

City of Tipton, Iowa

Meeting: Tipton City Council Meeting
Place: Tipton Fire Station, 301 Lynn Street, Tipton, Iowa 52772
Date/Time: Monday, February 27, 2023, 5:30 p.m.
Web Page: www.tiptoniowa.org
Posted: Friday, February 24, 2023 (Front door of City Hall & City Website)

Please join my meeting from your computer, tablet, or smartphone.

<https://meet.goto.com/642904677>

You can also dial in using your phone.

Access Code:

642-904-677

United States (Toll Free):

[1 866 899 4679](tel:18668994679)

Mayor: Bryan Carney

Council at Large:	Abby Cummins-VanScoy	Council At Large:	Jason Paustian
Council Ward #1	Ron Hembry	Council Ward #2	Mike Helm
Council Ward #3	Tim McNeill	City Attorney:	Lynch Dallas, P.C.
City Manager:	Brian Wagner	Gas Utilities Supt:	Adam Fitch
Finance Director:	Melissa Armstrong	Electric Interim Supt:	Jon Walsh
City Clerk:	Amy Lenz	Water & Sewer Supt:	Brian Brennan
Dir. Of Public Works:	Steve Nash	Ambulance Svc Dir:	Brad Ratliff
Police Chief:	Lisa DuFour	Economic Dev. Dir.	Linda Beck
Park & Recreation:	Adam Spangler	Library Director:	Denise Smith

A. Call to Order

B. Roll Call

C. Pledge of Allegiance

D. Agenda Additions/Agenda Approval

E. Communications:

If you wish to address the City Council regarding an issue, whether on the agenda or something not on the agenda, please approach the lectern at this time and give your name and address for the public record before discussing your item. Scheduled communications are allowed to speak up to five minutes. Unscheduled communications are allowed to speak up to three minutes.

F. Consent Agenda

Note: These are routine items and will be enacted by one motion without separate discussion unless a Council Member requests separate consideration.

1. Approval – Council Meeting Minutes, February 6, 2023
2. Approval – Liquor License Renewal, Walmart
3. Approval – Downtown Revitalization Incentive Program (DRIP) request, Ken and Sarah Crock, DBA: Aavantis LLC, 501 Lynn Street
4. Approval – Chamber Kickoff Summer Event, Saturday, June 10th, 9:00 a.m. to 9:00 p.m., and closure of the following streets:
 - East 5th Street to Meridian
 - Meridian from 5th Street to 4th Street
 - Use of Cedar County Courthouse north parking Lot (City parking)

5. Approval – Powerplant light fixture upgrade, Electrical Engineering, \$3,449.06
6. Approval – Replacement of kids slide mat/pad, Waterpark Excitement, \$1,820.00
7. Approval – Fire Department Annual Report, 2022
8. Approval – Claims Register which includes claims paid under the current Purchase Policy

G. Public Hearing

1. Public hearing on Max Levy

H. City Business

1. Resolution No. 022723C: Resolution approving the maximum tax dollars from certain levies for the City's proposed Fiscal Year 2023-2024 Budget
2. Discussion and possible action as recommended by the Airport Committee, concerning a proposal by Ryan Gurwell/A & R Land Services Phase 1 estimated at \$2,000, to assist with the possible purchase of property near the airport. *(Ryan Gurwell will be in attendance electronically. Scott Pearson and Max Coppess will be in attendance at your meeting.)*
3. Discussion and possible concerning proposal letter about cell tower lease. *(Ryan White will be in attendance.)*
4. Resolution No. 022723A: Resolution to assess utility charges due to non-payment by property owner.
5. Resolution No. 022723B: Resolution accepting the Fiscal Year 21/22 Audit Report
6. Discussion and possible action concerning review of responses to RFP for 1011 Cedar Street
7. Discussion and possible action authorizing City Manager Wagner to appoint Jon Walsh as Electric Superintendent

I. Reports of Mayor/ Council/ Manager/ Department Heads

1. Mayor's Report
2. Council Reports
3. Committee Reports
4. City Manager's Report
5. Department Heads - Revised version of FY 23-24 Proposed Budget Schedule

J. Adjournment

Pursuant to §21.4(2) of the Code of Iowa, the City has the right to amend this agenda up until 24 hours before the posted meeting time.

If anyone with a disability would like to attend the meeting, please call City Hall at 886-6187 to arrange for accommodations/transportation.

February 6, 2023
Tipton Fire Station
301 Lynn Street
Tipton, Iowa

The City Council of the City of Tipton, Cedar County, Iowa, met in regular session at 5:30 p.m. Mayor Carney called the meeting to order. Upon roll being called the following named council members were present: Cummins, McNeill, Paustian and Helm. Absent: Hembry. Also present: Wagner, Armstrong, Lenz, DuFour, Spangler, Walsh, Beck, Peck, other visitors, and the press.

Agenda:

Motion by Cummins, second by Helm to approve the agenda as presented. Following the roll call vote the motion passed unanimously.

Communications:

1. Kristy Kruse shared her concerns about the safety of walking on Plum Street going south towards the high school, after the sidewalk ends at the corner of East 10th and Plum Street. Kruse asked if the council would check into possible solutions by extending the sidewalk further south for the safety of students and pedestrians.

2. Street closure, 100 block of West 6th Street, for music at L & B's Pour House

Motion by Cummins, second by Helm to approve street closure, 100 block of West 6th Street between the entrances and exits of Hardees, for music at L & B's Pour House, from 4:00 p.m. to 11:00 p.m. on the following dates: Friday, June 2nd, Saturday, June 24th, Saturday, July 8th, Saturday, August 5th, and Saturday, August 12th. Following the roll call vote the motion passed unanimously.

Consent Agenda:

Motion by McNeill, second by Cummins to approve the consent agenda which includes the January 23rd Council Meeting Minutes, January 26th Special Council Meeting Minutes, Amendment No. 1 to the Engineering Services Agreement for North Plum Street Pavement Improvement Project, \$6,500, Downtown Revitalization Incentive Program (DRIP) reimbursement, 415 Cedar Street, \$7,500, and the following claims list. Following the roll call vote the motion passed unanimously.

ACCESS SYSTEMS LEASING	COPIER AGREEMENT	1133.37
AFLAC	AFLAC AFTER TAX PY W/HOLDING	593.31
AUCA CHICAGO LOCKBOX	MATS	628.52
AXA EQUI-VEST PROCESSING O	DEF. COMP PRETAX	175.00
BAKER & TAYLOR	BOOKS	669.12
BANLEACO	COPIERS CONTRACT	105.60
BARRON MOTOR SUPPLY	REPAIR PARTS #67	12.50
BLUE CROSS/BLUE SHIELD	BCBS HEALTH INSURANCE PYMT	36083.05
BOUND TREE MEDICAL LLC	MEDICAL SUPPLIES	734.05
BRAD DOERRING	REF ADULT LEAGUE	100.00
CAPITAL ONE	OFFICE SUPPLIES	83.05
CEDAR COUNTY FAIR ASSOCIAT	DONATION	500.00
CEDAR COUNTY REPAIR INC	SHOP SUPPLIES	22.50
CINTAS	UNIFORMS	711.13
CINTAS CORPORATION	FIRST AID SUPPLIES	174.32
CITY OF TIPTON	MISC. EMPLOYEE REIMBURSEMENTS	250.00
CITY OF TIPTON FUNDS	TRANSFERS	223602.82
CITY UTILITIES	CITY UTILITIES	6253.12
CLARENCE COMMUNITY AMBULAN	ALS INTERCEPT	200.00

COLLECTION SERVICES CENTER	CHILD SUPPORT- SPANGLER	96.73
COMPASS MINERALS AMERICA I	50.67 TN ROAD SALT	4557.77
DR DARLENE A EHLERS	FEBRUARY RENT	500.00
ECIA	NORTH AVE WATER IMPROVEMENTS	668.43
ELECTRICAL ENGINEERING & E	BLDG MAINT SUPPLIES	1555.25
FELD FIRE	SMALL TOOLS	864.00
FIDELITY BANK & TRUST	CD PURCHASE	114217.79
FINDAWAY	PLAYAWAYS	314.96
FLETCHER-REINHARDT CO.	OVERHEAD SUPPLIES	1847.24
GRASSHOPPER LAWN CARE DBA	CITY HALL/EL WEED CONTROL	205.00
HAWKINS INC	CHEMICALS	1555.84
I.R.S.	FEDERAL WITHHOLDING	19284.49
IOWA ONE CALL	LOCATES	20.70
IOWA PRISON INDUSTRIES	25 SIGN BASES	687.50
IPERS	IPERS WITHHOLDING, FIRE	12827.73
KEITH LEHRMAN	REF ADULT LEAGUE	100.00
KILBURG EQUIPMENT LLC	REPAIR PARTS #35	334.80
KONNIE DAUFELDT	WINTER OFFICE APPAREL	93.57
LAWSON PRODUCTS INC	SHOP SUPPLIES	83.48
ELECTRONICS INC	SERVICE FIRE ALARM	110.00
LINDE GAS & EQUIPMENT INC	OXYGEN	75.83
MARCIA MEYERS	FEBRUARY RENT	600.00
MIDAMERICAN ENERGY COMPANY	FEBRUARY CASH REQUEST	78000.00
MIDWEST WHEEL COMPANIES	REPAIR PARTS #14	285.99
MISC. VENDOR	MISC VENDORS	15436.41
MITCHELL 1	WEB SUBSCRIPTION	282.08
MOELLER TIPTON TIRE & AUTO	REPAIR PARTS #30	53.00
MUNICIPAL SUPPLY INC	FLEXNET ANNUAL SUPPORT	2150.00
NMDG	L & R FUND ASSESSMENT	765.65
OFFICE MACHINE CONSULTANTS	MANAGEMENT SERVICES	2985.00
ORIGIN DESIGN	CROOKED CREEK TRAIL	5758.50
PENGUIN RANDOM HOUSE LLC	BOOK ON CD	37.50
PRINCIPAL	GTL_VTL INSURANCE	1065.52
QUADIENT FINANCE USA INC	POSTAGE	2000.00
SPINUTECH INC	EMAIL MARKETING	25.00
STAPLES	BATTERY BACKUP	79.99
STOREY KENWORTHY/MATT PARR	#10 REGULAR ENVELOPES	210.00
SWICK CABLE CONTRACTOR'S I	DIRECTIONAL BORING	39460.00
TITAN MACHINERY INC	REPAIR PARTS #18	366.50
TREASURER, STATE OF IOWA	STATE WITHHOLDING	2661.00
UNUM LIFE INSURANCE COMPAN	LONG TERM DISABILITY PAYROLL	325.54
WINDSTREAM	MONTHLY SERVICES	1061.94
WING PC	MEDICAL DIRECTOR	500.00

WRIGHT LAWN CARE	Feb-23	358.33
** TOTAL **		586500.52
FUND TOTALS		
001 GENERAL GOVERNMENT		50669.59
110 ROAD USE TAX FUND		8581.10
112 TRUST AND AGENCY FUND		42923.75
119 Emergency Fund		2829.58
121 LOCAL OPTION TAX		25000.00
125 TIF SPECIAL REVENUE FUND		16185.25
160 ECONOMIC/INDUSTRIAL DEV		14359.12
192 FIRE ENTERPRISE TRUST		7178.08
317 HWY 38 PROJCT		4341.00
600 WATER OPERATING		11757.41
610 WASTEWATER/AKA SEWER REV		42830.02
630 ELECTRIC OPERATING		296311.58
640 GAS OPERATING		15637.86
660 AIRPORT OPERATING		1215.54
670 GARBAGE COLLECTION		9216.33
740 STORM WATER		1038.33
810 CENTRAL GARAGE		4406.05
835 ADMINISTRATIVE SERVICES		6869.20
860 PAYROLL ACCOUNT		25150.73
GRAND TOTAL		586500.52

Payroll Amount for January 2023 \$172,144.72

City Business:

1. Resolution No. 020623A: Resolution approving a three-year extension to the Tipton Masonic Cemetery Sexton Contract with Grasshopper Lawn Care
 Motion by Helm, second by Paustian to approve Resolution No. 020623A, the resolution approving a three-year extension to the Tipton Masonic Cemetery Sexton Contract with Grasshopper Lawn Care. Following the roll call vote the motion passed unanimously.

2. Engineering proposal with KPE for structural services of the James Kennedy Family Aquatic Center new dehumidification unit.
 Motion by Cummins, second by McNeill to approve the engineering proposal with KPE for structural services of the James Kennedy Family Aquatic Center new dehumidification unit. Following the roll call vote the motion passed unanimously.

3. Study proposal for solar with Latham, Ervin, Vognsen and Associates
 Motion by McNeill, second by Cummins to table this item. Following the roll call vote the motion passed unanimously.

Reports of Mayor/Council/Manager/Department Heads:

Manager Wagner reminded the council that the next regular council meeting is on Monday, February 27th.

Adjourn:

With no further business to come before the council a motion to adjourn was made by Paustian, second by Helm. Following the roll call vote the motion passed unanimously. Meeting adjourned at 6:03 p.m.

Mayor _____

Attest: _____
City Clerk

Amy Lenz

From: noreply@salesforce.com on behalf of IOWA ABD Licensing Support
<elaps@iowaabd.com>
Sent: Friday, February 24, 2023 9:22 AM
To: Amy Lenz
Cc: licensingnotification@iowaabd.com
Subject: Application App-175438 Ready for Review

Hello,

Application Number App-175438 has been set to "Submitted to Local Authority" status and is currently ready for your review.

Corp Name: Walmart Inc.

DBA: Wal-Mart Store #841

License Number: LE0001439

Application Number: App-175438

Tentative Effective Date: 4/15/2023

License Type: Class E Retail Alcohol License (LE)

Application Type: Renewal

Amendment Type:

Thank you.

AGENDA ITEM

**AGENDA INFORMATION
TIPTON CITY COUNCIL COMMUNICATION**

DATE:	02/27/2023
AGENDA ITEM:	DRIP Program Request
ACTION:	Motion to approve, deny or table

SYNOPSIS:

Downtown Revitalization Incentive Program (DRIP) request to begin project

Applicant: Ken & Sarah Crock DBA: Aavantis LLC
Building: 501 Lynn Street

Commission corresponded via email (but couldn't legally vote). However, there weren't any objections via email to proceed with granting approval with this project. The Commission is asking the City Council to make final decision regarding this application.

Total amount of project: \$17,250.00 for a Commercial Grant to install new energy efficient heating and air unit

Amount suggested to approve by the Commission to begin project and reimbursement of \$7,500 will be made after project is completed and paid invoices approved.

Project Summary:

- Remove existing boiler heat system
- Install new blower units
- Update piping
- Install new energy efficient heating and air unit

BUDGET ITEM: 160-5-599-2-64996

RESPONSIBLE DEPARTMENT: Economic Development – Linda Beck

MAYOR/COUNCIL ACTION: Approve, deny or Table

ATTACHMENTS: Pictures

PREPARED BY: Linda Beck

DATE PREPARED: 2/9/2023

AGENDA ITEM

**AGENDA INFORMATION
TIPTON CITY COUNCIL COMMUNICATION**

DATE:	2/27/2023
AGENDA ITEM:	Chamber Kickoff Summer Event
ACTION:	Motion to approve, deny or table

SYNOPSIS: SYNOPSIS: The Chamber and other community members are planning a Kickoff Summer event on June 10th from 9 am – 9 pm. They are requesting the following:
Block off East 5th Street to Meridian
Block off Meridian from 5th Street to 4th Street
Use North parking lot (Cedar County Courthouse/City parking)

Barricades to block off streets and fencing for a possible beer tent, but still working on those arrangements.

Tentative Itinerary:

Craft Show Vendor – 9 am – 3 pm. Courthouse East parking lot

Food Vendors – 9 am – 9 pm. Courthouse North parking lot

Popcorn at the Hardacre– 11 am – 5 pm

Youth Tug of War, sidewalk chalk, face painting, and tattoos – 11 am – 5 pm. Courthouse South lawn. Chalk sidewalks

Tractor Show – 1pm – 4 pm. City -Meridian Street from 5th to 4th Street

Cornhole tournament registration at 3 pm – Competition at 4 pm Courthouse West or South lawn areas

Music with Cassie & Randy 3pm -6 pm and Notes from the Underground 7 pm – 9 pm – City East 5th Street to Meridian

Pop up Tents – Courthouse West/South Lawns for face painting, Wes the Balloon guy, kids' washable tattoos

A flatbed trailer will be used for the bands and set up on 5th Street

Porta pots will be set up on 5th Street on Friday, June 9th.

