

WESTVILLE TOWN COUNCIL
FEBRUARY 10, 2026
100 SETSER DRIVE
7:00 P.M.

AGENDA

PLEDGE OF ALLEGIANCE

TITLE VI/ADA DISCLOSURE

APPROVAL OF MINUTES

APPROVAL OF CLAIMS

UTILITIES

MCO REPORT

MCMAHON AGREEMENT

STREETS

DEPARTMENT HEAD REPORT

PARKS

POLICE

DEPARTMENT HEAD REPORT

FINANCE

ORDINANCE 2026-1 ADDITIONAL APPROPRIATION

CANCELLATION OF OLD WARRANTS

BAKER TILLY BT+ AGREEMENT

MISCELLANEOUS

WVFD ACTIVITY REPORT

TRI-KAPPA FLOWER SALES/PUMPKIN FEST

CITIZENS COMMENTS

ANY OTHER MATTERS WHICH PROPERLY COME BEFORE THE COUNCIL

ADJOURNMENT

Westville Town Council – Elected to a 4-year Term 1/1/2024-12/31/2027

Michael Albert – Ward 1

George Watkins – Ward 2

William McMahon – Ward 3

Leann Deal – Ward 4

Olga Pothorski – Ward 5

WESTVILLE TOWN COUNCIL

FEBRUARY 10, 2026
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, Leann Deal, George Watkins, Bill McMahon, Town Attorney, Doug Beige, Lori Hunt; Clerk-Treasurer.

The Pledge of Allegiance was recited.

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

A motion was made by Olga Pothorski to approve minutes of the January, 2026 meeting. Michael Albert, second. Roll Call: Pothorski, yes; McMahon, yes; Watkins, yes; Deal, yes; Albert, yes.

A motion was made by Leann Deal to approve claims for the month of January, 2026. Olga Pothorski, second. Roll Call: Pothorski, yes; McMahon, yes; Watkins, yes; Deal, yes; Albert, yes.

UTILITIES

Nathan Howell gave a brief summary of the MCO Report. Report is attached.

Michael Albert introduced the 2026 McMahon Engineering contract. A motion was made by Michael Albert to approve the contract as written; motion was seconded by Olga Pothorski. Roll Call: Pothorski, yes; McMahon, yes; Watkins, yes; Deal, yes; Albert, yes.

STREETS

George Watkins reported that one of the street department trucks was down and will be repaired hopefully by Thursday. Mark Parkman was in to help with the removal of snow during that time.

PARKS

Nothing to report.

POLICE DEPARTMENT

Marshal McKinney reported monthly stats.

Deputy Haskins is accelerating with the experience he brings to our department. He is driving on his own. Deputy Woods is currently riding with Marshal McKinney until he receives his pre-basic course. We are looking into possibility of hosting a pre-basic program in the future.

W.A.
LD WM OP YW

FINANCE

Michael Albert read Ordinance #2026-1 for an additional appropriation. Michael Albert explained that the budget classification is 30000 – Other Services, in the amount of \$5000.00. Michael Albert made a motion to approve Ordinance #2026-1 on the first reading. William McMahon, second. Roll Call: Pothorski, yes; McMahon, yes; Watkins, yes; Deal, yes; Albert, yes.

A motion was made by Michael Albert to suspend the rules and adopt Ordinance #2026-1. Olga Pothorski, second. Roll Call: Pothorski, yes; McMahon, yes; Watkins, yes; Deal, yes; Albert, yes.

Cancellation of old warrants totaling \$290.00. Michael Albert made a motion to cancel old warrants as written. Olga Pothorski, second. Roll Call: Pothorski, yes; McMahon, yes; Watkins, yes; Deal, yes; Albert, yes.

Baker Tilly 2026 Agreement. Michael Albert made a motion to approve the agreement. William McMahon, second. Roll Call: Pothorski, yes; McMahon, yes; Watkins, yes; Deal, yes; Albert, yes.

MISCELLANEOUS

Olga Pothorski indicated that Tri-Kappa would like to have permission to use the park for the following dates:

May 07, 2026 – Flower Sale
October 02 & 03, 2026 – Pumpkin Festival

Michael Albert made a motion to approve Tri-Kappa the use of Prairie Meadow Park for the flower sale on May 7th and the Pumpkin Festival October 2nd and October 3rd. Leann Deal, second. Roll Call: Pothorski, abstain; McMahon, yes; Watkins, yes; Deal, yes; Albert, yes.

Ryan Boots with Westville Cruisin here to ask for permission to use Prairie Meadow Park every Friday, starting May 1st through the end of October. Also, Trunk or Treat will be Oct 30th. Michael Albert made a motion to approve Westville Cruisin to use the park every Friday from May 1st through October 30th, and Olga Pothorski will be the contact for all other organizations that would like to book the park. Olga Pothorski, second. Roll Call: Pothorski, abstain; McMahon, yes; Watkins, yes; Deal, yes; Albert, yes.

CITIZENS COMMENTS

ANY OTHER MATTERS THAT COME BEFORE THE COUNCIL

A motion to adjourn was made by Michael Albert at 7:23 pm. Olga Pothorski, second. Motion carried.

I, Joshleen Denham, attest that these minutes are true and accurate.



NOTICE TO TAXPAYERS OF ADDITIONAL APPROPRIATIONS

Notice is hereby given to the taxpayers of the Town of Westville, LaPorte County, Indiana, that the legal officers will consider the following additional appropriations in excess of the budget for the current year at their regularly meeting place at 100 Setser Drive, Westville, IN 46391, at 7:00 PM on February 10, 2026.

