433,338,932	\$ 250,834	\$ 2,502,250	\$ 1,435,841,182	\$ 0.0175	0.1748%	\$ (0.000030)	\$ 0.0175	\$ -
Highland Sanitary Debt Service	0.1223	5.09%	1,433,338,932	1,782,974	2,502,250	1,435,841,182	0.1221	0.1748%	(0.000213)	0.1221	-
Highland Water District Debt Service	0.0160	0.67%	1,433,338,932	229,334	2,502,250	1,435,841,182	0.0160	0.1748%	(0.000028)	0.0160	-
Lake County Solid Waste Management	0.0229	0.95%	28,994,174,039	6,639,666	2,502,250	28,996,676,289	0.0229	0.0086%	(0.000002)	0.0229	-
Total Special Units Rate	\$ 0.1787	7.44%		\$ 8,872,808					\$ (0.000273)	\$ 0.1784	
Total Rate	\$ 2.4021	100.00%							\$ (0.002742)	\$ 2.3994	\$ 2,232
LOIT PTRC Percentage:	14.6288%										

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HIGHLAND, INDIANA
TOWN OF HIGHLAND

Highland Redevelopment Commission
Schedule of Tax Rate: Town of Highland (026)
2023 Pay 2024

Assessment Year (January 1, ___) Collection Year	2023 Pay 2024	Percentage of Gross Rate	Certified Assessment	Certified Levy	ERA Assessed Valuation Deduction	Adjusted Net Assessed Valuation	Adjusted Tax Rate	Percent Impact to NAV	If Assessment NOT Abated			
									Tax Rate Impact	Adjusted Pay 2024 Rate	Cumulative Fund Impact	
Lake County												
General	\$ 0.4719	18.18%	\$ 30,568,328,328	\$ 144,251,941	\$ 2,684,175	\$ 30,571,012,503	0.4719	0.0088%	\$ (0.000041)	\$ 0.4719	\$ -	
2015 Reassessment	0.0100	0.39%	30,568,328,328	3,058,833	2,684,175	30,571,012,503	0.0100	0.0088%	(0.000001)	0.0100	-	
Debt Service	0.0243	0.94%	30,568,328,328	7,428,104	2,684,175	30,571,012,503	0.0243	0.0088%	(0.000002)	0.0243	-	
(1) Cumulative Bridge	0.0005	0.33%	30,568,328,328	2,628,876	2,684,175	30,571,012,503	0.0005	0.0088%	-	0.0005	231	
Health	0.0054	0.21%	26,204,208,493	1,415,027	2,684,175	26,206,892,668	0.0054	0.0102%	(0.000001)	0.0054	-	
Drain Improvement	0.0078	0.30%	30,568,328,328	2,384,330	2,684,175	30,571,012,503	0.0078	0.0088%	(0.000001)	0.0078	-	
PSAP-Operating	0.0339	1.31%	27,020,194,097	9,159,946	2,684,175	27,022,878,272	0.0339	0.0099%	(0.000003)	0.0339	-	
County School Distribution / Supplement	0.0116	0.45%	30,568,328,328	3,545,926	2,684,175	30,571,012,503	0.0116	0.0088%	(0.000001)	0.0116	-	
Park and Recreation	0.0185	0.71%	30,568,328,328	5,655,141	2,684,175	30,571,012,503	0.0185	0.0088%	(0.000002)	0.0185	-	
Park Bond	0.0029	0.11%	30,568,328,328	868,492	2,684,175	30,571,012,503	0.0029	0.0069%	(0.000000)	0.0029	-	
Park Bond #2	0.0071	0.27%	30,568,328,328	2,170,351	2,684,175	30,571,012,503	0.0071	0.0088%	(0.000001)	0.0071	-	
(1) Cumulative Park & Recreation	0.0023	0.09%	30,568,328,328	703,072	2,684,175	30,571,012,503	0.0023	0.0088%	-	0.0023	62	
(1) Cumulative Capital Development	0.0288	1.11%	30,568,328,328	8,803,679	2,684,175	30,571,012,503	0.0288	0.0088%	-	0.0288	773	
Total County Rate	\$ 0.6331	24.40%		\$ 182,089,807					\$ (0.000053)	\$ 0.6330		
North Township												
General	\$ 0.0110	0.42%	\$ 10,240,433,668	\$ 1,126,446	\$ 2,684,175	\$ 10,243,117,843	\$ 0.0110	0.0262%	\$ (0.000003)	\$ 0.0110	\$ -	
Township Assistance (Poor Relief)	0.0488	1.88%	10,240,433,668	4,997,332	2,684,175	10,243,117,843	0.0488	0.0262%	(0.000013)	0.0488	-	
Recreation	0.0117	0.45%	10,240,433,668	1,198,131	2,684,175	10,243,117,843	0.0117	0.0262%	(0.000003)	0.0117	-	
(1) Cumulative Park and Recreation	0.0054	0.21%	10,240,433,668	552,983	2,684,175	10,243,117,843	0.0054	0.0262%	-	0.0054	145	
Total Township Rate	\$ 0.0769	2.95%		\$ 7,874,893					\$ (0.000019)	\$ 0.0769		
Town of Highland												
General	\$ 0.4433	17.08%	\$ 1,516,563,908	\$ 6,722,928	\$ 2,684,175	\$ 1,519,248,083	\$ 0.4425	0.1770%	\$ (0.000783)	\$ 0.4425	\$ -	
Debt Service	0.0533	2.05%	1,516,563,908	808,329	2,684,175	1,519,248,083	0.0532	0.1770%	(0.000094)	0.0532	-	
Police Pension	0.0001	0.00%	1,516,563,908	1,517	2,684,175	1,519,248,083	0.0001	0.1770%	(0.000000)	0.0001	-	
Park and Recreation	0.0926	3.57%	1,516,563,908	1,404,338	2,684,175	1,519,248,083	0.0924	0.1770%	(0.000164)	0.0924	-	
Park Bond	0.0823	3.17%	1,516,563,908	1,248,132	2,684,175	1,519,248,083	0.0822	0.1770%	(0.000145)	0.0822	-	
(1) Cumulative Capital Development	0.0464	1.79%	1,516,563,908	703,686	2,684,175	1,519,248,083	0.0464	0.1770%	-	0.0464	1,245	
Redevelopment General	0.0217	0.84%	1,516,563,908	329,094	2,684,175	1,519,248,083	0.0217	0.1770%	(0.000038)	0.0217	-	
Total Corporation Rate	\$ 0.7397	28.50%		\$ 11,218,023					\$ (0.001225)	\$ 0.7385		
Highland Town School Corporation												
Debt Service	\$ 0.5839	22.50%	\$ 1,516,563,908	\$ 8,855,217	\$ 2,684,175	\$ 1,519,248,083	\$ 0.5829	0.1770%	\$ (0.001032)	\$ 0.5829	\$ -	
Operations	0.2932	11.30%	1,516,563,908	4,448,565	2,684,175	1,519,248,083	0.2927	0.1770%	(0.000518)	0.2927	-	
Total School Rate	\$ 0.8771	33.80%		\$ 13,303,782					\$ (0.001550)	\$ 0.8756		
Lake County Public Library												
General	\$ 0.0824	3.18%	\$ 17,057,351,555	\$ 14,055,258	\$ 2,684,175	\$ 17,060,035,730	\$ 0.0824	0.0157%	\$ (0.000013)	\$ 0.0824	\$ -	
Total Library Rate	\$ 0.0824	3.18%		\$ 14,055,258					\$ (0.000013)	\$ 0.0824		
Special Units												
Highland Sanitary General	\$ 0.0172	0.68%	\$ 1,516,563,908	\$ 260,849	\$ 2,684,175	\$ 1,519,248,083	\$ 0.0172	0.1770%	\$ (0.000030)	\$ 0.0172	\$ -	
Highland Sanitary Debt Service	0.1189	4.58%	1,516,563,908	1,803,194	2,684,175	1,519,248,083	0.1187	0.1770%	(0.000210)	0.1187	-	
Highland Water District Debt Service	0.0269	1.04%	1,516,563,908	407,956	2,684,175	1,519,248,083	0.0269	0.1770%	(0.000048)	0.0269	-	
Lake County Solid Waste Management	0.0228	0.88%	30,568,328,328	6,969,579	2,684,175	30,571,012,503	0.0228	0.0088%	(0.000002)	0.0228	-	
Total Special Units Rate	\$ 0.1858	7.16%		\$ 9,441,578					\$ (0.000290)	\$ 0.1855		
Total Rate	\$ 2.5950	100.00%							\$ (0.003149)	\$ 2.5919	\$ 2,456	
LQIT PTRC Percentage:	16.6324%											

NOTE:
(1) Funds controlled by a State statute maximum tax rate or are cumulative funds.
(1) Cumulative fund not controlled, which is sensitive to the tax rate. A taxing unit may only have one controlled

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E Economic
F Finance
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HIGHLAND, INDIANA
TOWN OF HIGHLAND

Highland Redevelopment Commission

Schedule of Tax Rate: Town of Highland (026)
2023 Pay 2024

Assessment Year (January 1, ___)	Collection Year	2024 Pay 2025	Percentage of Gross Rate	Certified Assessment	Certified Levy	ERA Assessed Valuation Deduction	Adjusted Net Assessed Valuation	Adjusted Tax Rate	Percent Impact to NAV	If Assessment NOT Abated		
										Tax Rate	Adjusted Pay 2024 Rate	Cumulative Fund Impact
Lake County												
General		\$ 0.4383	16.56%	\$ 33,164,146,643	\$ 145,358,455	\$ 2,425,200	\$ 33,166,571,843	0.4383	0.0073%	\$ (0.000032)	\$ 0.4383	\$ -
2015 Reassessment		0.0076	0.33%	33,164,146,643	2,586,803	2,425,200	33,166,571,843	0.0076	0.0073%	(0.000001)	0.0076	-
Debt Service		0.0115	0.49%	33,164,146,643	3,813,877	2,425,200	33,166,571,843	0.0115	0.0073%	(0.000001)	0.0115	-
(1) Cumulative Bridge		0.0086	0.36%	33,164,146,643	2,652,117	2,425,200	33,166,571,843	0.0086	0.0073%	-	0.0086	209
Health		0.0088	0.37%	28,528,662,639	2,510,522	2,425,200	28,531,087,839	0.0088	0.0085%	(0.000001)	0.0088	-
Drain Improvement		0.0077	0.33%	33,164,146,643	2,553,639	2,425,200	33,166,571,843	0.0077	0.0073%	(0.000001)	0.0077	-
PSAP-Operating		0.0402	1.70%	28,311,857,916	11,783,367	2,425,200	29,314,283,116	0.0402	0.0083%	(0.000003)	0.0402	-
County School Distribution / Supplement		0.0116	0.49%	33,164,146,643	3,847,041	2,425,200	33,166,571,843	0.0116	0.0073%	(0.000001)	0.0116	-
Park and Recreation		0.0225	0.95%	33,164,146,643	7,461,933	2,425,200	33,166,571,843	0.0225	0.0073%	(0.000002)	0.0225	-
Park Bond		0.0025	0.11%	33,164,146,643	829,104	2,425,200	33,166,571,843	0.0025	0.0073%	(0.000000)	0.0025	-
Park Bond #2		0.0079	0.33%	33,164,146,643	2,619,968	2,425,200	33,166,571,843	0.0079	0.0073%	(0.000001)	0.0079	-
(1) Cumulative Park & Recreation		0.0023	0.10%	33,164,146,643	782,775	2,425,200	33,166,571,843	0.0023	0.0073%	-	0.0023	56
(1) Cumulative Capital Development		0.0287	1.22%	33,164,146,643	9,518,110	2,425,200	33,166,571,843	0.0287	0.0073%	-	0.0287	696
Total County Rate		\$ 0.5984	25.34%			\$ 196,497,711				\$ (0.000041)	\$ 0.5984	
North Township												
General		\$ 0.0068	0.28%	\$ 11,157,569,255	\$ 758,715	\$ 2,425,200	\$ 11,159,994,455	\$ 0.0068	0.0217%	\$ (0.000001)	\$ 0.0068	\$ -
Township Assistance (Poor Relief)		0.0492	2.08%	11,157,569,255	5,489,524	2,425,200	11,159,994,455	0.0492	0.0217%	(0.000011)	0.0492	-
Recreation		0.0120	0.51%	11,157,569,255	1,338,908	2,425,200	11,159,994,455	0.0120	0.0217%	(0.000003)	0.0120	-
(1) Cumulative Park and Recreation		0.0054	0.23%	11,157,569,255	602,509	2,425,200	11,159,994,455	0.0054	0.0217%	-	0.0054	131
Total Township Rate		\$ 0.0734	3.11%		\$ 8,189,656					\$ (0.000015)	\$ 0.0734	
Town of Highland												
General		\$ 0.4221	17.88%	\$ 1,656,395,658	\$ 6,991,646	\$ 2,425,200	\$ 1,658,820,858	\$ 0.4215	0.1464%	\$ (0.000617)	\$ 0.4215	\$ -
Debt Service		0.0411	1.74%	1,656,395,658	680,779	2,425,200	1,658,820,858	0.0410	0.1464%	(0.000600)	0.0410	-
Police Pension		-	0.00%	1,656,395,658	-	2,425,200	1,658,820,858	-	0.1464%	-	-	-
Park and Recreation		0.0881	3.73%	1,656,395,658	1,459,285	2,425,200	1,658,820,858	0.0880	0.1464%	(0.001129)	0.0880	-
Park Bond		0.0775	3.28%	1,656,395,658	1,263,707	2,425,200	1,658,820,858	0.0774	0.1464%	(0.001113)	0.0774	-
(1) Cumulative Capital Development		0.0464	1.97%	1,656,395,658	768,568	2,425,200	1,658,820,858	0.0464	0.1464%	-	0.0464	1,125
Redevelopment General		0.0206	0.87%	1,656,395,658	341,218	2,425,200	1,658,820,858	0.0206	0.1464%	(0.000030)	0.0206	-
Total Corporation Rate		\$ 0.6958	29.47%		\$ 11,525,201					\$ (0.000949)	\$ 0.6949	
Highland Town School Corporation												
Debt Service		\$ 0.4776	20.23%	\$ 1,656,395,658	\$ 7,910,946	\$ 2,425,200	\$ 1,658,820,858	\$ 0.4769	0.1464%	\$ (0.000698)	\$ 0.4769	\$ -
Operations		0.2792	11.82%	1,656,395,658	4,624,657	2,425,200	1,658,820,858	0.2788	0.1464%	(0.000408)	0.2788	-
Total School Rate		\$ 0.7568	32.05%		\$ 12,535,602					\$ (0.001106)	\$ 0.7557	
Lake County Public Library												
General		\$ 0.0799	3.38%	\$ 17,057,351,555	\$ 13,628,824	\$ 2,425,200	\$ 17,059,776,755	\$ 0.0799	0.0142%	\$ (0.000011)	\$ 0.0799	\$ -
Total Library Rate		\$ 0.0799	3.38%		\$ 13,628,824					\$ (0.000011)	\$ 0.0799	
Special Units												
Highland Sanitary General		\$ 0.0164	0.69%	\$ 1,656,395,658	\$ 271,649	\$ 2,425,200	\$ 1,658,820,858	\$ 0.0164	0.1464%	\$ (0.000024)	\$ 0.0164	\$ -
Highland Sanitary Debt Service		0.1049	4.44%	1,656,395,658	1,737,559	2,425,200	1,658,820,858	0.1047	0.1464%	(0.001533)	0.1047	-
Highland Water District Debt Service		0.0136	0.56%	1,656,395,658	225,270	2,425,200	1,658,820,858	0.0136	0.1464%	(0.000020)	0.0136	-
Lake County Solid Waste Management		0.0219	0.93%	33,164,146,643	7,262,948	2,425,200	33,166,571,843	0.0219	0.0073%	(0.000002)	0.0219	-
Total Special Units Rate		\$ 0.1568	6.64%		\$ 9,497,426					\$ (0.001199)	\$ 0.1566	
Total Rate		\$ 2.3611	100.00%							\$ (0.002322)	\$ 2.3588	\$ 2,217
LOIT PTRC Percentage:			17.8114%									

