WESTVILLE TOWN COUNCIL MAY 09, 2023 REGULAR MEETING 100 SETSER DRIVE 7:00 P.M.

AGENDA

PLEDGE OF ALLEGIANCE

APPROVAL OF MINUTES

APPROVAL OF CLAIMS

UTILITIES
MCO REPORT
BAKER-TILLY AGREEMENT
BAKER-TILLY CONTINUING DISCLOSURE AGREEMENT

STREETS
DEPARTMENT HEAD REPORT

PARKS

POLICE DEPARTMENT HEAD REPORT

FINANCE

MISCELLANEOUS WVFD ACTIVITY REPORT RESOLUTION 2023-4

CITIZENS COMMENTS

ANY OTHER MATTERS WHICH PROPERLY COME BEFORE THE COUNCIL

ADJOURNMENT

WESTVILLE TOWN COUNCIL

MAY 09, 2023 MINUTES OF MEETING

The regular meeting of the Westville Town Council was held at the Westville Town Complex Community Room, 100 Setser Drive at 7:00 p.m. Present: Michael Albert, Olga Pothorski, James Bechinske, Deborah Kelly, Lori Mercer, Clerk-Treasurer; Town Attorney, Doug Beige.

Absent: Nate Burnett

The Pledge of Allegiance was recited.

A motion was made by Michael Albert to approve minutes of the April, 2023 meeting. James Bechinske, second. Roll Call: Pothorski, yes; Bechinske, yes; Kelly, yes; Albert, yes.

A motion was made by Michael Albert to approve claims for the month of April, 2023. Olga Pothorksi, second. Roll Call: Pothorski, yes; Bechinske, yes; Kelly, yes; Albert, yes.

Michael Albert stated that ADA/Title VI grievance forms and a voluntary public involvement survey are available for anyone interested.

UTILITIES

Michael Albert gave a brief summary of the MCO report for the month of April in Nathan Howell's. It is attached.

Michael Albert made a motion to enter into agreement with Baker-Tilly for the Town's Asset Management plan. James Bechinske, second. Roll Call: Pothorski, yes; Bechinske, yes; Kelly, yes; Albert, yes.

Michael Albert made a motion to enter into agreement with Baker-Tilly to report the Continuing Disclosure Statement. Deborah Kelly, second. Roll Call: Pothorski, yes; Bechinske, yes; Kelly, yes; Albert, yes.

STREETS

There was nothing to report in Streets.

PARKS

There was nothing to report in Parks.

POLICE DEPARTMENT

Chief Deputy Corey McKinney reported the monthly stats.

Michael Albert made a motion to appoint Corey McKinney Town Marshal effective May 21, 2023. Deborah Kelly, second. Roll Call: Pothorski, yes; Bechinske, yes; Kelly, yes; Albert, yes.

FINANCE

There was nothing to report in Finance.

MISCELLANEOUS

Michael Albert made a motion to adopt Resolution 2023-4, Adopting the LaPorte County Multi-Hazard Mitigation Plan April 2023. Deborah Kelly, second. Roll Call: Pothorski, yes; Bechinske, yes; Kelly, yes; Albert, yes.

CITIZENS COMMENTS

Loui Mercea

Lindsey Fletcher was in attendance and stated that a child was hit by a car in Water Tower Place Subdivision during the garage sales and asked if it was possible to have speed bumps put on Alan John Drive to help slow down drivers. The council said they would take it into consideration.

ANY OTHER MATTERS THAT COME BEFORE THE COUNCIL

A motion to adjourn was made by Michael Albert at 7:12 PM. Olga Pothorski, second. Motion carried.

I, Lori Mercer, attest that these minutes are true and accurate.



Town of Westville April Monthly Report of Operations Prepared By: Nathan Howell May 9, 2023

WATER

New Items

- MCO will be assisting in hydrant flow testing so the data can be used to model the distribution system.
 McMahon has provided the hydrants which need to be flow and pressure tested.
- 2. A man-gate will be installed on the water plant fence.

Old Items

1. GIS – Adam is continuing to work on the upgrade to the mapping system. Randy Decker from MCO is helping Adam with this since he is quite familiar with GIS. They have met several times on training.

WASTEWATER

New Items

1. MCO is compiling a report for the Council regarding the lift stations. This will provide a snapshot of the condition of each station and the investment needed to repair the stations.

Old Items

- 1. The Nash Finch Lift Station still needs the flow meter installed. The price to include bypass lines and valves was considerably more. I believe we will have them installed with just one valve.
- 2. The Westville Estates Pump Station is deteriorating rapidly. We have spoken with McMahon and Superior Pumping to renovate the Station. We are considering installing the used system from the old WWTP. We spoke with Gasvoda who indicated there is a pump available which may work to convert the existing vacuum assist station to a submersible station.
- There is still an issue with the mapping system at Fieldstone Subdivision. The sanitary sewer locations on the atlas were wrong on two streets. We found three manholes which two are buried very deep and there may be severe conflicts with fences in the rear lots. We will contact a contractor to assist with this. We had M.E. Simpson on site to assist in locating services and shut off valves. We have found nearly half of the valves which could not be found. We are trying to find a contractor who will bring the manhole lids to grade.
- 4. We are trying to find a less costly disposal of sludge. We have several options but need to research further. We will likely work with BCR for this service. We have received a new quote from BCR which is less than the first one; however, it is still more costly than landfilling the waste. It will be more cost effective when the amount of sludge the facility generates increases.
- 5. We were involved with the sewer connection to the duplex built on Flynn Road across from the grocery store. We are still in the process of rectifying the situation. Charlie Ray is working on a solution.