BUDGET ITEM: N/A

RESPONSIBLE DEPARTMENT: Economic Development – Linda Beck

MAYOR/COUNCIL ACTION: Motion to approve, deny or table:

ATTACHMENTS: None

DATE PREPARED: 2/22/23

AGENDA ITEM

**AGENDA INFORMATION
TIPTON CITY COUNCIL COMMUNICATION**

DATE:	2/21/2023
AGENDA ITEM:	Powerplant light upgrade
ACTION:	Discussion/Possible Action

SYNOPSIS: The powerplant is in need of light fixture upgrading. The current lights are requiring more maintenance than they should need and are starting to fail. We are currently light the entire old powerplant with 24 fluorescent light fixtures and are looking at replacing them with 16 led fixtures. Even with less light fixtures we will be lighting the old powerplant better than we currently can with more of the old fixtures, especially since the old ones are starting to fail. The last time we upgraded light were roughly 15 years ago.

The cost for the upgrade also includes cordage and receptacle upgrading for the new lights.
\$3,449.06

BUDGET ITEM: Yes

RESPONSIBLE DEPARTMENT: Electric

MAYOR/COUNCIL ACTION: Discussion and Possible Approval

ATTACHMENTS: Yes

PREPARED BY: Jon Walsh

DATE PREPARED: 2/15/2023



303 SOUTHGATE AVE
 IOWA CITY, IA52240
 (319)338-7561 FAX (319)338-8620

QUOTE

CUST.#: 301394
 SHIP TO: CITY OF TIPTON
 407 LYNN STREET
 TIPTON, IA 52772-1633

TAKEN BY	QUOTE DATE	QUOTE NO.
zand	02/13/23	8173652-00
P.O. NO.		PAGE #
ROUND LIGHT QUOTE		1
PLACED BY		

CORRESPONDENCE TO: Electrical Engineering & Equip
 953 73RD ST
 WINDSOR HEIGHTS, IA 50324-1031

BILL TO: CITY OF TIPTON
 407 LYNN STREET
 TIPTON, IA 52772-1633

INSTRUCTIONS	REFERENCE	CASH DISCOUNT:
	DANIEL	
SHIP POINT	SHIP VIA	SHIPPED
3E - IOWA CITY	3E TRUCK	IF PAID BY:

LINE NO.	PRODUCT AND DESCRIPTION	QUANTITY ORDERED	QUANTITY B.O.	QTY. SHIPPED	QTY. U/M	NET PRICE	AMOUNT (NET)
CALL 563-886-4136							
1	LTH CPRB ALO14 UVOLT SWM9 80CRI DBL ROUND HIGH BAY + OPTIONS	16		16	E	205.50	3288.00
3	PNS PS5266X STR BLD PLUG 3W 125V	16		16	E	9.07	145.12
4	PNS 3232BK DUPLEX RECEPTACLE 15A BLACK	16		16	C	99.63	15.94
3	Lines Total	Qty Shipped Total		48	Total		3449.06
					Invoice Total		3449.06

Last Page

THIS IS NOT AN OFFER TO CONTRACT, BUT MERELY A QUOTATION OF CURRENT PRICES FOR YOUR CONVENIENCE AND INFORMATION. ORDERS BASED ON THIS QUOTATION ARE SUBJECT TO YOUR ACCEPTANCE OF THE TERMS AND CONDITIONS LOCATED AT SALES.OUR-TERMS.COM, WHICH WE MAY CHANGE FROM TIME TO TIME WITHOUT PRIOR NOTICE. WE MAKE NO REPRESENTATION WITH RESPECT TO COMPLIANCE WITH JOB SPECIFICATIONS.

AGENDA ITEM #

**AGENDA INFORMATION
TIPTON CITY COUNCIL COMMUNICATION**

DATE:	February 27, 2023
AGENDA ITEM:	JKFAC CIP – Kids Slide Mat / Pad
ACTION:	Motion

SYNOPSIS:

Since 2005 we have had the same equipment for the kids slide, located in the recreation pool, and the mat at the end of the kids slide is in need of replacement. Our CIP will not be able to wait long enough to get it replaced within the next couple of years so I proposing to move money from the lockers and the kids slide CIP to accommodate this purchase now. Attached is the quote for the new mat.

With this moving around of our CIP we do understand we will have to wait to update or upgrade our lockers for another five years or so but we think that this is a more of a need and our lockers are still in good shape.

I will be at the meeting if anyone would have any further questions.

BUDGET ITEM: No

RESPONSIBLE DEPARTMENT: Pool

MAYOR/COUNCIL ACTION: Motion

ATTACHMENTS: Waterpark Excitement, Inc.

PREPARED BY: Adam Spangler

DATE PREPARED: 2/24/23

CITY OF TIPTON: CAPITAL IMPROVEMENT PLAN

Aquatic Center - 465

Acct #: 001-5-465-3-67980

Item	Purchase Year	*Accrued as of 6-30-21 20-21	**Current Budget 21-22	Future Budget 22-23	23-24	24-25	25-26	26-27
1 Showers	\$4,250 FY 22-23	(3,900) 3,900	500	(4,250) 3,750	500	500	500	500
2 Chemical pumps	\$1,450 Recurring		725	(1,450) 725	725	(1450) 725	725	725
3 Chemical controllers	\$1,500 Recurring			750	(1,500) 750	750	(1,500) 750	750
4 New Lane Lines	\$3,300 Recurring		1,650	(3,300) 1,650	1,100	1,100	(3,300) 1,100	1,100
5 Tubes	\$600 Recurring	200	200	(600) 200	200	200	(600) 200	200
6 Kids Slide Equipment	\$1,500 FY 21-22	25	(1,500) 1,500	500	500	500	500	500
7 New Diving Board	\$6,000 FY 22-23			(6,000) 6,000	0	1,000	1,000	1,000
8 Powder Wash tower/bridge Paint tower/bridge	\$12,000 FY 24-25		3,000	3,000	3,000	(12,000) 3,000	3,000	3,000
9 Resurface water slides	\$16,000 FY 24-25		4,000	4,000	4,000	(16,000) 4,000	4,000	4,000
10 Auto Pool Vacuum	\$2,000 FY 24-25		500	500	500	(2,000) 500	500	500
11 Umbrellas	\$2,000 FY 24-25		500	500	500	(2,000) 500	500	500
12 Lockers	\$2,000 FY 25-26	500	500	250	250	250	(2,000) 250	0
13 Bleacher Parts	\$2,000 FY 25-26		500	250	250	250	(1,500) 250	500
14 Lifeguard Stands	\$1,000 FY 25-26		200	200	200	200	(1,000) 200	200
15								
16								
17								
<i>spent in yr:</i>		(3,900)	(1,500)	(15,600)	(1,500)	(33,450)	(9,900)	0
TOTALS (listed in budget):		4,625	13,775	22,275	12,475	13,475	13,475	13,475
<i>cash flow:</i>		<i>725</i>	<i>13,000</i>	<i>19,675</i>	<i>30,650</i>	<i>10,675</i>	<i>14,250</i>	<i>27,725</i>
Listed in Budget				(24,300)				

Notes:

CITY OF TIPTON: CAPITAL IMPROVEMENT PLAN

Aquatic Center - 465

Acct #: 001-5-465-3-67980

GIP Funded by LOST

Item	Purchase Year	*Accrued as of 6-30-22 21-22	**Current Budget 22-23	Future Budget 23-24	24-25	25-26	26-27	27-28	
1 Showers	\$4,250 FY 22-23	500	(4,250) 3,750	250	250	250	250	250	
2 Chemical pumps	\$1,450 Recurring	725	(1,450) 725	725	(1,450) 725	725	(1,450) 725	725	
3 Chemical controllers	\$1,500 Recurring		750	(1,500) 750	750	(1,500) 750	750	(1,500) 750	
4 New Lane Lines	\$3,300 Recurring	1,650	(3,300) 1,650	500	500	500	(2,000) 500	500	
5 Tubes	\$600 Recurring	400	(600) 200	200	200	(600) 200	200	200	
6 Kids Slide Equipment	\$1,500 Recurring	(1,500) 1,500	500	1,000	(2,000) 1,000	250	250	250	
7 New Diving Board	\$6,000 FY 22-23		(6,000) 6,000	500	500	500	500	500	
8 Deck Chairs	\$500 FY 23-24			(1,000) 1,000	(500) 500	(500) 500	(500) 500	(500) 500	
9 Powder Wash tower/bridge Paint tower/bridge	\$12,000 FY 24-25	3,000	3,000	3,000	(12,000) 3,000	3,000	3,000	3,000	
10 Resurface water slides	\$16,000 FY 24-25	4,000	4,000	4,000	(16,000) 4,000	4,000	4,000	4,000	
11 Auto Pool Vacuum	\$2,000 FY 24-25	500	500	500	(2,000) 500	500	500	500	
12 Umbrellas	\$2,000 FY 24-25	500	500	250	250	250	(2,000) 250	250	
13 Lockers	\$2,000 FY 25-26	1,000	250	250	250	(2,000) 250	0	0	
14 Bleacher Parts	\$2,000 FY 25-26	500	250	250	250	(1,500) 250	500	500	
15 Lifeguard Stands	\$1,000 FY 25-26	200	200	200	200	(1,000) 200	200	200	
16									
17									
TOTALS (listed in budget):									
		<i>spent in yr:</i>	(1,500)	(15,600)	(2,500)	(33,950)	(7,100)	(5,950)	(2,000)
		<i>cash flow:</i>	14,475	22,275	13,375	12,875	12,125	12,125	12,125
			12,975	19,650	30,525	9,450	14,475	20,650	30,775

Notes:



Tipton Fire
Department
Annual Report
2022

Month	Total calls	Trainings	Pre Plans	Year	Total Calls
January	14	1	1	2022	146
February	12	1	1	2021	157
March	13	1	1	2020	143
April	12	1	0	2019	156
May	9	1	0	2018	110
June	13	2	0	2017	109
July	16	1	0	2016	99
August	7	1	0	2015	92
September	9	1	1	2014	87
October	14	1	1	2013	95
November	15	4	1	2012	71
December	12	0	0	2011	62
Totals	146	15	6	2010	68
				2009	80
				2008	86
				2007	99
				2006	82
				2005	76
				2004	81
				2003	112
				2002	87
				2001	65
				2000	108

Call breakdown by month

Calls to townships

Township	2022	2021	2020	2019	2018	2017	2016	2015	2014
Cass	10	8	8	11	5	7	4	4	18
Center	20(1)	18	25	14	19	26	26	16	39
Fairfield	0	0	1(2)	2(2)	1	2	0	2	3
Red Oak	0	1(1)	1	10(4)	5	2	1	1	2
Rochester	11(1)	9	9	13	8	3	1	3	13
Springfield	0	(1)	0	0	-	-	-	-	-
Sugar Creek	1	1	1	1(1)	2	0	-	-	-
I-80	10	12	11	8	7	4	10	9	6
Mutual Aid	8	10	16	17	11	6	7	6	8

Total Fire Losses

2022	\$102,000
2021	\$337,202
2020	\$429,345
2019	\$562,710
2018	\$371,500
2017	\$249,501
2016	\$325,012
2015	\$403,800
2014	\$94,650



Mutual Aid Calls:

Department	2022	2021	2020	2019	2018	2017
Bennett	1	4	2	0	2	2
Mechanicsville	2	3	4	8	2	2
Stanwood	0	0	0	3	1	1
West Branch	2	2	7	2	3	2
Wilton	1	0	0	1	2	1
Clarence	0	0	3	2	0	2
Solon	0	0	1	1	0	-
Lowden	1	1	-	-	-	-
Atalissa	1	1	-	-	-	-
West Liberty	1	-	-	-	-	-

Received Aide 

 Gave Aid

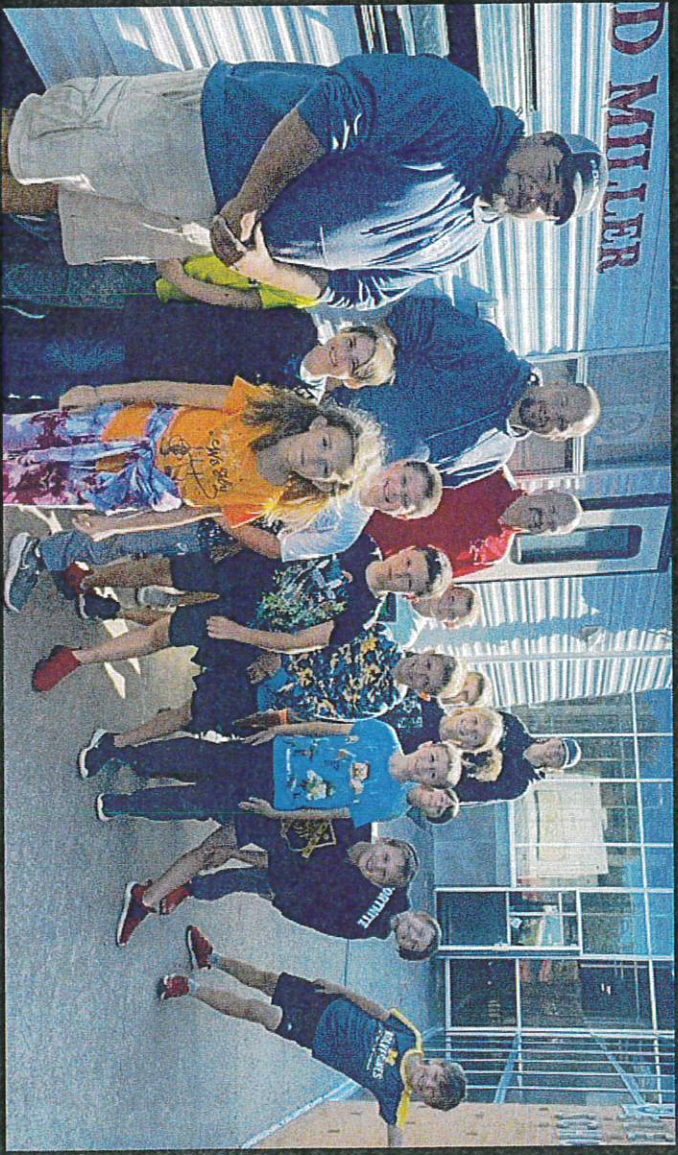
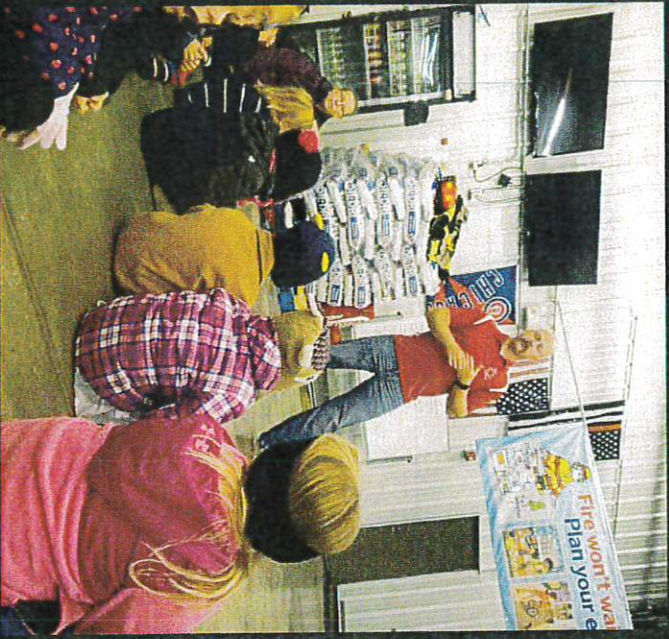
Department	2022	2021	2020	2019	2018	2017
Bennett	2	6	4	5	3	1
Mechanicsville	1	1	2	2	1	2
Stanwood	0	1	1	1	0	1
West Branch	1	5	2	2	2	3
Durant	1	-	-	-	-	-
Wilton	1	-	-	-	-	-