NOTE:
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Schedule of Tax Rate: Town of Highland (026)
 2025 Pay 2026

Assessment Year (January 1, ___) Collection Year	2025 Pay 2026	Percentage of Gross Rate	Certified Assessment	Certified Levy	ERA Assessed Valuation Deduction	Adjusted Net Assessed Valuation	Adjusted Tax Rate	Percent Impact to NAV	# Assessment NOT Abated			
									Tax Impact	Adjusted Pay 2024 Rate	Cumulative Fund Impact	
Lake County												
General	\$ 0.4367	18.08%	\$ 35,006,432,662	\$ 152,873,091	\$ 1,881,290	\$ 35,008,313,952	0.4367	0.0054%	\$ (0.000023)	\$ 0.4367	\$ -	
2015 Reassessment	0.0099	0.41%	35,006,432,662	3,465,637	1,881,290	35,008,313,952	0.0099	0.0054%	(0.000001)	0.0099	-	
Debt Service	0.0068	0.28%	35,006,432,662	2,380,437	1,881,290	35,008,313,952	0.0068	0.0054%	(0.000000)	0.0068	-	
(1) Cumulative Bridge	0.0066	0.26%	35,006,432,662	3,010,553	1,881,290	35,008,313,952	0.0066	0.0054%	-	0.0066	162	
Health	0.0055	0.23%	29,978,079,872	1,646,794	1,881,290	29,979,961,162	0.0055	0.0063%	(0.000000)	0.0055	-	
Drain Improvement	0.0078	0.32%	35,006,432,662	2,730,502	1,881,290	35,008,313,952	0.0078	0.0054%	(0.000000)	0.0078	-	
PSP-Operating	0.0401	1.68%	30,998,512,077	12,430,403	1,881,290	31,000,393,367	0.0401	0.0061%	(0.000002)	0.0401	-	
County School Distribution / Supplement	0.0111	0.46%	35,006,432,662	3,865,714	1,881,290	35,008,313,952	0.0111	0.0054%	(0.000001)	0.0111	-	
Park and Recreation	0.0184	0.76%	35,006,432,662	6,441,184	1,881,290	35,008,313,952	0.0184	0.0054%	(0.000001)	0.0184	-	
Park Bond	0.0027	0.11%	35,006,432,662	945,174	1,881,290	35,008,313,952	0.0027	0.0054%	(0.000000)	0.0027	-	
Park Bond #2	0.0059	0.24%	35,006,432,662	2,065,380	1,881,290	35,008,313,952	0.0059	0.0054%	(0.000000)	0.0059	-	
(1) Cumulative Park & Recreation	0.0023	0.10%	35,006,432,662	805,148	1,881,290	35,008,313,952	0.0023	0.0054%	-	0.0023	43	
(1) Cumulative Capital Development	0.0287	1.19%	35,006,432,662	10,046,848	1,881,290	35,008,313,952	0.0287	0.0054%	-	0.0287	540	
Total County Rate	\$ 0.5945	24.20%		\$ 282,728,863					\$ (0.000030)	\$ 0.5945		
North Township												
General	\$ 0.0063	0.26%	\$ 11,662,933,911	\$ 734,765	\$ 1,881,290	\$ 11,664,815,201	\$ 0.0063	0.0161%	\$ (0.000001)	\$ 0.0063	\$ -	
Township Assistance (Poor Relief)	0.0494	2.05%	11,662,933,911	5,761,489	1,881,290	11,664,815,201	0.0494	0.0161%	(0.000008)	0.0494	-	
Recreation	0.0120	0.50%	11,662,933,911	1,399,552	1,881,290	11,664,815,201	0.0120	0.0161%	(0.000002)	0.0120	-	
(1) Cumulative Park and Recreation	0.0054	0.22%	11,662,933,911	629,798	1,881,290	11,664,815,201	0.0054	0.0161%	-	0.0054	102	
Total Township Rate	\$ 0.0731	3.93%		\$ 8,525,605					\$ (0.000011)	\$ 0.0731		
Town of Highland												
General	\$ 0.4197	17.38%	\$ 1,732,104,009	\$ 7,269,641	\$ 1,881,290	\$ 1,733,985,299	\$ 0.4192	0.1086%	\$ (0.000455)	\$ 0.4192	\$ -	
Debt Service	0.0382	1.58%	1,732,104,009	661,664	1,881,290	1,733,985,299	0.0382	0.1086%	(0.000041)	0.0382	-	
Police Pension	-	0.00%	1,732,104,009	-	1,881,290	1,733,985,299	-	0.1086%	-	-	-	
Park and Recreation	0.0876	3.63%	1,732,104,009	1,517,323	1,881,290	1,733,985,299	0.0875	0.1086%	(0.000095)	0.0875	-	
Park Bond	0.0763	3.16%	1,732,104,009	1,321,395	1,881,290	1,733,985,299	0.0762	0.1086%	(0.000083)	0.0762	-	
(1) Cumulative Capital Development	0.0500	2.07%	1,732,104,009	866,052	1,881,290	1,733,985,299	0.0500	0.1086%	-	0.0500	941	
Redevelopment General	0.0204	0.84%	1,732,104,009	333,349	1,881,290	1,733,985,299	0.0204	0.1086%	(0.000022)	0.0204	-	
Total Corporation Rate	\$ 0.6922	28.66%		\$ 11,889,624					\$ (0.000697)	\$ 0.6915		
Highland Town School Corporation												
Debt Service	\$ 0.5287	21.89%	\$ 1,732,104,009	\$ 9,157,634	\$ 1,881,290	\$ 1,733,985,299	\$ 0.5281	0.1086%	\$ (0.000574)	\$ 0.5281	\$ -	
Operations	0.2777	11.50%	1,732,104,009	4,810,653	1,881,290	1,733,985,299	0.2774	0.1086%	(0.000001)	0.2774	-	
Total School Rate	\$ 0.8064	33.39%		\$ 13,967,887					\$ (0.000675)	\$ 0.8055		
Lake County Public Library												
General	\$ 0.0792	3.28%	\$ 17,057,351,555	\$ 13,509,422	\$ 1,881,290	\$ 17,059,232,845	\$ 0.0792	0.0110%	\$ (0.000009)	\$ 0.0792	\$ -	
Total Library Rate	\$ 0.0792	3.28%		\$ 13,509,422					\$ (0.000009)	\$ 0.0792		
Special Units												
Highland Sanitary General	\$ 0.0163	0.67%	\$ 1,732,104,009	\$ 282,333	\$ 1,881,290	\$ 1,733,985,299	\$ 0.0163	0.1086%	\$ (0.000018)	\$ 0.0163	\$ -	
Highland Sanitary Debt Service	0.1299	5.38%	1,732,104,009	2,250,003	1,881,290	1,733,985,299	0.1298	0.1086%	(0.000141)	0.1298	-	
Highland Water District Debt Service	0.0118	0.49%	1,732,104,009	204,388	1,881,290	1,733,985,299	0.0118	0.1086%	(0.000013)	0.0118	-	
Lake County Solid Waste Management	0.0216	0.89%	35,006,432,662	7,581,389	1,881,290	35,008,313,952	0.0216	0.0054%	(0.000001)	0.0216	-	
Total Special Units Rate	\$ 0.1796	7.44%		\$ 10,288,114					\$ (0.000179)	\$ 0.1794		
Total Rate	\$ 2.4150	100.00%							\$ (0.001784)	\$ 2.4132	\$ 1,787	
LOIT PTRC Percentage:		13.3834%										

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 F) Finance
 Consulting LLC

Comments from the Public or Visitors: None

Staff Reports: nothing filed.

Communications:

Restaurant Crawl – Tuesday, May 26, 2026
Trash/Recycling will be on Wednesday, May 27th
Highland FOP/Fire Department Pancake Breakfast – May 30th
Community Garden – Saturday, May 30th, planting day – 10:00 a.m.
Highland Community Garage Sales – May 29th & 30th from 8:00 to 2:00
Highland High School Graduation – Tuesday, June 2nd
Live from the Square – Saturday, June 6, 2026 at Main Square
Highland Main Street – Sidewalk Sale – Saturday, June 13, 2026
Flag Day, Sunday, June 14, 2026
Shred Day, Saturday, June 20, 2026, Highland Public Works Facility
All-American Mile, Friday, July 3rd, at 6:30 o'clock p.m.
Twilight Parade, Friday, July 3rd, at the conclusion of the All-American
Mile, 4th of July Celebration
Movie in the Park, Friday, July 17, 2026, dusk at Main Square
Hazardous Waste Day, Saturday, July 25, 2026 at Public Works Facility

Appointments:

• **Statutory Boards and Commissions**

Executive Appointments (May be made in meeting or at another time)

Regional Statutory Commissions or Boards

Home Rule Boards and Commissions

Legislative Appointments

Regional Statutory Commissions or Boards

Home Rule Commissions

4. **Main Street Bureau Board:** (17) appointments to be made by the Town Council.
Term: Two years ending 1 Jan 2027. *Currently only 8 of 17 appointed.*

General Orders and Unfinished Business:

1. Ordinance No. 1842-D: An Ordinance to amend Ordinance No. 1842 to establish the Wage and Salary Rates of the Elected Officers, the Non-Elected Officers, and the Employees of the Town of Highland, Indiana particularly regarding a change to the Compensation Range of the Fire Department as it pertains to the Chief of the Department/Fire Inspector.

Introduced at the Town Council's Plenary Meeting of May 11 by Councilor

Robertson. To adopt requires a simple majority of the Council

Councilor Robertson moved for the passage adoption of Ordinance No. 1842-D. Councilor Robertson seconded. Upon a roll call vote, there were three (3) affirmatives and no (0) negatives and one (1) abstention, with Councilors Robertson, Black and Scheeringa voting in the affirmative and Councilor Turich abstaining. The motion passed. The ordinance was adopted upon the signature of the municipal executive.

**ORDINANCE No. 1842-D
of the
TOWN of HIGHLAND, INDIANA**

AN ORDINANCE to AMEND ORDINANCE No. 1842 to ESTABLISH THE WAGE and SALARY RATES of the ELECTED OFFICERS, the NON-ELECTED OFFICERS, and the EMPLOYEES of the TOWN of HIGHLAND, INDIANA PARTICULARLY REGARDING A CHANGE to the Compensation Range of the FIRE DEPARTMENT as it pertains to the CHIEF of the DEPARTMENT/FIRE INSPECTOR.

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

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

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

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

WHEREAS, I.C. 36-5-3-2(c) still further provides that the compensation of an elected town officer may not be changed in the year for which it is fixed, nor may it be reduced below the amount fixed for the previous year;

WHEREAS, The Town Council of the Town of Highland, as the Town Legislative body, now desires to amend the ordinance that was adopted to fix the compensation of its elected officers, appointed officers and employees of the Town for the year 2026 and thereafter as amended;

WHEREAS, The Town Council of the Town of Highland, as the town legislative body, has been advised that it is necessary change the COMPENSATION

RANGE for the Fire Chief/Fire Inspector within the Fire Department; and

WHEREAS, The Town Council of the Town of Highland, as the town legislative body, now desires to amend the wage and salary ordinance as it pertains to the Fire Department; and,

NOW, THEREFORE, BE IT HEREBY ORDAINED by the Town Council of the Town of Highland, Lake County, Indiana, that the Salary of the Chief of the Department/Fire Inspector is modified and a compensation range created, pursuant to the provisions indicated herein and as follows:

Section 1. That Section 12 (A) Chief of the Department/Fire Inspector of Ordinance No. 1842 be amended by repealing Section 12 (A) of that Ordinance in its entirety and replacing with the following section, which shall be numbered as Section 12 (A) and read as follows:

Section 12. *Fire Department.* That subject to the provisions of this ordinance, the salary and wages for the non-elected officers and employees of the Town of Highland are hereby fixed for its **Fire Department** as follows:

	Starting Rate
(A) Chief of Department/Fire Inspector (1)	\$3,923.07 - \$4,307.69

Section 2. That all portions of ordinances in conflict with this ordinance are hereby repealed and are of no further force nor effect;

Section 3. That except where otherwise noted herein, other compensation and benefits matters not expressly provided herein for salaried and hourly employees and the Clerk-Treasurer shall be as set forth in the Compensation and Benefits Ordinance, commonly called the Employee Handbook as amended from time to time;

Section 4. That an emergency exists for the immediate taking effect of this Ordinance which, shall become effective and shall remain in full force and effect from and *after the date of its passage and adoption* pursuant to any constrains currently in force in Ordinance No. 1842 and until its repeal or amendment by subsequent enactment;

Section 5. That the provisions set forth in Section 1, shall be effective from May 24, 2026 and continue thereafter until amended , modified or repealed

by passage and adoption of a successor ordinance.

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

Introduced and Filed 11th day of May 2026. Consideration on same day or at same meeting of introduction was not considered, pursuant to IC 36-5-2-9.8.

DULY ORDAINED and ADOPTED this 11th Day of May 2026, by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of 3 in favor, 0 opposed and 1 abstention. .

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

George Georgeff, President (IC 36-5-2-10)

Attest:

Mark Herak
Clerk-Treasurer (IC 33-42-4-1; IC 36-5-6-5; IC 36-5-2-10.2)

New Business:

1. **Proposed Ordinance No. 1717-A:** An Ordinance to Amend Ordinance No. 1717 making Technical Corrections or Clarifications particularly to Chapter 8.30 of the Municipal Code regarding the Establishment, Control and the Use of Ceremonial and Honorific Banners and Wrap Decals on the Town of Highland Property Specifically for the Used Described in the Ordinance.

Councilor Scheeringa introduced and moved for the consideration of Proposed Ordinance No. 1717-A at the same meeting of its introduction. Councilor Black seconded. Upon a roll call vote, a unanimous vote being necessary, there were four (4) affirmatives and no negatives. The motion passed. The enactment could be considered at the same meeting of its introduction.

Councilor Scheeringa moved for the passage and adoption of Ordinance No. 1717-A at the same meeting of its introduction. Councilor Black seconded. Upon a roll call vote, a two-thirds vote being necessary, there were four (4) affirmatives and no (0) negatives. The motion passed. The ordinance was passed and adopted upon the signature of the municipal executive at the same meeting of its introduction.

Ordinance No. 1717-A
of the
TOWN of HIGHLAND, INDIANA

AN ORDINANCE to AMEND ORDINANCE NO. 1717 making TECHNICAL CORRECTIONS or CLARIFICATIONS PARTICULARLY TO CHAPTER 8.30 of the MUNICIPAL CODE regarding the ESTABLISHMENT, CONTROL and USE of CEREMONIAL and HONORIFIC BANNERS and adding WRAP DECALS on TOWN OF HIGHLAND PROPERTY SPECIFICALLY DESIGNED FOR THE USES AS DESCRIBED HEREIN.