- 6. We were called out for a high wet well alarm at the Coulter Road lift station. We found the pumps not pumping. Superior was out and we finally found the force main was plugged where it discharges to the manhole. Superior entered the manhole and could rod the force main out to clear the obstruction. This corrected the immediate problem. We called Accu-Dig to jet/clean the force main and televise the line. They could only get about 8 feet in because the line was heavily tuberculated. They said the force main is in poor shape and likely needs to be replaced. I have spoken to McMahon about designing a path to install the new main.
- 7. The manhole lid on one of the manholes on Flynn Road north of McDonald's broke into pieces. Adam found a lid which fit and sealed it to the frame with mastic. Bowen will replace two lids total. We are waiting for a proposal to replace two frames and lids. Bowen is trying to find the proper frame and lids.
- 8. The WWTP improvements are continuing. Following is the progress that has been made:
 - The lift station at WCC is about 95% complete with most of the building construction complete.
 - The force main is 99% complete. There are a few punch list items to address.
 - The solids building at the Wastewater Plant is 98% complete.
 - The sludge disinfection/conditioning system has been started up. It is 99% complete.
 - Raw and RAS piping is complete.
 - The splitter box for the new clarifier is complete. The effluent piping tie-in for the new clarifier is complete.
 - The oxidation ditch is completed. Railing, grating and aeration equipment have been installed and is about 50% complete.
 - Most of the new aerators are installed.
 - The new headworks building is about 50% complete.
 - The new clarifier is 25% complete.
 - Both clarifier modifications are complete.
 - The generator has been moved twice, and the new generator is scheduled for delivery soon. A second generator has also been approved for installation.
 - A small shed to house the bypass pump was built and installed so it will work in case the raw pumps fail.
 - There continue to be shutdowns to install critical piping and valving for the new oxidation ditch.
 - The new UV system has been installed.
 - We have spent some time working on the possible water upgrade.
 - The new headworks building is 65% complete.

Town of Westville - Operational Summary for the Wastewater Treatment Plant

ifluent

2023	Total Gallons	Flow			BOD		TSS		Ammonia		Phosphorus	
		Max. Daily	Min. Daily	Monthly Avg.	mg/l	# ' s	mg/l	#'s	mg/l	#'s	mg/l	#'s
January	6,045,000	239,100	173,900	195,65	154	261	312	519	32.3	52.8	5.8	9.5
February	6,178,300	282,700	170,100	199,300	124	214	346	209	28	46.5	5.6	9,3
March	6,302,900	311,400	179,200	203,900	165	274	335	556	30.1	51.2	5.4	9.2
April	5,625,000	300,000	26,800	187,500	142	266	351	534	29	45.4	5.1	8.0
May												
June												
July												
August												
September												
October												
November												
December												

Effluent

		Flow			BOD		TSS		Phosphorus		Ammonia	
	Total	Max.	Min.	Monthly	Monthly	%	Monthly	%		%		%
2023	Gallons	Daily	Daily	Avg.	Avg.	Removed	Avg.	Removed	mg/l	Removed	mg/l	Removed
January	5,930,800	237,000	156,000	191,32	2.4	98.4	5.5	98.2	.2	96.4	.57	98.2
February	5,480,000	288,000	162,000	195,700	2.1	98.3	4.2	98.8	.2	97	.43	98.5
March	6,180,200	256,800	175,000	199,400	2.7	98.3	6.4	98.1	.3	95	.07	95
April	5,927,100	305,700	131,000	197,600	3.3	97.7	7.3	97.9	.4	91.2	,1	99.7
May												
June												
July												
August												
September												
October												
November												
December												

Town of Westville - Operational Summary for the Water Treatment Plant

	Total			Average	Chlorine	Fluoride
Month	Monthly	Maximum	Minimum	Daily Flow	Usage	Usage
Ending	Flow	Daily Flow	Daily Flow		(lbs.)	(lbs.)
01/31/23	4,855,200	255,200	11,000	155,300	68.2	0
02/28/23	4,542,800	235,400	78,500	162,200	67	0
03/31/23	5,261,600	273,800	82,900	169,200	73	0
04/30/23	5,241,000	319,100	0	175,600	69.6	0
05/31/23						
06/30/23						
07/31/23						
08/31/23						
09/30/23						
10/31/23						
11/30/23						
12/31/23						



Baker Tilly Municipal Advisors, LLC 112 IronWorks Ave, Ste C Mishawaka, IN 46544 United States of America

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April 17, 2023

Town of Westville c/o Town Council 353 West Main Street P.O. Box 275 Westville, IN 46391

RE: Engagement Letter Agreement Related to Services

This letter agreement (the "Engagement Letter") is to confirm our understanding of the basis upon which Baker Tilly Municipal Advisors, LLC ("Baker Tilly") and its affiliates are being engaged by the Town of Westville, Indiana (the "Client") to assist the Client with advisory services.

Scope, Objectives and Approach

It is anticipated that projects undertaken in accordance with this Engagement Letter will be at the request of the Client. The scope of services, additional terms and associated fee for individual engagements will be contained in a Scope Appendix or Appendices to this Engagement Letter. Authorization to provide services will commence upon execution and return of this Engagement Letter and one or more Appendices.

Management's Responsibilities

It is understood that Baker Tilly will serve in an advisory capacity with the Client. The Client is responsible for management decisions and functions, and for designating an individual with suitable skill, knowledge or experience to oversee the services we provide. The Client is responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services. The Client is responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

The procedures we perform in our engagement will be heavily influenced by the representations that we receive from Client personnel. Accordingly, false or misleading representations could cause material errors to go undetected. The Client, therefore, agrees that Baker Tilly will have no liability in connection with claims based upon our failure to detect material errors resulting from false or misleading representations made to us by any Client personnel and our failure to provide an acceptable level of service due to those false or misleading representations.

