## WESTVILLE TOWN COUNCIL MAY 14, 2024 REGULAR MEETING 100 SETSER DRIVE 7:00 P.M.

#### AGENDA

PLEDGE OF ALLEGIANCE

APPROVAL OF MINUTES

APPROVAL OF CLAIMS

UTILITIES
MCO REPORT
PRP SETTLEMENT
RESOLUTION 2024-2 SRF LOAN PROGRAM SIGN AUTH
RESOLUTION 2024-3 SRF LOAN PROGRAM PER ACCEPT. RES.

STREETS
DEPARTMENT HEAD REPORT
KIOTI CVT

#### **PARKS**

<u>POLICE</u> DEPARTMENT HEAD REPORT

<u>FINANCE</u> SALARY ORD AMENDMENT 2024-6 BAKER TILLY FINANCIAL MANAGEMENT REPORTS

MISCELLANEOUS
WVFD ACTIVITY REPORT

CITIZENS COMMENTS

ANY OTHER MATTERS WHICH PROPERLY COME BEFORE THE COUNCIL

**ADJOURNMENT** 

#### WESTVILLE TOWN COUNCIL

MAY 14, 2024 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, Leann Deal, Deborah Kelly, James Bechinske, Olga Pothorski, Lori Hunt, Clerk-Treasurer; Town Attorney, Doug Beige.

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 Michael Albert to approve minutes of the April, 2024 meeting. James Bechinske, second. Roll Call: Bechinske, yes; Pothorski, yes; Deal, yes; Kelly, yes; Albert, yes.

A motion was made by James Bechinske to approve claims for the month of April, 2024. Deborah Kelly, second. Roll Call: Bechinske, yes; Pothorski, yes; Deal, yes; Kelly, yes; Albert, yes.

Baker Tilly was in attendance to give a summary of the Semi-Annual Financial Report for 2023. Jeff Rowe explained that the Town's core funds are the General Fund, LRST, MVH, Park, CCD, CEDIT and PSLIT. He explained that only 81% of the budget was spent and that enabled the Town to keep some money in the cash reserves. Jeff also stated that the Town may want to consider an Investment and Debt policy over the next couple of years. He also presented the financial reports for the utilities. The Water Fund cash balance has decreased by roughly \$300,000.00 over the last three years. This could be due to rising costs over the years as well as capital expenditures. We will continue to keep an eye on this fund to make sure the required balances are maintained in the fund. The Sewage Fund cash balance has hovered around 1.1 million dollars over the last few years. Jeff stated now that WCC is connected, they expect to see both revenue and expenditures change significantly over the next few years. All the financial information presented at this meeting is attached to these minutes.

#### UTILITIES

Nathan Howell gave a summary of the MCO report for April. It is attached. Nathan stated we are still working on the lead service line surveys. He also stated that Aaron from MCO was able to get the water audit completed with the help of Clerk-Treasurer Lori Hunt and Indiana Alliance of Rural Water, which saved the Town approximately \$4,000.00. Nathan stated that there is a broken hydrant on Fairview. They are replacing it with a hydrant that does not have the big steamer nozzle on it because the main there is only a 4" main, but that line may be replaced through phase 2 of the water project.

water water

#### UTILITIES (CON'T)

Michael Albert reported that we received the PRP settlement back from the environmental attorney. Town Attorney Doug Beige stated that the settlement looked fine. Michael Albert made a motion to approve the PRP settlement. James Bechinske, second. Roll Call: Bechinske, yes; Pothorski, yes; Deal, yes; Kelly, yes; Albert, yes.

Michael Albert made a motion to adopt Resolution 2024-2, SRF Loan Program Signatory Authorization. This allows Michael Albert, Town Council President, to sign all the documents for the drinking water infrastructure improvement project. Deborah Kelly, second. Roll Call: Bechinske, yes; Pothorski, yes; Deal, yes; Kelly, yes; Albert, yes.

Michael Albert made a motion to adopt Resolution 2024-3, SRF Loan Program PER Acceptance Resolution. This is a Resolution to have a Preliminary Engineering Report (PER) be prepared by the engineers and that the PER was presented to the public at a public hearing held on May 14th, 2024 at 12:00 pm. Deborah Kelly, second. Roll Call: Bechinske, yes; Pothorski, yes; Deal, yes; Kelly, yes; Albert, yes.

#### STREETS

James Bechinke stated that the MVH department is interested in purchasing a Kioti all-terrain vehicle (CVT). He stated that this will be used all around town and Bubba will not need to have two people doing certain job duties at the same time. Jim stated this has a 24 horsepower, 3-cylinder diesel, differential lock, air and heat, enclosed cab, and front and rear hitch and sprayed bed liner. The total cost is \$23,900.00 after all discounts. Jim Bechinske stated that they spoke with Lori about the funding and the money is there to purchase this. James Bechinske made a motion to purchase this Kioti CVT. Olga Pothorski, second. Roll Call: Bechinske, yes; Pothorski, yes; Deal, yes; Kelly, yes; Albert, yes.

#### **PARKS**

There was nothing to report in Parks.

#### POLICE DEPARTMENT

Marshal Corey McKinney was dispatched to a call and was unable to attend.

#### FINANCE

Michael Albert read Ordinance 2024-6 by title only. Lori Hunt stated this Ordinance is just changing the fund in which the part-time police officers are paid. Instead of getting paid from the PSLIT Fund, they will be moved back to the General Fund. Michael Albert made a motion to approve Ordinance 2024-6 on first reading. Deborah Kelly, second. Roll Call: Bechinske, yes; Pothorski, yes; Deal, yes; Kelly, yes; Albert, yes. Michael Albert made a motion to suspend the rules and adopt ordinance 2024-6. Deborah Kelly, second. Roll Call: Bechinske, yes; Pothorski, yes; Deal, yes; Kelly, yes; Albert, yes.

#### **MISCELLANEOUS**

There was no one in attendance from the WVFD.

#### CITIZENS COMMENTS

#### ANY OTHER MATTERS THAT COME BEFORE THE COUNCIL

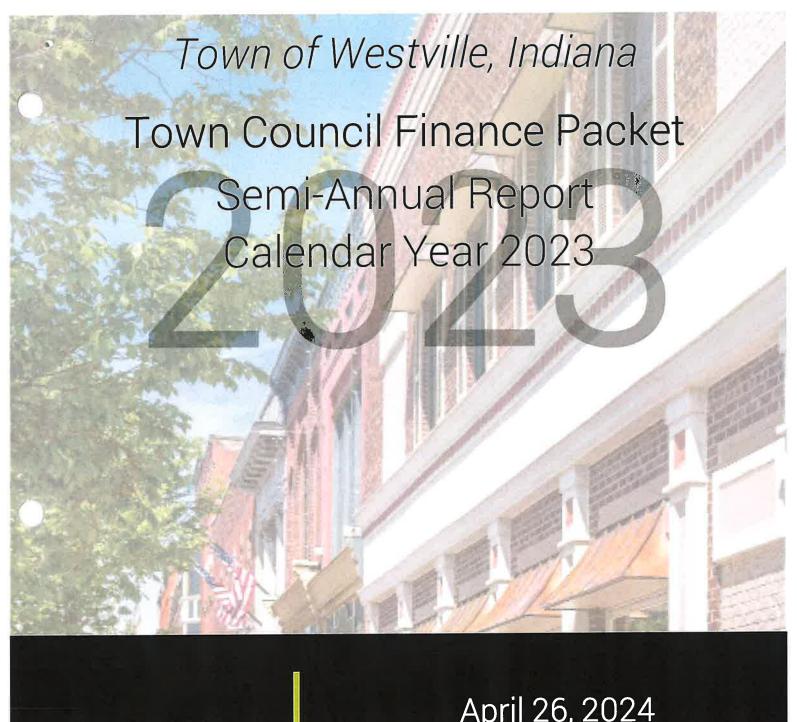
Michael Albert stated the first phase of the water project may be started by the end of June.

Doug Beige stated the DOC easement agreements from McMahon Associates needed to be signed by Michael Albert. Michael Albert made a motion to have himself sign the easement agreement. James Bechinske, second. Roll Call: Bechinske, yes; Pothorski, yes; Deal, yes; Kelly, yes; Albert, yes.

Jeff Smith was in attendance to confirm that the street can still be closed for his customer appreciation day and he also stated that the leak on Plain Steet has caused the back of his building to start to sink. James Bechinske stated that he can get with Bubba regarding the street closures, as stated at last month's meeting.

A motion to adjourn was made by Michael Albert at 8:03 pm. James Bechinske, second. Motion carried.

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





April 26, 2024 Lori Hunt, Clerk-Treasurer

#### 2023 - In Review

Significant happenings to conclude calendar year 2023 are as follows:

Completed a Community
Crossings Grant project in
2023, which included several
different street upgrade
projects.

Completed construction on the new street department building.

Completed the connection of the Westville Correctional Center to the Town's Sewage Works. This resulted in a 37% decrease to the monthly sewer bill.

Began collecting Public Safety local income taxes for the first time in 2023.

#### **CORE Funds Cash Activity**

\$3,000,000 \$2,503,667 \$2,500,000 \$2,331,632 \$2,088,003 \$1,914,064 \$2,000,000 \$1,500,000 \$1,000,000 \$500,000 \$-December 2023 December 2022 December 2020 December 2021 ■ Park -CCD **■**MVH LRS ■ General ---50% target -15% target LIT PS CEDIT

Cash balances in the CORE funds of the Town increased by approximately 31% from December 2020 to December 2023.

#### **CORE Funds Disbursements**

#### Personal Services - \$539.3K

Includes salaries and wages, health insurance, retirement, and other employee benefits. 83% of the 2023 budget (\$649K) was spent during the year.

#### Supplies - \$81.8K

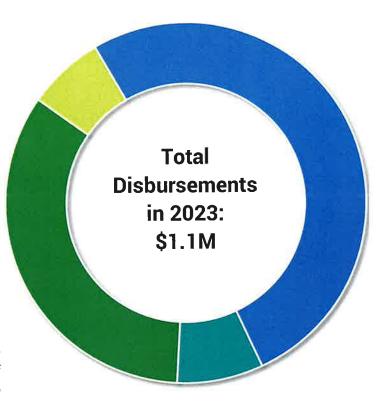
Includes office supplies, gasoline, and repair and maintenance supplies. 98% of the 2023 budget (\$84K) was spent during the year.

#### Services and Charges - \$355.8K

Includes utilities, repairs and maintenance, insurance, and other services and charges. 72% of the (2023 budget \$493K) was spent during the year.

#### Capital Outlays- \$72.3K

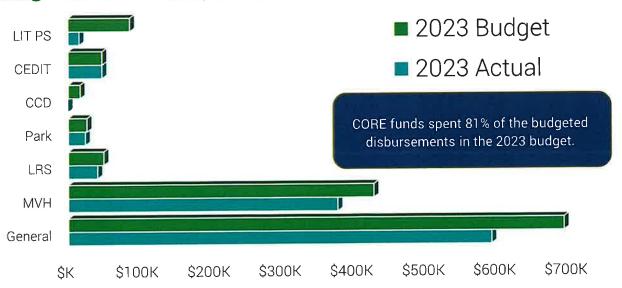
Includes capital expenses for paving, purchase of equipment, and other capital items. 99% of the 2023 budget (\$73K) was spent during the year.



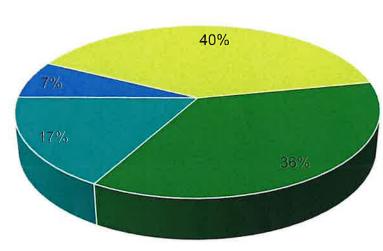


Westville's CORE Funds account for approximately 99% of the total 2023 budget.

#### **Budget Utilization by Fund**



#### **CORE Funds Revenue Analysis**



#### Charges for Services, Licenses & Permits, Other Receipts - \$89.6K

Includes revenues such as contractors registration, building permits, interest income, reimbursements and other local aceipts.

## WHERE DID THE MONEY COME FROM?

#### Property Tax - \$504.8K

Includes revenue from net property tax which is the Town's primary source of revenue. The 2023 tax rate for the Town is \$.8099 which translates to a gross levy of \$537,341. The Town had Circuit Breaker Tax Credits of \$65,911 in 2023, which means the Town received 107% of its anticipated net property tax levy in 2023.

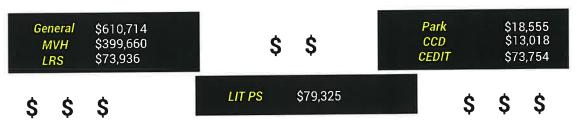
## Other Taxes and Intergovernmental - \$456.8K

Includes revenues such as auto excise tax, financial institution tax, riverboat wagering taxes, liquor gallonage taxes, MVH distributions, LRS distributions and cigarette taxes.

#### Local Income Tax - \$217.8K

Includes economic development, public safety, and certified shares local income tax revenues. Local income tax is received on a monthly basis. It should be noted that the Town received \$8,233 in Supplemental LIT.

#### 2023 Revenues by Fund



#### **Revenue Trends**

The Town received the first property tax distribution in June in the amount of \$285,697.85 and the second property tax distribution in December in the amount of \$219,065.48.

The Town received \$217,776.26 in local income taxes in 2023, which were recorded in the general fund, economic development fund and the public safety fund. The Town received \$79,324.63 in public safety local income taxes in the first year of receiving the revenues.

## A note from Lori Hunt, Clerk-Treasurer

As we reflect on the past year, let's carry forward the positive momentum into the upcoming year.

In the past year, we have completed several different projects that were high on our list of priorities, including the Community Crossings Project, the connection of the Westville Correctional Center to the Town's Sewage Works, and the construction of the new street department building.

Moving forward, we're excited to begin working with Baker Tilly on a more consistent basis. With the help of Baker Tilly, we will have five-year plans for both the Utilities and the Town funds at the end of the year, that help give us direction on where the Town is heading financially.

We will also be working on the connection of the Westville Correctional Facility to the Town's water utility. Phase I of this project is anticipated to begin in the Spring of 2024, and final connection is estimated to be in Q4 2025.

Finally, I wanted to give a warm welcome to the newest Town Council member, Leann Deal. We're excited to have you on our Town Council and look forward to working with you to keep moving our Town in the right direction.

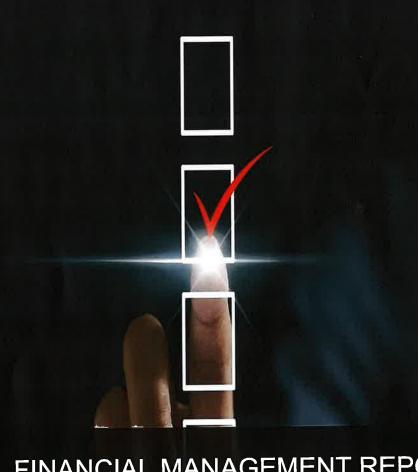
To conclude, I want to express my gratitude to the council for their continued support and collaboration. Together, we have made significant strides in advancing the interests and well-being of our community. As always, I remain dedicated to serving the best interests of our town and its residents.

#### **Stay Connected With Us**



Visit the Town website at <a href="https://www.westville.us/">https://www.westville.us/</a> for news, events, alerts, and contact information.







FINANCIAL MANAGEMENT REPORT FOR CALENDAR YEAR ENDED DECEMBER 31, 2023

Town of Westville, Indiana (MUNICIPAL WATER UTILITY)

April 23, 2024

#### **APRIL 23, 2024**

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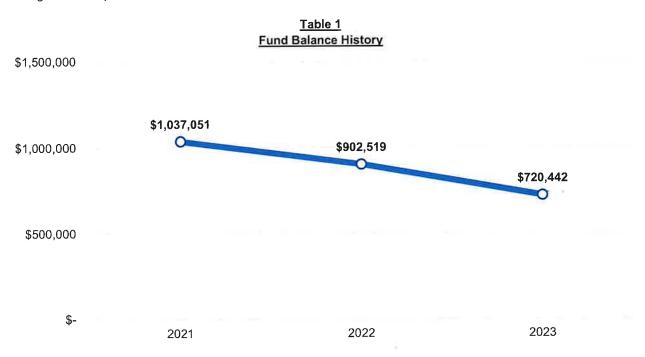
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SCHEDULE OF AMORTIZATION OF \$1,345,000 OUTSTANDING PRINCIPAL AMOUNT OF
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#### FINANCIAL MANAGEMENT REPORT

#### Historical Financial Health

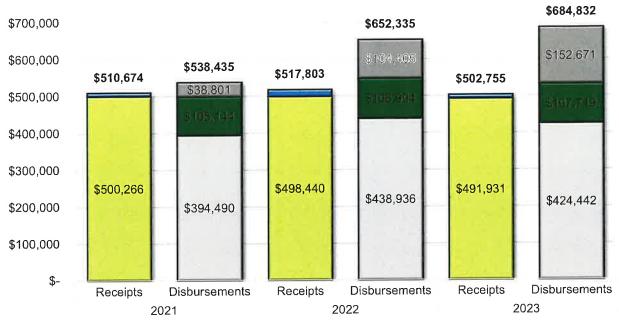
In analyzing the financial health of the Westville (Indiana) Municipal Water Utility (the "Utility"), we start by understanding where the Utility has been in order to identify strengths, weaknesses, and trends. We have reviewed the last three years (2021-2023) of historical financial activity of the Utility. As you can see in Table 1, fund balances have decreased over the past three years. We will detail the drivers of the decreases in fund balances throughout this report.