WHEREAS, Over the most recent years last past, the Town of Highland has installed hardware to facilitate the attachment of Ceremonial and Honorific Banners to Town of Highland property;

WHEREAS, The Town Council has recognized that multiple parties representing different groups, including the Town of Highland Schools and military servicemen and women, including veterans, are interested in producing honorific wrap decals for the traffic control boxes, recognizing Veterans and their achievements;

WHEREAS, The Town Council further determines that the Town of Highland will not, in any way, profit or inure any benefit from any fee that may be imposed for the placement of the aforesaid decals beyond the recovery of costs associated with the care and maintenance associated with readying and preserving the traffic control boxes that will accept the aforesaid decals;

WHEREAS, IC 36-10-2-4, expressly confers powers upon the Town to establish, aid, maintain, and operate cultural programs;

WHEREAS, It is the intent of the Town Council to provide a program that will elevate the cultural life of the community, promote civic pride, foster positive activity in the redevelopment and economic development areas of the Town and enhance the visual appeal of the sites lines of the traffic control boxes throughout the town;

WHEREAS, The Town Council further determines that the Town of Highland will benefit from a program using certain traffic control boxes

with decals to take something unattractive and make it into something the Town can be proud of, enrich the neighborhoods and educate local residents on the contributions of Highland's veterans who served in the military; and,

WHEREAS, The Town Council hereby declares that the traffic control boxes shall not be used for general commercial, political, informative, or other forms of advertising to generate any level of profit or inurement above actual costs and expenses incurred,

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

Section 1. That the Highland Municipal Code be hereby amended by adding the language wrap decals, which shall read as follows:

Chapter 8.30 Light Post Semaphores, Banners, Wrap Decals and Displays

8.30.010 *Honorific Display and Celebrations.*
Light posts and traffic control boxes owned by the Town of Highland through its executive departments will be available for use by certain individuals, groups or non-profits as according to the terms of this chapter (display service).

8.30.020 Posts Enrolled in the Display Service

(A) The light posts available for this service are those located in the downtown section of the town, erected along the 2800-2900 blocks of Jewett Street and Highway Avenues.

(B) Subject to the approval of the Park and Recreation Board, light posts located in Main Square Park may be available for the display service.

(C) The Town of Highland through its public works department reserves the right to assign the poles according to the Town's requirements or exigencies.

8.30.025 Traffic Control Boxes Enrolled in the Display Service

(A) The traffic control boxes available for this service are those owned by the Town of Highland.

(B) The Town of Highland through its public works department reserves the right to assign or remove from availability traffic control boxes according to the Town's requirements or needs.

8.30.030 Preferred Users

(A) The Town of Highland designates and identifies certain users, groups or non-profit groups as participants in the display program, which subject to the scheduling requirements of the Town, will be given special access to the display service without charge.

(B) School Town of Highland and School Town of Highland Support Groups will be a designated preferred user. The School Town of Highland, and the various groups that support the Town of Highland Schools, shall be permitted to utilize the light pole banner locations for honoring students and student- athletes as follows:

- (1). During the Fall Term of the School Year, **a substantial number** of the banner-equipped light poles will be dedicated to exclusive use by the School Town of Highland and the various groups that support the Town of Highland Schools.
- (2). During the Spring Term of the School Year, **a substantial number** of the banner-equipped light poles will be dedicated to exclusive use by the School Town of Highland and the various groups that support the Town of Highland Schools.
- (3). Groups supporting the Town of Highland Schools shall be approved by the School Town of Highland.

(C) United States and Indiana Military and Groups supporting the Military and Veterans Affairs will be a designed preferred user. The Military, comprised of all branches of the armed forces of the United States of America, and the various groups that support the Military, shall be permitted to utilize the light pole banner locations for honoring active

members of the Military, veterans, and those missing in action and killed in action, as follows:

- (1). During the period immediately following the Spring Term and prior to the Fall Term of the School Year, all but a specified number of the Town of Highland light pole banner locations shall be used by the Military, veterans, and those missing in action and killed in action.
- (2). The remaining banner-equipped light poles shall be utilized by the Town of Highland and its affiliated entities for other lawful purposes.
- (3). United States and Indiana Military and Groups supporting the Military and Veterans Affairs Groups supporting the Town of Highland shall be approved by the Highland Town Council.

(D) United States and Indiana Military and Groups supporting the Military and Veterans Affairs will be a designed preferred user. The Military, comprised of all branches of the armed forces of the United States of America, and the various groups that support the Military, shall be permitted to utilize the wrap decal traffic control boxes locations for honoring active members of the Military, veterans, and those missing in action and killed in action, as follows:

- (1). The wrap decals shall remain on the traffic control box as long as the program is in existence or should the Town of Highland decide to remove it.
- (2). Should a wrap decal become damaged or the traffic control box becomes damaged or requires maintenance, the Town of Highland reserves the right to remove the wrap decal at no cost to the Town of Highland.
- (3). United States and Indiana Military and Groups supporting the Military and Veterans Affairs Groups supporting the Town of Highland shall be approved by the Highland Town Council.

8.30.040 Logistics and Miscellaneous – Honorific and Ceremonial Banners

(A) Honorific and Ceremonial Banners shall only be affixed or removed to the banner-equipped light poles by employees, contractors, and agents of the Town of Highland.

(B) The Town of Highland may impose a fee for the installation and maintenance of the Honorific and Ceremonial Banners. Said fee, if imposed, shall not exceed the actual cost of the banner installation, removal and maintenance.

(C) Maintenance of the banners does not include maintaining the quality or characteristics of the banners, but, rather, includes only the care and maintenance of the light poles and the hardware necessary to affix the banners.

(D) Sponsors of the Ceremonial and Honorific Banners may have the sponsorship acknowledged on the banners, themselves. However, said acknowledgment shall not comprise more than Twenty Percent (20%) of the banner's overall size.

(E) The display service is a demonstration and nascent program the operation of which the object of which in part is to further inform policy and refine its design and operation. The display service will be reviewed from time to time to further refine and perfect its design and operation.

(F) While the display program is in its beginning phase, informing the Town Council regarding the ways and means of its operation, informing its understanding to later refine this chapter, the Public Works Director shall serve as the contact and coordinating person for the program.

8.30.045 Logistics and Miscellaneous – Honorific Wrap Decals.

(A) Honorific Wrap Decals shall only be affixed to approved traffic control boxes or removed by employees, designated contractors and agents of the Town of Highland.

(B) Maintenance of the wrap decals does not include maintaining the quality or characteristics of the wrap decals, but, rather, includes only the care and maintenance of the traffic control boxes.

(C) While the display program is in its beginning phase, informing the Town Council regarding the ways and means of its operation, informing its understanding to later refine this chapter, the Public Works Director shall serve as the contact and coordinating person for the program.

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

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

Introduced and filed on the 26th day of May, 2026. Consideration on the same day or at the same meeting of introduction sustained by a vote of 4 in favor and 0 opposed, pursuant to I.C. 36-5-2-9.8.

DULY ORDAINED and ADOPTED this 26th Day of May 2026, by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of 4 in favor and 0 opposed.

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

George Georgeff, President (IC 36-5-2-10)

Attest:

Mark Herak

Clerk-Treasurer (IC 33-42-4-1; IC 36-5-6-5; IC 36-5-2-10.2)

2. **Appropriation and Cash Transfer Resolution No. 2026-11:** An Exigent Resolution providing for the Transfer of Appropriation and Cash Balances from and Among Major Budget Classifications to the Law Enforcement Continuing Ed Fund as Requested by the Proper Officer and Forwarded to the Town Council for its Action Pursuant to IC 6-1.1-18-6

Councilor Black moved the passage and adoption of Appropriation and Cash Transfer Resolution 2026-11. Councilor Scheeringa seconded. Upon a roll call vote, there were four (4) affirmatives and no negatives. The motion passed. The order was adopted pending the signature of the Municipal Executive.

**TOWN OF HIGHLAND
APPROPRIATION TRANSFER RESOLUTION
RESOLUTION NO. 2026-11**

AN EXIGENT RESOLUTION PROVIDING for the TRANSFER of APPROPRIATION and CASH BALANCES from and AMONG MAJOR BUDGET CLASSIFICATIONS to the LAW ENFORCEMENT CONTINUING ED FUND as REQUESTED BY THE PROPER OFFICER AND FORWARDED to the TOWN COUNCIL for its ACTION PURSUANT TO IC 6-1.1-18-6.

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

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

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

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

Law Enforcement Continuing ED Fund

Reduce Account:	#2228-0000-390.05 LECE Car Wash Services	<u>\$15,000.00</u>
	<i>Total 300 Series Reductions</i>	\$15,000.00

Increase Account:	#2228-0000-430.05 LECE Other Equipment	<u>\$15,000.00</u>
	<i>Total 400 Series Increases</i>	\$15,000.00

Total of All Fund Decreases:	\$15,000.00
Total of All Fund Increases:	\$15,000.00

DULY RESOLVED and ADOPTED this 26th Day of May 2026 by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of 4 in favor and 0 opposed.

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

George Georgeff, President (IC 36-5-2-10)

Attest:

Mark Herak
Clerk-Treasurer (IC 33-16-4-1; IC 36-5-6-5)

3. **Works Board Order Number 2026-14:** An Order of the Works Board Authorizing and accepting a proposal between Crossroads National Veterans Museum, a registered 5-1c3 and the Town of Highland to coordinate the Traffic Control Box Veterans Project in the Town of Highland, including finding sponsors to fund the project, work with Public Works to identify traffic control boxes owned by the Town and to be used in the project, identifying veterans within the Town and gaining permission and all releases from the veteran's family to feature them on the traffic control box wrap decal, create the art and write the bio, select the vendor to produce the vinyl wrap decals, measure for size each vinyl wrap decal, review the proof, produce and install the vinyl wrap decals.

Councilor Robertson moved the passage and adoption of Works Board Order No. 2026-14. Councilor Black seconded. Upon a roll call vote, there were four (4) affirmative, no negatives. The motion passed. The works board order was adopted pending the signatures of the Council.

**The Town of Highland
Board of Works
Order of the Works Board No. 2026-14**

AN ORDER OF THE WORKS BOARD AUTHORIZING and ACCEPTING A PROPOSAL BETWEEN CROSSROADS NATIONAL VETERANS MUSEUM, A REGISTERED 501C3 and the TOWN OF HIGHLAND to COORDINATE THE TRAFFIC CONTROL BOX VETERANS PROJECT IN THE TOWN OF HIGHLAND, INCLUDING FINDING SPONSORS TO FUND THE PROJECT, WORK WITH PUBLIC WORKS TO IDENTIFY TRAFFIC CONTROL BOXES OWNED BY THE TOWN AND TO BE USED IN THE

PROJECT, IDENTIFYING VETERANS WITHIN THE TOWN AND GAINING PERMISSION AND ALL RELEASES FROM THE VETERAN'S FAMILY TO FEATURE THEM ON THE TRAFFIC CONTROL BOX WRAP DECAL, CREATE THE ART AND WRITE THE BIO, SELECT THE VENDOR TO PRODUCE THE VINYL WRAP DECAL, MEASURE FOR SIZE EACH VINYL WRAP DECAL, REVIEW THE PROOF, PRODUCE AND INSTALL THE VINYL WRAP DECALS.

Whereas, The Town of Highland owns over twenty-nine (29) unsightly traffic control boxes throughout the Town of Highland;

Whereas, The Town Council has recognized that multiple parties representing different groups, including the Town of Highland Schools and military servicemen and women, including veterans, are interested in honorific wrap decals for the traffic control boxes, recognizing veterans and their achievements;

Whereas, IC 36-10-2-4, expressly confers powers upon the Town to establish, aid, maintain, and operate cultural programs;

Whereas, It is the intent of the Town Council to provide a program that will elevate the cultural life of the community, promote civic pride, foster positive activity in the redevelopment and economic development areas of the Town and enhance the visual appeal of the sites lines of the traffic control boxes throughout the town;

Whereas, The Town Council further determines that the Town of Highland will benefit from a program using certain traffic control boxes with decals to take something unattractive and make it into something the Town can be proud of, enrich the neighborhoods and educate local residents on the contributions of some of Highland's veterans who served in the military; and,

Whereas, The Town of Highland, through its Town Council, which is the Works Board of the Municipality pursuant to I.C. 36-1-2-24(3) has heretofore determined that a need exists to provide a program that will elevate the cultural life of the community, promote civic pride and educate local residents of the contributions of Highland's veterans who served in the military;

Whereas, Crossroads National Veterans Museum, a registered 501c3, has approached the Town of Highland with a proposal to coordinate the Traffic Control Box Wrap Project, including but limited to fund raising by finding sponsors to fund the project, working with Public Works to identify which traffic control boxes are owned by the Town, identifying veterans within the Town of Highland and gaining permission and all releases from the veteran's family to feature them on the traffic control box wrap decal, create the art and write the bio, select the vendor to produce the vinyl wrap decal, measure for size each vinyl wrap decal, review the proof, produce and install the vinyl wrap decal, all at no cost to the Town of Highland or its residents;

Whereas, The Town of Highland, through its Board of Works now desires to accept and approve the proposal for services as herein described.

Now Therefore Be it hereby Ordered by the Board of Works of the Town of Highland, Lake County, Indiana;

Section 1. That the Proposal (incorporated by reference and made a part of this resolution) between Crossroads National Veterans Museum and the Town of Highland, for fund raising by finding sponsors to fund the project, working with Public Works to identify which traffic control boxes are owned by the Town, identifying veterans within the Town of Highland and gaining permission and all releases from the veteran's family to feature them on the traffic control box wrap decal, create the art and write the bio, select the vendor to produce the vinyl wrap decal, measure for size each vinyl wrap decal, review the proof, produce and install the vinyl wrap decal, is hereby approved, adopted and ratified in each and every respect;

Section 2. That the terms and charges under the proposal as described in Section 1, is at no cost to the Town of Highland or its residents;

Section 3. That the Town of Highland, through its Town Council, believes that Crossroads National Veterans Museum has demonstrated professional competence and qualifications to perform the particular professional services called for in the Proposal and associated project, pursuant to I.C. 5-16-11.1-5;

Section 4. That the Town of Highland, through its Town Council, reserves the right to terminate this project at any time for any reason or for no reason;

Section 5. That the Town of Highland, through its Town Council, reserves the right to proof any of the vinyl wrap decals, make any changes it deems necessary before being produced;

Section 6. That the Town of Highland, through its Town Council, reserves the right to remove any wrap decal that become damaged or repair is needed on the traffic control box or for no reason, at no cost to the Town believes that Crossroads National Veterans Museum has demonstrated professional competence and qualifications to perform the particular

Section 7. That the that the traffic control boxes shall not be used for general commercial, political, informative, or other forms of advertising to generate any level or profit or inurement above actual costs and expenses incurred;

Section 8. That Crossroads National Veterans Museum agrees to indemnify, defend and hold harmless the Town of Highland from and against any and all claims, losses, damages, liabilities, costs and expenses (including reasonable attorney fees) arising out of or resulting from infringement of the traffic control box wrap decal, except caused by the gross negligence or willful misconduct of the Town of Highland;

Section 9. That the proper officer or officers be authorized to execute the Proposal with their signatures as attested thereto by the Clerk-Treasurer.

Be it so Ordered.

DULY, PASSED, ADOPTED and ORDERED by the Town Council of the Town of Highland, Lake County, Indiana, acting as the Works Board, this 26th day of May, 2026 having passed by a vote of 4 in favor and 0 opposed.

**WORKS BOARD of the TOWN of
HIGHLAND, INDIANA**

/s/George Georgeff,
President (IC 36-5-2-10)

Attest:

/s/Mark Herak
Clerk-Treasurer (IC 33-16-4-1;IC 36-5-6-5)

Crossroads National Veterans Museum



Utility Box Veterans Project

2026

OVERVIEW

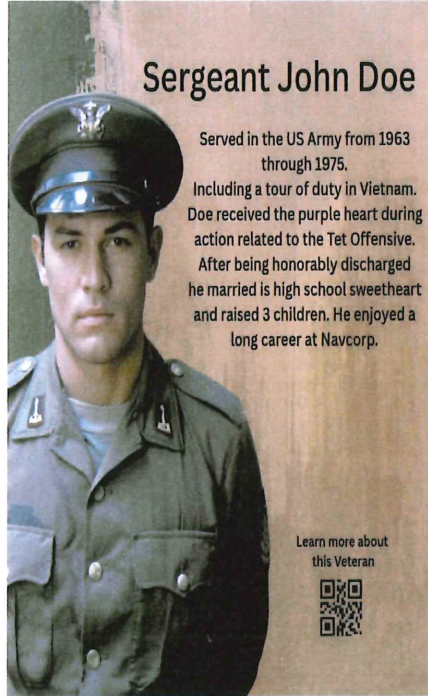
The Crossroads National Veterans Museum, a registered 501c3, would like to collaborate with the Town of Highland to place wraps on Utility boxes that feature primarily but not limited to profiles of local Veterans. This Project would be fundraised by the Museum and would not cost The Town of Highland or its residents any money.