*Bennett is paged for auto aid, meaning any structure fire they're paged automatically with Tipton

Average Response Times

- Averaged 5 personnel per call
- A total of 3,995 hours on calls for service
- Personnel averaged 160 hours of service per person

911 to page-	1.46 mins
Paged to in route-	6.24 mins
In route to on scene-	5.36 mins
Average time on scene-	24.56 mins
Average call times-	47.25 mins



• Fire Prevention Week 2022

Date	Address	Call Type	Jurisdiction	
January	1 1-80 267	MVA	Rochester (1-80)	
	3 1003 Walnut St	CO Alarm	City	
	5 1038 Delta Ave	Medical Assist	Cass	
	5 1015 205th St	Fire Alarm	City	
	9 711 E South St	Medical Assist	Center	
	12 1412 Cedar St	Medical Assist	City	
	15 1-80 267	MVA	Rochester (1-80)	
	19 50 Plum St	Medical Assist	City	
	19 210 E 12th St	CO Alarm	City	
	22 1200 Mulberry St	Fire Alarm	City	
	26 200 Commerce Blvd	Structure Fire	City	
	26 1100 Blk Hwy 38	MVA	Center	
29 1-80 270	Vehicle Fire	Rochester (1-80)		
30 509 E 2nd St	CO Alarm	City		
February	2 1003 Cedar St	Medical Assist	City	
	6 323 E College St	MVA	City	
	13 210th St & Garfield Ave	MVA Structure Fire West Branch (City)	Cass	
	14 577 225th St	MVA	West Liberty (Muscatine)	
	18 1458 265th St	Medical Assist	Cass	
	18 1458 265th St	Structure Fire	Center	
	21 507 Sycamore St	Structure Fire	Center	
	21 309 E 6th St	Medical Assist	City	
	22 509 E 6th St	Rescue	City	
	24 Hwy 38 & Commerce Blvd	Medical Assist	City	
	27 708 W 9th St	MVA	City	
	28 1099 Grant Ave	Medical Assist	City	
March	2 601 Cedar St	MVA	Cass	
	2 210th St & Garfield Ave	Vehicle Fire	City	
	5 301 Lynn St	MVA	Cass	
	16 210th St & Harding Ave	Weather	City	
	18 609 E 5th St	Grass Fire	Cass	
	20 725 W 7th St	Medical Assist	City	
	21 50 Plum St	Fire Alarm	City	
	23 400 E 6th St	Medical Assist	City	
	23 610 Cedar St	Weather	City	
	26 121 E 6th St	Haz-Mat	City	
	28 609 Sycamore St	Medical Assist	City	
	28 Hwy 38 & 290th St	Medical Assist	City	
31 118 E 5th St	MVA	Rochester		
April	1 1143 Cedar Valley Rd	Medical Assist	City	
	1 145 W Rochester Ave	MVA Structure Fire Aitissa (Rochester)	Center	
	9 Hwy 38 & 290th St	Grass Fire	Rochester	
	10 104 E Kohlbase St	MVA Structure Fire Mechanicsville (City)	Rochester	
	10 1569 280th St	Grass Fire	Sugar Creek	
	15 1-80 267	MVA	Rochester (1-80)	
	21 Hwy 130 & Newton Ave	Haz-Mat	Center	
	23 2050 Hwy 38	Haz-Mat	Rochester	
	23 1731 290th St	Rescue	Center	
	24 100 Blk E South	Grass Fire	City	
	May	25 1363 Rose Ave	Medical Assist	Center
		30 614 Crestview Dr	Medical Assist	City
2 301 Lynn St		Medical Assist	City	
2 219 S Cedar St		Fire Alarm	City	
8 807 Lemon St		Haz-Mat	City	
9 125 W 2nd St		MVA Structure Fire Bennett (City)	Center	
-11 1090 Stonemill Rd		Vehicle Fire	Center	
21 400 E 6th St		Public Relations	City	
24 6th St & Meridian St		MVA	City	
25 Cedar Valley Rd & Lemon Ave		MVA	City	
27 6th St & Lemon St		MVA	City	
4 1615 280th St		MVA Structure Fire Wilton (Center)	City	
4 219 S Cedar St	Fire Alarm	City		
6 E 2nd St & Walnut St	MVA	City		
7 502 W 5th St	Medical Assist	City		
11 301 Lynn St	Weather	City		
13 219 S Cedar St	Fire Alarm	City		
15 301 Lynn St	Medical Assist	City		
15 301 Lynn St	Weather	City		
16 Hwy 38 & 290th St	Weather	City		
18 1197 Timber Ln	MVA	Rochester		
24 Cedar Valley Rd & Snaggy Ridge Rd	MVA	Rochester		
26 1152 220th St	Fire Alarm	Center		
27 709 Meridian St	Rescue	Center		
5 301 Lynn St	Haz-Mat	City		
5 Cedar Valley Rd & Indian Ave	Weather	Center		
6 1-80 267	Weather	Rochester (1-80)		
7 1655 230th St	Haz-Mat	Center		
11 301 Lynn St	Rescue	Center		
15 1-80 266	Weather	City		
15 1-80 267	MVA	Rochester (1-80)		
15 Hwy 38 & Newton Ave	MVA	Rochester (1-80)		
19 205 E 11th St	Medical Assist	Center		
22 219 S Cedar St	Haz-Mat	City		
22 50 Plum St	Fire Alarm	City		
23 50 Plum St	Medical Assist	City		
23 1107 Cedar St	Medical Assist	City		
23 50 Plum St	Haz-Mat	City		
25 1885 2nd St	Medical Assist	City		
29 222 W 9th St	Medical Assist	Rochester		
1 401 W 9th St	Fire Alarm	City		
4 2128 Monroe Ave	Fire Alarm	City		
9 1487 Harding Ave	Medical Assist	Rochester		
16 56 Cedar St	Fire Investigation	Cass		
20 874 195th St	Medical Assist	City		
26 50 Plum St	Structure Fire	Center		
28 519 Cedar St	Medical Assist	City		
28 2050 Hwy 38	Medical Assist	City		
4 401 W 6th St	MVA	Rochester		
5 219 S Cedar St	Haz-Mat	City		
5 219 S Cedar St	Fire Alarm	City		
June	25 1363 Rose Ave	Medical Assist	Center	
	30 614 Crestview Dr	Medical Assist	City	
	2 301 Lynn St	Medical Assist	City	
	2 219 S Cedar St	Fire Alarm	City	
	8 807 Lemon St	Haz-Mat	City	
	9 125 W 2nd St	MVA Structure Fire Bennett (City)	Center	
	-11 1090 Stonemill Rd	Vehicle Fire	Center	
	21 400 E 6th St	Public Relations	City	
	24 6th St & Meridian St	MVA	City	
	25 Cedar Valley Rd & Lemon Ave	MVA	City	
	27 6th St & Lemon St	MVA	City	
	4 1615 280th St	MVA Structure Fire Wilton (Center)	City	
4 219 S Cedar St	Fire Alarm	City		
6 E 2nd St & Walnut St	MVA	City		
7 502 W 5th St	Medical Assist	City		
11 301 Lynn St	Weather	City		
13 219 S Cedar St	Fire Alarm	City		
15 301 Lynn St	Medical Assist	City		
15 301 Lynn St	Weather	City		
16 Hwy 38 & 290th St	Weather	City		
18 1197 Timber Ln	MVA	Rochester		
24 Cedar Valley Rd & Snaggy Ridge Rd	MVA	Rochester		
26 1152 220th St	Fire Alarm	Center		
27 709 Meridian St	Rescue	Center		
5 301 Lynn St	Haz-Mat	City		
5 Cedar Valley Rd & Indian Ave	Weather	Center		
6 1-80 267	Weather	Rochester (1-80)		
7 1655 230th St	Haz-Mat	Center		
11 301 Lynn St	Rescue	Center		
15 1-80 266	Weather	City		
15 1-80 267	MVA	Rochester (1-80)		
15 Hwy 38 & Newton Ave	MVA	Rochester (1-80)		
19 205 E 11th St	Medical Assist	Center		
22 219 S Cedar St	Haz-Mat	City		
22 50 Plum St	Fire Alarm	City		
23 50 Plum St	Medical Assist	City		
23 1107 Cedar St	Medical Assist	City		
23 50 Plum St	Haz-Mat	City		
25 1885 2nd St	Medical Assist	City		
29 222 W 9th St	Medical Assist	Rochester		
1 401 W 9th St	Fire Alarm	City		
4 2128 Monroe Ave	Fire Alarm	City		
9 1487 Harding Ave	Medical Assist	Rochester		
16 56 Cedar St	Fire Investigation	Cass		
20 874 195th St	Medical Assist	City		
26 50 Plum St	Structure Fire	Center		
28 519 Cedar St	Medical Assist	City		
28 2050 Hwy 38	Medical Assist	City		
4 401 W 6th St	MVA	Rochester		
5 219 S Cedar St	Haz-Mat	City		
5 219 S Cedar St	Fire Alarm	City		
July	13 210th St & Garfield Ave	MVA	Cass	
	16 301 Lynn St	Medical Assist	City	
	18 301 Lynn St	Weather	City	
	27 301 Lynn St	Medical Assist	City	
	29 725 W 7th St	Fire Alarm	City	
	29 725 W 7th St	Fire Alarm	City	
	1 1-80 269	MVA	Rochester (1-80)	
	4 1771 Hwy 38	Grass Fire	Center	
	7 219 S Cedar St	Fire Alarm	City	
	10 1137 Garfield Ave	Grass Fire	Cass	
	10 8th St & Cedar St	MVA	City	
	12 400 E 6th St	Fire Alarm	City	
13 Hwy 38 & Cedar St	MVA	City		
21 277 Indian Ave	MVA	City		
21 Beyfield Rd	MVA	City		
22 1231 306th St	Grass Fire	Rochester		
25 120th St & Garfield Ave	MVA	Cass		
30 910 Meridian St	Medical Assist	City		
31 1817 Newton Ave	CO Alarm	Rochester		
31 111 E South St	Medical Assist	City		
1 1126 Hwy 38	MVA	City		
1 3rd St & Cedar St	MVA	City		
4 301 Lynn St	Weather	City		
5 301 Lynn St	MVA	City		
11 Oasis Rd	Weather	City		
12 318 W 7th St	MVA	City		
13 50 Plum St	MVA	City		
18 301 Lynn St	Medical Assist	City		
20 112 E 8th St	CO Alarm	City		
22 219 S Cedar St	Haz-Mat	City		
25 2nd St & Meridian St	MVA	City		
25 1126 Hwy 38	MVA	City		
27 1-80 267	MVA	City		
28 Hwy 38 & Alexander Dr	MVA	Rochester (1-80)		
30 614 Crestview Dr	Medical Assist	City		
5 1491 Monroe Ave	Grass Fire	Center		
9 219 S Cedar St	Medical Assist	City		
16 106 Mulberry St	Fire Investigation	City		
18 404 Washington Ave	MVA Structure Fire Lowden (City)	City		
20 1927 Hwy 38	Fire Investigation	Rochester		
21 1-80 267	MVA	Rochester (1-80)		
22 Monroe & 201st St	MVA	Center		
23 1084 Logan Ave	MVA	Center		
24 725 W 7th St	Rescue	Center		
24 705 Park Rd	Fire Alarm	City		
26 1003 Cedar Valley Rd	Fire Alarm	City		
26 1003 Cedar Valley Rd	MVA	Center		

C A L L L O G



How much it cost to outfit a firefighter?

Helmet- \$400

Particulate hood- \$100

Gloves- \$100

Flashlight- \$100



Coat and pants- \$3,000

Boots- \$300

Scott SCBA with mask- \$7,000

Total- \$11,000

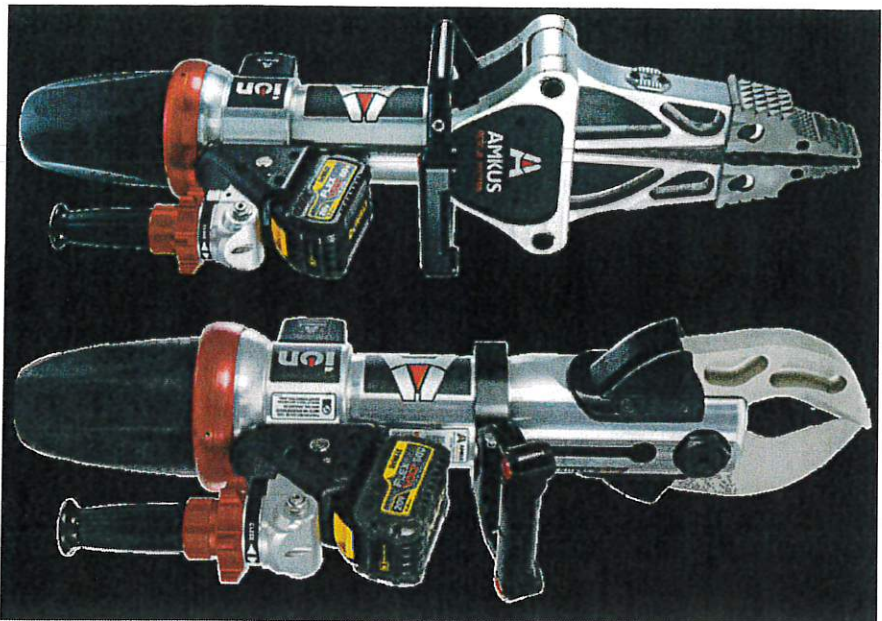


Incident Type	Total Incidents
Structure fire	8
Passenger vehicle fire	2
Grass fire	10
Excessive heat, scorch burns with no ignition	1
Medical assist, assist EMS crew	35
Motor vehicle accident with injuries	16
Motor vehicle accident with no injuries.	15
Search for person on land	2
Confined space rescue	1
Extrication of victim(s) from machinery	1
Gasoline or other flammable liquid spill	2
Gas leak (natural gas or LPG)	1
Chemical spill or leak	1
Carbon monoxide incident	5
Overheated motor	1
Cover assignment, standby, moveup	5
Dispatched and cancelled en route	7
Authorized controlled burning	3
Steam, other gas mistaken for smoke, other	1
HazMat release investigation w/no HazMat	2
Alarm system activation, no fire - unintentional	16
Carbon monoxide detector activation	1
Severe weather or natural disaster standby	10

Calls by day and calls by time of day

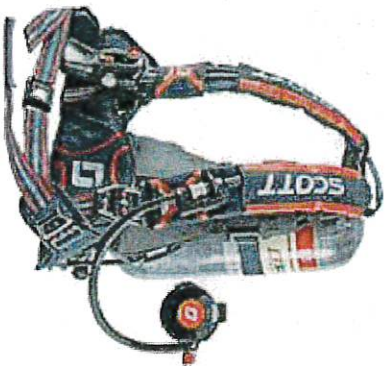
Sunday	20
Monday	27
Tuesday	16
Wednesday	21
Thursday	10
Friday	28
Saturday	25

00:00:00 - 00:59:59	6
02:00:00 - 02:59:59	1
04:00:00 - 04:59:59	2
05:00:00 - 05:59:59	4
06:00:00 - 06:59:59	6
07:00:00 - 07:59:59	3
08:00:00 - 08:59:59	5
09:00:00 - 09:59:59	10
10:00:00 - 10:59:59	5
11:00:00 - 11:59:59	7
12:00:00 - 12:59:59	9
13:00:00 - 13:59:59	6
14:00:00 - 14:59:59	15
15:00:00 - 15:59:59	13
16:00:00 - 16:59:59	8
17:00:00 - 17:59:59	9
18:00:00 - 18:59:59	7
19:00:00 - 19:59:59	7
20:00:00 - 20:59:59	5
21:00:00 - 21:59:59	8
22:00:00 - 22:59:59	5
23:00:00 - 23:59:59	6