The ability to provide service according to timelines established and at fees indicated will rely in part on receiving timely responses from the Client. The Client will provide information and responses to deliverables within the timeframes established in a Scope Appendix unless subsequently agreed otherwise in writing.

The responsibility for auditing the records of the Client rests with the Client's separately retained auditor and the work performed by Baker Tilly shall not include an audit or review of the records or the expression of an opinion on financial data.



Ownership of Intellectual Property

Unless otherwise stated in a specific Scope Appendix, subject to Baker Tilly's rights in Baker Tilly's Knowledge (as defined below), Client shall own all intellectual property rights in the deliverables developed under the applicable Scope Appendix or Appendices ("Deliverables"). Notwithstanding the foregoing, Baker Tilly will maintain all ownership right, title and interest to all Baker Tilly's Knowledge. For purposes of this Agreement "Baker Tilly's Knowledge" means Baker Tilly's and its affiliates ("Baker Tilly Parties") proprietary programs, modules, products, inventions, designs, data, or other information, including all copyright, patent, trademark and other intellectual property rights related thereto, that are (1) owned or developed by the Baker Tilly Parties prior to the Effective Date of this Agreement or the applicable Scope Appendix or Appendices ("Baker Tilly's Preexisting Knowledge") (2) developed or obtained by the Baker Tilly Parties after the Effective Date, that are reusable from client to client and project to project, where Client has not paid for such development; and (3) extensions, enhancements, or modifications of Baker Tilly's Preexisting Knowledge which do not include or incorporate the Client's confidential information. To the extent that any Baker Tilly Knowledge is incorporated into the Deliverables, Baker Tilly grants to Client a non-exclusive, paid up, perpetual royalty-free worldwide license to use such Baker Tilly Knowledge in connection with the Deliverables, and for no other purpose without the prior written consent of Baker Tilly. Additionally, Baker Tilly may maintain copies of its work papers for a period of time and for use in a manner sufficient to satisfy any applicable legal or regulatory requirements.

The supporting documentation for this engagement, including, but not limited to work papers, is the property of Baker Tilly and constitutes confidential information. We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. If we are required by law, regulation or professional standards to make certain documentation available to required third parties, the Client hereby authorizes us to do so.

Timing and Fees

Specific services will commence upon execution and return of a Scope Appendix to this Engagement Letter and our professional fees will be based on the rates outlined in such Scope Appendix.

Payment of professional fees is not contingent upon project completion by Client nor material timing changes in project completion. Professional fees provided according to the Scope Appendix are due within 30 days of being invoiced, regardless of project status. If necessary, monthly payment plan arrangements may be negotiated upon request.

Unless otherwise stated, in addition to the fees described in a Scope Appendix the Client will pay all of Baker Tilly's reasonable out-of-pocket expenses incurred in connection with the engagement. All out of pocket costs will be passed through at cost and will be in addition to the professional fee.

Dispute Resolution

Except for disputes related to confidentiality or intellectual property rights, all disputes and controversies between the parties hereto of every kind and nature arising out of or in connection with this Engagement Letter or the applicable Scope Appendix or Appendices as to the existence, construction, validity, interpretation or meaning, performance, nonperformance, enforcement, operation, breach, continuation, or termination of this Agreement or the applicable Scope Appendix or Appendices as shall be resolved as set forth in this section using the following procedure: In the unlikely event that differences concerning the services or fees provided by Baker Tilly should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the dispute by engaging in mediation administered by the American Arbitration Association under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute resolution procedure.



<u>Investments</u>

Baker Tilly certifies that pursuant to I.C. 5-22-16.5 et seq. Baker Tilly is not now engaged in investment activities in Iran. Baker Tilly understands that providing a false certification could result in the fines, penalties, and civil action listed in I.C. 5-22-16.5-14.

Non-Discrimination

Pursuant to I.C. §22-9-1-10, Baker Tilly and its subcontractors, if any, shall not discriminate against any employee or applicant for employment to be employed in the performance of this Engagement Letter, with respect to hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of race, religion, color, sex, disability, national origin, ancestry, or veteran status. Breach of this covenant may be regarded as a material breach of this Engagement Letter.

Baker Tilly certifies that, except for de minimis and non-systematic violations, it has not violated the terms of I.C. 24-4.7, I.C. 24-5-12, or I.C. 24-5-14 in the previous three hundred sixty-five (365) days, even if I.C. 24-4.7 is preempted by federal law, and that Baker Tilly will not violate the terms of I.C. 24-4.7 for the duration of the Engagement Letter, even if I.C. 24-4.7 is preempted by federal law. Baker Tilly further certifies that any affiliate or principal of Baker Tilly and any agent acting on behalf of Baker Tilly or on behalf of any affiliate or principal of Baker Tilly, except for de minimis and non-systematic violations, has not violated the terms of I.C. 24-4.7 in the previous three hundred sixty-five (365) days, even if I.C. 24-4.7 is preempted by federal law, and will not violate the terms of I.C. 24-4.7 for the duration of the Engagement Letter, even if I.C. 24-4.7 is preempted by federal law.

Anti-Nepotism

The Firm is aware of the provisions under I.C. 36-1-21 et seq. with respect to anti-nepotism in contractual relationships with governmental entities. The Firm is not aware of any relative (as defined in I.C. 36-1-21-3) of any elected official (as defined in I.C. 36-1-21-2) of the Client who is an owner or an employee of the Firm.