GOALS

1. Create something beautiful in place of something unattractive. Something residents can be proud of and enrich a neighborhood.
2. Educate local residents on the contributions of some of their neighbors who have served in the military.
3. Be a part of a fundraising effort that intends on bringing a Veterans Museum to the local area. A resource that serves veterans and those interested in the history and lives of those who have served; an incubator of veterans empowerment and networking.
4. Contribute positively to the local economy.

SPECIFICATIONS


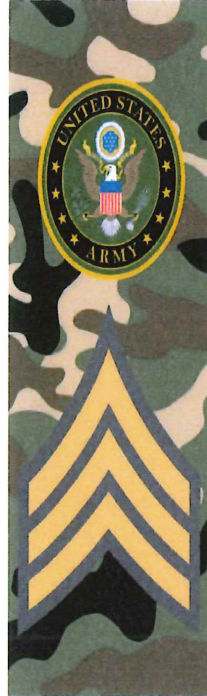

1. For each eligible utility box we would consult with local experts to identify a Veteran that lives/lived, or had some other connection to the Neighborhood.
2. We would gain permission from the veteran or veteran's family to feature them on a box.
3. The Museum would collect the info necessary to create the art and write the bio.
4. The Cast conformable vinyl vendor would do a professional costume measure of each box. They would provide these measurements to the museum and we would design each box.
5. We would find a sponsor for the box from the local and regional business community.
6. The completed project would be delivered to the Wrap vendor who would then install the project.




Sergeant John Doe

Served in the US Army from 1963 through 1975. Including a tour of duty in Vietnam. Doe received the purple heart during action related to the Tet Offensive. After being honorably discharged he married his high school sweetheart and raised 3 children. He enjoyed a long career at Navcorp.


Learn more about this Veteran




Sponsored by:



A Project of The Crossroads National Veterans Museum



www.crossroadsnvm.com



4. **Works Board Order Number 2026-15:** An Order of the Works Board authorizing an agreement with Envisio Solutions, Inc. to acquire software licensing and services in support of its Strategy Execution, Project, Performance Management, and Reporting Solution software for the Town of Highland.

Councilor Robertson moved the passage and adoption of Works Board Order No. 2026-15. Councilor Black seconded. Upon a roll call vote, there were four (4) affirmatives, no negatives. The motion passed. The works board order was adopted pending the signatures of the Council.

TOWN OF HIGHLAND
Board of Works
ORDER OF THE WORKS BOARD 2026-15

AN ORDER OF THE WORKS BOARD APPROVING THE AGREEMENT TO ACQUIRE AND LICENSING AND FOR SERVICES WITH ENVISIO SOLUTIONS, INC. IN SUPPORT OF ITS STRATEGY EXECUTION, PROJECT MANAGEMENT, PERFORMANCE MANAGEMENT AND REPORTING SOLUTION SOFTWARE FOR THE OF TOWN OF HIGHLAND

WHEREAS, THE TOWN COUNCIL, ACTING AS THE WORKS BOARD FOR THE TOWN OF HIGHLAND HAS DETERMINED AS PART OF THEIR COMMITMENT TO HIGH-PERFORMING GOVERNANCE, ACCOUNTABILITY, AND TRANSPARENCY DETERMINED THE NEED TO ACQUIRE NEW SOFTWARE TO PROVIDE PURPOSE-BUILT SOFTWARE AND EXPERT SERVICES TO EXECUTE AND REPORT ON PLANS, PROJECTS AND PERFORMANCE MEASURES;

WHEREAS, QUALIFIED AND DESIRABLE VENDORS WERE REDUCED TO TWO, THOSE BEING *ENVISIO SOLUTIONS, INC. AND CLEAR POINT STRATEGY* AS VENDORS IDENTIFIED FROM THE SEARCH, KNOWN TO PROVIDE ACCORDING TO THE MUNICIPALITY'S REASONABLE REQUIREMENTS AND SUPPORT CERTAIN TRANSPARENCY OBJECTIVES FOR PERFORMANCE MANAGEMENT;

WHEREAS, THE TOWN COUNCIL IN CONSULTATION WITH THE IT DIRECTOR SEARCHED FOR SOFTWARE VENDORS DEEMED ABLE TO PROVIDE ACCORDING TO THE MUNICIPALITY'S REASONABLE REQUIREMENTS, FAVORABLY NOTED THAT ENVISIO SOLUTIONS, INC. WITH ITS EXPERTISE IN STRATEGY EXECUTION, PERFORMANCE MANAGEMENT, PROJECT MANAGEMENT AND PROGRESS REPORTING WITH ITS FOCUS ON THE PUBLIC SECTOR, USER-FRIENDLY SOFTWARE AND PARTNERSHIP APPROACH POSITIONS THAT WELL SUPPORTS THE MUNICIPALITY'S REASONABLE REQUIREMENTS;

WHEREAS, FOLLOWING FURTHER DUE DILIGENCE, THE WORKS BOARD, RECOMMENDS *ENVISIO SOLUTIONS, INC.*, AS SUCCESSFULLY MEETING THE

MUNICIPALITY'S REASONABLE REQUIREMENTS AS THE SOLE VENDOR BEST ABLE AND MOST LIKELY TO PROVIDE ACCORDING TO THE MUNICIPALITY'S REASONABLE REQUIREMENTS;

WHEREAS, The acquisition price exceeds \$25,000.00 and, pursuant to Section 3.05.040 (C) of the Highland Municipal Code requires the express approval of the purchasing agency; and

WHEREAS, THE *ENVISIO SOLUTIONS, INC., INITIAL ACQUISITION AND LICENSING PRICE IS GREATER THAN \$25,000* AND PURSUANT TO SECTION 3.05.040 (C) AS WELL AS SECTION 03.05.050 (B) OF THE HIGHLAND MUNICIPAL CODE REQUIRES THE EXPRESS APPROVAL OF THE PURCHASING AGENCY;

WHEREAS, Section 3.05.030 (A) of the Highland Municipal Code provides that the Town Council as the Works Board of the municipality, shall serve as the purchasing agency for the municipality and its executive departments;

WHEREAS, The Town Council, acting as the Works Board for the Town of Highland now desires to approve and authorize the acquisition a, installation and maintenance agreement with Envisio Solutions, Inc. for its Enterprise Subscription License, Implementation and Enablement Services pursuant to the terms stated herein,

NOW, THEREFORE, BE IT HEREBY ORDERED BY THE TOWN COUNCIL OF THE TOWN OF HIGHLAND, LAKE COUNTY, INDIANA ACTING AS THE WORKS BOARD OF THE MUNICIPALITY AS FOLLOWS:

Section 1. That the acquisition, installation and support and maintenance agreement with Envisio Solutions, Inc., 800 W Pender Street #1518, Vancouver, BC V6C 1J8, Canada is hereby affirmed and approved in all respects;

Section 2. That the Town Council as the works board, hereby finds and determines that the vendor constitutes a single source that meets the municipality's reasonable requirements for software and data processing, and thereby eligible for special purchasing methods, pursuant to Section 3.05.065 (H) of the Highland Municipal Code and I.C. 5-22-10;

Section 3. That the following fees and services as set forth in the agreement with Envisio Solutions, Inc., as finally proposed on April 27, 2026, which is attached and incorporated herein by reference are hereby found and determined to be reasonable and fair, are approved as follows:

(A) For acquisition and licensing associated with the Enterprise Subscription License software, fees shall not exceed in the aggregate fourteen thousand, five dollars (\$14,500);

(B) For services associated with Implementation Services, fees which shall not exceed in the aggregate ten thousand, eight hundred five dollars (\$10,800);

(C) For services associated with Implementation Services, fees shall not exceed in the aggregate twelve thousand, six hundred dollars (\$12,600);

Section 4. That the annual service (maintenance) fees, escalator and terms as set forth in the agreement with Envisio Solutions, Inc., as finally proposed on April 27, 2026, which is attached and incorporated herein by reference are hereby found and determined to be reasonable and fair, and are approved;

BE IT SO ORDERED

DULY, PASSED, ADOPTED, AND ORDERED by the Town Council of the Town of Highland, Lake County, Indiana this 26th day of May 2026 having passed by a vote of in favor and opposed.

TOWN COUNCIL of the TOWN of
HIGHLAND, INDIANA

George Georgeff, President (IC 36-5-2-10)

Attest:

Mark Herak
Clerk-Treasurer (IC 33-42-4-1; IC 36-5-6-5)

HighlandIndiana

Envisio's Proposal for The City of Highland, IN

**Strategy Execution, Project Management,
Performance Management & Reporting Solution**

Envisio designated point of contact:
Laurence Matthews
Senior Account Executive
(321) 334-2511
lmattews@envisio.com

Submitted by:
Envisio Solutions, Inc.

Letter of Introduction

On behalf of the Envisio team, I am excited to share this proposal for the City of Highland, IN. We commend the leadership at Highland for their commitment to high-performing governance, accountability, and transparency. We are very excited about the opportunity to partner with you!

At Envisio, we believe trusted public agencies create thriving communities. Our mission is to be your trusted partner in making your vision a reality and performance transparent by providing purpose-built software and expert services to **execute and report on plans, projects, and performance measures**.

Envisio is the premier choice for public agencies seeking a software solution and professional expertise in **strategy execution, performance management, project management, and progress reporting**. Our exclusive focus on the public sector, user-friendly software, and partnership approach positions Envisio as the go-to solution.

By partnering with Envisio you will:

- **Enhance Strategic Planning & Execution:** Incorporate dynamic planning and a data-driven approach to ensure that activities align with the goals and needs of the community.
- **Strengthen Public Trust & Transparency:** Share your story with public-facing dashboards to promote transparency and engage with your community.
- **Improve Visibility & Alignment:** Encourage a culture of accountability and results to enhance the quality and effectiveness of public services and achieve community outcomes.
- **Increase Efficiency & Save Time:** Modernize monitoring and reporting, automating data collection, progress updates, report and dashboard creation.
- **Drive Evidence-Based Decisions:** Elevate performance management practices and use performance data in decision-making.

Company Details

Company Name	Envisio Solutions, Inc.
Website	www.envisio.com
Company Background	14 years in business. Envisio was founded in 2012 by a team of entrepreneurs who share a passion for public service and building technology to transform how public sector organizations develop and execute plans, track and improve performance, and communicate results.
Company Overview	<p>Envisio is the premier choice for public agencies seeking a software solution and professional expertise in strategy execution, performance management, project management and progress reporting. Our exclusive focus on the public sector, user-friendly software, and partnership approach positions Envisio as the go-to solution.</p> <p>As your dedicated partner, we go beyond being a mere vendor. Our commitment to your success is evident in our comprehensive implementation and consulting services and ongoing support from pre-implementation through adoption and beyond.</p>

Core Competencies	<p>Envisio's core competencies are:</p> <ul style="list-style-type: none"> • User-friendly Technology • Implementation & Consulting Services • Strategic & Operational Planning • Project Management • Performance Measurement & Management • Data Analysis & Visualization • Progress Reporting • Community Dashboards • Performance Benchmarking
Implementation Services	<p>Implementation, training & adoption support resources include:</p> <ul style="list-style-type: none"> • Dedicated Implementation Consultant • Live Consultation Sessions • On-demand Video Learning Courses • Guided Plan & Data Building Sessions • Hands-on Training Sessions • Customized Reporting Framework • Public Dashboard Design & Promotion Kit • Process & Change Management Support
Consulting Services	<p>Consulting support resources include:</p> <ul style="list-style-type: none"> • Dedicated Planning & Performance Coach • Operational Planning Services • Performance Measurement Services

Ongoing Support	Ongoing support resources include: <ul style="list-style-type: none">• Dedicated Customer Success Manager• Access to Envisio's Academy• Access to Envisio's Knowledge Base• Access to Envisio's Live Agent Help Center• Access to High-Performing Public Sector Community
Pricing Model	Envisio provides unlimited users. This scalability will empower you to accommodate evolving needs and a growing user base without any limitations.

Enterprise Software Subscription

Product & Service	Description	Price
Enterprise Subscription License	<ul style="list-style-type: none"> • Unlimited Plans, Projects & Performance Measures • Unlimited Users • Unlimited Reports • Unlimited Internal Dashboards • Unlimited Public Dashboards • Single Sign-On (SSO) & Setup 	\$19,500 \$14,500 Annual Fee
Implementation Services	<ul style="list-style-type: none"> • First Plan Setup and Training • Performance Measures Setup and Training • Projects/Initiatives Setup and Training • Reporting and Dashboards Setup and Training • Single-Sign-On (SSO) and O365 Integration 	\$10,800 One-time Fee
Enablement Services	<ul style="list-style-type: none"> • Operational Planning - Pilot (3 Workshops) • Performance Measures - Pilot (3 Workshops) 	\$12,600 One-time Fee
Year 1 Total		\$42,900 \$37,900

Pricing Notes:

- The discounted price (**total savings of \$25,000**) is valid until **June 21st, 2026**
- Envisio annual subscription is based on a 5-year term
- Envisio will apply a 5% annual increase beginning in year 2

All prices are exclusive of applicable taxes. Customer is responsible for any sales, use, excise, or similar taxes imposed on amounts payable. If Envisio is required by law to collect such taxes, they will be added to the invoice unless the Customer provides a valid tax-exemption certificate.

Procurement Methods

When procuring Envisio, multiple methods are available to accommodate your organization's needs. Each procurement method offers distinct advantages, and Envisio provides the resources necessary to support your selected approach.

Direct Procurement: Direct procurement is used for purchasing software or services directly from Envisio when the total cost is below a certain threshold or when an informal procurement process is allowed. Upon request, Envisio will provide a Master Service Agreement (MSA) and formal quote to be reviewed and approved.

Sole Source: Sole source procurement is used when a vendor provides unique capabilities and/or is the only vendor capable of delivering the required software or services, making competitive bidding impractical. Upon request, Envisio will provide detailed documentation to demonstrate our unique capabilities and support the sole source justification.

Cooperative Contract: Cooperative contracts allow local governments to purchase software or services through agreements already negotiated by other public entities or purchasing consortia. Envisio participates in numerous cooperative contracts (i.e., NASPO, and OMNIA Partners), making it easy to take advantage of pre-negotiated terms. Upon request, Envisio can guide you through accessing and utilizing these contracts. This may include additional costs.



Appendix B - Scope of Work (SOW)

Submitted by:
Envisio Solutions, Inc.



Overview of Services Proposed

Our Unique Process - *Strategy Meets Execution*

Implementation Services

Envisio values ease of onboarding and comprehensive training, and we are dedicated to high-quality service and customer satisfaction. Our Professional Services and Implementation teams will work together to ensure you receive the proper support and training at the right time. Our customer engagements are led by a team of in-house planning, performance management, and local government experts who consult on the best ways to configure Envisio to your unique plans and performance measures. We follow best practices in technology deployment that have been refined over hundreds of successful implementations. We design with the result in mind, ensuring your configuration and training in Envisio meet all of your communication and tracking goals.

Consulting Services

Our professional services are designed for customers who do not have the time and capacity to design and/or build their plan details and performance measures in Envisio. You see the value in communicating planning and performance measure data and are keen to adopt this practice in your organization, but have steps to complete before you can effectively get started. Envisio's Planning and Performance Coaches fill these gaps with our professional services offerings and build that capacity on your team. We know Envisio inside and out; let us take the heavy load off your organization's shoulders to help you design and gather the information you need to use the Envisio platform to its full value.