Fund balances are a result of receipt and disbursement activity over time. Spending more money than is received in any accounting period results in fund balances diminishing and vice-a-versa. For the past three years, Utility receipts have primarily consisted of collections, fire protection, and penalties (operating receipts) as well as tap fees, interest income, maintenance fees, meter deposits, reimbursements, and miscellaneous receipts (non-operating receipts). Disbursements consist of day-to-day operating costs (salaries & wages, employee benefits, materials & supplies, contractual services, etc.), payments on debts, and investment in capital improvements (land, buildings, equipment, maintenance, etc.). Table 2 shows disbursements outpacing receipts in each of the last three years.

#### FINANCIAL MANAGEMENT REPORT

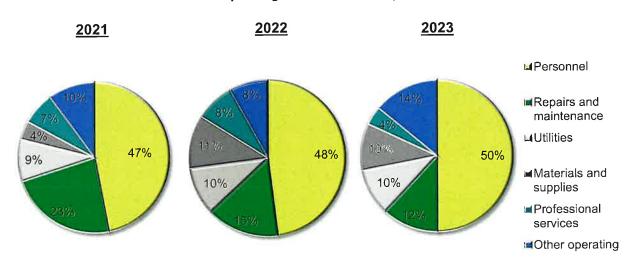
Table 2
Receipts and Disbursement History



□ Operating receipts
□ O&M
□ Debt
□ Capital/Project Costs

Another important aspect of historical trends is analyzing what caused cost fluctuations. As seen in Table 2, receipts decreased in 2023 due primarily to the rate decrease, adopted on October 11, 2022, to remove utility receipts tax from user bills. Disbursements increased in 2023 primarily due to costs incurred for the water treatment plant improvement project. Table 3 is a breakdown of historical operating costs by category. Personnel costs are the largest operating cost of the Utility, accounting for 50% of the total cost to run the Utility on a day-to-day basis in 2023.

<u>Table 3</u> Operating Disbursement Analysis



(Internal Use Only) (Subject to Change)

(No Assurance is Provided on this Financial Analysis)

#### FINANCIAL MANAGEMENT REPORT

#### **Current Financial Health**

As of December 31, 2023, total fund balances of the Utility were \$720,442. In analyzing the adequacy of this balance, we compared it to required and recommended reserve balances. Required reserves are based on minimum reserve levels the Town agreed to when the 2016 bonds were issued, while recommended reserve levels are based on industry best practices (such as reserving one year's capital spending). Required reserves should be viewed as minimum acceptable balances, and to the extent fund balances exceed those requirements, the additional dollars are available for future capital needs or other revenue requirements of the Utility. Table 4 shows that fund balances have exceeded recommended reserve levels, and therefore also exceeded required reserve levels, in each of the last three years.

\$1,200,000 \$1,037,051 Maintenance fund \$1,000,000 \$902,519 Meter deposit fund \$800,000 \$720,442 Sinking fund \$600,000 Operating fund \$400,000 \$639,014 \$503,146 \$200,000 Recommended \$316,174 reserves \$-2023 2022 2021

<u>Table 4</u> Fund Balances vs. Recommended Reserves

#### FINANCIAL MANAGEMENT REPORT

Year-end is also a good time to analyze utility budget accuracy and performance. Since this is the first year the reports are being prepared, the Utility does not have a budget to compare to and we've compared 2023 actual results to 2022 actual results.

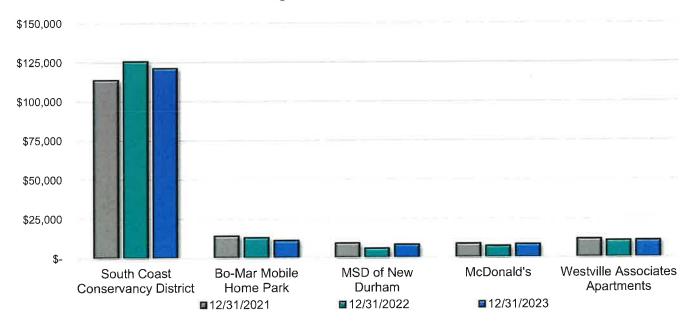
Table 5 Receipts

	Itoooipis			
	2023	2022	Over/(Under)	2022 Actual
	Actual	Actual	Dollar	Percentage
Operating Receipts:				
Collections - Town	\$454,056	\$458,825	(\$4,769)	
Fire protection	31,350	31,650	(300)	
Penalties	6,525	7,965	(1,440)	
Subtotal	491,931	498,440	(6,509)	-1.3%
Non-Operating Receipts:				
Tap fees	-	400	(400)	
Interest income	2,779	812	1,967	
Maintenance fees	1,500	1,500		
Meter deposits (net)	790	1,475	(685)	
Reimbursements	(=)	1,859	(1,859)	
Miscellaneous receipts	5,755	13,317	(7,562)	
Subtotal	10,824	19,363	(8,539)	-44.1%
Total Receipts	\$502,755	\$517,803	(\$15,048)	-2.9%

In total, 2023 receipts decreased by \$15,048 compared to 2022, due primarily to decreases in collections and miscellaneous receipts.

Table 5-1

Large Users Historical Receipts



#### FINANCIAL MANAGEMENT REPORT

Large customers play an important role in the financial health of the Utility because changes in usage patterns can result in material impacts to the Utility's bottom line. Table 5-1 and Table 5-2 summarize the revenue data for the five largest customers of the Utility. In 2023, large customers accounted for 35% of the Utility's total customer collections, with South Coast Conservancy District accounting for 27%. Overall, the receipts from the largest users of the Utility in 2023 decreased by approximately \$4,800 from 2022.

Table 5-2
Large User Concentration by Receipts

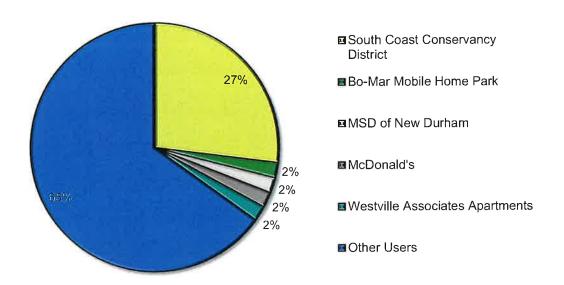


Table 6
Operating Disbursements

	2023	2022	Over/(Under)	2022 Actual
	Actual	Actual	Dollar	Percentage
Personnel	\$212,888	\$210,415	\$2,473	
Materials and supplies	41,689	49,627	(7,938)	
Repairs and maintenance	49,120	66,763	(17,643)	
Professional services	16,058	35,615	(19,557)	
Utilities	44,194	41,821	2,373	
Other operating	60,493	34,695	25,798	
Total O&M	\$424,442	\$438,936	(\$14,494)	-3.3%

Operating disbursements in 2023 decreased by \$14,494 from 2022 levels. This is primarily due decreased professional services costs in 2023 as professional services costs related to the water treatment plant improvements were captured in Project Costs.

#### FINANCIAL MANAGEMENT REPORT

Table 7
Debt Service

	2023	2022		Over/(Under) 2022 Actual		
	Actual	Actual	. 1	Dollar	Percentage	
Outstanding 2016 Bonds - Principal	\$60,000	\$60,000	\$	_		
Outstanding 2016 Bonds - Interest	47,719	48,994		(1,275)		
Total Capital	\$107,719	\$108,994		(\$1,275)	-1.29	

Debt service payments in 2023 were \$1,275 lower than what was paid in 2022.

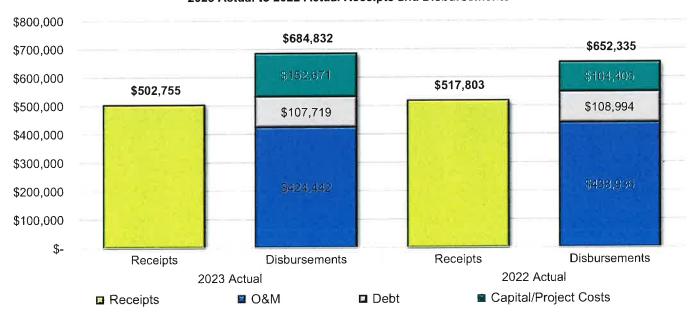
Table 8 Capital

2023	2022	Over/(Under) 2022 Actual	
Actual	Actual	Dollar	Percentage
\$20,667	\$76,466	(\$55,799)	
132,004	27,939	104,065	
\$152,671	\$104,405	\$48,266	46.2%
	\$20,667 132,004	\$20,667 \$76,466 132,004 27,939	Actual         Actual         Dollar           \$20,667         \$76,466         (\$55,799)           132,004         27,939         104,065

Capital improvement and project cost spending in 2023 increased by \$48,266 compared to 2022. This is primarily due to engineering and financial costs related to the water treatment plant improvements.

In total for 2023, the Utility experienced a negative cash flow of \$182,077 as shown below. The utility experienced a negative cash flow of \$134,532 in 2022. The negative change in cash can primarily be attributed to the increased project costs incurred in 2023 as previously mentioned.

Table 9
2023 Actual to 2022 Actual Receipts and Disbursements



(Internal Use Only) (Subject to Change)

(No Assurance is Provided on this Financial Analysis)

#### FINANCIAL MANAGEMENT REPORT

#### Estimated Future Health

The most important part of a financial health check is to analyze where the Utility is going in the future. We have used historical trends, management information and reserve requirements to analyze the adequacy of rates and charges, estimate future fund balances and provide recommendations to improve the financial health of the Utility.

Table 10
Estimated Receipts

	2023			Estimated		
	Actual	2024	2025	2026	2027	2028
Operating Receipts:		W-1 1- N	1 2 7 2 10		1000-111	
Collections - Town	\$454,056	\$454,100	\$454,100	\$454,100	\$454,100	\$454,100
Collections - WCC		4,600	50,600	906,900	906,900	906,900
Fire protection	31,350	31,400	31,400	103,600	103,600	103,600
Penalties	6,525	6,500	6,500	6,500	6,500	6,500
Subtotal	491,931	496,600	542,600	1,471,100	1,471,100	1,471,100
Non-Operating Receipts:						
Interest income	2,779	2,800	2,800	2,800	2,800	2,800
Maintenance fees	1,500	1,500	1,500	1,500	1,500	1,500
Meter deposits (net)	790			1 2 1 1 2 1		7
Miscellaneous receipts	5,755	5,500	5,500	5,500	5,500	5,500
Subtotal	10,824	9,800	9,800	9,800	9,800	9,800
Total Receipts	\$502,755	\$506,400	\$552,400	\$1,480,900	\$1,480,900	\$1,480,900

Estimated operating receipts for 2024 and 2025 are based on historical trends and assume no change in customer base, other than the collections from WCC. It is assumed that WCC will complete Phase I of the connection in November 2024. It is assumed that WCC will use 10,000 gallons per day for the last 2 months of 2024 and will pay retail rates for the consumption. Estimated 2025 WCC collections include 2 months of 10,000 gallons per day, and the remaining 10 months at 20,000 gallons per day. It is assumed that Phase II of the WCC project will be completed in Q4 2025 and that WCC will start paying full monthly bills in January 2026. The 2026 WCC collection and fire protection estimates are based on the Cost of Service Study prepared by Baker Tilly Municipal Advisors, dated February 15, 2023. Estimated 2026 collections for the Town are based on prior year amounts, as the Town will likely not be in a position to decrease rates if the current capital plan is followed. Non-operating receipt estimates are based on historical trends.

#### FINANCIAL MANAGEMENT REPORT

Table 11
Estimated Operating Disbursements

The state of the s	2023 Estimated					
	Actual	2024	2025	2026	2027	2028
Personnel	\$212.888	\$259,000	\$266,700	\$274,700	\$283,000	\$291,400
Materials and supplies	41,689	40,100	41,300	56,300	57,900	59,700
Repairs and maintenance	49.120	50,600	52,100	40,200	41,400	42,600
Professional services	16,058	16,500	17,000	17,500	18,000	18,500
Utilities	44,194	45,500	46,900	265,700	273,700	281,900
Other operating	60,493	36,500	37,600	38,700	39,900	41,100
Total O&M	\$424,442	\$448,200	\$461,600	\$693,100	\$713,900	\$735,200

The 2024 and 2025 estimated O&M budgets were calculated based on the current salary ordinance, historical trends and utility management input. As mentioned, it is assumed that the WCC connection will be completed in Q4 2025. Therefore, beginning in 2026, we have assumed adjustments for increases in chemical and purchased power costs to account for the additional flow from WCC, while assuming a decrease in repair and maintenance costs due to the project addressing asset replacement needs at the treatment plant. Estimated years 2027 and 2028 assumed a 3% annual inflationary increase over the previous year's cost.

<u>Table 12</u> Estimated Debt Service and PILOT

	2023	V B		Estimated		
	Actual	2024	2025	2026	2027	2028
2016 Bonds - Principal	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$65,000
2016 Bonds - Interest	47,719	46,219	44,719	43,144	41,344	39,544
Proposed 2024 Bonds - Principal	7. <del>1</del>	-	2,000	139,000	142,000	145,000
Proposed 2024 Bonds - Interest	l log l'≘s∉		65,571	73,921	70,883	67,791
Total Debt Service	\$107,719	\$106,219	\$172,289	\$316,065	\$314,227	\$317,335
Payment in lieu of taxes	\$ -	\$	\$ -	\$82,000	\$82,000	\$82,000

As shown above, the Utility currently has one bond outstanding. It is assumed that the Utility will close on the proposed 2024 Bonds in October 2024 to pay for the water treatment plant improvement project. The amortization schedule for the outstanding 2016 Bonds can be found on page 11 and the amortization schedule for the proposed 2024 Bonds can be found on page 12. It is assumed that the Utility will begin making payments in lieu of taxes to the General Fund in 2026, in the amount of \$82,000.

#### FINANCIAL MANAGEMENT REPORT

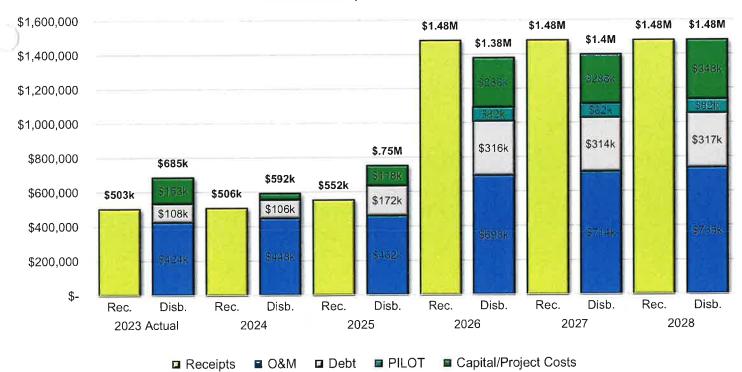
Table 13 Estimated Capital

	2023	- 3				
	Actual	2024	2025	2026	2027	2028
Infrastructure	\$20,667	\$37,500	\$37,500	\$287,500	\$287,500	\$287,500
Machinery, equipment and vehicles			80,000		700	60,000
Project costs	132,004	-		<del></del> -		
Total Capital	\$152,671	\$37,500	\$117,500	\$287,500	\$287,500	\$347,500

Capital improvements for years 2024 through 2028 are estimates per Utility management. Refer to page 14 for additional detail on capital needs.

In summary, assuming no customer growth, we estimate the Utility will experience negative cash flows over the next two years until the WCC connection is completed, and will see net positive cash flows from 2026 through 2027 after the connection of WCC is completed. It should be noted that collections from current Town customers are expected to remain the same as they have historically in an effort to fund the proposed capital improvement plan. Once the funding structure of the proposed 2024 Bonds is finalized, Baker Tilly will update the Cost of Service Study to reflect the current revenue requirements of the Utility.

Table 14
Estimated Receipts and Disbursements



#### FINANCIAL MANAGEMENT REPORT

The estimated impact on fund balances can be seen below in Table 15. Fund balances are anticipated to decrease in 2024 and 2025 due to proposed capital improvement plan and payments on the Proposed 2024 Bonds beginning, but are anticipated to begin increasing after the WCC connection is completed.

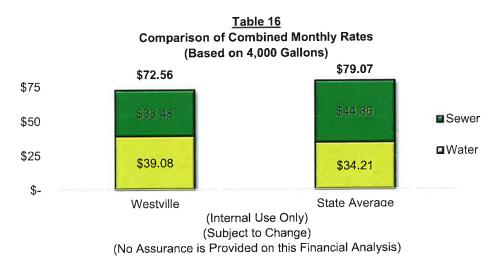
Table 15

Estimated Fund Balances vs. Recommended Reserves \$1,000,000 \$783,000 \$733,600 \$720,442 0 \$688,200 \$750,000 0 \$642,300 \$634,923 0 \$620,308 \$621,442 \$500,000 \$538,169 \$481,700 \$510,100 \$435,934 \$250,000 \$-2028 2027 2026 2023 Actual 2024 2025 Recommended Reserves Fund Balances

#### Conclusion

Based on the current assumptions as provided herein, it appears that the current rates and charges are adequate to operate the Utility, however they are insufficient to cover the full debt service payment and capital expenditures over the next two years. With current assumptions, we estimate the Utility will experience negative cash flows during the next two years without any adjustments to the spending plan or relying on funds outside the Utility. Also, we do not anticipate that the Utility will see a decrease in rates and charges as was seen in the water utility, as the capital improvement plan has changed significantly since the Cost of Service study was originally completed. After the funding plan for the proposed 2024 Bonds is finalized, Baker Tilly will update the Cost of Service study to reflect the updated revenue requirements of the Utility. We recommend that the Town pay close attention to spending trends on operations and capital until the WCC connection is completed and the post-project rate adjustment is in effect, as there is risk that the Utility could see a significant decrease in fund balances resulting in cash reserves falling below minimum cash reserve requirements.

