TOWN COUNCIL PUBLIC MEETING AGENDA
December 5, 2023 - 7:00 PM

PLEDGE OF ALLEGIANCE
MOMENT OF SILENCE
CALL TO ORDER/ROLL CALL:

___ Robert H. Carnahan, Ward 1
___ Julie Rivera, Ward 2
___ Nick Recupito, Ward 3
___ Ralph Miller, Ward 4
___ Colleen Schieben, Ward 5
___John Foreman, At Large, Vice-President
___ Richard Sharpe, At Large, President
___ Jennifer Sandberg, Clerk-Treasurer
___ Chris Salatas, Town Manager
___ David Austgen, Town Attorney

PRESENTATION: New Town Hall Presentation - Veridus Group, K2M Design

PUBLIC HEARING: Resolution No. 1342 – Additional Appropriation

PUBLIC COMMENT *(on agenda items)***:**

CONSENT AGENDA:

1. **Minutes:** November 21, 2023
2. **Claims:** All Town Funds: $422,586.81; Wastewater Operating: $70,399.03; Water Utility: $52,738.27; Storm Water: $48,721.28; and Payroll: 11/22/23 and 12/1/23 - $291,101.74

ORDINANCES & RESOLUTIONS:

1. **Ordinance No. 1481** – 2024 Salary Ordinance
2. **Ordinance No. 1482** – Job Description Amendments – Utility, Public Works, Town Administration
3. **Resolution No. 1343** – a Transfer Resolution

NEW BUSINESS:

1. Adoption of the Sustainability Plan Update
2. 2024 Meeting Calendar
3. CBBEL Change Order No. 1, with a cost increase **in the amount of $39,534.60** for a **revised total of $1,835,496.37** for the Shades Subdivision Improvements, Phase 1, Project
4. CBBEL Pay Request No. 2 payable to Milestone Inc. **in the amount of $356,919.66** for the Shades Subdivision Improvements, Phase 1, Project
5. Approval of Fire Department Hires (Approved by the BOS on 11/29/23)
    a. Full-Time Hires: Jose Bugarin and Collin Turner
    b. Part-Time Hires: Megan Spiegel, Ethan Wilks, and Brodrick Claesgens
6. Consider 2024 Engagement Letter with Bose McKinney & Evans, LLP

REPORTS:

1. Town Council

2. Town Attorney
3. Clerk-Treasurer
4. Town Manager
5. Director of Operations
6. Police Department
7. Fire Department

WRITTEN COMMUNICATION:
PUBLIC COMMENT:
ADJOURNMENT:
PRESS SESSION:
NEXT MEETING: Tuesday, December 19, 2024 at 6:30 pm

The Town of Cedar Lake is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding accessibility of the meeting or the facilities, please contact the Cedar Lake Town Hall at (219) 374-7400.

TOWN OF CEDAR LAKE, LAKE COUNTY, INDIANA

RESOLUTION NO. 1342

AN ADDITIONAL APPROPRIATION

WHEREAS, it has been determined that it is necessary to appropriate more money than was originally appropriated in the annual budget;

NOW, THEREFORE;

Section 1. BE IT RESOLVED by the Town Council of the Town of Cedar Lake, Lake County, Indiana, that for the expenses of the taxing unit the following additional sums of money are hereby appropriated out of the funds names and for the purposes specified, subject to the laws governing the same:

	AMOUNT REQUESTED	AMOUNT APPROVED BY FISCAL BODY
Fund Name: General Fund		
Department: Planning, Zoning, & Building		
Major Budget Classification:		
Personal Services	$5,000.00	$5,000.00
Other Services and Charges	$15,000.00	$15,000.00
Department: Fire		
Major Budget Classification:		
Personal Services	$10,000.00	$10,000.00
Other Services and Charges	$31,200.00	$31,200.00
Total for General Fund:	**$61,200.00**	**$61,200.00**
Fund Name: Motor Vehicle Highway		
Major Budget Classification:		
Personal Services	$5,000.00	$5,000.00
Total for Motor Vehicle Highway Fund:	**$5,000.00**	**$5,000.00**

ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF CEDAR LAKE, LAKE COUNTY, INDIANA THIS 5th DAY OF DECEMBER, 2023.

_____
Richard Sharpe, President

_____
John Foreman, Vice President

_____
Robert H. Carnahan

_____
Julie Rivera

_____
Nicholas Recupito

_____
Ralph Miller

_____
Colleen Schieben

ATTEST:

_____
Jennifer N. Sandberg, IAMC, CMC, CPFIM
Clerk-Treasurer

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AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Northwest Indiana Times
601 W. 45th Ave.
(219) 933-3333

I, Jesse Sassaman, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Northwest Indiana Times, a publication that is a "legal newspaper" as that phrase is defined for the city of Munster, for the County of Lake, in the state of Indiana, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Nov. 22, 2023

Notice ID: QsVR6EW1pg6xi36hEkAY
Publisher ID: 65771
Notice Name: ADDITIONAL APPROPRIATIONS

PUBLICATION FEE: $34.28

[redacted]

Agent

VERIFICATION

SHANNEA H HOLMES
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires August 1, 2026

State of New Jersey
County of Hudson

Signed or attested before me on this: 11/22/2023

[redacted]

Notary Public
This notarial act involved the use of communication technology

LEGAL NOTICE
TO TAXPAYERS OF PROPOSED
ADDITIONAL APPROPRIATIONS

Notice is hereby given the taxpayers of the Town of Cedar Lake, Lake County, Indiana that the proper legal officers will consider the following additional appropriations in excess of the budget for the current year at their regular meeting place at 7408 Constitution Avenue, at 7:00 p.m., on the 5th day of December 2023.

FUND #101	APPROPRIATED
GENERAL FUND	AMOUNT
Dept. Planning, Zoning, &	Building
Personal Services	$5,000
Other Services and Charges	$15,000
Dept.	Fire
Personal Services	$10,000
Other Services and Charges	$31,200
TOTAL APPROPRIATION	$61,200

FUND #201 MOTOR	APPROPRIATED
VEHICLE HIGHWAY	AMOUNT
Personal Services	$5,000
TOTAL APPROPRIATION	$5,000

Taxpayers appearing at the meeting shall have the right to be heard. If required, the additional appropriations as finally made will be referred to the Department of Local Government Finance (DLGF). The DLGF will make a written determination, if required, as to the sufficiency of funds to support the appropriations within fifteen (15) days of receipt of a Certified Copy of the action taken.

Date: November 17, 2023 Clerk-Treasurer: Jennifer N. Sandberg, IAMC, CMC, CPFIM

11/22 - 65771

HSPAXLP

December 5, 2023

ALL TOWN FUNDS	$422,586.81
WASTEWATER OPERATING	$70,399.03
WATER UTILITY	$52,738.27
STORM WATER	$48,721.28
PAYROLL 11/22/23 and 12/1/23	$291,101.74

TOWN OF CEDAR LAKE, LAKE COUNTY, INDIANA

ORDINANCE NO. 1481

AN ORDINANCE AMENDING TOWN SALARY ORDINANCE NO. 1436 ESTABLISHING JOBS AND SALARIES TO BE PAID CERTAIN OFFICES, POSITIONS, AND JOBS WITHIN THE TOWN OF CEDAR LAKE FOR THE YEAR 2024, AND REPEALING ALL ORDINANCES, OR PARTS THEREOF, IN CONFLICT THEREWITH.

WHEREAS, pursuant to the provisions of Title 36 of the Indiana Code, as amended from time to time, the salaries, wages, and compensation of the Town Council, Clerk-Treasurer, Municipal Employees, Wastewater Utility Employees, Storm Water Utility Employees, Waterworks Utility Employees, Boards, Commissions, and Inspectors shall be as the Town Council, by Ordinance, may direct; and

WHEREAS, the Town Council of the Town of Cedar Lake, Lake County, Indiana, finds it appropriate to set forth a schedule of salaries, wages, and compensation for said Officers, Employees, Boards, Commissions, Inspectors and Compensated Volunteers for the calendar year **2024**.

NOW, THEREFORE, BE IT ORDAINED that the schedule of salaries, wages, and compensation be established for the calendar year by the Town Council as attached as **Exhibit "A":**

In addition to the above salary schedules, the following definitions of Employment and Services shall apply to all Appointed and Elected positions.

Employment, as defined by the provisions of IC 22-4-8 *et seq.*, as amended from time to time, subject to the other provisions of this Town Salary Ordinance, also as amended from time to time, means service, including service in interstate commerce performed for remuneration or under any contract of hire, written or oral, expressed, or implied. Services performed by an individual for remuneration shall be deemed to be employment subject to this Ordinance, as amended from time to time, irrespective of whether the common-law relationship of master and servant exists.

Services as defined by the provisions of IC 22-4-8 *et seq.*, as amended from time to time, subject to the other provisions of this Town Salary Ordinance, also as amended from time to time, shall be considered an individual's entire service performed as an employee of the Town, including any services performed which are subject to contribution solely by reason of liability for any federal tax against which credit may be taken for contributions paid into a state unemployment compensation fund. However, services performed after December 31, 1977, by an individual in the any of the following capacities is excluded as services for employment purposes:

1. An elected official;
2. A member of a legislative body or of the judiciary of a state or political subdivision;
3. An employee serving on a temporary basis in the case of fire, snow, storm, earthquake, flood, or similar emergency;
4. An individual in a position which, under the laws of the State, is designated as:
    a. A major non-tenured policymaking or advisory position; or
    b. A policymaking or advisory position the performance of the duties of which ordinarily does not require more than eight (8) hours per week.

c. Service performed after March 31, 1981, by an individual whose service is part of an unemployment work relief or work training program assisted or financed in whole by any federal agency or an agency of this state or a political subdivision of this state, by an individual receiving such work relief or work training is excluded.

Pension: All full-time employees, including the Clerk-Treasurer, shall participate in the Indiana Public Retirement System (INPRS) and have their 3% mandatory member contribution deducted from each pay. The employer contribution rate for 2024 is 11.2%.

1977 Police Officers' and Firefighters Retirement Fund ('77 Fund): Employees participating in the 1977 Police Officers' and Firefighters Retirement Fund shall have their 6% mandatory member contribution deducted from each pay. The employer contribution rate for 2024 is 19.1%.

For 2024, the Certified Police Pension salary is $76,131.51 plus $1,950.00 longevity, for an annual total of $78,081.51.

For 2024, the Certified Fire Pension salary is $66,355.64 plus $1,950.00 longevity, for an annual total of $68,305.64.

Longevity Pay: In addition to the above salary schedules and added definitions, the following longevity pay shall apply to all full-time employees, and the Clerk-Treasurer, including sworn officers of the Metropolitan Police Department, and sworn officers of the Fire Department. Longevity pay is considered a benefit of payment based upon an amount of time of service in employment to the Town.

After 3 years of service:	$15.00 per pay
After 8 years of service:	$30.00 per pay
After 13 years of service:	$45.00 per pay
After 16 years of service:	$60.00 per pay
After 19 years of service:	$75.00 per pay

For Police and Fire Pension purposes, the nineteen-year level shall be used to determine the longevity portion of the pension certified salary.

Holiday Pay: Holidays (full days, 8 hours) to be observed with pay as follows for all full-time civilian employees, and the Clerk-Treasurer. Holidays are New Year's Day, Martin Luther King Day, President's Day, Good Friday, Memorial Day, Independence Day, Labor Day, Veteran's Day, Thanksgiving and the day after, Christmas Eve and Christmas Day. If a holiday occurs on Saturday, the Friday before such day shall be designated as holiday with pay, and if the holiday occurs on Sunday, the Monday after such day shall be designated as holiday with pay. Primary and General Election days are granted as paid holidays only when there is an election year. Any hours an employee is required to work on a paid holiday, those hours will be paid at the overtime rate. *Refer to the Police Department Standard Operating Procedure (SOP) concerning Sworn Police Officers.*

Mon, Jan 1, 2024	New Year's Day	Mon, Sep 2, 2024	Labor Day
Mon, Jan 15, 2024	Martin Luther King Day	Tues, Nov 5, 2024	Election Day
Mon, Feb 19, 2024	Presidents' Day	Mon, Nov 11, 2024	Veterans' Day
Fri, Mar 29, 2024	Good Friday	Thurs, Nov 28, 2024	Thanksgiving Day
Tues, May 7, 2024	Primary Election Day	Fri, Nov 29, 2024	Day after Thanksgiving
Mon, May 27, 2024	Memorial Day	Tues, Dec 24, 2024	Christmas Eve
Thurs, Jul 4, 2024	Independence Day	Wed, Dec 25, 2024	Christmas Day

Holidays to be observed are as follows for all sworn full-time and part-time Fire personnel. Sworn members will receive additional pay at the overtime rate for each hour worked on designated holiday.

Mon, Jan 1, 2024	New Year's Day	Thurs, Nov 28, 2024	Thanksgiving Day
Fri, Mar 29, 2024	Good Friday	Fri, Nov 29, 2024	Day after Thanksgiving
Sun, Mar 31, 2024	Easter	Tues, Dec 24, 2024	Christmas Eve
Mon, May 27, 2024	Memorial Day	Wed, Dec 25, 2024	Christmas Day
Thurs, Jul 4, 2024	Independence Day	Tues, Dec 31, 2024	New Year's Eve
Mon, Sep 2, 2024	Labor Day		

Group Health Insurance: All full-time employees, and the Clerk-Treasurer, shall be provided health, vision, and dental insurance at the cost of 10% of the monthly premium charged and paid by the Town, payable monthly. The Town will pay 90% of the monthly premium charged to the Town for such coverage. Notwithstanding anything in the foregoing sentence to the contrary, the Town employee shall pay 10% of the monthly premium charged to the Town for whatever coverage the employee selects.

Additional Insurance Benefits: All full-time employees, and the Clerk-Treasurer, will be provided, at no cost, a group Life and AD&D insurance plan by the Town. The Town will provide at no cost to the employee, a long-term disability plan. This shall be for all full-time employees, and the Clerk-Treasurer that are not members of the INPRS 1977 Fund.

Recording Secretary Compensation: Full-time employees acting as Recording Secretary for a Board or Commission shall be paid their regular hourly rate from the appropriate budget, and may qualify for overtime compensation.

Waiver of Payment and Compensation: Per IC 36-5-3-6, only Elected Officials can waive receipt of payment of compensation for services. Any waivers shall be in written submission to the Clerk-Treasurer before January 1 of the year covered by the notice. The Official understands that the notice is irrevocable beginning January 1 of the year covered. Upon receipt of such waiver, the Clerk-Treasurer shall report the same to the Town Council.

Emergency Fire Service Response: All Employees of the Town who are also delineated as Members of the Cedar Lake Volunteer Fire Department, a not-for-profit entity, shall be permitted to respond to any fire or emergency-related call which the Town Volunteer Fire Department ordinarily and necessarily responds to while said Employee is engaged in his/her duties and responsibilities as a Town Employee. In the event an Employee elects to respond to the fire or emergency-related call for which the Town Volunteer Fire Department ordinarily responds, then said Employee shall be paid the regular wage or salary which the Employee is entitled to under the terms and provisions of this Ordinance, as amended from time to time, without loss or penalty. In the event an Employee elects to respond to a fire or emergency-related call while working as a Town Employee, that Employee shall not be entitled to receipt of, nor shall be paid by the Town Volunteer Fire Department, and the only compensation of the Employee shall be that of the wages or salaries to which that Employee is entitled and no other.

Bi-weekly wages for all hourly and salaried employees may be lower than stated. Bi-weekly amounts stated are not to exceed. Hourly rates shown for employees may be rounded.

All existing Ordinances, or parts thereof, in conflict with the provisions of this Ordinance, are hereby deemed null, void, and of no legal effect, and are specifically repealed.

If any section, clause, provision, or portion of this Ordinance shall be held to be invalid or unconstitutional by any Court of competent jurisdiction, such decision shall not affect any other section, clause, provision, or portion of this Ordinance.

This Ordinance shall take effect, and be in full force and effect, from and after its passage by the Town Council of the Town of Cedar Lake, Lake County, Indiana, in conformance with applicable law.

ALL OF WHICH IS PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF CEDAR LAKE, LAKE COUNTY, INDIANA, THIS 5th DAY OF DECEMBER, 2023.

TOWN OF CEDAR LAKE, LAKE COUNTY, INDIANA, TOWN COUNCIL

Richard Sharpe, President	John Foreman, Vice President
Robert H. Carnahan, Ward 1	Julie Rivera, Ward 2
Nick Recupito, Ward 3	Ralph Miller, Ward 4
	Colleen Schieben, Ward 5

ATTEST:

Jennifer N. Sandberg, IAMC, CMC, CPFIM
Clerk-Treasurer

TOWN OF CEDAR LAKE

EXHIBIT A

SCHEDULE OF 2024 SALARIES AND WAGES

Department	Employee Description	Position Type	Pay Base	2024 Bi-Weekly Maximum	2024 Hourly Maximum	GEN (%)	MVH (%)	LCSW (%)	WW (%)	WTR (%)	SWD (%)	RDC (%)	Parks (%)	Total (%)
Clerk-Treasurer														
	Clerk-Treasurer	Elected	Salary-Exempt	$ 2,178.84		50.0%	0.0%	0.0%	22.0%	18.0%	5.0%	5.0%	0.0%	100.0%
	Clerk-Treasurer - IAMC	Elected	Salary-Exempt	$ 2,376.96		50.0%	0.0%	0.0%	22.0%	18.0%	5.0%	5.0%	0.0%	100.0%
	Clerk-Treasurer - CMC	Elected	Salary-Exempt	$ 2,575.00		50.0%	0.0%	0.0%	22.0%	18.0%	5.0%	5.0%	0.0%	100.0%
	Clerk-Treasurer - CPFIM	Elected	Salary-Exempt	$ 2,826.92		50.0%	0.0%	0.0%	22.0%	18.0%	5.0%	5.0%	0.0%	100.0%
	Clerk-Treasurer - MMC	Elected	Salary-Exempt	$ 3,028.85		50.0%	0.0%	0.0%	22.0%	18.0%	5.0%	5.0%	0.0%	100.0%
	Chief Deputy	Full-time	Salary-Exempt	$ 1,757.70		50.0%	0.0%	0.0%	22.0%	18.0%	5.0%	5.0%	0.0%	100.0%
	Chief Deputy - IAMC	Full-time	Salary-Exempt	$ 1,870.22		50.0%	0.0%	0.0%	22.0%	18.0%	5.0%	5.0%	0.0%	100.0%
	Chief Deputy - CMC	Full-time	Salary-Exempt	$ 1,982.75		50.0%	0.0%	0.0%	22.0%	18.0%	5.0%	5.0%	0.0%	100.0%
	Chief Deputy - CPS	Full-time	Salary-Exempt	$ 2,166.48		50.0%	0.0%	0.0%	22.0%	18.0%	5.0%	5.0%	0.0%	100.0%
	Deputy Clerk	Full-time	Hourly		$ 22.65	0.0%	0.0%	0.0%	55.0%	33.0%	12.0%	0.0%	0.0%	100.0%
	Deputy Clerk - IAMC	Full-time	Hourly		$ 24.20	0.0%	0.0%	0.0%	55.0%	33.0%	12.0%	0.0%	0.0%	100.0%
	Payroll/Benefits Clerk	Full-time	Hourly		$ 20.25	35.0%	0.0%	0.0%	30.0%	30.0%	5.0%	0.0%	0.0%	100.0%
	Town/Utility Billing Clerk	Full-time	Hourly		$ 16.50	18.0%	0.0%	0.0%	36.0%	36.0%	10.0%	0.0%	0.0%	100.0%
	Accounts Payable Clerk	Full-time	Hourly		$ 16.50	35.0%	0.0%	0.0%	30.0%	30.0%	5.0%	0.0%	0.0%	100.0%
	Utility Account Specialist	Part-time	Hourly		$ 100.00	0.0%	0.0%	0.0%	42.0%	42.0%	16.0%	0.0%	0.0%	100.0%
	The Clerk-Treasurer is not required to report hours worked per IC 36-5-3-2, but the Clerk-Treasurer may voluntarily report hours and participate in all of the various employee benefits programs afforded regular full-time employees, less mandated deductions and withholdings.													
Town Council & Administration														
	Town Manager	Full-time	Salary-Exempt	$ 4,876.44		50.0%	0.0%	0.0%	20.0%	20.0%	5.0%	5.0%	0.0%	100.0%
	Technology Director	Full-time	Salary-Exempt	$ 3,432.69		50.0%	0.0%	0.0%	15.0%	15.0%	15.0%	5.0%	0.0%	100.0%
	Deputy IT/GIS Coordinator	Full-time	Salary-Exempt	$ 3,076.92		50.0%	0.0%	0.0%	15.0%	15.0%	15.0%	5.0%	0.0%	100.0%
	Administrative Assistant	Full-time	Hourly		$ 22.15	50.0%	0.0%	0.0%	20.0%	20.0%	5.0%	5.0%	0.0%	100.0%
	Town Council President	Elected	Monthly	---- $1,208.55 per month ----		50.0%	0.0%	0.0%	20.0%	20.0%	10.0%	0.0%	0.0%	100.0%
	Town Council Member	Elected	Monthly	---- $1,114.05 per month ----		50.0%	0.0%	0.0%	20.0%	20.0%	10.0%	0.0%	0.0%	100.0%
	Custodian	Full-time	Hourly		$ 18.40	60.0%	0.0%	0.0%	20.0%	20.0%	0.0%	0.0%	0.0%	100.0%
	Recording Secretary	Full-time	Hourly		$ 18.95	50.0%	0.0%	0.0%	15.0%	15.0%	15.0%	5.0%	0.0%	100.0%
Planning, Zoning & Building														
	Planning Director	Full-time	Salary-Exempt	$ 3,432.69		70.0%	0.0%	0.0%	20.0%	0.0%	5.0%	5.0%	0.0%	100.0%
	Building Administrator	Full-time	Salary-Exempt	$ 2,495.76		70.0%	0.0%	0.0%	20.0%	0.0%	5.0%	5.0%	0.0%	100.0%
	Building Coordinator	Full-time	Hourly		$ 21.65	70.0%	0.0%	0.0%	20.0%	0.0%	5.0%	5.0%	0.0%	100.0%
	Planning Secretary	Full-time	Hourly		$ 17.35	70.0%	0.0%	0.0%	20.0%	0.0%	5.0%	5.0%	0.0%	100.0%
	Building Inspector	Full-time	Hourly		$ 31.20	70.0%	0.0%	0.0%	20.0%	0.0%	5.0%	5.0%	0.0%	100.0%
	On-Call Building Inspector	On-Call	Per Inspection		$ 21.50	50.0%	0.0%	0.0%	20.0%	20.0%	5.0%	5.0%	0.0%	100.0%
	Code Enforcement Officer	Full-time	Hourly		$ 25.75	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Public Works (Streets, Parks & Utilities)														
	Operations Director	Full-time	Salary-Exempt	$ 3,432.69		0.0%	30.0%	0.0%	25.0%	25.0%	20.0%	0.0%	0.0%	100.0%
	Mechanic	Full-time	Hourly		$ 29.95	0.0%	25.0%	0.0%	25.0%	25.0%	25.0%	0.0%	0.0%	100.0%
	Superintendent - PW	Full-time	Hourly		$ 29.95	0.0%	50.0%	0.0%	25.0%	0.0%	25.0%	0.0%	0.0%	100.0%
	Superintendent - WW	Full-time	Hourly		$ 29.95	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Superintendent - Water	Full-time	Hourly		$ 29.95	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
	Foreman/Technician - WW	Full-time	Hourly		$ 27.20	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Foreman/Technician - Water	Full-time	Hourly		$ 27.20	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
	Foreman - PW	Full-time	Hourly		$ 26.25	0.0%	40.0%	20.0%	20.0%	0.0%	20.0%	0.0%	0.0%	100.0%
	Foreman - WW	Full-time	Hourly		$ 26.25	0.0%	0.0%	0.0%	50.0%	50.0%	0.0%	0.0%	0.0%	100.0%
	Foreman - Water	Full-time	Hourly		$ 26.25	0.0%	0.0%	0.0%	50.0%	50.0%	0.0%	0.0%	0.0%	100.0%
	Crew Leader - PW	Full-time	Hourly		$ 24.40	0.0%	25.0%	0.0%	25.0%	25.0%	25.0%	0.0%	0.0%	100.0%
	Crew Leader - Storm	Full-time	Hourly		$ 24.40	0.0%	50.0%	0.0%	0.0%	0.0%	50.0%	0.0%	0.0%	100.0%
	Crew Worker	Full-time	Hourly		$ 22.60	---------- Dependent on assigned job duties ----------								N/A
	Administrative Assistant	Full-time	Hourly		$ 19.50	0.0%	33.0%	0.0%	23.0%	23.0%	21.0%	0.0%	0.0%	100.0%

TOWN OF CEDAR LAKE

EXHIBIT A

SCHEDULE OF 2024 SALARIES AND WAGES

Department	Employee Description	Position Type	Pay Base	2024 Bi-Weekly Maximum	2024 Hourly Maximum	GEN (%)	MVH (%)	LCSW (%)	WW (%)	WTR (%)	SWD (%)	RDC (%)	Parks (%)	Total (%)
	Public Works employees that hold the following certifications will receive the stated additional amount per hour. DSM or WTR 2 may be combined with one CDL certification.													
	IN DSM-Distribution System Medium License	Full-time	Hourly		$ 1.50									
	WT2	Full-time	Hourly		$ 1.70									
	CDL A	Full-time	Hourly		$ 1.25									
	CDL B	Full-time	Hourly		$ 1.00									
	On-Call Duty - A scheduled employee will be paid $70.00. The employee shall be compensated for a minimum of one (1) hour of work when called in.													
	Uniform Allowance - Salaried and full-time crew are to receive $350, payable annually with the last pay of September included with regular pay.													
Parks and Rec														
	Parks and Recreation Superintendent	Full-time	Salary-Exempt	$ 3,432.69		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Administrative Assistant	Full-time	Hourly		$ 22.15	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Recreation Coordinator	Full-time	Salary-Exempt	$ 2,376.92		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Maintenance Foreman	Full-time	Hourly		$ 27.25	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Park Crew Worker	Full-time	Hourly		$ 22.60	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Open Space Groundskeeper	Part-time	Hourly		$ 15.45	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Program Instructor	Part-time	Per class	------ $50.00 per class ------		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Recreation Aide	Part-time	Hourly		$ 13.00	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Soccer Referee	Part-time	Hourly		$ 13.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
	On-Call Duty - A scheduled employee will be paid $70.00. The employee shall be compensated for a minimum of one (1) hour of work when called in.													
	Uniform Allowance - Full-time employees are to receive $350, payable annually with the last pay of September included with regular pay.													
Boards and Commissions														
	Board of Safety	Part-time	Per meeting	---- $114.00 per meeting ----		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	JMOB	Part-time	Per meeting	---- $114.00 per meeting ----		0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Storm Water Management	Part-time	Per meeting	---- $114.00 per meeting ----		0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
	Plan Commission	Part-time	Per meeting	---- $114.00 per meeting ----		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	BZA	Part-time	Per meeting	---- $114.00 per meeting ----		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	RDC	Part-time	Per meeting	---- $114.00 per meeting ----		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
	Unsafe Building Commission	Part-time	Per meeting	---- $114.00 per meeting ----		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Park Board	Part-time	Per meeting	---- $114.00 per meeting ----		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Boards and commissions are paid per meeting attended, payble semi-annually in July and December.													
	Members of the Town Council are not entitled to receive additional compensation for service on boards or commissions.													
Police														
	Police Chief	Full-time	Salary-Exempt	$ 3,432.69		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Deputy Chief	Full-time	Salary Non-Exen	$ 3,090.00		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Commander	Full-time	Salary Non-Exen	$ 3,002.50		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Lieutenant	Full-time	Salary Non-Exen	$ 2,883.10		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Sergeant	Full-time	Salary Non-Exen	$ 2,798.95		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Corporal	Full-time	Salary Non-Exen	$ 2,723.15		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Patrolman First Class	Full-time	Salary Non-Exen	$ 2,660.45		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Patrolman	Full-time	Salary Non-Exen	$ 2,583.70		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Probationary Patrolman	Full-time	Salary Non-Exen	$ 2,500.45		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Code Enforcement Officer	Part-time	Hourly		$ 21.65	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Administrative Assistant	Full-time	Hourly		$ 23.60	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	FT Clerk	Full-time	Hourly		$ 20.30	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	PT Clerk	Part-time	Hourly		$ 19.35	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Crossing Guard	Part-time	Hourly		$ 15.50	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	VIPS Stipend	Volunteer	Per Call Out		$ 16.25	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	VIPS Lieutenant	Volunteer	Stipend	----- $1,000.00 annually -----		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	VIPS Sergeant	Volunteer	Stipend	------ $500.00 annually ------		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Police Officer First Class*			$ 2,928.14		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

** Certified to Indiana Public Employees' Retirement Fund, rate is fixed.*

TOWN OF CEDAR LAKE

EXHIBIT A

SCHEDULE OF 2024 SALARIES AND WAGES

Department	Employee Description	Position Type	Pay Base	2024 Bi-Weekly Maximum	2024 Hourly Maximum	GEN (%)	MVH (%)	LCSW (%)	WW (%)	WTR (%)	SWD (%)	RDC (%)	Parks (%)	Total (%)
	Salary Non-Exempt Employees are due overtime after 86 hours worked per pay period.													
	Police Grants - Full-time officers shall receive 1.5 times their hourly rate of pay in addition to their regular salary for work performed as outlined for each specific grant.													
	Uniform Allowance - Full-time officers are to receive $1,500 paid semi-annually with the first pays of June and December and included with regular pay.													
	VIPS Stipend - December through May activity payable first pay July. June through November activity payable first pay in December. VIPS Officer Stipends payable semi-annually on the first pays in July and December.													
Fire														
	Fire Chief	Full-time	Salary-Exempt	$ 3,432.69		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Deputy Chief	Full-time	Salary-Exempt	$ 2,971.16		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Battalion Chief	Full-time	Salary Non-Exen	$ 2,677.75		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	EMS Division Chief	Full-time	Salary Non-Exen	$ 2,600.80		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Captain FF/Paramedic	Full-time	Salary Non-Exen	$ 2,570.32		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Firefighter/Paramedic**	Full-time	Salary Non-Exen	$ 2,552.14		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Firefighter/EMT	Full-time	Salary Non-Exen	$ 1,966.36		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Probationary Firefighter/Paramedic	Full-time	Salary Non-Exen	$ 2,020.04		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	EMS Billing Clerk	Full-time	Hourly		$ 18.75	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Firefighter/Paramedic	Part-time	Hourly		$ 21.05	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Firefighter/EMT	Part-time	Hourly		$ 16.45	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Division Chief Marine Unit	Part-time	Hourly		$ 15.45	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Firefighter	Part-time	Hourly		$ 15.45	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	*** 1977 Fire Pension/Disability Fund 1st Class Firefighter Salary equals Firefighter/Paramedic Pay per Resolution No. 1227.*													
	Uniform Allowance - Full-time officers are to receive $350 paid annually with the lasy pay of January and included with regular pay.													
	Salary Non-Exempt Employees are due overtime after 106 hours worked per pay period.													
Volunteer Fire Department														
	Training Officer	Volunteer	Stipend	----- $1,000.00 annually -----		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Fire Inspector	Volunteer	Stipend	----- $1,000.00 annually -----		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Assistant Chief	Volunteer	Stipend	------ $750.00 annually ------		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Battalion Chief	Volunteer	Stipend	------ $500.00 annually ------		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Captain	Volunteer	Stipend	------ $300.00 annually ------		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Lieutenant	Volunteer	Stipend	------ $200.00 annually ------		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Car/Clothing Allowance	Volunteer	Stipend	------ $200.00 annually ------		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Fire Response	Volunteer	Per Call-Out	------ $16.25 per callout ------		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Training Pay	Volunteer	Per Session	------ $16.25 per callout ------		100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
	Volunteer fire dispatch and training pay compensation activity from December through May payable in July, June through November activity payable in December.													
	Stipends are paid semi-annually with the first pay in July and December.													