In the event Baker Tilly is requested by the Client; or required by government regulation, subpoena, or other legal process to produce our engagement working papers or its personnel as witnesses with respect to its Services rendered for the Client, so long as Baker Tilly is not a party to the proceeding in which the information is sought, Client will reimburse Baker Tilly for its professional time and expenses, as well as the fees and legal expenses incurred in responding to such a request.

Neither this Engagement Letter, any claim, nor any rights or licenses granted hereunder may be assigned, delegated, or subcontracted by either party without the 'written consent of the other party. Either party may assign and transfer this Engagement Letter to any successor that acquires all or substantially all of the business or assets of such party by way of merger, consolidation, other business reorganization, or the sale of interest or assets, provided that the party notifies the other party in writing of such assignment and the successor agrees in writing to be bound by the terms and conditions of this Engagement Letter.

In the event that any provision of this Engagement Letter or statement of work contained in a Scope Appendix hereto is held by a court of competent jurisdiction to be unenforceable because it is invalid or in conflict with any law of any relevant jurisdiction, the validity of the remaining provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Engagement Letter or statement of work did not contain the particular provisions held to be unenforceable. The unenforceable provisions shall be replaced by mutually acceptable provisions which, being valid, legal and enforceable, come closest to the intention of the parties underlying the invalid or unenforceable provision. If the Services should become subject to the independence rules of the U.S. Securities and Exchange Commission with respect to Client, such that any provision of this Engagement Letter would impair Baker Tilly's independence under its rules, such provision(s) shall be of no effect.



Each party shall bear their own expenses from mediation and the fees and expenses of the mediator shall be shared equally by the parties. If the dispute is not resolved by mediation, then the parties agree to expressly waive trial by jury in any judicial proceeding involving directly or indirectly, any matter (whether sounding in tort, contract, or otherwise) in any way arising out of, related to, or connected with this Agreement or the applicable Scope Appendix or Appendices as or the relationship of the parties established hereunder.

Because a breach of any the provisions of this Engagement Letter or the applicable Scope Appendix or Appendices as concerning confidentiality or intellectual property rights will irreparably harm the non-breaching party, Client and Baker Tilly agree that if a party breaches any of its obligations thereunder, the non-breaching party shall, without limiting its other rights or remedies, be entitled to seek equitable relief (including, but not limited to, injunctive relief) to enforce its rights thereunder, including without limitation protection of its proprietary rights. The parties agree that the parties need not invoke the mediation procedures set forth in this section in order to seek injunctive or declaratory relief.

Limitation on Damages

To the extent allowed under applicable law, the aggregate liability (including attorney's fees and all other costs) of either party and its present or former partners, principals, agents or employees to the other party related to the services performed under an applicable Scope Appendix or Appendices shall not exceed the fees paid to Baker Tilly under the applicable Scope Appendix or Appendices to which the claim relates, except to the extent finally determined to have resulted from the gross negligence, willful misconduct or fraudulent behavior of the at-fault party. Additionally, in no event shall either party be liable for any lost profits, lost business opportunity, lost data, consequential, special, incidental, exemplary or punitive damages, delays or interruptions arising out of or related to this Engagement Letter or the applicable Scope Appendix or Appendices as even if the other party has been advised of the possibility of such damages.

Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Engagement Letter are material bargained for bases of this Engagement Letter and that they have been taken into account and reflected in determining the consideration to be given by each party under this Engagement Letter and in the decision by each party to enter into this Engagement Letter.

The terms of this section shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of you, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Engagement Letter.

You accept and acknowledge that any legal proceedings arising from or in conjunction with the services provided under this Engagement Letter must be commenced within twelve (12) months after the performance of the services for which the action is brought, without consideration as to the time of discovery of any claim.

Other Matters

E-Verify Program

Baker Tilly participates in the E-Verify program. For the purpose of this paragraph, the E-Verify program means the electronic verification of the work authorization program of the Illegal Immigration Reform and Immigration Responsibility Act of 1996 (P.L. 104-208), Division C, Title IV, s.401(a), as amended, operated by the United States Department of Homeland Security or a successor work authorization program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work authorization status of newly hired employees under the Immigration Reform and Control Act of 1986 (P.L. 99-603). Baker Tilly does not employ any "unauthorized aliens" as that term is defined in 8 U.S.C. 1324a(h)(3).



Termination

Both the Client and Baker Tilly have the right to terminate this Engagement Letter or any work being done under an individual Scope Appendix at any time after reasonable advance written notice. On termination, all fees and charges incurred prior to termination shall be paid promptly. Unless otherwise agreed to by the Client and Baker Tilly, the scope of services provided in a Scope Appendix will terminate 60 days after completion of the services in such Appendix.

Important Disclosures

Incorporated as Attachment A and part of this Engagement Letter are important disclosures. These include disclosures that apply generally and those that are applicable in the event Baker Tilly is engaged to provide municipal advisory services.

This Engagement Letter, including the attached Disclosures as updated from time to time, comprises the complete and exclusive statement of the agreement between the parties, superseding all proposals, oral or written, and all other communications between the parties. Both parties acknowledge that work performed pursuant to the Engagement Letter will be done through Scope Appendices executed and made a part of this document.

Any rights and duties of the parties that by their nature extend beyond the expiration or termination of this Engagement Letter shall survive the expiration or termination of this Engagement Letter or any statement of work contained in a Scope Appendix hereto.

If this Engagement Letter is acceptable, please sign below and return one copy to us for our files.