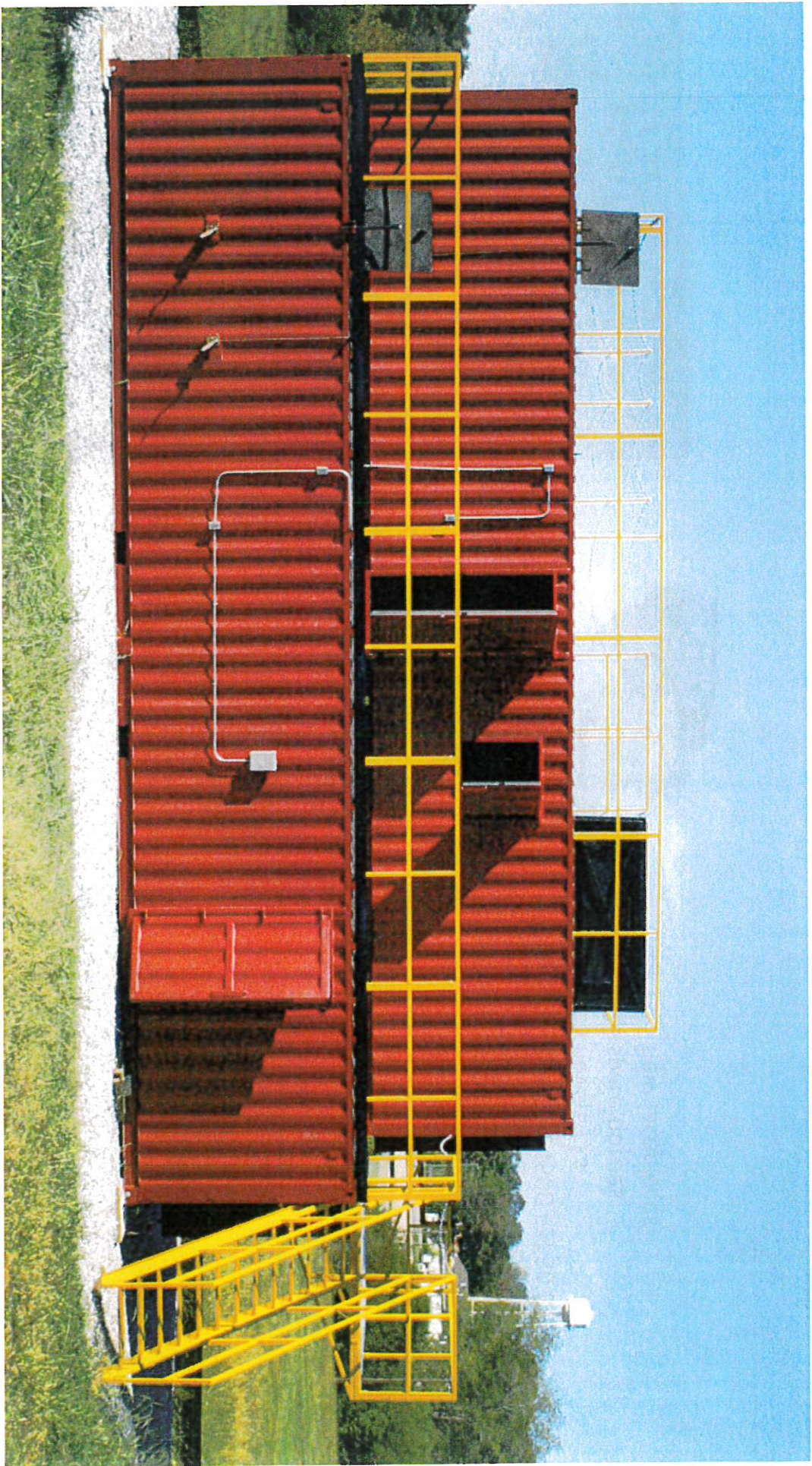
*New Amkus battery powered extrication tools

- Cutter
- Spreader
- Ram



*Scott Pro X3 SCBA 4500 PSI 30 Min

- 25 new packs
- 28 spare bottles
- 35 new facepieces



TIPTON VOLUNTEER FIRE DEPARTMENT

January 2023

PRESIDENT	TORY KOCH	563-889-0042
SECRETARY/TREASURER	SHAWN HORA	563-272-1754
TRUSTEES	ADAM FITCH	563-886-4785
	NICK HORA	563-249-8977
	JOHN MEIXNER	319-480-6284
	JOSH SULLIVAN	319-462-0505
FIRE CHIEF	SEAN PAUSTIAN	515-779-2770
ASSISTANT CHIEF	CURT WOODE	563-321-5038
TRAINING CAPTAIN	DON VILLHAUER	563-357-1882
ROOKIE CAPTAIN	REECE HALL	563-357-8530
CAPTAIN	JOSH DAY	563-506-0131
	JASON PAUSTIAN	515-441-1995
	JOSH DAY	563-506-0131
	CONNOR McMAHON	319-269-4453

STAN WOODE	11/73	STEVE BODECKER	09/14
KENNY PAUL	06/78	REECE HALL	06/15
CURT WOODE	12/93	CONNOR McMAHON	06/15
DON VILLHAUER	09/95	RACE HALL	06/16
BRAD PECK	02/97	JOSH DAY	02/17
TERRY GOERDT	08/98	SHAWN HORA	02/19
JAMIE WOODE	11/00	JOHN MEIXNER	11/19
JASON THURSTON	09/01	SEBASTIAN GONZALEZ	01/20
TORY KOCH	09/01	FREDDY TORO	03/20
SEAN PAUSTIAN	08/06	CHARLES ADOLPH	11/20
MIKE THOMAS	12/06	JOSH SULLIVAN	07/21
MIKE REKEMEYER	07/07	COLTON PAULS	02/22
MATT McCALL	10/07		
ADAM FITCH	06/09		
PATRICK STEFFEN	09/09		
JASON PAUSTIAN	01/10	DYLAN McCall ☺	08/21
NICK HORA	05/12	DANAE GOSSMAN ☺	12/21

PHONE: 563-886-6470

FAX: 563-331-9268

TIPTONFIRE@TIPTONIAWA.ORG



Tipton



Fire & Rescue

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT	
POLICE DEPARTMENT	GENERAL GOVERNMENT I.R.S.		FICA WITHOLDING	1,100.95	
			FICA WITHOLDING	1,007.66	
			MEDICARE WITHOLDING	199.95	
			MEDICARE WITHOLDING	6.69	
			MEDICARE WITHOLDING	31.15	
			MEDICARE WITHOLDING	13.14	
			MEDICARE WITHOLDING	4.89	
			MEDICARE WITHOLDING	1.68	
			MEDICARE WITHOLDING	198.96	
			MEDICARE WITHOLDING	3.95	
			MEDICARE WITHOLDING	9.87	
			MEDICARE WITHOLDING	10.16	
			MEDICARE WITHOLDING	8.83	
			MEDICARE WITHOLDING	3.89	
			AUREON COMMUNICATIONS	PHONE, INTERNET, CIRCUIT	48.42
			MISC. VENDOR ILEA	ILEA:CHARGING MANUAL	100.00
			IOWA AWP	IOWA AWP:CONFERENCE	70.00
			IPERS	IPERS REGULAR EMPLOYEES	4.40
				IPERS REGULAR EMPLOYEES	4.55
				IPERS WITHOLDING POLICE	1,678.15
				IPERS WITHOLDING POLICE	1,566.72
			OFFICE EXPRESS	OFFICE SUPPLIES	60.96
			PRINCIPAL	GTL_VTL INSURANCE	27.24
				PRINCIPAL DENTAL POLICY	189.90
			T & M CLOTHING CO.	POLICE APPAREL	130.00
			VERIZON	Cell, Data service	242.84
			UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	71.25
			CITY OF TIPTON FUNDS	Repay Admin Services	3,771.06
				PSF payment	235.66
			BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	5,223.87
		TOTAL:	16,026.79		
FIRE DEPARTMENT	GENERAL GOVERNMENT I.R.S.		FICA WITHOLDING	56.45	
			FICA WITHOLDING	56.45	
			MEDICARE WITHOLDING	13.23	
			MEDICARE WITHOLDING	13.23	
			AUREON COMMUNICATIONS	PHONE, INTERNET, CIRCUIT	48.42
			FELD FIRE	OPERATING SUPPLIES	354.00
			D & R PEST CONTROL	D & R PEST CONTROL	40.00
			IPERS	IPERS WITHOLDING, FIRE	58.40
				IPERS WITHOLDING, FIRE	58.40
				IPERS REGULAR EMPLOYEES	9.44
				IPERS REGULAR EMPLOYEES	9.44
			ELECTRONICS INC	ALARM SERVICE	30.00
			CITY OF TIPTON FUNDS	Repay Admin Services	719.66
				TOTAL:	1,467.12
		AMBULANCE	GENERAL GOVERNMENT I.R.S.		FICA WITHOLDING
	FICA WITHOLDING			466.46	
	MEDICARE WITHOLDING			50.02	
	MEDICARE WITHOLDING			86.75	
	MEDICARE WITHOLDING			3.75	
	MEDICARE WITHOLDING			29.38	
	MEDICARE WITHOLDING			1.64	
	MEDICARE WITHOLDING			55.08	
	MEDICARE WITHOLDING			52.14	

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			MEDICARE WITHOLDING	0.81
			MEDICARE WITHOLDING	1.06
		AUREON COMMUNICATIONS	PHONE, INTERNET, CIRCUIT	48.42
		AT&T MOBILITY	WIRELESS	247.27
		BOUND TREE MEDICAL LLC	MEDICAL SUPPLIES	191.30
			MEDICAL SUPPLIES	9.59
			MEDICAL SUPPLIES	165.99
		FAMILY FOODS	MISC SUPPLIES	168.57
			MISC SUPPLIES	73.57
		MISC. VENDOR ALLISON MORGAN	ALLISON MORGAN:TRAINING	25.00
		D & R PEST CONTROL	D & R PEST CONTROL	35.00
		IOWA GEMT PAYMENT PROGRAM	FEBRUARY STATE SHARE PAYME	625.11
			MARCH STATE SHARE PAYMENT	625.11
		IMAGE TREND INC	ANNUAL SOFTWARE FEE	900.00
		IPERS	IPERS WITHOLDING EMT	1,129.98
			IPERS WITHOLDING EMT	724.64
		JOHNSON COUNTY AMBULANCE SERVICE	ALS INTERCEPT	200.00
		PCC	BILLING	3,029.93
		PEDIATRIC EMERGENCY STANDARDS INC	TRAINING	105.00
		PROGRESSIVE REHABILITATION ASSOCIATES	PHYSICAL	78.00
			PHYSICAL	78.00
			PHYSICAL	78.00
			PHYSICAL	78.00
			PHYSICAL	78.00
			PHYSICAL	78.00
		PRINCIPAL	GTL_VTL INSURANCE	9.08
			PRINCIPAL DENTAL POLICY	63.30
		T & M CLOTHING CO.	AMBULANCE APPAREL	150.00
		THERESA FOULKS	TRAINING	33.85
		TIPTON PHARMACY	PHARMACEUTICALS	727.74
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	20.08
		WING PC	MEDICAL DIRECTOR	500.00
		CITY OF TIPTON FUNDS	Repay Admin Services	2,108.44
			PSF payment	338.46
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	1,501.65
			TOTAL:	15,705.65
STREET DEPARTMENT	GENERAL GOVERNMENT I.R.S.		FICA WITHOLDING	185.59
			FICA WITHOLDING	189.26
			MEDICARE WITHOLDING	31.50
			MEDICARE WITHOLDING	0.62
			MEDICARE WITHOLDING	0.53
			MEDICARE WITHOLDING	1.75
			MEDICARE WITHOLDING	7.45
			MEDICARE WITHOLDING	1.55
			MEDICARE WITHOLDING	34.37
			MEDICARE WITHOLDING	0.39
			MEDICARE WITHOLDING	0.38
			MEDICARE WITHOLDING	8.46
			MEDICARE WITHOLDING	0.66
		CJ COOPER & ASSOCIATES INC	ANNUAL CLEARING HOUSE FEE	40.00
		CINTAS	UNIFORMS	51.79
			UNIFORMS	104.07
			UNIFORMS	51.79
		JOHN DEERE FINANCIAL	OPERATING SUPPLIES	105.94
		IPERS	IPERS REGULAR EMPLOYEES	296.55

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			IPERS REGULAR EMPLOYEES	301.19
		PRINCIPAL	GTL_VTL INSURANCE	6.21
			PRINCIPAL DENTAL POLICY	44.83
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	12.66
		WENDLING QUARRIES INC	47.62 TN MANSAND & RD STON	549.27
		CITY OF TIPTON FUNDS	Central Stores services pa	3,736.18
			PSF payment	257.68
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	1,429.97
			BCBS COBRA PAYMENT B STOUT	624.29
			TOTAL:	8,074.93
SIDEWALKS	GENERAL GOVERNMENT	CITY OF TIPTON FUNDS	Central Stores services pa	71.28
			TOTAL:	71.28
TREES	GENERAL GOVERNMENT	MICHEL'S TREE SERVICE	TRUCK RENTAL 5.5 DAYS	1,650.00
		CITY OF TIPTON FUNDS	Central Stores services pa	112.96
			TOTAL:	1,762.96
CEMETERY	GENERAL GOVERNMENT	EASTERN IOWA LIGHT & POWER	UTILITIES	11.51
			UTILITIES	23.02
		GRASSHOPPER LAWN CARE DBA ALL STAR TUR	CONTRACT PAY 1/16-2/15	2,916.67
		ERIC STORJOHANN	1 BURIAL	500.00
			TOTAL:	3,451.20
GENERAL ADMINISTRATION	GENERAL GOVERNMENT	I.R.S.	FICA WITHOLDING	148.37
			FICA WITHOLDING	153.36
			MEDICARE WITHOLDING	33.38
			MEDICARE WITHOLDING	0.44
			MEDICARE WITHOLDING	0.21
			MEDICARE WITHOLDING	0.29
			MEDICARE WITHOLDING	0.38
			MEDICARE WITHOLDING	35.44
			MEDICARE WITHOLDING	0.08
			MEDICARE WITHOLDING	0.13
			MEDICARE WITHOLDING	0.21
		CINTAS	UNIFORMS	11.66
			UNIFORMS	11.66
			UNIFORMS	67.84
		IPERS	IPERS REGULAR EMPLOYEES	233.81
			IPERS REGULAR EMPLOYEES	240.04
		PRINCIPAL	GTL_VTL INSURANCE	2.63
			PRINCIPAL DENTAL POLICY	29.14
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	5.19
		CITY OF TIPTON FUNDS	Central Stores services pa	1,881.66
			PSF payment	48.93
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	917.12
			BCBS COBRA PAYMENT B STOUT	83.24
			TOTAL:	3,905.21
LIBRARY	GENERAL GOVERNMENT	I.R.S.	FICA WITHOLDING	207.18
			FICA WITHOLDING	202.06
			MEDICARE WITHOLDING	26.16
			MEDICARE WITHOLDING	22.30
			MEDICARE WITHOLDING	26.16
			MEDICARE WITHOLDING	21.11
		AUREON COMMUNICATIONS	PHONE, INTERNET, CIRCUIT	145.03