Notes:

All wages for hourly employees may be lower than stated.

Hourly and bi-weekly rates shown for employees may be rounded.

Distributions may be adjusted beyond percentages shown based on type of work performed and budgetary constraints.

TOWN OF CEDAR LAKE, LAKE COUNTY, INDIANA

ORDINANCE NO. 1482

AN ORDINANCE AMENDING TOWN ORDINANCE NO. 1150, AS AMENDED FROM TIME TO TIME, BEING: "AN ORDINANCE ESTABLISHING JOB/EMPLOYMENT DESCRIPTIONS FOR THE EMPLOYEES OF THE TOWN OF CEDAR LAKE, REPEALING ALL ORDINANCES AND TOWN CODE SECTIONS, OR PORTIONS THEREOF, IN CONFLICT HEREWITH, INCLUDING TOWN ORDINANCE NO. 1064; AND ALL MATTERS RELATED HERETO": AMENDING THE JOB DESCRIPTIONS OF MECHANIC, CUSTODIAN, TOWN/UTILITY BILLING CLERK, UTILITY ACCOUNTING SPECIALIST, AND CREATING THE JOB DESCRIPTION OF DEPUTY IT/GIS COORDINATOR FOR THE TOWN, AND ALL MATTERS RELATED THERETO.

WHEREAS, the Town Council of the Town of Cedar Lake, Lake County, Indiana (hereinafter the "Town Council"), has previously adopted its Ordinance No. 1150 on February 21, 2012, establishing Job/Employment Descriptions for the Employees of the Town of Cedar Lake; and

WHEREAS, the Town Council has reviewed growth and staffing needs for the Town of Cedar Lake Public Works Department, Town Administration and Clerk-Treasurer Departments, including but not limited to, the job responsibilities and duties of the Town of Cedar Lake employees; and

WHEREAS, the Town Council has determined, after such review, that the need to amend Mechanic, Custodian, Town/Utility Billing Clerk, Utility Accounting Specialist, and to add Deputy IT/GIS Coordinator, exits;

WHEREAS, the Town Council, upon its review, has determined it appropriate, advisable, and in the best interests of the residents of the Town, to amend Mechanic, Custodian, Town/Utility Billing Clerk, Utility Accounting Specialist, and to add Deputy IT/GIS Coordinator; and

WHEREAS, the Town Council has now determined it appropriate and advisable to add the Job Descriptions for the employees of Town of Cedar Lake for the benefit of the citizens and residents of the Town of Cedar Lake.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF CEDAR LAKE, LAKE COUNTY, INDIANA:

SECTION ONE: That Town Ordinance No. 1150 be amended to amend and to add as well as include Exhibit "A" the Job/Employment Descriptions for the Town of Cedar Lake job positions, and identifying therein the Job/Employment duties and responsibilities of such Town of Cedar Lake Departments Job Positions hereafter, namely:

1. Mechanic
2. Custodian
3. Town/Utility Billing Clerk
4. Utility Accounting Specialist
5. Deputy IT/GIS Coordinator

SECTION TWO: That all Ordinances and Town Code Sections, or parts thereof, in conflict with the provisions of this Amendatory Ordinance are hereby deemed null, void, and of no legal effect, and are specifically repealed.

SECTION THREE: That if any section, clause, provision, or portion of this Ordinance shall be held to be invalid or unconstitutional by any Court of competent jurisdiction, such decision shall not affect any other section, clause, provision, or portion of this Ordinance.

SECTION FOUR: That this Ordinance shall take effect, and be in full force and effect, from and after its passage and adoption by the Town Council of the Town of Cedar Lake, Lake County, Indiana, in conformance with applicable law.

ALL OF WHICH IS PASSED AND ADOPTED THIS 5th DAY OF DECEMBER 2023 BY THE TOWN COUNCIL OF THE TOWN OF CEDAR LAKE, LAKE COUNTY, INDIANA.

TOWN OF CEDAR LAKE,
LAKE COUNTY, INDIANA, TOWN COUNCIL

_____
Richard Sharpe, President

_____
John C. Foreman, Vice-President

_____
Robert H. Carnahan, Member

_____
Julie Rivera, Member

_____
Nick Recupito, Member

_____
Ralph Miller, Member

_____
Colleen Schieben, Member

ATTEST:

_____
Jennifer N. Sandberg, IAMC, CMC, CPFIM
Clerk-Treasurer

EXHIBIT A

TOWN OF CEDAR LAKE
POSITION DESCRIPTION
MECHANIC

CLASS TITLE: Mechanic
LOCATION: Public Works Facility
DEPARTMENT: Public Works
STATUS: Full-Time, Non-Exempt

GENERAL PURPOSE

Responsible for mechanical equipment repair and maintenance work involving overhaul and repair of gasoline and diesel-powered automotive stock, heavy equipment, and related components.

SUPERVISION RECEIVED

Work is performed under the Direct Supervision of the Director of Operations.

SUPERVISION EXERCISED

None

ESSENTIAL DUTIES AND RESPONSIBILITIES

- Perform skilled mechanical repair and overhaul work on various types of fleet equipment such as automobiles, trucks (both heavy and light duty), gasoline and diesel engines, heavy equipment such as backhoes, front loaders, graders, street sweepers, pump/vacuum trucks, mowers, and small equipment, along with all other types of municipal power-driven equipment in accordance with standard trade practices.
- Repair, rebuild, or replace various types of hydraulic equipment such as pumps, hoses, cylinders, jacks, and other related parts and various types of transmissions, including automatic, manual, and hydrostatic drive systems and their related components.
- Perform preventative maintenance on gasoline and diesel power equipment including: engine oil changes, chassis lubrications, check and replenish other fluids as needed. Repair or replace as needed: lights, brakes, and related parts, tires and tubes, chassis parts, mounted vehicle components (both interior and exterior), install and repair safety equipment, light bars, spot lights, emergency beacons, and communication system and related vehicle wiring.

- May provide direction and training to other Town employees as assigned to assist in the repair and servicing of equipment or provide technical guidance to less experienced employees.
- Perform skilled diagnostic and repair procedures on standard and electronic ignition systems, along with computerized fuel injections systems, diesel fuel systems and total vehicle electrical systems.
- Weld and modify equipment, including fabrication of parts as needed.
- Follow proper procedures for creating requisitions, obtaining repair service parts and supplies, producing, and maintaining records of labor, parts and supplies used in work production. Demonstrate knowledge of parts buying and stocking.
- Comply with all safety regulations and participate in an effective shop safety program. Demonstrate knowledge of occupational hazards and safety precautions of automotive and machine shop work.
- Test and inspect completed work to assure proper performance and timely completion.
- Operates a variety of power construction and maintenance equipment used in the wastewater, water, stormwater, street, and park departments.
- Attends meetings of the various Town boards or commissions when requested.
- Perform other duties as needed and/or directed.

PERIPHERAL DUTIES

The duties of a classification shall include peripheral duties consistent with the need for workforce flexibility. Management may accordingly, direct an employee to perform any task in addition to the normal duties of the classification, provided that the employee has the skills required to perform the tasks, and the appropriate safety factors have been applied.

DESIRED MINIMUM QUALIFICATIONS

- Education and Experience:
  - High school diploma or equivalent.
  - Four (4) years work with heavy gasoline and diesel equipment at Journeyman level, or equivalent, including experience as an auto mechanic and use of the latest technology and testing equipment. Successful completion of technical school training in gasoline and diesel engine repair may be substituted for up to two (2) years of experience.
  - Certificates of acetylene, arc, and MIG welding are desirable.
  - Valid Indiana Driver's License, with CDL endorsement or ability to obtain one within six months of hire.

- Necessary Knowledge, Skills, and Abilities:
  - Skill in the use of hand and machine tools, testing equipment, welders, torches, and other automotive equipment associated with diagnosis and repairs of fleet equipment.
  - Ability to work in adverse weather conditions including extreme temperatures.
  - Ability to write legibly, maintain records and complete reports, understand, and carry out moderately complex oral and written instructions, read, write, speak, and understand English.
  - Ability to work on short notice in emergency situations.
  - Ability to work in small, confined areas with arms extended overhead for extended periods of time.
  - Ability to bend, scoop, squat, and reach/extend arms at repeated times daily, and ability to perform repetitive motions.
  - Ability to lift 50 lbs. and move 100 lbs.
  - Ability to distinguish between sounds/noises that can be identified.
  - Hand/eye coordination is necessary to perform various diagnostic and repair tasks.
  - Ability to use spatial judgement.
  - Ability to respond to equipment failures and during non-duty hours on an on-call basis or to work beyond regular daily shifts as required by workload.

TOOLS AND EQUIPMENT USED

Phone, personal computer, copy machine, and shop tools.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to use hands to finger, handle, feel or operate objects, tools, or controls and reach with hands and arms. The employee is frequently required to stand and talk or hear. The employee is occasionally required to walk, sit, climb, or balance, stoop, kneel, crouch, or crawl and smell.

The employee must frequently lift and/or move up to 50 pounds and occasionally Lift and/or move up to 100 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee usually works in outside weather conditions. The employee usually works near moving mechanical parts and is occasionally exposed to wet and/or humid conditions and vibration. The employee occasionally works in high, precarious places and is occasionally exposed to fumes or airborne particles, toxic or caustic chemicals, and risk of electrical shock.

The noise level in the work environment is usually loud in field settings and moderately quiet in office settings.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.

The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

Employee's signature is an acknowledgement that they have read and understand this job description.

Printed Employee Name	Employee Signature
Clerk-Treasurer	Effective Date

TOWN OF CEDAR LAKE
POSITION DESCRIPTION
CUSTODIAN

CLASS TITLE: Custodian
LOCATION: Town Hall
DEPARTMENT: Town Administration
STATUS: Full-Time, Non-Exempt

GENERAL PURPOSE

Performs a variety of skilled and unskilled tasks in the custodian care and maintenance of the Town Hall and surrounding grounds.

SUPERVISION RECEIVED

Work is performed under the Direct Supervision of the Town Manager or their designee and general supervision of the Clerk Treasurer.

SUPERVISION EXERCISED

None

ESSENTIAL DUTIES AND RESPONSIBILITIES

- Keeps building and surrounding property in clean and orderly condition.
- Performs routine maintenance activities.
- Sweeps, mops, scrubs, or vacuums floors.
- Gathers and empties trash.
- Scrubs, sanitizes, and supplies restroom facilities.
- Removes snow and ice from sidewalks and entrances.
- Picks up litter from around buildings and grounds.
- Dusts furniture, walls, and equipment.
- Cleans windows, mirrors, and partitions with soap and other cleansers.
- Follows procedures for the use of chemical cleaners and power machinery to prevent damage to floors and fixtures.
- Cleans and polishes furniture and fixtures.
- Manages inventory of cleaning supplies.
- Inspects and maintains assigned custodial equipment and small tools for proper operating condition.
- May be required to open and close building for special meetings or events.
- Drives vehicles required to perform or travel to cleaning work.

- Notifies managers regarding the need for repairs or additions to building operating systems.

PERIPHERAL DUTIES

The duties of a classification shall include peripheral duties consistent with the need for workforce flexibility. Management may accordingly, direct an employee to perform any task in addition to the normal duties of the classification, provided that the employee has the skills required to perform the tasks, and the appropriate safety factors have been applied.

DESIRED MINIMUM QUALIFICATIONS

- Education and Experience:
  - High school diploma or equivalent.
  - Any combination of experience and training which demonstrates the knowledge to perform the essential duties and responsibilities.

- Necessary Knowledge, Skills and Abilities:
  - Knowledge of standard cleaning methods and procedures.
  - Ability to stand, walk, and bend for many hours.
  - Ability to perform repetitive motion for long periods of time.
  - Experience with using cleaning equipment, including vacuum cleaners, floor buffers, and cleaning solutions.
  - Knowledge of occupational hazards safety rules.
  - Ability to work efficiently and effectively with minimal supervision.
  - Possess effective written and verbal communication skills.
  - Basic math skills.
  - Ability to lift heavy objects, climb ladders and work at particular heights.

SPECIAL REQUIREMENTS

None

TOOLS AND EQUIPMENT USED

Floor buffers, steam cleaners, carpet cleaners, washers, vacuum, mops, broom, dusting equipment, shovels and sprayers, step stools and/or ladders.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job.

Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to reach with hands and arms. The employee frequently is required to stand, walk, and use hands to finger, handle, feel or operate objects, tools, and controls. The employee is occasionally required to sit, climb or balance, stoop, kneel, crouch or crawl, and talk or hear.

The employee must frequently lift and/or move up to 25 pounds and occasionally lift and/or move more than 100 pounds. Specific vision abilities required by this job include close vision, and the ability to adjust focus.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee occasionally works near moving mechanical parts. The employee occasionally works in high, precarious places and is occasionally exposed to wet and/or humid conditions, fumes or airborne particles, and toxic chemicals. The employee is occasionally exposed to risk of electrical shock.

The noise level in the work environment is usually quiet and moderately loud during some events and activities.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.

The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

Employee's signature is an acknowledgement that they have read and understand this job description.

_____	_____
Printed Employee Name	Employee Signature
_____	_____
Clerk-Treasurer	Effective Date

TOWN OF CEDAR LAKE
POSITION DESCRIPTION
TOWN/UTILITY BILLING CLERK

CLASS TITLE: Town/Utility Billing Clerk
LOCATION: Town Hall
DEPARTMENT: Clerk-Treasurer
STATUS: Full-Time, Non-Exempt

GENERAL PURPOSE

Responsible for maintaining the Town's utility billing records and monitoring utility accounts for accurate billing and timely payments. Provides customer service concerning municipal utilities and services both in person and via telephone. Assists customers with opening and closing utility accounts as well as providing answers to customer inquiries and address customer complaints.

SUPERVISION RECEIVED

Works under the general supervision of the Clerk Treasurer and direct supervision of the Deputy Clerk.

SUPERVISION EXERCISED

None

ESSENTIAL DUTIES AND RESPONSIBILITIES

Receives money for payment of utility bills, utility deposits, and other related payments to the municipality.

- Balances cash drawer daily with computerized cash receipt system.
- Sets up new utility accounts; provides information regarding deposit requirements, billing schedule and other applicable information.
- Assists with processing utility service requests such as connecting and disconnecting of utility service.
- Receives and provides information to citizens regarding utility bills, discrepancies, or other utility billing concerns.
- Orders meter check when a discrepancy occurs. Generates re-read lists as necessary.
- Alerts Public Works of possible leaks and problem accounts.
- Generates past due reports; may initiate citizen payment arrangements.
- Prepares door tags/shut-off notice for overdue accounts, computes penalties and fees.
- Computes necessary fees for reconnection; completes computations for adjustments and special billings with supervisor approval.

- Coordinates with Public Works staff to resolve meter and billing problems.
- Performs other duties as assigned including, but not limited to, assistance with customers at the general Clerk-Treasurer window for dog tags, ordinance violations, and Town related matters.

PERIPHERAL DUTIES

The duties of a classification shall include peripheral duties consistent with the need for workforce flexibility. Management may accordingly, direct an employee to perform any task in addition to the normal duties of the classification, provided that the employee has the skills required to perform the tasks, and the appropriate safety factors have been applied.

DESIRED MINIMUM QUALIFICATIONS

- Education and Experience:
  - High school diploma or equivalent.
  - Any combination of experience and training which demonstrates the knowledge to perform the essential duties and responsibilities including financial management, personnel management, records management, information technology management and/or other municipal services.

- Necessary Knowledge, Skills, and Abilities:
  - Basic bookkeeping and record keeping practices and procedures
  - Proper methods of handling, receipting, and maintaining records of money received or disbursed.
  - Working knowledge of computers and electronic data processing.
  - Modern office practices and procedures.
  - Effective customer service etiquette both in person and on the telephone.
  - Performing basic accounting clerical work.
  - Entering data at an acceptable rate and accuracy.
  - Dealing with the general public and resolving customer complaints.
  - Planning and organizing work with consideration for frequent interruptions.
  - Perform cashier duties and handle stressful situations.
  - Prepare and maintain detailed records and reports.
  - Perform accurate routine arithmetic computations and tabulations.
  - Learn to interpret, apply, explain relevant regulation, policies, and procedures.
  - Establish and maintain cooperative working relationships with others.
  - Communicate effectively both orally and in writing.

SPECIAL REQUIREMENTS

None

TOOLS AND EQUIPMENT USED

Phone switchboard; personal computer; copy machine; postage machine; fax machine; base radio; 10-key calculator.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to sit and talk and/or hear. The employee is occasionally required to walk; use hands to manipulate, handle, or operate objects, tools, or controls; and reach with hands and arms.

The employee must occasionally lift and/or move up to fifty (50) pounds. Specific vision abilities required by this job include close vision and the ability to adjust focus.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually quiet, however, at times may be noisy with the sounds of sirens and the like.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.

The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

Employee's signature is an acknowledgement that they have read and understand this job description.

Printed Employee Name	Employee Signature
Clerk-Treasurer	Effective Date

TOWN OF CEDAR LAKE
POSITION DESCRIPTION
UTILITY ACCOUNTING SPECIALIST

CLASS TITLE: Utility Accounting Specialist
LOCATION: Remote
DEPARTMENT: Clerk-Treasurer
STATUS: Part-Time, Non-Exempt

GENERAL PURPOSE

The Utility Accounting Specialist performs specialized accounting review, analysis, and reporting as directed by the Clerk-Treasurer for the Town's utilities with respect to wastewater, water, and stormwater. This position is responsible for utility system accounting work and financial analysis.

SUPERVISION RECEIVED

Work is performed under the Direct Supervision of the Clerk Treasurer.

SUPERVISION EXERCISED

None

ESSENTIAL DUTIES AND RESPONSIBILITIES

- Provide cost analysis on utility revenues and expenses.
- Provide financial and statistical analysis on utility rates and charges
- Provides recommendations on investment and cost saving measures for the Town's utilities.
- Consults with the Clerk-Treasurer, Town Administration, Elected Officials, and Board Members as directed.
- Assists the Clerk-Treasurer with the prescribed Indiana State Board of Accounts audit, and any other audits that may take place.
- Monitors, maintains, and provides information as requested for the annual financial report and auditing purposes.
- Completes all applicable reports as directed and/or required by Federal, State, and Local Laws as set forth by the Federal and State Government, Indiana State Board of Accounts, Indiana Department of Local Government Finance, and others.
- Participates in analysis of current budgets and preparation of annual budgets.
- Reviews, monitors, and maintains necessary records and information, analyzes data and compiles reports as required.

- Assists in the development, facilitation and implementation of accounting policies and procedures.
- Assists the Clerk-Treasurer with GASB-34 requirements concerning Town assets.
- Keeps abreast of legislative and regulatory developments, new administrative techniques, and current issues through continued education and professional development. May attend conferences, workshops, and webinars when appropriate and required.
- Performs related work as required and any other duties as assigned by the Clerk-Treasurer.

PERIPHERAL DUTIES

The duties of a classification shall include peripheral duties consistent with the need for workforce flexibility. Management may accordingly, direct an employee to perform any task in addition to the normal duties of the classification, provided that the employee has the skills required to perform the tasks, and the appropriate safety factors have been applied.

DESIRED MINIMUM QUALIFICATIONS

- Education and Experience:
  - Bachelor's Degree in Accounting, Business Administration or related field required.
  - Three or more years of related utility accounting experience.
  - Experience using Excel and databases including proficiency in exporting, importing, and manipulating data to produce accurate and timely statistical reports.
  - Experience with local government and public utilities.
  - Fund accounting experience desirable.
  - Valid Indiana Driver's License

- Necessary Knowledge, Skills, and Abilities:
  - Knowledge and understanding of generally accepted accounting principles, internal controls, and audit compliance.
  - Analytical skill to articulate and solve complex problems and concepts.
  - Ability to sustain a high level of accuracy in preparing and reporting financial information.
  - Ability to balance and manage a varied workload with competing priorities requiring accuracy with minimal supervision in a fast-paced work environment and/or remotely.

- Knowledge of Federal and State of Indiana laws, and Town of Cedar Lake Codes related to the activities of the Town's utilities.
- Knowledge of legislative and regulatory developments and current industry issues.
- Knowledge of management and organization theories and practices.
- Skill in managing complex administrative processes for a diverse range of services.
- Skill in maintaining public and confidential records according to statutory requirements.
- Ability to conduct research and prepare comprehensive and accurate reports.
- Ability to use office equipment including computer workstation, personal computer, or other devices and technology and the ability to master new technologies.
- Ability to effectively communicate ideas and concepts orally and in writing as well as present in a public setting.
- Ability to establish and maintain effective working relationships and use good judgement, initiative, and resourcefulness when dealing with the public, elected officials, and other employees.
- Ability to critically assess situation, develop recommendations, issue concise instructions, manage multiple tasks and work effectively under stress, within deadlines and with changes in work priority.

TOOLS AND EQUIPMENT USED

Phone, personal computer, copy machine, fax machine, postage machine, 10-key calculator.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to sit, talk, and/or hear. Ability to sit in front of a computer monitor and use keyboarding skills for significant periods of time is required.

The employee must frequently lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision, and the ability to adjust focus. Ability to operate a vehicle is required.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually quiet and moderately loud during some events and activities.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.

The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

Employee's signature is an acknowledgement that they have read and understand this job description.

Printed Employee Name	Employee Signature
Clerk-Treasurer	Effective Date

TOWN OF CEDAR LAKE
POSITION DESCRIPTION
DEPUTY TECHNOLOGY DIRECTOR – GIS COORDINATOR

CLASS TITLE: Deputy Technology Director – GIS COORDINATOR
LOCATION: Administration
DEPARTMENT: Administration
STATUS: Salaried, Exempt

GENERAL PURPOSE

The Deputy Technology Director – GIS Coordinator is a member of the Department's Administrative Team who works closely with the Town Manager, Technology Director, Planning Director, Director of Operations, Chief of Police, and Fire Chief of the Town of Cedar Lake to sustain and grow programs and services.

SUPERVISION RECEIVED

The Deputy Technology Director – GIS Coordinator is an administrative position who works under the direct supervision of the Town Manager and Technology Director.

SUPERVISION EXERCISED

None.

ESSENTIAL DUTIES AND RESPONSIBILITIES

The essential duties and responsibilities contained herein shall serve as common examples; however, the following duties and responsibilities do not constitute an exhaustive list.

- Care for the information technology needs of the Town of Cedar Lake Public Facilities, including all Town Departments.
- Captures, stores, manipulates, analyzes, and manages spatial and geographic data.
- Designs, implements, updates, and manages GIS software applications for deployment.
- Provide training, guidance and streamlining of processes.
- Works with Department Heads and supervisors to sustain and grow programs and services.

- Assist in technical liaison for the Town of Cedar Lake.
- Produce and maintain forms used by the Town of Cedar Lake.
- Care for the plant operations of the Public Facilities and scheduling outside contractors for any work to be done, in the absence of, or at the direction of, a Technology Director.
- Care for, ordering and maintaining emergency equipment in vehicles (sirens, lights, etc.).
- Care for, ordering and maintaining communication equipment in vehicles, including MDT's Mobile Computers and radio systems.
- Care for CCT systems within the Cedar Lake Public Facilities.
- Design and implement cost saving procedures and protocols utilizing technology to replace paper.
- Help-Desk for individual concerns of employees in their day-to-day operations.
- Assist other Town Department Heads with various tasks as needed at the direction of the Town Manager or Technology Director.
- Operates a vehicle when necessary to travel for Town business matters.
- Attend seminars and workshops related to information technology or public safety duties and responsibilities.

DESIRED MINIMUM QUALIFICATIONS

Job Standards: Any combination of education and experience providing the required skill and knowledge is qualifying. Typical qualifications would be equivalent to:

- High school diploma or GED
- Five (5) years of increasingly responsible related experience in the technology field or any equivalent combination of related education and experience
- CJIS Level 4 Security Awareness Certification

Skills:

- Ability to effectively meet and deal with public; ability to communicate effectively verbally and in writing; ability to handle stressful situations

- Ability to establish and maintain effective working relationships with employees, supervisors, other departments, Officials, and the public; ability to communicate effectively verbally and in writing

- Ability to operate GIS computer equipment, such as, workstations, digitizers, plotters, printers, GPS equipment, as required.