Fund Name:	<u>Police Continuing Education</u>	<u>Amount</u>
<i>Major Budget Classification:</i>		
30000 Other Services & Charges		\$ <u>5,000.00</u>
	Total for Police Continuing Education Fund:	\$ <u><u>5,000.00</u></u>

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

Dated this 23rd day of January, 2026.

Lori Hunt, Town of Westville Clerk-Treasurer



Town of Westville
January 2026 Monthly Report of Operations
Prepared By: Nathan Howell
February 10, 2026

WATER

New Items

1. We continue to work with Bowen and McMahon on design and planning of the new water plant and water main project. We met on site and will begin site work within 45 days.
2. The water use has increased substantially due to South Coast and the WCC using more water during the colder temperatures.
3. There has been little movement on the Lead and Copper Program. We have contacted the Alliance to see what needs to be done next. We will contact IDEM directly for this.
4. There was a water main break at the corner of Main and Railroad Street. We had to cut out a valve because the break was within 1-inch of the bell joint.

Old Items

1. There have been several items failing at the water plant which include the motorized gate and the heater in the garage area. We are trying to extend their usage since they will be replaced as part of the project.
2. We are having issues with the generator at the water plant. It is over 20-years old. We will be getting new ones during the project. We have the older Cat set from the wastewater plant that we are setting up as a primary and use the old Katolite as a back-up.

WASTEWATER

New Items

1. We are requesting a proposal from Sweney Electric to install generators on the Westville Estates and Coulter Road Lift Stations.
2. The generator at the McDonalds Lift Station had both check valves replaced. A board on the generator also failed. Superior was on site and replaced the circuit board to the generator with a used one they had at no charge for the Board. They also replaced the check valves. We continue to have issues with the generator running when there is no apparent fault, which happens typically when it is snowing and windy. We met with NIPSCO on site during the January 25, 2026, snowstorm to see what the issue was. They found no issues. We then had the power quality group on site, and they put a recorder on the incoming service and found nothing. It appears the transfer switch is the problem. Superior has ordered one.
3. The chemical tank which houses the sodium chlorite for the Clean B unit started leaking. We contacted Bowen for their assistance who called a contractor to see about pumping the contents out. We will be receiving a quote for this shortly. We do not use the Clean B at this time. We are still waiting for the quote.

4. We have discussed a lift station project with McMahon and exploring whether the Town can obtain an OCRA grant to help fund the project. The current scope of the project includes a new lift station wet well and pumps for Westville Estates; new wet well, force main, pumps and generator at Coulter Road; and new pumps and configuration for McDonalds and New Durham Estates.

Old Items

1. 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 have found five of the nine manholes and will get a contractor to raise them to grade. This is a very difficult situation.
2. We were involved with the sewer connection to the duplex built on Flynn Road across from the grocery store- No further progress has been made.
3. The compactor at the WCC Lift Station was removed due to it continually plugging. We are still looking into a solution using the existing compactor.

Town of Westville - Operational Summary for the Wastewater Treatment Plant

Influent

2026	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												
February												
March												
April												
May												
June												
July												
August												
September												
October												
November												
December												

Effluent

2026	Total Gallons	Flow			BOD		TSS		Phosphorus		Ammonia	
		Max. Daily	Min. Daily	Monthly Avg.	Monthly Avg.	% Removed	Monthly Avg.	% Removed	mg/l	% Removed	mg/l	% Removed
January												
February												
March												
April												
May												
June												
July												
August												
September												
October												
November												
December												

Town of Westville – Operational Summary for the Water Treatment Plant

Month Ending	Total Monthly Flow	Maximum Daily Flow	Minimum Daily Flow	Average Daily Flow	Chlorine Usage (lbs.)	Fluoride Usage (lbs.)
01/31/26	8,764,700	432,100	148,800	281,700	100.8	
02/28/26						
03/31/26						
04/30/26						
05/31/26						
06/30/26						
07/31/26						
08/31/26						
09/30/26						
10/31/26						
11/30/26						
12/31/26						



AGREEMENT FOR PROFESSIONAL SERVICES

Town of Westville
100 Setser Drive
Westville, IN 46391

January 14, 2026

McM No. _____

PROJECT DESCRIPTION

2026 General Engineering & Surveying Agreement for the Town of Westville, Indiana

SCOPE OF SERVICES

McMahon Associates, Inc. (McMahon) agrees to provide the following Scope of Services for this project:

- Provide engineering and surveying services on an as-needed basis. Verbal approval will be given by Owner for each new project.

SPECIAL TERMS (Refer also to General Terms & Conditions, attached)

The Client agrees that the Project Description, Scope of Services, and Compensation sections contained in this Agreement, pertaining to this project or any addendum thereto, are considered confidential and proprietary, and shall not be released or otherwise made available to any third party, prior to the execution of this Agreement, without the expressed written consent of McMahon.

COMPENSATION

McMahon agrees to provide the Scope of Services described above for the following compensation:

- Rates per Attached Fee Schedule

COMPLETION SCHEDULE

McMahon agrees to complete this project as follows:

- As mutually agreed upon per project.

ACCEPTANCE

The General Terms & Conditions and the Scope of Services (defined in the above Agreement) are accepted, and McMahon is hereby authorized to proceed with the services. The Agreement fee is firm for acceptance within sixty (60) days from the date of this Agreement.

