

Board of Selectmen Meeting
Notice & Agenda
May 27, 2020

Notice is hereby given that the Westport Board of Selectmen, Traffic Authority and Water Pollution Control Authority will hold a public meeting on Wednesday, May 27, 2020 at 9:00 a.m. Pursuant to the Governor's Executive Order No. 7B, there is no physical location for this meeting. It will be held electronically, live streamed on www.westportct.gov, and broadcast on Westport's Optimum Government Access Channel 79 and Frontier Channel 6020. Emails to the Board of Selectmen prior to the meeting may be sent to selectman@westportct.gov. Comments to be read during the public comment portion of the meeting may be emailed to BOScomments@westportct.gov. We will use our best efforts to read public comments if they are received during the public comment period, include your name and are brief; no longer than 3 minutes. Agenda to include but not be limited to the following (subject to revision):

1. To take such action as the meeting may determine to approve the minutes of the Board of Selectmen's Public Meeting of May 13, 2020.
2. To take such action as the meeting may determine to approve the request for a waiver of the Westport Policy on Encroachments on Town Property as it relates to a Belgian block apron and stone wall located within the town right of way at property known as 192 Cross Highway.
3. To take such action as the meeting may determine to approve the request for a waiver of the Westport Policy on Encroachments on Town Property as it relates to the location of a dry well, leaching field and a fence located on Town property adjacent to property known as 22 Vista Terrace.
4. To take such action as the meeting may determine, upon the recommendation of the Audit Manager, to approve the Engagement Letter between the Town of Westport and Blum Shapiro & Company, P.C. as it relates to the June 30, 2020-year end audit.
5. To take such action as the meeting shall determine, to approved the award of contract for Bid #20-996T, Myrtle Ave Sidewalk Improvements, in accordance with the qualified bid results of May 21, 2020, and upon the recommendation of the Director of Public Works.
6. Acting in its capacity as the Water Pollution Control Authority, to take such action as the meeting may determine to approve the proposed minimal sewer use charge of \$350.00 per assessed property, and a rate of \$6.40 per hundred cubic feet, due and payable July 1, 2020, which shall be applicable to the 2018-2019 fiscal year.

James S. Marpe
First Selectman

It is the policy of the Town of Westport that all Town-sponsored public meetings and events are accessible to people with disabilities. If you need assistance in participating in a meeting or event due to a disability as defined under the Americans with Disabilities Act, please contact Westport's ADA Coordinator at 203-341-1043 or eflug@westportct.gov at least three (3) business days prior to the scheduled meeting or event to request an accommodation.

1. To take such action as the meeting may determine to approve the minutes of the Board of Selectmen's Public Meeting of May 13, 2020.

Board of Selectmen Meeting
May 13, 2020
DRAFT MINUTES

The Westport Board of Selectmen, Traffic Authority and Water Pollution Control Authority held a public meeting on Wednesday, May 13, 2020 at 9:00 a.m. Pursuant to the Governor's Executive Order No. 7B, there was no physical location for this meeting. It was held electronically, live streamed on www.westportct.gov, and broadcast on Westport's Optimum Government Access Channel 79 and Frontier Channel 6020. In attendance were Jim Marpe, Jennifer Tooker, Melissa Kane, Eileen Flug, Eileen Zhang, Elaine Daignault, John Broadbin, presenters as noted in minutes, and Eileen Francis, recording secretary.

<https://view.earthchannel.com/PlayerController.aspx?&PGD=westportct&eID=1006>

MINUTES

1. Jen Tooker presented Item #1. Melissa Kane requested a revision (delete sentence in Item #2). It was so noted and reflected in final approved minutes for the meeting. Upon motion by Melissa Kane, seconded by Jim Marpe and passing by a vote of 3-0, it was:

RESOLVED, that the minutes of the Board of Selectmen's Public Meeting and the Water Pollution Control Authority's Public Meeting of April 22, 2020, as revised, are hereby APPROVED.

APPROVE LEASE BETWEEN THE TOWN OF WESTPORT AND THE PARENT CHILD CENTER, INC. FOR 90 HILLSPPOINT ROAD

2. Chair of the Selectman's Real Property Committee Helen Garten and Assistant Town Attorney Eileen Flug presented Item #2. Ms. Garten described the terms of the lease and noted that it had been approved by the Board of Finance and the Planning and Zoning Commission. Upon motion by Jim Marpe, seconded by Melissa Kane and passing by a vote of 3-0, it was:

RESOLVED, that the Lease between the Town of Westport and The Parent Child Center, Inc. for town property known as 90 Hillspoint Road is hereby APPROVED.

APPROVED DOCUMENTS AND RESOLUTION ASSOCIATED WITH THE FY 2020-2021 CT DEPARTMENT OF HOUSING CDBG GRANT APPLICATION

3. Human Services Director Elaine Daignault and Human Services Finance Representative Susan Stefenson presented Item #3. Ms. Daignault described the grant, the amount requested, and the services that the grant funding will provide. She made note of the previous years' grants that the Town has administered, and continues to administer for the diversionary housing program for Fairfield County. Ms. Daignault read the full resolution into the record for purposes of certification. Mr. Marpe left the meeting for a brief time and the vote continued with two board members present. Upon motion by Melissa Kane, seconded by Jennifer Tooker and passing by a vote of 2-0, the following Resolution was APPROVED.

WHEREAS, Federal monies are available under the Connecticut Small Cities Community Development Block Grant Program, administered by the State of Connecticut, Department of Housing pursuant to Public Law 93 -3 83, as amended; and,

WHEREAS, pursuant to Chapter 127c, and Part VI of Chapter 130 of the Connecticut General Statutes, the Commissioner of Housing is authorized to disburse such Federal monies to local municipalities; and,

WHEREAS, it is desirable and in the public interest that the TOWN OF WESTPORT, CT make application to the State for \$500,000.00 and to execute an Assistance Agreement therefore, should one be offered.

NOW, THEREFORE, BE IT RESOLVED BY THE WESTPORT BOARD OF SELECTMAN

1. That it is cognizant of the conditions and prerequisites for State Assistance imposed by Part VI of Chapter 130 of The Connecticut General Statutes; and,

2. That the filing of an application by the TOWN OF WESTPORT in an amount not to exceed \$500,000.00 is hereby approved, and that the DEPARTMENT OF HUMAN SERVICES OF WESTPORT is hereby authorized and directed to file such Application with the Commissioner of the Department of Housing, to provide such additional information, to execute such other documents as may be required by the Commissioner, to execute an Assistance Agreement with the State of Connecticut for State financial assistance if such an Agreement is offered, to execute any amendments, rescissions, and revisions thereto, and to act as the authorized representative of the TOWN OF WESTPORT, CT.

Mr. Marpe re-joined the meeting after the previous vote.

APPROVE AWARD OF CONTRACT RFP#20-994T TO INSALCO CORPORATION

4. Public Works Deputy Director John Broadbin and CMS Building Committee Consultant Sue Chipouras presented Item #4. Mr. Broadbin provided a description of the types of furniture and equipment that were included in the RFP as well as the RFP process that resulted in the award of the bid to Insalco. Mr. Broadbin also provided an update to the construction progress at Coleytown, particularly as it related to the effects of the COVID-19 pandemic. Upon motion by Jim Marpe, seconded by Melissa Kane and passing by a vote of 3-0, it was:

RESOLVED, that the Award of Contract RFP #20-994T (Coleytown Middle School: Furniture, Fixtures and Equipment) to Insalco Corporation in the amount of \$257,492.82 is hereby APPROVED.

The Board approved a motion to amend the agenda and hear Item #7 immediately following Item #4.

APPROVE AWARD OF CONTRACT RFP #20-997T TO NORTHEAST COMMUNICATIONS & ELECTRICAL, LLC.

REVISION – Item #7 added 05-08-2020

7. Public Works Deputy Director John Broadbin and CMS Building Committee Consultant Sue Chipouras presented Item #4. Mr. Broadbin described the electrical work that was required for the project. Ms. Kane requested clarification on the work guarantee. Ms. Chipouras responded that all construction and sub-contractor work has a one-year guarantee. Upon motion by Jim Marpe, seconded by Melissa Kane and passing by a vote of 3-0, it was:

RESOLVED, that the Award of Contract RFP #20-997T (Coleytown Middle School: Information Technology Work) to Northeast Communications & Electrical, LLC in the amount of \$78,447.01 is hereby APPROVED.

APPROVE MICROSOFT ENTERPRISE VOLUME LICENSING AGREEMENT BETWEEN THE TOWN OF WESTPORT AND MICROSOFT CORPORATION

5. IT Director Eileen Zhang presented Item #5. Ms. Zhang described the annual contract. This was the third year of a three-year term; the costs are favorable because it is part of the State's consortium with Microsoft products. Upon motion by Melissa Kane, seconded by Jim Marpe and passing by a vote of 3-0, it was:

RESOLVED, that the Microsoft Enterprise Volume Licensing Agreement between the Town of Westport and Microsoft Corporation is hereby APPROVED, subject to final approval from the Town Attorney's Office.