Sincerely,

Jeffrey P. Rowe, Partner

Grey P. Rows

Signature Section:

The terms as set forth in this Engagement Letter are agreed to on behalf of the Client by:

Name: Muschallant

Title: Council Pres. post

Date: 5/9/23

Attachment A Important Disclosures

Non-Exclusive Services

Client acknowledges and agrees that Baker Tilly and its affiliates, including but not limited to Baker Tilly US, LLP, Baker Tilly Municipal Advisors, LLC, Baker Tilly Capital, LLC, and Baker Tilly Wealth Management, LLC, is free to render municipal advisory and other services to the Client or others and that Baker Tilly does not make its services available exclusively to the Client.

Affiliated Entities

Baker Tilly US, LLP is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly US, LLP is not Baker Tilly International's agent and does not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

Baker Tilly Wealth Management, LLC ("BTWM"), a U.S. Securities and Exchange Commission ("SEC") registered investment adviser, may provide services to the Client in connection with the investment of proceeds from an issuance of securities. In such instances, services will be provided under a separate engagement, for an additional fee. Notwithstanding the foregoing, Baker Tilly may act as solicitor for and recommend the use of BTWM, but the Client shall be under no obligation to retain BTWM or to otherwise utilize BTWM relative to Client's investments. The fees paid with respect to investment services are typically based in part on the size of the issuance proceeds and Baker Tilly may have incentive to recommend larger financings than would be in the Client's best interest. Baker Tilly will manage and mitigate this potential conflict of interest by this disclosure of the affiliated entity's relationship, a Solicitation Disclosure Statement when Client retains BTWM's services.

Baker Tilly Capital, LLC ("BTC") is a limited service broker-dealer specializing in merger and acquisition, capital sourcing, project finance and corporate finance advisory services. BTC does not participate in any municipal offerings advised on by its affiliate Baker Tilly Municipal Advisors. Any services provided to Client by BTC would be done so under a separate engagement for an additional fee.

Baker Tilly Municipal Advisors ("BTMA") is registered as a "municipal advisor" pursuant to Section 15B of the Securities Exchange Act and rules and regulations adopted by the SEC and the Municipal Securities Rulemaking Board ("MSRB"). As such, BTMA may provide certain specific municipal advisory services to the Client. BTMA is neither a placement agent to the Client nor a broker/dealer. The offer and sale of any bonds is made by the Client, in the sole discretion of the Client, and under its control and supervision. The Client acknowledges that BTMA does not undertake to sell or attempt to sell bonds or other debt obligations and will not take part in the offer or sale thereof.

Baker Tilly, may provide services to the Client in connection with human resources consulting, including, but not limited to, executive recruitment, talent management and community survey services. In such instances, services will be provided under a separate scope of work for an additional fee. Certain executives of the Client may have been hired after the services of Baker Tilly were utilized and may make decisions about whether to engage other services of Baker Tilly or its affiliates. Notwithstanding the foregoing, Baker Tilly may recommend the use of Baker Tilly or a subsidiary, but the Client shall be under no obligation to retain Baker Tilly or an affiliate or to otherwise utilize either relative to the Client's activities.

Conflict Disclosure Applicable to Municipal Advisory Services Provided by BTMA

Legal or Disciplinary Disclosure. BTMA is required to disclose to the SEC information regarding criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations and civil litigation involving BTMA. Pursuant to MSRB Rule G-42, BTMA is required to disclose any legal or disciplinary event that is material to the Client's evaluation of BTMA or the integrity of its management or advisory personnel.

There are no criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations or civil litigation involving BTMA. Copies of BTMA filings with the SEC can currently be found by accessing the SEC's EDGAR system Company Search Page which is currently available at https://www.sec.gov/edgar/searchedgar/companysearch.html and searching for either Baker Tilly Municipal Advisors, LLC or for our CIK number which is 0001616995. The MSRB has made available on its website (www.msrb.org) a municipal advisory client brochure that describes the protections that may be provided by MSRB rules and how to file a complaint with the appropriate regulatory authority.

Contingent Fee. The fees to be paid by the Client to BTMA are or may be based on the size of the transaction and partially contingent on the successful closing of the transaction. Although this form of compensation may be customary in the municipal securities market, it presents a conflict because BTMA may have an incentive to recommend unnecessary financings, larger financings or financings that are disadvantageous to the Client. For example, when facts or circumstances arise that could cause a financing or other transaction to be delayed or fail to close, BTMA may have an incentive to discourage a full consideration of such facts and circumstances, or to discourage consideration of alternatives that may result in the cancellation of the financing or other transaction.

Hourly Fee Arrangements. Under an hourly fee form of compensation, BTMA will be paid an amount equal to the number of hours worked multiplied by an agreed upon billing rate. This form of compensation presents a potential conflict of interest if BTMA and the Client do not agree on a maximum fee under the applicable Appendix to this Engagement Letter because BTMA will not have a financial incentive to recommend alternatives that would result in fewer hours worked. In addition, hourly fees are typically payable by the Client whether or not the financing transaction closes.

Fixed Fee Arrangements. The fees to be paid by the Client to BTMA may be in a fixed amount established at the outset of the service. The amount is usually based upon an analysis by the Client and BTMA of, among other things, the expected duration and complexity of the transaction and the work documented in the Scope Appendix to be performed by Baker Tilly. This form of compensation presents a potential conflict of interest because, if the transaction requires more work than originally contemplated, Baker Tilly may suffer a loss. Thus, Baker Tilly may recommend less time-consuming alternatives, or fail to do a thorough analysis of alternatives.

BTMA manages and mitigates conflicts related to fees and/or other services provided primarily through clarity in the fee to be charged and scope of work to be undertaken and by adherence to MSRB Rules including, but not limited to, the fiduciary duty which it owes to the Client requiring BTMA to put the interests of the Client ahead of its own and BTMA's duty to deal fairly with all persons in its municipal advisory activities.