Town of Westville
100 Setser Drive
Westville, LaPorte County, IN



Authorized Signature

Cooper Passavant

Title

2/11/26

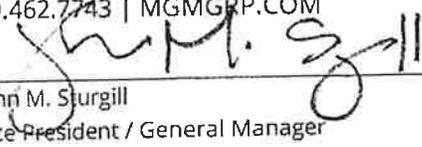
Date

Phone: 219-785-2123

Attachments: General Terms and Conditions • Fee Schedule • Reimbursable Schedule

McMAHON ASSOCIATES, INC.

952 S. State Road 2, Valparaiso, IN 46385
219.462.7743 | MGMGRP.COM



John M. Sturgill
Vice President / General Manager

1/14/2026

Date

Email: lori.hunt@westville.us



FEE SCHEDULE | 2026

McMahon Associates, Inc.

Effective: 01/01/2026

LABOR CLASSIFICATION	HOURLY RATE
Principal	\$215.00
Senior Project Manager	\$195.00 - \$215.00
Project Manager	\$145.00 - \$185.00
Senior Engineer	\$195.00 - \$205.00
Engineer	\$115.00 - \$185.00
Senior Engineering Technician	\$145.00 - \$155.00
Engineering Technician	\$85.00 - \$135.00
Senior Architect	\$180.00 - \$200.00
Architect	\$155.00 - \$175.00
Senior Designer	\$130.00 - \$150.00
Designer	\$100.00 - \$120.00
Senior Land Surveyor	\$140.00 - \$190.00
Land Surveyor	\$130.00
Land Surveyor Technician	\$95.00 - \$115.00
Surveyor Apprentice	\$80.00
Erosion Control Technician	\$100.00
Senior Hydrogeologist	\$215.00
Senior Ecologist	\$205.00
Environmental Scientist	\$110.00 - \$140.00
Senior GIS Project Manager	\$195.00
Senior GIS Analyst	\$135.00 - \$155.00
GIS Analyst	\$105.00 - \$125.00
Wetland Delineator	\$125.00
Senior Wetland Delineator	\$165.00
Municipal Planner	\$175.00
Senior Public Management Specialist	\$180.00
Public Management Specialist	\$145.00 - \$160.00
Senior Public Safety Specialist	\$180.00
Public Safety Specialist	\$145.00 - \$160.00
Building Inspector Specialist	\$145.00
Water / Wastewater Specialist	\$115.00 - \$145.00
Senior On-Site Project Representative	\$130.00
On-Site Project Representative	\$70.00 - \$130.00
K-12 Administrative Specialist	\$140.00
State Plan Reviewer	\$155.00
Certified Grant Specialist	\$155.00
Graphic Designer	\$120.00
Senior Administrative Assistant	\$100.00 - \$110.00
Administrative Assistant	\$90.00
Intern	\$55.00 - \$80.00
Professional Witness Services	\$385.00

This Fee Schedule is subject to revisions due to labor rate adjustments and interim staff or corporate changes.

**NEENAH, WISCONSIN
CORPORATE HEADQUARTERS**

Street Address:
1445 McMAHON DRIVE
NEENAH, WI 54956

Mailing Address:
P.O. BOX 1025
NEENAH, WI 54957-1025
Ph 920.751.4200 | Fax 920.751.4284

Email: MCM@MCMGRP.COM
Web: WWW.MCMGRP.COM

1700 HUTCHINS ROAD
MACHESNEY PARK, IL 61115
Ph 815.636.9590 | Fax 815.636.9591

Email: McMAHON@MCMGRP.NET
Web: WWW.MCMGRP.COM

952 SOUTH STATE ROAD 2
VALPARAISO, IN 46385
Ph 219.462.7743 | Fax 219.464.8248

Email: MCM@MCMGRP-IN.COM
Web: WWW.MCMGRP.COM



REIMBURSABLE EXPENSE SCHEDULE * | 2026

McMahon Associates, Inc.

Effective: 01/01/2026

DESCRIPTION	RATE
REIMBURSABLE EXPENSES:	
Commercial Travel	1.1 of Cost
Delivery & Shipping	1.1 of Cost
Meals & Lodging	1.1 of Cost
Review & Submittal Fees	1.1 of Cost
Outside Consultants	1.12 of Cost
Photographs & Models	1.1 of Cost
Misc. Reimbursable Expenses & Project Supplies	1.1 of Cost
Terrestrial LIDAR Scanner	\$50.00/Hour
REIMBURSABLE UNITS:	
Copy Charges - Black & White	\$0.08/Image
Copy Charges - Color / 8½" x 11"	\$0.45/Image
Copy Charges - Color / 8½" x 14" and 11" x 17"	\$0.75/Image
Mileage	\$0.95/Mile
Mileage - Truck/Van	\$1.20/Mile
All-Terrain Vehicle	\$100.00/Day
Global Positioning System (GPS)	\$21.00/Hour
Hand-Held Global Positioning System (GPS)	\$15.00/Hour
Robotic Total Station	\$20.00/Hour
Survey Hubs	\$0.55/Each
Survey Lath	\$1.00/Each
Survey Paint	\$7.75/Can
Survey Ribbon	\$3.50/Roll
Survey Rebars - 1¼"	\$10.00/Each
Survey Rebars - ¾"	\$3.50/Each
Survey Rebars - ½"	\$3.50/Each
Survey Iron Pipe - 1"	\$5.00/Each
Survey Steel Fence Post - 1"	\$7.75/Each
Control Spikes	\$2.50/Each
Pin Flags	\$0.30/Each