APPROVE GOLD MAINTENANCE AGREEMENT BETWEEN THE TOWN OF WESTPORT AND WEISSCO POWER, LLC

6. IT Director Eileen Zhang presented Item #5. Ms. Zhang noted that the agreement was for an additional year and there was no price increase. This UPS equipment is associated with the Police and Fire Departments. Town Attorney Eileen Flug Stated that it passed legal review. Upon motion by Jim Marpe, seconded by Melissa Kane and passing by a vote of 3-0, it was:

RESOLVED, that the Gold Maintenance Agreement between the Town of Westport and Weissco Power LLC for the maintenance of uninterrupted power supply equipment is hereby APPROVED.

ADJOURNMENT

Upon motion by Melissa Kane, seconded by Jim Marpe and passing by a vote of 3-0, the meeting adjourned at 10:15 AM

Eileen Francis, Recording Secretary

2. To take such action as the meeting may determine to approve the request for a waiver of the Westport Policy on Encroachments on Town Property as it relates to a Belgian block apron and stone wall located within the town right of way at property known as 192 Cross Highway.

ENCROACHMENT WAIVER REQUEST
192 CROSS HIGHWAY
BOARD OF SELECTMEN AGENDA 05-27-2020

DATE		COMMENTS
11-18-2019		200 check + envelopes received
12-19-2019		Back up Documents received
12-19-2019		Sent to Departments
01-05-2020		Updated request, including Belgian block apron + site plan received
05-18-2020	PUB WORKS	Per attached letter (recommend approval) K Wilberg
12-20-2019	FIRE	See attached letter (no objections) FMO Nate Gibbons
12-23-2019	POLICE	The Westport Police Department has no objection to this application. Staff Corporal Alan D'Amura
12-19-2019	CONSERV ATION	Wetlands exist to the rear of the property at 192 Cross Highway. The Conservation Department issued Permit #AA, WPL/E-10935-19 for a driveway expansion on December 5, 2019 which added a pull-over area and a second curb-cut onto Cross Hwy, while eliminating the circular driveway design. No impact to the wetland was found and the permit was issued by staff. Similarly, the stonewall that aligns the road in the Town right-of-way, has no impact to on-site wetland and therefore, this office has no objection to the encroachment waiver request. Thank you for the opportunity to comment. Alicia Mozian Conservation Director
12-20-2019	P&Z	No objections from P&Z, provided: The wall is less than 8-feet in height and therefore not considered a Structure as defined in Sec. 5-2 of the Zoning Regulations and therefore does not need to comply with zoning setback requirements. I did not find a height dimension listed on the plans measured from average grade to top of the wall/fence. Mary Young, AICP
		TOWN ATTORNEY (NEED DRAFT, THEN BOS APPROVAL FOR EASEMENT DOCUMENT)
05-20-2020		SEND ABUTTERS + NOTIFY APPLICANT/HOMEOWNER OF BOS MTG
		BOARD OF SELECTMEN MEETING
		FOLLOW UP

Attn:

Board of Selectmen
Attention James S. Marpe, First Selectman
110 Myrtle Ave
Westport, CT 06880

Cc Keith Wilberg, Town Engineer

Please accept this letter as a request to obtain approval to keep an existing stone wall and Belgium block apron that encroaches into the town's right of way.

The stone wall, with a short white fence, sits in front of 192 Cross Highway. The wall was built prior to the current owners purchasing the residence. It is set back off the road and we believe that it has no negative impacts on the street or to town right away. It is also our opinion that this wall and apron is in keeping with a desirable esthetic and offers not only privacy but also offers a buffer for street noise.

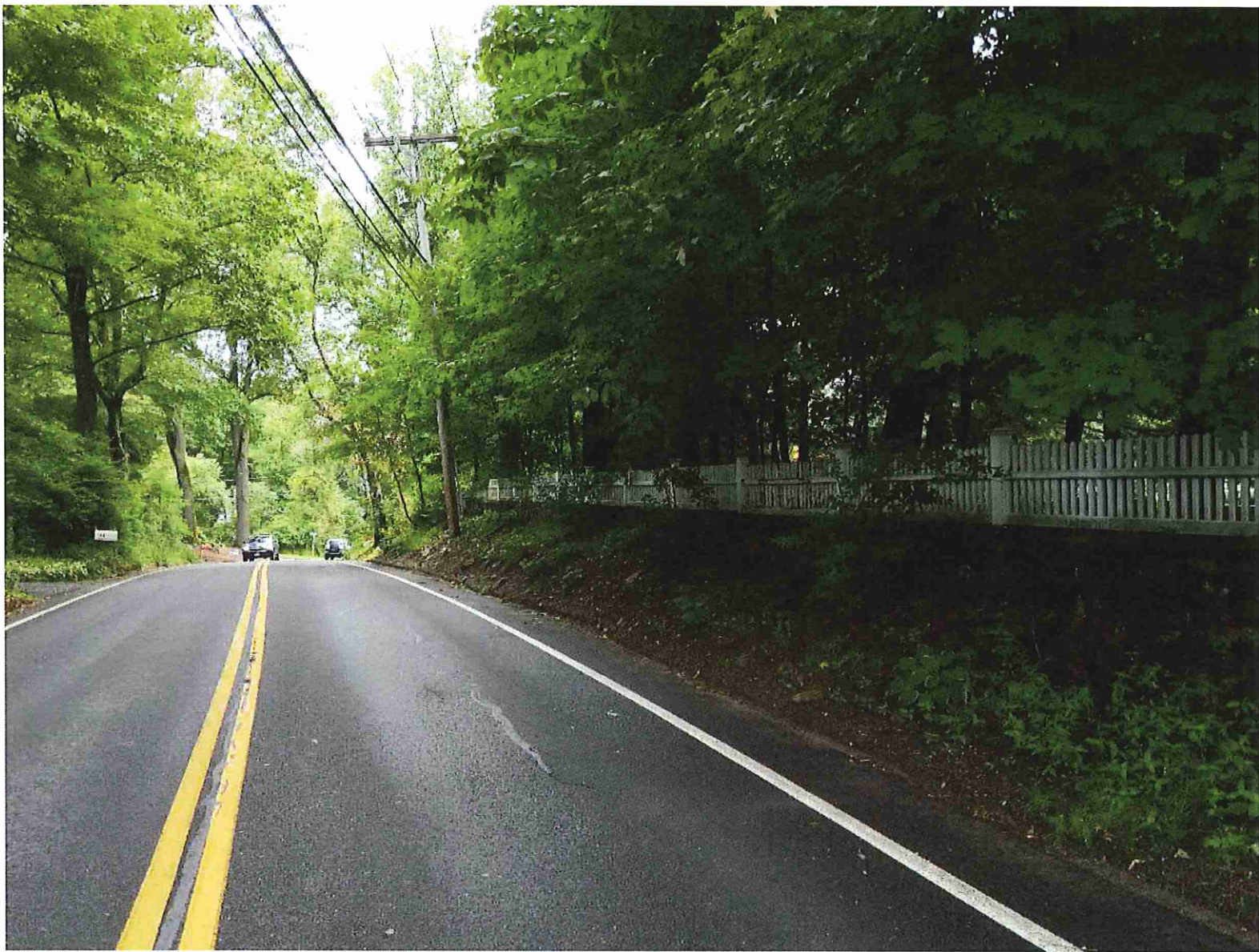
We have attached pictures for your reference and a site plan showing the walls exact location.

If any additional information is required please don't hesitate to contact the owner:

Brett & Jes Parker
192 Cross Hwy
Brett Gmail brettiparker@gmail.com
Jes Parker cnjbparker@icloud.com

Thanks,

Chuck Willette
Cwwillette@outlook.com
203-984-5270







Francis, Eileen

From: Chuck Willette <CwWillette@outlook.com>
Sent: Sunday, January 5, 2020 11:34 AM
To: Wilberg, Keith
Cc: Gill, Edward; Francis, Eileen
Subject: RE: Encroachment Waiver for 192 Cross Highway
Attachments: 192 Cross highway - Coverletter2.pdf; 9418004-01 ILS1 FINAL (1).pdf

Thank you for touching base with comments below. I hope the attached documents address the points below. Regarding the irrigation lines between the wall and the street – I touched base with Mr. Parker and these were existing and they have no intentions of doing any landscaping in this area.

Attached –

- Updated letter including the apron and ‘reasons’ we would like to keep the wall and apron
- As built site plan

Please let me know if there is anything further.

Chuck Willette

From: Wilberg, Keith [mailto:KWILBERG@westportct.gov]
Sent: Friday, December 20, 2019 3:51 PM
To: cwwillette@outlook.com
Cc: Gill, Edward <egill@westportct.gov>
Subject: Encroachment Waiver for 192 Cross Highway

Dear Mr. Willette,

I received some application materials from the First Selectmen’s Office requesting a waiver from the Town’s Encroachment Policy for a stone wall along the front of 192 Cross Highway.

I have a few questions regarding this request. Please call me at your convenience.

The questions and concerns are as follows:

1. You submitted a letter requesting to keep the stone wall on the property. You will need to modify this request to include the Belgian block apron at the south entrance to the site. It is within the Town right-of-way. Also, please note that Belgian block aprons are required to be at least 5’ back from the edge of pavement, so a portion of this will need to be modified. The Belgian block curbing can remain if an Encroachment Waiver is retained.
2. Your letter will need to be modified to indicate why the subject encroachments, including the Belgian block, should be allowed to remain. The Encroachment Policy requires that “good cause” be shown for why such an encroachment is necessary.
3. Your submitted plan is dated 05/09/2018, and shows only the south driveway. Plans in our office indicate other work being done on site, in fact completed. This includes an additional driveway, apparently done without Town permitting, to the north of the site. The builder is currently retro-actively getting permits for this. The revised plan in our office, dated 01/07/2019 and revised to 11/08/2019, more accurately shows the conditions of the site. The latest modified plan would need to be submitted by you to the First Selectmen’s Office.