Decision makers and rate payers often want to know how their Utility rates compare. Comparisons are a great reference point, but there are a number of factors that should be considered to put a rate comparison in perspective. These factors include debt, regulatory requirements, and utility size. Table 16 compares Westville's water and sewer rates to State averages for similar sized towns. The State averages shown includes 41 municipalities for water and 40 municipalities for sewer. The water rates include public hydrant surcharges.



WESTVILLE (INDIANA) MUNICIPAL WATER UTILITY

<u>SUPPLEMENTAL DATA</u>

## SCHEDULE OF AMORTIZATION OF \$1,345,000 OUTSTANDING PRINCIPAL AMOUNT OF WATERWORKS REVENUE BONDS, SERIES 2016

#### Principal Payable and Interest Payable March 1st and September 1st Interest rate as shown Dated Date June 7, 2016

Payment	Principal		Interest	Debt S	Service	Bond Year
Ďate	Balance	Principal	Rate	Interest	Total	Total
	(In \$1,	000's)	(%)	(	In Dollars	)
3/1/2024	\$1,345	\$30	2.500%	\$23,296.88	\$53,296.88	
9/1/2024	1,315	30	2.500%	22,921.88	52,921.88	\$106,218.76
3/1/2025	1,285	30	2.500%	22,546.88	52,546.88	
9/1/2025	1,255	30	2.500%	22,171.88	52,171.88	104,718.76
3/1/2026	1,225	30	3.000%	21,796.88	51,796.88	
9/1/2026	1,195	30	3.000%	21,346.88	51,346.88	103,143.76
3/1/2027	1,165	30	3.000%	20,896.88	50,896.88	
9/1/2027	1,135	30	3.000%	20,446.88	50,446.88	101,343.76
3/1/2028	1,105	30	3.000%	19,996.88	49,996.88	
9/1/2028	1,075	35	3.000%	19,546.88	54,546.88	104,543.76
3/1/2029	1,040	35	3.375%	19,021.88	54,021.88	
9/1/2029	1,005	35	3.375%	18,431.25	53,431.25	107,453.13
03/01/30	970	35	3.375%	17,840.63	52,840.63	
09/01/30	935	35	3.375%	17,250.00	52,250.00	105,090.63
03/01/31	900	35	3.375%	16,659.38	51,659.38	
09/01/31	865	35	3.375%	16,068.75	51,068.75	102,728.13
03/01/32	830	35	3.375%	15,478.13	50,478.13	
09/01/32	795	40	3.375%	14,887.50	54,887.50	105,365.63
03/01/33	755	40	3.375%	14,212.50	54,212.50	
09/01/33	715	40	3.375%	13,537.50	53,537.50	107,750.00
03/01/34	675	40	3.625%	12,862.50	52,862.50	
09/01/34	635	40	3.625%	12,137.50	52,137.50	105,000.00
03/01/35	595	40	3.625%	11,412.50	51,412.50	
09/01/35	555	40	3.625%	10,687.50	50,687.50	102,100.00
03/01/36	515	45	3.625%	9,962.50	54,962.50	
09/01/36	470	45	3.625%	9,146.88	54,146.88	109,109.38
03/01/37	425	45	3.625%	8,331.25	53,331.25	·
09/01/37	380	45	3.625%	7,515.63	52,515.63	105,846.88
03/01/38	335	45	4.000%	6,700.00	51,700.00	,
09/01/38	290	45	4.000%	5,800.00	50,800.00	102,500.00
03/01/39	245	45	4.000%	4,900.00	49,900.00	, ,
09/01/39	200	50	4.000%	4,000.00	54,000.00	103,900.00
03/01/40	150	50	4.000%	3,000.00	53,000.00	
09/01/40	100	50 50	4.000%	2,000.00	52,000.00	105,000.00
03/01/40	50	50 50	4.000%	1,000.00	51,000.00	51,000.00
03/01/41	30		4.00070	1,000.00	01,000.00	5 1,000.00
Totals		\$1,345		<u>\$487,812.58</u>	\$1,832,812.58	\$1,832,812.58

### SCHEDULE OF AMORTIZATION OF \$3,443,000 PROPOSED PRINCIPAL AMOUNT OF WATERWORKS REVENUE BONDS, SERIES 2024

## Interest and Principal payable semi-annually January 1st and July 1st Assumed interest rate as shown Assumes bonds dated October 15, 2024

Payment	Principal		Assumed Interest	Debt S	Service	Bond Year
Date	Balance	Principal	Rate	Interest	Total	Total
	(In Thou		(%)	(	In Dollars	)
03/01/25	\$3,443	\$1	2.17	\$28,224.95	\$29,224.95	
09/01/25	3,442	1	2.17	37,345.70	38,345.70	\$67,570.65
03/01/26	3,441	69	2.17	37,334.85	106,334.85	
09/01/26	3,372	70	2.17	36,586.20	106,586.20	212,921.05
03/01/27	3,302	71	2.17	35,826.70	106,826.70	
09/01/27	3,231	71	2.17	35,056.35	106,056.35	212,883.05
03/01/28	3,160	72	2.17	34,286.00	106,286.00	
09/01/28	3,088	73	2.17	33,504.80	106,504.80	212,790.80
03/01/29	3,015	74	2.17	32,712.75	106,712.75	
09/01/29	2,941	75	2.17	31,909.85	106,909.85	213,622.60
03/01/30	2,866	75	2.17	31,096.10	106,096.10	
09/01/30	2,791	76	2.17	30,282.35	106,282.35	212,378.45
03/01/31	2,715	77	2.17	29,457.75	106,457.75	
09/01/31	2,638	78	2.17	28,622.30	106,622.30	213,080.05
03/01/32	2,560	79	2.17	27,776.00	106,776.00	
09/01/32	2,481	80	2.17	26,918.85	106,918.85	213,694.85
03/01/33	2,401	80	2.17	26,050.85	106,050.85	
09/01/33	2,321	81	2.17	25,182.85	106,182.85	212,233.70
03/01/34	2,240	82	2.17	24,304.00	106,304.00	
09/01/34	2,158	83	2.17	23,414.30	106,414.30	212,718.30
03/01/35	2,075	84	2.17	22,513.75	106,513.75	
09/01/35	1,991	85	2.17	21,602.35	106,602.35	213,116.10
03/01/36	1,906	86	2.17	20,680.10	106,680.10	
09/01/36	1,820	87	2.17	19,747.00	106,747.00	213,427.10
03/01/37	1,733	88	2.17	18,803.05	106,803.05	
09/01/37	1,645	89	2.17	17,848.25	106,848.25	213,651.30
03/01/38	1,556	90	2.17	16,882.60	106,882.60	
09/01/38	1,466	91	2.17	15,906.10	106,906.10	213,788.70
03/01/39	1,375	91	2.17	14,918.75	105,918.75	
09/01/39	1,284	92	2.17	13,931.40	105,931.40	211,850.15
03/01/40	1,192	93	2.17	12,933.20	105,933.20	
09/01/40	1,099	94	2.17	11,924.15	105,924.15	211,857.35
03/01/41	1,005	96	2.17	10,904.25	106,904.25	
09/01/41	909	97	2.17	9,862.65	106,862.65	213,766.90
03/01/42	812	98	2.17	8,810.20	106,810.20	
09/01/42	714	99	2.17	7,746.90	106,746.90	213,557.10
03/01/43	615	100	2.17	6,672.75	106,672.75	
09/01/43	515	101	2.17	5,587.75	106,587.75	213,260.50
03/01/44	414	102	2.17	4,491.90	106,491.90	
09/01/44	312	103	2.17	3,385.20	106,385.20	212,877.10
03/01/45	209	104	2.17	2,267.65	106,267.65	
09/01/45	105	105	2.17	1,139.25	106,139.25	212,406.90
Totals		\$3,443		\$884,452.70	\$4,327,452.70	\$4,327,452.70

(Internal Use Only) (Subject to Change)

(No Assurance is Provided on this Financial Analysis)

#### SCHEDULE OF PROPOSED COMBINED BOND AMORTIZATION

Date	Outstanding 2016 Bonds	Proposed 2024 Bonds	Total	Bond Year Total
00/04/04	#E2 206 00		\$53,296.88	
03/01/24	\$53,296.88 53,034.88		52,921.88	\$106,218.76
09/01/24	52,921.88	\$20,224.0E	81,771.83	Ψ100,210.70
03/01/25	52,546.88	\$29,224.95	90,517.58	172,289.41
09/01/25	52,171.88	38,345.70	158,131.73	172,203.41
03/01/26	51,796.88	106,334.85	157,933.08	316,064.81
09/01/26	51,346.88	106,586.20	157,723.58	310,004.81
03/01/27	50,896.88	106,826.70	156,503.23	314,226.81
09/01/27	50,446.88	106,056.35 106,286.00	156,282.88	314,220.01
03/01/28	49,996.88	•	161,051.68	317,334.56
09/01/28	54,546.88	106,504.80	160,734.63	317,334.30
03/01/29	54,021.88	106,712.75	•	321,075.73
09/01/29	53,431.25	106,909.85	160,341.10	321,073.73
03/01/30	52,840.63	106,096.10	158,936.73	217 460 08
09/01/30	52,250.00	106,282.35	158,532.35	317,469.08
03/01/31	51,659.38	106,457.75	158,117.13	245 000 40
09/01/31	51,068.75	106,622.30	157,691.05	315,808.18
03/01/32	50,478.13	106,776.00	157,254.13	040 000 40
09/01/32	54,887.50	106,918.85	161,806.35	319,060.48
03/01/33	54,212.50	106,050.85	160,263.35	040 000 70
09/01/33	53,537.50	106,182.85	159,720.35	319,983.70
03/01/34	52,862.50	106,304.00	159,166.50	0.17.710.00
09/01/34	52,137.50	106,414.30	158,551.80	317,718.30
03/01/35	51,412.50	106,513.75	157,926.25	5.15.51.5.15
09/01/35	50,687.50	106,602.35	157,289.85	315,216.10
03/01/36	54,962.50	106,680.10	161,642.60	
09/01/36	54,146.88	106,747.00	160,893.88	322,536.48
03/01/37	53,331.25	106,803.05	160,134.30	0.10.100.10
09/01/37	52,515.63	106,848.25	159,363.88	319,498.18
03/01/38	51,700.00	106,882.60	158,582.60	242 222 72
09/01/38	50,800.00	106,906.10	157,706.10	316,288.70
03/01/39	49,900.00	105,918.75	155,818.75	
09/01/39	54,000.00	105,931.40	159,931.40	315,750.15
03/01/40	53,000.00	105,933.20	158,933.20	
09/01/40	52,000.00	105,924.15	157,924.15	316,857.35
03/01/41	51,000.00	106,904.25	157,904.25	
09/01/41	=	106,862.65	106,862.65	264,766.90
03/01/42	¥	106,810.20	106,810.20	
09/01/42	<b>≟</b> ;	106,746.90	106,746.90	213,557.10
03/01/43	半	106,672.75	106,672.75	
09/01/43	#	106,587.75	106,587.75	213,260.50
03/01/44	-	106,491.90	106,491.90	
09/01/44	-	106,385.20	106,385.20	212,877.10
03/01/45	*	106,267.65	106,267.65	
09/01/45	Y	106,139.25	106,139.25	212,406.90
Totals	\$1,832,812.58	\$4,327,452.70	\$6,160,265.28	\$6,160,265.28

<sup>\*</sup> Maximum annual debt service.

# SCHEDULE OF ESTIMATED CAPITAL IMPROVEMENTS

(Per Utility Management)

Total	\$25,000 120,000 75,000 62,500 75,000 100,000 20,000	1,227,500 (75,000) (75,000)	1,077,500 5
2028	\$5,000 60,000 12,500 15,000 250,000	362,500	\$347,500
2027	\$5,000 12,500 15,000 250,000	302,500	\$287,500
2026	\$5,000 12,500 15,000 250,000	302,500	\$287,500
2025	\$5,000 60,000 75,000 12,500 15,000 20,000	207,500 (75,000) (15,000)	\$117,500
2024	\$5,000 12,500 15,000 20,000	52,500	\$37,500
SBOA Category	Infrastructure Machinery, equipment and vehicles Machinery, equipment and vehicles Infrastructure Infrastructure Infrastructure Machinery, equipment and vehicles	ding (1)	nents vements
Description	Large meter replacement allowance Infrastructure Utility vehicle replacement Dump truck (1) Water tower maintenance allowance (2) Infrastructure Water tower maintenance allowance (3) Infrastructure Distribution main replacements Hydrant replacement allowance Infrastructure Tractor (4)	Subtotals Less: Anticipated bond and grant funding (1) Less: WCC maintenance charge (3)	Total cash funded capital improvements Divided by: 5 years Average annual total capital improvements

- (1) The dump truck is anticipated to be paid for using remaining sewer bond proceeds or included in the water project.
- (2) Total estimated cost of \$250,000 maintenance contract for existing water tower amortized over 20 years.
- (3) Total estimated cost of \$300,000 maintenance contract for WCC water tower amortized over 20 years. This cost is expected to be paid using a monthly maintenance charge from WCC.
- (4) Total cost to be split with Sewer.

(No Assurance is Provided on this Financial Analysis) (Subject to Change) (Internal Use Only)

#### SCHEDULE OF CURRENT RATES AND CHARGES

	Current (1)
Metered Rates per Month (per 1,000 gallons):	
First 7,500 gallons	\$9.77
Next 7,500 gallons	9.03
Next 30,000 gallons	8.30
Over 45,000 gallons	7.57
Minimum Consumption Charge:	
2,500 gallons	\$24.43
Large Meter Surcharge (per month):	
1" meter	\$24.75
1 1/4" meter	48.81
1 1/2" meter	73.24
2" meter	97.61
3" meter	219.66
4" meter	463.70
6" meter	707.73
8" meter	1,195.80
Fire Protection:	
Hydrant Rental (per Annum):	
Municipal	\$325.71
Private	325.71
Fire Sprinkler Charge (per Annum):	
2" connection	\$46.78
2.5" connection	72.98
3" connection	105.21
4" connection	187.02
6" connection	420.82
8" connection	748.08

(1) Per Ordinance No. 2022-03 adopted by the Town on October 11, 2022.





FINANCIAL MANAGEMENT REPORT FOR CALENDAR YEAR ENDED DECEMBER 31, 2023

Town of Westville, Indiana (MUNICIPAL SEWAGE WORKS)

April 23, 2024

#### **APRIL 23, 2024**

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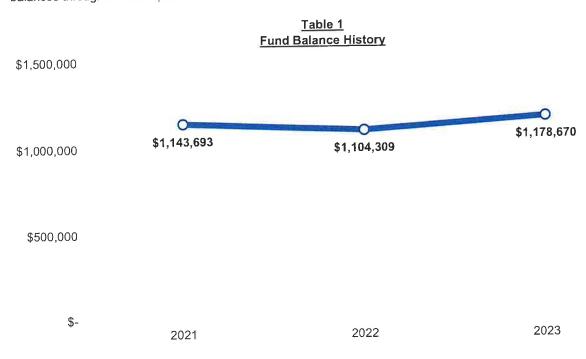
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#### FINANCIAL MANAGEMENT REPORT

#### Historical Financial Health

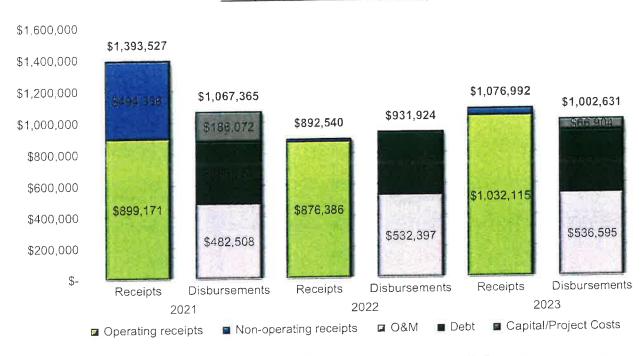
In analyzing the financial health of the Westville (Indiana) Municipal Sewage Works (the "Utility"), we start by understanding where the Utility has been in order to identify strengths, weaknesses, and trends. We have reviewed the last three years (2021-2023) of historical financial activity of the Utility. As you can see in Table 1, fund balances have increased in 2023 after decreasing in 2022. We will detail the drivers of the increases in fund balances throughout this report.



Fund balances are a result of receipt and disbursement activity over time. Spending more money than is received in any accounting period results in fund balances diminishing and vice-a-versa. For the past three years, Utility receipts have primarily consisted of collections and penalties (operating receipts) as well as tap fees, interest income, meter deposits and maintenance fees (non-operating receipts). Disbursements consist of day-to-day operating costs (salaries & wages, employee benefits, materials & supplies, contractual services, etc.), payments on debts, and investment in capital improvements (land, buildings, equipment, maintenance, etc.). Table 2 shows receipts outpacing disbursements in 2023.

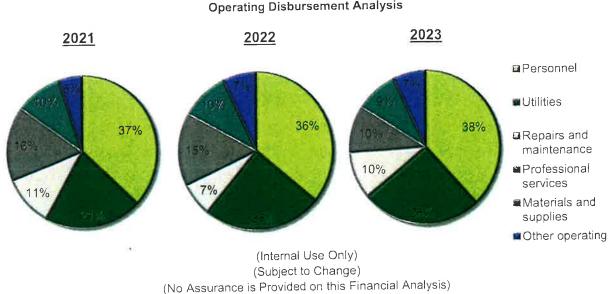
#### FINANCIAL MANAGEMENT REPORT

### Table 2 Receipts and Disbursement History



Another important aspect of historical trends is analyzing what caused cost fluctuations. As seen in Table 2, operating receipts and disbursements increased in 2023 in comparison to 2022. It should be noted that the Utility adopted a 37% rate decrease in September, but operating receipts rose due to a receipt from the WCC for it's portion of the first debt payment. It should be noted that non-operating receipts saw spikes in 2021 due to project reimbursements from SRF. Table 3 is a breakdown of historical operating costs by category. Personnel and utility costs are the largest operating costs of the Utility, accounting for 38% and 26%, respectively, of the total cost to run the Utility on a day-to-day basis. Operating disbursements by category have remained relatively stable over the past three years.