NEENAH, WISCONSIN
CORPORATE HEADQUARTERS

Street Address:
1445 McMAHON DRIVE
NEENAH, WI 54956

Mailing Address:
P.O. BOX 1025
NEENAH, WI 54957-1025
Ph 920.751.4200 | Fax 920.751.4284

Email: MCM@MCMGRP.COM
Web: WWW.MCMGRP.COM

1700 HUTCHINS ROAD
MACHESNEY PARK, IL 61115
Ph 815.636.9590 | Fax 815.636.9591
Email: McMAHON@MCMGRP.NET
Web: WWW.MCMGRP.COM

952 SOUTH STATE ROAD 2
VALPARAISO, IN 46385
Ph 219.462.7743 | Fax 219.464.8248
Email: MCM@MCMGRP-IN.COM
Web: WWW.MCMGRP.COM

* This schedule is not all inclusive.

1. STANDARD OF CARE

- 1.1 **Services:** McMahon Associates, Inc. (McMahon) shall perform services consistent with the professional skill and care ordinarily provided by engineers/architects practicing in the same or similar locality under the same or similar circumstances. McMahon shall provide its services as expeditiously as is consistent with such professional skill and care and the orderly progress of the project.
- 1.2 **Client's Representative:** McMahon intends to serve as the Client's professional representative for those services, as defined in this Agreement, and to provide advice and consultation to the Client as a professional. Any opinions of probable project costs, approvals and other decisions made by McMahon for the Client are rendered based on experience and qualifications and represent our professional judgment. For clarity, Client may sometimes be referred to as "Owner" in this and related documents.
- 1.3 **Warranty, Guarantees, Terms and Conditions:** McMahon does not provide a warranty or guarantee, express or implied, for professional services. This Agreement or contract for services is not subject to the provisions of uniform commercial codes. Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the Client or McMahon. McMahon's services under this Agreement are being performed solely for the Client's benefit, and no other entity shall have any claim against McMahon because of this Agreement or the performance or nonperformance of services hereunder. The Agreement does not create, nor does it intend to create a fiduciary relationship with Client or any other party.

2. PAYMENT AND COMPENSATION

- 2.1 **Invoices:** McMahon will bill the Client monthly with net payment due in thirty (30) days. Past due balances shall be subject to an interest charge of 1.0% per month. Client is responsible for interest charges on past due invoices, collection agency fees and attorney fees incurred by McMahon to collect all monies due to McMahon. Client is responsible for all taxes levied on professional services and on reimbursable expenses. McMahon and Client hereby acknowledge that McMahon has and may exercise lien rights on subject property.
- 2.2 **Reimbursables:** Expenses incurred by McMahon for the project including, but not limited to, equipment rental will be billed to the Client at cost plus 10% and sub-consultants at cost plus 12%. When McMahon, after execution of an Agreement, finds that specialized equipment must be purchased to provide special services, the cost of such equipment will be added to the agreed fee for professional services only after the Client agrees to these costs.
- 2.3 **Changes:** The stated fees and Scope of Services constitute McMahon's professional opinion of probable cost of the fees and tasks required to perform the services as defined. For those projects involving conceptual or process development services, activities often cannot be fully defined during initial planning. As the project progresses, facts uncovered may reveal a change in direction, which may alter the Scope. Changes by the Client during design may necessitate re-design efforts. McMahon will promptly inform the Client in writing of such situations so changes in this Agreement can be negotiated, as required.
- 2.4 **Delays and Uncontrollable Forces:** Costs and schedule commitments shall be subject to re-negotiation for delays caused by the Client's failure to provide specified facilities or information, or for force majeure delays caused by unpredictable occurrences, including without limitation, fires, floods, riots, strikes, unavailability of labor or materials, delays or defaults by suppliers of materials or services, process shutdowns, infectious diseases or pandemics, acts of God or the public enemy, or acts or regulations of any governmental agency. Temporary delay of services caused by any of the above, which results in additional costs beyond those outlined, may require re-negotiation of this Agreement.

3. INSURANCE

- 3.1 **Limits:** McMahon will maintain insurance coverage in the following amounts:

Worker's Compensation	Statutory
General Liability	
Bodily Injury - Per Incident/Annual Aggregate	\$1,000,000 / \$2,000,000
Automobile Liability	
Bodily Injury	\$1,000,000
Property Damage	\$1,000,000
Professional Liability Coverage.....	\$2,000,000

If the Client requires coverage or limits in addition to the above stated amounts, premiums for additional insurance shall be paid by the Client.
- 3.2 McMahon's total aggregate liability to the Client for any indemnity obligations, reimbursement of legal fees, or for any damages arising out of or related to the performance of this Agreement, whether based in tort, contract, or any other legal theory, shall be limited as follows: for contracts with a total value less than \$250,000, to the lesser of two (2) times McMahon's fee or \$250,000; for contracts with a total value equal to or exceeding \$250,000, to McMahon's fee under this Agreement not to exceed \$1,000,000.
- 3.3 **Additional Insureds:** Upon request and to the extent permitted by law, McMahon shall cause the primary and excess or umbrella policies for Commercial General Liability and Automobile Liability to include the Client as an additional insured for claims caused in whole or in part by McMahon's negligent acts or omissions. The additional insured coverage shall be primary and non-contributory to any of the Client's insurance policies and shall apply to both ongoing and completed operations. To the extent permitted by law, Client shall cause the contractor, if any, to include McMahon as an additional insured on contractor's Commercial General Liability, Automobile Liability and Excess or Umbrella policies for claims caused in whole or in part by contractor's acts or omissions. The additional insured coverage shall be primary and non-contributory to any of McMahon's insurance policies and shall apply to both ongoing and completed operations, and policies are to be endorsed with a waiver of subrogation, as evidenced on the Certificate of Insurance.