4. I believe the builder is looking for these retro-active permits quickly. He has been told that we will not sign off on our Engineering Zoning Certificate of Compliance until this encroachment issue is resolved, either by a Waiver from the Board of Selectman or by removal of the encroachments, that is, the wall and the Belgian block.
5. When I was out on the site, I saw what looks like irrigation lines between the subject wall and the edge of pavement. Has the project added or is it proposing to add landscaping in this area? That would not be allowed by the Encroachment Policy. Can you shed light on what this additional activity is?

Please contact me so we can go over these items. You mentioned that if additional information is required, the owners can be contacted. Please feel free to forward this along to them as need be.

Thank you kindly.

Keith Wilberg

Keith S. Wilberg, PE, LS

Westport Town Engineer

Town Hall, Department of Public Works

110 Myrtle Avenue, Westport, CT 06880

203.341.1128 (Office), 203.515.8427 (Cell)

kwilberg@westportct.gov



WESTPORT, CONNECTICUT

DEPARTMENT OF PUBLIC WORKS

TOWN HALL, 110 MYRTLE AVENUE
WESTPORT, CONNECTICUT 06880
(203) 341 1120

Date: 05/18/2020

To: Board of Selectmen

From: Keith Wilberg, PE, LS, Town Engineer

Re: 192 Cross Highway, Request for Encroachment Waiver

Reference Materials Reviewed:

- Request for waiver from the Board of Selectman for an encroachment within Town property as submitted by Chuck Willette on behalf of the owners, Brett & Jessica Parker, not dated.
- 3 photographs of the streetscape adjacent to 192 Cross Highway.
- A survey prepared by Brautigam Land Surveyors, P. C., entitled "Improvement Location Survey prepared for Jessica & Brett Parker, 192 Cross Highway, Westport, Connecticut," dated 05/09/2018.
- Three (3) subsequent versions of the above referenced survey prepared by Brautigam Land Surveyors, P. C., with revision dates of 01/07/2019, 01/10/2019, and 11/08/2019.
- Town Clerk Maps WLR 8795 and WLR 7611.

Dear Board of Selectmen:

I have reviewed the proposed activity as described by the above referenced documents. Based on these criteria, I offer the following comments:

1. **Project Description.** The applicant is requesting a waiver for an encroachment within the Town's right-of-way for a stone wall that runs roughly parallel with the front property boundary of the parcel. The wall is entirely within the Town right-of-way immediately in front of the parcel's front property (street) line.

The wall consists of two parts. The first is approximately 200 linear feet, and runs from the southern driveway to the northern driveway, parallel to the roadway. The second is a 10 linear foot portion located to the south of the southern driveway, also parallel to the road. The wall is located partially up the bank along the southeast side of the roadway, and varies from 6' off the asphalt edge of pavement to 10'.

A Belgian block apron at the entrance point of the southern driveway is to be removed to a point at minimum 5' from the edge of pavement, and is not included in this Encroachment Waiver Request.

With respect to the requested encroachment waiver, I offer the following comments:

1. **Existing Wall and Safety.** A field inspection of the site and streetscape in front of 192 Cross Highway indicates that the stone wall is not a safety hazard. The wall sits about 6' to 10' off the edge of pavement, as noted above, and is atop a bank that varies from about 24" high to 30" high. The wall is behind a utility pole (CL&P 6841) at about the midpoint of the property. It is also behind a 36" (quadruple) maple tree and two 24" stumps.

In all likelihood, if an accident were to happen on this stretch of road and a vehicle left the road, they would either hit the embankment, the tree, a stump, or the utility pole. The wall would probably not come into play or be affected.

The wall does not adversely affect the sight line distances along the roadway or the drives.

The wall is in sound structural condition, with a white picket fence atop it. It does not appear to be in imminent danger of collapse or failure.

Thus, I would not deem this wall a safety hazard.

2. **Cross Highway Right-of-Way.** The right-of-way for Cross Highway in this parcel's vicinity was modified in 1988. Prior to that time, per WLR 7611 and other maps of record, the street line right-of-way was defined by the long existing stone walls along the side of the roadway. The property lines followed the wall in non-standard line segments, not parallel across the right-of-way, with no proper layout of curves or linear reaches, as would be required of a roadway designed today.

This is very typical of older colonial areas, especially here in New England.

In 1988, an effort was made to modify the street line in this area. Per WLR 8795, small areas of property were conveyed to the Town in order to establish a more standard street geometry. The existing stone walls, noted on maps going back to 1930s and before, are noted on WLR 8795. At that time, i.e. 1988, no encroachment waivers were given to the property owners subject to the property taking and new street line geometry, but I don't believe the Encroachment Policy was in effect then as it exists today. So it is not surprising that this parcel would not have been given a waiver at that time.

The stone wall that exists now and is the subject of this request is in all likelihood not the original wall that had been there since the 1930s. It appears that the original wall was either rebuilt or replaced with the current wall. There appears to be no record of when this work was done. That said, a comparison of the older maps with the current plan indicate that the current wall is in the same general location as the older walls.

3. **Encroachment Waiver Requirements.** While it is normally the policy of Department of Public Works to discourage encroachments into the public right-of-way, this encroachment should pose little or no adverse impact.

Note that all approved encroachment waivers are subject to those conditions listed within the Town's Encroachment Policy as deemed appropriate, and as approved by the Town Attorney. This includes any and all insurance requirements.

Please also note that the Encroachment Policy is quite clear about repair of encroachments that have fallen into disrepair. Should this current wall fall into disrepair, the Town would require that the wall be removed, not replaced. Aesthetics aside, the Encroachment Policy

192 Cross Highway, BOS Encroachment Waiver Request, 05/18/2020

seeks to protect Town owned property and rights-of-way by alleviating all potential hazards that encroachments may cause.

Note also that any waiver must stress the Town shall be held harmless for all potential claims and liabilities related to this encroachment, and that the Town may require the wall be removed at a future date at the adjoining property owner's expense.

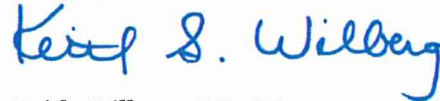
Finally, as noted above, the Belgian block apron at the entrance point of the southern driveway shall be removed to a point at minimum 5' back from the edge of pavement, and this apron is not included in this Encroachment Waiver Request. Also, there appears to be sprinkler hose on the bank between the wall and the edge of pavement. This shall also be removed.

Per this review, this application is substantially complete and requires no further submissions.

Based on my review of the submitted materials, I would be in favor of approval of this Encroachment Waiver Request.

Please contact me should you have any questions regarding the above items.

Thank you kindly,



Keith Wilberg, PE, LS
Westport Town Engineer



DEPARTMENT OF FIRE SERVICES
Fire Marshals Office (203) 341-5020
Fax (203) 341-5009
Nathaniel Gibbons, Fire Marshal

December 20, 2019

Eileen Francis.
Office of the First Selectman
110 Myrtle Ave.
Westport CT 06880

Via Electronic Mail

Subject: Right-of-Way Encroachment Application 192 Cross Highway

Dear Eileen:

This office has received and reviewed the application and drawings for the above proposed encroachment.

The fence in question has no impact on FD response, so this office has no objection to the application.

Respectfully,

Nathaniel Gibbons
Fire Marshal

Cc: Brett Parker

3. To take such action as the meeting may determine to approve the request for a waiver of the Westport Policy on Encroachments on Town Property as it relates to the location of a dry well, leaching field and a fence located on Town property adjacent to property known as 22 Vista Terrace.