Continued Support

Your partnership with Envisio is an ongoing one. We will be with you every step of the way on your customer journey as you continue to achieve your goals. Your dedicated Customer Success Manager will guide you through the required business process change, successful rollout, and full solution adoption in Envisio. Once you've achieved your current goals, we will work with you to define new goals, always pushing your organization to expand your sophistication and become a star performer in the planning and performance management space.

Envisio Implementation Service

Get started on the right foot, every time, for all of your plans and performance measures.

Begin your journey with Envisio on a strong path to building your planning, performance, and project management toolkit. Our implementation consultants guide you through a prescriptive, proven process to implement the software and empower your organization for long-term success. We work directly with your team to configure the software, share best practices to enable the organization through change management, and automate reporting to ensure consistent communication on your plan's progress and performance. We host training sessions to ensure all of your users know how, when, and - most importantly - why to input their updates to Envisio, as well as leadership report training to provide your leadership team with direct insight into the results of the plan and understand the importance of regularly scheduled reviews of progress, using Envisio reports.

Our implementation services enable you to build your plan and performance measures in Envisio, to ensure your team can easily provide ongoing updates and share progress with both internal and external stakeholders. We host collaborative weekly consultation sessions as you build and configure the software, and equip you with best practices along the way to ensure your planning and performance remain in focus throughout the organization as time goes on. We develop a reporting framework and automate the delivery of both reminder notifications and results reporting, and set up templates to give your team the guidance they need to input meaningful updates.

At the end of your implementation, your organization will be ready to execute your plan and share performance-proven results with stakeholders to share the story of your success.

Scope of Work

Envisio implementation follows a prescriptive process to guide your organization to early success using the platform, along with robust reporting and training for your team.

Plans Implementation

Project Kick-Off

During this phase of work, we introduce key team players and define project roles, define a work plan to accomplish project deliverables, and take stock of existing plan details to inform subsequent phases of work.

During this phase **Envisio** will:

- Host a partnership kick-off meeting with key stakeholders to get to know your team and define roles, responsibilities, timelines, and communication channels.
- Host an executive leadership meeting to present our partnership journey, an Envisio roll-out plan, and our expectation of their role as the key to success
- Document and define a detailed implementation plan outlining the phases, milestones, and timelines of our implementation process for your organization.
- Review the finalized plan your organization will input to Envisio through the implementation phase, and prepare recommendations surrounding the plan structure.
- Provision your Envisio instance for initial access and provide logins for up to thirty (30) key project participants to access the platform. Your organization will be able to add additional users to the platform without limitation.
- Provide up to four (4) hours of Project Management time throughout implementation. Service is provided until all other services are delivered or ten (10) weeks contiguous from project kick-off, whichever occurs first.

During this phase **You** will:

- Define and share participants for the partnership kick-off meeting
- Confirm your organization's goals and timeline expectations
- Acquaint yourself and your team with our implementation process

- Select the plan for implementation and coach review and share with Envisio

Key Deliverables

- Detailed implementation project plan tracker with timelines defined, outlining key implementation milestones and deliverables. This tracker will serve as a valuable tool to monitor progress and ensure timely completion of tasks.
- Envisio Instance Provisioned and Logins Created: up to thirty (30) initial users are sent login credentials and your Envisio instance is ready to use.

Plans Implementation - Get Started

To implement your priority plan in Envisio, a dedicated implementation consultant will guide your project champion and plan owner/builder through a prescriptive implementation process to ensure the successful launch of your plan in the Envisio platform.

During this phase **Envisio** will:

- Host five (5) weekly, one-hour implementation consultation sessions to train and provide support and guidance as you configure your Envisio instance for optimal use and input your plan into the system.
 - System configuration and plan structure framework consultation
 - Reporting dates and update cadence consultation
 - Internal Reporting framework consultation and build session
 - Public Dashboard consultation and build session
 - Preparation for user and leadership training
- Collaborate with you to build one (1) draft Public Dashboard, which can be shared internally to showcase early successes and milestones achieved through the platform's usage, and published for public consumption later, when appropriate.
- Build five (5) standard, best practice reports and provide support and guidance as you customize these reports to your organization's needs.
- Host one (1) one-hour ad-hoc support session as needed, in case of additional questions throughout building of the plan or public dashboard.
- Host two (2) one-hour training sessions for non-administrative Envisio users:

- o End-user training to teach staff how to input updates to the plan, and set cadence expectations
- o Leadership report training to share built reports with the leadership team and best practices on how to leverage reports to keep the plan in focus

During this phase **You** will:

- Actively participate in implementation consultation sessions: Your active participation in implementation consultation sessions is vital for aligning Envisio's configuration with your organization's specific requirements.
- Familiarize yourself with technical usage: To empower your team with the necessary skills to build plans and other administrative setup, you will watch on-demand learning video courses. These courses provide insights into the technical aspects of the platform, facilitating a smooth onboarding process.
- Dedicate time to building your plan(s): It will be important that you dedicate time to building your plan(s) and completing assigned "homework" assignments after each consultation session with your Implementation Consultant.

Key Deliverables

- Your operationalized plan entered into Envisio platform, ready to receive updates
- Configured reporting periods and automated update notifications
- Historical updates entered, if applicable (i.e. when entering established plans)
- Draft public dashboard built, ready to be socialized internally
- Five (5) standard, best practice reports configured and scheduled to your organization's needs

Performance Measures Implementation

In this phase our expert trainers will support as your core team builds up to ten (10) performance measures to be showcased on your dashboards. If applicable, this implementation portion will be completed after consulting services have been delivered to define your performance measures.

During Performance Measures implementation, **Envisio** will:

- Host three (3) weekly, one-hour consultation/build sessions to train and provide support and guidance as you build your performance measures in Envisio.
 - Envisio Data Source structure
 - Visualizing your data in Envisio
 - Dashboards and plan linking
- Host one (1) one-hour support and guidance session as you build your data sources, visuals, and dashboards following best practices and tailored to your organization's needs.

During Performance Measures implementation, **You** will:

- Actively participate in online admin training sessions: Our expert trainers will conduct dedicated online admin training sessions to equip your team with the knowledge and skills required to fully build all features in Envisio's Analytics module. This will require personnel who are system-savvy analytical thinkers.
- Build Data Sources: Following our team's recommendations for data source structure, and with the support of your Implementation Consultant, you will build the data sources required for each performance measure.
- Dedicate Time to Building Visuals - graphs, scorecards, summary labels, etc.: with the support of your Implementation Consultant, you will build visualizations, such as graphs, tables, and scorecards, to present the performance data effectively.
- Build Analytics Dashboards: Your team will construct analytics dashboards, tailored to each department's needs, showcasing performance metrics in a coherent and visually appealing manner.
- Map Visuals to Corresponding Plan Elements (where appropriate): If applicable, you will link visuals to specific plan elements, ensuring accurate representation of performance data.

Key Deliverables

- Performance measures built in Envisio and aligned to your plan (where appropriate)
- Analytics dashboards built to support tracking of performance measures where applicable
- Integration built by your team and jointly tested to support automated data entry into Envisio

Projects Implementation

In this phase our expert trainers will equip your team with the capacity to build, manage, and track projects in Envisio.

During Projects implementation, **Envisio** will:

- Host three (3) weekly, one-hour consultation/build sessions to train and provide support and guidance as you build your projects in Envisio.
 - Projects configuration and best practices
 - Project and task building
 - Projects dashboard, plan linking, and reporting
- Host one (1) one-hour ad-hoc support session as needed, in case of additional questions throughout building.
- Host one (1) one-hour project manager training session.

During Projects implementation, **You** will:

- Actively participate in online admin training sessions: Our expert trainers will conduct dedicated online admin training sessions to equip your team with the knowledge and skills required to fully utilize Envisio's Projects module, including related reporting and plan linkage, where appropriate.
- Build project(s) and tasks: Following best practice recommendations for structure, and with the support of your Implementation Consultant, you will build your projects into Envisio
- Projects Dashboards: Your team will construct Projects dashboards, tailored to topical needs, showcasing your ongoing projects in a coherent and visually appealing manner.
- Map Projects to Plans (where appropriate): If applicable, you will link your projects to specific plan elements, ensuring accurate representation of performance data.

Key Deliverables

- Up to ten (10) Projects and a corresponding set of tasks built in Envisio with start/end dates and ownership, where defined
- Two project-specific reports, automated from Envisio, dependent on plan linking
- One (1) draft Projects Dashboard created

- Project Manager training

Implementation Timeline

Implementation phases are flexible and can be adjusted to suit your organization's readiness and needs. Each implementation phase is broken out into its own timeline below.

Envisio and The Customer agree that implementing Envisio is a shared responsibility. Neither Envisio nor The Customer is expected to have resources available to mitigate timeframe slippage caused by the other party. Delays on the part of The Customer, including putting the project on temporary hold or changes in project personnel, may result in a Change Order to cover the cost of restart, rework, rescheduling, and retraining.

Plans Implementation Timeline

Our standard timeline to complete Plans Implementation is eight (8) weeks and typically follows the general timeline below. These timelines are subject to tasks and activities assigned to your team being completed on time.

Timeline	W1	W2	W3	W4	W5	W6	W7	W8
Phase 1: Project Kickoff & Internal Scan	█	█						
Task 1.1 - Host partnership kickoff meeting	█							
Task 1.2 - Host an executive leadership meeting		█						
Task 1.3 - Document and define a detailed implementation plan	█							
Task 1.4 - Review the finalized plan your organization will input to Envisio	█							
Task 1.5 - Provision your Envisio instance for initial access	█							
Task 1.6 - Project Management		█	█	█	█	█	█	█
Phase 2: Plans Implementation		█	█	█	█	█	█	█

Timeline	W1	W2	W3	W4	W5	W6
Phase 4: Projects Implementation						
Task 4.1 - Host three (3) weekly, one-hour consultation/build sessions						
Task 4.2 - Host one (1) ad-hoc support session						
Task 4.3 - Host one (1) project manager training session						

Operational Planning Consulting Service

We lead a process to gather and define S.M.A.R.T. Actions from across your organization to operationalize your plan.

Envisio's Operational Planning Design service is focused on meeting strategy with execution. Our Planning and Performance Coaches facilitate a process to motivate and support your teams to create SMART Actions that align with strategy but are also suited for tracking in Envisio, reporting on progress, and telling the overall story. We make sure your team's efforts put towards defining SMART Actions aligns with Envisio from the start to make the best use of your organization's investment in operational planning.

Our Operational Planning Service is built on the development of SMART Actions that are:

Specific. Your organizational goals will be defined by practical tasks and activities completed by staff members. The more specific and defined your actions are, the easier they will be to implement compared to higher-level, general goals.

Measurable. Evaluating your progress is contingent on having actions that can be measured. SMART Actions clearly define how you will know when you have achieved your goal, using indicators such as numbers, dates, or times.

Attainable. The development of actions is grounded in the realities of an organization's current staff, considering their existing workload, responsibilities, and capabilities.

Relevant. Actions are tied directly to the goals you've identified in the higher levels of your plan and will help you achieve your long-term objectives.

Time-based. Every action has a clearly defined timeline, including a start and end date, ensuring that staff are motivated to work towards their actions.

Scope of Work

Operational Planning Phase Details

Phase 1: Project Kick-off & Internal Review

The objective of Phase 1 is to finalize the work plan, timelines, and due dates and review the client's existing plan and documentation. Through this phase of work, we will develop an understanding of the organization's current context and form the foundation for the successful development of an operational plan.

During this phase **Envisio** will:

- Host a project kick-off meeting
 - Confirm finalized work plan, timelines, communications standards, and project team, including roles and responsibilities.
 - Answer key questions related to hosting workshops. Identify any additional information required to support the design. This could include:
 - Identify key staff (e.g., department leads) to be involved in the action planning design workshops
 - Gather input from the project champion on preferred working styles and workshop design
 - Development of action planning design workshop agenda and tools
- Review background documentation, including the plan in its current form and any other relevant documents, to understand the plan and any actions that have been identified to date

During this phase **You** will:

- Attend and actively participate in all meetings.
- Send Envisio all plan background documents.
- Work with Envisio to design workshops and lead all logistics around the workshop(s).

Key Deliverables

- Finalized project plan and schedule
- Action planning design workshop agenda delivered

Phase 2: Action Planning Design Workshop

In Phase 2, Envisio will work closely with your team to conduct a pilot process supporting the creation of SMART Actions that align to strategy but are also suited for tracking in Envisio, reporting on progress, and telling your overall story. During this phase, you will select one department for us to work with directly, taking you through the process. This will enable your Project Champion with the best practices and processes to conduct the workshops with all remaining departments.

During this phase **Envisio** will:

- Host a remote meeting with your project team to review the results of the internal scan, and discuss the workshop design.
- Facilitation of three (3) workshops with one (1) pilot department to generate SMART Actions aligned to one Plan and designed for the Envisio system. Workshops will give participating departments the tools and resources needed to create SMART actions. We anticipate each workshop will take up to two hours and cover key topics such as:
 - Workshop 1: Brainstorming Actions
 - Workshop 2: Prioritizing Actions
 - Workshop 3: SMART Actions
- Facilitate up to two coaching sessions with the Project Team and/or Project Champion to review and fine-tune the pilot process. Ensure the team has the knowledge and capacity to lead and facilitate the action planning process with all remaining departments.

During this phase **You** will:

- Attend and actively participate in action planning design workshops.
- Attend and actively participate in all coaching sessions.
- Complete all tasks and work assigned between workshops. This will include tasks such as:
 - Lead development of department-level SMART actions using knowledge and resources shared by Envisio
 - Work with staff to determine appropriate prioritization of activities, staffing and resource allocation, and timelines
- Replicate the pilot process with all other departments in your organization.

Key Deliverables

- Up to three (3) workshops with one department to build SMART actions for one plan
- Up to two coaching sessions to refine the pilot process and answer questions
- Draft SMART Actions for one pilot department

Phase 3: Finalizing the Action Plan

Phase 3 will bring together all of the SMART Actions developed in Phase 2 into one comprehensive document that is ready to be transferred into Envisio, so you are ready to operationalize and track progress towards your plan!

Envisio and The Customer agree that the completion of phase three is a shared responsibility. Neither Envisio nor The Customer is expected to have resources available to mitigate timeframe slippage caused by the other party. Delays on the part of The Customer, including putting the project on temporary hold or changes in project personnel, may result in a Change Order to cover the cost of restart, rework, rescheduling, and retraining. Phase three services are provided until all services are delivered or 90 days contiguous from the start of phase 3, whichever occurs first.

During this phase **Envisio** will:

- Review the draft SMART Actions generated by each department.
- Host a remote meeting to identify and review gaps that remain in the design of the Actions.

During this phase **You** will:

- Attend and actively participate in all meetings.
- Share draft SMART Actions with Envisio for review and feedback.
- Gather information needed to finalize any remaining Actions or identified gaps.

Key Deliverables

- Finalized SMART Actions in a format that can easily be transferred to Envisio

Operational Planning Services Timeline

Pilot Workshop

Our standard timeline to complete the operational planning service is between three to four months. Operational Plans are typically completed following the general timeline below. These timelines are subject to tasks and activities assigned to your team being completed on time.

Timeline	M1	M2	M3	M4
Phase 1: Project kick-off & internal review				
Task 1.1 - Host project kick-off meeting				
Task 1.2 - Review background documentation				
Phase 2: Action planning design workshop				
Task 2.1 - Remote meeting to review internal scan and discuss workshop design				
Task 2.2 - Facilitation of three remote workshops with one pilot department				
Task 2.3 - Host up to two coaching sessions with the Project Champion and/or Project Team				
Phase 3: Finalizing the action plan				
Task 3.1 - Review draft SMART actions				
Task 3.2 - Host virtual session to review gaps				

Performance Measure Development

Let Envisio take the guesswork out of your performance measures for your plan and help you design an initial set of measures that tell a meaningful story. Our Planning and Performance Coaches work with you to uncover existing quantitative data already being gathered at your organization and employ it in new ways to produce greater value.