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		BAKER & TAYLOR	BOOKS	405.22
			BOOKS	296.44
			BOOKS	169.84
			BOOKS	350.17
			BOOKS	308.02
		BANLEACO	COPIERS CONTRACT	105.60
		CENTRAL IOWA DISTRIBUTING INC	MISC SUPPLIES	155.50
		COPY SYSTEMS	BASE CHARGE	51.85
		FINDAWAY	WONDERBOOKS	260.95
		MISC. VENDOR IOWA DIVISION OF LABOR	IOWA DIVISION OF LABOR SRV	40.00
		IPERS	IPERS REGULAR EMPLOYEES	315.45
			IPERS REGULAR EMPLOYEES	307.66
		PENGUIN RANDOM HOUSE LLC	BOOK ON CD	33.75
		PRINCIPAL	GTL_VTL INSURANCE	4.54
		SCHUMACHER ELEVATOR COMPANY	MONTHLY MAINTENANCE	249.64
		TOTAL MAINTENANCE INC	FEBRUARY SERVICE	511.00
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	8.80
		CITY UTILITIES	CITY UTILITIES	1,221.08
			TOTAL:	5,445.51
PARK	GENERAL GOVERNMENT I.R.S.		FICA WITHOLDING	8.47
			FICA WITHOLDING	8.99
			MEDICARE WITHOLDING	1.98
			MEDICARE WITHOLDING	2.10
		IPERS	IPERS REGULAR EMPLOYEES	13.28
			IPERS REGULAR EMPLOYEES	13.95
		PRINCIPAL	GTL_VTL INSURANCE	0.11
			PRINCIPAL DENTAL POLICY	1.58
		VERIZON	Cell, Data service	13.78
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	0.21
		CITY OF TIPTON FUNDS	Repay Admin Services	283.57
			PSF payment	0.65
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	47.00
			TOTAL:	395.67
RECREATION DEPARTMENT	GENERAL GOVERNMENT I.R.S.		FICA WITHOLDING	68.75
			FICA WITHOLDING	69.71
			MEDICARE WITHOLDING	16.08
			MEDICARE WITHOLDING	13.86
			MEDICARE WITHOLDING	2.45
		ACCESS SYSTEMS LEASING	COPIER AGREEMENT	52.49
		IPERS	IPERS REGULAR EMPLOYEES	110.70
			IPERS REGULAR EMPLOYEES	110.69
		PRINCIPAL	GTL_VTL INSURANCE	2.27
			PRINCIPAL DENTAL POLICY	15.83
		VERIZON	Cell, Data service	13.78
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	5.52
		CITY OF TIPTON FUNDS	Repay Admin Services	216.57
			PSF payment	3.95
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	549.08
			TOTAL:	1,251.73
AAU SWIM CLUB	GENERAL GOVERNMENT STAATS		630 SWIM CLUB RIBBONS	340.45
			TOTAL:	340.45
ADULT RECREATION	GENERAL GOVERNMENT RODNEY DEERBERG		REF ADULT LEAGUE	50.00

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		BRAD DOERRING	REF ADULT LEAGUE	50.00
			REF ADULT LEAGUE	50.00
			REF ADULT LEAGUE	50.00
		KEITH LEHRMAN	REF ADULT LEAGUE	50.00
			REF ADULT LEAGUE	50.00
			TOTAL:	300.00
FAMILY AQUATIC CENTER	GENERAL GOVERNMENT I.R.S.		FICA WITHOLDING	343.65
			FICA WITHOLDING	324.83
			MEDICARE WITHOLDING	35.32
			MEDICARE WITHOLDING	45.04
			MEDICARE WITHOLDING	33.00
			MEDICARE WITHOLDING	40.53
			MEDICARE WITHOLDING	2.44
		ACCESS SYSTEMS LEASING	COPIER AGREEMENT	52.50
		AUREON COMMUNICATIONS	PHONE, INTERNET, CIRCUIT	162.69
		CARRICO AQUATIC RESOURCES	FLOAT ROD EXTENSION	119.44
		CUSTOM BUILDERS INC	UPS CHARGES	28.36
		MISC. VENDOR KAYLA MCCOLLOUGH	KAYLA MCCOLLOUGH:LG TRAINI	615.00
		KAYLA MCCOLLOUGH	KAYLA MCCOLLOUGH:LIFEGUARD	1,025.00
		D & R PEST CONTROL	D & R PEST CONTROL	55.00
		HAWKINS INC	CHEMICALS	879.00
		STATE HYGIENIC LABORATORY	TESTING	13.50
		INTEGRATED TECHNOLOGY PARTNERS LLC	PHONE SERVICE	49.30
		IPERS	IPERS REGULAR EMPLOYEES	264.00
			IPERS REGULAR EMPLOYEES	280.74
		KRAUS PLUMBING & HEATING LLC	BLDG MAINT	1,300.00
		ELECTRONICS INC	ALARM SERVICE	30.00
		LOWDEN PLUMBING & HEATING CO	INSTALL MEN'S SHOWERS	630.00
		MICHELE PISMAN	JANUARY YOGA	84.00
			FEBRUARY YOGA	16.00
		PRINCIPAL	GTL_VTL INSURANCE	6.81
			PRINCIPAL DENTAL POLICY	47.47
		R.C. SYSTEMS INC	ANNUAL SOFTWARE SUPPORT	1,475.00
		TIPTON HIGH SCHOOL	AD IN THS YEARBOOK	70.00
		VERIZON	Cell, Data service	55.11
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	11.85
		CITY OF TIPTON FUNDS	Repay Admin Services	2,021.65
			PSF payment	11.85
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	809.11
			TOTAL:	10,938.19
ECONOMIC DEVELOPMENT	GENERAL GOVERNMENT I.R.S.		FICA WITHOLDING	127.52
			FICA WITHOLDING	128.44
			MEDICARE WITHOLDING	29.82
			MEDICARE WITHOLDING	30.04
		MISC. VENDOR HOLIDAY OUTDOOR DECOR	HOLIDAY OUTDOOR DECOR:RED	254.34
		IPERS	IPERS REGULAR EMPLOYEES	208.83
			IPERS REGULAR EMPLOYEES	208.83
		ELECTRONICS INC	ALARM SERVICE	30.00
		MARCIA MEYERS	MARCH RENT	600.00
		PRINCIPAL	GTL_VTL INSURANCE	4.54
			PRINCIPAL DENTAL POLICY	31.65
		VERIZON	Cell, Data service	41.33
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	10.15
		CITY OF TIPTON FUNDS	PSF payment	510.05

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	1,843.84
			TOTAL:	4,059.38
EXECUTIVE	GENERAL GOVERNMENT I.R.S.		FICA WITHOLDING	23.25
			MEDICARE WITHOLDING	5.44
		IPERS	IPERS ELECTED OFFICIALS	35.40
			TOTAL:	64.09
FINANCE & ADMINISTRATI	GENERAL GOVERNMENT I.R.S.		FICA WITHOLDING	74.64
			FICA WITHOLDING	74.82
			MEDICARE WITHOLDING	4.52
			MEDICARE WITHOLDING	12.51
			MEDICARE WITHOLDING	0.23
			MEDICARE WITHOLDING	0.19
			MEDICARE WITHOLDING	4.84
			MEDICARE WITHOLDING	12.51
			MEDICARE WITHOLDING	0.09
			MEDICARE WITHOLDING	0.02
			MEDICARE WITHOLDING	0.04
		AUREON COMMUNICATIONS	PHONE, INTERNET, CIRCUIT	39.30
		IPERS	IPERS REGULAR EMPLOYEES	115.21
			IPERS REGULAR EMPLOYEES	115.19
		PRINCIPAL	GTL_VTL INSURANCE	0.55
			PRINCIPAL DENTAL POLICY	3.81
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	1.67
		CITY OF TIPTON FUNDS	Repay Admin Services	961.61
			PSF payment	33.13
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	180.25
			TOTAL:	1,635.13
BUILDING MAINTENANCE	GENERAL GOVERNMENT I.R.S.		FICA WITHOLDING	16.33
			FICA WITHOLDING	18.50
			MEDICARE WITHOLDING	3.82
			MEDICARE WITHOLDING	4.33
		AUCA CHICAGO LOCKBOX	MATS	118.50
		D & R PEST CONTROL	D & R PEST CONTROL	35.00
		IPERS	IPERS REGULAR EMPLOYEES	24.86
			IPERS REGULAR EMPLOYEES	28.17
		LECTRONICS INC	ALARM SERVICE	30.00
		OFFICE EXPRESS	OFFICE SUPPLIES	16.99
			TOTAL:	296.50
STREET DEPARTMENT	ROAD USE TAX FUND	GARDEN & ASSOCIATES INC	PLUM STREET PAVING EXTENSI	6,287.04
			ALLEY PAVING	660.00
			TOTAL:	6,947.04
TRAFFIC SERVICE MAINT.	ROAD USE TAX FUND	I.R.S.	FICA WITHOLDING	4.83
			FICA WITHOLDING	4.14
			MEDICARE WITHOLDING	0.89
			MEDICARE WITHOLDING	0.13
			MEDICARE WITHOLDING	0.05
			MEDICARE WITHOLDING	0.06
			MEDICARE WITHOLDING	0.92
			MEDICARE WITHOLDING	0.05
		IPERS	IPERS REGULAR EMPLOYEES	7.70
			IPERS REGULAR EMPLOYEES	6.82

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		PRINCIPAL	GTL_VTL INSURANCE	0.14
			PRINCIPAL DENTAL POLICY	0.94
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	0.34
		CITY OF TIPTON FUNDS	Central Stores services pa	44.08
			PSF payment	0.24
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	41.15
			TOTAL:	112.48
SNOW AND ICE REMOVAL	ROAD USE TAX FUND	I.R.S.	FICA WITHOLDING	58.91
			FICA WITHOLDING	55.92
			MEDICARE WITHOLDING	11.55
			MEDICARE WITHOLDING	0.66
			MEDICARE WITHOLDING	0.35
			MEDICARE WITHOLDING	0.48
			MEDICARE WITHOLDING	0.73
			MEDICARE WITHOLDING	12.61
			MEDICARE WITHOLDING	0.08
			MEDICARE WITHOLDING	0.38
		IPERS	IPERS REGULAR EMPLOYEES	94.24
			IPERS REGULAR EMPLOYEES	89.97
		PRINCIPAL	GTL_VTL INSURANCE	2.00
			PRINCIPAL DENTAL POLICY	13.75
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	4.20
		CITY OF TIPTON FUNDS	Central Stores services pa	1,409.22
			PSF payment	77.39
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	462.61
			BCBS COBRA PAYMENT B STOUT	208.10
			TOTAL:	2,503.15
STREET CLEANING	ROAD USE TAX FUND	CITY OF TIPTON FUNDS	Central Stores services pa	372.20
			TOTAL:	372.20
OTHER GOVERNMENTAL SER	LOCAL OPTION TAX	KPE ENGINEERING	JKFAC PROJECT	595.97
			TOTAL:	595.97
REVOLVING LOAN PRGRM	ECONOMIC/INDUSTRIA	CEDAR COUNTY RECORDER	HOUSING PROGRAM/MORTGAGES	156.00
		MISC. VENDOR MARCIA MEYERS	MARCIA MEYERS:DRIP RMBRSMN	7,500.00
			TOTAL:	7,656.00
INDUSTRIAL FEEDER PJT	INDUSTRIAL FEEDER	POWER LINE SUPPLY	PAD MOUNT SWITCHGEAR	73,106.68
			TOTAL:	73,106.68
WATER DISTRIBUTION	WATER OPERATING	I.R.S.	FICA WITHOLDING	285.21
			FICA WITHOLDING	292.05
			MEDICARE WITHOLDING	58.72
			MEDICARE WITHOLDING	1.66
			MEDICARE WITHOLDING	2.50
			MEDICARE WITHOLDING	2.33
			MEDICARE WITHOLDING	1.49
			MEDICARE WITHOLDING	64.36
			MEDICARE WITHOLDING	2.17
			MEDICARE WITHOLDING	0.73
			MEDICARE WITHOLDING	0.14
			MEDICARE WITHOLDING	0.91
		AUREON COMMUNICATIONS	PHONE, INTERNET, CIRCUIT	48.42
		CINTAS	UNIFORMS	10.29

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			UNIFORMS	10.29
			UNIFORMS	10.29
		STATE HYGIENIC LABORATORY	TESTING	60.50
		IPERS	IPERS REGULAR EMPLOYEES	458.61
			IPERS REGULAR EMPLOYEES	461.74
		MUNICIPAL SUPPLY INC	WATER METERS & ACCESSORIES	1,555.50
		PRINCIPAL	GTL_VTL INSURANCE	8.22
			PRINCIPAL DENTAL POLICY	57.75
		VERIZON	Cell, Data service	187.12
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	21.05
		CITY OF TIPTON FUNDS	Repay Admin Services	4,234.42
			PSF payment	369.57
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	2,154.78
			BCBS COBRA PAYMENT B STOUT	624.29
			TOTAL:	10,985.11
WATER BILL/COLLECT	WATER OPERATING	I.R.S.	FICA WITHOLDING	48.24
			FICA WITHOLDING	48.19
			MEDICARE WITHOLDING	10.25
			MEDICARE WITHOLDING	0.98
			MEDICARE WITHOLDING	0.05
			MEDICARE WITHOLDING	10.76
			MEDICARE WITHOLDING	0.51
		IPERS	IPERS REGULAR EMPLOYEES	80.52
			IPERS REGULAR EMPLOYEES	80.42
		STOREY KENWORTHY/MATT PARROTT	UTILITY STATEMENTS	277.25
		PRINCIPAL	GTL_VTL INSURANCE	2.27
			PRINCIPAL DENTAL POLICY	15.83
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	4.12
		CITY OF TIPTON FUNDS	Repay Admin Services	272.96
			PSF payment	64.39
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	793.90
			TOTAL:	1,710.64
WASTEWATER/AKA SEWER	WASTEWATER/AKA SEW	I.R.S.	FICA WITHOLDING	292.57
			FICA WITHOLDING	298.94
			MEDICARE WITHOLDING	60.69
			MEDICARE WITHOLDING	1.79
			MEDICARE WITHOLDING	2.88
			MEDICARE WITHOLDING	2.16
			MEDICARE WITHOLDING	0.93
			MEDICARE WITHOLDING	65.12
			MEDICARE WITHOLDING	2.17
			MEDICARE WITHOLDING	1.12
			MEDICARE WITHOLDING	0.77
			MEDICARE WITHOLDING	0.73
		ACTION SEWER & SEPTIC SERVICE INC	TELEWISE SEWER 1011 CEDAR	425.00
		CUSTOM BUILDERS INC	UPS CHARGES	166.05
		IPERS	IPERS REGULAR EMPLOYEES	471.51
			IPERS REGULAR EMPLOYEES	475.06
		LYNCH'S PLUMBING INC	SEWER RODDING	240.00
		STOREY KENWORTHY/MATT PARROTT	UTILITY STATEMENTS	277.25
		QC ANALYTICAL SERVICES LLC	WASTEWATER TESTING	1,663.50
		PRINCIPAL	GTL_VTL INSURANCE	8.23
			PRINCIPAL DENTAL POLICY	59.90
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	21.00

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		WINDSTREAM	MONTHLY SERVICES	84.51
			MONTHLY SERVICES	84.51
		CITY OF TIPTON FUNDS	Repay Admin Services	1,737.81
			PSF payment	333.21
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	2,477.40
			BCBS COBRA PAYMENT B STOUT	312.15
			TOTAL:	9,566.96
LAGOON	WASTEWATER/AKA SEW	EASTERN IOWA LIGHT & POWER	UTILITIES	1,261.92
		SPAHN & ROSE LUMBER CO	BLDG MAINT SUPPLIES	193.61
		STORM STEEL	SUPPLIES FOR LAGOON BOAT	184.10
			TOTAL:	1,639.63
ELECTRIC DISTRIBUTION	ELECTRIC OPERATING I.R.S.		FICA WITHOLDING	580.01
			FICA WITHOLDING	588.33
			MEDICARE WITHOLDING	112.06
			MEDICARE WITHOLDING	5.07
			MEDICARE WITHOLDING	4.76
			MEDICARE WITHOLDING	9.63
			MEDICARE WITHOLDING	4.13
			MEDICARE WITHOLDING	120.81
			MEDICARE WITHOLDING	1.18
			MEDICARE WITHOLDING	0.89
			MEDICARE WITHOLDING	4.60
			MEDICARE WITHOLDING	9.76
			MEDICARE WITHOLDING	0.35
		AUREON COMMUNICATIONS	PHONE, INTERNET, CIRCUIT	48.42
		CJ COOPER & ASSOCIATES INC	ANNUAL CLEARING HOUSE FEE	40.00
		CINTAS	UNIFORMS, SHOP TOWELS, MAT	60.74
			UNIFORMS, SHOP TOWELS, MAT	59.94
			UNIFORMS, SHOP TOWELS, MAT	60.74
			UNIFORMS, SHOP TOWELS, MAT	59.94
			UNIFORMS, SHOP TOWELS, MAT	60.74
			UNIFORMS, SHOP TOWELS, MAT	59.94
		DR DARLENE A EHLERS	MARCH RENT	500.00
		JOHN DEERE FINANCIAL	BOOTS	119.99
		FLETCHER-REINHARDT CO.	OVERHEAD SUPPLIES	380.06
		IOWA DEPARTMENT OF REVENUE	2022 STATEWIDE PROPERTY TA	67.76
		IPERS	IPERS REGULAR EMPLOYEES	942.78
			IPERS REGULAR EMPLOYEES	945.37
		JON WALSH	TRAVEL TRAINING MILEAGE	196.50
		KARL CHEVROLET	ELECTRIC DEPT TRUCK #11	38,400.00
		LATHAM, ERVIN, VOGNSEN & ASSOCIATES IN PRINCIPAL	SOLAR RFP	250.00
			GTL_VTL INSURANCE	14.62
			PRINCIPAL DENTAL POLICY	101.89
		RESCO	OVERHEAD SUPPLIES	2,844.71
		ROTH ELECTRIC	REPAIR OVERHEAD SERVICE LI	766.55
		STUART C IRBY CO	SLEEVE & GLOVE TESTING	216.03
		VERIZON	Cell, Data service	69.16
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	41.06
		CITY OF TIPTON FUNDS	Repay Admin Services	14,372.96
			PSF payment	1,600.93
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	4,606.86
			TOTAL:	68,329.27
ELECTRIC POWER PLANT	ELECTRIC OPERATING I.R.S.		FICA WITHOLDING	29.93