ENCROACHMENT WAIVER REQUEST
22 VISTA TERRACE
BOARD OF SELECTMEN AGENDA 05-27-2020

DATE		COMMENTS
05-05-2020		Waiver Request received, \$200.00
05-18-2020	PUB WORKS	<p>DPW would be in favor of this Encroachment Waiver, subject to one condition.</p> <p>The encroachment area has been sketched onto the Surveyor's Certificate that was included in the application (B. G. Root, P. L. S., survey dated 04/19/2001). The Encroachment Waiver area should be depicted on an updated survey prepared by a land surveyor licensed in the State of CT, and should include all relevant information, including but not limited to metes, bounds, and areas of the easement.</p> <p>Short of that, I have no objection to this application's approval.</p> <p>ADDENDUM while the applicant has made the claim that they will be removing the treehouse, to date, they have not done so.</p> <p>I would recommend we make that a condition of approval.</p> <p>Keith S. Wilberg, PE, LS Westport Town Engineer</p>
05-15-2020	FIRE	FD has no concerns. Fire Chief Rob Yost
05-15-2020	POLICE	WPD has no issue with this request. Staff Corporal Al D'Amura
05-15-2020	CONSERV ATION	<p>Conservation has no jurisdiction on this property but I am going to copy this to Mark Cooper since the request is for leaching fields.</p> <p>Alicia Mozian</p>
	WWHD	
05-18-2020	P&Z	<p>The documents submitted don't appear to identify the height of the existing fence that encroaches onto town property. Provided it is 8' in height or less there are no zoning issues as such features are allowed without any permits or approvals from zoning. If greater than 8' in height the fence is considered a Structure as defined in Sec. 5-2 of the Zoning Regulations (<i>see attached</i>) and must obtain a variance from the Zoning Board of Appeals for encroaching into the property setback areas. I recommend the applicant whom I am cc'ing herein identify what the fence height is at or prior to the meeting.</p> <p>Mary Young, AICP Planning & Zoning Director</p>

		TOWN ATTORNEY (AWAITING BOS APPROVAL FOR EASEMENT DOCUMENT)
05-20-2020		NOTIFY ABUTTERS + HOMEOWNER OF BOS MTG – VIA B THOMPSON
		BOARD OF SELECTMEN MEETING
		FOLLOW UP

The GrayBar Building
420 Lexington Ave., Suite 300
New York, NY 10170
(212) 490-6050 – Phone
(212) 490-6070 - Fax



1599 Post Road East
Westport, CT 06880
(203) 256-8600 – Phone
(203) 255-5700 - Phone
(203) 256-8615 – Fax
(203) 255-5702 - Fax

April 28, 2020

Board of Selectman
Town of Westport
110 Myrtle Avenue
Westport CT 06880

RE: Encroachment Easement for 22 Vista Terrace: Daniel Kiely & Gretchen Johanns

Dear Board of Selectman:

I represent Mr. Daniel Kiely and Ms. Gretchen Johanns regarding their petition for an encroachment easement from the Town of Westport.

By way of background, as you may recall, 22 Vista Terrace and the neighboring property at 24 Vista Terrace had an issue whereby they were no longer able to get water to their homes from the old water system. Accordingly, after working with the Town to assess the situation and best plan forward, both homeowners dug wells to service the properties with water. While researching a location for the well, it was discovered that leaching and dry well for the properties septic system were on Town property as well as a fence and a treehouse.

leaching fields and wells. The owners will remove the treehouse.

Please see the attached relevant documents:

1. A list of names of all property owners who are within 250 feet of the encroachment area.
2. Stamped and addressed envelopes to all those property owners.
3. A plot plan showing the well location and encroachment area.
4. Application fee of \$200.00 payable to the Town of Westport.

Please let me know if there is any further information you require in order to review this matter.

Sincerely,

Rosamond A. Koether
Rosamond A. Koether, Esq.

cc: Bryan Thompson & Keith Wilburg

RECEIVED

MAY 05 2020

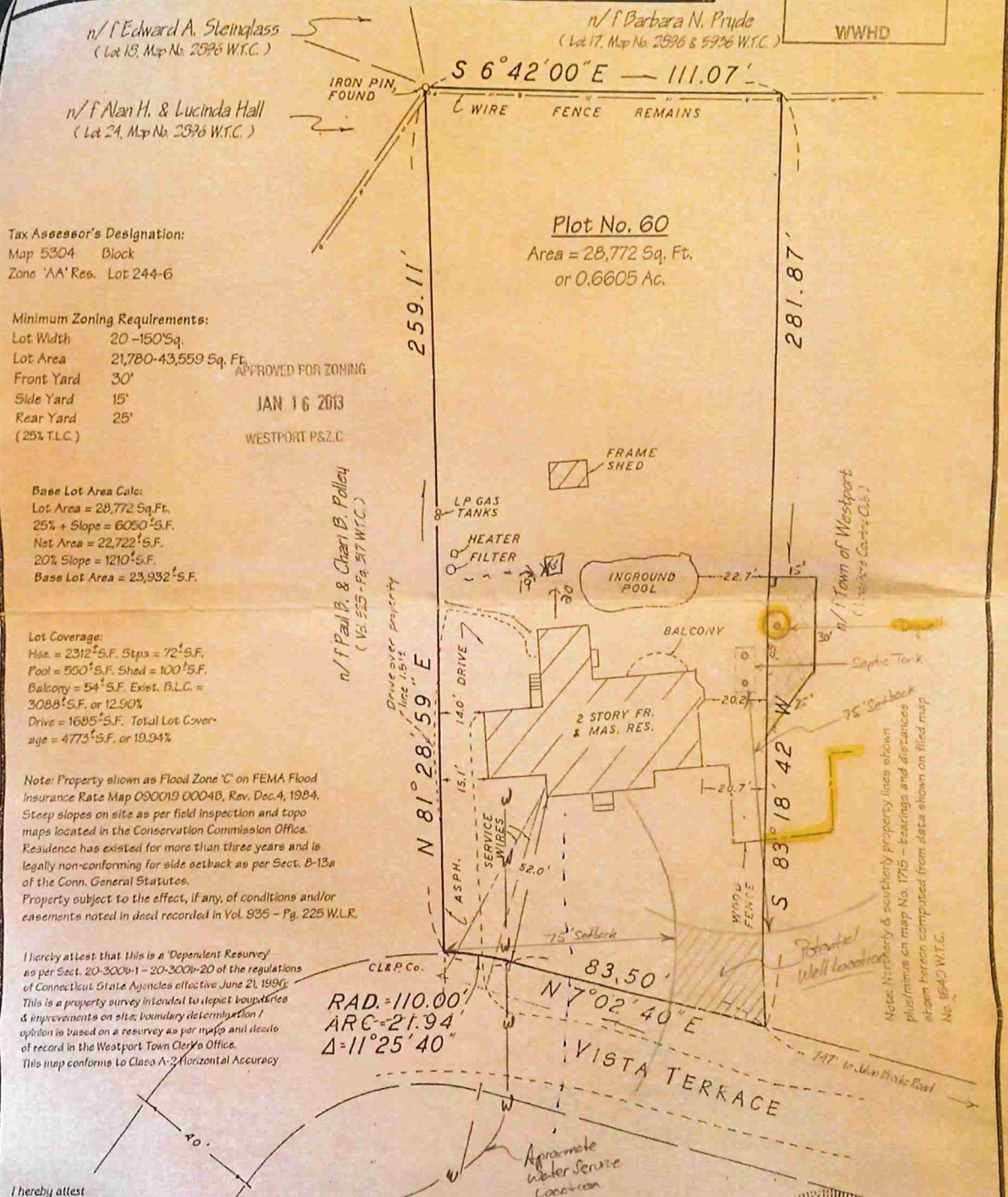
**TOWN OF WESTPORT
SELECTMAN'S OFFICE**

SURVEYOR'S CERTIFICATE

Property Surveyed For: Jerome F. Fischtrom & Linda A. Fischtrom
 Location: 22 Vista Terrace, Westport, Conn. Property being shown as Plot No. 60
 on map entitled "Map Of Plot No. 60 At Longshore Estates, Westport, Conn.,
 Scale: 1"=40', 1942," bearing File No. 1715 in the Town Clerk's Office.
 Scale: 1"=30' Date: April 19, 2001

MAP NO. 1715 W.T.C.

RECEIVED
 AUG 29 2002
 WWHD



Tax Assessor's Designation:
 Map 5304 Block
 Zone 'AA' Res. Lot 244-6

Minimum Zoning Requirements:
 Lot Width 20-150 Sq.
 Lot Area 21,780-43,559 Sq. Ft.
 Front Yard 30'
 Side Yard 15'
 Rear Yard 25'
 (25% T.L.C.)

APPROVED FOR ZONING
 JAN 16 2013
 WESTPORT P&Z C.

Base Lot Area Calc:
 Lot Area = 28,772 Sq. Ft.
 25% + Slope = 6050 Sq. Ft.
 Net Area = 22,722 Sq. Ft.
 20% Slope = 1210 Sq. Ft.
 Base Lot Area = 23,932 Sq. Ft.

Lot Coverage:
 Hse. = 2312 Sq. Ft. Steps = 72 Sq. Ft.
 Pool = 550 Sq. Ft. Shed = 100 Sq. Ft.
 Balcony = 54 Sq. Ft. Exist. B.L.C. = 3088 Sq. Ft. or 12.90%
 Drive = 1685 Sq. Ft. Total Lot Coverage = 4775 Sq. Ft. or 19.94%

Note: Property shown as Flood Zone 'C' on FEMA Flood Insurance Rate Map 050019 0004B, Rev. Dec. 4, 1984. Steep slopes on site as per field inspection and topo maps located in the Conservation Commission Office. Residence has existed for more than three years and is legally non-conforming for side setback as per Sect. 8-13a of the Conn. General Statutes. Property subject to the effect, if any, of conditions and/or easements noted in deed recorded in Vol. 935 - Pg. 225 W.L.R.

I hereby attest that this is a 'Dependent Resurvey' as per Sect. 20-300b-1 - 20-300b-20 of the regulations of Connecticut State Agencies effective June 21, 1996. This is a property survey intended to depict boundaries & improvements on site, boundary determination / opinion is based on a resurvey as per map and deeds of record in the Westport Town Clerk's Office. This map conforms to Class A-2 Horizontal Accuracy

I hereby attest that this survey was performed on the ground as of the date shown hereon; that this survey and the bounds and measurements shown hereon are substantially correct; that the little lines and lines of possession are the same; that the buildings are located as shown and do not encroach over or upon street, little or building lines except as noted; that there are no violations of zoning ordinances, restrictions or other rules and regulations with reference to the location of said buildings; that there are no easements or encroachments affecting this property apparent from a careful physical inspection of the same, other than those shown and depicted hereon; and that this survey complies with the standards for a Class A-2 survey.