We also engage your key stakeholders to understand the story of performance that is meaningful to ensure we are designing with the end audience in mind. We draw from hundreds of customers and partners in our existing networks to inform your design process with relevant best practices from other jurisdictions and organizations.

This service will help you create an initial set of performance measures, or build on those that already exist, to construct a cohesive and compelling story around your plan. Envisio will conduct a review to identify quantitative information that already exists at the organization and determine how it relates to the plan—from there, we'll help you build out any missing measures. We will bring this information together in a workshop format to support your organization in designing an overarching set of performance measures that provides a holistic overview of your progress.

Our process is designed to build capacity in organizational leaders who can work with their staff to build meaningful performance measures. While the top levels of an organization often determine the performance measures, the data that supports the performance measures is dispersed throughout the organization. To have an executable and resource-efficient professional service scope, we will draw on key leaders at your organization to reach out to their teams to gather the quantitative data the project requires. We work with your key leaders, building their capacity to lead the development and implementation of performance measures internally. We ensure they have the appropriate resources and tools so they can draw from this process to design performance measures in the future.

Scope of Work

Performance Measure Development Phase Details

Phase 1: Project kick-off & internal scan

During this phase of work, we will define the work plan to accomplish the project deliverables and take stock of existing quantitative data and plan information to inform subsequent phases of work.

During this phase **Envisio** will:

- Host a project kick-off meeting.
 - Confirm the finalized work plan, timelines, communications standards and project team, including roles and responsibilities.
 - Determine the approach for Envisio to get access to necessary information for the internal review.
 - Plan document(s)
 - Scan of existing quantitative data being measured
 - Answer key questions related to Phase 2. Identify any additional information required to support the design. This could include:
 - Setting the workshop schedule and participants
- Review background documentation, including existing performance measures collected by the organization (quantitative data), the plan the measures are being designed to support, and any other relevant documents to gain further relevant context about the project scope.

During this phase **You** will:

- Attend and actively participate in all meetings.
- Provide your plan and any additional documentation that will support Envisio in gaining an understanding of your desired measures.
- Support Envisio in conducting an internal scan to identify existing quantitative data at the organization.

Key Deliverables

Finalized workplan and project timeline
Completed scan of existing quantitative data collected by the organization

Phase 2: Performance Measure Design

In Phase 2, Envisio will complete work to support a productive design process for the client. This pre-design work will entail hosting a meeting with your project team to review the internal scan of existing quantitative data and determine which data tells a meaningful story toward performance. During this phase, you will select one (1) department for us to work with directly, taking you through the process. This will enable your Project Champion with the best practices and processes to conduct with all remaining departments.

During this phase **Envisio** will:

- Host a remote workshop with your project team to review the results of the scan and evaluate what existing quantitative data can contribute meaningfully to your plan.
- In partnership with the client, design a series of up to three (3) remote workshops to support one (1) pilot department with the design and selection of an initial set of performance measures (up to fifteen (15) measures). We anticipate each workshop will take up to two (2) hours and cover key topics such as:
 - Workshop 1: Defining Core Services
 - Workshop 2: Identifying Performance Measures
 - Workshop 3: Data Collection Plan
- Facilitate up to two (2) coaching sessions with the Project Team and/or Project Champion to review and fine-tune the pilot process. Ensure the team has the knowledge and capacity to lead and facilitate the action planning process with all remaining departments.

During this phase **You** will:

- Attend a meeting to review results from the initial scan and evaluate which quantitative data is most relevant for your organization in telling the story of your plan.
- Identify the staff who should participate in the performance measure design workshops.
- Attend and participate in the performance measure design workshops and coaching sessions.
- Replicate the pilot process with all other departments in your organization.

Key Deliverables

- Up to three (3) remote workshops to design the initial set of performance measures
- Set of up to fifteen (15) performance measures for one Pilot Department

Phase 3: Finalizing Performance Measures

In Phase 3, Envisio will work with the project team on any outstanding items to finalize the initial performance measures. Once measures are finalized, Envisio will host a remote workshop with the project team to review the measures.

Envisio and The Customer agree that the completion of phase three is a shared responsibility. Neither Envisio nor The Customer is expected to have resources available to mitigate timeframe slippage caused by the other party. Delays on the part of The Customer, including putting the project on temporary hold or changes in project personnel, may result in a Change Order to cover the cost of restart, rework, rescheduling, and retraining. Phase three services are provided until all services are delivered or 90 days contiguous from the start of phase 3, whichever occurs first.

During this phase, **Envisio** will:

- Review the Performance Measures generated in subsequent workshops led internally
- Host a remote meeting with the project team to review the initial set of measures defined and make any final edits to these measures.

During this phase, **You** will:

- Attend and actively participate in all meetings and workshops.
- Provide feedback and final approval on the final set of measures.

Key Deliverables

- Finalized set of performance measures

Performance Measure Consulting Timeline

Pilot Workshop

Our standard timeline to complete the performance measure service is between three to four (3-4) months. This service is typically completed following the general timeline below. These timelines are subject to tasks and activities assigned to your team being completed on time.

Timeline	M1	M2	M3	M4
Phase 1: Project Kick-off & Internal Scan	█			
Task 1.1 - Host project kick-off meeting	█			
Task 1.2 - Review background documentation and complete internal scan	█			
Phase 2: Performance Measure Design	█	█	█	
Task 2.1 - Facilitation of a remote workshop to review internal scan and evaluate relevant measures.	█			
Task 2.2 - Design and deliver three (3) remote workshops to design performance measures		█		
Task 2.3 - Host up to two (2) coaching sessions with the Project Champion and/or Project Team		█	█	
Phase 3: Finalizing Performance Measures & Data Collection Plan				█
Task 3.1 - Review performance measures				█
Task 3.2 - Host a remote meeting to review the performance measures created				█

Customer Support Resources

Envisio's Customer Success Team and Technical Support is available Monday to Friday, between 8 am and 6 pm EST. We use Google Meet to host video meetings and provide recordings for all consulting & training sessions.

Online Support – Envisio Help Center

Go to <https://envisio.zendesk.com/hc/en-us/requests/new> or click on "Need Help?" and then "Contact Support" in the lower right-hand corner of your Envisio environment to open a support ticket. Fill out your information and send it our way. Support tickets are addressed during regular business hours.

Live Agent Phone Support

We prefer help desk tickets to track your support request but you can also email support@envisio.com or call (888) 371-4800 and press 1 to access technical support during regular business hours.

Online Knowledge Base

Our online knowledge base (<https://envisio.zendesk.com/>) is available 24/7 and contains articles explaining Envisio features and step-by-step instructions on how to accomplish common tasks within the software.

Envisio Academy

Envisio Academy is our one-stop shop for learning how to use Envisio. Register for live online or OnDemand classes through our website (<https://academy.envisio.com/main>), and ask questions of our expert training team in a webinar-like environment. We offer classes across a variety of topics, both tactical how-to within the platform as well as best practice planning and performance-related content. We also cater to various user roles, from brand-new users to seasoned system admins. Most classes run for about an hour, and the schedule varies monthly.

Envisio Envisionary Community

Our Envisionary Community connects you with like-minded individuals to share experiences, accomplishments, and challenges in a safe and inclusive space. Join webinars co-hosted by our customers who give tactical advice. Be a co-host yourself. Leverage our library of Performance Measures from actual living plans across our community.

5. **Works Board Order Number 2026-16:** An Order of the Works Board approving the agreement to acquire the licensing and services with Catalis in support of its Citizens Request 311, Multi-Channel Civic Engagement, Resident Self-Help Portal, Website Integration, Public Submissions, Branded APP, Citizens Dashboard Software for the Town of Highland.

Councilor Robertson moved the passage and adoption of Works Board Order No. 2026-16. Councilor Black seconded. Upon a roll call vote, there were four (4) affirmatives, no negatives. The motion passed. The works board order was adopted pending the signatures of the Council President.

TOWN OF HIGHLAND
Board of Works
ORDER OF THE WORKS BOARD 2026-16

AN ORDER OF THE WORKS BOARD APPROVING THE AGREEMENT TO ACQUIRE AND LICENSING AND FOR SERVICES WITH CATALIS IN SUPPORT OF ITS CITIZENS REQUEST 311, MULTI-CHANNEL CIVIC ENGAGEMENT, RESIDENT SELF-HELP PORTAL, WEBSITE INTEGRATION, PUBLIC SUBMISSIONS, BRANDED APP, CITIZENS DASHBOARD SOFTWARE FOR THE OF TOWN OF HIGHLAND

WHEREAS, THE TOWN COUNCIL, ACTING AS THE WORKS BOARD FOR THE TOWN OF HIGHLAND HAS DETERMINED AS PART OF THEIR COMMITMENT TO HIGH-PERFORMING GOVERNANCE, ACCOUNTABILITY, AND TRANSPARENCY DETERMINED THE NEED TO ACQUIRE NEW SOFTWARE TO REDUCE OPERATING COST, INCREASING STAFF PRODUCTIVITY AND LOWERING THE POLITICAL AND FINANCIAL COST OF POOR SERVICE DELIVERY AND TO DO MORE WITH THE EXISTING BUDGETS WHILE PROVING PERFORMANCE TO THE RESIDENTS;

WHEREAS, QUALIFIED AND DESIRABLE VENDORS WERE REDUCED TO THREE, THOSE BEING *CATILIS, GOGOV CIVIC PLUS* AS VENDORS IDENTIFIED FROM THE SEARCH, KNOWN TO PROVIDE SEAMLESS PUBLIC REQUEST MANAGEMENT TOOLS TO EFFICIENTLY HANDLE REQUESTS MADE BY THE PUBLIC WHILE ENSURING ACCOUNTABILITY AND MAINTAINING HIGH SERVICE STANDARDS, WHILE SUPPORTING TRANSPARENCY OBJECTIVES;

WHEREAS, THE TOWN COUNCIL IN CONSULTATION WITH THE IT DIRECTOR SEARCHED FOR SOFTWARE VENDORS DEEMED ABLE TO PROVIDE *ACCORDING TO THE MUNICIPALITY'S REASONABLE REQUIREMENTS,* FAVORABLY NOTED THAT CATALIS REQUEST 311. WITH ITS EXPERTISE IN SEAMLESS PUBLIC REQUEST MANAGEMENT WITH ITS FOCUS ON THE PUBLIC SECTOR, USER-FRIENDLY SOFTWARE WHERE USERS OF ALL TECHNICAL LEVELS CAN EFFORTLESSLY NAVIGATE;

WHEREAS, FOLLOWING FURTHER DUE DILIGENCE, THE WORKS BOARD, RECOMMENDS *CATALIS*, AS SUCCESSFULLY MEETING THE MUNICIPALITY'S REASONABLE REQUIREMENTS AS THE SOLE VENDOR BEST ABLE AND MOST LIKELY TO PROVIDE A SEAMLESS PUBLIC REQUEST MANAGEMENT SYSTEM;

WHEREAS, The acquisition price exceeds \$25,000.00 and, pursuant to Section 3.05.040 (C) of the Highland Municipal Code requires the express approval of the purchasing agency; and

WHEREAS, THE *ENVISIO SOLUTIONS, INC., INITIAL ACQUISITION AND LICENSING PRICE IS GREATER THAN \$25,000* AND PURSUANT TO SECTION 3.05.040 (C) AS WELL AS SECTION 03.05.050 (B) OF THE HIGHLAND MUNICIPAL CODE REQUIRES THE EXPRESS APPROVAL OF THE PURCHASING AGENCY;

WHEREAS, Section 3.05.030 (A) of the Highland Municipal Code provides that the Town Council as the Works Board of the municipality, shall serve as the purchasing agency for the municipality and its executive departments;

WHEREAS, The Town Council, acting as the Works Board for the Town of Highland now desires to approve and authorize the acquisition a, installation and maintenance agreement with Catalis, for its cloud based Catalis Request 311 seamless public request management, including software subscription fees, inclusive of dashboard, professional service fees, pursuant to the terms stated herein,

NOW, THEREFORE, BE IT HEREBY ORDERED BY THE TOWN COUNCIL OF THE TOWN OF HIGHLAND, LAKE COUNTY, INDIANA ACTING AS THE WORKS BOARD OF THE MUNICIPALITY AS FOLLOWS:

Section 1. That the acquisition, installation and support and maintenance agreement with Catalis, 3025 Windward Plaza, Suite 200, Alpharetta, GA 30005, is hereby affirmed and approved in all respects;

Section 2. That the Town Council as the works board, hereby finds and determines that the vendor constitutes a single source that meets the municipality's reasonable requirements for software and data processing, and thereby eligible for special purchasing methods, pursuant to Section 3.05.065 (H) of the Highland Municipal Code and I.C. 5-22-10;

Section 3. That the following fees and services as set forth in the agreement with Catalis, as finally proposed on April 27, 2026, which is attached and incorporated herein by reference are hereby found and determined to be reasonable and fair, are approved as follows:

(A) Option 1 - For software subscription fees for year one, inclusive of request 311 transparency dashboards (\$11,750 + \$3,000) and a one-time professional services fee

(\$7,500), associated with Request 311 Subscription License software, fees shall not exceed in the aggregate twenty-two thousand, two hundred and fifty dollars (\$22,250);

(B) Option 2 - For software subscription fees for year one, exclusive of request 311 transparency dashboards (\$7,500) and a one-time professional services fee (\$3,500), associated with Request 311 Subscription License software, fees shall not exceed in the aggregate eleven thousand dollars (\$11,000);

Section 4. That the annual service (maintenance) fees, escalator and terms as set forth in the agreement with Catalis, as finally proposed on April 27, 2026, which is attached and incorporated herein by reference are hereby found and determined to be reasonable and fair, and are approved;

BE IT SO ORDERED

DULY, PASSED, ADOPTED, AND ORDERED by the Town Council of the Town of Highland, Lake County, Indiana this 26th day of May 2026 having passed by a vote of 4 in favor and 0 opposed.

TOWN COUNCIL of the TOWN of
HIGHLAND, INDIANA

George Georgeff, President (IC 36-5-2-10)

Attest:

Mark Herak
Clerk-Treasurer (IC 33-42-4-1; IC 36-5-6-5)



Quote Date: April 29, 2026
 Valid for 60 days.

Quote - Request Standard

CUSTOMER INFORMATION

Customer: Town of Highland, IN
 Contact Person: Alex Robertson

Email: arobertson@highland.in.gov
 Phone:

Catalis Representative: Josh Jochim, josh.jochim@catalisgov.com, 402-670-4405

PRICING

4. Fee Summary

Software Subscription Fees for Year 1 Total: \$7,500

Professional Services One-time Fees Total: \$3,500

Standard contract terms: 4 years, 6% uplift/year.