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			FICA WITHOLDING	30.15
			MEDICARE WITHOLDING	5.42
			MEDICARE WITHOLDING	1.57
			MEDICARE WITHOLDING	6.08
			MEDICARE WITHOLDING	0.79
			MEDICARE WITHOLDING	0.18
		AMERICAN PUBLIC POWER ASSOCIATION	DUES	1,455.07
		IPERS	IPERS REGULAR EMPLOYEES	48.62
			IPERS REGULAR EMPLOYEES	48.62
		PRINCIPAL	GTL_VTL INSURANCE	0.80
			PRINCIPAL DENTAL POLICY	5.56
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	2.07
		CITY OF TIPTON FUNDS	Repay Admin Services	1,079.22
			PSF payment	136.68
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	264.90
			TOTAL:	3,115.66
ELECTRIC BILL/COLLECT	ELECTRIC OPERATING	I.R.S.	FICA WITHOLDING	99.35
			FICA WITHOLDING	99.62
			MEDICARE WITHOLDING	19.70
			MEDICARE WITHOLDING	1.12
			MEDICARE WITHOLDING	2.41
			MEDICARE WITHOLDING	21.19
			MEDICARE WITHOLDING	0.51
			MEDICARE WITHOLDING	1.33
			MEDICARE WITHOLDING	0.26
		IPERS	IPERS REGULAR EMPLOYEES	163.45
			IPERS REGULAR EMPLOYEES	163.21
		STOREY KENWORTHY/MATT PARROTT	UTILITY STATEMENTS	277.25
		PRINCIPAL	GTL_VTL INSURANCE	3.66
			PRINCIPAL DENTAL POLICY	25.58
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	7.62
		CITY OF TIPTON FUNDS	Repay Admin Services	503.07
			PSF payment	289.77
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	1,241.29
			TOTAL:	2,920.39
LOUISA GENERATING STAT	ELECTRIC OPERATING	MIDAMERICAN ENERGY COMPANY	Est cash request	17,500.00
			Est cash request	29,000.00
			Est cash request	500.00
			Est cash request	3,000.00
			TOTAL:	50,000.00
GAS DISTRIBUTION	GAS OPERATING	I.R.S.	FICA WITHOLDING	422.51
			FICA WITHOLDING	422.44
			MEDICARE WITHOLDING	77.72
			MEDICARE WITHOLDING	1.90
			MEDICARE WITHOLDING	8.67
			MEDICARE WITHOLDING	8.21
			MEDICARE WITHOLDING	2.32
			MEDICARE WITHOLDING	87.16
			MEDICARE WITHOLDING	2.39
			MEDICARE WITHOLDING	0.14
			MEDICARE WITHOLDING	8.20
			MEDICARE WITHOLDING	0.91
		APGA SIF	SHRIMP/DIMP ONLINE ACCESS	395.00

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		AUREON COMMUNICATIONS	PHONE, INTERNET, CIRCUIT	48.42
		CJ COOPER & ASSOCIATES INC	ANNUAL CLEARING HOUSE FEE	40.00
		CINTAS	UNIFORMS, SHOP TOWELS, MAT	32.27
			UNIFORMS, SHOP TOWELS, MAT	32.27
			UNIFORMS, SHOP TOWELS, MAT	34.07
		IOWA ASSOCIATION OF	GAS O & M PLAN	750.00
		IPERS	IPERS REGULAR EMPLOYEES	675.78
			IPERS REGULAR EMPLOYEES	677.12
		THE PARADIGM ALLIANCE INC	SPRING COLLABORATIVE PROGR	1,739.07
		PRINCIPAL	GTL_VTL INSURANCE	11.91
			PRINCIPAL DENTAL POLICY	51.33
		VERIZON	Cell, Data service	82.66
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	28.92
		CITY OF TIPTON FUNDS	Repay Admin Services	8,136.22
			PSF payment	137.40
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	2,418.33
			TOTAL:	16,333.34
GAS BILL/COLLECT	GAS OPERATING	I.R.S.	FICA WITHOLDING	63.21
			FICA WITHOLDING	63.27
			MEDICARE WITHOLDING	12.96
			MEDICARE WITHOLDING	0.98
			MEDICARE WITHOLDING	0.85
			MEDICARE WITHOLDING	13.80
			MEDICARE WITHOLDING	0.51
			MEDICARE WITHOLDING	0.40
			MEDICARE WITHOLDING	0.09
		IPERS	IPERS REGULAR EMPLOYEES	104.82
			IPERS REGULAR EMPLOYEES	104.73
		STOREY KENWORTHY/MATT PARROTT	UTILITY STATEMENTS	277.25
		PRINCIPAL	GTL_VTL INSURANCE	2.67
			PRINCIPAL DENTAL POLICY	18.61
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	5.16
		CITY OF TIPTON FUNDS	Repay Admin Services	312.31
			PSF payment	132.73
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	926.36
			TOTAL:	2,040.71
AIRPORT	AIRPORT OPERATING	I.R.S.	FICA WITHOLDING	13.85
			MEDICARE WITHOLDING	3.24
		AUREON COMMUNICATIONS	PHONE, INTERNET, CIRCUIT	48.42
		IPERS	IPERS REGULAR EMPLOYEES	21.08
		WRIGHT LAWN CARE	MARCH 2023	358.33
			TOTAL:	444.92
GARBAGE COLLECTION	GARBAGE COLLECTION	I.R.S.	FICA WITHOLDING	191.91
			FICA WITHOLDING	190.91
			MEDICARE WITHOLDING	39.24
			MEDICARE WITHOLDING	0.22
			MEDICARE WITHOLDING	1.90
			MEDICARE WITHOLDING	3.21
			MEDICARE WITHOLDING	0.32
			MEDICARE WITHOLDING	40.03
			MEDICARE WITHOLDING	1.79
			MEDICARE WITHOLDING	2.67
			MEDICARE WITHOLDING	0.15

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		CEDAR COUNTY SOLID WASTE	TRANSFER FEES	4,134.00
		CINTAS	UNIFORMS	12.93
			UNIFORMS	12.93
			UNIFORMS	12.93
		JOHN DEERE FINANCIAL	OPERATING SUPPLIES	37.46
		IPERS	IPERS REGULAR EMPLOYEES	309.38
			IPERS REGULAR EMPLOYEES	307.88
		STOREY KENWORTHY/MATT PARROTT	UTILITY STATEMENTS	277.25
		PRINCIPAL	GTL_VTL INSURANCE	6.06
			PRINCIPAL DENTAL POLICY	42.18
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	15.02
		CITY OF TIPTON FUNDS	Repay Admin Services	2,094.94
			Central Stores services pa	6,486.39
			PSF payment	382.48
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	1,968.45
			BCBS COBRA PAYMENT B STOUT	104.05
			TOTAL:	16,676.68
RECYCLING	GARBAGE COLLECTION I.R.S.		FICA WITHOLDING	66.69
			FICA WITHOLDING	71.23
			MEDICARE WITHOLDING	8.30
			MEDICARE WITHOLDING	5.22
			MEDICARE WITHOLDING	2.08
			MEDICARE WITHOLDING	6.59
			MEDICARE WITHOLDING	6.53
			MEDICARE WITHOLDING	1.01
			MEDICARE WITHOLDING	2.53
		IPERS	IPERS REGULAR EMPLOYEES	72.02
			IPERS REGULAR EMPLOYEES	72.02
		PRINCIPAL	GTL_VTL INSURANCE	1.81
			PRINCIPAL DENTAL POLICY	12.66
		REPUBLIC SERVICES OF IOWA	RECYCLING SORT FEES	1,742.87
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	3.41
		CITY OF TIPTON FUNDS	PSF payment	176.10
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	646.81
			TOTAL:	2,897.88
STORM WATER	STORM WATER	I.R.S.	FICA WITHOLDING	22.08
			FICA WITHOLDING	22.22
			MEDICARE WITHOLDING	4.46
			MEDICARE WITHOLDING	0.06
			MEDICARE WITHOLDING	0.37
			MEDICARE WITHOLDING	0.23
			MEDICARE WITHOLDING	4.90
			MEDICARE WITHOLDING	0.10
			MEDICARE WITHOLDING	0.14
			MEDICARE WITHOLDING	0.08
		IPERS	IPERS REGULAR EMPLOYEES	35.45
			IPERS REGULAR EMPLOYEES	35.46
		PRINCIPAL	GTL_VTL INSURANCE	0.89
			PRINCIPAL DENTAL POLICY	5.81
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	1.68
		CITY OF TIPTON FUNDS	Repay Admin Services	444.65
			PSF payment	54.42
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	180.78
			BCBS COBRA PAYMENT B STOUT	124.86

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			TOTAL:	938.64
INT SRVC-OTHER BUSINES CENTRAL GARAGE		I.R.S.	FICA WITHOLDING	81.74
			FICA WITHOLDING	68.86
			MEDICARE WITHOLDING	14.76
			MEDICARE WITHOLDING	2.20
			MEDICARE WITHOLDING	0.84
			MEDICARE WITHOLDING	1.06
			MEDICARE WITHOLDING	0.28
			MEDICARE WITHOLDING	15.30
			MEDICARE WITHOLDING	0.81
		AUREON COMMUNICATIONS	PHONE, INTERNET, CIRCUIT	48.42
		CEDAR COUNTY CO-OP	912 GL FUEL	3,414.88
			55 GL OIL	1,099.45
		CEDAR COUNTY ENGINEER	51.8 GL DSL	193.21
			677.4 GL DSL	2,552.81
		CINTAS	UNIFORMS	9.27
			UNIFORMS	9.27
			SHOP SUPPLIES	84.93
			UNIFORMS	9.27
		JOHN DEERE FINANCIAL	SHOP SUPPLIES	167.08
			LITHIUM ION CHARGER	229.00
			REPAIR PARTS #67	11.98
		GRAYBILL COMMUNICATIONS	REPAIR PARTS	1,507.34
		IPERS	IPERS REGULAR EMPLOYEES	130.14
			IPERS REGULAR EMPLOYEES	113.65
		MOTOR PARTS & EQUIPMENT CORP	TOOLS, PARTS	26.03
			TOOLS, PARTS	241.03
			TOOLS, PARTS	121.60
		PRINCIPAL	GTL_VTL INSURANCE	2.27
			PRINCIPAL DENTAL POLICY	16.21
		SPAHN & ROSE LUMBER CO	BLDG MAINT SUPPLIES	624.86
		TIPTON ELECTRIC MOTORS	ROTARY HAMMER	558.89
		VERIZON	Cell, Data service	427.13
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	5.54
		CITY OF TIPTON FUNDS	Repay Admin Services	1,980.21
			PSF payment	3.95
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	685.78
			TOTAL:	14,460.05
INT SRVC-OTHER BUSINES ADMINISTRATIVE SER		I.R.S.	FICA WITHOLDING	102.57
			FICA WITHOLDING	102.24
			MEDICARE WITHOLDING	22.96
			MEDICARE WITHOLDING	0.13
			MEDICARE WITHOLDING	0.90
			MEDICARE WITHOLDING	22.72
			MEDICARE WITHOLDING	1.19
		ACCESS SYSTEMS LEASING	COPIER AGREEMENT	1,152.26
		AUREON COMMUNICATIONS	PHONE, INTERNET, CIRCUIT	595.57
		GARDEN & ASSOCIATES INC	TRAFFIC IMPACT LETTER	600.00
		IPERS	IPERS REGULAR EMPLOYEES	164.43
			IPERS REGULAR EMPLOYEES	163.92
		LYNCH DALLAS PC	LEGAL SERVICES	637.00
			LEGAL SERVICES	572.49
			LEGAL SERVICES	82.50
			LEGAL SERVICES	4,885.75

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		QUADIENT LEASING USA INC	POSTAGE MACHINE LEASE	969.84
		QUADIENT FINANCE USA INC	POSTAGE	2,000.00
		OFFICE EXPRESS	OFFICE SUPPLIES	461.35
			OFFICE SUPPLIES	60.95
		OFFICE MACHINE CONSULTANTS INC	ELECTRIC BACK-UPS	99.00
		PRINCIPAL	GTL_VTL INSURANCE	4.40
			PRINCIPAL DENTAL POLICY	30.69
		SECRETARY OF STATE	NOTARY RENEWAL MELISSA	30.00
		TIPTON CONSERVATIVE	MINUTES, PUBLIC NOTICES	275.38
		VERIZON	Cell, Data service	566.74
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	8.06
		CITY OF TIPTON FUNDS	PSF payment	273.25
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	<u>1,521.68</u>
			TOTAL:	15,407.97
NON-DEPARTMENTAL	PAYROLL ACCOUNT	I.R.S.	FEDERAL WITHHOLDING	6,935.01
			FEDERAL WITHHOLDING	6,838.91
			FICA WITHHOLDING	5,421.14
			FICA WITHHOLDING	5,096.15
			MEDICARE WITHHOLDING	1,267.89
			MEDICARE WITHHOLDING	1,191.90
		AFLAC	AFLAC AFTER TAX PY W/HOLDI	96.40
			AFLAC AFTER TAX PY W/HOLDI	96.40
			AFLAC PY PRETAX WITHHOLDING	466.67
			AFLAC PY PRETAX WITHHOLDING	466.67
			AFLAC AFTER TAX DEDUCTION	30.24
			AFLAC AFTER TAX DEDUCTION	30.24
		AXA EQUI-VEST PROCESSING OFFICE	DEF. COMP PRETAX	175.00
			DEF. COMP PRETAX	175.00
		COLLECTION SERVICES CENTER	CHILD SUPPORT- SPANGLER-96	96.73
			CHILD SUPPORT- SPANGLER-96	96.73
		IPERS	IPERS WITHHOLDING, FIRE	38.95
			IPERS WITHHOLDING, FIRE	38.95
			IPERS ELECTED OFFICIALS	23.59
			IPERS REGULAR EMPLOYEES	3,567.53
			IPERS REGULAR EMPLOYEES	3,589.79
			IPERS WITHHOLDING EMT	753.73
			IPERS WITHHOLDING EMT	483.36
			IPERS WITHHOLDING POLICE	1,119.37
			IPERS WITHHOLDING POLICE	1,045.03
		PRINCIPAL	GTL_VTL INSURANCE	330.22
			PRINCIPAL DENTAL POLICY	964.50
			VISION POLICY	290.84
		TREASURER, STATE OF IOWA	STATE WITHHOLDING	2,712.00
			STATE WITHHOLDING	2,663.00
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INSURANCE PYM	2,220.00
			BCBS HEALTH INSURANCE PYM	2,220.00
		CITY OF TIPTON	MISC. EMPLOYEE REIMBURSEME	250.00
			IPERS EMPLOYEE REIMBURSEME	<u>90.29</u>
			TOTAL:	50,882.23

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
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===== FUND TOTALS =====

001	GENERAL GOVERNMENT			75,191.79
110	ROAD USE TAX FUND			9,934.87
121	LOCAL OPTION TAX			595.97
160	ECONOMIC/INDUSTRIAL DEVEL			7,656.00
319	INDUSTRIAL FEEDER PROJECT			73,106.68
600	WATER OPERATING			12,695.75
610	WASTEWATER/AKA SEWER REVE			11,206.59
630	ELECTRIC OPERATING			124,365.32
640	GAS OPERATING			18,374.05
660	AIRPORT OPERATING			444.92
670	GARBAGE COLLECTION			19,574.56
740	STORM WATER			938.64
810	CENTRAL GARAGE			14,460.05
835	ADMINISTRATIVE SERVICES			15,407.97
860	PAYROLL ACCOUNT			50,882.23

	GRAND TOTAL:			434,835.39

TOTAL PAGES: 15

RESOLUTION NO. 022723C

**RESOLUTION APPROVING THE MAXIMUM TAX DOLLARS FROM CERTAIN
LEVIES FOR THE CITY'S PROPOSED FISCAL YEAR 2023-2024 BUDGET**

WHEREAS, the City Council of Tipton, Iowa is preparing the annual budget for the Fiscal Year 2023-2024; and

WHEREAS, the City Council of the City of Tipton has considered the proposed Fiscal Year 2023-2024 city maximum property tax dollars for the affected levy total; and

WHEREAS, a notice concerning the proposed city maximum property tax dollars from certain levies was published as required and posted on the city web site and social media accounts as required; and

WHEREAS, a public hearing concerning the city maximum property tax dollars for the affected levy total was held at the City Council meeting on February 27, 2023, at 5:30 p.m.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Tipton, Iowa, that the maximum property tax dollars for the affected tax levies for Fiscal Year 2023-2024 shall not exceed \$1,667,606, which does not represent an increase of greater than 102% from the maximum property tax dollars requested for FY 2023-2024.