Prepared by:
 B.G. Root, P.L.S.
 P.O. Box 2323
 Westport, CT 06880
 Phone (203) 226-9943

[Signature]
 Bruce G. Root, P.L.S., Conn. Reg. No. 12062



Note: This plan not valid without the original seal of the issuing surveyor.

ZONING REGULATIONS AND SUBDIVISION REGULATIONS

PLANNING AND ZONING COMMISSION TOWN OF WESTPORT CONNECTICUT

Effective April 16, 2020

See "APPENDIX C" located at the end of the Regulations for the Summary List of Amendments from March 15, 1991 to November 25, 2018

§5 DEFINITIONS

5-2 Specific Terms

Except as otherwise stated, or as the context may otherwise require, the following words, for the purpose of these regulations, shall be defined as follows:

Structure:

Anything constructed or erected which requires location on the ground and or/ attachment to or placement on something having a location on the ground. Except as otherwise indicated, "Structures" as used in these regulations shall be deemed to include buildings, parapets, turrets, ground-mounted and roof top mechanical units, swimming pools, tennis courts, towers, paddle or platform tennis courts, balconies, open entries, porches, decks, signs, permanent awnings, ground mounted antennas, ground mounted solar panels, satellite dishes, flagpoles and fences or walls more than eight (8) feet in height and a gas or liquid storage tank that is principally above ground. (See §32-7.4 for rooftop dishes)

Any structure, such as a deck or porch, attached to a building shall be deemed to be part of the building.

Ground-mounted mechanical units, such as air conditioning compressors, shall not be deemed structures for purposes of coverage, for permitted uses, (as distinct from special permit uses) in residence districts. Patios or terraces shall not be deemed structures for purposes of coverage but shall adhere to all required setbacks. If the patio/terrace is 3 feet or more above adjacent grade at any point, such as with a retaining wall, it will be included in total coverage. (See patio or terrace definition). Handicapped ramps, platform lifts necessary for ADA compliance and temporary signs as specified in §33-5 are not considered structures. Access stairs required by a public utility and no larger than 50 square feet are not considered structures.

An arbor or pergola is considered a structure if it has any type of roof or covering or a deck or patio floor or is over 8 feet in height.

4. To take such action as the meeting may determine, upon the recommendation of the Audit Manager, to approve the Engagement Letter between the Town of Westport and Blum Shapiro & Company, P.C. as it relates to the June 30, 2020-year end audit.

April 7, 2020

Mr. James Marpe
First Selectman
Town of Westport, Connecticut
110 Myrtle Avenue
Westport, CT 06880

Dear Mr. Marpe:

We are pleased to confirm our understanding of the services we are to provide the Town of Westport, Connecticut, for the year ended June 30, 2020. We will audit the financial statements of the governmental activities, each major fund and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Town of Westport, Connecticut, as of and for the year ended June 30, 2020. The document we submit to you will be in the form of a comprehensive annual financial report (CAFR) as defined by the Government Finance Officers Association (GFOA).

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Westport, Connecticut's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. As part of our engagement, we will apply certain limited procedures to the Town of Westport, Connecticut's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by accounting principles generally accepted in the United States of America and will be subjected to certain limited procedures, but will not be audited: management's discussion and analysis, budgetary comparison schedules, supplementary pension information and supplementary other post employment benefits (OPEB) information.

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of Westport, Connecticut's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements or in a separate written report accompanying our financial statements: combining and individual fund financial statements and schedules, schedule of expenditures of federal awards and schedule of expenditures of state financial assistance.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditors' report will not provide an opinion or any assurance on that other information: introductory section and statistical tables.

AUDIT OBJECTIVES

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the third paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal and state statutes, regulations and the terms and conditions of federal and state awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996; Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the Connecticut State Single Audit Act.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that 1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and 2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance/the Connecticut State Single Audit Act report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance/the Connecticut State Single Audit Act. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996 and the provisions of the Uniform Guidance and the Connecticut State Single Audit Act and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance and the Connecticut State Single Audit Act and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit(s). Our reports will be addressed to those charged with governance of the Town of Westport, Connecticut. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

AUDIT PROCEDURES - GENERAL

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from 1) errors, 2) fraudulent financial reporting, 3) misappropriation of assets or 4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to our inquiries. At the conclusion of our audit, we will require certain written representations from management about management's responsibilities for the financial statements; schedule of expenditures of federal awards; schedule of state financial assistance; federal award programs; state award programs; compliance with laws, regulations, contracts, and grant agreements; and other

responsibilities required by generally accepted auditing standards. We will rely upon such representations, and the Town of Westport, Connecticut, will indemnify and hold us harmless from any liability, damages, and legal or other costs we might sustain in the event such written management representations are inaccurate or incomplete.

AUDIT PROCEDURES - INTERNAL CONTROL

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control, and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance and the Connecticut State Single Audit Act, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and state award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls, and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and the Connecticut State Single Audit Act.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under American Institute of Certified Public Accountants (AICPA) professional standards, *Government Auditing Standards*, the Uniform Guidance and the Connecticut State Single Audit Act.

AUDIT PROCEDURES - COMPLIANCE

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Westport, Connecticut's compliance with provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and the Connecticut State Single Audit Act require that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and state statutes, regulations and the terms and conditions of federal and state awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* and the *Connecticut State Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Town of Westport, Connecticut's major programs. The purpose of these procedures will be to express an opinion on the Town of Westport, Connecticut's compliance with requirements applicable to each of its major programs in our reports on compliance issued pursuant to the Uniform Guidance and the Connecticut State Single Audit Act.

STATE DEPARTMENT OF EDUCATION AGREED UPON PROCEDURES

We will perform agreed upon procedures pursuant to Section 10-227 of the Connecticut General Statutes, as described in the Connecticut State Department of Education's (CSDE) Agreed Upon Procedures (AUP) Package, which are agreed to by the CSDE and the Town of Westport, Connecticut's Board of Education (LEA), solely to assist CSDE in evaluating certain school year grant data as printed on CSDE's internet application in connection with education reimbursement claims submitted by the LEA for the year ended June 30, 2020.

Because the agreed-upon procedures listed in the CSDE's AUP Package do not constitute an examination, we will not express an opinion on the school year grant data as printed on CSDE's internet application in connection with education reimbursement claims submitted by the LEA for the year ended June 30, 2020. In addition, we have no obligation to perform any procedures beyond those listed in CSDE's AUP Package.

We will issue a written report upon completion of our engagement listing the procedures performed and our findings. This report is intended solely for the use of CSDE and the LEA, and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

MANAGEMENT RESPONSIBILITIES

Management is responsible for 1) designing, implementing, establishing and maintaining effective internal controls, relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards and state financial assistance, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; 2) following laws and regulations; 3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and 4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts and grant agreements. Management is also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, schedule of expenditures of state financial assistance, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal and state statutes) and the provisions of contracts and grant agreements (including award agreements). Management's responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Although we may advise management about appropriate accounting principles and their application, the responsibility for the financial statements remains with management.

Management is also responsible for making all financial records and related information available to us, and for the accuracy and completeness of that information. Management is also responsible for providing us with 1) access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, 2) access to personnel, accounts, books, records, supporting documentation and other information as needed to perform an audit under the Uniform Guidance and Connecticut State Single Audit Act, 3) additional information that we may request for the purpose of the audit, and 4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Management's responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud and for informing us about all known or suspected fraud affecting the government and involving 1) management, 2) employees who have significant roles in internal control, and 3) others where the fraud could have a material effect on the financial statements. Management's responsibilities include informing us of its knowledge of any allegations or suspicions of fraud affecting the government received in communications from employees, former employees, grantors, regulators or others. In addition, management is responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance and the Connecticut State Single Audit Act, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a corrective action plan.

Management is responsible for identifying all federal awards and all state awards received and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the requirements of the Uniform Guidance and for the preparation of the schedule of expenditures of state financial assistance (including notes and noncash assistance received) in accordance with the Connecticut State Single Audit Act. Management agrees to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards and agrees to include our report on the schedule of expenditures of state financial assistance in any document that contains and indicates that we have reported on the schedule of expenditures of state financial assistance. Management also agrees to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance no later than the date the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance is issued with our report thereon. Management's responsibilities include acknowledging to us in the written representation letter that 1) management is responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance and presentation of the schedule of expenditures of state financial assistance in accordance with the Connecticut State Single Audit Act; 2) management believes that the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance, including their form and content, are stated fairly in accordance with the

Uniform Guidance and the Connecticut State Single Audit Act, respectively; 3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and 4) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance.

Management is also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. Management agrees to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. Management also agrees to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Management's responsibilities include acknowledging to us in the written management representation letter that 1) management is responsible for presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America; 2) management believes the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America; 3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and 4) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits or other studies. Management is also responsible for providing management's views on our current findings, conclusions and recommendations, as well as the planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on the Internet, you understand that electronic sites are a means to distribute information. Therefore, we are not required to read the information contained on any website or to consider the consistency of the financial statements with other information.