- Ability to utilize network termination tools, punch-downs, crimping tools and cable testing and verification equipment

- Ability to utilize vehicle electrical tools, crimping, soldering and test equipment

Knowledge:

- Proficiency with PCs, devices, mobile telephones, specifically mobile data units, computer software and applications, and learn new technologies as they become relevant

- General knowledge of office equipment, including fax machine, copier, telephone, calculator, and shredder

- Knowledge of vehicle electronic systems

- Knowledge of computer network design and installation

- Knowledge of network cable installation in relation to building codes, NFPA and ANSI/TIA standards and requirements

- Knowledge and experience in facility management including electrical, plumbing and HVAC

- Knowledge and experience with CCTV and access control systems

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions of the position.

While performing the duties of this job, the employee is frequently required to sit, stand, kneel, bend, crawl, climb ladders, and talk or hear, use hands to finger, handle, feel or operate objects, tools, or controls; and reach with hands and arms.

Duties often require work outside of the traditional office environment including construction sites, confined spaces, parks, and nature areas.

The employee must occasionally lift and/or move up to twenty-five (25) pounds. Specific vision abilities required by this job include close vision and the ability to adjust focus.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions of the position.

The noise level in the work environment is usually quiet.

SELECTION GUIDELINES

The Deputy Technology Director – GIS Coordinator is hired by the Town Manager with the recommendation of the Technology Director.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.

The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

Employee's signature is an acknowledgement that they have read and understand this job description.

Printed Employee Name	Employee Signature
Clerk-Treasurer	Effective Date

TOWN OF CEDAR LAKE, LAKE COUNTY, INDIANA

RESOLUTION NO. 1343

A RESOLUTION AUTHORIZING APPROPRIATION TRANSFERS BY THE CLERK-TREASURER FOR THE FOLLOWING FUNDS DURING BUDGET YEAR 2023

WHEREAS, the Town Council of the Town of Cedar Lake, Lake County, Indiana does find that conditions exist at this time, and that it is indispensably necessary to expend certain sums of money by the proper legal officers of the Town of Cedar Lake, Lake County, Indiana by way of transfer of funds within the categories of appropriations.

NOW THERFORE, be it resolved by the Town Council of the Town of Cedar Lake, Lake County, Indiana, that the following transfers are to be made in the specified funds between major budget categories;

GENERAL FUND #101 **TOTAL TRANSFERS $53,500.00**

Town Council 002	Total Transfers $47,500		
	$ 35,000.00	From: 121 – Group Health	To: 311 – Attorney
	$ 5,000.00	From: 121 – Group Health	To: 396 – Misc Services
	$ 6,500.00	From: 121 – Group Health	To: 398 – Promotion
	$ 1,000.00	From: 121 – Group Health	To: 212 – Postage
Fire Department 005	Total Transfers $6,000		
	$ 5,000.00	From: 117 – Volunteer Stipend	To: 313 – Prof Services
	$ 1,000.00	From: 117 – Volunteer Stipend	To: 396 – Misc Services

ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF CEDAR LAKE, LAKE COUNTY, INDIANA THIS 5th DAY OF DECEMBER, 2023

Richard Sharpe, President

John Foreman Vice President

Robert H. Carnahan

Julie Rivera

Nick Recupito

Ralph Miller

Attest:

Colleen Schieben

Jennifer N. Sandberg, IAMC, CMC, CPFIM
Clerk-Treasurer

TOWN OF CEDAR LAKE

SUSTAINABILITY PLAN

November 21, 2023

Prepared by:

KROHN & ASSOCIATES
CPAS AND CONSULTANTS

TOWN OF CEDAR LAKE

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KROHN & ASSOCIATES
CPAS AND CONSULTANTS

SPECIAL PURPOSE REPORT

Chris Salatas, Town Manager;
Jennifer Sandberg, Clerk-Treasurer
and Members of the Town Council
Town of Cedar Lake
7408 Constitution Avenue
Cedar Lake, Indiana 46303

November 21, 2023

In connection with the Sustainability Plan ("Plan") for the Town of Cedar Lake ("Town"), we have at your request, prepared this special purpose report. The purpose of this report is to provide management with a guide and useful information including historical and projected financial information, estimates of future project costs and capital replacements and allocations of future receipts and disbursements for sustainable operations and should not be used for any other purpose.

Projected operating receipts and disbursements, debt service and capital project estimates are based on management's assumptions as of the date of this report. As circumstances arise and the priority of needs change, amendments to this Plan may be needed.

The general comments, notes and assumptions presented in this Plan are an integral part to this special purpose report. The exhibits schedules are provided as supplementary information for additional analysis.

The information presented in this report is designed to provide management with a guide for future receipts and spending. It is only intended as a baseline reference in connection with the development of future budgets and spending plans. However, projected receipts and disbursements have been selected and allocated among the Town's various funds to provide the Town with sustainable operations, an appropriate capital improvement plan and sufficient cash balances.

[redacted]

O.W. Krohn & Associates LLP

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TOWN OF CEDAR LAKE

GENERAL COMMENTS AND NOTES

Since 2017, the Town's population has increased approximately 34.7% and the certified net assessed value of the Town has grown approximately 94.0% (an average of 13.4% per year). As the Town continues to grow, demand for the required public services will likely increase. Operational increases may include the need for additional police and fire officers, increases in road and public works maintenance or requests for new or improved services. The additional population, businesses and other property of the Town to be served may require more general Town administrative services and quality of life needs as well. With the limited resources available to the Town to fund the growing needs, this Plan is designed to provide a guide on how to sustainably increase and allocate revenues and disbursements while also providing funding for the Town's capital needs.

Salaries and wages and employee benefits are by far the largest disbursements of the Town; and thus, require the most additional funding when adjusted. In general, increases to salaries and wages and employee benefits presented reflect 3% cost-of-living adjustments annually. Any adjustments above the 3% in the Plan should require additional analysis. Other operating disbursements presented include annual inflationary adjustments, periodic inflationary adjustments or are held constant through 2027. Additional notes and assumptions are provided on a fund-by-fund basis.

More significant operation increases presented in this Plan include the addition of 2 firefighters for 2024 as approved via the 2024 Budget. This would provide the Town with 16 full-time firefighters. Also included is the addition of a new police officer in 2025. This would provide the Town with 25 full-time police officers. Historically, the Town has required approximately one firefighter per 1,000 residents and one police officer per 650 residents. This Plan provides public safety officers for this historical requirement. With the slowdown in development in growth, no additional officers are provided for years 2026 and 2027. However, additional public safety officers could be needed if the population exceeds growth estimates or if increased call volumes are experienced. If additional officers are needed in 2026 and 2027, TIF revenues or a funding source outside of General Fund revenues may be required.

Another significant operational increase when compared to historical financials and operation of the Town would be the inclusion of the Parks Department within the General Fund. No figures were presented in the previous Plan for such a Parks Department. This is a new service to be provided to the Town residents.

More residents may require increases to public works and administrative services as well. Presented in the plan is the hiring of an additional full-time public works employee for 2024. This new employee is presented to be a certified mechanic to assist on the increased required repairs to the Town's growing fleet of vehicles. This will allow the Town to ultimately save money by keeping previously contracted repairs in-house. The Plan also presents the shift of and reallocation of public works employees wages to civil funds, primarily the MVH Fund. This is to more equitably allocate the public works wages to the work the employees perform.

As the Town grows, so do the capital needs. The Capital Improvement Plan and Capital Equipment Replacement Plan have been updated for new projects and replacements required of the Town. Required maintenance, replacement and improvement of existing and new assets is presented.

TOWN OF CEDAR LAKE

SUMMARY OF HISTORICAL AND PROJECTED CASH BALANCES

TOWN OF CEDAR LAKE

NOTES TO SUMMARY OF HISTORICAL AND PROJECTED CASH BALANCES

These schedules provide details regarding the end-of-year cash balances for the funds selected. It brings together the various historical and projected changes in cash and serves as a good reference to significant fund cash reserves. It has been divided into several different categories depending on the various fund functions. Overall, the selected civil fund cash balances are estimated to remain relatively level from years 2023 through 2027, but decreases in certain funds, particularly the General Fund, are projected. However, disbursements have been allocated and analysis has been performed to achieve sufficient operating balances among the various funds.

General Fund

A large majority of the Town's operations are provided through the General Fund. It is imperative that this fund maintains a cash balance of at least one estimated property tax distribution. Years 2023 through 2027 presented show decreasing cash balances. It is anticipated that levy appeals, overtime, will prevent long-term cash outflows. Current cash balances are to provide the resources necessary for the projected cash outflows. A balanced budget and projections must be achieved for years 2027 and beyond.

Road and Public Works Funds

The primary function of this set of funds is to maintain Town roads. Some road improvement projects are also funded through these funds. Cash balances are projected to increase in these funds. However, unanticipated major road repairs and improvements may arise.

Capital and Cumulative Funds

The main purpose of these funds is to provide funds for capital outlays needed by the Town. Funds may accumulate in these funds for future capital projects. Cash balances for these funds fluctuate on a year-to-year basis as projects begin and end. The 2015 EDIT Bonds achieve final maturity in 2025 and additional funds may be available. The issuance of 2024 EDIT Bonds is presented to fund the Shades Subdivision Phase II Project. Additional bonding capacity may be available.

Other Major Funds

These funds are all unique in their purposes.

TIF Funds

TIF funds received by the Town are accumulated and spent based on capital project needs of the Town, so long they directly or indirectly service the TIF district. TIF funds provide the TIF district and the Town much needed equipment and improvements as presented in the Capital Improvement Plan. TIF funds fluctuate as TIF revenues are received and capital improvement projects begin. By 2027, it is projected that funds of approximately $2.5M may accumulate.

Selected Utility Funds

Utility cash balances should be maintained according to any ordinances for outstanding debt. Appropriate cash balances and any requirements are met in this Plan. The utilities should be self-sufficient on their own and will also provide funding for various civil projects.

TOWN OF CEDAR LAKE

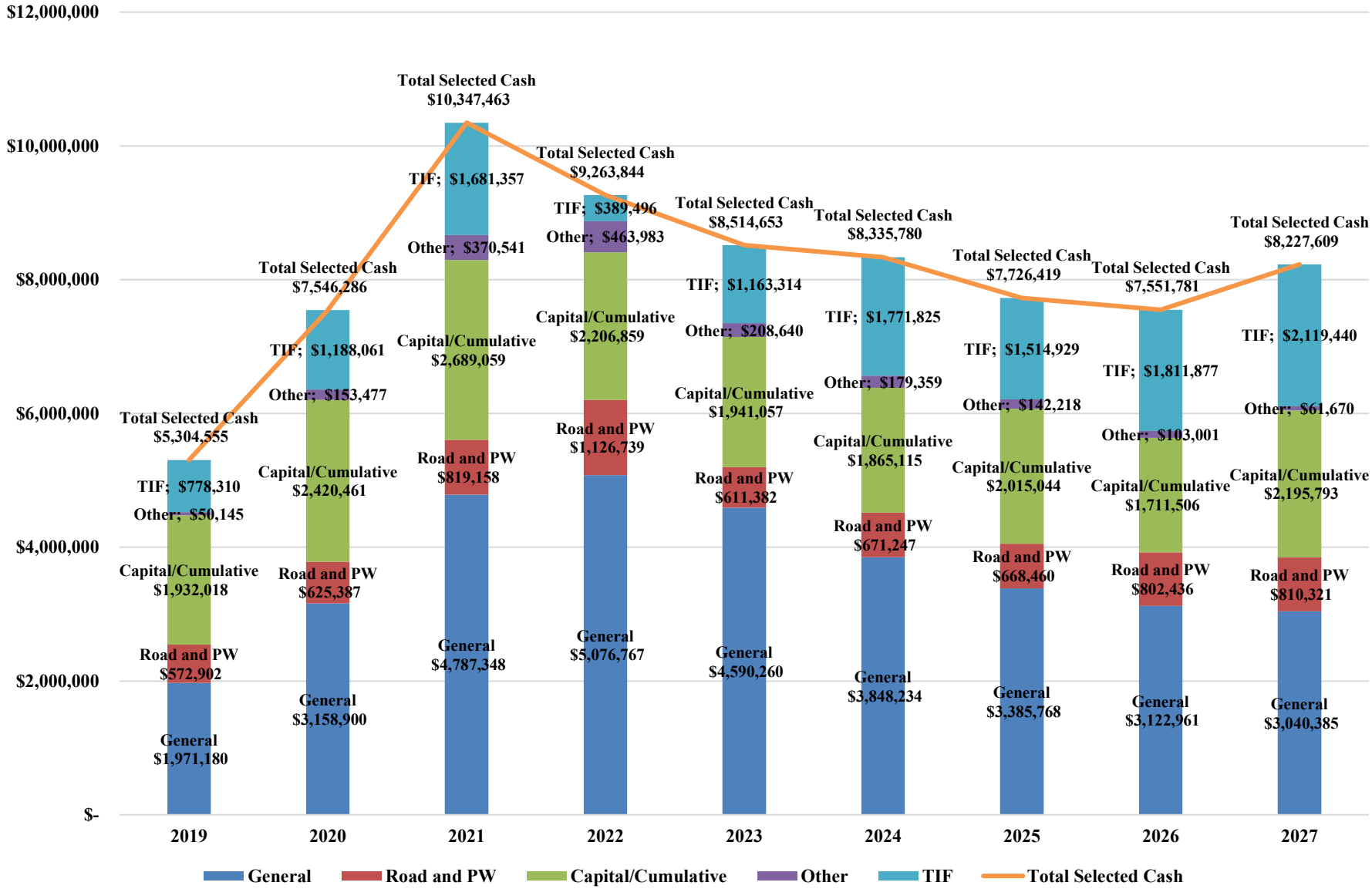
SUMMARY OF HISTORICAL AND PROJECTED CASH BALANCES

	Actual		Projected				
	2021	2022	2023	2024	2025	2026	2027
SELECTED CIVIL FUNDS							
General Fund:							
General	$ 4,787,348	$ 5,076,767	$ 4,590,260	$ 3,848,234	$ 3,385,768	$ 3,122,961	$ 3,040,385
Road and PW Funds:							
MVH	112,172	220,050	269,413	263,696	257,082	253,342	252,639
MVH Restricted	309,935	358,338	176,006	151,006	124,394	221,518	179,056
LRS	397,051	548,351	165,963	256,545	286,984	327,576	378,626
Road and PW Subtotals	819,158	1,126,739	611,382	671,247	668,460	802,436	810,321
Capital/Cumulative Funds:							
Casino Gaming	220,383	107,447	164,597	221,747	278,897	336,047	393,197
CCD	383,756	414,960	364,061	256,388	287,363	173,691	203,579
CCI	20,202	29,327	27,929	26,531	25,133	23,735	22,337
EDIT	754,196	532,147	512,600	479,979	539,335	307,003	671,473
Public Safety	121,515	137,143	159,835	242,235	188,931	150,495	127,522
Park Impact Fee	1,189,007	985,835	712,035	638,235	695,385	720,535	777,685
Capital/Cumulative Subtotals	2,689,059	2,206,859	1,941,057	1,865,115	2,015,044	1,711,506	2,195,793
Other Major Funds:							
Park & Rec NR	2,447	6,253	6,253	6,253	6,253	6,253	6,253
RDC General	54,372	91,570	97,619	81,435	59,579	37,900	16,428
LC Solid Waste	79,661	100,363	104,768	91,671	76,386	58,848	38,989
Rose Garden Infrastructure	234,061	265,797	-	-	-	-	-
Other Major Funds Subtotals	370,541	463,983	208,640	179,359	142,218	103,001	61,670
TIF Funds:							
TIF Allocation (Consolidated)	1,681,357	389,496	1,163,314	1,771,825	1,514,929	1,811,877	2,119,440
Total of Selected Civil Funds	$ 10,347,463	$ 9,263,844	$ 8,514,653	$ 8,335,780	$ 7,726,419	$ 7,551,781	$ 8,227,609
SELECTED UTILITY FUNDS							
Water Utility Funds:							
Operating	$ 824,087	$ 365,667	$ 443,081	$ 538,620	$ 621,568	$ 713,539	$ 813,583
Development	240,632	298,225	123,225	-	-	-	-
Development - Restricted	161,155	139,592	380,267	604,617	478,967	703,317	927,667
Depreciation	2	468,692	68,692	68,692	68,692	68,692	68,692
Total of Selected Water Funds	$ 1,225,876	$ 1,272,176	$ 1,015,265	$ 1,211,929	$ 1,169,227	$ 1,485,548	$ 1,809,942
Wastewater Utility Funds:							
Operating	$ 404,196	$ 1,138,371	$ 1,197,035	$ 1,297,916	$ 1,354,464	$ 1,549,215	$ 1,691,279
WWTP Special	8,371,331	6,557,286	186,710	2,994,133	1,706,633	1,706,633	1,706,633
Development	4,846,897	3,854,578	2,134,578	2,327,078	2,519,578	2,712,078	2,904,578
Depreciation	113,384	-	-	-	-	-	-
Improvement	108,398	-	-	-	-	-	-
Total of Selected Wastewater Funds	$ 13,844,206	$ 11,550,235	$ 3,518,323	$ 6,619,127	$ 5,580,675	$ 5,967,926	$ 6,302,490
Stormwater Utility Funds:							
Operating	$ 226,024	$ 240,265	$ 376,023	$ 547,608	$ 890,148	$ 1,228,475	$ 1,562,404
Improvement	30,540	56,160	186,160	316,160	266,160	266,160	266,160
Total of Selected Stormwater Funds	$ 256,564	$ 296,425	$ 562,183	$ 863,768	$ 1,156,308	$ 1,494,635	$ 1,828,564
Garbage Fund:							
Garbage	$ 553,907	$ 292,477	$ 303,552	$ 288,962	$ 243,904	$ 167,141	$ 57,397

See General Comments and Notes and Notes to Summary of Cash Balances

TOWN OF CEDAR LAKE

SUMMARY OF HISTORICAL AND PROJECTED CIVIL FUND CASH BALANCES - CHART



See General Comments and Notes and Notes to Summary of Cash Balances

TOWN OF CEDAR LAKE

SUMMARY OF HISTORICAL AND PROJECTED TAX RATES AND LEVIES

TOWN OF CEDAR LAKE

NOTES TO SUMMARY OF PROJECTED TAX RATES AND LEVIES

These schedule provide details regarding the historical and projected tax rates, levies and certified net assessed values of the Town. Prior to the significant increases in assessed value beginning in 2017, the Town had a tax rate of around $0.8000. Due to the significant increases in assessed and no submission of three-year growth excess levy appeals, the tax rate dropped significantly. As a result, levies received were not sufficient to provide the necessary services required and increased capital needs due to the Town growth.

Levied Civil/Operating Funds

Historically, the Town has had an operating tax rate of around $0.5500. However, the increases in assessed value caused a significant drop in the operating tax rate. In 2021, the Town began to apply for the three-year growth excess levy appeals to partially restore the operating tax rate. Additionally for 2023, the Town filed for extension of services excess levy appeal to establish the Parks Department. This has restored the operating tax rate back to historical levels. Levies are once again sufficient to provide sustainable operation of the Town. Projections forward assume a relatively stable operating tax rate with some fluctuations based on prior three-year assessed value growth and its related impacts on the three-year excess levy growth appeals.

Levied Debt Funds

Historically, the Town has had a debt service tax rate of around $0.2500. This property tax rate and levy is to provide funding for major capital projects required of the Town. Due to no new issuance of debt and the increases in assessed value, the debt tax rate also dropped significantly from 2017 through 2021. However, the growth of the Town did not come without increased capital needs. Population growth had caused significant increases in required public safety calls and responses. As a result, new public safety facilities are required for the increased public safety force and fleet. In 2022, the Town issued bonds for the construction of the new public safety facilities that restored the debt service tax rate to historical levels.

TOWN OF CEDAR LAKE

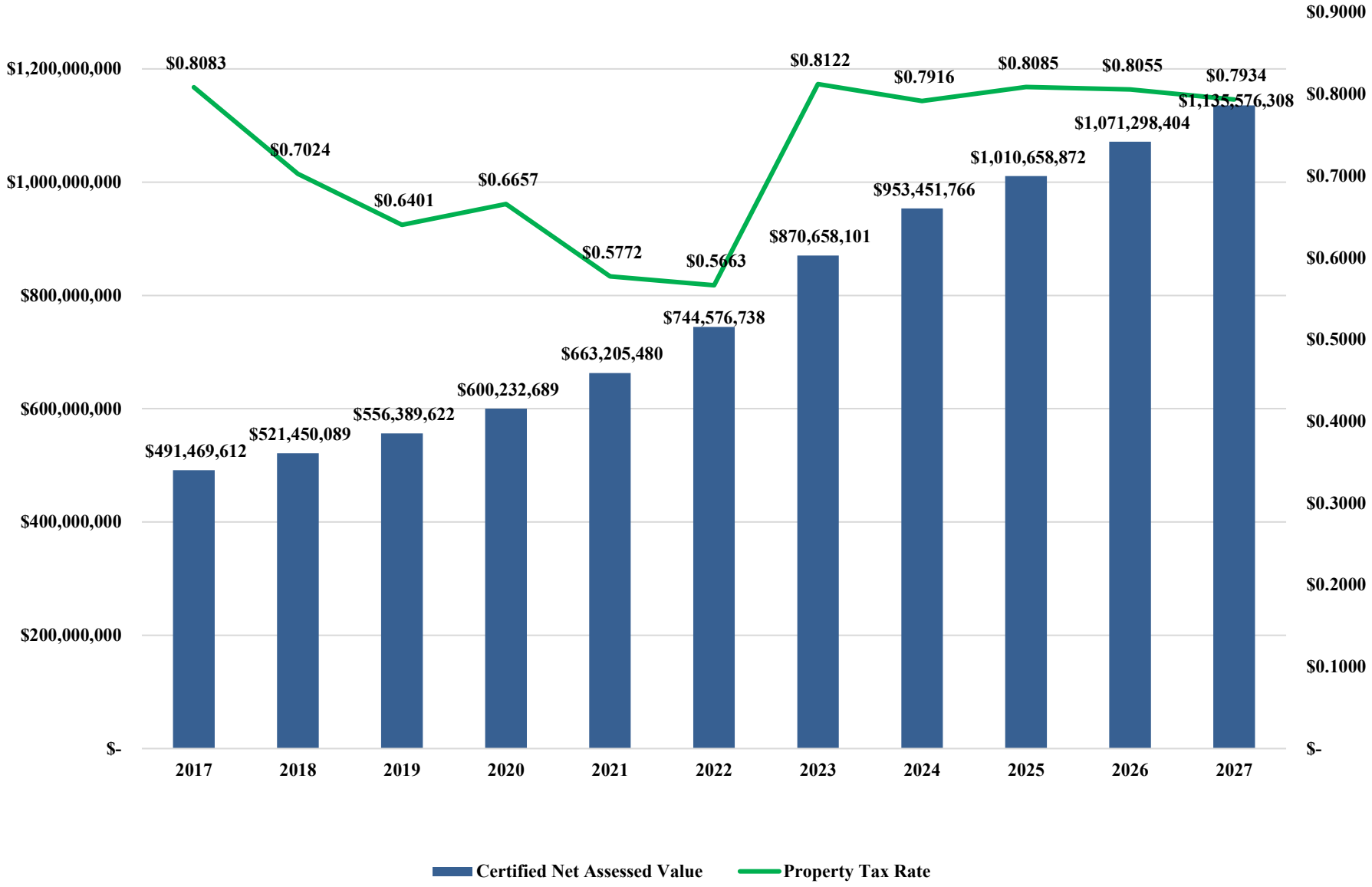
SUMMARY OF HISTORICAL AND PROJECTED PROPERTY TAX RATES AND LEVIES

	Historical						Actual	Approved	Projected		
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Levied Civil/Operating Funds:											
General Fund	$ 2,326,126	$ 2,477,409	$ 2,534,911	$ 2,617,015	$ 2,690,625	$ 2,874,811	$ 4,052,913	$ 4,505,849	$ 5,025,165	$ 5,427,178	$ 5,752,809
MVH	-	-	-	-	55,709	59,566	94,031	194,406	198,261	214,122	231,252
RDC General	55,536	-	27,263	37,214	55,709	59,566	60,946	65,644	61,957	66,914	72,267
CCD	245,735	254,989	264,841	300,116	320,328	359,631	435,329	476,726	500,562	535,649	567,788
Total Civil/Operating Funds Levy	2,627,397	2,732,398	2,827,015	2,954,345	3,122,371	3,353,574	4,643,219	5,242,625	5,785,945	6,243,863	6,624,116
Levied Debt Funds:											
Redevelopment Bond (old)	502,282	371,794	-	-	-	-	-	-	-	-	-
2017AB&C Bonds	-	-	359,984	572,022	489,446	540,563	574,634	750,000	825,000	825,000	825,000
2020 Refunding Bonds	842,870	558,473	264,841	469,382	216,205	322,402	354,358	155,000	160,000	160,000	160,000
2022 Public Safety Facilities Bonds	-	-	-	-	-	-	1,499,273	1,400,000	1,400,000	1,400,000	1,400,000
Total Debt Funds Levy	1,345,152	930,267	624,825	1,041,404	705,651	862,965	2,428,265	2,305,000	2,385,000	2,385,000	2,385,000
Total Levy	$ 3,972,549	$ 3,662,665	$ 3,451,840	$ 3,995,749	$ 3,828,022	$ 4,216,539	$ 7,071,484	$ 7,547,625	$ 8,170,945	$ 8,628,863	$ 9,009,116
Certified Net Assessed Value*	$ 491,469,612	$ 521,450,289	$ 556,389,622	$ 600,232,689	$ 663,205,480	$ 744,576,738	$ 870,658,101	$ 953,451,766	$ 1,010,658,872	$ 1,071,298,404	$ 1,135,576,308
Operating Tax Rate	$ 0.5346	$ 0.5240	$ 0.5081	$ 0.4922	$ 0.4708	$ 0.4504	$ 0.5333	$ 0.5499	$ 0.5725	$ 0.5828	$ 0.5833
Debt Service Tax Rate	0.2737	0.1784	0.1123	0.1735	0.1064	0.1159	0.2789	0.2418	0.2360	0.2226	0.2100
Total Tax Rate	$ 0.8083	$ 0.7024	$ 0.6204	$ 0.6657	$ 0.5772	$ 0.5663	$ 0.8122	$ 0.7916	$ 0.8085	$ 0.8055	$ 0.7934

* Assumes growth of 6% in assessed value for 2025 and each year thereafter.