To the extent any additional material conflicts of interest have been identified specific to a scope of work the conflict will be identified in the respective Scope Appendix. Material conflicts of interest that arise after the date of a Scope Appendix will be provide to the Client in writing at that time.

Water Utility Asset Management Planning Services RE:

DATE: April 17, 2023

This Scope Appendix is attached by reference to the above-named engagement letter (the "Engagement Letter") between the Town of Westville, Indiana (the "Client") and Baker Tilly Municipal Advisors, LLC.

SCOPE OF WORK

Baker Tilly Municipal Advisors, LLC ("BTMA") will perform the following services:

Asset Management Plan

BTMA agrees to furnish and perform the following services with respect to the financial studies conducted for the Sewage Works and the development of a multi-year financial plan estimated to be adequate to provide for the future capital asset requirements as detailed in the asset management plan prepared by the Client and/or its consulting engineer.

A. Multi-Year Capital Asset Financial Planning (Municipal Advisory Accounting Services)

- 1. Using historical and estimated financial information developed as part of services provided above, develop a future multi-year financial model (the "Model") covering a period established by the Client (the "Planning Period").
- 2. Assist the Client with the establishment of policies regarding maintaining minimum cash and investment balances over the Projected Period (the "Minimum Balance Requirements") that are consistent with legal requirements as well as good business practices.
- 3. Assist the Client with the development of assumptions regarding changes to revenue during the Planning Period derived from changes to the customer base, taking into account:
 - a. Prediction of customer growth.
 - b. Trending in system utilization, particularly for customers in the Industrial user class.
- 4. Assist the Client with the development of estimates of operating expenses for the Planning Period using:
 - a. Data generated as part of the services provided above.
 - b. Changes due to inflation that may have an impact during the Planning Period.
 - c. Other increases or decreases in costs due to factors that may materialize during the Planning Period.
- 5. Analyze the impact of debt service payments on the financial results of the Utility taking into account:
 - a. Existing annual debt service payments by debt issue.
 - b. The potential impact of refinancing and/or restructuring existing debt.
 - c. The potential impact of issuance of new debt.



- 6. Based on information from the Client and/or the consulting engineer, identify the estimated capital asset investment cost by year for the Planning Period, and develop potential funding plans for capital taking into consideration:
 - a. Scenarios developed for cash funding and debt financing.
 - b. Scenarios developed that assume various sources for borrowed funds including Federal and State loan programs and the use of open market financing.
- 7. Using the data generated from services defined above, create inputs for the Model to produce estimated cash and investment fund balances. Analyze the resulting cash and investment balances occurring during the Projected Period to the Minimum Balance Requirements; and,
 - a. Identify periods when the Client may not be in compliance with their Minimum Balance Requirements.
 - Identify actions the Client may need to implement to keep in compliance with their Minimum Balance Requirements including, but not limited to, implementing adjustments to rates and charges.
- 8. Verify billing follows adopted rate ordinance by pulling sample bills for each user class, as well as the Utility's ten largest users.
- 9. Meet with officials of the Client to discuss findings and recommendations.
- 10. Furnish a financial report summarizing the results of the Asset Management study.

Compensation and Invoicing

BTMA's fees for services set forth in the Scope Appendix will be Twenty Five Thousand Dollars (\$25,000).

The above fees shall include all expenses incurred by BTMA with the exception of expenses incurred for mileage which will be billed on a separate line item. No such expenses will be incurred without the prior authorization of the Client. The fees do not include the charges of other entities such as rating agencies, bond and official statement printers, couriers, newspapers, bond insurance companies, bond counsel and local counsel, and electronic bidding services, including Parity®. Coordination of the printing and distribution of Official Statements or any other Offering Document are to be reimbursed by the Client based upon the time and expense for such services.

Billing Procedures

Normally, you will receive a monthly statement showing fees and costs incurred in the prior month. Occasionally, we may bill on a less frequent basis if the time involved in the prior month was minimal or if arrangements are made for the payment of fees from bond proceeds. The account balance is due and payable on receipt of the statement.

Nonattest Services

As part of this engagement, we will perform certain nonattest services. For purposes of the Engagement Letter and this Scope Appendix, nonattest services include services that the *Government Auditing Standards* refers to as nonaudit services.

We will not perform any management functions or make management decisions on your behalf with respect to any nonattest services we provide.



In connection with our performance of any nonattest services, you agree that you will:

- Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- > Designate an employee with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services we perform.
- > Evaluate the adequacy and results of the nonattest services we perform.
- > Accept responsibility for the results of our nonattest services.
- > Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

Conflicts of Interest

Attachment A to the Engagement Letter contains important disclosure information that is applicable to this Scope Appendix.

We are unaware of any additional conflicts of interest related to this Scope Appendix that exist at this time.

Termination

This Scope Appendix will terminate according to the terms of the Engagement Letter.

If this Scope Appendix is acceptable, please sign below and return one copy to us for our files. We look forward to working with you on this important project.

Sincerely,

Jeffrey P. Rowe, Partner

Signature Section:

The services and terms as set forth in this Scope Appendix are agreed to on behalf of the Client by:

Name:

Title

VII PAGINER

Date:

5/9/23



RE: Compilation and Projection Accounting Services

Compilation of Historical Financial Statements

Our Responsibilities:

The objective of our engagement is to apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America or the cash basis of accounting based on information provided by you.

We will conduct our compilation engagement in accordance with the Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AlCPA and comply with the AlCPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care when performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

We in our sole professional judgement, reserve the right to refuse any procedure or take any action that could be construed as assuming management responsibilities.