NONATTEST SERVICES

In addition to above services, we will also assist in performing certain nonattest services in conformity with accounting principles generally accepted in the United States of America, the Uniform Guidance and the Connecticut State Single Audit Act based upon information provided by the Town of Westport, Connecticut:

- preparing a draft of the financial statements
- preparing a draft of the schedule of expenditures of federal awards (SEFA)
- preparing a draft of the schedule of expenditures of state financial assistance (SESFA)
- preparing and submitting the federal data collection form

These nonattest services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management agrees to assume all management responsibilities related to the nonattest services we provide. Management will be required to acknowledge in the management representation letter the services we provided and that management has evaluated the adequacy of our services and has reviewed and approved the results of the service, and has accepted responsibility for them. Further, management agrees to oversee the nonattest services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

CONFLICT OF INTERESTS

In the unlikely event that circumstances occur which we, in our sole discretion, believe create, or could create, a conflict with the ethical standards of our firm or our profession in continuing our engagement, we may suspend our services until a satisfactory resolution can be achieved, or we may resign from the engagement without issuing a report. We will notify management should we become aware of a conflict or potential conflict as soon as practicable and will discuss with management any possible means of resolving them prior to suspending our services.

ENGAGEMENT ADMINISTRATION, FEES AND OTHER

Vanessa E. Rossitto is the engagement partner and is responsible for supervising this engagement and signing the audit reports.

We will contact management about scheduling mutually acceptable dates to commence the field work for this engagement at your entity's offices. Management will supply all supporting documentation to the financial statements and all information requested to conduct audit procedures. The supporting documentation and information will include the items listed in a schedule to be provided at a later date. All entity records remain the property of the Town of Westport, Connecticut. All original records and documents provided to us will be returned to the entity. It is management's responsibility to maintain and preserve these records. The entity's records are provided to us only as needed to complete our engagement. Our records and files are our property and are not a substitute for the entity's records.

Our scheduling is based on the completion of your closing and adjusting process prior to our arrival to begin field work. In addition, all requested documentation noted above should be substantially completed prior to our commencement of the field work. Due to staff availability, delays in rendering services may occur if your closing and adjusting process is delayed or requested documentation is not provided in a timely manner. Although we will work with management to coordinate the completion of our field work and the engagement, please realize that any such delays may also delay the completion and delivery of our audit reports. We will not be responsible for the entity's failure to meet regulatory and other deadlines as a result of management failing to provide information in a timely manner or for any resulting penalties, interest or other damages that may be incurred.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the federal reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period.

We will make the required submissions to the Connecticut State Office of Policy and Management; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Blum, Shapiro & Company, P.C., and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to federal and/or state funding agencies or their designee or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings or to carry out oversight responsibilities. We will notify management of any such request. If requested, access to such audit documentation will be provided under the supervision of Blum, Shapiro & Company, P.C., personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other government agencies. Management acknowledges that we cannot and do not control the actions or decisions of these aforementioned parties.

In the interest of facilitating our services to the Town of Westport, Connecticut, we may communicate by use of electronic devices, send data over the Internet or exchange information via our secured portal. Electronic data that management considers confidential may be transmitted or stored using these methods. In using these data communication and storage methods, our firm employs measures designed to maintain security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. Management recognizes and accepts that we have no control over the unauthorized interception or breach of any communications or data once sent or subject to unauthorized access, notwithstanding all reasonable security measures employed by us. Management consents to, and accepts any risk associated with, our use of these electronic devices and applications during this engagement. In particular, the Town of Westport, Connecticut's financial statements, federal single audit report, state single audit report and management letter (if applicable) are required to be submitted electronically and are publicly available through the State of Connecticut's and the Federal Audit Clearinghouse's websites. Therefore, these statements will be sent without password protection to facilitate their filing.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the cognizant agency for the Town of Westport, Connecticut. If we are aware that a federal awarding agency, state awarding agency, pass-through entity or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We participate in the AICPA's peer review program covering our audit and accounting practices. Under this program, our system of quality control is subjected to a peer review by a team of certified public accountants approved by the administering entity. As part of this peer review, the team will review a sample of our work. It is possible that the work we perform for the entity pursuant to this engagement may be selected for review. If it is, the reviewers are bound by professional standards to keep all information confidential.

You have requested that we provide you with a copy of our most recent external peer review report. Accordingly, our 2019 peer review report accompanies this letter.

Our professional fees for the services outlined above will be \$94,350. Our fees for these services are not contingent on results of the engagement. Our fee assumes the work required to complete the engagement is comparable in amount and complexity to the information provided in the proposal process, and that requested information is furnished to us in an appropriate format and within a mutually acceptable time period. If the proposal information is not comparable, or the information we receive is not adequate or timely, our fee will be adjusted accordingly. The adjustment will reflect the additional time and complexity of any new issues.

Two recent GASB pronouncements have been issued that will be impacting financial statements in the next couple years:

- GASB 84 – Fiduciary Activities (Fiscal Year 2020)
- GASB 87 – Leases (Fiscal Year 2021)

These standards could require significant additional effort and, therefore, the above fees do **not** include any amounts related to such issues and their potential impact on financial reporting. Professional fees and out-of-pocket expenses related to the implementation and compliance with these matters will be discussed with you in advance and billed separately.

GASB 84 - Fiduciary Activities

For the adoption of the new fiduciary activities standard under GASB 84, we will provide assistance in evaluating funds and activities to ensure they meet the new definition of a fiduciary activity and also ensure correct reporting in the financial statements and disclosures.

GASB 87 - Leases

For the adoption of the new lease standard under GASB 87, we will provide assistance in evaluating the existing agreements to determine the impact of leasing arrangements in the financial statements and disclosures.

Our professional fees will be billed as our work progresses. Payment is due within 30 days of our invoice date. In the event that payment is not received when due, you will be assessed interest charges of 1% per month on the unpaid balance. We reserve the right to suspend or terminate our work due to nonpayment. In the event that our work is terminated or suspended as a result of nonpayment, you agree that we will not be responsible for your failure to meet governmental and other filing or reporting deadlines, or for penalties or interest that may be assessed against you resulting from your failure to meet deadlines or for any other damages (including but not limited to consequential, indirect, lost profits or punitive damages) incurred as a result of the suspension or termination of our services. If we elect to terminate our services for nonpayment, the Town of Westport, Connecticut, will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenses through the date of termination. In the unlikely event that we should incur costs to collect our fee, you agree to reimburse us for such costs, including reasonable attorneys' fees.

All information you provide to us in connection with this engagement will be maintained by us on a strictly confidential basis. Should we be served with a summons or subpoena requesting that we produce documents or testify in a deposition, trial or arbitration proceeding, we agree to notify management of such requests as soon as practicable, unless we are prohibited by law from doing so. Management may, within the time permitted for us to respond to any request, initiate such legal action as it deems appropriate to protect the entity's information from discovery. If management takes no action within the time period permitted for us to respond, or if management's action does not result in a judicial order protecting the requested information, we may construe management's inaction or failure as consent to comply with the request. Provided we are not a party to the proceeding in which the information is being sought, the entity agrees it will be responsible to pay us for the time our personnel are required to spend in preparing documents for production, preparing to testify and testifying in any proceeding and to pay any costs, including reasonable attorneys' fees, that we incur in complying with such requests. Assuming the time for compliance permits, we will avoid incurring any costs or expenses before notifying anagement of our receipt of and obligation to comply with any such requests.

The services covered by this engagement letter are to be performed solely on behalf of the entity. In the event of a claim by a third party relating to the services under this engagement, the entity will defend and indemnify Blum, Shapiro & Company, P.C., and its personnel from all such claims, liabilities, costs and expenses, except to the extent determined to have resulted from the intentional or deliberate misconduct of firm personnel. Such third parties include stakeholders or others.

If a dispute arises out of or relates to this engagement letter, and if the dispute cannot be settled through negotiation, the parties agree first to try in good faith to settle any dispute by mediation pursuant to the guidelines established by the American Arbitration Association under its *Professional Accounting and Related Services Dispute Resolution Rules* before resorting to some other dispute-resolution procedure. In addition, both parties will, in good faith, agree upon the selection of a neutral mediator. The costs of any mediation proceedings shall be shared equally by all parties.

We agree that the courts of the State of Connecticut shall have jurisdiction over the parties and any disputes arising from or in the context of this engagement, and you agree to submit all disputes to the courts of Connecticut. We also agree that the law of the State of Connecticut shall govern all disputes without reference to choice of law principles or rules.

Report on the Firm's System of Quality Control

November 30, 2019

To the Shareholders of Blum, Shapiro & Company, P.C.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Blum, Shapiro & Company, P.C. (the firm) in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, and examinations of service organizations SOC 1 and SOC 2 engagements.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Blum, Shapiro & Company, P.C. in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Blum, Shapiro & Company, P.C. has received a peer review rating of *pass*.

Clark, Schaefer, Hackett & Co.