4. CLAIMS AND DISPUTES

- 4.1 **General:** In the event of a dispute between the Client and McMahon arising out of or related to this Agreement, the aggrieved party shall notify the other party of the dispute within a reasonable time after such dispute arises. The Client and McMahon agree to first attempt to resolve the dispute by direct negotiation.
- 4.2 **Mediation:** If an agreement cannot be reached by the Client and McMahon, unresolved disputes shall be submitted to mediation. The Client and McMahon shall share the mediator's fee and any filing fees equally.
- 4.3 **Binding Dispute Resolution:** If the parties do not resolve a dispute through mediation, the method of binding dispute resolution shall be litigation in a court of competent jurisdiction.

5. TERMINATION OR SUSPENSION

- 5.1 **Client:** Termination of this Agreement by the Client shall be effective upon seven (7) day written notice to McMahon. The written notice shall include the reasons and details for termination.

- 5.2 **McMahon:** If the Client defaults in any of the Agreements entered into between McMahon and the Client, or if the Client fails to carry out any of the duties contained in these Terms and Conditions, McMahon may, upon seven (7) days written notice, suspend its services without further obligation or liability to the Client unless, within such seven (7) day period, the Client remedies such violation to the reasonable satisfaction of McMahon. In addition, McMahon may terminate this Agreement for any reason, with or without cause, by providing seven (7) days written notice to the Client. Upon such termination, all obligations of McMahon shall cease. McMahon shall not be liable for any damages, costs, or additional compensation related to the termination.
- 5.3 **Suspension for Non-Payment:** McMahon may, after giving 48 hours' notice, suspend service under any Agreement until the Client has paid in full all amounts due for services rendered and expenses incurred.
- 5.4 **Payment Upon Termination:** If the Agreement is terminated, Client shall be responsible for paying for all work performed and/or expenses and damages incurred by McMahon. Payments shall be made in accordance with Section 2 above.

6. COPYRIGHTS AND LICENSES

- 6.1 **Instruments of Service:** McMahon and its subconsultants shall be deemed the author and owner of their respective instruments of Service (IOS), including but not limited to the drawings, specifications, reports, and any computer modeling (BIM, etc.), and shall retain all common law, statutory and other reserved rights, including copyrights.
- 6.2 **Licenses:** McMahon grants to the Client a nonexclusive license to use McMahon's IOS solely and exclusively for the purposes of constructing, using, and maintaining the project, provided that the Client substantially performs its obligations under this Agreement, including prompt payment of all sums due.
- 6.3 **Reuse:** Use of IOS pertaining to this project by the Client for extensions of this project or on any other project shall be at the Client's sole risk and without liability or exposure to McMahon, and the Client agrees to defend, indemnify, and hold harmless McMahon from all claims, damages and expenses, including attorneys' fees arising out of such reuse of the IOS by the Client or by others acting through the Client.

7. AGREEMENT CONDITIONS

- 7.1 The stipulated fee is firm for acceptance by the Client within sixty (60) days from date of Agreement publication.
- 7.2 **Modifications:** This Agreement, upon execution, can be amended only by written amendment to the Agreement signed by both parties.
- 7.3 **Governing Law:** This Agreement shall be governed by the law of the place where the project is located, excluding that jurisdiction's choice of law rules.
- 7.4 **Mutual Non-Assignment:** The Client and McMahon, respectively bind themselves, their agents, successors, assigns and legal representatives to this Agreement. Neither the Client nor McMahon shall assign this Agreement without the written consent of the other.
- 7.5 **Severability:** The invalidity of any provision of this Agreement shall not invalidate the Agreement or its remaining provisions. If it is determined that any provision of the Agreement violates any law, or is otherwise invalid or unenforceable, then that provision shall be revised to the extent necessary to make that provision legal and enforceable. In such case the Agreement shall be construed, to the fullest extent permitted by law, to give effect to the parties' intentions and purposes in executing the Agreement.
- 7.6 **Third Party:** Nothing contained in this Agreement shall create a contractual relationship with, or a cause of action, in favor of a third party against McMahon.