<u>Table 3</u> Operating Disbursement Analysis

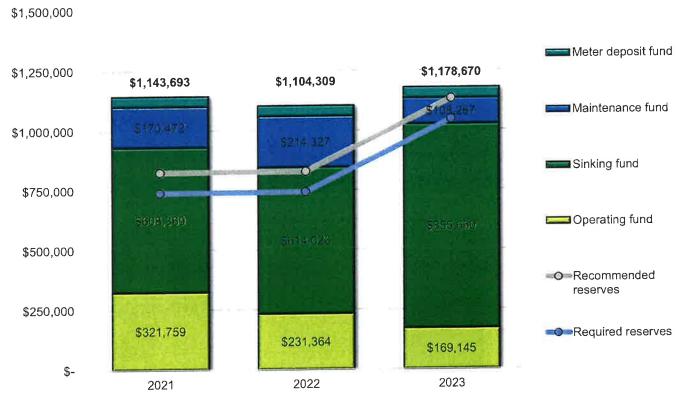


#### FINANCIAL MANAGEMENT REPORT

#### **Current Financial Health**

As of December 31, 2023, total fund balances of the Utility were \$1,178,670. In analyzing the adequacy of this balance, we compared it to required and recommended reserve balances. Required reserves are based on minimum reserve levels the Town agreed to when the 2021 bonds were issued, while recommended reserve levels are based on industry best practices (such as reserving one year's capital spending). Required reserves should be viewed as minimum acceptable balances, and to the extent fund balances exceed those requirements, the additional dollars are available for future capital needs or other revenue requirements of the Utility. Table 4 shows that fund balances have exceeded required and recommended reserves in each of the past three years.

<u>Table 4</u>
Fund Balances vs. Required/Recommended Reserves



#### FINANCIAL MANAGEMENT REPORT

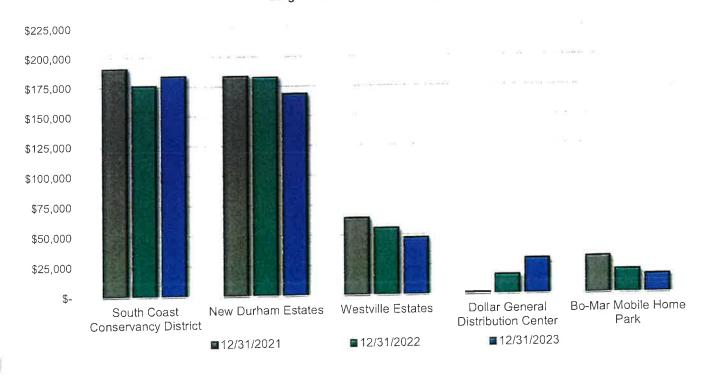
Year-end is also a good time to analyze utility budget accuracy and performance. Since this is the first year the reports are being prepared, the Utility does not have a budget to compare to and we've compared 2023 actual results to 2022 actual results.

Table 5 Receipts

	Receipts				
STATE OF THE PARTY	2023 2022		Over/(Under) 2022 Actual		
	Actual	Actual	Dollar	Percentage	
Operating Receipts:		0000 005	£450.749		
Collections	\$1,022,643	\$862,895	\$159,748		
Penalties	9,472	13,491	(4,019)	47.00/	
Subtotal	1,032,115	876,386	155,729	17.8%	
Non-Operating Receipts:		0.404	23,207	no thomas in	
Interest income	29,668	6,461			
Meter deposits (net)	820	1,480	(660)	Constitution of the	
Maintenance fees (South Coast)	1,500	1,500		Car Tuesday	
Miscellaneous	12,889	6,713	6,176		
Subtotal	44,877	16,154	28,723	177.8%	
Total Receipts	\$1,076,992	\$892,540	\$184,452	20.7%	

in total, receipts recorded in 2023 exceeded 2022 amounts by \$184,452 due primarily to receiving \$177,965 from WCC for its portion of the first payment on the 2021 Bonds. It should be noted that if the WCC receipt was not recorded, collections received in 2023 were under 2022 amounts by \$18,217 due to the 37% rate decrease effective with October billings.

Table 5-1 Large Users Historical Receipts



#### FINANCIAL MANAGEMENT REPORT

Large customers play an important role in the financial health of the Utility because changes in usage patterns can result in material impacts to the Utility's bottom line. Table 5-1 and Table 5-2 summarize the revenue data for the five largest customers of the Utility. In 2023, large customers accounted for 53% of the Utility's total customer collections, with South Coast Conservancy District accounting for 22%, Overall, the receipts from the largest users of the Utility in 2023 decreased by approximately \$4,900 from 2022.

South Coast Conservancy District

New Durham Estates

Westville Estates

Dollar General Distribution Center

Bo-Mar Mobile Home Park

Other Users

Table 5-2
Large User Concentration by Receipts

<u>Table 6</u> Operating Disbursements

2%

	Operating Blobaros				
District Control of the State of State	2023 2022		Over/(Under) 2022 Actual		
	Actual	Actual	Dollar	Percentage	
Personnel	\$202,100	\$191,663	\$10,437	CONTRACTOR OF	
Materials and supplies	50,899	54,767	(3,868)		
Repairs and maintenance	53,738	35,171	18,567		
Professional services	55,793	79,754	(23,961)		
Utilities	139,229	132,582	6,647		
Other operating	34,836	38,460	(3,624)		
Total O&M	\$536,595	\$532,397	\$4,198	0.89	

In 2023, operating disbursements increased by \$4,198 from 2022. This is primarily due to increased repairs and maintenance costs, which tend to fluctuate from year to year.

#### FINANCIAL MANAGEMENT REPORT

Table 7
Debt Service

	DCDL OCI VICE			
	2023 Actual	2022 Actual	Over/(Under) Dollar	2022 Actual Percentage
2014 Bonds - Principal  2014 Bonds - Interest	\$309,000 <b>90,132</b>	\$303,000 <b>96,527</b>	\$6,000 ( <b>6,395</b> )	
Total Capital	\$399,132	\$399,527	(\$395)	-0.1%

Debt service payments in 2023 were \$395 lower than what was paid in 2022.

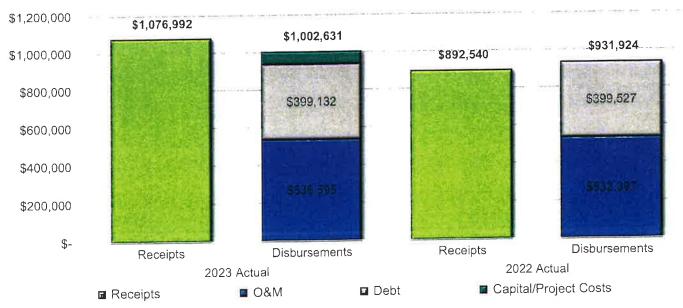
Table 8
Capital

	2022	Over/(Under)	2022 Actual
Actual	Actual	Dollar	Percentage
\$13,823	\$ -	\$13,823	STEEN STATE
53,081		53,081	
\$66,904	\$ -	\$66,904	0.0%
	2023 Actual \$13,823 53,081	2023 2022 Actual Actual  \$13,823 \$ - 53,081 -	**************************************

In 2023, the Utility spent \$13,823 on new lift station pumps and spent \$53,081 on costs related to the additional loan for the trunk main sewer and Baker Tilly costs related to the project.

In total for 2023, the Utility experienced a positive cash flow of \$74,361 as shown below. The utility experienced a negative cash flow of \$39,384 in 2022. The positive change in cash can primarily be attributed to the \$177,965 received from WCC to make the first payment on the 2021 Bonds.

<u>Table 9</u>
2023 Actual to 2022 Actual Receipts and Disbursements



(Internal Use Only) (Subject to Change)

(No Assurance is Provided on this Financial Analysis)

#### FINANCIAL MANAGEMENT REPORT

#### **Estimated Future Health**

The most important part of a financial health check is to analyze where the Utility is going in the future. We have used historical trends, management information and reserve requirements to analyze the adequacy of rates and charges, estimate future fund balances and provide recommendations to improve the financial health of the Utility.

Table 10
Estimated Receipts

A Laborator I and the second of the second of	2023 Estimated					
	Actual	2024	2025	2026	2027	2028
Operating Receipts:			DINE SE	ENSUR REGIST		04.045.400
Collections	\$1,022,643	\$1,945,400	\$1,945,400	\$1,945,400	\$1,945,400	\$1,945,400
Penalties	9,472	9,500	9,500	9,500	9,500	9,500
Subtotal	1,032,115	1,954,900	1,954,900	1,954,900	1,954,900	1,954,900
Non-Operating Receipts:	We the fall the second	Chemodas Englishmon				47.000
Interest income	29,668	11,800	13,600	16,100	16,200	17,600
Meter deposits (net)	820	-	-	-		
Maintenance fees (South Coast)	1,500	1,500	1,500	1,500	1,500	1,500
Capacity charge	:	-	*	J.	•	-
Miscellaneous	12.889	5,200	5,200	5,200	5,200	5,200
Subtotal	44,877	18,500	20,300	22,800	22,900	24,300
Total Receipts	\$1,076,992	\$1,973,400	\$1,975,200	\$1,977,700	\$1,977,800	\$1,979,200

Collections are assumed at amounts reflected in the rate study prepared by Baker Tilly Municipal Advisors, dated January 24, 2024. Other estimated receipts are based on historical trends.

<u>Table 11</u>
Estimated Operating Disbursements

Estimated operating storage contents					
2023	100	A 12 1 17 18 18	Estimated		
Actual	2024	2025	2026	2027	2028
\$202.100	\$275,900	\$284 200	\$292,700	\$301,500	\$310,600
A STATE OF THE PARTY OF THE PAR	CONTRACTOR OF THE PARTY OF THE	The second secon	104.300	107,400	110,600
The state of the s	66,500	68,500	70,600	72,700	74,900
55,793	200,900	206,900	213,100	219,500	226,100
139,229	250,100	257,600	265,300	273,300	281,500
34,836	46,300	47,700	49,100	50,500	52,100
\$536,595	\$938,000	\$966,200	\$995,100	\$1,024,900	\$1,055,800
	\$202,100 \$202,100 \$0,899 \$3,738 \$55,793 139,229 34,836	2023 Actual  \$202,100  \$275,900  50,899  98,300  53,738  66,500  55,793  200,900  139,229  250,100  34,836  46,300	2023 Actual 2024 2025  \$202,100 \$275,900 \$284,200 50,899 98,300 101,300 53,738 66,500 68,500 55,793 200,900 206,900 139,229 250,100 257,600 34,836 46,300 47,700	2023 Actual         Estimated           \$202,100         \$275,900         \$284,200         \$292,700           50,899         98,300         101,300         104,300           53,738         66,500         68,500         70,600           55,793         200,900         206,900         213,100           139,229         250,100         257,600         265,300           34,836         46,300         47,700         49,100	2023 Actual         Estimated 2024         2025         2026         2027           \$202,100         \$275,900         \$284,200         \$292,700         \$301,500           50,899         98,300         101,300         104,300         107,400           53,738         66,500         68,500         70,600         72,700           55,793         200,900         206,900         213,100         219,500           139,229         250,100         257,600         265,300         273,300           34,836         46,300         47,700         49,100         50,500

The 2024 O&M budget is based on the rate study prepared by Baker Tilly Municipal Advisors, dated January 24, 2024. It is assumed that the Utility will pay personnel costs of approximately \$275,900 in 2024, whether that is on current allocations or a shift to having MCO take full control of operations. Overall, operating costs are anticipated to increase materially in 2024 due to the addition of the correctional facility to the Sewage Works. Years 2025 through 2028 estimate a 3% annual inflationary increase.

#### FINANCIAL MANAGEMENT REPORT

Table 12
Estimated Debt Service and PILOT

	Eştin	ated pent gel a	ice and rizor			CAN PROPERTY.
	2023 Actual	2024	2025	Estimated 2026	2027	2028
2014 Bonds - Principal	\$309,000	\$316,000	\$322,000	\$329,000	\$336,000	\$343,000
2014 Bonds - Interest	90,132	83,612	76,944	70,140	63,200	56,102
2021A Bonds - Principal		2,000	2,000	2,000	2,000	2,000
2021A Bonds - Interest	·	79,160	79,160	79,160	79,160	79,160
2021B Bonds - Principal		2,000	2,000	2,000	2,000	2,000
2021B Bonds - Interest		256,434	256,434	256,434	256,434	256,434
Total Debt Service	\$399,132	\$739,206	\$738,538	\$738,734	\$738,794	\$738,696
Payment in lieu of taxes	\$ -	\$ -	\$ -	\$61,100	\$61,100	\$61,100
raymone in not of taxes	HE H THE PARTY OF	A TOP OF STREET				2042

The schedule above represents the next five years of debt service payments for the three outstanding bonds and the proposed payment in lieu of taxes. Refer to pages 11 through 15 for additional detail on debt service costs. It is assumed that the Utility will begin making payments in lieu of taxes to the General Fund in 2026, in the amount of \$61,100.

Table 13
Estimated Capital

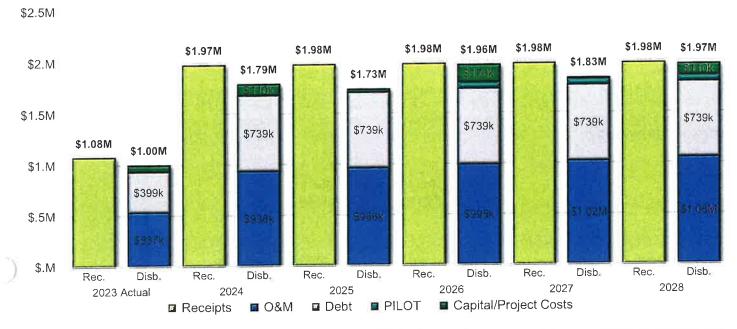
		Estimated Ca	ipitai			
	2023 Actual	2024	2025	Estimated 2026	2027	2028
	\$13.823	\$425,000	\$175,000	\$400,000	\$300,000	\$600,000
Infrastructure  Machinery, equipment and vehicles	\$13,023	\$420,000	20,000	60,000		
Improvements other than buildings	-	10,000	10,000	10,000	10,000	10,000
Project costs	53,081				100	•
Subtotal	66,904	435,000	205,000	470,000	310,000	610,000
Less: Postponed and/or paid from other town funds		(325,000)	(175,000)	(300,000)	(300,000)	(500,000
Total Adjusted Capital	\$66,904	\$110,000	\$30,000	\$170,000	\$10,000	\$110,000
	STATE OF THE PARTY			BEET SHEET A S	7 - 1 A	The state of the s

Capital improvements for years 2024 through 2028 are estimates per Utility management. It should be noted that the capital improvement plan that was provided by Utility management is significantly higher than anticipated in the 2024 rate study. To ensure that the recently adopted rates and charges are sufficient to cover the operations of the Utility over the next five years, we have assumed that the sewer line and manhole replacements as well as the lift station upgrades will either be delayed to a future year or paid for using other funding sources. Further details on the capital improvement plan can be found on page 16.

#### FINANCIAL MANAGEMENT REPORT

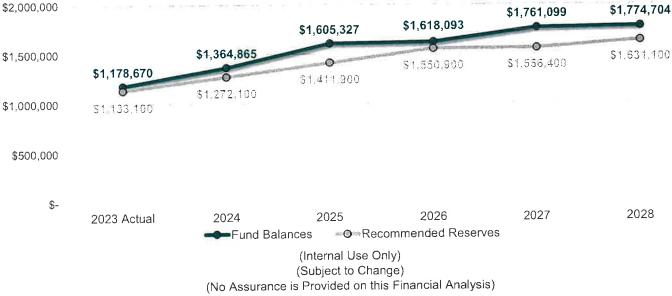
In summary, assuming no customer growth or future rate increases, we estimate the Utility will experience net positive cash flows over the next five years, assuming that the capital projects that have been removed from the five year estimate are funded from other funding sources. If the Utility does not find external funding sources for these projects, we anticipate that the Utility will experience significant negative cash flows.

<u>Table 14</u> Estimated Receipts and Disbursements



The estimated impact on fund balances can be seen below in Table 15. Fund balances are anticipated to increase over the next five years and remain above recommended reserve levels if the capital projects noted above are paid for using external funding sources.

Table 15
Estimated Fund Balances vs. Recommended Reserves
\$1,761,099
\$1,618,093



#### FINANCIAL MANAGEMENT REPORT

#### Conclusion

Based on the current assumptions as provided herein, it appears that the current schedule of rates and charges is adequate to generate revenues to operate the Utility, pay for current debt service costs, pay the proposed payment in lieu of property taxes, and pay for a portion of the Utility's planned capital improvements. However, in order to complete all of the capital improvements detailed on page 16, the Utility will need to find external funding sources for the sewer line and manhole rehabilitation projects as well as the lift station upgrade projects. If there are no external funding source available to fund these projects, the Utility will need to increase rates to a level that support average annual capital improvement spending of \$406,000. The current rate structure was set at a level to support \$87,400 in capital improvements on an annual basis. We would be happy to discuss and devise a plan to pay for the larger projects on the capital improvement plan.