Your Responsibilities:

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to assist you in the presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America or with the cash basis of accounting. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

- 1. The selection of the cash basis of accounting or accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
- 2. The preparation and fair presentation of financial statements in accordance with the cash basis of accounting or accounting principles generally accepted in the United States of America.
- 3. The election to omit substantially all disclosures normally included in the financial statements in accordance with the cash basis of accounting or accounting principles generally accepted in the United States of America.
- 4. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements.
- 5. The prevention and detection of fraud.
- 6. To ensure that the Client complies with the laws and regulations applicable to its activities.



- The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- 8. To provide us with -
 - access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - additional information that we may request from you for the purpose of the compilation engagement.
 - unrestricted access to persons within the Client of whom we determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our compilation of your financial statements. You are also responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Our Report:

As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

You agree to include our accountant's compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to the inclusion of the report, to ask our permission to do so.

Compilation of a Projection Accounting Services

We will compile, in accordance with attestation standards established by the American Institute of Certified Public Accountants, from information management provides, the projected operating revenues, cash operation and maintenance expenses, non-operating revenues, and debt service coverage or projected operating receipts, operation and maintenance disbursements, non-operating receipts and debt service coverage, and summaries of significant assumptions and accounting policies of the Client. A compilation is limited to presenting, in the form of projected financial statements, information that is the representation of management. We will not examine the projected financial statements and therefore, will not express any form of assurance on the achievability of the projection or reasonableness of the underlying assumptions.

A compilation of a financial projection involves assembling the projection based on management's assumptions and performing certain other procedures with respect to the projection without evaluating the support for, or expressing an opinion or any form of assurance on, the assumptions underlying it.

If for any reason we are unable to complete our compilation of your financial projection, we will not issue a report on it as a result of this engagement.

A financial projection presents, to the best of management's knowledge and belief, the Client's expected operating revenues, cash operating expenses, non-operating revenues and debt service coverage or operation receipts, operating disbursements, non-operating revenues and debt service coverage for the projection period assuming the construction and financing of the proposed improvement projects. It is based on management's assumptions, reflecting conditions it expects would exist and courses of action it expects would be taken during the projection period assuming management's assumptions concerning future events and circumstances.



Management is responsible for representations about its plans and expectations and for disclosure of significant information that might affect the ultimate realization of the projected results.

Even if the Client construction and financing of the proposed improvement projects were to occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. Our report will contain a statement to that effect.

We have no responsibility to update our report for events and circumstances occurring after the date of our report.

In order for us to complete this engagement, management must provide assumptions that are appropriate for the projection. If the assumptions provided are inappropriate and have not been revised to our satisfaction, we will be unable to complete the engagement and, accordingly, we will not issue a report on the projection.

We understand that the projection and our report thereon will be used only for presentation to the Indiana State Revolving Program or other designated entities. If management intends to reproduce the projection and our report thereon, they must be reproduced in their entirety, and both the first and subsequent corrected drafts of the document containing the projection and any accompanying material must be submitted to us for approval.

We will assist in preparing the above-described projection of debt service coverage and summaries of significant assumptions and accounting policies of the Client based on information provided by you. The preparation of a financial projection involves the computer processing of, and the mathematical and other clerical functions related to, the presentation of the projection, which is based on management's assumptions. The other services are limited to the preparation services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the projection preparation services, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience evaluate the adequacy and results of the services; and accept responsibility for them.



RE: Continuing Disclosure Services

DATE: March 31, 2023

This Scope Appendix is attached by reference to the above-named engagement letter (the "Engagement Letter") between Town of Westville (the "Client") and Baker Tilly US, LLP and relates to services to be provided by Baker Tilly Municipal Advisors, LLC.

SCOPE OF WORK

Baker Tilly Municipal Advisors, LLC ("BTMA") will perform the following services:

Continuing Disclosure Services

Baker Tilly will commence continuing disclosure services for debt obligations as set forth in any continuing disclosure undertaking for the debt obligations ("CDU") that the Client will execute upon settlement. Annually, the Firm will check in with the Client to confirm the engagement for the next annual reporting period.

In carrying out its duties, BTMA shall do the following:

Preparation and filing of annual reporting

The Client will provide BTMA with the executed CDU, including any master or supplemental CDUs.

BTMA will:

- Identify the Client's reporting obligations, compile and prepare, as needed, any necessary
 operating data, and file any required annual report and financial statements, including the
 audit if available, as provided for in each CDU for the reporting period;
- Provide to the Municipal Securities Rulemaking Board ("MSRB") through its Electronic Municipal Market Access System ("EMMA"), the annual information required under each respective CDU;
- Provide additional reporting to purchasers, as set forth in bond related agreements; and
- If not filed at the time of the annual report, file the audit as set forth in the CDU.

2. Assistance filing reportable events on EMMA

Upon notification of one of the events listed as set forth in each CDU (collectively, Reportable Events), BTMA will assist the Client with filing any Reportable Events. Most Reportable Events are required by the Rule to be filed within ten business days of the occurrence. Client will notify BTMA as soon as possible when they believe a reportable event has or may have occurred to enable BTMA to file a timely notice on EMMA. It is the Client's sole responsibility to notify BTMA of the potential occurrence of a Reportable Event.

3. Annual Compliance Check

A. BTMA will compile reporting requirements for any bonds that were outstanding during the five-year period and assess all financial, operating data and reportable event filings made for each applicable bond issue. If necessary, at the time that BTMA conducts services annually under Item 1, BTMA will update the five-year compliance check.



B. If a deficiency is found and the bonds remain outstanding at the time of BTMA's compliance check, BTMA will prepare any necessary reporting or notices to meet the CDU obligations. BTMA will provide the Client with documentation that the EMMA filing has occurred.