8. MISCELLANEOUS PROVISIONS

- 8.1 **Additional Client Services:** The Client agrees to provide such legal, accounting and insurance counseling services as may be required for the project for the Client's purpose.
- 8.2 **Client-Provided Information:** The Client agrees that McMahon may rely on information provided by the Client or by third parties engaged by the Client.
- 8.3 **Means and Methods:** McMahon is not responsible for direction or supervision of construction means, methods, techniques, sequence, or procedures of construction selected by contractors or subcontractors, or the safety precautions and programs incident to the work of the contractors or subcontractors.
- 8.4 **Purchase Orders:** In the event the Client issues a purchase order or other instrument related to McMahon's services, it is understood and agreed that such document is for Client's internal accounting purposes only and shall in no way modify, add to, or delete any of the Terms and Conditions of this Agreement. Signed acknowledgment of receipt, or the actual performance of services subsequent to receipt, of any such purchase order, requisition or notice of authorization to proceed is specifically deemed not to constitute acceptance of any terms or conditions contrary to those set forth herein. If the Client does issue a purchase order, or other similar instrument, McMahon will indicate the purchase order number on the invoice(s) sent to the Client.
- 8.5 **Project Maintenance:** The Client (or Owner if applicable) shall be responsible for maintenance of the structure, or portions of the structure, which have been completed and have been accepted for its intended use. All structures are subject to wear and tear, and environmental and man-made exposures. As a result, all structures require regular and frequent monitoring and maintenance to prevent damage and deterioration. Such monitoring and maintenance is the sole responsibility of the Client or Owner. McMahon shall have no responsibility for such issues or resulting damages.
- 8.6 **Consequential Damages:** Notwithstanding any other provision of the Agreement, McMahon shall not be liable in contract or tort or otherwise for any special, indirect, consequential, or liquidated damages including but not limited to loss of profit or revenue, loss of capital, delay damages, loss of goodwill, claim of third parties, or similar damages arising out of or connected in any way to the project and/or this Agreement.
- 8.7 **Corporate Protection:** It is intended by the parties to this Agreement that McMahon's services in connection with the project shall not subject McMahon's individual employees, officers, or directors to any personal legal exposure for the risks associated with this project. Therefore, and notwithstanding anything to the contrary contained herein, the Client agrees that as the Client's sole and exclusive remedy, any claim, demand, or suit shall be directed and/or asserted only against McMahon, a Wisconsin corporation, and not against any of McMahon's employees, officers, or directors.
- 8.8 **Contingency:** The project will evolve and be refined over time. The Client shall provide appropriate contingency for design and construction costs consistent with the reasonable progression of the project. The Client and McMahon agree that revisions due to design clarifications or omissions which result in changes in work during the construction phase which amount to 5% or less of construction costs shall be deemed within the contingency and consistent with the professional standard of care. Accordingly, the Client agrees to make no claim for such costs. Revisions in excess of this threshold shall be resolved per the dispute resolution process.
- 8.9 **Project Costs Associated with Agency Plan Review:** McMahon will not be responsible for additional project costs due to changes to the design, construction documents, and specifications resulting from the agency plan review process. The project schedule shall either allow for the agency plan review process to occur prior to the bid phase, or if this review occurs after the bid phase, any additional costs would be considered part of the project contingency.
- 8.10 **Hazardous Materials:** McMahon shall have no responsibility for the discovery, presence, handling, removal, or disposal of, or exposure of persons to, hazardous materials or toxic substances in any form at the project site.
- 8.11 **Climate:** Design standards which exceed the minimum requirements within current codes and regulations are excluded. If requested by the Client, climate-related design services or evaluations can be provided for additional compensation.

ADDITIONAL APPROPRIATION ORDINANCE NO. 2026-1

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

Sec. 1. Be it ordained by the Town Council of Westville, LaPorte County, that for the expenses of the taxing unit the following additional sums of money are hereby appropriated out of the funds named and for the purposes specified subject to laws governing the same:

Fund Name:	Amount Requested	Amount Approved by Fiscal Body
<u>Police Continuing Education</u>		
Major Budget Classification:		
30000 Other Services & Charges	\$ 5,000.00	\$ 5,000.00
Total for Police Continuing Education Fund:	\$ 5,000.00	\$ 5,000.00

Adopted this 10th day of February, 2026.

NAY

AYE
Michael Abbott
Debra R. Pothorske
Leahnn Deal
David Wilho
William M. Gilman

ATTEST:

Loni Hunt
(Clerk-Treasurer of Governing Body)

TOWN OF WESTVILLE
100 SETSER DRIVE
WESTVILLE, INDIANA 46391

PHONE: (219) 785-2123

LIST OF OLD WARRANTS PROCESSED IN 2023:

06/21/2023 – WATER DEPOSIT – MICHAEL COOK – \$40.00

11/21/2023 – WATER DEPOSIT – BENJAMIN MONTGOMERY – \$80.00

06/21/2023 – SEWAGE DEPOSIT – MICHAEL COOK – \$40.00

11/21/2023 – SEWAGE DEPOSIT – BENJAMIN MONTGOMERY – \$80.00

06/21/2023 – GENERAL FUND – JENNIE RAMOS – \$50.00

LORI HUNT
CLERK TREASURER
01/23/2026

RE: BT+ Services

DATE: December 1, 2025

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

SCOPE OF WORK

Baker Tilly agrees to furnish and perform the following services as requested.