Decision makers and rate payers often want to know how their Utility rates compare. Comparisons are a great reference point, but there are a number of factors that should be considered to put a rate comparison in perspective. These factors include debt, regulatory requirements, and utility size. Table 16 compares Westville's water and sewer rates to State averages for similar sized towns. The State averages shown includes 41 municipalities for water and 40 municipalities for sewer. The water rates include public hydrant surcharges.

Table 16



WESTVILLE (INDIANA) MUNICIPAL SEWAGE WORKS

<u>SUPPLEMENTAL DATA</u>

# SCHEDULE OF AMORTIZATION OF \$4,060,000 OUTSTANDING PRINCIPAL AMOUNT OF SEWAGE WORKS REVENUE BONDS, SERIES 2014

# Principal and interest payable semi-annually, January 1st and July 1st Interest rate as shown Dated Date June 12, 2014

Payment	Principal		Interest	Debt S	ervice	Bond Year
Date	Balance	Principal	Rate	Interest	Total	Total
Date	(In \$1,0		(%)	(	In Dollars	)
	(η φ 1,0	000	( ' - ')			
01/01/24	\$4,060	\$157	2.10	\$42,630.00	\$199,630.00	0000 044 50
07/01/24	3,903	159	2.10	40,981.50	199,981.50	\$399,611.50
01/01/25	3,744	160	2.10	39,312.00	199,312.00	
07/01/25	3,584	162	2.10	37,632.00	199,632.00	398,944.00
01/01/26	3,422	164	2.10	35,931.00	199,931.00	
07/01/26	3,258	165	2.10	34,209.00	199,209.00	399,140.00
01/01/20	3,093	167	2.10	32,476.50	199,476.50	
07/01/27	2,926	169	2.10	30,723.00	199,723.00	399,199.50
01/01/28	2,757	171	2.10	28,948.50	199,948.50	
07/01/28	2,586	172	2.10	27,153.00	199,153.00	399,101.50
01/01/29	2,414	174	2.10	25,347.00	199,347.00	
	2,240	176	2.10	23,520.00	199,520.00	398,867.00
07/01/29	2,064	178	2.10	21,672.00	199,672.00	
01/01/30	1,886	180	2.10	19,803.00	199,803.00	399,475.00
07/01/30	1,706	182	2.10	17,913.00	199,913.00	
01/01/31	1,524	184	2.10	16,002.00	200,002.00	399,915.00
07/01/31	1,340	186	2.10	14,070.00	200,070.00	
01/01/32 07/01/32	1,154	188	2.10	12,117.00	200,117.00	400,187.00
- '	966	189	2.10	10,143.00	199,143.00	
01/01/33	777	191	2.10	8,158.50	199,158.50	398,301.50
07/01/33	586	193	2.10	6,153.00	199,153.00	
01/01/34	393	195	2.10	4,126.50	199,126.50	398,279.50
07/01/34	198	198	2.10	2,079.00	200,079.00	200,079.00
01/01/35	130	100				
Totals		\$4,060		\$531,100.50	\$4,591,100.50	\$4,591,100.50

# SCHEDULE OF AMORTIZATION OF \$3,968,000 OUTSTANDING PRINCIPAL AMOUNT OF SEWAGE WORKS REVENUE BONDS, SERIES 2021 A

# Interest and Principal payable semi-annually January 1st and July 1st Interest rate as shown Dated Date December 15, 2021

Payment	Principal		Interest	Debt S	Service	Bond Year
Date	Balance	Principal	Rate	Interest	Total	Total
	(In \$1,0		(%)	(	In Dollars	)
01/01/24	\$3,968	\$1	0.00	\$39,580.00	\$40,580.00	
07/01/24	3,967	1	0.00	39,580.00	40,580.00	\$81,160.00
01/01/25	3,966	1	0.00	39,580.00	40,580.00	
07/01/25	3,965	1	0.00	39,580.00	40,580.00	81,160.00
01/01/26	3,964	1	0.00	39,580.00	40,580.00	
07/01/26	3,963	1	0.00	39,580.00	40,580.00	81,160.00
01/01/27	3,962	1	0.00	39,580.00	40,580.00	
07/01/27	3,961	1	0.00	39,580.00	40,580.00	81,160.00
01/01/28	3,960	1	0.00	39,580.00	40,580.00	
07/01/28	3,959	1	0.00	39,580.00	40,580.00	81,160.00
01/01/29	3,958	32	2.00	39,580.00	71,580.00	
07/01/29	3,926	32	2.00	39,260.00	71,260.00	142,840.00
01/01/30	3,894	32	2.00	38,940.00	70,940.00	
07/01/30	3,862	33	2.00	38,620.00	71,620.00	142,560.00
01/01/31	3,829	32	2.00	38,290.00	70,290.00	
07/01/31	3,797	33	2.00	37,970.00	70,970.00	141,260.00
01/01/32	3,764	33	2.00	37,640.00	70,640.00	
07/01/32	3,731	33	2.00	37,310.00	70,310.00	140,950.00
01/01/33	3,698	35	2.00	36,980.00	71,980.00	
07/01/33	3,663	35	2.00	36,630.00	71,630.00	143,610.00
01/01/34	3,628	35	2.00	36,280.00	71,280.00	
07/01/34	3,593	36	2.00	35,930.00	71,930.00	143,210.00
01/01/35	3,557	36	2.00	35,570.00	71,570.00	
07/01/35	3,521	235	2.00	35,210.00	270,210.00	341,780.00
01/01/36	3,286	238	2.00	32,860.00	270,860.00	
07/01/36	3,048	241	2.00	30,480.00	271,480.00	542,340.00
01/01/37	2,807	243	2.00	28,070.00	271,070.00	
07/01/37	2,564	245	2.00	25,640.00	270,640.00	541,710.00
01/01/38	2,319	248	2.00	23,190.00	271,190.00	
07/01/38	2,071	250	2.00	20,710.00	270,710.00	541,900.00
01/01/39	1,821	252	2.00	18,210.00	270,210.00	
07/01/39	1,569	255	2.00	15,690.00	270,690.00	540,900.00
01/01/40	1,314	258	2.00	13,140.00	271,140.00	
07/01/40	1,056	260	2.00	10,560.00	270,560.00	541,700.00
01/01/41	796	263	2.00	7,960.00	270,960.00	
07/01/41	533	265	2.00	5,330.00	270,330.00	541,290.00
01/01/42	268	268	2.00	2,680.00	270,680.00	270,680.00
Totals		\$3,968		\$1,154,530.00	\$5,122,530.00	\$5,122,530.00

# SCHEDULE OF AMORTIZATION OF \$11,903,000 OUTSTANDING PRINCIPAL AMOUNT OF SEWAGE WORKS REVENUE BONDS, SERIES 2021 B

# Interest and Principal payable semi-annually January 1st and July 1st Interest rate as shown Dated Date December 15, 2021

Payment Principal Interest Debt Service	Bond Year
Date Balance Principal Rate Interest Total	Total
(*) (In Dollars	S)
01/01/24 \$11,903 \$1 0.00 \$128,217.00 \$129,217	
07/01/24 11.902 1 0.00 128,217.00 129,217	
01/01/25 11.901 1 0.00 128,217.00 129,217	
07/01/25 11 900 1 0.00 128,217.00 129,217	
01/01/26 11.899 1 0.00 128,217.00 129,217	
07/01/26 11.898 1 0.00 128,217.00 129,217	
01/01/27 11.897 1 0.00 128,217.00 129,217	
07/01/27 11.896 1 0.00 128,217.00 129,217	
01/01/28	
07/01/28 11.894 1 0.00 128,217.00 129,217	
01/01/29 11.893 40 0.50 128,217.00 168,217	
07/01/29 11.853 40 0.50 128,117.00 168,117	
01/01/30 11.813 40 0.50 128,017.00 168,017	
07/01/30 11.773 40 0.50 127,917.00 167,917	
0.50 127,817.00 167,817	
07/01/31 11.693 41 0.75 127,717.00 168,717	
01/01/32 11.652 41 0.75 127,563.25 168,563	
07/01/32 11,611 41 0.75 127,409.50 168,409	
01/01/33 11,570 41 0.75 127,255.75 168,255	
07/01/33 11,529 41 0.75 127,102.00 168,102	
01/01/34	
07/01/34 11.447 42 1.00 126,743.25 168,743	
01/01/35	
07/01/35	
01/01/36	
07/01/36	
01/01/37 11.238 42 1.50 125,698.25 167,698	
07/01/37 11,196 43 1.50 125,383.25 168,383	
01/01/38	
07/01/38 11,110 44 1.50 124,738.25 168,738	
01/01/39	
07/01/39 11,022 44 1.50 124,078.25 168,078	
01/01/40 10.978 44 1.75 123,748.25 167,748	
07/01/40 10,934 45 1.75 123,363.25 168,363	3.25 336,111.50

(Continued on next page)

(Cont'd)

# SCHEDULE OF AMORTIZATION OF \$11,903,000 OUTSTANDING PRINCIPAL AMOUNT OF SEWAGE WORKS REVENUE BONDS, SERIES 2021 B

# Interest and Principal payable semi-annually January 1st and July 1st Interest rate as shown Dated Date December 15, 2021

Payment	Principal		Interest	Debt S	Service	Bond Year
Date	Balance	Principal	Rate	Interest	Total	Total
	(In \$1,	000's)	(%)	(	In Dollars	)
	·					
01/01/41	\$10,889	\$45	1.75	\$122,969.50	\$167,969.50	
07/01/41	10,844	46	1.75	122,575.75	168,575.75	\$336,545.25
01/01/42	10,798	52	1.75	122,173.25	174,173.25	
07/01/42	10,746	311	1.75	121,718.25	432,718.25	606,891.50
01/01/43	10,435	321	2.00	118,997.00	439,997.00	
07/01/43	10,114	323	2.00	115,787.00	438,787.00	878,784.00
01/01/44	9,791	328	2.00	112,557.00	440,557.00	
07/01/44	9,463	329	2.00	109,277.00	438,277.00	878,834.00
01/01/45	9,134	333	2.10	105,987.00	438,987.00	
07/01/45	8,801	337	2.10	102,490.50	439,490.50	878,477.50
01/01/46	8,464	341	2.20	98,952.00	439,952.00	
07/01/46	8,123	343	2.20	95,201.00	438,201.00	878,153.00
01/01/47	7,780	349	2.30	91,428.00	440,428.00	
07/01/47	7,431	351	2.30	87,414.50	438,414.50	878,842.50
01/01/48	7,080	356	2.30	83,378.00	439,378.00	
07/01/48	6,724	360	2.30	79,284.00	439,284.00	878,662.00
01/01/49	6,364	364	2.30	75,144.00	439,144.00	
07/01/49	6,000	368	2.30	70,958.00	438,958.00	878,102.00
01/01/50	5,632	373	2.30	66,726.00	439,726.00	
07/01/50	5,259	376	2.30	62,436.50	438,436.50	878,162.50
01/01/51	4,883	382	2.30	58,112.50	440,112.50	
07/01/51	4,501	385	2.35	53,719.50	438,719.50	878,832.00
01/01/52	4,116	390	2.35	49,195.75	439,195.75	
07/01/52	3,726	395	2.35	44,613.25	439,613.25	878,809.00
01/01/53	3,331	399	2.40	39,972.00	438,972.00	
07/01/53	2,932	404	2.40	35,184.00	439,184.00	878,156.00
01/01/54	2,528	410	2.40	30,336.00	440,336.00	
07/01/54	2,118	413	2.40	25,416.00	438,416.00	878,752.00
01/01/55	1,705	419	2.40	20,460.00	439,460.00	
07/01/55	1,286	423	2.40	15,432.00	438,432.00	877,892.00
01/01/56	863	430	2.40	10,356.00	440,356.00	
07/01/56	433	433	2.40	5,196.00	438,196.00	878,552.00
Totals		\$11,903		\$6,667,807.75	\$18,570,807.75	\$18,570,807.75

#### SCHEDULE OF COMBINED BOND AMORTIZATION

Bond Year Ending	2014 Bonds	2021A Bonds	2021B Bonds	Bond Year Total
-				
07/01/24	\$399,611.50	\$81,160.00	\$258,434.00	\$739,205.50
07/01/25	398,944.00	81,160.00	258,434.00	738,538.00
07/01/26	399,140.00	81,160.00	258,434.00	738,734.00
07/01/27	399,199.50	81,160.00	258,434.00	738,793.50
07/01/28	399,101.50	81,160.00	258,434.00	738,695.50
07/01/29	398,867.00	142,840.00	336,334.00	878,041.00
07/01/30	399,475.00	142,560.00	335,934.00	877,969.00
07/01/31	399,915.00	141,260.00	336,534.00	877,709.00
07/01/32	400,187.00	140,950.00	336,972.75	878,109.75
07/01/33	398,301.50	143,610.00	336,357.75	878,269.25
07/01/34	398,279.50	143,210.00	336,691.50	878,181.00
07/01/35	200,079.00	341,780.00	335,861.50	877,720.50
07/01/36	·	542,340.00	336,026.50	878,366.50
07/01/37		541,710.00	336,081.50	877,791.50
07/01/38		541,900.00	336,799.00	878,699.00
07/01/39	14	540,900.00	336,486.50	877,386.50
07/01/40	2	541,700.00	336,111.50	877,811.50
07/01/41	2	541,290.00	336,545.25	877,835.25
07/01/42	<u>ŝ</u>	270,680.00	606,891.50	877,571.50
07/01/43	5	120	878,784.00	878,784.00
07/01/44	•		878,834.00	878,834.00
07/01/45	*	150	878,477.50	878,477.50
07/01/46	*	H.	878,153.00	878,153.00
07/01/47	2	36	878,842.50	878,842.50
07/01/48	E	2	878,662.00	878,662.00
07/01/49	<u>_</u>	<u> </u>	878,102.00	878,102.00
07/01/50	=	র	878,162.50	878,162.50
07/01/51	2	*	878,832.00	878,832.00
07/01/52	=	*	878,809.00	878,809.00
07/01/53	=	2	878,156.00	878,156.00
07/01/54	-		878,752.00	878,752.00
07/01/55	+	₩.	877,892.00	877,892.00
07/01/56	<u> </u>		878,552.00	878,552.00
Totals	\$4,591,100.50	\$5,122,530.00	\$18,570,807.75	\$28,284,438.25

<sup>\*</sup> Maximum annual debt service.

# SCHEDULE OF ESTIMATED CAPITAL IMPROVEMENTS

(Per Utility Management)

Total	\$300,000 600,000 125,000 175,000 100,000 300,000 50,000 60,000 20,000	2,030,000 (1,600,000) 430,000 5	\$86,000
2028	100,000 200,000 300,000 10,000	(500,000) (500,000) \$110,000	
2027	300,000	310,000 (300,000)	
2026	\$100,000 200,000 100,000 60,000 60,000	470,000 (300,000) \$170,000	
2025	\$ 175,000	205,000 (175,000) \$30,000	
2024	\$100,000 200,000 125,000 10,000	435,000 (325,000) \$110,000	
SBOA Category	Infrastructure Ion Infrastructure In	om other town funds (2) provements	improvements
Description	Clean and televise sewer lines Sewer line and manhole rehabilitation Infrastructure Lift Station Upgrades/Rehabilitation Westville Estates Coulter Road Dollar General Lift Station Replacements New Durham McDonald's GIS mapping Utility vehicle Tractor (1) Machinery, ed	Subtotals Less: Postponed and/or paid from other town funds (2) Total cash funded capital improvements Divided by: 5 years	Average annual total capital improvements

(2) Capital projects that cannot be afforded at the current rate structure have been removed from the average annual capital improvements. These projects will need to be delayed or funded from other funds in order for the current rate structure to be sufficient. (Internal Use Only)

<sup>(1)</sup> Split equally with Water.

#### SCHEDULE OF CURRENT RATES AND CHARGES

				Current
1.	Metered Customers:			(1)
	Rate per 1,000 (	Sallons		\$8.37
П.	Minimum Charge - To	own:		
III.	Meter Size:  5/8 - 3/4"  1"  1 1/2"  2"  3"  Westville Corrections	2,500 3,000 4,500 6,000 7,500	gallons gallons gallons gallons gallons gallons	\$20.93 25.11 37.67 50.22 62.78
	Minimum month	ly charge		\$130,603.00
	Monthly credit			\$12,167.00

(1) Current rates and charges pursuant to Ordinance No. 2023-8, passed September 12, 2023. Ordinance was amended by Ordinance No. 2024-2, adopted on March 12, 2024, to correct the Westville Correctional Facility minimum monthly charge.



# Town of Westville April Monthly Report of Operations Prepared By: Nathan Howell May 14, 2024

#### WATER

#### **New Items**

- 1. The lead water service inventory project is proceeding.
- 2. There is a leaking water valve on Plain Street which was caused when we exercised the valves prior to repairing the broken valve. The valve has not stopped leaking. We have scheduled to have it replaced by D&M Excavating this month. We will also have them replace the broken hydrant on Fairview.
- 3. We have spent a considerable amount of time with the design and planning of the new water plant and water main project.
- 4. We had several callouts at the WCC Lift Station.

#### Old Items

GIS – Limited progress has been made.

#### WASTEWATER

#### **New Items**

- 1. The manhole and sanitary sewer cleaning will resume this summer.
- 2. The South Coast Conservancy District has shown interest in purchasing the old generator.
- The Nash Finch Lift Station control panel will be replaced this month.
- 5. The relocation for the force main, due to the round-a-bout installation at Hwy 6 and 421, is complete.
- 6. We met with Bowen on site to look at the upgrade to the Westville Estates Lift Station. We are going to have McMahon draw up a site plan. We need to install a manhole for a valve vault and flow meter prior to upgrading the pumps.