5. Software Subscription Fees

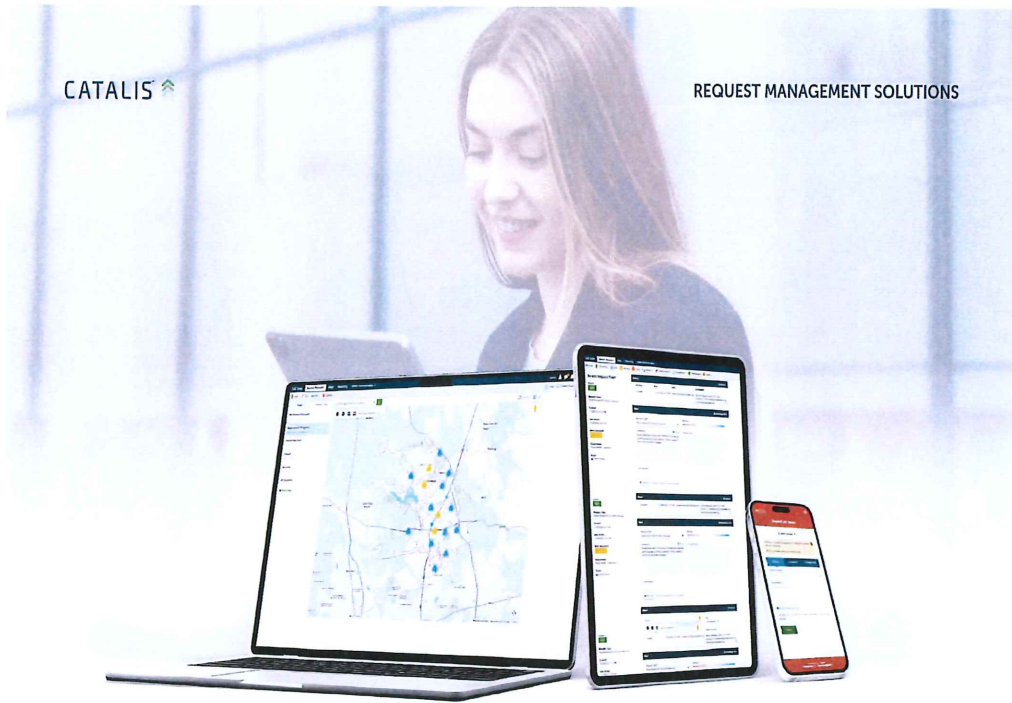
	Year 1	Year 2	Year 3	Year 4
Catalis Request Standard				
Annual Product Subscription	\$ 7,500.00	\$ 7,950.00	\$ 8,427.00	\$ 8,932.62
Total Subscription Fees	\$ 7,500.00	\$ 7,950.00	\$ 8,427.00	\$ 8,932.62

6. One-Time Professional Services Fees

Request Standard Implementation	
Professional Services	\$ 3,500*
Total One-Time Services Fees	\$ 3,500*

*Subject to full SOW

If you would like to move forward with purchasing a Subscription, please reach out to your Catalis Representative for an Order Form.



Citizen Tool Features	Request Management Standard	Request311
Multi-channel civic engagement Engage with your citizens through SMS and email.	✓	✓
Resident Self-Help Portal Residents can accomplish a multitude of tasks through your branded Web portal. They can search the knowledge base for information, or submit a request for service.	✓	✓
Website Integration Your public submission form can be integrated into any website.	✓	✓
Public Submissions Receive submissions online, by phone or in person that are tracked and routed to the appropriate staff.	✓	✓
Branded App Give residents the power to connect with you instantly through a customized mobile application. Host links to bus routes, newsletters, city calendar, and more on the mobile app.	✗	✓
Citizen Dashboards Want to share data with your community? Data Visualization is scalable, allowing you to create a one-stop shop for all your transparency and open-data needs.	✗	✓
Notices Push notices to the public for related issues or simple event announcement.	✗	✓
Custom Fields Gather the information you need from requests with custom fields.	✗	✓



REQUEST MANAGEMENT SOLUTIONS

Staff Tools Features	Request Management Standard	Request311
Notifications Staff are immediately notified of new submissions.	✓	✓
Status & Escalation Notifications Optional notifications for when request statuses are updated or requests are escalated.	✓	✓
Work Order and Inventory System Integration Create Work Order tasks based on request category routing. See status update of task within Request Management Standard or Request311.	✓	✓
Unlimited Users Never worry about if more users is going to cost you more. Create as many users as needed to get the job done.	✓	✓
Call Center Screen Call centers and 311 initiatives use the "Call Center" section. Here, users can do everything through our one-screen view: make new requests, check past submissions, read helpful articles, and see the whole history of how each issue was solved.	✗	✓
Customizable Request Views Responding staff members can focus on the issues relevant to themselves and easily prioritize their workloads.	✓	✓
Automation: Routing, Updates, and Notifications From automated routing and escalations (tailored by service request type) to staff and submitter notifications, Request Management makes it easy to be aware of requests and stay in the loop with automatic email updates.	✓	✓
Reporting Monitor service volume, response time, completion status, and more at a glance and in real time from your interactive reporting dashboard.	✓	✓
Advance Reporting Build custom reports and graphs to fit your department and organization's needs. Use additional features such as SQL scripts and scheduling automatic reports for best-in-class quality.	✗	✓
Enterprise Request Management Mobile Enable staff to handle citizen service requests on-site, swiftly document tasks with images, and create new requests for other problems noticed. Use a tablet to respond, report, and manage tasks directly from the field.	✗	✓
GIS Integration Leverage your GIS data for reporting or routing purposes. Display attribute data your staff can find crucial data while staying in one application.	✗	✓
Integrations Integrate Enterprise Request Management numerous other applications, making the system a one-stop shop solution.	✗	✓
Future Development All future development will be focused on RM and Request311. This allows us to dedicate resources to one platform instead of several, resulting in better development support and future features.	✓	✓



Request311 -> ROI-Focused Executive Overview

ROI-Driven Executive Positioning

Request311 delivers measurable return on investment by reducing operating costs, increasing staff productivity, and lowering the political and financial cost of poor service delivery. It enables municipalities to do more with existing budgets while proving performance to residents, councils, and stakeholders.

Labor Efficiency & Cost Avoidance

Request311 reduces labor cost per service request by eliminating manual intake, reducing duplicate requests, improving first-touch routing, and minimizing rework. Even small reductions in handling time per request scale into significant annual savings and help municipalities avoid additional headcount.

Lower Cost Per Issue Through Faster Resolution

Faster triage and assignment lower total cost per issue by reducing overtime, repeat truck rolls, and management escalations. Shorter resolution cycles prevent small issues from becoming larger, more expensive problems.

Reduced Call Volume and Administrative Overhead

Status transparency and proactive communication significantly reduce follow-up calls and walk-ins. This lowers frontline interruption, stabilizes staffing needs, and reduces the cost of resident interactions.

Smarter Resource Allocation with Real Data

Request311 provides leadership with defensible, real-time workload and performance data. This supports better budget decisions, reduces waste from misallocation, and strengthens credibility with councils and finance teams.

Political and Reputational Cost Reduction

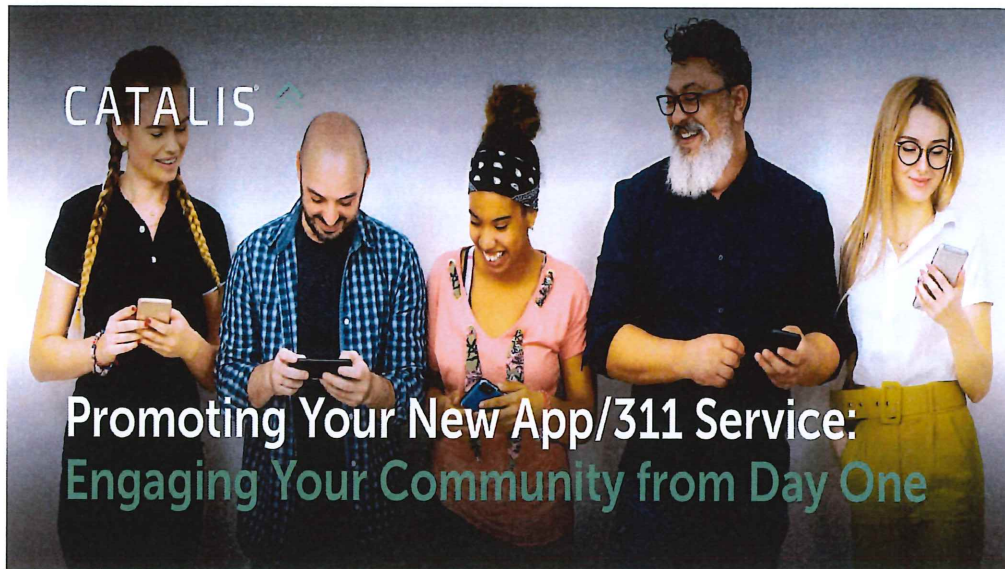
By improving visibility and accountability, Request311 reduces crises, resident complaints, negative media exposure, and reactive spending. Leaders gain stability and predictability in service planning.

Quantifiable ROI Metrics

Key metrics include cost per request, average response time, time to resolution, first-touch resolution rate, duplicate request reduction, call volume per 1,000 residents, overtime related to service delivery, and resident satisfaction scores.

Executive Summary

Request311 pays for itself by reducing staff time per request, preventing duplicate work, lowering call volume, improving resource allocation, and avoiding the hidden costs of poor service delivery.



Help Residents Stay Connected – Let Them Know How!

Introducing a new 311 or Citizen Service App? Spread the word with these effective promotion strategies to drive awareness, downloads, and usage in your community.

Top Ways to Promote Your App/311 Service:

Launch Announcement Campaign

- Press Release – Share an official announcement with local media, highlighting benefits for residents.
- Social Media Posts – Use your city's Facebook, X, and Instagram to showcase the app's features.
- Email Blasts – Send to city mailing lists or newsletters with direct links to download.

Website & Online Presence

- Homepage Banner – Add a clickable banner promoting the app on your official website.
- Dedicated Webpage – Include FAQs, download links, and a short video walkthrough.
- Online News/Blog – Publish updates and citizen success stories.

In-Person & Print Materials

- Posters & Flyers – Place at city hall, libraries, community centers, and other public buildings.
- Utility Bill Inserts – Include a quick "how-to" in monthly mailings.
- Event Booths – Set up at farmers markets, festivals, and city events for live demos.

Partner & Community Outreach

- Local Businesses – Ask businesses to display posters or flyers in their windows.
- Schools & Community Groups – Share with PTAs, neighborhood associations, and civic clubs.

Digital & Mobile Push

- Text Notifications – If available, send an introductory SMS to residents.
- App Store Optimization – Make sure your app listing is easy to find with city branding and keywords.
- Push Notifications – Engage current users with friendly reminders and updates.

Bonus Tips:

- Leverage Your Mayor or Council – Videos or quotes from local leaders help build trust.
- Run a Contest or Incentive – Encourage downloads by offering a small reward or recognition.
- Track Engagement – Use built-in analytics to measure success and refine your efforts.

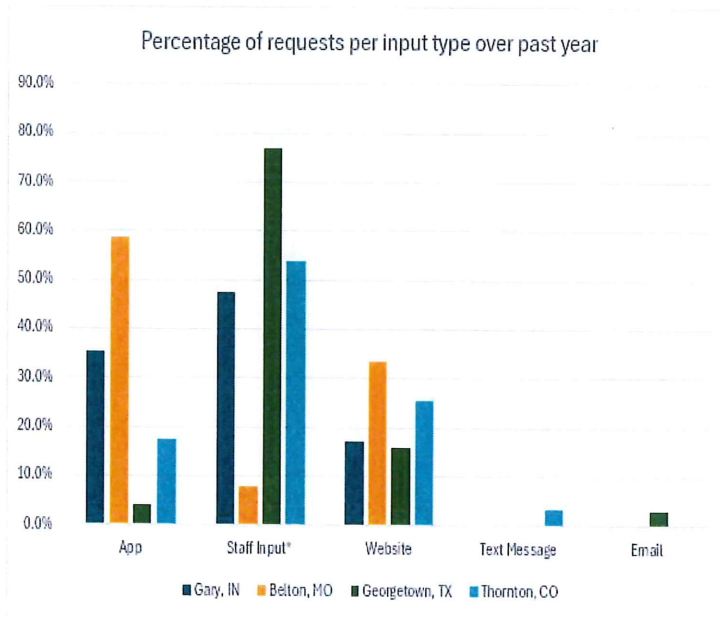


Number of requests per input type over past year

Input Type	Gary, IN	Belton, MO	Georgetown, TX	Thornton, CO
App	2638	324	629	871
Staff Input*	3554	43	11918	2661
Website	1268	185	2449	1255
Text Message			33	164
Email			481	

Percentage of requests per input type over past year

Input Type	Gary, IN	Belton, MO	Georgetown, TX	Thornton, CO
App	35.4%	58.7%	4.1%	17.6%
Staff Input*	47.6%	7.8%	76.8%	53.7%
Website	17.0%	33.5%	15.8%	25.3%
Text Message			0.2%	3.3%
Email			3.1%	



*Please note that staff input includes any requests received by phone or in person, as well as internal requests generated by staff.

Comments from the Town Council:

(Good of the order)

- **Councilor Doug Turich:** *Metropolitan Police Commission • Liaison and Plan Commission Member • Advisory Board of Zoning Appeals Liaison • Liaison to Building & Inspection Department*

Councilor Turich acknowledged Building Commissioner Ken Mika who gave the following report:

5/26/26 HIGHLAND TOWN COUNCIL MEETING / BUILDING DEPARTMENT REPORT

- The Building Department activity report for April was summarized.
- BZA / The Board has no Business before them for the month of May, and had cancelled their meeting.
- The PC will be meeting in Study Session on Wednesday June 3. Topics on the agenda at this time will be a status update from DVG Engineering pertaining to the Fair Haven project. And, status of the Redevelopment Plan as it related to whether the Board would like to proceed toward a Public Hearing with the Comprehensive Plan.
- Two occupancy permits were issued a couple of weeks ago for new Single Family Homes at 9523 Hook St., and 8549 Liable Rd. We have also been requested for a final at 9347 Idlewild Dr. This was the home in Meadows that was destroyed by fire a couple of years ago.
Also, the Buddy Bear Car Wash building is taking shape, and will be a vast improvement over what had existed.

Ken Mika
Town of Highland
Building Commissioner / Zoning Administrator

Councilor Turich then acknowledged Metropolitan Police Chief Ralph Potesta, who gave the following report:

**Town Council Meeting Notes for 05/26/2026 – Police Department – 05/11/2026 thru 05/26/2026–
Past 2 weeks**

0 – Burglaries / Robberies / Rapes / Auto Thefts

Had 3 dog bite cases in the past 2 weeks. Residents as well as other canines were all attacked by other dogs. All owners were cited for not having their dog leashed, no town tags, and / or no vaccination records. We take this seriously. Check regularly to make sure your yard is secure to prevent escape. Follow the rules / ordinances, they are all listed on the towns website.

On the same note with canines...with the weather getting warmer...please do not take your dog shopping with you in the warm weather and leave them in your car. Someone WILL call you and you WILL be cited if it's determined the dog was in danger. Depending on the severity of the situation, you're dog can also be confiscated.

1 Vehicle Broken Into

8200 block of Kennedy – work truck broken into while worker was inside a business doing a job - \$800 in tools stolen

11 Retail Thefts

8 arrests

No Highland residents involved – 3 Illinois residents arrested - 1 suspects from WI – Suspects from surrounding towns

Losses ranged from \$14 to \$1,600

Parks have been quiet – had a Little League shed broken into at Homestead

Scams of note:

85 year old female resident clicked on a link from Norton Anti-Virus which noted that our resident had an unpaid bill. Long story short...our resident informed the person on the phone that she did not want the Norton service and they then convinced her that they reimbursed her but that she was overpaid. They informed our resident to go to her bank and withdraw \$18,000. Bank employee prevented the transaction and told our resident she was being scammed. No loss.

Business in town mailed a check which was intercepted in the mail. A fraudulent check was made off of the mailed check and cashed by an unknown individual. Important to note that the business was sure they mailed this check in the box behind the Police Department. Detectives are reviewing video footage.

Complaints of reckless E-Scooters / E-Bikes / Mini-bikes continue. Once Ordinance is in place we will be conducting several Blitz's where we will help educate operators of these bikes and scooters and also issue citations if needed.

Curfew and Fireworks ordinances.

Lee Schmidt passing.