A. Accounting and Reporting Support

1. Provide as needed support for accounting and reporting processes related to the computerized accounting system modules of the Client as detailed below:
 - a) General Ledger;
 - b) Check Reconciliation;
 - c) Accounts Payable;
 - d) Cash Collection;
 - e) Payroll;
 - f) Reporting; and
 - g) Other (as necessary)
2. Provide as needed support for accounting and reporting processes for the Client as detailed below:
 - a) Cash and investments management;
 - b) Bond issues and other debt;
 - c) Property taxes;
 - d) Excise taxes;
 - e) Other operating revenues;
 - f) Personnel services;
 - g) Supplies;
 - h) Other services and charges;
 - i) Capital outlays;
 - j) Other disbursements;
 - k) Non-financial activity; and
 - l) Other accounting and reporting processes (as necessary)

3. Support services will be directed by the Client based on the scope and nature of the event. Baker Tilly's services include:
 - a) On-site support as needed;
 - b) Telephone support as needed;
 - c) E-mail support as needed;
 - d) Written communication as needed; and
 - e) Remote support via Internet as needed

B. Gateway Annual Report

1. Client will provide Baker Tilly a detailed trial balance and any supporting schedules necessary to support the trial balance totals.
2. Client will provide Baker Tilly supporting documentation for Grants to include local project name, federal program title, federal agency, pass through agency, CFDA Number, award name, award number, grant type, local fund number, grant receipts, grant disbursements, amount provided to sub-recipients, amount of loans outstanding, amount of non-cash assistance for the year and amount of insurance in effect for the year.
3. Client will provide Baker Tilly with non-depreciable and depreciable capital asset additions and deletions for the reporting year. Baker Tilly will assist Client to compute depreciation expense and accumulated depreciation based on Client's capital asset policy.
4. Client will provide Baker Tilly with information on all outstanding leases including the lessor, description of the lease, annual lease payment, beginning date of lease and ending date of lease.
5. Client will provide Baker Tilly with information on financial assistance to non-governmental entities including the name, federal tax identification number, address, contact information, source of funding, amount of funding and type of entity.
6. Client will provide Baker Tilly with information necessary to complete the reporting requirements for Public Official Surety Bonds including position, type, name, amount of bond and term.
7. Client will complete the Risk Assessment questionnaire:
 - a) Assist Client to upload supporting documentation for the risk assessment questionnaire.
 - b) Assist with other parts as needed, but not in lieu of management control.
8. Data upload into Gateway:
 - a) Assist Client to download text files from the Client's accounting and reporting software in accordance with Gateway reporting requirements, as applicable.
 - b) Assist Client to upload text files into Gateway, as applicable.
 - c) Or; Assist Client to generate data totals for manual entry into Gateway, as applicable.
9. Assist Client to tie beginning balances to prior Gateway Annual Report.
10. Assist Client to tie receipts, disbursements and ending balances to current year financial information.
11. Assist Client to analyze transfers in equal transfers out.
12. Assist Client to compute receivables and payables as of December 31.
13. Assist Client to complete debt service reporting.
14. Assist Client to complete pension reporting.

C. Debt Management

1. Client will provide Baker Tilly with a detailed trial balance and any supporting schedules required by Baker Tilly.
2. Assist Client to input basic debt information into Gateway to include debt name, type of debt, base CUSIP number, if applicable, and property tax cap exemption status.
3. Assist Client to input the authorizing Indiana Code cite for the debt.
4. Assist Client to input information on debt limitations to include issuer, current debt limit and current debt capacity, as applicable.
5. Assist Client to input applicable bond sale information which may include:
 - a) Date of preliminary determination.
 - b) Date of publication and newspapers.
 - c) Date of appropriation resolution.
 - d) Date of debt sale.
 - e) Date of debt closing.
6. Assist Client to disclose results of petition/remonstrance, if applicable.
7. Assist Client to disclose debt rating, if applicable.
8. Assist Client to disclose the security on the debt and source of repayment.
9. Assist Client to disclose the purpose and total project cost of the debt.
10. Assist Client to disclose the sources and uses of funding for the debt.
11. Assist Client to disclose the dates of bids, start of construction and estimated date of substantial completion, as applicable.
12. Provide an amortization schedule of the debt.

D. Client Economic Analysis

Baker Tilly will develop a long-term financial plan (Economic Analysis) for the Client working in concert with Client officials and staff. The Economic Analysis model will incorporate assumptions regarding revenue and expenditure estimates, tax base changes, utility rate increases, capital outlays, existing and estimated debt service, and estimated property tax and sales tax rates over the specified planning period. Features of the Economic Analysis model may include the below items tailored to Client needs and requests:

- > A long-term financial planning model for Client requested funds
- > Details regarding assumptions utilized for both revenue and expenditure estimates.
- > Charts, graphs, and tables depicting historical trends and future estimates.
- > Summary of outstanding debt related to the financing of previous capital expenditures.

The Economic Analysis will be developed for a baseline scenario representing the most likely or expected conditions. Scenarios may also be developed representing favorable and unfavorable scenarios to capture a range of potential financial outcomes.

Phase 1 - Information Gathering

1. Meet with the Client, as necessary, to seek input into the development of the economic analysis, to gain an understanding of long-term financial goals, services and service levels, and desired future state of Client finances.
2. Meet with the Client, as necessary, to discuss historical trends in revenues and expenditures and thoughts about potential future performance.
3. Meet with the Client, and its department heads when necessary, to compile and prepare a multi-year capital improvement plan.
4. Gather historical financial data from the client.

Phase 2 – Analysis

1. Analyze historical financial, economic, and statistical data and trends for the funds included in the analysis, including revenues, expenditures, cash reserves, fund balances, outstanding debt, and capital improvements.
2. Identify unusual variations from the revenues and expenditures budget.
3. Provide proposed adjusting transactions if necessary for the Client's approval.
4. Provide explanation of adjustments as necessary.