TOWN OF CEDAR LAKE

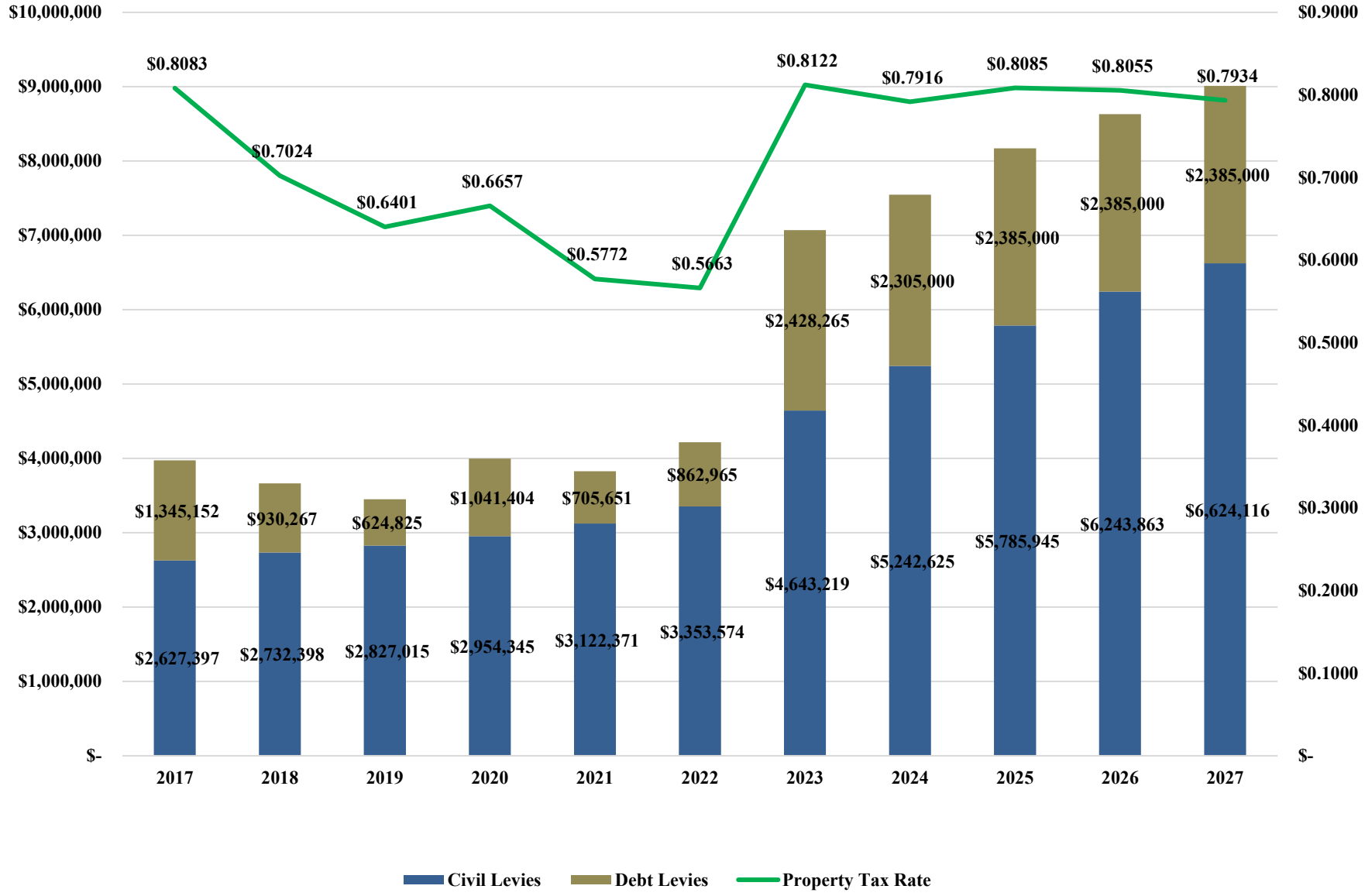
ACTUAL AND PROJECTED CNAV AND PROPERTY TAX RATES



See General Comments and Notes and Notes to Historical and Projected Tax Rates and Levies

TOWN OF CEDAR LAKE

ACTUAL AND PROJECTED LEVIES AND PROPERTY TAX RATES



See General Comments and Notes and Notes to Historical and Projected Tax Rates and Levies

TOWN OF CEDAR LAKE

CAPITAL IMPROVEMENTS AND EQUIPMENT REPLACEMENTS

TOWN OF CEDAR LAKE

NOTES TO CAPITAL IMPROVEMENT PLAN
CIVIL FUNDS PROJECTS

Public Works Projects:

W 137th Ave (Parrish to CSX RR)
The Town will be responsible for financing half of the estimated project costs as the Town is set to receive a Community Crossings Matching Grant ("CCMG"). The Town's portion of the project will be paid with Rose Garden funds.

133rd St Culvert Replace & Road Raise
The Town will be responsible for financing 20% of the estimated project costs as the Town is set to receive a Northwestern Indiana Regional Planning Commission Grant ("NIRPC" Grant). The engineering planned for 2023 will be paid with budgeted appropriations and MVH Restricted funds providing the Town's construction portion in 2025.

Shades Subdivision Phase I
The Town will be responsible for financing half of the estimated project costs as the Town is set to receive a Community Crossings Matching Grant ("CCMG"). The Town's portion of the project will be paid with MVH Restricted and LRS funds.

Shades Subdivision Phase II
The Town will be responsible for financing half of the estimated project costs as the Town is set to receive a Community Crossings Matching Grant ("CCMG"). The Town's portion of the project will be paid with the presented 2024 EDIT Bond Proceeds or will require an alternative funding source.

Morse Street Corridor
The Town will be responsible for financing approximately 25% of the estimated project costs as the Town is set to receive a Northwestern Indiana Regional Planning Commission Grant ("NIRPC" Grant). The engineering planned for 2023 will be paid with NIRPC Grant funds. The project is set to begin in 2025 and the Town's portion is to be paid with TIF funds.

Lakeshore Drive Phase II
The Town will be responsible for financing approximately 20% of the estimated project costs as the Town is set to receive a Northwestern Indiana Regional Planning Commission Grant ("NIRPC" Grant). The engineering planned for 2025 will be paid with TIF funds. The project is set to begin in 2027 and the Town's portion is to be paid with TIF funds.

Special Projects:

Ecosystem Clean-Up
This project includes the clean-up of Cedar Lake at an estimated cost of $9,250,000. This involves dredging sediment from the lake over a 2 to 4-year period as well as other general lake and clean-up improvements. The project also includes a total re-stocking of the fish population. The re-stocking of the lake would be done by and paid for by the IDNR. The project has been primarily funded by bond proceeds, wastewater funds and grant funds.

Bandshell Amphitheater
This project includes the engineering and construction of a bandshell amphitheater. Based on preliminary estimates and similar recently completed projects, construction costs approximate $1,150,000. EDIT and TIF funds are presented to cover all costs.

Town Hall Renovations
The Town is in need of Town Hall renovations. The size of the existing facilities has become inadequate for the number of staff as well as for the public meeting space. No project estimate is available at this time. Preliminary engineering of $100,000 is presented to be paid with TIF funds in 2026.

Founder's Creek
This project includes the installation of a trail connecting Lemon Lake Park with Morse Street. The Town will be responsible for financing approximately 20% of the estimated project costs as the Town is set to receive a Northwestern Indiana Regional Planning Commission Grant ("NIRPC" Grant). The engineering planned for 2026 will be paid with Park Impact Fees funds and NIRPC Grant funds. The project is set to begin in 2028 and the Town's portion is also to be paid with Park Impact Fee funds.

TOWN OF CEDAR LAKE

NOTES TO CAPITAL IMPROVEMENT PLAN
UTILITY FUNDS PROJECTS

Utility projects are to be primarily paid with the net revenues of the various utilities. This could cause for an increase in rates above and beyond what is presented in this report. The funding for many of the utility projects is still to be determined, especially if net revenues are insufficient.

Water Utility Projects:

Morse Street Waterline
This project is currently ongoing and has remaining estimated costs of $900,000. It is anticipated and presented that miscellaneous revenues and water net revenues will be sufficient to cover these costs. If not, WWTP funds may be borrowed.

Founders Well
This project is for the construction of a new well. It is anticipated that Lake County will provide approximately $650,000 for the construction. This leaves the Town with $350,000 to fund. This amount is to be paid with net revenues or TIF funds.

Wastewater Utility Projects:

West Side Interceptor – Phase II
This project is Phase II of the 4-phase West Side Interceptor improvements and is currently ongoing. Phase II has remaining estimated costs of $4,200,000. This amount is to be paid with WWTP funds and is presented to be reimbursed through a bond issuance.

West Side Interceptor – Phase III and IV
Timing and funding to be determined.

Lowell Wastewater Treatment Plant Expansion Project
The Town of Lowell is currently proposing wastewater treatment plant improvements. The Town of Cedar Lake will be responsible in funding 50% of these improvements through the Agreement with the Town of Lowell and the Joint Management Oversight Board. The project is estimated to begin in 2024. Funding for this project is still to be determined; however, it is anticipated that a substantial portion of the project will ultimately be funded by a bond issuance through SRF. The EQ Basin Improvements and Sludge Dewater Improvements are estimated to begin prior to the SRF bond issuance. Bond proceeds or WWTP funds are presented to fund the Cedar Lake portion at this time. Further analysis will be required when projects begin.

TOWN OF CEDAR LAKE

CAPITAL IMPROVEMENT PLAN - *SCHEDULE*

	2023	2024	2025	2026	2027	Cumulative Totals	Notes
CIVIL FUNDS PROJECTS							**See *Funding Sources* for dollar breakdown details**
Public Works Projects:							
W 137th Ave (Parrish to CSX RR)	$ 135,100					$ 135,100	CCMG (50%) and Rose Garden
133rd St Culvert Replace & Road Raise	44,409		$ 568,130			612,539	NIRPC (80%) and MVH Restricted
Shades Subdivision Phase I	1,807,400					1,807,400	CCMG (50%), MVH Restricted and LRS
Shades Subdivision Phase II		$ 1,442,100				1,442,100	CCMG (50%) EDIT bond funded
Morse Street Corridor	110,000		2,489,125			2,599,125	NIRPC (80%) and TIF
Lakeshore Drive Phase II			100,000		$ 1,666,670	1,766,670	NIRPC (80%) and TIF
Unidentified Road Improvements		125,000	250,000	$ 500,000	800,000	1,675,000	CCMG (Est.d) and MVH Restricted
Special Projects:							
Eco/Lake Restoration	2,170,577	2,170,577				4,341,154	Remaining commitments for project
Bandshell Amphitheater			100,000	1,150,000		1,250,000	TIF and EDIT funded
Town Hall Renovations (2028)				100,000		100,000	TIF for prelim engineering; bond funded in 2028
Founder's Creek Multi-Use Trail (2028)				104,685		104,685	NIRPC and Park Impact
Civil Project Totals	4,267,486	3,737,677	3,507,255	1,854,685	2,466,670	15,833,773	
Less Future Bonds, Grants and Commitments	(2,238,127)	(2,891,627)	(2,205,804)	(322,685)	(1,717,336)	(9,375,579)	Per Management assumptions; see *Funding Sources*
Total Funds Required for Civil Projects	$ 2,029,359	$ 846,050	$ 1,301,451	$ 1,532,000	$ 749,334	$ 6,458,194	
UTILITY FUNDS PROJECTS							
Water Utility Projects:							
Morse Street Waterline	$ 900,000	$ -	$ -	$ -	$ -	$ 900,000	Misc rev sources/water revs or barrow from WWTP
Founder's Well			1,000,000			1,000,000	$650k from County, remainder cash-on-hand
Total Water Projects	$ 900,000	$ -	$ 1,000,000	$ -	$ -	$ 1,900,000	
Wastewater Utility Projects:							
West Side Interceptor - Phase II	$ 4,200,000					4,200,000	Bond combined with Phase I reimbursement
West Side Interceptor - Phase III (TBD)						-	To be determined
West Side Interceptor - Phase IV (TBD)						-	To be determined
WWTP Expansion Project*:							
EQ Basin Improvements		$ 3,022,000				3,022,000	WWTP Special/To be determined
Sludge Dewatering Improvements			$ 1,287,500			1,287,500	WWTP Special/To be determined
Capacity Expansion Projects					$ 13,137,000	13,137,000	SRF Bond
Total Wastewater Projects	$ 4,200,000	$ 3,022,000	$ 1,287,500	$ -	$ 13,137,000	$ 25,146,500	

* In conjunction with the Town of Lowell.

See General Comments and Notes and Notes to Capital Improvement Plan

TOWN OF CEDAR LAKE

NOTES TO CAPITAL EQUIPMENT REPLACEMENT PLAN

For ease of reporting and planning, all capital equipment purchases proposed in the Plan are payable with Cumulative Capital Development funds, except for police vehicle purchases in 2024 and 2025 as those are presented to be paid with TIF funds. Any grants received for equipment or vehicles would reduce the capital outlays required in this fund. Those amounts would then still be available to the individual department heads. Other funds may include projected capital outlays; however, those amounts are for miscellaneous, periodic or unforeseen equipment purchases based on historical trends.

Police Vehicles and Equipment:

The Town currently provides each police officer with a police vehicle. As of now there are 24 officers, and it is projected that one additional officer will be required by the end of 2025, potentially 2024. It has been estimated that police vehicles will last approximately 5 years on average. It is presented that 4 cars replaced annually via purchases as opposed to the previously financed leases. This could allow for the purchase of 5 cars, as needed annually for replacement, through the savings on interest costs. However, the transition cannot be afforded through the CCD and will require alternative funding. The Plan presents the police vehicle purchases for 2024 and 2025 to be made with TIF funds (other alternatives are also available).

For police equipment, $62,000 is presented for tasers, body cams and equipment. An equipment allowance of $20,000 annually is also provided.

Fire Vehicles and Equipment:

The Town maintains various fire protection vehicles, fire trucks and fire equipment as well as emergency response vehicles and equipment. Currently the Town has three outstanding leases for fire vehicles and equipment which mature in 2024, 2026 and 2027.

The Town needs a new fire engine and currently has an order for estimated delivery in 2024. The estimated cost for the fire engine is $1,100,000 and is currently unfunded. Potential funding sources include a 2024 EDIT Bond, 2024 GO Bond or cash-on-hand.

For equipment and vehicle replacement, vehicle replacement every 3 years and annual equipment replacement allowances are provided.

Public Works Vehicles and Equipment:

The Town maintains a fleet of public works vehicles and equipment for road repair and maintenance as well as utility projects. The equipment purchases and allowances proposed on this schedule do not include any equipment to be purchased through MVH or utility funds. Major pieces of equipment or vehicles will require alternative funding sources. However, a vehicle purchase every 3 years is provided along with an annual equipment replacement allowance.

The Town needs the purchase of a new street sweeper. The estimated cost of the street sweeper is $350,000. Potential funding sources include a 2024 EDIT Bond, 2024 GO Bond or cash-on-hand.

TOWN OF CEDAR LAKE

CAPITAL EQUIPMENT REPLACEMENT PLAN

Payable with CCD and TIF Funds

	2023	2024	2025	2026	2027	Cumulative Totals	Notes
CAPITAL REPLACEMENTS							
Police Vehicles and Equipment:							
Police Leases 2021	$ 34,504	$ 34,504	$ 34,504	$ -	$ -	$ 103,512	3 vehicles
Police Leases 2022 (4 Vehicles)	62,033	62,033	62,033	-	-	186,099	4 vehicles
Police Leases 2023 (4 Vehicles)	79,172	79,172	79,172	79,172	-	316,688	4 vehicles
Polic Vehicle Purchases	-	220,000	220,000	220,000	240,000	900,000	4 vehicles purchased annually: TIF in '24 & '25; then paid via CCD fund therafter
Tasers, Body Cams and Misc Equipment	62,000	62,000	62,000	62,000	62,000	310,000	Per vendor estimates and historical needs
Equipment Replacmenet Allowance	-	20,000	20,000	20,000	20,000	80,000	Equipment replacement allowance
Total Police Replacements	237,709	477,709	477,709	381,172	322,000	1,896,299	
Fire Vehicles and Equipment:							
Fire Truck Lease and Refinancing 2019	47,731	47,731	47,731	47,731	47,731	238,655	4.334%; matures 5/21/2027
Equipment Lease 2021	40,779	40,779	-	-	-	81,558	Equip lease, $108k for 3yrs at 0.0%
Osage Ambulance Lease	63,844	63,844	63,844	63,844	-	255,376	$298k purchase, leases 5 yrs at 2.38%
Fire Vehicles Replacement	-	55,000	-	-	60,000	115,000	Vehicle repl every 3 years
Radios and Medical Equipment Repl	10,000	20,000	20,000	20,000	20,000	90,000	Equipment Replacement
Equipment Replacmenet Allowance	-	35,000	25,000	25,000	25,000	110,000	Equipment replacement allowance
Fire Engine (2024/2025)	-	-	-	-	-	-	***Currently unfunded ($1.1M)***
Total Fire Replacements	162,354	262,354	156,575	156,575	152,731	890,589	
Public Works Vehicles and Equipment:							
Public Works Vehicles Replacement	50,000	-	-	50,000	-	100,000	$50k for replacement every 3 years
Equipment Replacmenet Allowance	20,000	30,000	20,000	20,000	20,000	110,000	Equipment replacement allowance
Streetsweeper (2024)	-	-	-	-	-	-	***Currently unfunded ($350k)***
Total Public Works Replacements	70,000	30,000	20,000	70,000	20,000	210,000	
Planning, Zoning and Building Equipment:							
Equipment Replacmenet Allowance	-	15,000	15,000	15,000	15,000	72,500	Annual equipment allowance
Capital Replacements Totals	**$ 470,063**	**$ 785,063**	**$ 669,284**	**$ 622,747**	**$ 509,731**	**$ 3,069,388**	

See General Comments and Notes and Notes to Capital Equipment Replacement Plan

TOWN OF CEDAR LAKE

SELECTED CIVIL FUNDS - ACTUAL AND PROJECTED RECEIPTS AND DISBURSEMENTS

TOWN OF CEDAR LAKE

SUMMARY OF KEY ASSUMPTIONS

Key Assumptions

These projections were prepared with the certain general assumptions below. These assumptions may vary from fund to fund depending on certain circumstances and management assumptions. See the detailed assumptions per each fund for the fund-specific assumptions.

Receipts:

Property tax distributions for 2023 are based on amounts and estimates presented in the 2023 1782 Notice and the Department of Local Government Finance ("DLGF") provided materials. Property tax distributions for 2024 are based on estimates submitted with 2024 DLGF Budget. Distributions for 2025 assume increases based on preliminary growth appeal calculations. Subsequent years assume either a 6% or 4% levy increase, depending on the fund. Debt service levies are based on amounts to be received according to the debt amortization schedules.

License excise, CVET and FIT are assumed to equal 7.2% the property tax distribution received.

Local income tax distributions are projected to increase as the Town's operating levy has increased due to the recent excess levy appeals. Local income tax distributions for 2023 are based on current amounts received and approved supplemental amounts. Local income taxes for 2024 assume the estimates provided by DLGF. Subsequent years assume a 4% growth increase.

MVH and LRS distributions are based on current amounts received or estimates provided by DLGF. Subsequent years assume 3% increases for growth.

Building and zoning permits projections are based on anticipated developments and historical amounts received. It is anticipated that development will slow down and permitting revenues for 100 dwellings annually is presented.

Utility service revenues and connection and tap fees for 2023 are based on current estimates provided by the utility consultant. Revenues for 2024 and 2025 are based on 100 additional customers per year. Subsequent years assume 75 new customers annually.

Other receipts are based on historical amounts received and management estimates.

Disbursements:

Projected 2023 and 2024 salaries and wages are based on 95% of budgeted amounts. Salaries and wages and employee benefits assume a cost-of-living adjustments of 3% annually, thereafter.

In general, all other operating disbursements are assumed at 90% of budgeted amounts for 2023 and 2024. Adjustments for subsequent years are based on spending and market trends or are held constant.

Non-operating disbursements and capital outlays are based on the capital plans or management assumptions.

TOWN OF CEDAR LAKE

GENERAL FUND - ACTUAL AND PROJECTED RECEIPTS AND DISBURSEMENTS

	Actual		Projected					
	2021	2022	2023	2024	2025	2026	2027	Ref
Receipts:								
Property Tax Distributions	$ 2,603,116	$ 2,828,363	$ 3,640,313	$ 4,032,735	$ 4,497,523	$ 4,857,325	$ 5,148,765	(1)
Licenses Excise, CVET and FIT	249,030	247,047	262,103	290,357	323,822	349,727	370,711	(2)
Building and Zoning Permits and Charges	2,603,260	1,671,575	1,050,000	850,000	800,000	800,000	800,000	(3)
Court Costs, Fees and Fines	8,699	9,948	6,000	6,000	6,000	6,000	6,000	(4)
Other Licenses, Permits and Fees	1,624	1,663	1,700	1,700	1,700	1,700	1,700	(4)
Park Receipts	-	-	-	15,000	20,000	25,000	25,000	(5)
ABC Excise	15,048	7,937	18,000	18,000	18,000	18,000	18,000	(4)
ABC Gallonage	30,486	32,277	34,000	34,000	34,000	34,000	34,000	(4)
Cigarette Tax - General	6,478	6,982	7,100	7,100	7,100	7,100	7,100	(4)
Emergency Medical Services	315,395	413,836	475,000	475,000	475,000	475,000	475,000	(4)
Fire Protection Services	150,000	161,360	160,000	160,000	160,000	160,000	160,000	(4)
Cable TV Licenses	177,262	182,051	174,000	174,000	174,000	174,000	174,000	(4)
Property Rental and PILT	258,785	234,268	249,462	249,462	249,462	249,462	249,462	(4)
Refunds and Reimbursements	384,394	431,365	385,000	385,000	385,000	385,000	385,000	(4)
Interest Income	1,096	1,734	2,000	50,000	50,000	50,000	50,000	(4)
Miscellaneous	43,468	20,978	35,000	35,000	35,000	35,000	35,000	(4)
Total Revenues	6,848,141	6,251,384	6,499,678	6,783,354	7,236,607	7,627,314	7,939,738	
Disbursements:								
Clerk-Treasurer	80,006	90,636	123,887	127,409	131,036	134,772	138,620	+
Town Council	1,064,828	1,240,935	1,575,782	1,671,230	1,628,223	1,661,701	1,706,597	+
Planning, Zoning and Building	199,842	311,669	442,840	433,590	412,476	420,728	429,228	+
Police Department	2,104,250	2,279,139	2,366,472	2,545,288	2,737,792	2,817,475	2,899,548	+
Fire Department	1,361,560	1,703,882	1,691,318	1,826,343	1,877,135	1,929,450	1,983,334	+
Park Maintenance	80,841	124,258	635,886	796,520	912,411	925,995	864,987	+
Public Safety	274,057	150,000	150,000	125,000	-	-	-	+
Unappropriated	54,309	61,446	-	-	-	-	-	
Total Disbursements	5,219,693	5,961,965	6,986,185	7,525,380	7,699,073	7,890,121	8,022,314	
Change in Cash and Equivalents	**1,628,448**	**289,419**	**(486,507)**	**(742,026)**	**(462,466)**	**(262,807)**	**(82,576)**	
Beginning Cash and Equivalents	3,158,900	4,787,348	5,076,767	4,590,260	3,848,234	3,385,768	3,122,961	
Ending Cash and Equivalents	$ 4,787,348	$ 5,076,767	$ 4,590,260	$ 3,848,234	$ 3,385,768	$ 3,122,961	$ 3,040,385	

+ See *General Fund - Actual and Projected Disbursement Detail* .

See General Comments and Notes and Assumptions

TOWN OF CEDAR LAKE

GENERAL FUND - ACTUAL AND PROJECTED DISBURSEMENT DETAIL

	Actual		Projected					
	2021	2022	2023	2024	2025	2026	2027	Ref
General Fund Disbursements:								
Clerk-Treasurer:								
Salaries and Wages	$ 64,524	$ 71,678	$ 96,520	$ 99,416	$ 102,398	$ 105,470	$ 108,634	(1)
Employee Benefits	13,080	14,759	20,867	21,493	22,138	22,802	23,486	(1)
Office Supplies	183	618	300	300	300	300	300	(2)
Travel, Education and Dues	1,594	2,315	4,700	4,700	4,700	4,700	4,700	(2)
Miscellaneous Services	625	1,266	1,500	1,500	1,500	1,500	1,500	(2)
Total Clerk-Treasurer Disbursements	80,006	90,636	123,887	127,409	131,036	134,772	138,620	
Town Council:								
Salaries and Wages	129,577	139,357	218,182	248,330	255,780	263,453	271,357	(1)
Employee Benefits	377,384	437,206	653,600	706,800	728,004	749,844	772,339	(1)
Miscellaneous Supplies	3,168	4,387	3,600	3,600	3,600	3,600	3,600	(2)
Postage	3,299	3,551	3,200	3,200	3,200	3,200	3,200	(2)
Office Supplies	2,899	3,126	3,200	3,200	3,200	2,800	2,800	(2)
Street/Traffic Lights	66,503	77,532	79,200	79,200	81,576	84,023	86,544	(3)
Electric Bill	21,596	21,856	24,800	24,800	25,544	26,310	27,099	(3)
Other Utilities	28,573	27,849	29,700	29,700	30,591	31,509	32,454	(3)
Maintenance Contracts	8,609	8,946	13,500	13,500	13,500	13,500	13,500	(2)
Facility Maintenance	6,467	7,920	6,300	4,900	5,047	5,198	5,354	(3)
Attorney Fees	106,887	117,463	90,000	121,500	90,000	90,000	90,000	(4)
Engineering Fees	83,668	101,021	90,000	99,000	80,000	80,000	80,000	(4)
Consulting Fees	35,825	66,378	126,000	99,000	70,000	70,000	70,000	(4)
Phone and Internet	2,565	4,490	2,700	2,700	2,781	2,864	2,950	(3)
Insurance	142,630	161,568	180,000	180,000	190,000	190,000	200,000	(4)
Promotions	3,926	2,323	3,600	3,600	3,600	3,600	3,600	(2)
Travel, Education and Dues	5,440	7,498	6,800	6,800	6,800	6,800	6,800	(2)
Miscellaneous Services	35,812	48,464	41,400	41,400	35,000	35,000	35,000	(4)
Total Town Council Disbursements	1,064,828	1,240,935	1,575,782	1,671,230	1,628,223	1,661,701	1,706,597	
Planning, Zoning and Building:								
Salaries and Wages	105,354	116,900	204,748	237,873	215,009	221,459	228,103	(5)
Employee Benefits	17,609	20,266	27,492	58,317	60,067	61,869	63,725	(5)
Operating Supplies	600	4,200	1,400	1,400	1,400	1,400	1,400	(2)
Miscellaneous Supplies	216	354	900	900	900	900	900	(2)
Office Supplies	261	500	500	500	500	500	500	(2)
Transportation Maintenance	-	-	-	9,000	9,000	9,000	9,000	(2)
Attorney Fees	16,370	34,262	22,500	27,000	27,000	27,000	27,000	(2)
Engineering Fees	51,800	47,938	58,500	58,500	58,500	58,500	58,500	(2)
IT Contracts	-	-	36,000	18,000	18,000	18,000	18,000	(2)
Travel, Education and Dues	123	746	5,300	5,400	5,400	5,400	5,400	(2)
Miscellaneous Services	7,509	7,174	18,000	16,700	16,700	16,700	16,700	(2)
Equipment Outlays	-	79,329	67,500	-	-	-	-	(4)
Total Planning, Zoning and Building Disbursements	199,842	311,669	442,840	433,590	412,476	420,728	429,228	
Police Department:								
Salaries and Wages	1,554,044	1,654,267	1,773,460	1,864,138	1,990,062	2,049,764	2,111,257	(6)
Employee Benefits	399,038	409,329	423,562	448,400	496,852	511,758	527,111	(6)
Operating Supplies	996	1,232	11,250	9,000	9,270	9,548	9,834	(3)
Transportation Supplies	12,600	8,793	14,850	13,500	13,500	13,500	13,500	(2)
Miscellaneous Supplies	2,494	2,927	1,800	1,800	1,800	1,800	1,800	(2)
Fuel and Gasoline	38,597	109,500	36,000	99,000	101,970	105,029	108,180	(3)
Office Supplies	1,496	2,668	2,250	2,250	2,250	2,250	2,250	(2)
Electric Bill	-	-	-	1,800	10,000	10,000	10,000	(7)
Other Utilities	-	-	-	-	5,000	5,000	5,000	(7)
Maintenance Contracts	3,749	3,521	3,600	3,600	3,600	3,600	3,600	(2)
Equipment Maintenance	3,248	2,714	5,400	5,400	5,400	5,400	5,400	(2)
Transportation Maintenance	23,160	33,264	29,250	40,500	41,715	42,966	44,255	(3)
Consulting Fees	-	2,034	2,250	2,250	2,250	2,250	2,250	(2)
Phone and Internet	14,385	15,627	15,750	15,750	16,223	16,710	17,211	(3)
Travel, Education and Dues	3,982	2,686	14,400	21,600	21,600	21,600	21,600	(2)
Miscellaneous Services	18,522	15,335	7,650	6,300	6,300	6,300	6,300	(4)
Equipment Outlays	27,939	15,242	15,000	-	-	-	-	(8)
Building Improvements/Construction	-	-	10,000	10,000	10,000	10,000	10,000	(8)
Total Police Department Disbursements	2,104,250	2,279,139	2,366,472	2,545,288	2,737,792	2,817,475	2,899,548	

See General Comments and Notes and Assumptions

TOWN OF CEDAR LAKE

GENERAL FUND - ACTUAL AND PROJECTED DISBURSEMENT DETAIL
(CONTINUED)