4. Other post issuance services (Upon Request)

If requested, BTMA will provide to the Client other post issuance services including, but not limited to, consultation related to disclosure operating procedures, post issuance policies and procedures, rating surveillance support, and debt management.

Client agrees to provide BTMA with the audit and accurate information with respect to compiling the annual report in a timely manner and to fully disclose to BTMA any Reportable Events as they occur.

Compensation and Invoicing

Fees for services set forth in the Scope Appendix will be billed at standard billing rates based upon the actual time an expense incurred subject to a minimum fee of Five Hundred Dollars (\$500):

Standard Hourly Rates by Job Classification 1/1/2023

Partners / Principals / Directors	\$295.00	to	\$525.00
Managers	\$235.00	to	\$340.00
Consultants / Analysts	\$160.00	to	\$235.00
Support / Paraprofessional	\$115.00	to	\$175.00
Interns	\$110.00	to	\$145.00

Billing rates are subject to change periodically due to changing requirements and economic conditions. Baker Tilly will notify Client thirty (30) days in advance of any change to fees. If Client does not dispute such change in fees within that thirty (30) day period, Client will be deemed to have accepted such change. The fees billed will be the fees in place at the time services are provided. Actual fees will be based upon experience of the staff assigned and the complexity of the engagement.

BILLING PROCEDURES

Normally, you will receive a monthly statement showing fees and costs incurred in the prior month. Occasionally, we may bill on a less frequent basis if the time involved in the prior month was minimal or if arrangements are made for the payment of fees from bond proceeds. The account balance is due and payable on receipt of the statement.

Nonattest Services

As part of this engagement, we will perform certain nonattest services. For purposes of the Engagement Letter and this Scope Appendix, nonattest services include services that the *Government Auditing Standards* refers to as nonaudit services.



SCOPE APPENDIX to Engagement Letter dated: November 19, 2020 Between Town of Westville and Baker Tilly US, LLC

We will not perform any management functions or make management decisions on your behalf with respect to any nonattest services we provide.

In connection with our performance of any nonattest services, you agree that you will:

- Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- > Designate an employee with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services we perform.
- > Evaluate the adequacy and results of the nonattest services we perform.
- > Accept responsibility for the results of our nonattest services.
- Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

Conflicts of Interest

Attachment A to the Engagement Letter contains important disclosure information that is applicable to this Scope Appendix.

We are unaware of any additional conflicts of interest related to this Scope Appendix that exist at this time.

Termination

Notwithstanding termination provisions contained in the Engagement Letter, it is agreed that relative to this Scope Appendix that both the Client and Baker Tilly have the right to terminate the work being done under the Scope Appendix.

Notwithstanding termination provisions contained in the Engagement Letter, this Scope Appendix is intended to be ongoing and applicable individually to specific services including financings, arbitrage computations, and/or continuing disclosure engagement, ("Sub-engagements") as if they are the sole subject of the Scope Appendix. As such, termination may occur for a specific Sub-engagement without terminating the Scope Appendix itself. On termination of a Sub-engagement or the Scope Appendix, all fees and charges incurred prior to termination shall be paid promptly. Unless otherwise agreed to by the Client and Baker Tilly, the scope of services provided in a Sub-engagement performed under this Scope Appendix will terminate 60 days after completion of the services for such Sub-engagement.

If this Scope Appendix is acceptable, please sign below and return one copy to us for our files. We look forward to working with you on this important project.

Sincerely,

Jeffrey P. Rowe, Partner

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SCOPE APPENDIX to Engagement Letter dated: November 19, 2020 Between Town of Westville and Baker Tilly US, LLC

Signature Section:

The services and terms as set forth in this Scope Appendix are agreed to on behalf of the Client by:

Name:

Title: Carrer

Date: 5/9/

RESOLUTION NO 2023-4

A RESOLUTION OF THE TOWN OF WESTVILLE, LAPORTE COUNTY, INDIANA ADOPTING THE PORTE COUNTY MULTI-HAZARD MITIGATION PLAN, APRIL 2023.

WHEREAS the County Commissioners recognize the threat that natural hazards pose to people and property within LaPorte County; and

WHEREAS the Emergency Management Agency has prepared a multi-hazard mitigation plan, hereby known as LAPORTE COUNTY MULTI-HAZARD MITIGATION PLAN, April 2023 in accordance with federal laws, including the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended; the National Flood Insurance Act of 1968, as amended; and the National Dam Safety Program Act, as amended; and

WHEREAS LAPORTE COUNTY MULTI-HAZARD MITIGATION PLAN, April 2023 identifies mitigation goals and actions to reduce or eliminate long-term risk to people and property in (local government) from the impacts of future hazards and disasters; and WHEREAS adoption by the County Commissioners demonstrates its commitment to hazard mitigation and achieving the goals outlined in the LAPORTE COUNTY MULTI-HAZARD MITIGATION PLAN, April 2023.

NOW THEREFORE, BE IT RESOLVED BY THE County of LaPorte, Indiana, THAT:

Section 1. The TOWN OF WESTVILLE adopts the LAPORTE COUNTY MULTI-HAZARD MITIGATION PLAN, April 2023. While content related to LaPorte County may require revisions to meet the plan approval requirements, changes occurring after adoption will not require LaPorte County to re-adopt any further ations of the plan. Subsequent plan updates following the approval period for this plan will require separate adoption resolutions.

PASSED AND APPROVED by the Town Council of Westville, Indiana this 9th day of May, 2023.

James Bechinske, Vice-President

Olga Pothorski

Deborah Kelly

Nathan Burnett

ATTEST: Shi Mellel