Phase 3 - Preliminary Plan

1. Develop schedules of receipts, disbursements, and fund balances of all analyzed funds of the Client for the immediate three prior years based upon reports and records of the Client, to identify trends in revenues, expenditures, and fund balances.
2. Create a baseline financial model of all analyzed operating funds of the Client for the current and next four calendar years ending. Analysis will include estimates of revenues on a major category basis and expenditures by function on a major category basis.
3. **Estimate property tax credit losses by conducting an analysis of parcel-level data and integrating legislative modifications to the tax system implemented during the 2025 Legislative Session.**
4. Overlay the prepared capital improvement plan onto the financial model to propose funding resources and opportunities.
5. Analyze minimum fund balances to be maintained.
6. Identify potential shortfalls in revenues and provide suggestions, as available, to bridge funding gaps.
7. Evaluate current rates for Utilities.
8. Analyze preliminary baseline financial model and additional scenarios (as applicable) with the Client. Based on that analysis, Baker Tilly may modify the baseline model and additional scenarios as appropriate.

Phase 4 - Economic Analysis Report

1. Baker Tilly will develop the economic analysis and report incorporating the financial model and scenarios, as applicable.
2. Provide the Economic Analysis to the Client.

Phase 5 – Meetings

1. Attend meetings with the client as follows: working group meeting, presentation of draft report to Client representatives, and final presentation to the Client's fiscal body (annual hours estimate assumes one meeting).

E. Budget Assistance

1. Meet with the Client to discuss the budget process and collect data for budget preparation.
2. Develop or analyze the budget calendar for consideration by the legislative body.
3. Compute state distributed revenues based on certifications, and other information provided by the Department of Local Government Finance (DLGF) and the Auditor of State.
4. Develop or analyze miscellaneous revenues based on historical information provided by the Client.
5. Develop or analyze the estimated maximum levy.
6. Develop or analyze the estimated tax rate and levy by fund.
7. Assist with the preparation of prescribed forms related to the annual budget.
8. Assist the Client with entering budget data into the Indiana Gateway program.
9. Monitor the completion of the required steps of the budget process with the Client.
10. Analyze the 1782 Budget Notice on behalf of the Client to ensure accuracy and completeness.
11. Provide periodic budget management assistance through telephone, remote and on-site support.

F. Property Tax Levy Appeals

1. Assist the Client with determining its eligibility to apply for a property tax levy appeal with the DLGF.
2. Assist with the preparation of the State appeal application and supporting documentation for levy appeals.
3. Submit the levy appeal petition and application to the DLGF.
4. Monitor the completion of the required steps of the levy appeal process with the Client.

G. Additional Appropriations (if necessary)

1. Develop a timeline for the steps required to request approval of an additional appropriation from the DLGF.
2. Analyze estimated receipts and cash on hand to determine ability to fund requested additional appropriation.
3. Assist with State prescribed additional appropriation documents.
4. Assist the Client to monitor completion of the required steps of the additional appropriation process.

H. Council Reporting and Meetings

1. Provide council summary reports.
2. Meet virtually with Town management (and council representatives if Client requests) to discuss long-term goals and objectives.
3. If requested, conduct an annual council member workshop for long-term financial planning goals and performance indicators as well as an opportunity for question and answer regarding Town-wide financial plans.

I. Capital Assets

1. Baker Tilly will assist the Client to assemble existing data into a reportable format, update the Client's capital asset policy and work with the Client to update capital asset lists by utilizing department verifications, and other corroborating data (such as insurance data, GIS data, and other readily available source information).
2. The anticipated result is a ledger in accordance with accounting and reporting standards set forth by the Indiana State Board of Accounts as well as a capital asset roll forward to be used in the Gateway Annual Financial Report
3. Baker Tilly is also available to assist the Client to load data into the Client's computerized capital asset system, if required.

BT+ SERVICE EXPECTATIONS

The Client will designate a staff member to serve as the primary liaison between the Client and Baker Tilly. This individual will assist in providing accurate and timely information necessary for the successful completion of the projects outlined above and will help coordinate required meetings. Baker Tilly acknowledges that some information may already be available in our files or on the Client's website. To ensure seamless collaboration, Baker Tilly will assign a dedicated team, including two primary contacts, who will serve as your trusted advisors and provide consistent support throughout the year. This team will work closely with your designated liaison to deliver proactive guidance, timely communication, and exceptional service. Baker Tilly will also provide an annual project calendar which will estimate project delivery and meeting dates. This calendar is subject to change throughout the year, and any major modifications will be approved by the Client.

COMPENSATION AND INVOICING

Fees for services set forth in Scope of Work Sections A-I will be \$5,500 per month and include up to 245 hours for calendar year 2026 services (January – December 2026).

If additional hours beyond the level set forth above are needed in calendar year 2026 those additional hours will be billed on a time and expense basis per the table below.

Standard Hourly Rates by Job Classification
1/1/2026

Title	Hourly Rate
Principals / Directors	\$510 - \$695
Managers / Senior Managers	\$330 - \$480
Consultants / Analysts / Senior Consultants	\$210 - \$320
Support / Paraprofessionals / Interns	\$120 - \$230

**Billing rates are subject to change periodically due to changing requirements and economic conditions. The Client will be notified of any change to fees. If Client does not dispute such change in fees within thirty (30) days of receiving the notification, 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.*

The above fees shall include all expenses incurred except for direct, project-related expenses such as travel costs.

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 other arrangements are made. 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,

BAKER TILLY ADVISORY GROUP, LP



Eric J. Walsh, Principal

Signature Section:

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

Name: Michael Albright

Title: Council President

Date: 2/11/26