#### **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 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.

- 2. We were involved with the sewer connection to the duplex built on Flynn Road across from the grocery store-No progress has been made.
- 3. The Coulter Road force main will need to be replaced. We have several ideas for this.
- 4. 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.
- 5. The WWTP improvements are about 95% complete. Everything is operational except for the effluent reuse system. The new sewer installation to the WCC facility is proceeding.

## Town of Westville - Operational Summary for the Wastewater Treatment Plant

#### influent

		Flow			BOD		Т	TSS		Ammonia		Phosphorus	
2024	Total Gallons	Max. Daily	Min. Daily	Monthly Avg.	mg/l	#'s	mg/l	#'s	mg/l	#'s	mg/l	#'s	
January	21,288,940	840,000	584,000	686,740	81	460	129	747	14.2	81.4	3.1	17.8	
February	20,784,300	839,000	610,000	716,700	92	554	153	920	13.6	78.4	2.8	16.7	
March	21,452,500	877,500	562,400	692,000	96.2	542	165	927	14.7	84.9	3.1	17.9	
April	21,375,000	854,000	602,000	712,500	89.9	539	119	722	13.2	78.5	3.1	18.4	
May												1	
June													
July						,							
August				14									
September													
October													
November												-	
December													

#### **Effluent**

		Flow		В	BOD		TSS		Phosphorus		Ammonia	
2024	Total Gallons	Max. Daily	Min. Daily	Monthly Avg.	Monthly Avg.	% Removed	Monthly Avg.	% Removed	mg/l	% Removed	mg/l	% Removed
January	21,226,000	868,000	571,000	684,71	2.3	97.2	5	96.1	.58	81.3	.02	99.8
February	20,414,000	808,000	610,000	703,900	2.7	97.1	4.3	97.2	.53	88	.14	99
March	21,185,000	878,500	535,200	683,400	2.2	97.7	5.1	96.9	.37	88.2	.02	99.8
April	21,048,000	845,000	601,000	701,600	2.1	97.7	5	95.8	.44	85.5	.02	99.8
May												
June												
July												
August	1 1 1		***									
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.)
01/31/24	4,641,000	279,700	77,700	149,200	68	0
02/28/24	4,428,800	222,500	79,500	152,700	68	0
03/31/24	4,813,300	279,300	72,300	159,400	73.2	0
04/30/24	4,688,400	254,600	75,600	154,300	67.4	0
05/31/24			Tal			0
06/30/24						0
07/31/24						0
08/31/24						0
09/30/24						0
10/31/24						0
11/30/24						0
12/31/24						0

## SETTLEMENT, MUTUAL RELEASE, AND ACCESS AGREEMENT

This is a binding settlement, mutual release, and access agreement ("Agreement") made and entered into as of the day of May, 2024 by and among the Town of Westville, La Porte County, Indiana ("Town"), and the members of the Cam-Or Site Extended Group ("Group") (individually, each a "Party," and collectively, the "Parties").

WHEREAS, the Town is the locus, at least in part, of the Cam-Or Superfund Site ("Site"); WHEREAS, the Group, consisting of the members set forth in Exhibit A, has entered into a consent decree with the United States of America (United States of America v. Alcoa, Civil Action No. 3:10-cv-00532 (N.D. Ind.) ("Consent Decree")), to perform the remedial design and remedial action for the Site as described in the Consent Decree;

WHEREAS, the Town in the past has made monetary demands on the Group related to the Site, including, without limitation, the Town's use of groundwater under and surrounding the Site;

WHEREAS, the Group believes that it has good and sufficient defenses to each demand made by the Town against it related to the Site;

WHEREAS, the Group seeks access to, and institutional controls on, Town property and rights-of-way to implement the requirements of the Consent Decree;

WHEREAS, the Parties desire to enter into this Agreement to resolve all outstanding claims among them, to provide the Group with access to implement the requirements of the Consent Decree, to resolve any requirements of the Consent Decree for institutional controls, and to secure the Town's cooperation in communicating with its residents and other governmental bodies;

WHEREAS, the Parties desire to enter into this Agreement without admitting liability for any claims related to the Site; and

WHEREAS, to avoid the uncertainties, risks, and expenses of protracted litigation, the Parties desire to resolve fully and finally all disputes, claims, causes of action, contracts, or demands, however denominated, whether known or unknown, liquidated or unliquidated, fixed or contingent, currently existing, existing in the past, or arising in the future.

NOW, THEREFORE, in consideration of the promises and the mutual agreements, covenants, and provisions contained in this Agreement, the Parties hereto agree as follows:

- 1. Payment by the Group. The Group will pay to the Town the total sum of \$400,000.00 in the form of a check payable to the "The Town of Westville." The Group will deliver the check to counsel for the Town within thirty (30) days of the execution of this Agreement by the Parties.
- Release by the Town. The Town, for itself and its predecessors, affiliates, successors, and assigns and their respective officers, directors, attorneys, employees and insurers (collectively, the "Town Releasors"), hereby releases the Group and its members, together with their respective predecessors, parents, subsidiaries, affiliates, successors, and assigns and their respective officers, directors, attorneys, employees and insurers (collectively, the "Group Releasees"), from all claims, demands, judgments, costs, fees, damages, attorneys' and experts' fees and expenses, and causes of action, whether in law or in equity (the "Town Claims"), that the Town Releasors had, now have, or could in the future have against the Group Releasees arising out of any matter, circumstance, or event occurring prior to or existing on the date of this Agreement. The Town Claims include, but are not limited to, those which are in any way related to the Cam-Or Superfund Site. This release, however, does not include claims arising out of a failure of a Party to perform in conformity with the terms of this Agreement.

- Release by the Group. The Group and its members, for themselves and their predecessors, parents, subsidiaries, affiliates, successors, and assigns, and their respective officers, directors, attorneys, employees, and insurers (collectively, the "Group Releasors"), hereby releases the Town, together with its respective predecessors, affiliates, successors, and assigns and their respective officers, directors, attorneys, employees, and insurers (collectively, the "Town Releasees") from all claims, demands, judgments, costs, fees, damages, attorneys' and experts' fees and expenses, and causes of action, whether in law or in equity (the "Group's Claims") that the Group Releasors now or could in the future have against the Town Releasees arising out of any matter, circumstance, or event occurring prior to or existing on the date of this Agreement. The Group Claims include, but are not limited to, those which are in any way related to the Cam-Or Superfund Site. This release does not include claims arising out of a failure of a Party to perform in conformity with the terms of this Agreement.
- 4. **No Admission of Liability**. This Agreement is made solely in compromise of disputed claims, and nothing contained herein shall be construed as an admission of liability by any of the Parties, such liability being expressly disputed and denied.
- fees related to this Agreement. The Group shall also pay to the firm of Taft Stettinius & Hollister LLP not more than \$35,000.00 for fees or other expenses that the Town has incurred related to the Town Claims or this Agreement, inclusive of the amounts paid by the Group prior to the execution of this Agreement. The prevailing Party in any litigation to enforce any term, condition, or covenant of this Agreement shall be entitled to its reasonable attorneys' fees and its costs and disbursements related only to such enforcement action.

#### 6. Access.

(a) The Town shall provide the Group, its contractors and agents, the United States Environmental Protection Agency ("EPA"), and the Indiana Department of Environmental Management ("IDEM"), or their respective contractors or agents, with access to the Town's rights-of-way and other property, without charge or assessment, as may be necessary for short-term and long-term environmental sampling (including, without limitation, installation of soil borings and permanent monitoring wells, and collecting groundwater and soil samples) and remediation (including, without limitation, the use of Town property otherwise vacant as a site for treatment systems capable of treating contaminants as required by the Consent Decree, and rights-of-way over Town property as may be necessary for piping to connect the treatment systems to extraction points), subject to the Town's right of approval as to placement of such equipment within the Town property, which approval shall not be unreasonably withheld, delayed, or conditioned. EPA and IDEM are intended third-party beneficiaries for purposes of this subparagraph (a). (b) A representative of the Group will meet with the Town at a mutually agreeable time to specifically designate to the Town representative where work will occur, structures will be placed, pipes laid, and other uses of the Town's property. The Town shall have the right to approve all work and the placement and/or location of structures, pipes and all other use of the Town's property by the Group. The Group shall not erect any structure, place any pipe or otherwise use the Town's property without the Town's express approval, which approval shall not be unreasonably withheld, delayed, or conditioned.

- (c) The Group shall provide copies of the Group's reports to EPA and/or IDEM related to the performance of the Group's activities pursuant to the Consent Decree to the Town and the Town's attorney concurrently with the Group's submittal of the reports to EPA and/or IDEM.
- (d) The access provisions of this Agreement shall remain in effect until EPA and IDEM certify that all Consent Decree activities relating to the Town's property have been satisfactorily completed. Thereafter, the access provisions shall permanently terminate, unless the agencies in the future, pursuant to reopeners in the Consent Decree, require the Group to perform further work on the Town's property, in which case the access provisions shall be reinstated in a manner consistent with this Agreement until the work is completed.
- (e) The Group and its contractors shall make reasonable efforts to avoid unnecessary disruptions to the Town's use of its property and will cooperate with the Town to minimize any such disruptions.
- (f) After access to any specific Town parcel is no longer required and to the extent practicable, the Group shall, subject to the Town's approval (which approval shall not be unreasonably withheld, delayed, or conditioned), restore the surface of the parcel to substantially the same condition that it was in immediately prior to the commencement of the work (to the extent that any changes to the property were caused by the Group's use of the parcel), and shall remove all above-ground and below-ground physical structures and appurtenances installed by the Group. If the parcel no longer resembles its original condition, the Group shall, subject to the Town's approval (which shall not be unreasonably withheld, delayed, or

conditioned), restore it in a manner reasonably consistent with its current condition. With the Town's approval, (which shall not be unreasonably withheld, conditioned, or delayed), the Group may abandon in place items, such as pipes, for which the Town routinely practices such abandonment.

- (g) After concurrence by EPA and IDEM, wells that are no longer required for Consent Decree activities will be closed and properly abandoned, according to Indiana law.
- (h) The Group shall hold harmless and indemnify the Town from any and all claims by third-parties for damages or compensation of any kind, including, without limitation, personal injury and property damage claims, arising from the Group's or its consultants' or agents' actions on the Town's property relating to the Group's Consent Decree activities. The Group shall further hold harmless and indemnify the Town from any and all claims made by the Group's employees, consultants, contractors or agents for personal injury or property damage related to the work to be performed, including, but not limited to, claims for workers' compensation, health and safety, or exposure to hazardous materials.
- (i) The Town shall grant the Group a temporary easement over the parcels that constitute its property affected by the provisions of this Section 6, suitable for recording with the La Porte County, Indiana Recorder's Office, in a form materially identical to the sample easement set forth in Exhibit B, except that the form set forth in Exhibit B may be modified as necessary to effectuate recording of same. If, prior to the filing of a temporary easement, the Town decides to sell any of its parcels, it shall notify the Group in writing of its intent. Within ten (10) days of

notification, the Group shall indicate to the Town either (a) that an easement will not be necessary for the parcel to satisfy the provisions of the Consent Decree, or (b) an easement will be necessary. If an easement is necessary, the Town shall notify the prospective purchaser that the imposition of an easement is necessary prior to sale, and the Parties will put an easement in place prior to the sale, in a form materially identical to the sample easement set forth in Exhibit B.

(j) The Group shall comply with all Town laws and ordinances in performing its work and shall apply for and receive any necessary permits before commencing any work. If the Group discharges to the Town's wastewater treatment plant, it shall apply for and receive an industrial discharge permit from the Town prior to initiating any discharge to the wastewater treatment plant. The Town shall waive fees and expenses associated with obtaining and maintaining the permit, but the Group shall pay published rates for treatment. The Town shall not be obligated to grant an industrial discharge permit if the Town would have to incur material costs to upgrade its plant as a result of the identity or concentration of contaminants or the volume of wastewater unless the Group agrees to reimburse the Town for such costs. Should the Town grant such a permit, it shall be subject to a separate agreement. The Town shall not unreasonably deny, condition, delay, or hinder the granting of any necessary permits necessary for the Group to perform its Consent Decree activities.

#### Institutional Controls.

(a) The Town has recently amended an ordinance regarding extraction of groundwater within the boundaries of the Town. The text of the ordinance is set

forth in Exhibit C. The ordinance will serve as an institutional control pursuant to the Consent Decree for any groundwater within the boundaries of the Town that has been impacted by Site-related contamination. As a result, the ordinance will operate to the benefit of the Town residents by obviating the need for the residents to encumber their properties with individual environmental restrictive covenants regarding such groundwater. Should a third party challenge the Town's ordinance, the Group shall indemnify and reimburse the Town for all costs, damages, reasonable attorneys' and experts' fees and expenses incurred by the Town in defending the ordinance, until such time as the Parties, in good faith, determine such defense to be no longer advisable. The Town and Group shall agree on a budget for the defense, and the Town shall not exceed the budget without prior consent from the Group (which shall not be unreasonably withheld, delayed, or conditioned). The Town and Group shall confer on all aspects of the defense and shall attempt to reach good-faith consensus regarding all issues material to the defense.

(b) If at any time the Town modifies or revokes the ordinance in a manner as a result of which either EPA or IDEM determines that environmental restrictive covenants are necessary for individual properties because of groundwater contamination, the Town shall cooperate with the Group in providing such covenants for its properties and shall aid the Group in obtaining such covenants for other properties within the Town boundaries. In addition, the Town shall defray the Group's legal expenses associated with obtaining such restrictions, up to the amount of \$15,000.00.

- (c) Regarding property it owns, the Town shall execute environmental restrictive covenants suitable for recording with the La Porte County, Indiana Recorder's Office in a form similar to Appendix G of the Consent Decree for any environmental media not addressed by the ordinance referenced in Section 7(a), as may be necessary to satisfy the provisions of the Consent Decree. If, prior to the filing of an environmental restrictive covenant for any parcel, the Town decides to sell the parcels, it shall notify the Group in writing of its intent. Within ten (10) days of notification, the Group shall indicate to the Town that either (a) an environmental restrictive covenant will not be necessary for the parcel to satisfy the provisions of the Consent Decree, or (b) it will be necessary. If a covenant is necessary, the Town shall notify the prospective purchaser that the imposition of an environmental restrictive covenant is necessary prior to sale, and the Parties shall put a covenant in place prior to the sale, in a form similar to Appendix G of the Consent Decree.
- (d) The Group shall reimburse the Town within forty-five (45) days for reasonable attorneys' fees and expenses incurred in reviewing documentation related to institutional controls. On written request from the Group, the Town shall provide the Group with estimates of fees and expenses likely to be incurred in reviewing the documentation.
- 8. Other Cooperation. The Town shall inform its residents that cooperation with the Group related to access and environmental use restrictions on private property is in the best interests of both the Town and its residents. A proposed notice is attached as Exhibit D. The Town shall also inform La Porte County that it believes that the Group's efforts to impose

restrictions on groundwater in portions of the county outside the Town affected by the plume, as may be necessary, is in the two governing bodies' best interests.

- 9. Specific Performance. The Parties acknowledge that any breach of the duties contained in Sections 6 and 7 of this Agreement may lead to damages that are difficult to ascertain or are irreparable in nature. Accordingly, the aggrieved Party may seek specific performance in a judicial action, to the fullest extent permitted by law or equity, if the other Party fails to perform.
- other structures, including wells, pipelines, and drains, shall comply with all applicable zoning requirements and standards, including required setbacks, and shall be landscaped and fenced in an aesthetically pleasing manner, subject to the Town's approval, which approval shall not be unreasonably withheld, delayed, or conditioned. The Group shall operate all equipment (e.g., pumps, compressors) or take whatever noise remediation steps are necessary (including, e.g., insulation, berms, screens, noise deadening technologies) to achieve decibel levels to be no greater 60 db between 7:00 AM and 10:00 PM and no greater than 50 db between 10:00 PM and 7:00 AM, measured at the property line of the real property owned and/or controlled by the Group per the Grant of Utility Easement and Agreement.
- Merger and Integration. The Parties acknowledge that this Agreement, together with any exhibits hereto, constitutes the entire agreement of the Parties with respect to the subject matter contained herein and supersedes any and all prior agreements, oral or written, pertaining to the subject matter hereof. There are no other agreements, representations, warranties, or other understandings among the Parties with regard to the subject matter hereof which are not set forth in this Agreement. This Agreement is made and entered into without any reliance by the Parties on any statement, promise, inducement, or consideration not recited in this Agreement.

- 12. Agreement Jointly Drafted. This Agreement shall not be construed against any Party to the Agreement on the grounds that such Party drafted this Agreement, but shall be construed as if all Parties jointly prepared this Agreement.
- 13. Advice of Counsel Obtained. The Parties acknowledge that they had the opportunity to consult with legal, financial, and other professional advisors in connection with this Agreement.
- 14. <u>Choice of Law</u>. This Agreement shall be construed and enforced in accordance with the laws of the State of Indiana without giving effect to principles of conflicts of law thereof.
- 15. <u>Consent to Jurisdiction and Venue</u>. Any and all matters related to the interpretation and enforcement of this Agreement shall be subject to the jurisdiction of the courts having jurisdiction for the State of Indiana, County of La Porte, and the Parties hereby consent to such venue.
- 16. Writing Required. This Agreement may not be altered or amended except in writing signed by the Parties, or by order of a court of appropriate jurisdiction.
- No Waiver. No waiver by any Party of any condition, or the breach of any term, provision, warranty, representation, agreement or covenant contained in this Agreement, whether by conduct or otherwise, in any one or more instances shall be deemed or construed as a further or continuing waiver of any such condition or breach or a waiver of any other condition or of the breach of any other term, provision, warranty, representation, agreement, or covenant herein contained.
- 18. <u>Authority To Execute Agreement</u>. The representatives of the Parties whose signatures appear below represent that they have the authority to enter into this Agreement and

that the Parties have not assigned, encumbered or in any other manner transferred any portion of the claims released by this Agreement.