	Actual		Projected					
	2021	2022	2023	2024	2025	2026	2027	Ref
General Fund Disbursements (Cont'd):								
Fire Department:								
Salaries and Wages	$ 958,352	$ 1,227,583	$ 1,203,318	$ 1,322,543	$ 1,362,219	$ 1,403,086	$ 1,445,179	(9)
Employee Benefits	210,185	238,601	231,800	259,350	267,131	275,145	283,399	(9)
Operating Supplies	30,371	32,907	30,800	27,000	27,000	27,000	27,000	(2)
Transportation Supplies	4,262	2,348	5,000	9,000	9,000	9,000	9,000	(2)
Miscellaneous Supplies	-	-	2,000	-	-	-	-	(2)
Fuel and Gasoline	19,603	34,382	18,000	31,500	32,445	33,418	34,421	(3)
Office Supplies	4,845	3,456	4,050	4,050	4,050	4,050	4,050	(2)
Electric Bill	16,310	19,590	18,000	22,500	23,175	23,870	24,586	(3)
Other Utilities	5,218	5,390	6,750	7,650	7,880	8,116	8,359	(3)
Maintenance Contracts	5,291	3,274	5,400	5,400	5,400	5,400	5,400	(2)
Equipment Maintenance	7,847	31,007	40,500	40,500	40,500	40,500	40,500	(2)
Transportation Maintenance	35,271	45,947	49,500	49,500	50,985	52,515	54,090	(3)
Phone and Internet	5,127	5,869	6,300	6,300	6,300	6,300	6,300	(2)
Travel, Education and Dues	5,770	5,188	13,950	13,950	13,950	13,950	13,950	(2)
Miscellaneous Services	22,292	19,379	16,830	15,480	15,480	15,480	15,480	(2)
Operating Leases	-	-	1,620	1,620	1,620	1,620	1,620	(2)
Equipment Outlays	30,816	28,961	27,500	-	-	-	-	(8)
Building Improvements/Construction	-	-	10,000	10,000	10,000	10,000	10,000	(8)
Total Fire Department Disbursements	1,361,560	1,703,882	1,691,318	1,826,343	1,877,135	1,929,450	1,983,334	
Park Maintenance:								
Salaries and Wages	54,500	77,635	222,816	315,880	386,361	397,952	409,891	(10)
Employee Benefits	10,346	13,469	39,120	54,320	66,440	68,433	70,486	(10)
Operating Supplies	3,342	4,630	7,500	12,000	13,500	13,500	13,500	(11)
Transportation Supplies	-	-	10,000	16,000	18,000	18,000	18,000	(11)
Miscellaneous Supplies	-	-	5,000	8,000	9,000	9,000	9,000	(11)
Fuel and Gasoline	-	-	15,000	24,000	27,000	27,000	27,000	(11)
Office Supplies	-	-	1,250	2,000	2,250	2,250	2,250	(11)
Electric Bill	-	-	5,000	8,000	9,000	9,000	9,000	(11)
Other Utilities	-	-	5,000	8,000	9,000	9,000	9,000	(11)
Equipment Maintenance	8,135	1,442	25,000	20,000	22,500	22,500	22,500	(11)
Facility Maintenance	3,228	4,284	45,000	72,000	81,000	81,000	81,000	(11)
Attorney Fees	-	-	10,000	16,000	18,000	18,000	18,000	(11)
Engineering Fees	-	-	12,500	16,000	18,000	18,000	18,000	(11)
Consulting Fees	-	4,252	62,500	40,000	45,000	45,000	45,000	(11)
Promotions/Events	-	-	-	24,000	27,000	27,000	27,000	(11)
Travel, Education and Dues	-	136	200	320	360	360	360	(11)
Miscellaneous Services	1,150	1,669	-	-	-	-	-	(11)
Equipment Outlays	140	16,741	100,000	50,000	50,000	50,000	25,000	(12)
Transportation Outlays	-	-	60,000	50,000	50,000	50,000	25,000	(12)
Building Improvements/Construction	-	-	10,000	10,000	10,000	10,000	10,000	(12)
Improvements Other than Buildings	-	-	-	50,000	50,000	50,000	25,000	(12)
Total Park Maintenance Disbursements	80,841	124,258	635,886	796,520	912,411	925,995	864,987	
Public Safety:								
PSAP Contract	167,624	150,000	150,000	125,000	-	-	-	(13)
PSAP Start-up Costs	106,433	-	-	-	-	-	-	
Total Public Safety Disbursements	274,057	150,000	150,000	125,000	-	-	-	
Unappropriated:								
Unappropriated	54,309	61,446	-	-	-	-	-	
Total General Fund Disbursements	$ 5,219,693	$ 5,961,965	$ 6,986,185	$ 7,525,380	$ 7,699,073	$ 7,890,121	$ 8,022,314	

See General Comments and Notes and Assumptions

TOWN OF CEDAR LAKE

GENERAL FUND ASSUMPTIONS

The General Fund serves as the primary fund for providing general operations, general administration and public protection for the Town. The General Fund is separated into the following departments for reporting purposes:

i.	Clerk-Treasurer	ii.	Town Council	iii.	Planning, Zoning and Building
iv.	Police Department	v.	Fire Department	vi.	Park Maintenance
vii.	Public Safety	viii.	Unappropriated		

Projected receipts for this fund include the collection of property taxes, the levy associated excise taxes, building and zoning permits and charges, fire protection and EMS collections as well as numerous other miscellaneous revenues. Approximately 96% of the Town's maximum levy is allocated to the General Fund.

The largest expenditures for the General Fund would be the salaries and wages and employee benefits paid for Police and Fire Officers. A portion of the Clerk-Treasurer, Town Council and Public Works salaries and wages are also disbursed from this fund. Other major expenditures include professional fees for legal, engineering and consulting work and certain PSAP contract costs.

Receipts:

(1) Property Tax Distributions:
- 2023: Based on abstract amounts provided by DLGF.
- 2024: Assumes levy approved via the 2024 budget and estimated circuit breaker losses
- 2025: Assumes total levy growth of 8%; includes estimated 3-year growth excess levy appeal
- 2026-2027: Assumes an AVGQ of 4%, plus an estimated 2% annual increase for periodic 3-year growth adjustments

(2) License Excise, CVET and FIT:
- 2023-2027: Based on amounts received historically in comparison to property tax distributions received and conservatively adjusted for levy increases. (7.2% of allocated levy.)

(3) Building and Zoning Permits and Charges and Court Costs, Fees and Fines:
- 2023-2027: Based on historical building permits approved and revenues received, estimates are for revenue on approximately 100 permits. As developments build-out, it is assumed the revenues will begin to decrease. Court fees received are based on historical trends.

(4) Selected Miscellaneous Receipts:
- 2023-2027: Based on budgeted amounts, historical trends or management estimates.

(5) Park Receipts
- 2024-2027: Assumes the collection of park receipts beginning 2024.

Disbursements (per detailed disbursements page):

(1) Clerk-Treasurer and Town Council Salaries and Wages and Employee Benefits:
- 2023: Assumes disbursements equal to 95% of budgeted amounts.
- 2024: Assumes disbursements equal to 95% of approved budgeted amounts.
- 2025-2027: Assumes an annual 3% cost-of-living increase in wages and benefits.

GENERAL FUND ASSUMPTIONS
(CONTINUED)

Disbursements (per detailed disbursements page, continued):

(2) Selected Supplies and Other Services and Charges:
- 2023: Assumes disbursements equal to 90% of budgeted amounts.
- 2024: Assumes disbursements equal to 90% of approved budgeted amounts.
- 2025-2027: Assumes approximate historical and budgeted amounts with certain periodic adjustments for anticipated growth and inflationary purposes.

(3) Selected Supplies and Other Services and Charges:
- 2023: Assumes disbursements equal to 90% of budgeted amounts.
- 2024: Assumes disbursements equal to 90% of approved budgeted amounts.
- 2025-2027: Assumes a 3% annual inflationary adjustment to selected disbursements.

(4) Selected Professional and Miscellaneous Services:
- 2023: Assumes disbursements equal to 90% of budgeted amounts.
- 2024: Assumes disbursements equal to 90% of approved budgeted amounts.
- 2025-2027: Per management discussions and historical averages excluding one-time disbursements.

(5) Planning, Zoning and Building Salaries and Wages and Employee Benefits:
- 2023: Assumes disbursements equal to 85% of budgeted amounts.
- 2024: Assumes disbursements equal to 85% of approved budgeted amounts.
- 2025-2027: Assumes an annual 3% cost-of-living increase in wages and benefits.

(6) Police Department Salaries and Wages and Selected Employee Benefits:
- 2023: Assumes disbursements equal to 95% of budgeted amounts.
- 2024: Assumes disbursements equal to 95% of approved budgeted amounts.
- 2025: Assumes a 3% increase in salaries and selected benefits plus the hiring of an additional police officer ($70,000 in S&Ws and $35,000 for benefits).
- 2026-2027: Assumes an annual 3% cost-of-living increase in wages and benefits.

(7) Selected Police Department Utilities:
- 2024: Assumes the beginning of disbursements of utility costs for new facilities.
- 2025-2027: Assumes total utility cost of $10,000 for new facilities.

(8) Fire and Police Department Building Improvements:
- 2023-2027: Assumes a $10,000 cash outflow for building repairs or improvements annually.

(9) Fire Department Salaries and Wages and Employee Benefits:
- 2023: Assumes disbursements equal to 95% of budgeted amounts.
- 2024: Assumes disbursements equal to 95% of approved budgeted amounts, including the hiring of 2 additional officers.
- 2025-2027: Assumes an annual 3% cost-of-living increase in wages and benefits.

GENERAL FUND ASSUMPTIONS
(CONTINUED)

Disbursements (per detailed disbursements page, continued):

(10) Park Maintenance Salaries and Wages and Employee Benefits:

2023:	Assumes disbursements equal to 60% of budgeted amounts as staff are hired.
2024:	Assumes disbursements equal to 80% of budgeted amounts as staff are hired.
2025:	Assumes disbursements equal to 95% of 2024 budgeted amounts plus a 3% cost-of-living adjustment, fully staffed.
2026-2027:	Assumes an annual 3% cost-of-living increase in wages and benefits.

(11) Park Maintenance Supplies and Services and Charges:

2023:	Assumes disbursements equal to 50% of budgeted amounts as parks are established.
2024:	Assumes disbursements equal to 80% of budgeted amounts as parks are established.
2025:	Assumes disbursements equal to 90% of 2024 budgeted amounts, fully established.
2026-2027:	Assumes level disbursements until additional data is available.

(12) Park Maintenance Capital Outlays:

2023-2027:	Assumes larger capital outlays in initial years with less needs in subsequent years and as per management estimates.

(13) Public Safety Access Point:

2023-2024:	Assumes disbursement equal to budgeted amounts.
2025-2027:	Assumes contract is fully payable with public safety local income taxes.

TOWN OF CEDAR LAKE

MVH FUND - ACTUAL AND PROJECTED RECEIPTS AND DISBURSEMENTS

	Actual		Projected					
	2021	2022	2023	2024	2025	2026	2027	Ref
Receipts:								
Property Tax Distributions	$ 54,014	$ 58,709	$ 84,458	$ 173,993	$ 177,444	$ 184,542	$ 191,924	(1)
Licenses Excise, CVET and FIT	5,156	5,119	8,062	12,527	12,776	13,287	13,819	(2)
MVH Distributions	242,486	278,847	317,668	327,198	337,014	347,124	357,538	(3)
Refunds and Reimbursements	3,482	-	-	-	-	-	-	
Miscellaneous	3,484	-	-	-	-	-	-	
Total Revenues	308,622	342,675	410,188	513,718	527,234	544,953	563,281	
Disbursements:								
Salaries and Wages	127,602	98,734	199,880	340,860	351,086	361,619	372,468	(4)
Employee Benefits	27,231	24,615	44,080	64,410	66,342	68,332	70,382	(4)
Operating Supplies	13,619	15,326	13,500	13,500	13,905	14,322	14,752	(5)
Transportation Supplies	4,253	8,679	9,450	9,450	9,734	10,026	10,327	(5)
Miscellaneous Supplies	17,117	13,716	13,500	9,000	9,000	9,000	9,000	(6)
Fuel and Gasoline	32,043	43,000	45,000	45,000	46,350	47,741	49,173	(5)
Office Supplies	561	1,074	675	675	675	675	675	(6)
Electric Bill	6,512	6,710	7,200	7,200	7,416	7,638	7,867	(5)
Equipment Maintenance	5,948	11,039	9,000	11,250	11,250	11,250	11,250	(6)
Transportation Maintenance	5,125	3,521	9,000	9,000	9,000	9,000	9,000	(6)
Phone and Internet	795	720	1,800	1,350	1,350	1,350	1,350	(6)
Travel, Education and Dues	304	-	990	990	990	990	990	(6)
Miscellaneous Services	5,033	7,663	6,750	6,750	6,750	6,750	6,750	(6)
Total Disbursements	246,143	234,797	360,825	519,435	533,848	548,693	563,984	
Change in Cash and Equivalents	**62,479**	**107,878**	**49,363**	**(5,717)**	**(6,614)**	**(3,740)**	**(703)**	
Beginning Cash and Equivalents	49,693	112,172	220,050	269,413	263,696	257,082	253,342	
Ending Cash and Equivalents	$ 112,172	$ 220,050	$ 269,413	$ 263,696	$ 257,082	$ 253,342	$ 252,639	

See General Comments and Notes and Assumptions

TOWN OF CEDAR LAKE

MOTOR VEHICLE HIGHWAY FUND ASSUMPTIONS

Projected receipts and disbursements for this fund include the collection of property taxes (approximately 3% of the maximum levy), the levy associated excise taxes and MVH distributions primarily for the purpose of road repairs and maintenance and to pay a portion of the public works salaries and wages. Construction, reconstruction and preservation of roads will primarily be funded through other sources, including MVH restricted funds.

Receipts:

(1) Property Tax Distributions:

2023:	Based on abstract amounts provided by DLGF.
2024:	Assumes levy approved via the 2024 budget and estimated circuit breaker losses.
2025-2027:	Assumes an AVGQ of 4% annually.

(2) License Excise, CVET and FIT:

2023-2027:	Based on amounts received historically in comparison to property tax distributions received and conservatively adjusted for levy increases. (7.2% of allocated levy.)

(3) MVH Distributions:

2023:	Total MVH distributions (MVH and MVH Restricted totals) are based on current distributions. One half of the total estimated MVH distributions is allocated to the MVH Fund.
2024-2027:	Assume an annual increase of 3% in MVH distributions for Town growth.

Disbursements:

(4) Salaries and Wages and Employee Benefits:

2023:	Assumes disbursements equal to 95% of budgeted amounts.
2024:	Assumes disbursements equal to 95% of approved budgeted amounts, including the hiring of a certified mechanic and certain wage reallocations.
2025-2027:	Assumes an annual 3% cost-of-living increase in wages and benefits.

(5) Selected Supplies and Services and Charges:

2023:	Assumes disbursements equal to 90% of budgeted amounts.
2024:	Assumes disbursements equal to 90% of approved budgeted amounts.
2025-2027:	Assumes a 3% annual inflationary adjustment to selected disbursements.

(6) Selected Supplies and Services and Charges:

2023:	Assumes disbursements equal to 90% of budgeted amounts.
2024:	Assumes disbursements equal to 90% of approved budgeted amounts.
2025-2027:	Assumes approximate historical and budgeted amounts with certain periodic adjustments for anticipated growth and inflationary purposes.

TOWN OF CEDAR LAKE

MVH RESTRICTED FUND - ACTUAL AND PROJECTED RECEIPTS AND DISBURSEMENTS

	Actual		Projected					
	2021	2022	2023	2024	2025	2026	2027	Ref
Receipts:								
MVH Distributions - Restricted	$ 242,486	$ 278,846	317,668	$ 327,198	$ 337,014	$ 347,124	$ 357,538	(1)
Disbursements:								
Road Preservation, Construction and Reconstruction	217,428	230,443	500,000	352,198	363,626	250,000	400,000	(2)
Change in Cash and Equivalents	**25,058**	**48,403**	**(182,332)**	**(25,000)**	**(26,612)**	**97,124**	**(42,462)**	
Beginning Cash and Equivalents	284,877	309,935	358,338	176,006	151,006	124,394	221,518	
Ending Cash and Equivalents	$ 309,935	$ 358,338	$ 176,006	$ 151,006	$ 124,394	$ 221,518	$ 179,056	

See General Comments and Notes and Assumptions

TOWN OF CEDAR LAKE

MOTOR VEHICLE HIGHWAY RESTRICTED FUND ASSUMPTIONS

Projected receipts and disbursements for this fund include MVH distributions solely for the purpose of road repairs and maintenance and capital improvements to roadways. A portion of the MVH Restricted funds is to be used for Public Works projects.

Receipts:

(1) MVH Distributions:

2023: Total MVH distributions (MVH and MVH Restricted totals) are based on current distributions. One half of the total estimated MVH distributions is allocated to the MVH Fund.

2024-2027: Assume an annual increase of 3% in MVH distributions for Town growth.

Disbursements:

(2) Road Preservation, Construction and Reconstruction:

2023: Assumes $500,000 is allocated to the Shades Subdivision Phase I Project.

2024-2027: Assumes at least of the total MVH distributions are spent annually on eligible projects, including unidentified Public Work projects.

TOWN OF CEDAR LAKE

LRS FUND - ACTUAL AND PROJECTED RECEIPTS AND DISBURSEMENTS

	Actual		Projected					
	2021	2022	2023	2024	2025	2026	2027	Ref
Receipts:								
LRS Distributions	$ 262,808	$ 297,651	$ 319,012	$ 328,582	$ 338,439	$ 348,592	$ 359,050	(1)
Disbursements:								
Operating Supplies	127,704	85,001	144,000	144,000	144,000	144,000	144,000	(2)
Road Maintenance	-	16,736	-	-	-	-	-	
Maintenance Contracts	-	-	45,000	54,000	54,000	54,000	54,000	(2)
Equipment Maintenance	-	-	-	-	15,000	15,000	15,000	(3)
Transportation Maintenance	-	-	-	-	15,000	15,000	15,000	(3)
Equipment Outlays	28,870	34,008	36,000	40,000	35,000	35,000	35,000	(2)
Transportation Outlays	-	-	-	-	45,000	45,000	45,000	(3)
Improvements Other than Buildings	-	10,606	476,400	-	-	-	-	(4)
Total Disbursements	156,574	146,351	701,400	238,000	308,000	308,000	308,000	
Change in Cash and Equivalents	**106,234**	**151,300**	**(382,388)**	**90,582**	**30,439**	**40,592**	**51,050**	
Beginning Cash and Equivalents	290,817	397,051	548,351	165,963	256,545	286,984	327,576	
Ending Cash and Equivalents	$ 397,051	$ 548,351	$ 165,963	$ 256,545	$ 286,984	$ 327,576	$ 378,626	

See General Comments and Notes and Assumptions

TOWN OF CEDAR LAKE

LOCAL ROAD AND STREET FUND ASSUMPTIONS

Projected receipts and disbursements for this fund include LRS distributions solely for the purpose of road repairs and maintenance. A substantial portion of maintaining the roads (i.e. snow plowing and salt laying, road cleanup, tree-trimming… etc.) is funded through the LRS Fund.

Receipts:

(1) LRS Distributions:
- 2023: Based on current amounts being received.
- 2024-2027: Assume an annual increase of 3% in distributions for Town growth.

Disbursements:

(2) Operating Supplies, Maintenance Contracts and Equipment Outlays:
- 2023: Assumes disbursements equal to 90% of budgeted amounts.
- 2024: Assumes disbursements equal to 90% of approved budgeted amounts
- 2025: Assumes no change in disbursement amounts.

(3) Equipment Maintenance, Transportation Maintenance and Transportation Outlays:
- 2025-2027: Assumes disbursements for repair of aging equipment and replacement of equipment as needs increase and LRS distributions provide.

(4) Capital Outlays:
- 2023: Assumes disbursements of $476,400 for Shades Subdivision Phase I.

TOWN OF CEDAR LAKE

CASINO GAMING FUND - ACTUAL AND PROJECTED RECEIPTS AND DISBURSEMENTS

	Actual		Projected					
	2021	2022	2023	2024	2025	2026	2027	Ref
Receipts:								
Casino Distributions	$ 89,330	$ 103,170	$ 105,000	$ 105,000	$ 105,000	$ 105,000	$ 105,000	(1)
Disbursements:								
Operating Supplies	1,439	-	1,350	1,350	1,350	1,350	1,350	(2)
Engineering Fees	27,607	33,266	18,000	18,000	18,000	18,000	18,000	(2)
Improvements Other than Buildings	72,241	182,840	28,500	28,500	28,500	28,500	28,500	(3)
Total Disbursements	101,287	216,106	47,850	47,850	47,850	47,850	47,850	
Change in Cash and Equivalents	**(11,957)**	**(112,936)**	**57,150**	**57,150**	**57,150**	**57,150**	**57,150**	
Beginning Cash and Equivalents	232,340	220,383	107,447	164,597	221,747	278,897	336,047	
Ending Cash and Equivalents	$ 220,383	$ 107,447	$ 164,597	$ 221,747	$ 278,897	$ 336,047	$ 393,197	

See General Comments and Notes and Assumptions

TOWN OF CEDAR LAKE

CASINO GAMING FUND ASSUMPTIONS

Projected receipts and disbursements for this fund include casino distributions primarily for road repairs and maintenance and road related capital projects. Historically the Town has used these funds to pay for emergency roadwork or professional services. However, these funds can be used for essentially any purpose.

Receipts:

(1) Casino Distributions:

2023:	Based on historical amounts received.
2024-2027:	Assumes the same amount received historically.

Disbursements:

(2) Operating Supplies and Engineering Fees:

2023:	Assume amounts equal to 90% of budgeted amounts.
2024:	Assume amounts equal to 90% of approved budgeted amounts.
2025-2027:	Assumes no change in disbursement amounts.

(3) Improvements Other than Buildings:

2023:	Assume amounts equal to 100% of budgeted amounts.
2024:	Assume amounts equal to 100% of approved budgeted amounts.
2025-2027:	Assumes no change in disbursement amounts.

TOWN OF CEDAR LAKE

CCD FUND - ACTUAL AND PROJECTED RECEIPTS AND DISBURSEMENTS

	Actual		Projected					
	2021	2022	2023	2024	2025	2026	2027	Ref
Receipts:								
Property Tax Distributions	$ 310,744	$ 353,976	$ 391,011	$ 426,670	$ 448,003	$ 474,883	$ 503,376	(1)
Licenses Excise, CVET and FIT	29,648	30,905	28,153	30,720	32,256	34,192	36,243	(2)
Miscellaneous	25,000	-	-	-	-	-	-	
Total Revenues	365,392	434,881	419,164	457,390	480,259	509,075	539,619	
Disbursements:								
Equipment Outlays	-	-	92,000	182,000	162,000	162,000	162,000	(3)
Transportation Outlays	129,378	169,283	50,000	55,000	-	270,000	300,000	(3)
Building Improvements/Construction	100,000	-	-	-	-	-	-	
Improvements Other than Buildings	42,675	79,813	-	-	-	-	-	(3)
Lease Payments	47,731	154,581	328,063	328,063	287,284	190,747	47,731	(3)
Total Disbursements	319,784	403,677	470,063	565,063	449,284	622,747	509,731	
Change in Cash and Equivalents	**45,608**	**31,204**	**(50,899)**	**(107,673)**	**30,975**	**(113,672)**	**29,888**	
Beginning Cash and Equivalents	338,148	383,756	414,960	364,061	256,388	287,363	173,691	
Ending Cash and Equivalents	$ 383,756	$ 414,960	$ 364,061	$ 256,388	$ 287,363	$ 173,691	$ 203,579	

See General Comments and Notes and Assumptions

TOWN OF CEDAR LAKE

CUMULATIVE CAPITAL DEVELOPMENT FUND ASSUMPTIONS

Projected receipts and disbursements for this fund include property tax distributions, the associate levy excise taxes and any potential grants to be received for equipment or vehicle purchases and leases. The CCD serves as the primary fund vehicle and equipment replacement. All items presented in the *Capital Equipment Replacement Plan* are payable with CCD funds.

Receipts:

(1) Property Tax Distributions:

2023:	Based on abstract amounts provided by DLGF.
2024:	Assumes levy approved via the 2024 budget and estimated circuit breaker losses.
2025-2027:	Assumes levy increase of 6% annually in parallel with estimated assessed value growth.

(2) License Excise, CVET and FIT:

2023-2027:	Based on amounts received historically in comparison to property tax distributions received and conservatively adjusted for levy increases. (7.2% of allocated levy.)

Disbursements:

(3) Equipment Outlays, Transportation Outlays and Lease Payments:

2023-2027:	See *Capital Equipment Replacement Plan.* All amounts presented on the schedule other than police vehicle purchases in 2024 and 2025 are to be made with CCD funds.

TOWN OF CEDAR LAKE

CCI FUND - ACTUAL AND PROJECTED RECEIPTS AND DISBURSEMENTS

	Actual		Projected					
	2021	2022	2023	2024	2025	2026	2027	Ref
Receipts:								
Cigarette Tax - CCI	$ 23,751	$ 25,602	25,602	25,602	25,602	25,602	25,602	(1)
Disbursements:								
IT Contracts	11,664	14,420	18,000	22,500	22,500	22,500	22,500	(2)
Equipment Outlays	7,600	2,057	9,000	4,500	4,500	4,500	4,500	(2)
Total Disbursements	19,264	16,477	27,000	27,000	27,000	27,000	27,000	
Change in Cash and Equivalents	**4,786**	**9,125**	**(1,398)**	**(1,398)**	**(1,398)**	**(1,398)**	**(1,398)**	
Beginning Cash and Equivalents	15,416	20,202	29,327	27,929	26,531	25,133	23,735	
Ending Cash and Equivalents	$ 20,202	$ 29,327	$ 27,929	$ 26,531	$ 25,133	$ 23,735	$ 22,337	

See General Comments and Notes and Assumptions

TOWN OF CEDAR LAKE

CUMULATIVE CAPITAL IMPROVEMENT FUND ASSUMPTIONS

Projected receipts and disbursements for this fund include only state distributed cigarette taxes. Amounts disbursed are for information technology needs and improvements.

Receipts:

(1) Cigarette Tax - CCI:

2023:	Based on current amounts received.
2024-2027:	Assumes no change in amount received.

Disbursements:

(2) IT Contracts and Equipment Outlays:

2023:	Assumes 90% of budgeted amounts.
2024:	Assumes 90% of approved budgeted amounts.
2025-2027:	Assumes no change in disbursement amounts.

TOWN OF CEDAR LAKE

EDIT FUND - ACTUAL AND PROJECTED RECEIPTS AND DISBURSEMENTS

	Actual		Projected					
	2021	2022	2023	2024	2025	2026	2027	Ref
Receipts:								
LIT - EDIT	$ 309,834	$ 274,958	$ 293,309	$ 503,927	$ 524,084	$ 545,047	$ 566,849	(1)
Disbursements:								
Attorney Fees	100	-	-	49,500	50,000	15,000	15,000	(2)
Engineering Fees	12,363	1,956	45,000	144,000	100,000	50,000	50,000	(2)
Consulting Fees	-	41,520	18,000	90,000	60,000	35,000	35,000	(2)
Miscellaneous Services	785	612	9,000	9,000	9,000	9,000	9,000	(2)
Improvements Other than Buildings	-	302,000	90,000	-	-	-	-	(2)
Special Projects	-	-	-	-	-	575,000	-	(3)
Debt Service	166,923	150,919	150,856	244,048	245,728	93,379	93,379	(4)
Total Disbursements	180,171	497,007	312,856	536,548	464,728	777,379	202,379	
Change in Cash and Equivalents	**129,663**	**(222,049)**	**(19,547)**	**(32,621)**	**59,356**	**(232,332)**	**364,470**	
Beginning Cash and Equivalents	624,533	754,196	532,147	512,600	479,979	539,335	307,003	
Ending Cash and Equivalents	$ 754,196	$ 532,147	$ 512,600	$ 479,979	$ 539,335	$ 307,003	$ 671,473	

See General Comments and Notes and Assumptions

TOWN OF CEDAR LAKE

ECONOMIC DEVELOPMENT INCOME TAX FUND ASSUMPTIONS

Projected receipts and disbursements for this fund include local income tax distribution for economic development disbursements and capital improvements. The EDIT fund serves to provide funding for professional services related to capital projects as well as to provide funding for the construction of certain capital projects. Economic development local income taxes also provide for the payment of the 2015 EDIT Bonds which mature in 2025. Once the 2015 EDIT Bonds mature, this fund will provide cash flow for future capital projects.