Town of Westport, Connecticut
 Schedule of Assistance to be Provided
 June 30, 2020

Item Number	Items Requested	Assigned To	Staff Date Completed	Auditor's Date Requested	Auditor's Date Received
GENERAL INFORMATION					
1	Budgets (electronically), if not online (FY2020 and FY2021)			8/21/2020	
2	T/B, revenue detail and expenditure detail as of prelim. fieldwork date, in Excel (for both Town and BOE)			6/12/2020	
3	Bank information on all cash, debt and investment accounts.			6/12/2020	
4	Copies of Town Council, Board of Finance and Board of Education minutes from meetings (unless available online)			6/12/2020	
5	Copies of all existing and new agreements that have F/S impact during FY2020			6/12/2020	
6	T/B, revenue summary and expenditure summary, in Excel			8/21/2020	
7	Manual JE report for FY2020, in Excel			8/21/2020	
8	GL detail report, in pdf, including all funds for FY2020			8/21/2020	
9	Electronic download of Accounts Payable detail (for all funds)			8/21/2020	
10	Report from Munis of Open Purchase Orders by GL Account			8/21/2020	
11	BOF schedule of carryover amounts (Amounts Continued in Force)			8/21/2020	
12	BOE Close-Out Letter			8/21/2020	
13	Electronic download of year to date budget report for expenditures from July 1, 2019 through August 23, 2020			8/21/2020	
14	Update of Commitment and Contingency Footnote for significant ongoing legal cases			8/24/2020	
GENERAL FUND ANALYSIS					
15	Year end bank reconciliations			8/24/2020	
16	Year end investment reconciliations			8/24/2020	
17	Annual Tax Collector's Report			8/24/2020	
18	Reconciliation of revenues and related balance sheet accounts from Tax Collector's Report to General ledger			8/24/2020	
19	Reconciliation of Abstract to Rate Book for current Grand List year			8/24/2020	
20	Interest and lien receivable listing at June 30, 2020			8/24/2020	
21	Allowance estimate calculation for property tax receivables and interest			8/24/2020	
22	Detail listings of other receivables where applicable			8/24/2020	
23	Federal/State Grant Receivable listing			8/24/2020	
24	Interfund Reconciliation			8/24/2020	
25	Accrued expenses listing, including accrued payroll			8/24/2020	
26	Calculation of deferred revenue			8/24/2020	
27	60-day collections			8/24/2020	
28	Advance collection detail from tax collector			8/24/2020	
29	Listing of all restrictions on Fund Balance including encumbrances by function			8/24/2020	
30	Reconciliation of transfers in with transfers out from other funds			8/24/2020	
31	Budget to GAAP reconciliation by function			8/24/2020	
32	General Fund Revenues and Transfers in - Budgetary Basis - Budget to Actual			8/24/2020	
33	General Fund Expenditures and Transfers Out - Budgetary Basis - Budget to Actual			8/24/2020	
34	Allocation of Benefits and Other expenditures to functional expenses for GASB 34			8/24/2020	
SEWER OPERATING FUND ANALYSIS					
35	Year end bank reconciliations			8/24/2020	
36	Year end investment reconciliations			8/24/2020	
37	Sewer payment history July 1, 2019 to June 30, 2020			8/24/2020	

Town of Westport, Connecticut
 Schedule of Assistance to be Provided
 June 30, 2020

Item Number	Items Requested	Assigned To	Staff Date Completed	Auditor's Date Requested	Auditor's Date Received
38	Listing of receivables			8/24/2020	
39	Advance collection detail			8/24/2020	
40	60-day collections			8/24/2020	
41	Sewer Assessment and Use schedules for F/S			8/24/2020	
42	Schedule of Revenues, Expenditures and Transfers - Budgetary Basis - Budget to Actual			8/24/2020	
CAPITAL AND NONRECURRING FUND ANALYSIS					
43	Year end bank reconciliations			8/24/2020	
44	Year end investment reconciliations			8/24/2020	
45	Listing of other receivables if significant			8/24/2020	
46	Analysis of Federal/State Grant Receivable			8/24/2020	
47	Budget to Actual Project to Date Analysis			8/24/2020	
MUNICIPAL IMPROVEMENTS FUND ANALYSIS					
48	Year end bank reconciliations			8/24/2020	
49	Listing of other receivables if significant			8/24/2020	
50	Analysis of Federal/State Grant Receivable			8/24/2020	
51	Retainage Payable Schedule - Capital Projects			8/24/2020	
52	Budget to Actual Project to Date Analysis			8/24/2020	
NON-MAJOR GOVERNMENTAL FUND ANALYSIS					
53	TBs for BOE funds not in Munis (Adult and continuing ed, cafeteria fund), in Excel				
54	Year end bank reconciliations			8/24/2020	
55	Listing of other receivables if significant			8/24/2020	
56	Analysis of Federal/State Grant Receivable			8/24/2020	
57	Education Grants Worksheet			8/24/2020	
58	Railroad Operating Budget to Actual			8/24/2020	
59	Wakeman Budget to Actual			8/24/2020	
INTERNAL SERVICE FUND ANALYSIS					
60	TBs for BOE funds not in Munis (BOE Health Insurance), in Excel				
61	Year end bank reconciliations			8/24/2020	
62	Claims incurred, but not reported (IBNR) at year end for Town and BOE health and dental insurance			8/24/2020	
63	Anthem SOC 1 Report for the year ended September 30, 2019 and gap letter through June 30, 2020			8/24/2020	
64	CIRMA reports for Town and BOE workers' compensation and LAP policies			8/24/2020	
65	Accounts receivable and/or Accounts Payable Detail where applicable			8/24/2020	
66	Detailed reconciliation of contributions from other GL accounts/funds			8/24/2020	
67	Reconciliation of Expenditures to Claims confirmation from IBNR. Report or statement			8/24/2020	

Town of Westport, Connecticut
 Schedule of Assistance to be Provided
 June 30, 2020

Item Number	Items Requested	Assigned To	Staff Date Completed	Auditor's Date Requested	Auditor's Date Received
PENSION AND OPEB TRUST FUND ANALYSIS					
68	Pension Worksheet in Excel with trial balances for all pension and OPEB funds			8/24/2020	
69	Investment Split Worksheet in Excel, including funds for all pension plans			8/24/2020	
70	Year end bank reconciliations			8/24/2020	
71	Year end investment reconciliations			8/24/2020	
72	Copy of latest actuarial valuations			8/24/2020	
73	GASB 68 and 74 disclosures			8/24/2020	
74	SSAE 16 reports - Determine service organizations used			8/24/2020	
75	Detailed reconciliation of contributions from other GL accounts/funds			8/24/2020	
76	Reconciliation of benefits for the fiscal year in the GL compared with administrator information			8/24/2020	
CUSTODIAL FUNDS					
77	Student Activity Funds Reconciliation			8/24/2020	
DEBT SUMMARY INFORMATION					
78	Long-term Obligations at June 30, 2020			8/24/2020	
79	Debt Service Schedule at June 30, 2020			8/24/2020	
80	Debt Service Accrued Interest at June 30, 2020			8/24/2020	
81	Debt Limitation at June 30, 2020			8/24/2020	
82	US Bank statements as of YE for refunding escrows			8/24/2020	
83	Premium Rollforward as of June 30, 2020			8/24/2020	
84	Deferred Amounts on Refundings Rollforward as of June 30, 2020			8/24/2020	
85	Energy Performance Payment Schedule as of June 30, 2020			8/24/2020	
86	Town Accrued Vacation Liability, including current year payments and current vs. long-term portions			8/24/2020	
87	Library Accrued Vacation Liability, including current year payments and current vs. long-term portions			8/24/2020	
88	BOE Compensated Absences Liability, including current year payments and current vs. long-term portions			8/24/2020	
89	Claims and judgments summary as of June 30, 2020			8/24/2020	
90	New capital and operating leases entered into during the year, and any supporting schedules for existing leases			8/24/2020	
91	New official statement for any new BANS, TANs or bonds			8/24/2020	
92	New amortization schedules for debt added during the year			8/24/2020	
CAPITAL ASSETS					
93	Schedule of additions, deletions, ending balance for governmental funds			8/24/2020	
94	Detail CIP Schedule			8/24/2020	
95	Depreciation expense, by function			8/24/2020	
96	Reconciliation of capital outlay to capital additions			8/24/2020	

5. To take such action as the meeting shall determine, to approved the award of contract for Bid #20-996T, Myrtle Ave Sidewalk Improvements, in accordance with the qualified bid results of May 21, 2020, and upon the recommendation of the Director of Public Works.

6. Acting in its capacity as the Water Pollution Control Authority, to take such action as the meeting may determine to approve the proposed minimal sewer use charge of \$350.00 per assessed property, and a rate of \$6.40 per hundred cubic feet, due and payable July 1, 2020, which shall be applicable to the 2018-2019 fiscal year.



WESTPORT, CONNECTICUT

DEPARTMENT OF PUBLIC WORKS

TOWN HALL, 110 MYRTLE AVE.
WESTPORT, CONNECTICUT 06880
(203) 341 1120

March 24, 2020

Mr. James S. Marpe
First Selectman
Town Hall
Westport, CT

Re: 2020 Sewer Use Fee

Dear Mr. Marpe:

This Department is currently developing the 2020 sanitary sewer use fee. Final analyses will be completed shortly. We hereby request that the setting of the annual sewer use fee be placed on the May 27, 2020 Board of Selectman / WPCA meeting agenda.

Additional background information to include the proposed annual fee will be provided by May 13, 2020.