Passed and approved this 27th day of February 2023.

AYES:

NAYS:

ABSENT:

Bryan Carney, Mayor

ATTEST:

Amy Lenz, City Clerk

CERTIFICATION

I, Amy Lenz, City Clerk, do hereby certify the above is a true and correct copy of Resolution No. 022723C which was passed by the Tipton City Council this 27th day of February 2023.

Amy Lenz, City Clerk

RIGHT OF WAY SERVICES AGREEMENT

THIS AGREEMENT made this _____ day of _____, 20____ by and between **THE CITY OF TIPTON, IOWA**, hereinafter referred to as the '**ACQUIRING AGENCY**', and **A & R LAND SERVICES, INC.**, the Consultant, hereinafter referred to as the '**ROW AGENT**'.

WHEREAS, the **Acquiring Agency** requires professional Right of Way Services to be provided by the **ROW Agent** for **acquiring approximately 1 parcel of land to expand the City's Municipal Airport for safety purposes.**

IN CONSIDERATION OF the mutual covenants and promises between the parties hereto, the **ROW Agent** agrees to provide the following services as required by the **Acquiring Agency**. It is agreed as follows:

I. STANDARDS FOR RIGHT OF WAY SERVICES:

The **ROW Agent** agrees to perform the services required by the terms of this Agreement in accord with the following general standards.

A. Professional Representative: The **ROW Agent** shall serve as the **Acquiring Agency's** professional representative in the performance of the work of this Agreement, and shall give consultation and advice to the **Acquiring Agency** during the performance of these services. The **ROW Agent** shall provide services necessary for compliance with this Agreement and shall endeavor to protect the **Acquiring Agency** against defects and deficiencies in the work of Title Abstractors, Independent Appraisers or Attorneys, and other professionals or specialists, if any, providing professional services for the **ROW Agent** on this project.

B. Professional Responsibility: The **ROW Agent** represents that the Services shall be performed, within the limits prescribed by the terms of this Agreement, in a manner consistent with that level of care and skill ordinarily exercised by other professional consultants under similar circumstances at the time the Services are performed. No other representations, whether express or implied, and no warranty or guarantee is included or intended in this Agreement, or any report, opinion, and document or otherwise.

C. Standards for Work:

1. Law and Administrative Rules: Unless specified otherwise by the terms of this Agreement, all right of way work performed by the **ROW Agent** shall comply with the acquisition policies and requirements of the FAA Advisory Circular 150/5100-17, Iowa Code Chapter 6A Eminent Domain Law (Condemnation), Chapter 6B Procedures Under Eminent Domain, and Chapter 316 Relocation Assistance, and the Uniform Manual, Real Property Acquisition and Relocation Assistance adopted by the Iowa Administrative Code 761IAC111, for that segment of projects that lies within the State of Iowa; AND the corresponding laws of the State in which the parcel is located.

→ This is standard contract language. The Council previously eliminated this as an option, however.

2. Policy and Procedure: Misunderstandings between the **ROW Agent** and the **Acquiring Agency** over appropriate policy and procedure for the performance of right of way work shall be resolved by compliance with the requirement of appropriate and current right of way policy and procedural manuals of the **Acquiring Agency** or, in the absence of an **Acquiring Agency's** manual or policy, the FAA Advisory Circular 150/5100-17 and the Iowa Administrative Code concerning Real Property Acquisition and Relocation Assistance, Chapter 111, 761IAC111, and the appropriate and current policy and procedure manual or policy of the State in which the parcel is located.

II. GENERAL RIGHT OF WAY SERVICE(S): General Right of Way Services to be provided shall include:

- A. Acquisition Services: The **ROW Agent** shall propose and obtain approval from the **Acquiring Agency's** legal counsel or applicable representative regarding the form and format of options, purchase agreements, contracts, deeds, easements, and other contract acquisition and transfer documents necessary to secure the required property rights needed for projects.

The **Acquiring Agency** or applicable representative will provide the **ROW Agent** with right of way design and engineering advice and assistance in the performance of this acquisition function, as necessary.

All available "Reports of Record Ownership and Liens" or other forms of Title Reports and their recertification shall be furnished by the **ROW Agent** to the **Acquiring Agency**, if title services are requested by the **Acquiring Agency**.

The **ROW Agent** shall prepare a parcel file for each property from which a property right is to be acquired and shall prepare and use the approved form of purchase agreement or acquisition document necessary to acquire the property rights required from each parcel.

If necessary to assure receipt of timely possession of real property needed, the **ROW Agent** shall attempt to obtain the landowner's consent to granting the **Acquiring Agency** possession in advance of the landowner's receipt of payment for the acquisition.

The **ROW Agent** shall make and document a Good Faith effort to negotiate the purchase of the land or interests in the land needed for projects as required by the Laws of the State of Iowa. The **ROW Agent** shall make at least three (3) personal contacts with the landowners and property tenants or their representatives to explain the effect of the acquisition, answer questions, and make a written offer to acquire right of way. The **ROW Agent** shall consider and report landowner counteroffers and shall recommend and make approved offers for administrative settlements. Non-resident landowners shall be contacted by mail, return receipt requested.

Negotiations shall be considered complete upon occurrence of one of the following: (1) both the landowner and tenant accept the offer or an administrative settlement; (2) either the landowner or tenant fails or refuses to sign the offer or administrative settlement after a fourth pre-condemnation follow-up negotiation contact; or, (3) in the judgment of the **Acquiring Agency** and the **ROW Agent** negotiation has reached an impasse.

Approved forms of signed and acknowledged purchase offers, acquisition contracts, and agreements shall be submitted by the **ROW Agent** to the **Acquiring Agency's** legal counsel or applicable representative for approval prior to their approval and acceptance by the **Acquiring Agency**.

Negotiation fees for services to be paid to the **ROW Agent** shall be paid directly to the **ROW Agent** by the **Acquiring Agency**.

For every parcel on which negotiation has reach an impasse or that cannot be acquired by negotiated agreement, the **ROW Agent** shall deliver as much of the file to the **Acquiring Agency** as is necessary to begin preparation for the condemnation of the parcel.

B. Administrative Settlements and Condemnation Hearings and Reports:

1. Administrative Settlements: The **ROW Agent** shall not offer a landowner or tenant an amount in excess of the approved appraisal/compensation estimate without the prior approval of the **Acquiring Agency**.

If an agreement cannot be reached with a landowner through normal negotiation procedures, the **ROW Agent** shall review the parcel giving full consideration to the appraiser's opinion of value, the determination of the review appraiser, recent sales of similar land, recent awards by compensation commissions for similar property in the same area, the amount of probable testimony by other the appraiser and the property owner AND, should the parcel be condemned, to make a recommendation whether a settlement should be attempted at an amount other than that previously offered. No action shall be taken based upon such recommendations until it has been approved by the **Acquiring Agency**.

- C. Litigation Defense and Witness Costs:** The **Acquiring Agency** shall be solely responsible for defending against claims or lawsuits brought against the **Acquiring Agency** for work performed on projects. **At the request of the Acquiring Agency**, the **ROW Agent** shall appear and, if called, testify either in court or before administrative bodies as expert witnesses for the **Acquiring Agency** in support of any work contracted for in this Agreement. Payment for appearances and testimony and necessary preparation time is extra work, or work in addition to the work contracted for in this Agreement, and will be paid at the agreed rate per hour or per day for actual hours or days to prepare for and appear, including necessary travel time. Requests for payment for appearances and testimony shall itemize the parcel, date, hours, and travel time for which payment is requested.

- III. ADMINISTRATIVE PROVISIONS:** This Agreement shall be administered in accord with the following terms.

- A. Beginning of Work:** The **ROW Agent** shall not begin work on projects until the **Acquiring Agency** completely executes or approves a copy of this Agreement and it is returned to the **ROW Agent** with notice to proceed.

The **Acquiring Agency** or application representative shall furnish to the **ROW Agent** all engineering and project-related survey data, plans, property plats, acquisition plats, legal descriptions, cross sections, plan changes, or other applicable products or data

that are available or that become available and needed by the **ROW Agent** to understand and to complete the work of the **ROW Agent**. The **Acquiring Agency** shall promptly furnish answers to inquiries by the landowner(s) or interest holder(s) and provide decisions, notices or determinations, and payment warrants required and necessary for the **ROW Agent** to begin, continue, and complete work.

- B. Termination: This Agreement shall terminate when the **Acquiring Agency** and the **ROW Agent** determine that the work of the **ROW Agent** has been completed and the **ROW Agent** has been paid for all completed work. Notwithstanding any of the provisions contained herein, the **Acquiring Agency** and the **ROW Agent** shall have the right to delay or cancel further performance of all or any separable part of this Agreement at any time by written notice to the other party. On the date of such delay or cancellation stated in the notice by either party, the **ROW Agent** shall discontinue all Work pertaining to this Agreement, shall place no additional orders, and shall preserve and protect materials on hand purchased for or committed to this Agreement, Work in progress and completed Work both in the **ROW Agent's** and in its suppliers' offices pending the **Acquiring Agency's** instructions, and shall dispose of same in accordance with the **Acquiring Agency's** instructions.
- C. Work Completion Deadlines: Time is of the essence. Negotiation work shall be completed as scheduled by the **Acquiring Agency** and the **ROW Agent**. The **ROW Agent** agrees to proceed with work immediately. It is anticipated that property will be acquired or the negotiations will have reached an impasse within thirty (30) to sixty (60) days after a written offer has been sent or delivered to the landowner. The **ROW Agent** shall furnish weekly status reports of work completed and a record of contacts made and shall complete negotiations on all parcels to be certified by the completion of projects. The **ROW Agent** shall deliver parcel files for each parcel acquired by negotiated agreement within thirty (30) days from the date the last landowner or tenant signs the contract.
- D. Payment for Right of Way Services: When the **ROW Agent** is to be paid by the **Acquiring Agency**, the **ROW Agent** shall promptly submit an itemized invoice for service(s) to the **Acquiring Agency** on a monthly basis unless a different invoicing schedule is requested by the **Acquiring Agency**. As a condition of payment, the **ROW Agent** shall attend meetings and participate in requested conferences with representatives of the **Acquiring Agency** and shall provide information necessary to facilitate work or to the acceptance and payment for work completed.

Payment for the services of the **ROW Agent** shall be:

1. At the agreed hourly rate of **\$75.00** per hour for the **ROW Agent**.
2. For hours worked on each parcel to be acquired, to attend meetings, and participate in conferences with representatives of the **Acquiring Agency**.
3. For **Actual Expenses** which include:
 - (a) Mileage at the current allowable Federal Rate (currently \$0.655/mile);
 - (b) Per Diem at the current allowable rate as authorized by GSA (currently \$59);
 - (c) Lodging at the current allowable rate as authorized by GSA (currently (\$98);
 - (d) Postage on an actual basis as incurred on the project(s);
 - (e) Copies and Printing at 10 cents per black and white page and 50 cents per color page;

- (f) Telephone calls on an actual basis as incurred on projects;
- (g) Any other project-related expenses based on actual incurrence.

4. Estimated fees for this project are \$2,000.00 for Phase 1 of this project, only providing Acquisition Negotiation Services as described on page 7 of the proposal submitted by the ROW Agent. It is understood and agreed by both parties that Phase 2 services will not be initiated by the ROW Agent until a verbal agreement is reached with the subject property landowner, and the Acquiring Authority approves the ROW Agent to proceed with Phase 2. Estimated fees for Phase 2 are \$8,000.00 as described in the proposal submitted by the ROW Agent.

IV. MISCELLANEOUS PROVISIONS:

- A. General Compliance with Laws: The ROW Agent shall comply with all Federal, State, and local laws and ordinances applicable to the work.
- B. Insurance: ROW Agent shall purchase and maintain during the life of this Agreement, insurance coverage which will satisfactorily insure against claims and liabilities which arise because of the execution of this Agreement. Insurance coverage carried by the ROW Agent is the following:

Commercial General Liability	Limits of Insurance
Each Occurrence	\$1,000,000
Damage to Rented Premises (Each occur.)	\$300,000
Medical Expenses – Any one person	\$10,000
Personal and Adv. Injury	\$1,000,000
General Aggregate	\$2,000,000
Products – Comp./Op. Agg.	\$2,000,000

Automotive Liability	Limits of Insurance
Combined Single Limit for bodily injury and property damage (Each accident)	\$1,000,000

Workers Compensation Insurance and Employer's Liability Insurance	Limits of Insurance
In accordance with statutory requirements (Each accident)	\$500,000

Real Estate Errors & Omissions Professional Liability	Limits of Insurance
Each claim	\$1,000,000
Aggregate	\$1,000,000

Umbrella Liability	Limits of Insurance
Each Occurrence	\$5,000,000
Aggregate	\$5,000,000

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on this

_____ day of _____, 20_____.

SIGNATURES:

ROW Agent:

A & R Land Services, Inc.
1609 Golden Aspen Drive, Suite 102
Ames, IA 50010
Phone: 515-337-1197
Fax: 515-337-1274
Email: rgurwell@a-rland.com

Acquiring Agency:

City of Tipton, Iowa
407 Lynn Street
Tipton, IA 52772
Phone: 563-886-6187
Email: citymanager@tiptoniowa.org

By: _____
Ryan K. Gurwell
President

By: _____
Brian Wagner
City Manager

Amy Lenz

From: Brian Wagner, City of Tipton
Sent: Tuesday, February 21, 2023 5:51 PM
To: Brian Wagner, City of Tipton
Subject: RE: City Park Cell Tower Lease

Dear Mayor and Council,

The below email goes with the proposal letter that is also enclosed in your meeting packet.

The City makes 50% of the revenue from the tower. That arrangement has been good to us—most recently about \$20,000 per year. With Sprint leaving, we'll see a drop—unless someone new comes along.

A few weeks ago, Ryan talked about offering the City \$300,000 up front—that's before Sprint left.

If nothing more changes the choice his company is offering is this:

--Ryan's company is offering a one-time payment of \$245,000 for a permanent easement to operate the tower.

--Or, we can stay 50/50 as we now are with a current projected annual revenue of about \$11,112. Again, that's if no one new comes along to occupy the tower that would add to this revenue.

Ryan White will be at the Feb 27 meeting if you have questions or counter proposals.