Debt Capacity:

With the 2015 EDIT Bonds achieving final maturity in 2025, there may be bonding capacity available to be secured through economic development local income taxes. A small bond issue of $725,000 is presented in this report; however, up to $3,500,000 in bonding capacity may be available. This is a potential funding source for the Town's ordered fire engine, much needed streetsweeper, public works projects and/or other capital requirements. This is one of few open options that could provide funding for such capital needs.

Receipts:

(1) LIT – EDIT:

2023:	Based on current amounts received.
2024:	Based on estimates provided by the DLGF.
2025-2027:	Assumes 4% in distributions annually for Town growth.

Disbursements:

(2) Professional Fees, Miscellaneous Services and Improvements Other than Buildings:

2023:	Assumes 90% of budgeted amounts.
2024:	Assumes 90% of approved budgeted amounts, including amounts for the road impact study.
2025-2027:	Assumes gradual reduction of services to historical levels following road impact study.

(3) Special Projects:

2026:	Assumes the contribution of $575,000 for half of the estimated construction costs of the bandshell amphitheater.

(4) Debt Service:

2023:	Assumes the debt service due per the 2015 EDIT Bonds amortization schedule.
2024-2025:	Assumes the debt service due per the 2015 EDIT Bonds amortization schedule, plus the debt service for a bond issuance of approximately $725,000 at 5% for 10 years for the Shades Subdivision Phase II project.
2026-2027:	Assumes the estimated debt service for a bond issuance of approximately $725,000 at 5% for 10 years for the Shades Subdivision Phase II project.

TOWN OF CEDAR LAKE

PUBLIC SAFETY FUND - ACTUAL AND PROJECTED RECEIPTS AND DISBURSEMENTS

	Actual		Projected					
	2021	2022	2023	2024	2025	2026	2027	Ref
Receipts:								
LIT - Public Safety	$ 248,170	$ 241,818	$ 297,692	$ 357,400	$ 371,696	$ 386,564	$ 402,027	(1)
Disbursements:								
PSAP Contract	225,000	226,190	275,000	275,000	425,000	425,000	425,000	(2)
Total Disbursements	225,000	226,190	275,000	275,000	425,000	425,000	425,000	
Change in Cash and Equivalents	**23,170**	**15,628**	**22,692**	**82,400**	**(53,304)**	**(38,436)**	**(22,973)**	
Beginning Cash and Equivalents	98,345	121,515	137,143	159,835	242,235	188,931	150,495	
Ending Cash and Equivalents	$ 121,515	$ 137,143	$ 159,835	$ 242,235	$ 188,931	$ 150,495	$ 127,522	

See General Comments and Notes and Assumptions

TOWN OF CEDAR LAKE

PUBLIC SAFETY FUND ASSUMPTIONS

Projected receipts and disbursements for this fund include local income tax distribution for public safety disbursements. Prior to 2018, the Town had used the funds to help pay for officer salaries and public safety capital expenditures. In 2019, the Town entered a PSAP contract with several other local communities. The fund's primary purpose is now to provide funding for PSAP contract.

Receipts:

(1) LIT – Public Safety:

2023:	Based on current amounts received.
2024:	Based on estimates provided by the DLGF.
2025-2027:	Assumes 4% in distributions annually for Town growth.

Disbursements:

(2) PSAP Contract:

2023:	Assumes 100% of budgeted amounts.
2024:	Assumes 100% of approved budgeted amounts.
2025-2027:	Assumes entire PSAP contract is allocated to this fund. Estimate is based on current amounts billed and trends.

TOWN OF CEDAR LAKE

PARK IMPACT FEE FUND - ACTUAL AND PROJECTED RECEIPTS AND DISBURSEMENTS

	Actual		Projected					
	2021	2022	2023	2024	2025	2026	2027	Ref
Receipts:								
Park Impact Fees	$ 546,538	$ 417,558	$ 176,200	$ 176,200	$ 132,150	$ 132,150	$ 132,150	(1)
Disbursements:								
Miscellaneous Supplies	-	5,492	-	-	-	-	-	
Miscellaneous Services	164,999	146,810	150,000	50,000	25,000	25,000	25,000	(2)
Building Improvements/Construction	-	-	50,000	50,000	-	25,000	25,000	(2)
Improvements Other than Buildings	304,211	468,428	250,000	150,000	50,000	25,000	25,000	(2)
Special Projects	-	-	-	-	-	32,000		(3)
Total Disbursements	469,210	620,730	450,000	250,000	75,000	107,000	75,000	
Change in Cash and Equivalents	**77,328**	**(203,172)**	**(273,800)**	**(73,800)**	**57,150**	**25,150**	**57,150**	
Beginning Cash and Equivalents	1,111,679	1,189,007	985,835	712,035	638,235	695,385	720,535	
Ending Cash and Equivalents	$ 1,189,007	$ 985,835	$ 712,035	$ 638,235	$ 695,385	$ 720,535	$ 777,685	

See General Comments and Notes and Assumptions

TOWN OF CEDAR LAKE

PARK IMPACT FEES FUND ASSUMPTIONS

Projected receipts and disbursements for this fund include the collection of park impact fees to provide funding for various park related and resident life improvement projects.

Receipts:

(1) Park Impact Fees:
2023-2024: Assumes 100 new homes contributing $1,762 each, annually.
2025-2027: Assumes 75 new homes contributing $1,762 each, annually.

Disbursements:

(2) Miscellaneous Supplies and Services and Capital Outlays:
2023-2027: Assumes the estimated disbursements for the establishment of the parks system as provided by management.

(3) Special Projects:
2026: Assumes the initial engineering fees for the Founders Creek project in the amount of $32,000.

TOWN OF CEDAR LAKE

RDC GENERAL FUND - ACTUAL AND PROJECTED RECEIPTS AND DISBURSEMENTS

	Actual		Projected					
	2021	2022	2023	2024	2025	2026	2027	Ref
Receipts:								
Property Tax Distributions	$ 54,014	$ 58,709	$ 54,741	$ 58,751	$ 55,452	$ 57,670	$ 59,977	(1)
Licenses Excise, CVET and FIT	5,156	5,119	5,225	4,230	3,993	4,152	4,318	(2)
Total Revenues	59,170	63,896	59,966	62,981	59,445	61,822	64,295	
Disbursements:								
Salaries and Wages	17,631	16,889	39,851	48,300	49,749	51,241	52,778	(3)
Employee Benefits	2,616	3,208	6,859	22,900	23,587	24,295	25,024	(3)
Office Supplies	10	-	225	315	315	315	315	(4)
Attorney Fees	25	167	3,150	3,150	3,150	3,150	3,150	(4)
Consulting Fees	2,250	2,250	2,250	2,250	2,250	2,250	2,250	(4)
Travel, Education and Dues	73	25	-	-	-	-	-	(4)
Miscellaneous Services	1,772	4,159	1,582	2,250	2,250	2,250	2,250	(4)
Total Disbursements	24,377	26,698	53,917	79,165	81,301	83,501	85,767	
Change in Cash and Equivalents	**34,793**	**37,198**	**6,049**	**(16,184)**	**(21,856)**	**(21,679)**	**(21,472)**	
Beginning Cash and Equivalents	19,579	54,372	91,570	97,619	81,435	59,579	37,900	
Ending Cash and Equivalents	$ 54,372	$ 91,570	$ 97,619	$ 81,435	$ 59,579	$ 37,900	$ 16,428	

* Includes prior year adjustment of $69.

See General Comments and Notes and Assumptions

TOWN OF CEDAR LAKE

REDEVELOPMENT COMMISSION GENERAL FUND ASSUMPTIONS

Projected receipts and disbursements for this fund include the collection of property taxes (approximately 1.5% of the maximum levy) and the levy associated excise taxes primarily for the purpose of paying salaries and wages, employee benefits and professional service fees related to the maintaining and planning of the Redevelopment District.

Receipts:

(1) Property Tax Distributions:

2023:	Based on abstract amounts provided by DLGF.
2024:	Assumes levy approved via the 2024 budget and estimated circuit breaker losses.
2025-2027:	Assumes an AVGQ of 4% annually.

(2) License Excise, CVET and FIT:

2023-2027:	Based on amounts received historically in comparison to property tax distributions received and conservatively adjusted for levy increases. (7.2% of allocated levy.)

Disbursements:

(3) Salaries and Wages and Employee Benefits:

2023:	Assumes disbursements equal to 95% of budgeted amounts.
2024:	Assumes disbursements equal to 95% of approved budgeted amounts.
2025-2027:	Assumes a 3% annual cost-of-living adjustment.

(4) Selected Supplies and Services and Charges:

2023:	Assumes disbursements equal to 90% of budgeted amounts.
2024:	Assumes disbursements equal to 90% of approved budgeted amounts.
2025-2027:	Assumes approximate historical and budgeted amounts.

TOWN OF CEDAR LAKE

LC SOLID WASTE FUND - ACTUAL AND PROJECTED RECEIPTS AND DISBURSEMENTS

	Actual		Projected					
	2021	2022	2023	2024	2025	2026	2027	Ref
Receipts:								
Grant Distributions	$ 60,152	$ 68,833	$ 68,833	$ 68,833	$ 68,833	$ 68,833	$ 68,833	(1)
Disbursements:								
Salaries and Wages	-	30,979	37,240	65,900	67,877	69,913	72,010	(2)
Employee Benefits	-	6,087	7,030	7,030	7,241	7,458	7,682	(2)
Operating Supplies	1,388	7,431	6,750	2,250	2,250	2,250	2,250	(3)
Transportation Supplies	1,469	-	2,250	2,250	2,250	2,250	2,250	(3)
Equipment Maintenance	304	3,634	11,158	4,500	4,500	4,500	4,500	(3)
Equipment Outlays	5,169	-	-	-	-	-	-	
Lease Payments	5,277	-	-	-	-	-	-	
Total Disbursements	14,607	48,131	64,428	81,930	84,118	86,371	88,692	
Change in Cash and Equivalents	**45,545**	**20,702**	**4,405**	**(13,097)**	**(15,285)**	**(17,538)**	**(19,859)**	
Beginning Cash and Equivalents	34,116	79,661	100,363	104,768	91,671	76,386	58,848	
Ending Cash and Equivalents	$ 79,661	$ 100,363	$ 104,768	$ 91,671	$ 76,386	$ 58,848	$ 38,989	

See General Comments and Notes and Assumptions

TOWN OF CEDAR LAKE

LAKE COUNTY SOLID WASTE FUND ASSUMPTIONS

Projected receipts and disbursements for this fund include the receipt of grant funds from Lake County primarily for the purpose in aiding the Town to provide for solid waste removal and public works services. Historically, the Town has used the funds to pay for public works employees' salaries and wages and employee benefits as well as some miscellaneous services, excluding COVID years.

Receipts:

(1) Grant Distributions:
2023-2027: Based on the recurring amount received from Lake County.

Disbursements:

(2) Salaries and Wages and Employee Benefits:
2023: Assumes 95% of budgeted amounts.
2024: Assumes 95% of approved budgeted amounts.
2025-2027: Assumes a 3% cost-of-living increase in wages and benefits.

(3) Other Operating Disbursements:
2023: Assumes 90% of budgeted amounts.
2024: Assumes 90% of approved budgeted amounts.
2025-2027: Assumes no changes in disbursement amounts.

TOWN OF CEDAR LAKE

TIF ALLOCATION (CONSOLIDATED) FUND - ACTUAL AND PROJECTED RECEIPTS AND DISBURSEMENTS

	Actual		Projected					
	2021	2022	2023	2024	2025	2026	2027	Ref
Receipts:								
Property Tax Distributions	$ 1,005,204	$ 1,152,184	$ 1,562,943	$ 1,625,461	$ 1,690,479	$ 1,758,098	$ 1,828,422	(1)
Refunds and Reimbursements	230,711	46,734	-	-	-	-	-	
Interest Income	-	1,934	-	-	-	-	-	
Total Revenues	1,235,915	1,200,852	1,562,943	1,625,461	1,690,479	1,758,098	1,828,422	
Disbursements:								
Attorney Fees	66,262	37,378	50,000	50,000	50,000	50,000	50,000	(2)
Engineering Fees	75,228	51,620	65,000	65,000	65,000	65,000	65,000	(2)
Consulting Fees	91,901	66,654	75,000	75,000	75,000	75,000	75,000	(2)
Transportation Outlays	-	-	-	220,000	220,000	-	-	(3)
Building Improvements/Construction	100,596	42,743	-	-	-	-	-	
Improvements Other than Buildings	113,196	686,885	-	-	837,825	-	349,334	(4)
Special Projects	-	-	-	-	100,000	675,000	-	(5)
Transfers Out	295,436	1,607,433	599,125	606,950	599,550	596,150	981,525	(6)
Total Disbursements	742,619	2,492,713	789,125	1,016,950	1,947,375	1,461,150	1,520,859	
Change in Cash and Equivalents	**493,296**	**(1,291,861)**	**773,818**	**608,511**	**(256,896)**	**296,948**	**307,563**	
Beginning Cash and Equivalents	1,188,061	1,681,357	389,496	1,163,314	1,771,825	1,514,929	1,811,877	
Ending Cash and Equivalents	$ 1,681,357	$ 389,496	$ 1,163,314	$ 1,771,825	$ 1,514,929	$ 1,811,877	$ 2,119,440	

See General Comments and Notes and Assumptions

TOWN OF CEDAR LAKE

TIF ALLOCATION (CONSOLIDATED) FUND ASSUMPTIONS

Projected receipts and disbursements for this fund include the collection of TIF property tax distributions to raise funds for improvements to the TIF area or the surrounding areas serving the TIF District. The Town currently utilizes these funds to pay for various economic development and public works projects and the outstanding debt related to those projects. The TIF area is currently producing excess funds which have been proposed for use in various projects identified in the *Capital Improvement Plan*.

Receipts:

(1) Property Tax Distributions:
- 2023: Based on abstract amounts provided by DLGF.
- 2024-2027: Assumes an annual levy increase of 4% for asset appreciation and TIF district growth.

Disbursements:

(2) Professional Fees:
- 2023-2027: Assumed to equal historical amounts paid and per management estimates.

(3) Transportation Outlays:
- 2024-2025: Assumes the purchase of 4 police vehicles annually at a price of $55,000 each, includes the necessarily police equipment.

(4) Improvements Other than Buildings:
- 2025: Assumes the disbursement of $737,825 for Morse Street Corridor project and $100,000 for engineering related to the Lakeshore Drive Phase II project.
- 2027: Assumes the disbursement of $349,334 for the construction of the Lakeshore Drive Phase II project.

(5) Special Projects:
- 2025: Assumes the disbursement of $100,000 for the engineering for the bandshell amphitheater.
- 2026: Assumes the disbursement of $575,000 for the construction of the bandshell amphitheater and $100,000 for the preliminary engineering for the future Town Hall renovations.

(6) Transfers Out:
- 2023-2027: Transfers to debt service funds for payment on the 2017 RDC Refunding Bonds and the 2022 RDA Lease Rental Bonds.

TOWN OF CEDAR LAKE

SELECTED UTILITY FUNDS - ACTUAL AND PROJECTED RECEIPTS AND DISBURSEMENTS

TOWN OF CEDAR LAKE

WATER OPERATING FUND - ACTUAL AND PROJECTED RECEIPTS AND DISBURSEMENTS

	Actual		Projected					
	2021	2022	2023	2024	2025	2026	2027	Ref
Receipts:								
Water Sales	$ 1,496,387	$ 1,712,735	$ 1,884,000	$ 1,933,056	$ 1,969,848	$ 2,006,640	$ 2,043,432	(1)
Miscellaneous	9,681	27,700	20,000	20,000	20,000	20,000	20,000	(2)
Tap Fees	298,809	168,700	73,000	73,000	54,750	54,750	54,750	(3)
Total Revenues	1,804,877	1,909,135	1,977,000	2,026,056	2,044,598	2,081,390	2,118,182	
Disbursements:								
Salaries and Wages	431,927	464,158	553,083	573,980	591,199	608,935	627,203	(4)
Employee Benefits	158,213	179,506	201,279	207,317	213,537	219,943	226,541	(4)
Operating Supplies	33,735	45,764	45,000	45,000	45,000	45,000	45,000	(5)
Transportation Supplies	10,933	16,208	17,500	17,500	17,500	17,500	17,500	(5)
Fuel and Gasoline	5,819	4,544	6,000	6,000	6,000	6,000	6,000	(5)
Postage/Billings	3,719	1,442	2,000	2,000	2,000	2,000	2,000	(5)
Office Supplies	1,470	1,660	1,600	1,600	1,600	1,600	1,600	(5)
Electric Bill	73,459	74,654	76,894	79,201	81,577	84,024	86,545	(6)
Maintenance Contracts	68,096	114,672	100,000	100,000	105,000	105,000	105,000	(5)
Attorney Fees	59,750	91,507	75,000	75,000	75,000	75,000	75,000	(5)
Engineering Fees	151,990	65,397	85,000	85,000	85,000	85,000	85,000	(5)
Consulting Fees	62,345	41,388	65,000	65,000	65,000	65,000	65,000	(5)
Phone and Internet	1,978	1,908	1,965	2,024	2,085	2,148	2,212	(6)
Insurance	26,238	30,220	31,127	32,061	33,023	34,014	35,034	(6)
Office Rent	63,411	63,411	63,411	63,411	63,411	63,411	63,411	(5)
Travel, Education and Dues	1,810	3,253	3,000	3,500	3,500	3,500	3,500	(5)
Miscellaneous Services	46,852	59,448	50,000	50,000	50,000	50,000	50,000	(5)
Refunds and Reimbursements	1,460	-	-	-	-	-	-	
Utility Receipts Tax	25,081	13,590	-	-	-	-	-	
Meters	86,914	194,281	80,000	80,000	80,000	80,000	80,000	(5)
Equipment Outlays	5,650	13,567	25,000	25,000	25,000	25,000	25,000	(5)
Improvements Other than Buildings	7,050	-	-	-	-	-	-	
Transfers Out	324,719	886,977	416,727	416,923	416,218	416,344	416,592	(7)
Total Disbursements	1,652,619	2,367,555	1,899,586	1,930,517	1,961,650	1,989,419	2,018,138	
Change in Cash and Equivalents	**152,258**	**(458,420)**	**77,414**	**95,539**	**82,948**	**91,971**	**100,044**	
Beginning Cash and Equivalents	671,829	824,087	365,667	443,081	538,620	621,568	713,539	
Ending Cash and Equivalents	$ 824,087	$ 365,667	$ 443,081	$ 538,620	$ 621,568	$ 713,539	$ 813,583	

See General Comments and Notes and Assumptions

TOWN OF CEDAR LAKE

WATER OPERATING FUND ASSUMPTIONS

Projected receipts and disbursements for this fund include the receipts for water services provided by the utility to pay for the water utility's operations and debt service requirements. Water tap fees are also collected to aid in the funding of various capital projects. The water utility may also provide funding for various civil projects if a water improvement component is present.

Receipts:

(1) Water Sales:
- 2023: Based on current rolling 12 month figures provided by the utility consultant.
- 2024: Assumes the prior year revenues adjusted for the addition of 100 customers annually.
- 2025-2027: Assumes the prior year revenues adjusted for the addition of 75 customers annually.

(2) Miscellaneous:
- 2023-2027: Assumed to approximate historical averages.

(3) Tap Fees:
- 2023-2024: Assumes 100 customers tap annually at $730 per tap.
- 2025-2027: Assumes 75 customers tap annually at $730 per tap.

Disbursements:

(4) Salaries and Wages and Employee Benefits:
- 2023-2024: Assumes amounts as provided by management for reallocations of public works employees.
- 2025-2026: Assumes an annual 3% cost-of-living adjustment on wages and benefits.

(5) Selected Operating Disbursements:
- 2023: Assumes approximate historical averages and per management estimates.
- 2024-2027: Assumes no change in disbursement amounts.

(6) Selected Operating Disbursements:
- 2023: Assumes approximate historical averages and per management estimates.
- 2024-2027: Assumes an annual 3% inflationary increase.

(7) Debt Service and Transfers Out:
- 2023-2027: Transfers out are for debt service on current outstanding bonds per amortization schedules.

TOWN OF CEDAR LAKE

WASTEWATER OPERATING FUND - ACTUAL AND PROJECTED RECEIPTS AND DISBURSEMENTS

	Actual		Projected					
	2021	2022	2023	2024	2025	2026	2027	Ref
Receipts:								
Wastewater Sales	$ 4,273,111	$ 4,476,539	$ 4,590,000	$ 4,647,600	$ 4,690,800	$ 4,734,000	$ 4,777,200	(1)
Miscellaneous	28,909	90,028	30,000	30,000	30,000	30,000	30,000	(2)
Refunds and Reimbursements	10,000	23,100	15,000	15,000	15,000	15,000	15,000	(2)
Tap Fees	201,000	120,500	50,000	50,000	37,500	37,500	37,500	(3)
Total Revenues	4,513,020	4,710,167	4,685,000	4,742,600	4,773,300	4,816,500	4,859,700	
Disbursements:								
Salaries and Wages	718,227	740,874	763,100	724,221	745,948	768,326	791,376	(4)
Employee Benefits	592,588	670,623	690,742	661,464	681,308	701,747	722,799	(4)
Operating Supplies	32,976	31,013	31,943	32,901	33,888	34,905	35,952	(5)
Transportation Supplies	25,407	41,464	42,708	43,989	45,309	46,668	48,068	(5)
Fuel and Gasoline	20,039	34,320	35,350	36,411	37,503	38,628	39,787	(5)
Postage/Billings	45,456	48,303	48,000	48,000	48,000	48,000	48,000	(6)
Office Supplies	3,078	6,158	4,500	4,500	4,500	4,500	4,500	(6)
Electric Bill	88,952	94,815	97,659	100,589	103,607	106,715	109,916	(5)
Other Utilities	4,590	4,403	4,535	4,671	4,811	4,955	5,104	(5)
Maintenance Contracts	72,114	62,394	70,000	70,000	70,000	70,000	70,000	(6)
Facility Maintenance	1,275,165	1,237,003	1,274,113	1,312,336	1,351,706	1,392,257	1,434,025	(5)
Attorney Fees	25,740	32,340	35,000	35,000	35,000	35,000	35,000	(6)
Engineering Fees	173,516	55,999	100,000	100,000	100,000	100,000	100,000	(6)
Consulting Fees	48,827	55,707	50,000	50,000	50,000	50,000	50,000	(6)
Phone and Internet	4,639	3,512	4,000	4,000	4,000	4,000	4,000	(6)
Insurance	78,714	90,659	93,379	96,180	99,065	102,037	105,098	(5)
Office Rent	167,357	167,357	167,357	167,357	167,357	167,357	167,357	(6)
Travel, Education and Dues	2,473	5,742	5,000	5,000	5,000	5,000	5,000	(6)
Miscellaneous Services	83,520	56,576	65,000	65,000	65,000	65,000	65,000	(6)
Refunds and Reimbursements	1,245	-	-	-	-	-	-	
Equipment Outlays	23,587	8,302	20,000	20,000	20,000	20,000	20,000	(6)
Improvements Other than Buildings	-	2,624	-	-	-	-	-	
Transfers Out	925,555	525,804	1,023,950	1,060,100	1,044,750	856,654	856,654	(7)
Total Disbursements	4,413,765	3,975,992	4,626,336	4,641,719	4,716,752	4,621,749	4,717,636	
Change in Cash and Equivalents	**99,255**	**734,175**	**58,664**	**100,881**	**56,548**	**194,751**	**142,064**	
Beginning Cash and Equivalents	304,941	404,196	1,138,371	1,197,035	1,297,916	1,354,464	1,549,215	
Ending Cash and Equivalents	$ 404,196	$ 1,138,371	$ 1,197,035	$ 1,297,916	$ 1,354,464	$ 1,549,215	$ 1,691,279	

See General Comments and Notes and Assumptions

TOWN OF CEDAR LAKE

WASTEWATER OPERATING FUND ASSUMPTIONS

Projected receipts and disbursements for this fund include the receipts for wastewater services provided by the utility to pay for the wastewater utility's operations and debt service requirements. Wastewater tap fees are also collected to aid in the funding of various capital projects. The wastewater utility may also provide funding for various civil projects if a wastewater improvement component is present.

Receipts:

(1) Wastewater Sales:
- 2023: Based on current rolling 12-month figures provided by the utility consultant.
- 2024: Assumes the prior year revenues adjusted for the addition of 100 customers annually.
- 2025-2027: Assumes the prior year revenues adjusted for the addition of 75 customers annually.

(2) Miscellaneous and Refunds and Reimbursements:
- 2023-2027: Assumed to approximate historical averages.

(3) Tap Fees:
- 2023-2024: Assumes 100 customers tap annually at $500 per tap.
- 2025-2027: Assumes 75 customers tap annually at $500 per tap.

Disbursements:

(4) Salaries and Wages and Employee Benefits:
- 2023-2024: Assumes amounts as provided by management for reallocations of public works employees.
- 2025-2026: Assumes an annual 3% cost-of-living adjustment on wages and benefits.

(5) Selected Operating Disbursements:
- 2023: Assumes approximate historical averages and per management estimates.
- 2024-2027: Assumes an annual 3% inflationary increase.

(6) Selected Operating Disbursements:
- 2023: Assumes approximate historical averages and per management estimates.
- 2024-2027: Assumes no change in disbursement amounts.

(7) Debt Service and Transfers Out:
- 2023-2027: Transfers out are for debt service on current outstanding bonds per amortization schedules.

TOWN OF CEDAR LAKE

WWTP SPECIAL FUND - ACTUAL AND PROJECTED RECEIPTS AND DISBURSEMENTS

	Actual		Projected					
	2021	2022	2023	2024	2025	2026	2027	Ref
Receipts:								
Bond Proceeds	$ -	$ -	$ -	$ 8,000,000	$ -	$ -	$ -	(1)
Other Income	99,217	-	-	-	-	-	-	
Temporary Loans	142,250	379,008	-	-	-	-	-	
Transfers In	353,088	64,304	-	-	-	-	-	
Total Revenues	594,555	443,312	-	8,000,000	-	-	-	
Disbursements:								
Engineering Fees	73,818	217,897	-	-	-	-	-	
Miscellaneous Services	53,645	15,057	-	-	-	-	-	
Equipment Outlays	118,035	1,089,401	-	-	-	-	-	
Improvements Other than Buildings	-	555,994	4,200,000	3,022,000	1,287,500	-	-	(2)
Special Projects	-	-	2,170,577	2,170,577	-	-	-	(3)
Temporary Loans	142,250	379,008	-	-	-	-	-	
Total Disbursements	387,748	2,257,357	6,370,577	5,192,577	1,287,500	-	-	
Change in Cash and Equivalents	**206,807**	**(1,814,045)**	**(6,370,577)**	**2,807,424**	**(1,287,500)**	**-**	**-**	
Beginning Cash and Equivalents	8,164,524	8,371,331	6,557,286	186,710	2,994,133	1,706,633	1,706,633	
Ending Cash and Equivalents	$ 8,371,331	$ 6,557,286	$ 186,710	$ 2,994,133	$ 1,706,633	$ 1,706,633	$ 1,706,633	

See General Comments and Notes and Assumptions

TOWN OF CEDAR LAKE

WWTP SPECIAL FUND ASSUMPTIONS

Historically, this fund has also served as the Town's emergency reserve funds. Recently, the funds have been used to provide for shortfall in funding for the Eco/Lake Restoration project. It is also anticipated that the funds will be used for West Side Interceptor Phase II project. A future bond issuance is to partially reimburse this use of funds. Additionally, major wastewater treatment plant improvements are needed, and this fund will continue to provide funding for interim wastewater treatment plant projects.