Respectfully,

Peter A Ratkiewich
Director of Public Works

TOWN OF WESTPORT
OPERATING COSTS OF SEWERS
Fiscal Year 7/1/2018 - 6/30/19

<u>EXPENDITURES</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
SALARIES	646,356.61	726,487.09	734,169.94
OVERTIME	55,390.43	53,200.43	50,810.32
UNIFORMS	4,266.60	4,152.74	4,839.12
FEES/SERVICES	225,249.22	209,639.38	204,733.53
CONTRACT SERVICES	26,335.01	21,198.28	22,800.51
TELEPHONE	3,841.20	3,416.76	3,325.18
UTILITIES	407,344.67	420,004.11	426,886.26
VEHICLE MAINTENANCE/ OP	13,624.90	11,299.75	17,444.27
FACILITY MAINTENANCE	105,619.19	110,913.56	104,449.38
EQUIPMENT RENTAL	0.00	0.00	1,026.32
OPERATING SUPPLIES	62,742.04	70,462.41	75,746.61
EMPLOYEE TRAINING	5,088.47	2,134.38	10,886.09
CAPITAL EQUIPMENT	66,235.51	79,532.83	142,108.79
FRINGE BENEFITS	388,311.00	347,055.00	303,538.00
WORKERS' COMPENSATION	50,962.00	50,962.00	37,830.00
BLDG & LIABILITY INSURANCE	80,468.91	82,413.56	94,500.00
SUBTOTAL =	2,141,835.76	2,192,872.28	2,235,094.32
<u>CAPITAL MAINTENANCE</u>			
BONDING	1,187,341.61	1,264,771.62	1,569,978.55
MAINTENANCE RESERVE	200,000.00	200,000.00	100,000.00
SUBTOTAL =	1,387,341.61	1,464,771.62	1,669,978.55
TOTAL =	3,529,177.37	3,657,643.90	3,905,072.87
<u>REVENUE OFFSETS</u>			
FEES, PERMITS, DEMAND RESPONSE	16,631.41	13,653.00	10,375.00
NITROGEN CREDITS	148,417.00	52,128.00	46,593.00
SEPTAGE DISPOSAL	700.00	0.00	38,355.00
CONTRIBUTION FOR TOWN BUILDINGS	200,000.00	368,165.00	368,165.00
LESS TOTAL REVENUE OFFSETS=	365,748.41	433,946.00	463,488.00
NET COST OF OPERATIONS =	3,163,428.96	3,223,697.90	3,441,584.87
Sherwood Island State Park Use Charge =	-30,290.65	-12,573.60	-14,272.40
Sewer Use Charge Adjustment Allowance =	20,000.00	20,000.00	20,000.00
2018-2019 Minimum Payment Total (\$350.00) =	-663,250.00	-659,050.00	-664,300.00
	2,489,888.31	2,572,074.30	2,783,012.47
<u>CONSUMPTION DATA</u>			
UNITS OF WATER CONSUMPTION (CCF)	403,601	414,057	433,824
UNIT COST / CCF - ACTUAL	\$6.17	\$6.21	\$6.42
UNIT COST / CCF - BILLED	\$6.20	\$6.20	\$6.40

EXPENDITURES	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2015-2016	2016-2017	2017-2018	2018-2019
SALARIES	613,709.00	525,858.00	554,582.00	568,185.00	657,262.01	656,597.94	650,389.13	646,356.61	726,487.09	734,169.94
OVERTIME	92,911.00	54,746.00	58,833.00	51,560.00	52,944.84	66,126.38	64,000.00	55,390.43	53,200.43	50,810.32
UNIFORMS	3,550.00	4,013.00	3,066.00	3,605.00	4,419.01	4,862.26	3,792.48	4,266.60	4,152.74	4,839.12
FEES/SERVICES	220,383.00	204,940.00	214,600.00	192,107.00	223,076.18	269,283.87	257,437.83	225,249.22	209,639.38	204,733.53
CONTRACT SERVICES	58,574.00	49,926.00	133,704.00	43,279.00	20,418.33	16,429.15	21,308.36	26,335.01	21,198.28	22,800.51
TELEPHONE	11,385.00	13,401.00	8,485.00	7,602.00	1,951.93	2,789.81	2,789.81	3,841.20	3,416.76	3,325.18
UTILITIES	421,127.00	413,998.00	418,129.00	428,785.00	451,727.24	440,097.19	445,290.25	407,344.67	420,004.11	426,886.26
VEHICLE MAINTENANCE/OP	9,429.00	6,792.00	9,505.00	13,422.00	13,767.65	15,276.39	16,112.95	13,624.90	11,299.75	17,444.27
FACILITY MAINTENANCE	101,553.00	106,644.00	96,465.00	108,058.00	100,638.27	95,538.82	221,997.92	105,619.19	110,913.56	104,449.38
EQUIPMENT RENTAL	768.00	558.00	0.00	0.00	0.00	268.76	502.32	0.00	0.00	1,026.32
OPERATING SUPPLIES	56,904.00	36,736.00	49,436.00	92,679.00	68,134.94	63,652.49	55,247.99	62,742.04	70,462.41	75,746.61
EMPLOYEE TRAINING	3,615.00	3,061.00	3,068.00	3,420.00	1,943.79	3,332.80	3,380.96	5,088.47	2,134.38	10,886.09
CAPITAL EQUIPMENT	80,000.00	80,000.00	80,000.00	137,100.00	57,098.95	65,867.92	44,174.99	66,235.51	79,532.83	142,108.79
FRINGE BENEFITS	272,430.00	297,430.00	314,234.00	336,635.00	370,000.00	368,673.92	369,820.00	388,311.00	347,055.00	303,538.00
WORKERS' COMPENSATION	27,250.00	30,000.00	35,000.00	40,000.00	44,282.00	45,360.00	48,535.00	50,962.00	50,962.00	37,830.00
BLDG & LIABILITY INSURANCE	43,463.00	54,519.00	75,480.00	60,000.00	64,982.40	82,000.00	82,000.00	80,468.91	82,413.56	94,500.00
SUBTOTAL =	2,016,051.00	1,882,622.00	2,051,859.00	2,086,437.00	2,132,677.54	2,199,300.91	2,286,779.99	2,141,835.76	2,192,872.28	2,235,094.32
CAPITAL MAINTENANCE										
BONDING	712,924.00	1,377,294.00	1,377,294.00	1,550,028.00	1,640,545.02	1,650,550.35	1,206,112.24	1,187,341.61	1,264,771.62	1,569,978.55
MAINTENANCE RESERVE	418,921.00	1,457,540.00	0.00	200,000.00	100,000.00	175,000.00	175,000.00	200,000.00	200,000.00	100,000.00
SUBTOTAL =	1,131,845.00	1,523,048.00	1,377,294.00	1,750,028.00	1,740,545.02	1,825,550.35	1,381,112.24	1,387,341.61	1,464,771.62	1,669,978.55
TOTAL =	3,147,896.00	3,405,670.00	3,429,153.00	3,836,465.00	3,873,222.56	4,024,851.26	3,667,892.23	3,529,177.37	3,657,643.90	3,905,072.87
REVENUE OFFSETS										
FEES, PERMITS, DEMAND RESPONSE			-28,000.00	26,080.00	32,858.69	28,381.02	18,276.00	16,631.41	13,653.00	10,375.00
NITROGEN CREDITS			-50,000.00	82,595.00	102,587.00	107,911.00	148,417.00	148,417.00	52,128.00	46,593.00
SEPTAGE DISPOSAL			-90,146.00	57,019.00	67,579.75	44,497.25	51,876.00	700.00	0.00	38,355.00
CONTRIBUTION FOR TOWN BUILDINGS			-57,530.00	215,905.00	180,000.00	200,000.00	200,000.00	200,000.00	368,165.00	368,165.00
LESS TOTAL REVENUE OFFSETS=	-28,139.00	-150,079.00	-220,676.00	381,599.00	383,025.44	380,789.27	418,569.00	365,748.41	433,946.00	463,488.00
NET COST OF OPERATIONS =	\$3,119,757.00	\$3,255,591.00	\$3,208,477.00	3,454,866.00	3,490,197.12	3,644,061.99	3,249,323.23	3,163,428.96	3,223,697.90	3,441,584.87
Shenwood Island State Park Use Charge =			\$50,000.00	20,000.00	-21,296.88	-24,000.00	-25,000.00	-30,290.65	-12,573.60	-14,272.40
Sewer Use Charge Adjustment Allowance =			-\$185,300.00	-223,000.00	-338,800.00	-472,225.00	-661,850.00	-663,250.00	-659,050.00	-708,400.00
2017-2018 Minimum Payment Total (\$350.00) =			\$3,073,177.00	3,251,866.00	3,150,100.24	3,167,836.99	2,582,473.23	2,489,888.31	2,572,074.30	2,738,912.47
CONSUMPTION DATA										
UNITS OF WATER CONSUMPTION (CCF)	535,006	554,615	527,504	555,364	534,303	519,560	421,967	403,601	414,057	426,894
UNIT COST / CCF - ACTUAL	\$5.83	\$5.87	\$5.83	\$5.86	\$5.90	\$6.10	\$6.12	\$6.17	\$6.21	\$6.42
UNIT COST / CCF - BILLED	\$5.87	\$5.87	\$5.85	\$5.85	\$5.90	\$6.10	\$6.10	\$6.20	\$6.20	\$6.40