5/26/26, 8:17 AM

Chapter 9.45 MINOR CURFEW

Chapter 9.45 MINOR CURFEW

Sections:

9.45.010 Minor curfew.

9.45.010 Minor curfew.

(A) It is a curfew violation for a child 15, 16, or 17 years of age to be in a public place:

(1) Between 12:00 a.m. and 5:00 a.m. on Saturday or Sunday;

(2) After 10:30 p.m. on Sunday, Monday, Tuesday, Wednesday, or Thursday; or

(3) Before 5:00 a.m. on Monday, Tuesday, Wednesday, Thursday, or Friday.

(B) It is a curfew violation for a child 15, 16, or 17 years of age to be in a public place after 10:00 p.m. or before 5:30 a.m. on a day other than Saturday or Sunday.

(C) A law enforcement officer may take a child into custody based on a violation of this section unless a law enforcement officer makes a reasonable determination and believes that:

(1) The child has violated

(2) There is no legal defense

(D) Defenses. Legal defenses include those set forth in IC [31-37-3-3.5](#), incorporated herein by reference and made a part of this code, with two copies on file in the office of the clerk-treasurer and available for public inspection, pursuant to IC [36-1-5-4](#). [Ord. 1278 § 1, 2005; amended during 2012 recodification. Code 2000 § 130.03].

LOOPS BAD
GRACE/RIOSE
KLEMMAN/RIOSE
SCHED TO BE FIXED
RIOSE/OSBORN - FIXED
CHASE/WIATE - ONLY FIX
IS TURN NARROW

5/26/26, 8:17 AM

Chapter 9.80 REGULATION OF CONSUMER FIREWORKS

Chapter 9.80 REGULATION OF CONSUMER FIREWORKS

Sections:

9.80.010 Definition – Consumer fireworks.

9.80.020 Use and discharge of consumer fireworks.

9.80.030 Sales.

9.80.040 Penalty.

9.80.010 Definition – Consumer fireworks.

For the purposes of this chapter, “consumer fireworks” shall mean consumer fireworks as defined by IC [22-11-14-1](#). [Ord. 1361 § 2, 2007. Code 2000 § 96.01].

9.80.020 Use and discharge of consumer fireworks.

(A) Age Requirement. Consumer fireworks shall not be purchased by persons less than 18 years of age.

(B) Possession by Minors. Children shall only possess or use any kind of fireworks when an adult is present.

(C) Location of Use. Consumer fireworks shall exclusively be used on:

- (1) The user’s property; or
- (2) The property of someone who has consented to the use of fireworks on the property; or
- (3) A location authorized by special permit as a special discharge location that is defined as a place designated for the discharge of consumer fireworks under policies of the state Fire Marshal in effect until the state Fire Prevention and Building Safety Commission adopts rules, as amended from time to time.

(D) Time of Use. Consumer fireworks may not be used, ignited or discharged within the corporate limits of the town of Highland except during the following times:

- (1) Between 5:00 p.m. and two hours after sunset on June 29th, June 30th, July 1st, July 2nd, July 3rd, July 5th, July 6th, July 7th, July 8th, and July 9th;

5/26/26, 8:17 AM

Chapter 9.80 REGULATION OF CONSUMER FIREWORKS

(2) Between the hours of 10:00 a.m. and 12:00 midnight on July 4th; and

(3) Between the hours of 10:00 a.m. on December 31st and 1:00 a.m. on January 1st.

(E) Exemptions. This chapter shall not be construed to prohibit the use of fireworks by railroads or other transportation agencies, the sale or use of blank cartridges for a show, ceremonial purpose, use by military organizations, the intrastate sale of fireworks not approved for sale in Indiana between interstate wholesalers, use of indoor pyrotechnics special effects material and the possession, sale or disposal of fireworks incidental to the public display of authorized "special fireworks," as defined in IC [22-11-14-1](#). [Ord. 1361 § 2, 2007; amended during 2012 recodification. Code 2000 § 96.02].

9.80.030 Sales.

Retailers may not sell consumer fireworks within the town of Highland until the retailer has met all permit requirements and has obtained a certificate of compliance from the state Fire Marshal. A certificate of compliance issued to a retailer of consumer fireworks is not transferable except to a subsequent owner or operator of a business at the same location in accordance with the policies and guidelines of the state Fire Marshal. [Ord. 1361 § 2, 2007. Code 2000 § 96.03].

9.80.040 Penalty.

(A) Except as otherwise provided, any person, entity or organization who shall violate any provisions of this chapter shall be fined in the amount set forth in the designated schedule as a payable offense subject to admission before the violations clerk of the ordinance violation bureau in the amount set forth in the admissions clerk payable offenses schedule in HMC [9.85.060](#).

(B) If such person, entity or organization shall violate any provisions of this chapter, and there is a failure to satisfy the civil violation as set forth in Chapter [9.85](#) HMC, then such violations shall be construed as justiciable offenses and, upon conviction or a finding of liability, shall be subject to a fine of not less than \$100.00 per violation, nor more than \$2,500. Each day of such unlawful activity as is prohibited shall be deemed a separate offense. [Ord. 1361 § 2, 2007. Code 2000 § 96.04].

• **Councilor Alex Robertson:** *Fire Department Liaison • Redevelopment Commission Member • Public Works Liaison • Liaison to Main Street Bureau • Liaison to the Tree Board • Liaison to the Highland Neighbor for Sustainability.*

Councilor Robertson called upon Public Works Director Mark Knesek who said they will be starting the streets on the Community Crossing program, starting next Monday. He said he believed the contractor, Milestone, will begin in Terrace Estates with the handicapped ramps. After the ramps, they will begin milling and paving the streets. He said the Kennedy Avenue Bridge project started today with lane closure and by 8.30 this morning, traffic was backed up beyond LaPorte Street. By 9:30, the traffic had all cleared up. His suggestion is for residents to find alternative routes during rush hour traffic. He said making matters worse is the Town of Schererville has started their bridge project over the railroad tracks on Kennedy, just south of Main Street. He said they received a grant to change out the street lights on Ridge Road and Kennedy Avenue to LED lights. He said the project will probably start next year. He said the grant was for \$200,000 and he just started getting quotes. He also wants to replace the street lights that were knocked down by uninsured motorists.

Councilor Robertson then acknowledged Fire Chief Glenn Schlessler who reminded everyone of the FOP/Fire Department Pancake Breakfast this Saturday, May 30th, at the Central Fire Station. He said he is about 97% of the way through the fire code overhaul. He said they completed the Project Life Saver training. He said members of the Fire and Police Departments took part in the training. He hopes to be up and running in the next six (6) weeks. He said with the 4th of July holiday fast approaching, he reminded the residents to soak their used fireworks in a bucket of water 24 hours before disposing of them. He reminded residents to wear their seat belts to prevent serious accident.

• **Councilor Tom Black:** *Redevelopment Commission Liaison and Member • Member of the Lake County Solid Waste Management District Board • Member of the Northwestern Indiana Regional Planning Commission (NIPRC) • Shared Ethics Representative • Liaison Traffic Safety*

Councilor Black had no report as Redevelopment Director Maria Becerra was on vacation.

• **Councilor Philip Scheeringa:** *Park Board Liaison • Information Communications and Technology Department Liaison • Redevelopment Commission Member*

Councilor Scheeringa said the Park Board approved a new superintendent. She is scheduled to start June 8th. He said there were three (3) good candidates so it was a tough

choice. He said summer camp is starting soon and the summer help should start within the next week or two.

Councilor Turich asked Councilor Scheeringa about the damage to the new pour in place rubber surface at Main Square.

Councilor Scheeringa said the Park Board attorney is working on it. They are getting a hold of the vendor that poured the surface in an effort to determine costs. He said the Park Board isn't sure whose is liable.

Councilor Scheeringa then acknowledged IT Director Ed Dabrowski, who said in three days, we will be a quarter into having the BS&A cloud, inclusive of the payroll system. He feels things are moving along and people adjusting and using it properly. He said he received a notice from Comcast that they are planning enhancement to our network. Because of the enhancements, there will be periodic outages. He said they will notify him when the outages will occur. He said the outages will be for a few minutes but will affect the cloud-based system. He said the Jewett Avenue modems are all in and operational. He ran into a problem with some of the inoperative modems on Highway, as parts are no longer available. He is currently sourcing other models. He said he received a compliment from the Fire Chief. He said compliments are always appreciated because usually people complain.

- **Councilor George Georgeff:** *Town Executive (I.C. 36-1-2-5-(4); I.C. 36-5-2-2; I.C. 36-5-2-7); • Board of Trustees of the Police Pension Fund, Chair (By Law) • Budget Committee Chairman • Redevelopment Commission Member • Liaison to the Board of Water Works • Liaison to the Sanitary Board*

Councilor Georgeff was on vacation and no report was given.

That concluded comments from the Council and Vice President Turich then turned it over to comments from visitor's or residents, reminding them to limit their comments to 2 minutes.

Comments from Visitors or Residents:

Amy Shelton, Highland, said her property is smack dab, directly behind the Cady Marsh Ditch. She said she is asking the Town Council to help her with the problem of her privacy, as that has been invaded due to this bridge. She said she contacted George Georgeff on June 17, 2025 about it. Councilor Georgeff told her to reach to Park Board Member Jason Novak. George told me to call Jason Novak. She said she contacted Jason Novak on June 17th, June 24th, June 29th, September 18th 2025 and left voicemails. Finally, on July 1st, 2025, Jason asked if he could come and look at my property. He did not do it at that time. On September 18th, I spoke with George and told me to contact Councilor Turich, as he was liaison to the Park Department. She said she called Doug Turich that day and left him a voicemail. She said she called Doug on 10-16, and he answered. He said he was at work and would call her back. The same day, she left a text message and a voicemail message for Jason. On October 16th, 2025, Doug Turich called her back and said he understands the need for bushes and fencing. October 17th, 2025, Doug called her and he was across the ditch at the

pump station. He said he will have Tim Diamond call her. She said Tim Diamond is no longer with the Town of Highland, so she won't continue to contact with him. Finally, on April 11th, 2026, Jason Novak came to her property. He took pictures and stated he understood the need for fencing. She said she has a text from Jason on 4-17 stating he sent all the pictures to the Park Board. She said she and her family attended a Park Board meeting on April 16th, 2026. She said she asked many questions, as well as stating the invasion of privacy concerns. Nobody gave her answers. Omar Torres met with her and her family after the meeting and they exchanged cell numbers and she said Omar stated he wanted to stop by. She said she texted Omar directly after the meeting, welcoming him to come and set up a time to come and visit.

Eric Shelton, Highland, speaking for his mother. He said Omar never responded. She said she was texting, emailing, calling, leaving messages and sending videos and pictures to all of the Park Board members but nothing is being done to help their privacy. On May 7th, 2026, George Georgeff had texted her recommending she work with Blaine from the Tree Board and the Park Board to come up with a solution. On May 11th, 2026, she and her family attended the town council meeting and she spoke about the need for privacy and security. George said Phil is the park board liaison and Alex is the Tree Board liaison. On May 12, 2026, she texted Blaine about coordinating with her neighbors a good time to meet with the Park Board. The following day, on May 13th, she texted Blaine to see when they would meet with us. She said Blaine was unable to confirm. He said the Park Board said that they would get back to him. She said she thanked him and asked him to let her know when they, meaning the park board members, respond. She said nothing from Blaine has been received since. She said she and her family went to the park board meeting on May 21st, 2026. She said each of her family spoke and asked for help with their privacy. She said they all felt ignored. She said Omar tried to stop my husband from answering a question that was asked by Chris Ray. She said she feels there is a lack of transparency. She said the takeaway from this meeting was the Park Board will do nothing. We are begging the Town Council to now act and give us our privacy and security back.

Julie Copeland, Highland said she and her husband attended the last Town Council meeting and have reached out to the Council regarding their privacy and security concerns. She said she understands the purpose of the project and she supports efforts to improve our community. She said she and her husband are proud homeowners of Highland, and they really do love this town. She said she truly hoped this would be their forever home but now she doesn't know. She said ever since the last council meeting, children and teenagers have been seen climbing the bridge rails, playing and hanging out under the bridge, and even throwing large rocks, which I don't believe was the intended purpose of this project. She said someone is gonna get hurt and if they're using the bridge for wrong reasons. She asked what is to say that they won't be doing the same things to her property. She said she too attended the Park Board meeting with no resolution and she felt ignored. She said instead of listening to her concerns, she said the Park Board spent the entire time watching the timer and telling them their two (2) minutes were up. She said Councilor Georgeff said there would be an increased police presence. She hasn't seen it and the ribbon cutting is happening next month. She said she is pleading with the Council to help restore some of their privacy, security and peace that they have lost. She said she is getting quotes for a privacy fence and increased landscaping. She said these are expenses she and her husband

never planned for. Can you tell me what actions are being taken to help address her concerns and the time line?

Councilor Scheeringa said he can't answer Mrs. Copelands questions. He said it was explained at the park board meeting that the bridge is not under the control of the Town. He said it is still under the control of Garriup Construction. He said until the bridge is turned over to our control, there is nothing the Town can do. Garriup will turn the bridge over to Munster, as they were the lead on the project. He said Garriup said it is easier to keep the barriers down.

Mrs. Copeland asked if there was anyone at Garriup or the Town of Munster she could reach out to, as INDOT said she should reach out to the Town of Munster.

Wayne Hayes, Highland, said he was here to talk about e-bikes. He said he commends the Town for reaching out to other communities regarding the proposed ordinance. He said he heard from a high school senior who said the school town is doing away with e-bikes and scooters. He said he doesn't know if that is true but this senior is an honor student with a 4.0 grade point and is no dummy. He said he is certainly against these motorcycles that are electric. He asked the Council before adopting the ordinance will it give residents an opportunity to review and comment. He also felt seasoned riders like himself shouldn't have the same rules as a fourteen or fifteen year old. He also felt that the Town should install bike lanes, especially around the schools and down streets like Lincoln, Grace, LaPorte, 5th, 100th. He said he was glad to hear that there's some training or education going on for riders. He thought that would be a good thing because nobody knows what they're supposed to do. He said the Council has to take some of the comments about e-bikes or scooters with a grain of salt. Some people don't want them on the street. They feel the street is for cars only. If they can't be ridden on the street, they where are they supposed to be ridden. If not on the streets, then they'll be ridden on the sidewalks.

Councilor Turich asked if there were any other comments. Hearing none, he closed comments from the public and brought it back to the Council. He then asked for a motion to pay claims.

Payment of Accounts Payable Vouchers. There being no further comments from visitors or residents, Councilor Robertson moved to allow the vendors accounts payable vouchers as filed on the pending accounts payable docket, covering the period May 13, 2026 through May 27, 2026. Councilor Scheeringa seconded. Upon a roll call vote, there were four (4) affirmatives and no negatives. The motion passed. The accounts payable vouchers for the vendor docket were allowed, payments allowed in advance were ratified, the payroll dockets were ratified and for all remaining invoices, the Clerk-Treasurer was authorized to make payment.

Accounts payable vouchers May 13, 2026- May 27, 2026, in the amount of **\$333,562.68**

General Fund, \$266,979.76; MVH Fund, \$22,615.76; LR&S, \$1600.00; Law Enforce Con't Ed, \$887.98; Public Safety Income, \$25,409.00; MCCD, \$3,175.29; Gaming Revenue, \$1300.00; ICT Fund, \$11,594.89

Payroll Docket for payday of May 15,2026 by fund:

General, \$366,331.77

Payroll Docket for payday of May 15, 2026:

Office of Clerk-Treasurer, \$17,773.31; Building and Inspection Department, \$11,501.52; Metropolitan Police Department, \$172,496.11; Public Works Department (Agency), \$83,945.86; Fire Department, \$6,308.99 and Information and Technology Department, \$4,441.37

Total Payroll: \$296,467.16

Adjournment of Plenary Meeting. There being no further business on the agenda, the Town Council President declared the regular plenary meeting of the Town Council of Tuesday, May 26, 2026, adjourned at 7:21 o'clock p.m.

Mark Herak
Clerk-Treasurer

Approved by the Town Council at its meeting of June 8, 2026.