Receipts:

(1) Bond Proceeds:

2024: Assumes the reimbursement for $3,800,000 of wastewater related projects and $4,200,000 for the West Side Interceptor Phase II project.

Disbursements:

(2) Improvements Other than Buildings:

2023: Assumes the disbursement of $4,200,000 for the West Side Interceptor Phase II project.

2024: Assumes the disbursement of $3,022,000 for the EQ Basin related to the treatment plant expansion projects.

2025: Assumes the disbursement of $1,287,500 for the sludge dewatering improvements related to the treatment plant expansion projects.

(3) Special Projects:

2023-2024: Assumes the disbursement of $2,170,577 annually for the Eco/Lake Restoration project.

TOWN OF CEDAR LAKE

STORMWATER OPERATING FUND - ACTUAL AND PROJECTED RECEIPTS AND DISBURSEMENTS

	Actual		Projected					
	2021	2022	2023	2024	2025	2026	2027	Ref
Receipts:								
Stormwater Sales	$ 1,158,981	$ 1,212,400	$ 1,224,400	$ 1,236,400	$ 1,245,400	$ 1,254,400	$ 1,263,400	(1)
Miscellaneous	25,673	31,237	27,500	27,500	27,500	27,500	27,500	(2)
Refunds and Reimbursements	38,497	-	-	-	-	-	-	
Total Revenues	1,223,151	1,243,637	1,251,900	1,263,900	1,272,900	1,281,900	1,290,900	
Disbursements:								
Salaries and Wages	429,899	443,488	325,000	291,702	300,453	309,467	318,751	(3)
Employee Benefits	153,968	169,564	110,000	113,300	116,699	120,200	123,806	(3)
Operating Supplies	10,118	9,290	10,000	10,000	10,000	10,000	10,000	(4)
Transportation Supplies	10,184	3,947	7,500	7,500	7,500	7,500	7,500	(4)
Fuel and Gasoline	1,696	2,429	2,502	2,577	2,654	2,734	2,816	(5)
Postage/Billings	1,582	607	1,200	1,200	1,200	1,200	1,200	(4)
Office Supplies	725	416	650	650	650	650	650	(4)
Electric Bill	8,690	8,487	8,742	9,004	9,274	9,552	9,839	(5)
Maintenance Contracts	10,231	3,828	10,000	10,000	10,000	10,000	10,000	(4)
Attorney Fees	12,154	19,438	18,000	18,000	18,000	18,000	18,000	(4)
Engineering Fees	71,071	39,194	55,000	55,000	55,000	55,000	55,000	(4)
Consulting Fees	20,936	13,127	25,000	25,000	25,000	25,000	25,000	(4)
Insurance	26,238	30,220	31,127	32,061	33,023	34,014	35,034	(5)
Office Rent	9,347	-	-	-	-	-	-	
Travel, Education and Dues	977	2,327	2,000	2,000	2,000	2,000	2,000	(4)
Miscellaneous Services	7,793	7,685	7,916	8,153	8,398	8,650	8,910	(5)
Refunds and Reimbursements	22	580	-	-	-	-	-	
Equipment Outlays	4,174	6,232	40,000	40,000	40,000	40,000	40,000	(4)
Transfers Out	502,749	468,537	461,505	466,168	290,509	289,606	288,465	(6)
Total Disbursements	1,282,554	1,229,396	1,116,142	1,092,315	930,360	943,573	956,971	
Change in Cash and Equivalents	**(59,403)**	**14,241**	**135,758**	**171,585**	**342,540**	**338,327**	**333,929**	
Beginning Cash and Equivalents	285,427	226,024	240,265	376,023	547,608	890,148	1,228,475	
Ending Cash and Equivalents	$ 226,024	$ 240,265	$ 376,023	$ 547,608	$ 890,148	$ 1,228,475	$ 1,562,404	

See General Comments and Notes and Assumptions

TOWN OF CEDAR LAKE

STORMWATER OPERATING FUND ASSUMPTIONS

Projected receipts and disbursements for this fund include the receipts for stormwater management services to provide for the stormwater utility's operations and debt service requirements. Stormwater service receipts also provide funding for the necessary road and storm sewer improvements needed by the Town. Some revenues are transferred to the improvement fund to accumulate funds for those capital improvements. The stormwater utility may also provide funding for various civil projects if a stormwater improvement component is present.

Receipts:

(1) Stormwater Sales

2023:	Based on current rolling 12-month figures provided by the utility consultant.
2024:	Assumes the prior year revenues adjusted for the addition of 100 customers annually.
2025-2027:	Assumes the prior year revenues adjusted for the addition of 75 customers annually.

(2) Miscellaneous

2023-2027:	Assumed to approximate historical averages.

Disbursements:

(3) Salaries and Wages and Employee Benefits:

2023-2024:	Assumes amounts as provided by management for reallocations of public works employees.
2025-2026:	Assumes an annual 3% cost-of-living adjustment on wages and benefits.

(4) Selected Operating Disbursements:

2023:	Assumes approximate historical averages and per management estimates.
2024-2027:	Assumes no change in disbursement amounts.

(5) Selected Operating Disbursements:

2023:	Assumes approximate historical averages and per management estimates.
2024-2027:	Assumes an annual 3% inflationary increase.

(6) Debt Service and Transfers Out:

2023-2027:	Transfers out are for debt service on current outstanding bonds per amortization schedules.

TOWN OF CEDAR LAKE

GARBAGE FUND - ACTUAL AND PROJECTED RECEIPTS AND DISBURSEMENTS

	Actual		Projected					
	2021	2022	2023	2024	2025	2026	2027	Ref
Receipts:								
Garbage Fees	$ 1,193,566	$ 1,387,198	$ 1,401,598	$ 1,415,998	$ 1,426,798	$ 1,437,598	$ 1,448,398	(1)
Disbursements:								
Operating Supplies	582	591	609	627	646	665	685	(2)
Garbage Service Contract	1,057,393	1,296,033	1,334,914	1,374,961	1,416,210	1,458,696	1,502,457	(2)
Engineering Fees	52,055	27,116	35,000	35,000	35,000	35,000	35,000	(3)
Miscellaneous Services	841	14,387	10,000	10,000	10,000	10,000	10,000	(3)
Refunds and Reimbursements	68	609	-	-	-	-	-	
Equipment Outlays	5,275	2,783	10,000	10,000	10,000	10,000	10,000	(3)
Improvements Other than Buildings	370,968	307,109	-	-	-	-	-	
Total Disbursements	1,487,182	1,648,628	1,390,523	1,430,588	1,471,856	1,514,361	1,558,142	
Change in Cash and Equivalents	**(293,616)**	**(261,430)**	**11,075**	**(14,590)**	**(45,058)**	**(76,763)**	**(109,744)**	
Beginning Cash and Equivalents	847,523	553,907	292,477	303,552	288,962	243,904	167,141	
Ending Cash and Equivalents	$ 553,907	$ 292,477	$ 303,552	$ 288,962	$ 243,904	$ 167,141	$ 57,397	

See General Comments and Notes and Assumptions

TOWN OF CEDAR LAKE

GARBAGE FUND ASSUMPTIONS

Projected receipts and disbursements for this fund include the receipts for solid waste removal services to provide for the garbage utility's operations and debt service requirements. Garbage fees may also provide funding for the necessary road improvements where necessary. The garbage utility may also provide funding for various civil projects if a garbage improvement component is present.

Receipts:

(1) Garbage Fees
2023-2024: Assumes prior year revenues plus revenues for the addition of 100 new customers.
2025-2027: Assumes prior year revenues plus revenues for the addition of 75 new customers.

Disbursements:

(2) Operating Supplies and Garbage Service Contract:
2023-2027: Assumes prior year disbursements plus an annual 3% inflationary adjustment.

(3) Other Operating Disbursements:
2023-2027: Assumes approximate historical averages.

TOWN OF CEDAR LAKE

SUPPLEMENTAL EXHIBITS

TOWN OF CEDAR LAKE

Exhibit A

ANALYSIS OF ASSESSED VALUE, CIRCUIT BREAKER LOSSES, TAX RATES AND LOCAL INCOME TAXES

Year	Certified Net Assessed Value		Tax Rate		Maximum Levy (1)		Circuit Breaker	CB %	Population*	% Change	Local Income Taxes (2) EDIT		Public Safety		Total	
2017	$ 491,469,612		$ 0.8083		$ 2,628,375				12,024		$ 219,004		$ 178,159		$ 397,163	
2018	521,450,089	6.1%	0.7024	-13.1%	2,732,454	4.0%	$ 17,501	0.6%	12,242	1.8%	268,157	22.4%	184,705	3.7%	452,862	14.0%
2019	556,389,622	6.7%	0.6401	-8.9%	2,828,057	3.5%	7,839	0.3%	12,491	2.0%	261,652	-2.4%	212,737	15.2%	474,389	4.8%
2020	600,232,689	7.9%	0.6657	4.0%	2,955,439	4.5%	214,616	7.3%	14,106	12.9%	280,676	7.3%	237,618	11.7%	518,294	9.3%
2021	663,205,480	10.5%	0.5772	-13.3%	3,123,049	5.7%	75,253	2.4%	14,693	4.2%	284,785	1.5%	227,762	-4.1%	512,547	-1.1%
2022	744,576,738	12.3%	0.5663	-1.9%	3,378,570	8.2%	46,592	1.4%	15,592	6.1%	255,491	-10.3%	224,978	-1.2%	480,469	-6.3%
2023	870,658,101	16.9%	0.8122	43.4%	4,643,219	37.4%	475,875	10.2%	15,892 *	1.9%	321,788	25.9%	297,692	32.3%	619,480	28.9%
2024	953,451,766	9.5%	0.7916	-2.5%	5,242,625	12.9%	500,420	9.5%	16,192 *	1.9%	503,927	56.6%	357,400	20.1%	861,327	39.0%
Overall changes since 2017		**94.0%**				**99.5%**				**34.7%**		**130.1%**		**100.6%**		**116.9%**
Average change since 2017		**13.4%**				**14.2%**				**5.0%**						

* Assumes the addition of 150 new dwellings annually with 2 occupants per dwelling.

(1) For funds inside the levy limit plus CCD fund levy (controllable civil funds only).
(2) Includes supplemental and one-time distributions.

TOWN OF CEDAR LAKE

Exhibit B

CALCULATION OF DEBT LIMITATIONS AND CAPACITY

	Historical			Approved	Projected			
	2020	2021	2022	2023	2024	2025	2026	2027
Certified AV*	$ 600,232,689	$ 663,205,480	$ 744,576,738	$ 870,658,101	$ 953,451,766	$ 1,010,658,872	$ 1,071,298,404	$ 1,135,576,308
Divide by 3	/ 3	/ 3	/ 3	/ 3	/ 3	/ 3	/ 3	/ 3
Times 2% Limit	x 2%	x 2%	x 2%	x 2%	x 2%	x 2%	x 2%	x 2%
Current/Projected Debt Limit	4,001,551	4,421,370	4,963,845	5,804,387	6,356,345	6,737,726	7,141,989	7,570,509
Less Outstanding Debt:								
Redevelopment District Refunding Bonds, Series 2017	(1,515,000)	(1,355,000)	(1,185,000)	(1,020,000)	(845,000)	(665,000)	(485,000)	(295,000)
General Obligation Debt Capacity	$ 2,486,551	$ 3,066,370	$ 3,778,845	$ 4,784,387	$ 5,511,345	$ 6,072,726	$ 6,656,989	$ 7,275,509

* Assumes growth of 6% in assessed value for 2025 and each year thereafter.

TOWN OF CEDAR LAKE

Exhibit C

SUMMARY OF OUTSTANDING DEBT

Bond Issue	Project	Date Issued	Principal O/S at 11/21/2023	Current Debt Service	Final Maturity	Security*
Payable via Local Income Taxes:						
Economic Development Income Tax Revenue Bonds of 2015	Road improvements	9/8/2015	$ 362,000	$ 150,777	12/1/2025	LIT-Economic Development
Payable via Property Tax Levy:						
Redevelopment Authority Lease Rental Bonds of 2017, Series A	High Grove	7/27/2017	$ 1,105,000	$ 289,055	2/1/2027	Property Tax Levy
Redevelopment Authority Lease Rental Bonds of 2017, Series B	South Shore	7/27/2017	1,075,000	283,445	2/1/2027	Property Tax Levy
Redevelopment Authority Lease Rental Bonds of 2017, Series C	Parrish Avenue	11/2/2017	475,000	144,250	2/1/2027	Property Tax Levy
Redevelopment Authority Lease Rental Refunding Revenue Bonds of 2020	Refund '07 and '13 Bonds	11/4/2020	1,590,000	331,600	2/1/2033	Property Tax Levy
Building Corporation Ad Valorem Property Tax Lease Rental Bonds, Series 2022A	New Police Station	12/22/2022	5,385,000	495,500	2/1/2038	Property Tax Levy
Building Corporation Ad Valorem Property Tax Lease Rental Bonds, Series 2022B	New Fire Station	12/22/2022	10,280,000	937,500	2/1/2038	Property Tax Levy
Totals Payable via Property Tax Levy			$ 19,910,000	$ 2,481,350		
Payable via TIF Revenues:						
Redevelopment District Refunding Revenue Bonds, Series 2017	Refund '09 Bonds	12/28/2017	$ 1,020,000	$ 204,325	2/1/2029	Property Tax Levy
Redevelopment Authority Lease Rental Bonds of 2022	Eco/Lake Restoration	4/7/2022	3,415,000	398,750	2/1/2030	Property Tax Levy
Totals Payable via TIF Revenues			$ 4,435,000	$ 603,075		
Payable from Water Utility Revenues:						
Waterworks Refunding Revenue Bonds of 2009	Refunded prior bonds	6/1/2009	$ 215,500	$ 75,194	1/1/2026	Water Utility Net Revenues
Waterworks Revenue Bonds, Series 2010	Utiilties Inc. Acquisition	5/27/2010	735,000	115,075	1/1/2030	Water Utility Net Revenues
Waterworks Revenue Bonds, Series 2010B	Various waterworks improvs.	12/23/2010	145,000	75,665	1/1/2025	Water Utility Net Revenues
Waterworks Revenue Bonds, Series 2012	129th Main Ext. and Others	12/13/2012	1,151,000	54,639	1/1/2032	Water Utility Net Revenues
Waterworks Revenue Bonds, Series 2022	Various waterworks improvs.	3/4/2022	3,891,000	91,503	1/1/2042	Water Utility Net Revenues
Totals Payable via Water Utility Revenues			$ 6,137,500	$ 412,076		
Payable from Wastewater Utilily Revenues:						
Sewage Works Refunding Revenue Bonds, Series 2018	Refund '10 Bonds	4/12/2018	$ 880,000	$ 452,100	4/1/2025	Wastewater Utility Net Revenues
Payable from Stormwater Utility Revenues:						
Stormwater District Refunding Revenue Bonds, Series 2017	Refund '07 Bonds	6/20/2017	$ 780,000	$ 188,310	2/1/2028	Stormwater Utility Net Revenues
Stormwater District Revenue Bonds, Series 2017	Stormwater improvements	12/28/2017	2,605,000	95,569	8/1/2037	Stormwater Utility Net Revenues
Totals Payable via Stormwater Utility Revenues			$ 3,385,000	$ 283,879		

* Security per legal documents, actual revenue source may differ (not audited or reviewed).

Town of Cedar Lake 2024 Meeting Schedule

1st Tuesday	1st Wednesday	1st Thursday	2nd Thursday	3rd Tuesday	3rd Wednesday	4th Wednesday
Redevelopment Commission 6:30 p.m. Town Council Public/Work Session 7:00 pm	Plan Commission Work Session 6:00 pm	Parks & Recreation Public Meeting 5:30 pm Storm Water Board Public Meeting 7:00 pm	Board of Zoning Appeals Public Meeting 6:30 pm	Utility Board Public Meeting 6:30 p.m. Town Council Public Meeting 7:00 pm	Unsafe Building Dept. Public Meeting 5:30 pm Plan Commission Public Meeting 7:00 pm	Board of Safety Public Meeting 6:00 pm
January 2	January 3	January 4	January 11	January 16	January 17	January 24
February 6	February 7	February 1	February 8	February 20	February 21	February 28
March 5	March 6	March 7	March 14	March 19	March 20	March 27
April 2	April 3	April 4	April 11	April 16	April 17	April 24
No Meeting (Election Day)	May 1	May 2	May 9	May 21	May 15	May 22
June 4	June 5	June 6	June 13	June 18	June 19	June 26
July 2	July 3	No Meetings-Holiday	July 11	July 16	July 17	July 24
August 6	August 7	August 1	August 8	August 20	August 21	August 28
September 3	September 4	September 5	September 12	September 17	September 18	September 25
October 1	October 2	October 3	October 10	October 15	October 16	October 23
No Meeting (Election Day)	November 6	November 7	November 14	November 19	November 20	November 27
December 3	December 4	December 5	December 12	December 17 **** 6:00 & 6:30 p.m.***	December 18	No Meeting-Holiday

*denotes special meeting date time

Revised 11/29/2023 10:49 AM

EJCDC
ENGINEERS JOINT CONTRACT DOCUMENTS COMMITTEE

Change Order No. 1

Date of Issuance:	**November 17, 2023**	Effective Date:	**N/A**
Owner:	**Town of Cedar Lake**	Owner's Contract No.:	**N/A**
Contractor:	**Milestone Contractors North, Inc.**	Contractor's Project No.:	**N/A**
Engineer:	**Christopher B. Burke Engineering, LLC**	Engineer's Project No.:	**230324**
Project:	**Shades Subdivision Improvements Project, Phase 1**	Contract Name:	**N/A**

The Contract is modified as follows upon execution of this Change Order:

Description: This change order represents additional sanitary sewer main work performed by the subcontractor (Ziese) on Wheeler Street and 141st Ave. due to unforeseen circumstances discovered in the field by project site staff and CLPW. This portion of the sanitary main within this area was found to have a belly and a few cracks within the main line pipe, in addition to a manhole structure and additional main needing to be replaced to obtain positive flow and meet proposed project finished grades.

Attachments: ***CO1 Table with summary of adjusted items.***

CHANGE IN CONTRACT PRICE	CHANGE IN CONTRACT TIMES *[note changes in Milestones if applicable]*
Original Contract Price: $ 1,795,961.77	~~Original Contract Times:~~ Substantial Completion: N/A Ready for Final Payment: N/A days or dates
~~[Increase] [Decrease] from previously approved Change Orders No. ___ to No. ___:~~ $ No Previous Change Orders	~~[Increase] [Decrease] from previously approved Change Orders No. ___ to No. ___:~~ Substantial Completion: N/A Ready for Final Payment: N/A days
~~Contract Price prior to this Change Order:~~ $ No Previous Change Orders	~~Contract Times prior to this Change Order:~~ Substantial Completion: N/A Ready for Final Payment: N/A days or dates
[Increase] [~~Decrease~~] of this Change Order: $ 39,534.60	~~[Increase] [Decrease] of this Change Order:~~ Substantial Completion: N/A Ready for Final Payment: N/A days or dates
Contract Price incorporating this Change Order: $ 1,835,496.37	~~Contract Times with all approved Change Orders:~~ Substantial Completion: N/A Ready for Final Payment: N/A days or dates

RECOMMENDED:	ACCEPTED:	ACCEPTED:
By: [redacted]	By:	By: [redacted]
Engineer (if required)	Owner (Authorized Signature)	Contractor (Authorized Signature)
Title: Construction Engineer	Title	Title PROJECT MANAGER
Date: 11/17/2023	Date	Date 11/21/23

Approved by Funding Agency (if applicable)

By: N/A Date:

Title: N/A

Town of Cedar Lake, Indiana
Shades Subdivision Improvements Project, Phase 1

Contractor: Milestone Contractors North, Inc.

(CBBEL Project No. 230324)

Change Order No. 1

Date: November 17, 2023

Summary of Adjusted Items

Item No.	Item Description	Unit	Unit Price	Original Plan Quantity	Authorization Quantity	Revised Plan Quantity	Authorization Amount	Revised Contract Amount
60	REMOVE EXISTING SANITARY MH	EACH	$ 2,100.00	0.00	2.00	2.00	$ 4,200.00	$ 4,200.00
61	SANITARY SEWER MH, 4 FT	EACH	$ 3,885.00	0.00	1.00	1.00	$ 3,885.00	$ 3,885.00
62	SANITARY SEWER MAIN, 10", SDR-26	LFT	$ 122.85	0.00	256.00	256.00	$ 31,449.60	$ 31,449.60
						TOTAL:	**$ 39,534.60**	

Awarded Contract Value:	$	1,795,961.77
+ Previous Change Orders Value:	$	-
= Contract Value Prior to this Change Order:	$	1,795,961.77
+ Change Order #1 Value:	$	39,534.60
= Current Contract Value:	**$**	**1,835,496.37**

Milestone Change Order 2

ZIESE & SONS EXCAVATING, INC.
6929 W. 109th Avenue
Crown Point, IN 46307-8843
(219) 663-2625 Office
(219) 663-1620 Fax

PROPOSAL-R3

To: Estimator

October 27th, 2023

*CBBEL RECEIVED THIS REVISED COPY FROM MILESTONE ON 11-21-23

Location: Cedar Lake-Shades Subdivision
Sanitary sewer extra work

Scope of Work: Based on Field Discussion. No payment or performance bonds included. No permits or permit fees included. No compaction or soil testing included. No mechanical or point dewatering included.

Sanitary Extra Work:

- Remove existing MH
  - 2 Rem MH @ $2,000/EA…… X 5% = $100.00 ---- $2,100.00 X 2 EA = ~~$4,000.00~~ -------- $4,200.00
- Install 1 – 4' Diameter Sanitary Manhole to replace existing on 141st.
  - 1 -4' Dia San MH @ $3,700/ EA…… X 5% = $185.00 ---- $3,885.00 X 1EA = ~~$3,700.00~~ ------ $3,885.00
- Install 256' of 8" Diameter SDR 26
  - 256 LF @ $117 / LF…… X 5% = $5.85 ---- $122.85 X 256 LFT = …. ~~$29,952.00~~ ---- $31,449.60
- Backfill with #53 Limestone
- Install Fernco coupling to existing 8" dia. Pipe.
- Haul all spoils off site.

Estimated Total
$39,534.60

EXCLUSIONS:

- Licenses, fees, permits, payment and performance bonds, soil testing, compaction testing, layout engineering, line and contour staking, benchmarks for elevations, soil poisoning, vapor barrier, asphalt demo, excavation, handling of hazardous or contaminated material, dewatering/sumping/pumping, sheeting, shoring, bracing, barricades, flashers, mechanical and electrical demolition/installations, seeding, sodding, landscaping, premium time, concrete, asphalt paving and asphalt paving repairs, striping, monitoring, ventilation, lime stabilization, shop drawings and/or as-builts, and utility locating.

CONDITIONS:

- All construction engineering and staking by others.
- Asphalt Removal by others.
- MOT by others.
- No point dewatering included.
- Not responsible for damage to unforeseen underground obstructions not shown on the drawings or located prior to commencement of work.

This proposal may be withdrawn by us if not accepted within **15** days.

Monthly Billing: Customer agrees to pay 1 1/2% interest per month (18% per annum) on all balances over 30 days and all cost of collection, including attorney fees.

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to Standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire. tornado, and other necessary insurance. Our workers are fully covered by Workmen's Compensation Insurance.

Authorized Signature:_____

Acceptance of proposal: The prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature_____Date_____ Signature_____Date_____

Christopher B. Burke Engineering, LLC

One Professional Center Suite 314 Crown Point, IN 46307 219.663.3410 cbbel-in.com

December 1, 2023

Town Council
Town of Cedar Lake
7408 Constitution Avenue
P.O. Box 707
Cedar Lake, Indiana 46303

Attention: Jennifer Sandberg – Clerk-Treasurer

Subject: Shades Subdivision Improvements, Phase 1
Pay Request No. 2
(CBBEL Project No. 230324)

Dear Town Council Members:

Christopher B. Burke Engineering, LLC (CBBEL) has reviewed Pay Request # 2 in the amount of $356,919.66 submitted by Milestone Contractors North, Inc. dated November 27, 2023 with a revised copy received December 1, 2023. Based on the completed and observed work to date, CBBEL recommends payment in the following amount:

Total Improvements:	**This Estimate**	**To Date**
Value of Work Completed:	$ 396,577.40	$ 578,299.90
Less Retainage:	$ 39,657.74	$ 57,829.99
Balance:	$ 356,919.66	$ 520,469.91
Less Previous Payments:	n/a	$ 163,550.25
Amount Due This Payment:	**$ 356,919.66**	$ 356,919.66

Please find attached copies of the Invoice #2 request from Milestone and the Pay Estimate #2 Report from CBBEL. The partial waiver of lien for this invoice from Milestone has also been included with this letter. A subcontractor partial waiver of lien is attached as well from Invoice #1. Subcontractor partial waivers of lien for Invoice #2 and any other outstanding waivers will be provided with the next invoice review letter once received.

If you have any questions or concerns, please do not hesitate to call.