- 19. <u>Additional Documents</u>. The Parties will execute and deliver any further documents required to effectuate the terms of this Agreement.
- 20. <u>Binding Effect</u>. The Agreement shall be binding upon and shall inure to the benefit of the Parties and their respective legal representatives, heirs, successors, assigns, and insurers. Other than as explicitly set forth in this Agreement, nothing in this Agreement is intended to, or does, create any rights in third parties.

[THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the Parties, by and through their duly authorized representatives, have hereunder set their hands and entered into this Agreement on the day and year first written above.

Cam-Or Site Extended Group	The Town of Westville
By:Kodi J. Verhalen	By: Mullellass Michael Albert
Its: Chairperson	Its: President
Date:	Date: <u>5/14/24</u>

## Exhibit A - Members of the Cam-Or Site Extended Group

Alcoa Inc., n/k/a Arconic Inc.

ANR Pipeline Company

C. Stoddard & Sons, Inc.

Clean Harbors Environmental Services, Inc. (as indemnitor for, and on behalf of, Oil Services Company or OSCO)

Consolidated Rail Corporation

CSX Transportation, Inc.

Ford Motor Company

Imperial Oil Limited

Ingersoll-Rand Company (f/k/a Clark Equipment Company) (n/k/a Trane Technologies

Company LLC)

Northern Indiana Public Service Company

Rockwell Automation (f/k/a Allen Bradley Corp. and Rockwell Intl. Corp.)

Tennessee Gas Pipeline Company

United States Steel Corporation (f/k/a USX Corporation)

#### Exhibit B – Form of Easement

#### **ACCESS AGREEMENT**

This Access Agreement is made this	day of	, 202_, by and between the
Town of Westville ("Grantor") and the Cam-Or	r Site Extende	ed Group ("Grantee").

#### WITNESSETH:

WHEREAS, Grantor is the owner of certain real property located in the Town of Westville, County of LaPorte, State of Indiana, which real property is depicted in Exhibit A ("Property");

WHEREAS, Grantee seeks access to the Property to perform certain environmental work under a Consent Decree with the United States of America, *United States and State of Indiana v. Alcoa Inc.*, et al., Civil Action No. 3:10-cv-532 in the United States District Court for the Northern District of Indiana, for the Cam-Or Superfund Site (hereinafter the "Consent Decree"), specifically, to complete the work identified on Exhibit A (the "Work"); and

WHEREAS, Grantor is willing to provide Grantee with access for the Work in accordance with the terms of this Access Agreement.

NOW, THEREFORE, for good and valuable consideration from Grantee to Grantor, receipt of which Grantor hereby acknowledges, the Grantor and the Grantee agree as follows:

- 1. Grantor shall allow the Grantee and its contractors and agents to enter the Property with all necessary materials and equipment at reasonable times and with reasonable prior notice to perform the Work.
- 2. This Access Agreement shall be effective when both parties have executed it as evidenced by their signatures below and shall remain in effect until Grantee has completed the Work.
- 3. The Grantee and its contractors shall make reasonable efforts to avoid unnecessary disruptions to Grantor's use of the Property and will cooperate with Grantor to minimize any such disruptions. At the end of the Work, the Grantee shall restore the Property to substantially the same condition that it was in immediately prior to the commencement of the Work to the extent that any changes to the Property were caused by the Grantee.
- 4. The Grantee shall hold harmless and indemnify Grantor from any and all claims by the Grantee or third-parties, including claims arising from this Access Agreement, for damages or compensation of any kind arising from the Grantee's or its agents' activities on the Property during performance of the Work.
- 5. Nothing in this Access Agreement is intended or shall be construed to be an admission by Grantor or Grantee of any law or fact, nor a waiver of any right, claim or defense, in any dispute,

proceeding or litigation regarding potential liability for environmental conditions in the area of the Cam-Or Superfund Site.

- 6. The interpretation and performance of this Access Agreement shall be governed by, and construed and enforced according to, the law of the State of Indiana.
- 7. If any provision of this Access Agreement, or the application of it to any person or circumstance, is found to be invalid, the remainder of the provisions of this Access Agreement, or the application of such provisions to persons or circumstances other than those to which it is found to be invalid, as the case may be, shall not be affected thereby.
- 8. Grantee shall secure and maintain, for the term of this Access Agreement, a comprehensive general liability insurance policy and an automotive liability insurance policy consistent with Paragraph 63 of the Consent Decree naming Grantor as an Additional Insured.
- 9. This Access Agreement and Settlement Agreement between the Grantor and Grantee dated \_\_\_\_\_\_, 2024 (which Settlement Agreement is incorporated herein by this reference), sets forth the entire agreement of the parties with respect to the subject matter hereof, and collectively supersede all other discussions, negotiations, understandings, or agreements relating thereto. If there is a conflict between the terms of this Access Agreement and the Settlement Agreement, the terms of the Settlement Agreement shall control

Gran	tor:
By:	Mechal Collint
Mic	(Signature)  Chael Albert, Town Council Pres.  (Printed Name & Title)
Gran	tee:
Ву:	
	(Signature)
	Kodi J. Verhalen
	Chairman, Cam-Or Site Extended Group

## Exhibit C - Groundwater Ordinance

[Attached Hereto]

## ORDINANCE Number 2023-9

AN AMENDED ENVIRONMENTAL RESTRICTIVE ORDINANCE OF THE COUNCIL OF THE TOWN OF WESTVILLE, INDIANA REGULATING THE INSTALLATION AND USE OF NEW GROUNDWATER WELLS AND THE USE OF GROUNDWATER WITHIN A PORTION OF THE TOWN OF WESTVILLE, INDIANA

WHEREAS, the Town of Westville previously passed Ordinance Number 2022-9 titled, "An Environmental Restrictive Ordinance of the Council of the Town of Westville, Indiana Regulating the Installation and Use of New Groundwater Wells and the Use of Groundwater Within a Portion of the Town of Westville, Indiana" with Exhibits. However, the Exhibits have changed, thus the Town of Westville desires to pass this "Amended Environmental Restrictive Ordinance of the Council of the Town of Westville, Indiana Regulating the Installation and Use of New Groundwater Wells and the Use of Groundwater Within a Portion of the Town of Westville, Indiana" with updated Exhibits. Otherwise the text of this Amended Ordinance remains the same as Ordinance Number 2022-9.

BACKGROUND: Groundwater within a portion of the Town of Westville, Indiana, is contaminated, or is adjacent to groundwater that has been contaminated, as a result of historic industrial activities at property formerly owned and operated by Cam-Or, Inc. ("Cam-Or Property"). The Cam-Or Property is located on State Road 2, west of the intersection of U.S. Highway 421 in the Town of Westville, Indiana. The Cam-Or Property is further identified as consisting of State Parcel Identification Numbers ("PINs") 46-09-29-226-004.000-028, 46-09-29-226-005.000-028, 46-09-29-226-001.000-028, and 46-09-29-226-002.000-028.

The Cam-Or Property, and property where contamination has migrated, became a National Priorities List ("NPL") Superfund site referred to as the Cam-Or Superfund Site ("Site") in 1998. The Site is being remediated by Settling Work Parties with oversight by the U.S. Environmental Protection Agency ("U.S. EPA") and the Indiana Department of Environmental Management ("IDEM") as required by a consent decree for Remedial Design/Remedial Action entered on March 28, 2011, in the United States District Court for the Northern District of Indiana in the case entitled *United States and State of Indiana v. Alcoa, Inc., et al.*, Case No. 3:10-cv-00532, ("Consent Decree"). Information regarding the Site may be found on the IDEM's Virtual File Cabinet website at <a href="https://vfc.idem.in.gov">https://vfc.idem.in.gov</a> under Agency Interest ID number 32885 which provides access to view all IDEM Cam-Or documents or enter 7500068 in the Full Text Search field to view only Cam-Or Superfund documents.

This Ordinance seeks to control the use of groundwater that has been contaminated by hazardous substances within the Town of Westville. It seeks to protect human health by restricting unacceptable exposure to hazardous substances, contaminants, and pollutants in the groundwater. The Town Council has the authority to enact such an Ordinance pursuant to Indiana Code ("IC") §36-1-2-4.7.

- DEFINED TERMS As used in this Ordinance, terms shall have the following meanings:
  - a. "Subject Area" shall mean the real property depicted in Exhibit A and more specifically defined and described by State PINs in Exhibit B.
  - b. "Effective Date" shall mean the date that this Ordinance is enacted.
  - c. "Existing Water Well" shall mean a Water Well located in the Subject Area in existence on or before the Effective Date, including a Water Well in existence on or before the Effective Date which came to be within the Subject Area after the Effective Date.
  - d. "Groundwater Sample Results" means groundwater sampling performed by the Settling Work Parties in accordance with the Consent Decree or groundwater sampling performed by an Owner in accordance with a U.S. EPA-approved quality assurance plan and by a U.S. EPA-certified laboratory.
  - e. "Owner" shall mean the holder of an interest in real estate in the Subject Area that has an Existing Water Well.
  - f. "Prohibited Water Well" shall mean: (1) any Water Well located in the Subject Area installed after the Effective Date, or (2) any Existing Water Well contaminated by Site hazardous substances, pollutants or contaminants above the Site Specific Groundwater Cleanup Levels and that has not been properly closed per 312 Indiana Administrative Code ("IAC") 13-10-2.
  - g. "Settling Work Parties" shall mean those parties identified as Defendants in the Consent Decree.
  - h. "Site Specific Groundwater Cleanup Levels" for groundwater chemicals of concern were established as a result of the U.S. EPA's detailed Record of Decision, issued in June 2008. The Site Specific Groundwater Cleanup Levels are provided at Table L-4 in the June 2008 Record of Decision and were incorporated by reference in the Consent Decree and its statement of work at Appendix B, to identify the commitments of the Settling Work Parties thereunder, as modified by the Settling Work Parties' Pre-Design Investigation Report reviewed and approved via letter dated October 12, 2021. The Site Specific Groundwater Cleanup Levels, as modified consistent with the Appendix B to the Consent Decree through the background studies, are provided in Exhibit C to this Ordinance and may be updated after adoption of this Ordinance in accordance with Section 8 of this Ordinance.

- "Variance Well" shall mean any well that would otherwise be a Prohibited Water Well but for receiving a variance from the Town of Westville consistent with Section 2 of this Ordinance.
- j. "Water Well" shall mean any encased excavation that derives water from below ground surface intended to supply water for any use. The term Water Well does not include dewatering wells for remediation cleanup projects, or wells installed for the purpose of environmental investigation or monitoring.

APPLICABILITY: This Ordinance applies only to the Subject Area.

PURPOSE: Adoption of an environmental restrictive ordinance by the Town of Westville is necessary in order to protect the public health and safety of residents living in the Subject Area to ensure that no person withdraws, consumes, or otherwise uses or exposes others to contaminated groundwater.

AUTHORITY: The Council of the Town of Westville, as the legislative body of a municipal corporation, may adopt an environmental restrictive ordinance as defined in IC §36-1-2-4.7 and §13-11-2-71.2 that limits, regulates, or prohibits withdrawal, human consumption, and any other use of groundwater.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Town of Westville, as follows:

- No person, including, but not limited to, any corporation, partnership or association, shall allow the installation of, drilling, or otherwise installing of a new Water Well, or modify or cause to be modified an Existing Water Well, as defined in this Ordinance, within the Subject Area after the Effective Date. A variance to this prohibition in Section 2 of this Ordinance may be requested in writing for a modification of an Existing Water Well located within the Subject Area but also located outside the Buffer identified on Exhibit A; provided, however, any such request shall include sampling data that demonstrates that each contaminant is below the Site Specific Groundwater Cleanup Level listed in Exhibit C. Such variance request shall be submitted by Owner to the Town of Westville and shall be subject to written approval by the U.S. EPA and IDEM in addition to the Town of Westville. If such variance is approved by the Town of Westville, U.S. EPA, and IDEM, the Owner of the Prohibited Water Well receiving said variance ("Variance Well") shall then be subject to the Existing Water Well provisions of this Ordinance.
- 3. PROHIBITIONS AGAINST USE OF EXISTING WATER WELLS WITHIN THE SUBJECT AREA No person, including, but not limited to, any corporation, partnership or association, shall operate an Existing Water Well within the Subject Area to withdraw, consume, or otherwise use groundwater unless the Owner submits to the Town of Westville, within 90 days of the Effective Date of this Ordinance, and continues to annually submit, Groundwater Sample Results from the Existing Water Well that demonstrate each contaminant is

below the Site Specific Groundwater Cleanup Level listed in the Table in Exhibit C. If Groundwater Sample Results for an Existing Water Well indicate any contaminant levels above Site Specific Groundwater Cleanup Levels, then, within 180 days of the Owner's receipt of such sample results, the Owner – or if the Owner submits a written request in compliance with Section 7 of this Ordinance to the Settling Work Parties and enters into a written agreement with the Settling Work Parties that also provides access to the Settling Work Parties, IDEM, and EPA for the purpose of closing the well, then the Settling Work Parties – shall close the Existing Water Well per 312 IAC 13-10-2. Failure to close the Existing Water Well within 180 days of the receipt of any Groundwater Sample Results above the Site Specific Groundwater Cleanup Levels, causes the well to be a Prohibited Water Well and subjects the Owner to enforcement under Section 4 of the Ordinance until the conditions are corrected.

- the Town of Westville is authorized to enforce this Ordinance and to collect any fines generated as a result of violations of this Ordinance. Each day that a violation continues or remains uncured shall constitute a separate offense. Violations of this Ordinance shall be punishable by a fine not to exceed Two thousand Five Hundred (\$2500.00) per day. Each day after the Effective Date that a Prohibited Water Well remains on a property in the Subject Area is a continuing violation until the Prohibited Water Well is properly closed pursuant to 312 IAC 13-10-2. No enforcement remedy is a prerequisite or a bar to any other remedy. Any enforcement remedy further does not relieve the user of liability for any violation occurring before or after the implementation of any respective enforcement remedy. The Settling Work Parties shall not be subject to any fines under this Section if the Owner fails to close the Existing Water Well or notify, and enter into any necessary agreement with, the Settling Work Parties consistent with Section 3 of the Ordinance.
- 5. GROUNDWATER SAMPLING To the extent that the Settling Work Parties are relying on this Ordinance as part of any institutional control plan required by the Consent Decree or consistent with any agreement regarding the Site and the Consent Decree that they may enter into with the Town of Westville, the Settling Work Parties have agreed to conduct groundwater sampling and provide Groundwater Sample Results for Owners who request groundwater sampling. Such sampling shall not be required of the Settling Work Parties more often than annually for an Existing Water Well. The Settling Work Parties also shall provide technical support to the Town of Westville in the collection of data from Owners and sending the documentation to IDEM and EPA.
- 6. IDEM AND U.S. EPA NOTIFICATION The Clerk-Treasurer of the Town of Westville is hereby directed to provide IDEM, and copies to U.S. EPA, the written notice required pursuant to IC § 36-1-6-11 within thirty (30) days after passage of this Ordinance. The IDEM will provide the Town with written notice, pursuant to IC 13-25-5-8.5(f), if IDEM relies on this Ordinance as part of an approved risk-based remediation proposal conducted under IC 13-22; IC 13-23; IC 13-24; IC 13-25-4; or IC 13-25-5. If IDEM provides such notice to the Town, then the Clerk-Treasurer shall also provide IDEM written notice and copies to U.S. EPA, not later than sixty (60) days before any future amendment or repeal of this Ordinance; and with written notice not later than thirty (30) days after any such amendment or repeal of this Ordinance. The Town of Westville shall also provide, on an annual basis, IDEM and U.S.

EPA with copies of Existing Groundwater Wells Groundwater Sample Results. These written notices shall be mailed or delivered to the following addresses:

IDEM, Office of Land Remediation Services Branch Attn: Branch Chief IGCN - Suite 1101 100 N. Senate Avenue Indianapolis, IN 46204-2251

Remedial Response Branch
Superfund and Emergency Response Division
Attn: Cam-Or NPL Site, Westville, IN
U.S. EPA Region 5 C-6J
77 W. Jackson Boulevard
Chicago, IL 60604

Office of Regional Counsel Attn: Cam-Or NPL Site, Westville, IN U.S. EPA Region 5 C-14J 77 W. Jackson Boulevard Chicago, IL 60604

7. OTHER NOTIFICATIONS – The Clerk-Treasurer of the Town of Westville will also provide the Settling Work Parties with written notice not later than sixty (60) days before any future amendment or repeal of this Ordinance; and written notice not later than thirty (30) days after any such amendment or repeal of this Ordinance. The Town of Westville shall also provide the Settling Work Parties with copies of Groundwater Sample Results taken at Existing Water Wells on an annual basis. Written notices under this section or written requests under Section 3 of the Ordinance shall be mailed or delivered to the following address by a method that provides delivery confirmation, or any revised address provided in writing by the Settling Work Parties or their successors:

Taft Service Solutions Corp. c/o Cam-Or Superfund Site Extended Group One Indiana Square, Suite 3500 Indianapolis, Indiana 46204

Specific Groundwater Cleanup Levels the Settling Work Parties are required to achieve under the Consent Decree. In consultation with the Council of the Town of Westville and the Settling Work Parties, U.S. EPA and IDEM may submit written update(s) to the Table of Hazardous Substances, Pollutants or Contaminants which add(s) or remove(s) any Chemical of Concern or increase(s) or decrease(s) a corresponding Cleanup Level or Basis description. Any U.S. EPA and IDEM written update to Exhibit C shall be incorporated into and made fully enforceable

under this Ordinance only if such update is completed in accordance with paragraph 13 of the Consent Decree. If any U.S. EPA and IDEM written update to **Exhibit C** is not incorporated into and made fully enforceable under this Ordinance, this Ordinance shall no longer be protective of human health and the environment and no longer be considered part of an approved risk-based remediation proposal conducted under IC 13-22; IC 13-23; IC 13-24; IC 13-25-4; or IC 13-25-5.