Sincerely,

[redacted]

Thomas J. Gordon
Construction Engineer

Encl.: As noted.

cc: Chris Salatas – Town Manager
Margaret Abernathy – Town Administrative Assistant
Tim Kubiak – Town Operations Director
Don Oliphant, PE – CBBEL
Jaylen Gilbert – Milestone
Maria Melero – Milestone

P:\Cedar Lake\230324 - Shades & Morse WM CO\Shades\Pay Apps\#2, November 2023\Shades Phase 1 CBBEL Pay App Review #2, 120123.docx

TOWN OF CEDAR LAKE, IN
SHADES SUBDIVISION IMPROVEMENTS, PHASE 1

CBBEL PAY ESTIMATE REPORT

CONTRACTOR: Milestone Contractors North, Inc.
DATE: 12/1/2023
ESTIMATE NO. 2 (10/05/23 to 11/04/23)
PROJECT: Shades Subdivision Improvements, Phase 1
PROJECT #: 230324

ITEM	DESCRIPTION	CONTRACT QUANTITY	UNIT OF MEASURE	UNIT PRICE	CONTRACT COST	TOWN FUNDING SOURCE	QUANTITY THIS INVOICE	AMOUNT THIS INVOICE	QUANTITY INVOICE #1	QUANTITY TO DATE	PERCENT UTILIZED	CONTRACT AMOUNT TO DATE
1	MOBILIZATION AND DEMOBILIZATION	1	LS	$ 89,500.00	$ 89,500.00	Multi Source	0.00	$ -	0.70	0.70	70.0%	$ 62,650.00
2	CONSTRUCTION ENGINEERING	1	LS	$ 20,000.00	$ 20,000.00	Multi Source	0.20	$ 4,000.00	0.10	0.30	30.0%	$ 6,000.00
3	CLEARING RIGHT OF WAY	1	LS	$ 20,000.00	$ 20,000.00	Multi Source	0.20	$ 4,000.00	0.10	0.30	30.0%	$ 6,000.00
4	18" TREE, REMOVE	1	EACH	$ 1,000.00	$ 1,000.00	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
5	CONCRETE, REMOVE	191	SYS	$ 23.50	$ 4,488.50	Roadway	29.00	$ 681.50	0.00	29.00	15.2%	$ 681.50
6	PIPE, REMOVE	487	LFT	$ 10.00	$ 4,870.00	Roadway	237.00	$ 2,370.00	41.00	278.00	57.1%	$ 2,780.00
7	FENCE, REMOVE	168	LFT	$ 23.00	$ 3,864.00	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
8	EXCAVATION, COMMON	2908	CYS	$ 51.75	$ 150,489.00	Roadway	1,331.00	$ 68,879.25	0.00	1,331.00	45.8%	$ 68,879.25
9	SIGN AND POST, REMOVE AND RESET	5	EACH	$ 1,500.00	$ 7,500.00	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
10	UTILITY VERIFICATION POTHOLING (UNDISTRIBUTED)	8	EACH	$ 500.00	$ 4,000.00	Multi Source	0.00	$ -	8.00	8.00	100.0%	$ 4,000.00
11	COMPACTED AGG., NO. 2 FOR UNDERCUT (UNDISTRIBUTED)	500	TON	$ 69.00	$ 34,500.00	Roadway	376.22	$ 25,959.18	0.00	376.22	75.2%	$ 25,959.18
12	COMPACTED AGG., NO. 53 FOR UNDERCUT (UNDISTRIBUTED)	500	TON	$ 69.00	$ 34,500.00	Roadway	17.00	$ 1,173.00	0.00	17.00	3.4%	$ 1,173.00
13	SILT FENCE	705	LFT	$ 2.50	$ 1,762.50	Roadway	0.00	$ -	705.00	705.00	100.0%	$ 1,762.50
14	INLET PROTECTION	41	EACH	$ 150.00	$ 6,150.00	Roadway	12.00	$ 1,800.00	0.00	12.00	29.3%	$ 1,800.00
15	TEMPORARY SEED MIXTURE	150	LBS	$ 20.00	$ 3,000.00	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
16	PIPE PROTECTION	9	EACH	$ 1,000.00	$ 9,000.00	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
17	MAINTENANCE OF EROSTION CONTROL DEVICES	1	LS	$ 5,000.00	$ 5,000.00	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
18	GEOGRID, TYPE 1	6383	SYS	$ 2.65	$ 16,914.95	Roadway	2,928.00	$ 7,759.20	0.00	2,928.00	45.9%	$ 7,759.20
19	COMPACTED AGGREGATE NO. 53 BASE	3805	TON	$ 37.00	$ 140,785.00	Roadway	1,515.00	$ 56,055.00	0.00	1,515.00	39.8%	$ 56,055.00
20	ASPHALT MILLING, 2 IN	2660	SYS	$ 4.75	$ 12,635.00	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
21	HMA PATCHING	150	TON	$ 165.00	$ 24,750.00	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
22	HMA WEDGE AND LEVEL, TYPE B	150	TON	$ 123.00	$ 18,450.00	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
23	HMA INTERMEDIATE, TYPE B	890	TON	$ 100.00	$ 89,000.00	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
24	HMA SURFACE, TYPE B	751	TON	$ 110.00	$ 82,610.00	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
25	ASPHALT FOR TACK COAT	7780	SYS	$ 0.60	$ 4,668.00	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
26	RESTORATION, TYPE I (TOPSOIL, SEEDING, & ECB)	3160	SYS	$ 13.00	$ 41,080.00	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
27	RESTORATION, TYPE II (TOPSOIL, SEEDING, & TRM)	301	SYS	$ 30.00	$ 9,030.00	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
28	SWALE GRADING, (UNDISTRIBUTED)	250	LFT	$ 15.00	$ 3,750.00	Stormwater	0.00	$ -	0.00	0.00	0.0%	$ -
29	CURB AND GUTTER, CONCRETE, ROLL CURB	5158	LFT	$ 29.00	$ 149,582.00	Roadway	1,291.00	$ 37,439.00	0.00	1,291.00	25.0%	$ 37,439.00
30	PCCP SHOULDER, 9 IN	470	LFT	$ 37.00	$ 17,390.00	Roadway	329.00	$ 12,173.00	0.00	329.00	70.0%	$ 12,173.00
31	COMPACTED AGGREGATE NO. 53 FOR SHOULDER, 6 IN	130	SYS	$ 40.00	$ 5,200.00	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
32	GUARDRAIL, MGS, 6 FT 3 IN SPACING	350	LFT	$ 40.00	$ 14,000.00	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
33	GUARDRAIL END TREATMENT, OS 31 IN TL-2	4	EACH	$ 3,800.00	$ 15,200.00	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
34	HMA FOR APPROACHES, TYPE B	869	SYS	$ 43.00	$ 37,367.00	Roadway	28.30	$ 1,216.90	0.00	28.30	3.3%	$ 1,216.90
35	PCCP FOR APPROACHES, 6 IN	183	SYS	$ 110.00	$ 20,130.00	Roadway	47.80	$ 5,258.00	0.00	47.80	26.1%	$ 5,258.00
36	CONCRETE SIDEWALK, 4 IN	15	SYS	$ 135.00	$ 2,025.00	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
37	COMPACTED AGGREGATE FOR APPROACHES, 6 IN	35	TON	$ 70.00	$ 2,450.00	Roadway	22.07	$ 1,544.90	0.00	22.07	63.1%	$ 1,544.90
38	RIPRAP, REVETMENT	124	SYS	$ 80.00	$ 9,920.00	Roadway	48.20	$ 3,856.00	0.00	48.20	38.9%	$ 3,856.00
39	MAILBOX ASSEMBLY, SINGLE, REMOVE AND RESET (UNDISTRIBUTED)	25	EACH	$ 340.00	$ 8,500.00	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
40	CASTING, FURNISH AND ADJUST TO GRADE	10	EACH	$ 1,250.00	$ 12,500.00	Roadway	1.00	$ 1,250.00	0.00	1.00	10.0%	$ 1,250.00
41	STRUCTURE BACKFILL, TYPE 1	941	CYS	$ 1.00	$ 941.00	Stormwater	377.87	$ 377.87	0.00	377.87	40.2%	$ 377.87
42	PIPE, TYPE 1, DIP, 12" (UNDISTRIBUTED)	125	LFT	$ 120.00	$ 15,000.00	Stormwater	140.00	$ 16,800.00	0.00	140.00	112.0%	$ 16,800.00
43	PIPE, TYPE 2, CONCRETE, 12 IN	2791	LFT	$ 100.00	$ 279,100.00	Stormwater	542.00	$ 54,200.00	184.00	726.00	26.0%	$ 72,600.00
44	PIPE, TYPE 2, CONCRETE, 18 IN	40	LFT	$ 150.00	$ 6,000.00	Stormwater	0.00	$ -	0.00	0.00	0.0%	$ -
45	PIPE, TYPE 2, PVC, CIRCULAR, 4 IN (UNDISTRIBUTED)	200	LFT	$ 50.00	$ 10,000.00	Stormwater	140.00	$ 7,000.00	0.00	140.00	70.0%	$ 7,000.00
46	PRECAST PIPE END SECTION, CONCRETE, 12 IN W/ GRATE	7	EACH	$ 2,000.00	$ 14,000.00	Stormwater	3.00	$ 6,000.00	2.00	5.00	71.4%	$ 10,000.00
47	PRECAST PIPE END SECTION, CONCRETE, 18 IN W/ GRATE	2	EACH	$ 2,500.00	$ 5,000.00	Stormwater	0.00	$ -	0.00	0.00	0.0%	$ -
48	4 FT X 2 FT REINFORCED CONCRETE BOX CULVERT	35	LFT	$ 1,100.00	$ 38,500.00	Stormwater	0.00	$ -	35.00	35.00	100.0%	$ 38,500.00
49	4 FT X 2 FT PRECAST REINFORCED CONCRETE WING WALL	2	EACH	$ 18,000.00	$ 36,000.00	Stormwater	0.00	$ -	2.00	2.00	100.0%	$ 36,000.00
50	CONCRETE SEGIMENTAL BLOCK RETAINING WALL	413	SFT	$ 70.00	$ 28,910.00	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
51	CHAIN LINK FENCE, 4 LFT	168	LFT	$ 73.00	$ 12,264.00	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
52	STORM SEWER MANHOLE, TYPE C	24	EACH	$ 4,000.00	$ 96,000.00	Stormwater	4.00	$ 16,000.00	1.00	5.00	20.8%	$ 20,000.00
53	INLET, TYPE I	22	EACH	$ 3,250.00	$ 71,500.00	Stormwater	5.00	$ 16,250.00	2.00	7.00	31.8%	$ 22,750.00
54	STORM SEWER MANHOLE, TYPE J	1	EACH	$ 6,000.00	$ 6,000.00	Stormwater	0.00	$ -	0.00	0.00	0.0%	$ -
55	SANITARY SERVICE CONNECTION, TYPE 1, (UNDISTRIBUTED)	10	EACH	$ 750.00	$ 7,500.00	Sanitary	1.00	$ 750.00	0.00	1.00	10.0%	$ 750.00
56	SANITARY SERVICE CONNECTION, TYPE 2, (UNDISTRIBUTED)	10	EACH	$ 1,250.00	$ 12,500.00	Sanitary	1.00	$ 1,250.00	0.00	1.00	10.0%	$ 1,250.00
57	THERMOPLASTIC, SOLID WHITE, 4 IN, RECESSED	1490	LFT	$ 1.46	$ 2,175.40	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
58	THERMOPLASTIC, SOLID YELLOW, 4 IN, RECESSED	1377	LFT	$ 1.46	$ 2,010.42	Roadway	0.00	$ -	0.00	0.00	0.0%	$ -
59	TRAFFIC CONTROL	1	LS	$ 15,000.00	$ 15,000.00	Multi Source	0.20	$ 3,000.00	0.10	0.30	30.0%	$ 4,500.00
*60	REMOVE EXISTING SANITARY MH	2	EACH	$ 2,100.00	$ 4,200.00	Sanitary	2.00	$ 4,200.00	0.00	2.00	100.0%	$ 4,200.00
*61	SANITARY SEWER MH, 4 FT	1	EACH	$ 3,885.00	$ 3,885.00	Sanitary	1.00	$ 3,885.00	0.00	1.00	100.0%	$ 3,885.00
*62	SANITARY SEWER MAIN, 8", SDR-26	256	LFT	$ 122.85	$ 31,449.60	Sanitary	256.00	$ 31,449.60	0.00	256.00	100.0%	$ 31,449.60
							TOTAL	$ 396,577.40			**TOTAL**	$ 578,299.90

Awarded Contract Value:	$ 1,795,961.77
Current Contract Value:	$ 1,835,496.37
Current Awarded CO Value:	$ 39,534.60
Projected Total CO's Value:	$ -
Percent Complete (Awarded):	32.20%
Percent Complete (Current):	31.51%

ORIGINAL CONTRACT		$ 1,795,961.77
TOTAL CHANGE ORDERS		$ 39,534.60
REVISED CONTRACT		$ 1,835,496.37
COMPLETED TO DATE		$ 578,299.90
RETAINAGE	10.00%	$ 57,829.99
TOTAL EARNED LESS RETAINAGE		$ 520,469.91
LESS PREVIOUS REQUESTS		$ 163,550.25
CURRENT AMOUNT DUE		**$ 356,919.66**

Progress Billing Detail

Milestone

Remit To: Milestone Contractors North, Inc.
1700 E. Main Street
Griffith IN 46319

Invoice #: 238742-02
Date: 11/27/2023
Job: Cedar Lake CCMG 2023-1 - P

To: TOWN OF CEDAR LAKE
7408 CONSTITUTION AVE.
P.O. BOX 707
CEDAR LAKE, IN 46303

Customer No: 13800
From:
To:
Payment Terms NET 30
Contract: 238742-

Customer Ref:

Cont Item	Description	Contract Amount	Contract Quantity	Units Billed: Quantity This Period	Units Billed: Quantity JTD	U/M	Unit Price	Amounts Billed: Amount This Period	Amounts Billed: Amount To-Date
2	Construction Engineering	20,000.00	1.000	0.200	0.300	LSU	20,000.000	4,000.00	6,000.00
3	Clearing ROW	20,000.00	1.000	0.200	0.300	LSU	20,000.000	4,000.00	6,000.00
5	Concrete, Remove	4,488.50	191.000	29.000	29.000	SY	23.500	681.50	681.50
6	Pipe, Remove	4,870.00	487.000	237.000	278.000	LF	10.000	2,370.00	2,780.00
8	Excavation, Common	150,489.00	2,908.000	1,331.000	1,331.000	CY	51.750	68,879.25	68,879.25
11	Compacted Agg No. 2 for Undercuts (UNDISTRIBUTED)	34,500.00	500.000	376.220	376.220	TON	69.000	25,959.18	25,959.18
12	Compacted Agg No. 53 for Undercuts (UNDISTRIBUTED)	34,500.00	500.000	17.000	17.000	TON	69.000	1,173.00	1,173.00
14	Inlet Protection	6,150.00	41.000	12.000	12.000	EA	150.000	1,800.00	1,800.00
18	Geogrid, Type 1	16,914.95	6,383.000	2,928.000	2,928.000	SY	2.650	7,759.20	7,759.20
19	Compacted Agg No. 53 Base	140,785.00	3,805.000	1,515.000	1,515.000	TON	37.000	56,055.00	56,055.00
29	Curb & Gutter, Concrete, Roll Curb	149,582.00	5,158.000	1,291.000	1,291.000	LF	29.000	37,439.00	37,439.00
30	PCCP Shoulder, 9"	17,390.00	470.000	329.000	329.000	LF	37.000	12,173.00	12,173.00
34	HMA for Approaches, Type B	37,367.00	869.000	28.300	28.300	SY	43.000	1,216.90	1,216.90
35	PCCP for Approaches, 6"	20,130.00	183.000	47.800	47.800	SY	110.000	5,258.00	5,258.00
37	Compacted Agg for Approaches, 6"	2,450.00	35.000	22.070	22.070	TON	70.000	1,544.90	1,544.90
38	RipRap, Revetment	9,920.00	124.000	48.200	48.200	SY	80.000	3,856.00	3,856.00
40	Casting, Furnish & Adjust to Grade	12,500.00	10.000	1.000	1.000	EA	1,250.000	1,250.00	1,250.00
41	Structure Backfill, Type 1	941.00	941.000	377.870	377.870	CY	1.000	377.87	377.87
42	Pipe, Type 1, DIP, 12" (UNDISTRIBUTED)	15,000.00	125.000	140.000	140.000	LF	120.000	16,800.00	16,800.00
43	Pipe, Type 2, Concrete, 12"	279,100.00	2,791.000	542.000	726.000	LF	100.000	54,200.00	72,600.00
45	Pipe, Type 2, PVC, Circular, 4" (UNDISTRIBUTED)	10,000.00	200.000	140.000	140.000	LF	50.000	7,000.00	7,000.00
46	Precast Pipe End Section, Concrete, 12" w/ Grate	14,000.00	7.000	3.000	5.000	EA	2,000.000	6,000.00	10,000.00
52	Storm Sewer Manhole, Type C	96,000.00	24.000	4.000	5.000	EA	4,000.000	16,000.00	20,000.00
53	Inlet, Type I	71,500.00	22.000	5.000	7.000	EA	3,250.000	16,250.00	22,750.00
55	Sanitary Service Connection Type 1 (UNDISTRIBUTED)	7,500.00	10.000	1.000	1.000	EA	750.000	750.00	750.00
56	Sanitary Service Connection Type 2 (UNDISTRIBUTED)	12,500.00	10.000	1.000	1.000	EA	1,250.000	1,250.00	1,250.00
59	Traffic Control	15,000.00	1.000	0.200	0.300	LSU	15,000.000	3,000.00	4,500.00
60	Remove Existing Sanitary MH	4,200.00	2.000	2.000	2.000	EA	2,100.000	4,200.00	4,200.00
61	Sanitary Sewer MH. 4'	3,885.00	1.000	1.000	1.000	EA	3,885.000	3,885.00	3,885.00
62	Sanitry Sewer Main, 10" SDR-26	31,449.60	256.000	256.000	256.000	LF	122.850	31,449.60	31,449.60

Progress Billing Detail

Milestone

Remit To: Milestone Contractors North, Inc.
1700 E. Main Street
Griffith IN 46319

Invoice #:	238742-02
Date:	11/27/2023
Job:	Cedar Lake CCMG 2023-1 - P

To: TOWN OF CEDAR LAKE
7408 CONSTITUTION AVE.
P.O. BOX 707
CEDAR LAKE, IN 46303

Customer No:	13800
From:	
To:	
Payment Terms	NET 30
Contract:	238742-

Customer Ref:

	Units Billed	Amounts Billed

Original Contract Amount:	1,795,961.77
Change Orders to Date:	39,534.60
Current Contract Amount:	1,835,496.37
Percent Complete:	31.51%

Total Billed This Period To Date:	396,577.40	578,299.90
Less Retainage:	39,657.74	57,829.99
Less Previous Applications:	0.00	163,550.25
Total Due This Invoice:	356,919.66	356,919.66

Milestone

PARTIAL
Payment to Follow

AFFIDAVIT AND WAIVER OF LIEN

STATE OF *INDIANA*)
) SS:
COUNTY OF *LAKE*)

Maria . Melero being duly sworn states that he is the **PROJECT ACCOUNTANT** of **Milestone Contractors North, Inc.** having contracted with **TOWN OF CEDAR LAKE** to furnish certain materials and/or labor as follows: **EXCAVATION / CONCRETE** for a project known as **Cedar Lake CCMG 2023-1 - P** (MCLP Job# 238742) located at **CEDAR LAKE, IN** and owned by ***TOWN OF CEDAR LAKE*** and does further state:

PARTIAL WAIVER: that the balance due from the owner is the sum of ***three hundred fifty-six thousand nine hundred nineteen and 66 / 100*** *Dollars*
the payment of which has been promised as the sole consideration for this Affidavit and Partial Waiver of Lien which is given to and for said amount, effective upon receipt of such payment.

THEREFORE, the undersigned waives and releases unto the Owner of said premises any and all lien or claim whatsoever on the above-described property and improvements thereon on account of labor or material or both, furnished by the undersigned thereto, and further certifies that no other party has any claim or right to a lien on account of any work performed or material furnished to the undersigned for said project, and within the scope of this affidavit and waiver.

Milestone Contractors North, Inc.

[redacted]

Maria . Melero

PROJECT ACCOUNTANT

Subscribed and sworn to before me this: *1st day of December, 2023*

Notary Public: [redacted]

Lisa A Carpenter

LISA CARPENTER
Notary Public, State of Indiana
Lake County
Commission Number NP0652610
My Commission Expires
April 06, 2030

My Commission Expires: **April 6, 2030**

County of Residence: **Lake**

Exhibit J-3

VENDOR WAIVER AND RELEASE OF CLAIMS AND LIENS

• Partial (Progress) Payment - Conditional (Payment To Follow) •

State of INDIANA, County of LAKE, ss:

The Undersigned, being first duly sworn, states, warrants and deposes, both personally and as a duly authorized officer or representative of the subcontractor, supplier, equipment lessor or other type of party designated below ("VENDOR") as follows:

This Instrument Pertains To The Following:

"VENDOR": **ZIESE & SONS EXCAVATING, INC**

"CUSTOMER" of Vendor: *(Leave blank if customer is "Contractor" below)*

"CONTRACTOR": **MILESTONE CONTRACTORS NORTH, INC.**
1700 E. MAIN ST, , GRIFFITH, IN 46319

"OWNER":

"PROJECT": **238742- - Cedar Lake CCMG 2023-1 - P**

"FINAL PAYMENT": $258,007.35

The Terms of this Instrument Are:

VENDOR has contracted to perform or furnish labor, materials, equipment and/or services ("Work") in furtherance of or incidental to CONTRACTOR'S contractual obligations for the above-described PROJECT.

The PAYMENT AMOUNT stated above constitutes the entire amount presently due and payable to VENDOR for Work performed, which amount. together with any and all previous payments received by VENDOR, is the total sum claimed to date by VENDOR, exclusive of contractually provided retainage, for all Work performed or furnished by or through VENDOR thru October 31, 2023 (Date).

All sub-subcontractors, materialmen and laborers engaged or employed by VENDOR have been paid in full for all Work performed or furnished to or for said PROJECT thru October 31, 2023 **(Date)** except as follows:

Name/Address	Work/Materials/Equipment Performed	Amount Owed

In consideration of the PAYMENT AMOUNT, and effective upon receipt of same by VENDOR, any and all rights and claims which the VENDOR has asserted or which could now or hereafter be asserted against the CONTRACTOR, the OWNER(s), and any and all other parties who hold or claim any right, title or interest in or against the real estate upon which the PROJECT is situated or any improvements thereon, and their respective sureties, mortgagees, successors and assigns, for or in respect of labor including but not limited to wages, fringes, taxes, union dues, liens, garnishments, materials, equipment or services and taxes applicable furnished by or through VENDOR to or for the PROJECT, including without limitation mechanics liens, claims against bonds or sureties thereunder, and claims affecting the disposition of any contract proceeds otherwise due or to become due from OWNER(s) or other parties to CONTRACTOR, or claims for direct or indirect costs or damages arising from or incidental to Work heretofore performed or furnished by VENDOR, shall, forthwith upon this Instrument becoming effective as prescribed herein, become fully, finally and unconditionally waived, discharged and released.

VENDOR shall indemnify CONTRACTOR, OWNER(s) and all other parties who shall rely upon any representation made herein and shall hold each of them harmless against any loss, cost or expense, including cost of bond premiums, litigation expenses and attorney fees, for and in respect of any breach of any covenant, representation or warranty contained herein or any lien or other claim asserted against them or their property by VENDOR or any other person in respect of labor, materials, equipment or services which are within the scope of this Instrument.

The release and waiver stated herein are subject to VENDOR's receipt of the AMOUNT DUE as designated above, and accordingly, such provisions shall become immediately effective and binding upon VENDOR upon receipt thereof by VENDOR. Such receipt shall be conclusively established by VENDOR's endorsement affixed to any check issued for the AMOUNT DUE whereon VENDOR is named as payee, either singly or jointly with one or more other co-payee(s).

In Witness Whereof,
the Undersigned, for and on behalf of the VENDOR, has executed this Instrument on this 7th day of November 2023

Individual Signature [redacted], Title: Secretary of VENDOR
Jamie L. Vodar

Subscribed and Sworn to before me this 7th day of November 2023:

Notary Signature: [redacted] *Printed:* Tina Lynn Brite

Residing In LAKE County, State of INDIANA My Commission Expires: 10/15/2028

TINA LYNN BRITE
MY COMMISSION EXPIRES
10-15-2028
SEAL
LAKE COUNTY
COMMISSION NUMBER NP0639126
NOTARY PUBLIC
STATE OF INDIANA

REPRESENTATION AGREEMENT BETWEEN
BOSE PUBLIC AFFAIRS GROUP AND
TOWN OF CEDAR LAKE, INDIANA

This Agreement is made and entered into by and between Bose Public Affairs Group with offices at 111 Monument Circle, Suite 2700, Indianapolis, Indiana 46204 (hereinafter referred to as 'BPAG'), and Town of Cedar Lake, Indiana, with offices at 7408 Constitution Ave., Cedar Lake, Indiana 46303 (hereinafter referred to as 'Client').

1. Services:

Client hereby retains BPAG to perform government relations services in order to support Client. BPAG and Client will work together to identify specific plans and programs which will support Client. The primary focus of services performed by BPAG will be on PFAS-related issues before the Indiana General Assembly.

2. Term and Termination:

This agreement shall be effective beginning 1/1/2024, and shall continue in full force and effect through 12/31/2024. This agreement may be terminated by either party at any time and for any reason. If this agreement is terminated early, Client agrees to pay BPAG an amount equal to six months of the total annual fee.

3. Independent Contractor:

BPAG shall, at all times, be an independent contractor under this agreement. BPAG shall exercise independent judgment as to the services which are necessary in order to fulfill its obligations under this contract and shall exercise its independent judgment as to how said services should be performed in order to meet the objectives which are mutually agreed upon with Client.

4. No Lawyer-Client Relationship; Confidentiality; Conflict of Interest:

The services to be provided under this Agreement are not legal services, but are law-related services, as defined in Rule 5.7 of the Indiana Rules of Professional Conduct. Thus, the protections of the lawyer-client relationship, including but not limited to the protection of client confidences, prohibitions against representation of persons with conflicting interests, and maintenance of professional independence, do not as such apply to such services. Notwithstanding the foregoing, BPAG contractually agrees to the following in connection with the services to be provided under this Agreement:

a. BPAG acknowledges that in the course of performing the services, duties, and obligations described in this Agreement, it may acquire confidential and proprietary information relating to Client. BPAG agrees that, except with the consent of Client or as incidental to the performance of services under this Agreement, it will not disclose any such confidential or proprietary information of Client to any person or entity except as required by law, or unless and until such confidential and proprietary information is publicly available; and

b. Without the consent of Client, BPAG will not represent another client, if in applying the customary standards of the profession, the representation of that client would be reasonably foreseeable to be directly adverse to Client with respect to the services provided under this Agreement, or if BPAG's representation of Client, under the customary standards of the profession, would be materially limited in a material way by BPAG's responsibilities to such other client or to any other person or entity, or by BPAG's own interest.

5. <u>Foreign Agent</u>:

Client represents and warrants that (a) it is not, directly or indirectly, supervised, directed, controlled, financed, or subsidized by a Government of a Foreign Country or a Foreign Political Party; and (b) that a Government of a Foreign Country or a Foreign Political Party is not a primary beneficiary of this engagement. Client shall indemnify and defend BPAG and each of its agents, affiliates, subsidiaries, employees, directors, officers, managers, partners, and principals (each an "Indemnified Party") from and against, any and all claims, damages, losses, obligations, liabilities, settlement payments, penalties, fines, assessments, citations, directives, demands, defenses, judgments, costs and expenses of any kind or nature (whether direct, indirect, liquidated, contingent, consequential, punitive, exemplary, incidental or otherwise), including reasonable costs, consultants', experts' and attorneys' fees and expenses (and any of such costs and fees incurred in respect of a suit to enforce this provision) which may at any time be imposed upon, incurred by or asserted or awarded against an Indemnified Party arising from a breach of this section.

The term "Government of a Foreign Country" includes any person or group of persons exercising sovereign de facto or de jure political jurisdiction over any country, other than the United States, or over any part of such country, and includes any subdivision of any such group and any group or agency to which such sovereign de facto or de jure authority or functions are directly or indirectly delegated. Such term shall include any faction or body of insurgents within a country assuming to exercise governmental authority whether such faction or body of insurgents has or has not been recognized by the United States.

The term "Foreign Political Party" includes any organization or any other combination of individuals in a country other than the United States, or any unit or branch thereof, having for an aim or purpose, or which is engaged in any activity devoted in whole or in part to, the establishment, administration, control, or acquisition of administration or control, of a government of a foreign country or a subdivision thereof, or the furtherance or influencing of the political or public interests, policies, or relations of a government of a foreign country or a subdivision thereof.

6. Lobby Compliance:

This agreement and the services hereunder may be subject to state or federal lobbying laws, including but not limited to, registration, reporting and audits ('Lobby Compliance'). If this agreement is subject to Lobby Compliance, BPAG will file Lobby Compliance documents on behalf of Client with the appropriate government agencies upon written request from Client. If Client wishes to perform their own Lobby Compliance then they will be solely responsible for complying with state or federal lobbying laws and filing Lobby Compliance documents.

7. Compensation:

As compensation for the performance by BPAG of its obligations under this Agreement, Client agrees to pay BPAG approximately $250.00 per month, totaling $3,000.00 for the year. Our invoices are issued monthly, and are payable within 30 days after the invoice date. Prompt payment is a condition of our continued representation. BPAG reserve the right to charge interest at the rate of 1-1/2% per month (18% annual percentage rate) on any balance of an invoice not paid within 30 days of the invoice date. In the unlikely event Client fails to pay BPAG's invoices and BPAG must take action to collect them, Client will be responsible for any costs BPAG may incur, including attorneys' fees and costs. This engagement will be contingent on obtaining approval from other utilities to participate in and share in the cost of this endeavor.

8. Expenses:

BPAG shall be reimbursed for reasonable expenses that are incurred on behalf of Client in the course of BPAG's representation of Client, such as, but not limited to, travel expenses, photocopying, delivery charges and reasonable and necessary entertainment expenses. Any expenditure beyond this description or above $500.00 will only be incurred with prior approval from Client.

9. <u>Document Retention</u>:

After BPAG's engagement on this matter ends, BPAG will maintain the file on this matter in accordance with BPAG's document retention policy. That policy provides for destruction of our file without further notice after a designated period, typically a period of ten (10) years. At Client's request during or subsequent to BPAG's engagement on this matter and prior to destruction of the file, BPAG will provide copies of any documents from the file which you have furnished us in connection with this matter.

This Agreement constitutes the entire contract between the parties and no other promises or representations have been made. Any modifications to this Agreement must be made in writing.

ACKNOWLEDGED AND AGREED TO BY:

Bose Public Affairs Group	**Town of Cedar Lake, Indiana**
Name	Name
Title	Title
Date	Date

4680177.1