- 9. AMENDMENTS This Ordinance, including modifications to the Subject Area described in Exhibit A and Exhibit B, may be amended by the Council of the Town of Westville subject to the notification requirements contained in Section 6 and Section 7. Amendments to the Subject Area may also be requested annually by the U.S. EPA and IDEM. All amendments to the Ordinance are subject to prior written approval by the U.S. EPA and IDEM, in consultation with the Settling Work Parties and the Town of Westville. If amended without the prior written approval of IDEM and U.S. EPA, this Ordinance shall no longer be protective of human health and the environment and no longer be considered part of an approved risk-based remediation proposal conducted under IC 13-22; IC 13-23; IC 13-24; IC 13-25-4; or IC 13-25-5.
- 10. EFFECT This Ordinance supersedes the provisions of any and all written or unwritten ordinances and policies of the Town of Westville that are in conflict with the restrictions described herein. This Ordinance shall be in full force and effect from and after its passage by the Council of the Town of Westville, and its publication, to the extent required by law.
- 11. SEVERABILITY If any provision of this Ordinance or its application to any person or entity under any circumstances is invalid as determined by a court of competent jurisdiction, such determination shall not affect the validity of the Ordinance as a whole or any portion not deemed invalid.

INTRODUCED, FILED AND APPROVED on the first reading by a vote of in favor and opposed on the day of
Town of Westville, Indiana  Mike Albert, President  Deborah Kelly  James Bechinske, Vice President
Olga Pecanac
Nate Burnett

Zin Mer

ATTEST:

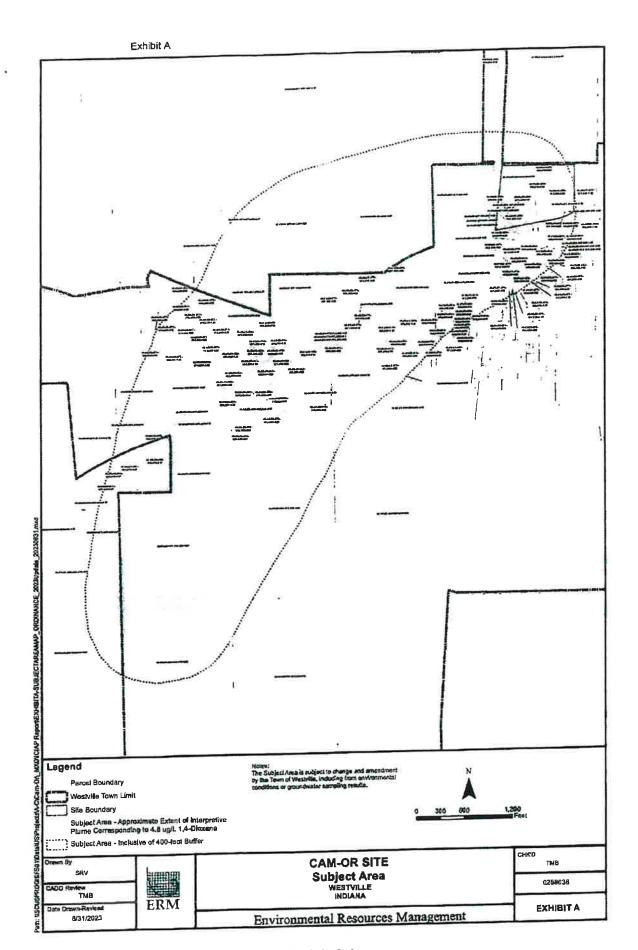


Exhibit C-9

Subject Area Parcel Identification Numbers

	a Taura of Worndille	
Subject Area Parcels Located With	46-09-29-227-003.000-028	46-09-29-277-004.000-028
46-09-20-400-004.000-028	46-09-29-228-001.000-028	46-09-29-227-005.000-028
46-09-29-151-002.000-028	46-09-29-228-007.000-028	46-09-29-227-007.000-028
46-09-29-152-002.000-028	46-09-29-228-010.000-028	46-09-29-227-008.000-028
46-09-29-152-003.000-028	46-09-29-228-011.000-028	46-09-29-227-009.000-028
46-09-29-152-004.000-028	46-09-29-229-001.000-028	46-09-29-227-010.000-028
46-09-29-153-001.000-028	46-09-29-229-004.000-028	46-09-29-280-001.000-028
46-09-29-153-002.000-028	46-09-29-229-005.000-028	46-09-29-300-001.000-028
46-09-29-153-004.000-028	46-09-29-229-006.000-028	46-09-29-300-003.000-028
46-09-29-153-005.000-028	46-09-29-229-009.000-028	46-09-29-300-005.000-028
46-09-29-153-006.000-028	46-09-29-230-002.000-028	46-09-29-300-006.000-028
46-09-29-153-007.000-028	46-09-29-231-003.000-028	46-09-29-300-007.000-028
46-09-29-153-008.000-028	46-09-29-231-004.000-028	46-09-29-300-008.000-028
46-09-29-154-001.000-028	46-09-29-231-005.000-028	46-09-29-300-009.000-028
46-09-29-154-002,000-028	46-09-29-231-006.000-028	46-09-29-300-010.000-028
46-09-29-155-001.000-028	46-09-29-232-001.000-028	46-09-29-300-011.000-028
46-09-29-155-002.000-028	46-09-29-232-002.000-028	46-09-29-300-012.000-028
46-09-29-155-003.000-028	46-09-29-232-003.000-028	46-09-29-300-013.000-028
46-09-29-155-004.000-028	46-09-29-232-004.000-028	46-09-29-300-015.000-028
46-09-29-176-001.000-028	46-09-29-232-005.000-028	46-09-29-300-016.000-028
46-09-29-176-002.000-028	46-09-29-233-001.000-028	46-09-29-505-003.000-028
46-09-29-176-003.000-028	46-09-29-233-002.000-028	46-09-30-276-008.000-028
45-09-29-176-004.000-028	46-09-29-233-003.000-028	45-09-30-276-009.000-028
46-09-29-176-005,000-028	46-09-29-233-005.000-028	46-09-30-277-013.000-028
46-09-29-176-006.000-028	46-09-29-233-006.000-028	46-09-30-277-014.000-028
46-09-29-176-007.000-028	46-09-29-251-003.000-028	46-09-30-277-015.000-028
46-09-29-176-008.000-028	46-09-29-251-004.000-028	46-09-30-277-016.000-028
46-09-29-176-009.000-028	46-09-29-251-005.000-028	46-09-30-277-017.000-028
46-09-29-176-010.000-028	46-09-29-252-003.000-028	46-09-30-277-018.000-028
46-09-29-176-011.000-028	46-09-29-252-004.000-028	45-09-30-277-019.000-028
46-09-29-176-012.000-028 46-09-29-177-001.000-028	46-09-29-252-005.000-028	46-09-30-277-020,000-028
46-09-29-177-002.000-028	46-09-29-252-006.000-028	46-09-30-277-022.000-028
46-09-29-177-003.000-028	46-09-29-252-008.000-028	46-09-30-278-004.000-028
46-09-29-178-002.000-028	46-09-29-252-009.000-028	46-09-30-278-005.000-028
46-09-29-178-004.000-028	46-09-29-252-012.000-028	46-09-30-278-006.000-028
46-09-29-178-005.000-028	46-09-29-253-001.000-028	46-09-30-400-003.000-028
46-09-29-178-005.000-028	46-09-29-276-001.000-028	46-09-30-400-007.000-028
46-09-29-178-007.000-028	46-09-29-276-002.000-028	46-09-30-400-008.000-028
46-09-29-201-001.000-028	46-09-29-276-003.000-028	46-09-30-400-009.000-028
46-09-29-202-001.000-028	46-09-29-276-004.000-028	46-09-30-400-011,000-028
46-09-29-202-002.000-028	46-09-29-276-005.000-028	46-09-30-400-013.000-028
46-09-29-226-001.000-028	46-09-29-276-006.000-028	46-09-30-400-021.000-028
46-09-29-226-002.000-028	46-09-29-276-007.000-028	46-09-30-400-023.000-028
46-09-29-226-003.000-028	46-09-29-276-008.000-028	46-09-30-400-040.000-028
46-09-29-226-004.000-028	46-09-29-277-001.000-028	46-09-30-506-001.000-027
46-09-29-226-005.000-028	45-09-29-277-002.000-028	46-09-31-200-004.000-028
46-09-29-226-007.000-028	46-09-29-277-003.000-028	45-09-32-100-003.000-028
40.03.13.120		
Subject Area Parcels Located Outs	ide Town of Westville Boundary(1):	
	46-09-29-151-001.000-027	46-09-30-400-035,000-027
46-09-20-300-005.000-027	46-09-30-226-005.000-027	46-09-30-400-036.000-027
46-09-20-300-006.000-027	46-09-30-400-004.000-027	46-09-30-400-037.000-027
46-09-20-400-002,000-027	46-09-30-400-005.000-027	46-09-30-400-038.000-027
46-09-29-101-001.000-027	46-09-30-400-020.000-027	46-09-31-200-002.000-027
46-09-29-101-002.000-027	46-09-30-400-020.000-027	-
46-09-29-126-001.000-027	40-03-30-30-037:000 42.	

(1) The Town of Westville's authority to enforce the Environmental Restrictive Ordinance can be found in Ind. Code § 36-1-3-1 to -9; Ind. Code § 36-7-4-205(e); and Ind. Code § 36-8-2-4.

Exhibit C Site-Specific Groundwater Cleanup Levels

Constituent of Concern	Cleanup Level (µg/L)	Basis
Groundwater - Residential Scenario		
Benzene	5	MCL
cis-1,2-Dichloroethene	70	MCL
CIS-1,2-DictionOctione	5	MCL
Dichloromethane	6.9	Risk
Tetrahydrofuran	200	MCL
1,1,1-Trichloroethane	5	MCL
Trichloroethene	2	MCL
Vinyl Chloride		
	4.8	Risk
1,4-Dioxane	5	Reporting Limit
bis(2-Chloroethyl)ether	6	MCL
bis(2-Ethylhexyl)phthalate	0	MCL
Pentachlorophenol	<b>1</b>	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	10	MCL
Arsenic	3,118	HQ = 1
Iron	3,116	

#### Notes and Abbreviations

MCL - Maximum Contaminant Level

HQ - Hazard Quotient

μg/L - micrograms per liter

Risk - based on Cam-Or Site risk assessments included in the May 4, 2007, Remedial Investigation Report: a) Human Health Risk Assessment (Appendix R): Indiana Department of Environmental Management (IDEM) Virtual file Cabinet (VFC) document #34051527, pages 1,092 to 1,713 of 2,381), and b) Ecological Risk Assessment (Appendix S), VFC document #34051527, pages 1,714 to 2,069 of 2,381).

Cleanup levels from Record of Decision, as modified by an evaluation of background concentrations, as approved by USEPA on October 12, 2021.

#### Exhibit D - Proposed Notice

On December 13, 2022, the Town of Westville adopted Ordinance #2022-9, which places restrictions on private water wells (this does not impact those individuals receiving water via the Town of Westville municipal water system) within a portion of the Town. This Ordinance is directly related to the former waste oil re-refinery known as the Cam-Or Site (Site). The Site is located on State Road 2, west of its intersection with U.S. Highway 421. The Cam-Or Site Group is a collection of companies that have voluntarily been addressing the Site and impacted groundwater since 2008 in accordance with a USEPA cleanup plan. Ordinance #2022-9 was amended on October 10, 2023, to revise the Exhibits to the Ordinance.

You can obtain a copy of Ordinance #2022-9 on the Town of Westville's website at www.westville.us or by contacting Lori Hunt at the Town of Westville via the contact information below.

If you have a private water well in the Ordinance area and have never had it tested, you are encouraged to work with the Cam-Or Site Group to have it tested. You may contact the Cam-Or Site

Group to make a request via the contact information below.

Town of Westville	Lori Hunt		westville.townhall@westville.us.email
Cam-Or Site Group	Bethany Dale	513.772.7903	Bethany.dale@etc-online.com

#### RESOLUTION NO. 2024-2

# SRF LOAN PROGRAM SIGNATORY AUTHORIZATION RESOLUTION

Whereas, the **TOWN OF WESTVILLE** of Westville, Indiana, (the "Participant") has plans for a drinking water infrastructure improvement project to meet State and Federal regulations and the Participant intends to proceed with the construction of such project:

Now, therefore, be it resolved by the Town Council, the governing body of the Participant, that:

- 1. Michael Albert, President, Westville Town Council, be authorized to make application for a State Revolving Fund Loan ("SRF Loan") and provide the SRF Loan Program such information, data and documents pertaining to the loan process as may be required, and otherwise act as the authorized representative of the Participant; and
- 2. The Participant agrees to comply with State and Federal requirements as they pertain to the SRF Loan Program; and
- 3. Two certified copies of this Resolution be prepared and submitted as part of the Participant's Preliminary Engineering Report.

Adopted and Passed by the Town Council of Westville, Indiana, this Fourteenth (14th) day of May, of 2024.

Town Council, Town of Westville, Indiana

Michael Albert, President

James Bechinske, Vice-President

Leann Deal, Member

Deborah Kelly, Member

Olga Pecanac Member

est: \_\_\_\_

on Hunt Clark Transurer

#### RESOLUTION NO. 2024-3

## SRF LOAN PROGRAM PER ACCEPTANCE RESOLUTION

Whereas, the Town Council of The Town of Westville, Indiana, has caused a Preliminary Engineering Report ("PER"), dated March, 2024, to be prepared by the consulting firm of McMahon Associates, Inc.; and

Whereas, said PER has been presented to the public at a public hearing held on May 14, 2024, at Town of Westville Town Hall, for public comment; and

Whereas, the Town of Westville Town Council finds that there was not sufficient evidence presented in objection to the recommended project in the PER.

Now, therefore be it resolved that:

- 1. The PER dated March, 2024 be approved and adopted by the Town of Westville Town Council; and
- 2. Said PER be submitted to the State Revolving Fund Loan Program for review and approval.

Adopted and Passed by the Town Council of The Town of Westville, Indiana, this Fourteenth (14th) day of May, of 2024.

Town Council, Town of Westville, Indiana

Michael Albert, President

James Bechinske, Vice President

Leann Deal, Member

Deborah Kelly, Member

Olga Peganac, Member

Attest:

Lori Hunt Clerk Treasurer

#### ORDINANCE No.: 2024-6

# AN ORDINANCE OF THE TOWN COUNCIL OF WESTVILLE, LAPORTE COUNTY, INDIANA, AMENDING ORDINANCE 2024-3, AN ORDINANCE THAT AMENDED SALARY ORDINANCE 2023-11.

WHEREAS, on March 12<sup>th</sup>, 2024 the Town Council of the Town of Westville, LaPorte County, Indiana (the "Town Council") adopted Ordinance No. 2024-3 entitled "An Ordinance of the Town Council of Westville, Laporte County, Indiana, Amending Ordinance No. 2023-11 Entitled "Salary Ordinance for the Year 2024".

WHEREAS, Ordinance No. 2024-3 states the fund that the part-time police officers of the Town of Westville, LaPorte County, Indiana (the "Town) are to be paid from in 2024; and

WHEREAS, the Town Council is desirous of adopting this Ordinance to amend Ordinance 2024-3 to change the fund of which the part-time police officers are to be paid.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF WESTVILLE, LAPORTE COUNTY, INDIANA, THAT ORDINANCE 2024-3 SHALL BE AMENDED TO READAS FOLLOWS:

Section 1. Page 1 of Ordinance No. 2024-3 is hereby revised and amended to state as follows:

GENERAL FUND Police Department

Part-time police officer pay will be removed from the PUBLIC SAFETY LIT FUND and it will be added to the GENERAL FUND effective May 5<sup>th</sup>, 2024.

- Section 2. Except as expressly modified by this Ordinance all other parts or provisions of Ordinance 2024-3 shall remain in full force and effect.
- Section 3. If any portion of this Ordinance shall be held invalid or unconstitutional by any court or competent jurisdiction, such decision will not affect any other portion or provision of this Ordinance.
- Section 4. All Ordinances or parts of Ordinances inconsistent with this Ordinance are hereby repealed to the extent of such inconsistency. It is provided, however, that such repeal shall be only to the extent of such inconsistency, and in all other respects the Ordinances or parts of ordinances are hereby ratified, reestablished, and confirmed.
- Section 5. This Ordinance shall be in full force and effect from and after its adoption and any procedures required by law.

Section 6. All of which is Ordained by the Town Council of the Town of Westville, LaPorte County, Indiana by a vote of 5-0 of all members present and voting this 14-12 day of May, 2024.

#### WESTVILLE TOWN COUNCIL

BY:

l No. 6

ATTEST:

Lori Hunt, Clerk-Treasurer of the Town

Of Westville, Indiana