Thanks,
Brian

From: Ryan White <rwhite@stratcap.com>
Sent: Tuesday, February 21, 2023 12:59 PM
To: Brian Wagner, City of Tipton <citymanager@tiptoniowa.org>; Melissa Armstrong <marmstrong@tiptoniowa.org>
Cc: Adam Spangler <aspangler@tiptoniowa.org>
Subject: RE: City Park Cell Tower Lease

Brian,

Good afternoon, I hope your team and you are doing well.

Per my voicemail, the annual rent we are currently paying is going to be adjust downward due to the termination notice Sprint provided on this site effective February 28, 2023 (see attached). Sprint has still not decommissioned the equipment but will in the next few months. Because our ground lease is setup as a 50% revenue share of tenant rent, this termination will impact the annual ground payment to the City of Tipton by ~\$8,712. For 2023, we issued a check in the amount of \$19,824.42 (see attached e-mail to Melissa outlining how this was derived). Please let me know if you have any questions or concerns on this termination.

Because Sprint terminated, this impacts what I can offer on the one-time easement purchase. I was able to increase our offer from \$183,000 to \$245,000 assuming we can execute an easement agreement by April 1, 2023.

The final attachment is our updated letter. Can you please submit this with your packet for next Monday? I plan on attending in person and it is my understanding that the meeting starts at 5:30 pm. Is this correct?

Looking forwards to meeting you and please let me know if there is anything else your team or you need prior to this meeting.

I am also available to jump on a call and discuss the current proposed offers in more detail – just let me know!

Thank you,

Ryan White

Vice President - Business Development

StratCap Wireless Group

7236 Floyd

Overland Park, KS 66204

C: 913.706.8602

www.stratcapwireless.com



From: Brian Wagner, City of Tipton <citymanager@tiptoniowa.org>

Sent: Thursday, February 16, 2023 6:06 PM

To: Ryan White <rwhite@stratcap.com>; Melissa Armstrong <marmstrong@tiptoniowa.org>

Cc: Adam Spangler <aspangler@tiptoniowa.org>

Subject: RE: City Park Cell Tower Lease

Yes, you can rework your letter. But, we'd need it by Feb 23.

From: Ryan White <rwhite@stratcap.com>

Sent: Thursday, February 16, 2023 8:29 AM

To: Brian Wagner, City of Tipton <citymanager@tiptoniowa.org>; Melissa Armstrong <marmstrong@tiptoniowa.org>

Cc: Adam Spangler <aspangler@tiptoniowa.org>

Subject: RE: City Park Cell Tower Lease

Brian,

Thank you for putting us on the agenda!

Regarding the change in purchase price associated with the easement, when I was discussing the \$300,000 was prior to me knowing that Sprint had terminated their lease. Since this occurred, it impacts the amount of the ground lease rent in the future, thus reducing the price I can offer.

Since I was rushing to get the first letter out, can I revise it, so it is more concise and resubmit it for the meeting package?

More than happy to jump on a call and review the easement offer in more detail.

Thank you,



February 22, 2023

Mr. Brian Wagner
City of Tipton
407 Lynn St.
Tipton, Iowa 52772

RE: Proposal to the City of Tipton by SWIF Iowa, LLC, an affiliate of StratCap Wireless Group

Dear Mr. Wagner:

Pursuant to our previous conversations, SWIF Iowa, LLC ("SWIF") would like to make a formal proposal to the City of Tipton (the "City").

Background: The City, as landlord, and SWIF (successor in interest to Kirkwood Community College) as tenant, are parties to that certain Antenna Site Agreement dated March 8, 1982, as amended (the "Agreement").

The current term expires on June 30, 2029, leaving less than seven years remaining on this Agreement. We are reaching out to you to discuss extending and securing your current Agreement long term with SWIF. We value our relationship and the future of this site. Industry standards require a minimum of 30-year contract for each tower site. It is very important for SWIF to maintain a competitive space and in order to accomplish this we need to extend the current lease Agreement in an effort to retain the current tenants who are:

- 1) United States Cellular
- 2) Sprint (Sprint provided a Termination Notice to SWIF which is effective on February 28, 2023)

Proposals: SWIF makes the following proposals to the City:

1. Amend the Existing Agreement for three (3) successive ten (10) year terms, each automatically renewing without the necessity of an amendment and at the same terms and conditions contained in the Agreement; or
2. SWIF to purchase a perpetual easement from the City for Two Hundred Forty-Five Thousand Dollars (\$245,000). The terms of which would be negotiated between SWIF and the City and subject to SWIF conducting its normal due diligence prior to closing. If this option is chosen, we will need to mutually execute an easement agreement no later than April 1, 2023.

Please present this letter to the City Council at its next regularly scheduled meeting.

If you, the Mayor or Council has any questions, please do not hesitate to contact me at (913) 706-8602 or via e-mail at rwhite@stratcap.com.

Regards,

A handwritten signature in blue ink that reads "Ryan White". The signature is written in a cursive style with a large, stylized "R" and "W".

Ryan White

Vice President – Business Development

RESOLUTION NO. 022723A

**RESOLUTION TO ASSESS UTILITY CHARGES DUE
TO NON-PAYMENT BY PROPERTY OWNER:**

WHEREAS, the City of Tipton, Iowa has provided utility services for properties within the City of Tipton, and

WHEREAS, the Utility Billing Clerks billed the subject property owner, and the City was never paid, and

WHEREAS, the City Clerk has presented the City Council with a list of costs for services that have not been paid by the subject property owner.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Tipton, Iowa, that the following property owner and costs have hereby been reviewed and approved by this Council and that the City Clerk is hereby directed to file this resolution with the Cedar County Treasurer and to request these costs be collected with and in the same manner as the property taxes paid by the property owner as provided in Section 384.2 Code of Iowa:

<u>Owner/Property</u>	<u>PIN</u>	<u>Legal Description</u>	<u>For</u>	<u>Costs</u>
Kleindolph, Mark C	0480-11-06-180-010-0	Tipton Lot 1 & S 1/2Lot 2 BLK 41	Unpaid Utility Bills	559.48

PASSED AND APPROVED this 27th day of February 2023.

Bryan Carney, Mayor

ATTEST: _____
Amy Lenz, City Clerk

CERTIFICATION

I, Amy Lenz, City Clerk, do hereby certify the above is a true and correct copy of Resolution No.022723A which was passed by the Tipton City Council this 27th day of February 2023.

Amy Lenz, City Clerk

RESOLUTION NO. 022723B

RESOLUTION ACCEPTING THE FISCAL YEAR 21/22 ANNUAL AUDIT

WHEREAS, annually the City of Tipton is required by the Iowa Code to conduct an audit by an independent accounting firm; and

WHEREAS, Clifton Larson Allen LLP has prepared the FY 21/22 audit; and

WHEREAS, the City Council of the City of Tipton has reviewed the audit report for FY 21/22 as presented by Clifton Larson Allen LLP; and

WHEREAS, the City Council of the City of Tipton accepts the audit for FY 21/22.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Tipton, Iowa, that the audit report for fiscal year 21/22 for the City of Tipton, Iowa, on file in the Finance Director's office and the Tipton Public Library, is hereby accepted and approved.

Passed and approved this 27th day of February 2023.

Bryan Carney, Mayor

ATTEST: _____
Amy Lenz, City Clerk

CERTIFICATION

I, Amy Lenz, City Clerk, do hereby certify the above is a true and correct copy of Resolution No. 022723B which was passed by the Tipton City Council the 27th day of February 2023.

Amy Lenz, City Clerk



Honorable Mayor and
Members of the City Council
City of Tipton, Iowa

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Tipton, Iowa (the City) of and for the year ended June 30, 2022, and have issued our report thereon dated January 6, 2023. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our engagement letter dated April 4, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Tipton are described in Note 1 to the financial statements.

The City implemented GASB 87, *Leases*, during fiscal year 2022. The standard did not have a material impact on the City's financial statements in fiscal year 2022. The impact of implementing the standard is described in Note 3 and Note 15 to the financial statements.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was Note 3 regarding bonds and notes payable.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated January 6, 2023.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Emphasis-of-Matter

As discussed in Note 1 to the financial statements, these financial statements were prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Supplementary information in relation to the financial statements as a whole

With respect to the supplementary information in Schedules 1 through 12 (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the cash basis of accounting, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated January 6, 2023.

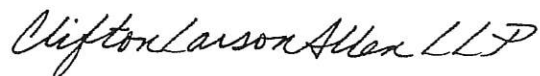
Other information included in annual reports

Other information (financial or nonfinancial information other than the financial statements and our auditors' report thereon) is being included in your annual report and is comprised of the budgetary comparison information, schedule of City's proportionate share of net pension liability, and schedule of City's contributions. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information included in your annual report and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Our auditors' report on the financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

* * *

This communication is intended solely for the information and use of the Honorable Mayor and members of the City Council and management of City of Tipton and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Cedar Rapids, Iowa
January 6, 2023

January 6, 2023

CliftonLarsonAllen LLP
600 3rd Avenue, Suite 300
Cedar Rapids, IA 52401

This representation letter is provided in connection with your audit of the financial statements of City of Tipton, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of June 30, 2022, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with the cash basis of accounting.

Certain representations in this letter are described as being limited to misstatements that are material. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm, to the best of our knowledge and belief, as of January 6, 2023, the following representations made to you during your audit of the financial statements as of and for the year ended June 30, 2022.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated April 4, 2022, for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
2. We acknowledge and have fulfilled our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates are reasonable.
5. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of cash basis accounting.

6. No events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
7. You have proposed adjusting journal entries that have been posted to the City's accounts. We have reviewed and approved those adjusting journal entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.

We have not identified or been notified of any uncorrected financial statement misstatements.

8. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with cash basis of accounting, and we have not consulted a lawyer concerning litigation, claims, or assessments.
9. We have analyzed all lease contracts and have considered and recorded material embedded leases contained within other contracts in accordance with cash basis of accounting.
10. We have implemented GASB Statement No. 87, *Leases*, during the audit period. We have implemented the new accounting standard in accordance with the transition guidance prescribed in the standard. We have sufficient and appropriate documentation supporting all estimates and judgments underlying the amounts recorded and disclosed in the financial statements.
11. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

Information Provided

1. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records (including information obtained from within and outside of the general and subsidiary ledgers), documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - e. All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with, or deficiencies in, financial reporting practices.

- f. All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with the provisions of laws, regulations, contracts, and grant agreements.
 - g. Access to all audit or relevant monitoring reports, if any, received from funding sources.
2. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others when the fraud could have a material effect on the financial statements.
5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.
6. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations and provisions of contracts and grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
7. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments, that are required to be accrued or disclosed in the financial statements in accordance with the cash basis of accounting, and we have not consulted a lawyer concerning litigation, claims, or assessments.
8. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with the cash basis of accounting.
9. We have disclosed to you the identity of all the entity's related parties and all the related party relationships and transactions of which we are aware, including any side agreements.
10. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except as made known to you and disclosed in the financial statements.
11. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to City of Tipton, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts

or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

12. We have disclosed to you all known instances of violations or possible violations of budget ordinances, laws and regulations and noncompliance or possible noncompliance with debt covenants.
13. The City has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.
14. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.
15. We are responsible for determining whether we have received, expended, or otherwise been the beneficiary of any federal awards during the period of this audit. No federal award, received directly from federal agencies or indirectly as a subrecipient, was expended in an amount that cumulatively totals from all sources \$750,000 or more. For this representation, "award" means financial assistance and federal cost-reimbursement contracts that non-federal entities receive directly from federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, user grants, or contracts used to buy goods or services from vendors.
16. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
17. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures, jointly governed organizations, and other related organizations.
18. The financial statements properly classify all funds and activities.
19. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
20. Components of net position (nonspendable,; restricted; unrestricted) and equity amounts are properly classified and, if applicable, approved.
21. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
22. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
23. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

24. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.
25. We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
26. We acknowledge our responsibility for presenting Schedules 1-12 (the supplementary information) in accordance with the cash basis of accounting, and we believe the supplementary information, including its form and content, is fairly presented in accordance with the cash basis of accounting. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.
27. We acknowledge our responsibility for the preparation of the other information included in our annual report, which is comprised of the officials, budgetary comparison information, schedule of City's proportionate share of net pension liability and schedule of City's contributions (other information). The other information is consistent with the financial statements and does not contain any material misstatements. With regard to the other information that has not been provided to you, the final version of the documents will be provided to you when available, and prior to issuance of the annual report by the entity, so that you can complete your required procedures. We agree to correct material inconsistencies that you may identify.
28. As part of your audit, you prepared the draft financial statements, related notes, and supplementary information. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your services; have made all management judgments and decisions; and have assumed all management responsibilities. We have evaluated the adequacy and results of the service. We have reviewed, approved, and accepted responsibility for those financial statements, related notes, and supplementary information. We have also ensured that the entity's data and records are complete and received sufficient information to oversee the service.
29. We have evaluated the adequacy and results of the lease accounting services performed and accept responsibility for the results. We acknowledge our responsibility for our lease asset and lease liability (lease schedule) based on the lease information provided by us. We have reviewed our lease contracts and related lease schedule and have determined and accept responsibility for all inputs, outputs, assumptions and estimates included in the lease schedule, including specific review of underlying contracts for accuracy of data input. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your lease services; have made all significant management judgments and decisions; and have assumed all management responsibilities. We have also ensured that the City's data and records are complete and received sufficient information to oversee the service.

30. In regards to the preparation of the financial statements, related notes and supplementary information services performed by you, we have:

- a. Made all management judgments and decisions and assumed all management responsibilities.
- b. Designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee the services.
- c. Evaluated the adequacy and results of the services performed.
- d. Accepted responsibility for the results of the services.
- e. Ensured that the entity's data and records are complete and received sufficient information to oversee the services.

Signature: Meina Goff Title: Finance Director

Signature: Brian Wagner Title: City Manager

**Request for Proposals: 1011 Cedar Street
City of Tipton**

By signing below, I am stating that I understand the terms of this RFP and agree with its requirements.

Your signature(s): Colleen Ann Kula

Printed name(s): Colleen Ann Kula

Business, if applicable: N/A

Address: 1009 Cedar Street, Tipton, Ia, 52772

Phone #: 563-889-2716 Date: Feb. 21, 2023

Email: N/A

HAVE YOU ATTACHED THIS PAGE TO YOUR PROPOSAL?

YES / NO

9.) The agreement will include provisions to ensure the developer's compliance to the terms of the agreement. Examples of such provisions will include, but not be limited to the following:

- a.) A description of the proposed project, with enough detail to ensure that both parties have a clear understanding of the project and "expectations". If the project involves renovation of the existing structure or demolition of the existing structure and construction of a replacement structure, some form of written plans/drawings/specs would be helpful, and to the extent they exist would be appended to the agreement.
- b.) A detailed timeline, outlining steps to be taken with proposed/estimated start and completion dates.
- c.) Terms defining "compliance"/"failure to comply/breach" and remedies of the parties in that event.
- d.) Terms related to price, closing, possession, taxes and other terms typical or standard regarding the purchase of property.
- e.) Itemized list of cost estimates for improvements that are proposed for the subject property.

10.) The proposed sale of City-owned real estate requires that the City schedule and hold a public hearing before entering into a binding purchase agreement. After receipt and review of all RFP's, the Council will discuss and then schedule a Public Hearing on the proposed sale of this property.

11.) Questions about the RFP process can be directed to Brian Wagner, City Manager, at 563-886-6187 or citymanager@tiptoniowa.org

12.) You must complete the next section on the next page (Request for Proposals: 1011 Cedar Street) and return it with your proposal:

Proposal to purchase City of Tipton property located at 1011 Cedar Street:

5a. Purchase price \$400.

5b. Make it into a private green space with a patio, bushes & flowers (all donated). Enclose the property line with arborvitae \$7,500.

5c. Estimates to remove and clean up lot are \$20,000. This would include any asbestos removal.

5d. 2 years to complete removal and clean up and have everything planted. Weather permitting.

5e. I'm working with a company that does this sort of work all the time.

This property is next door to my home. This property has special meaning to me. My good friend, Matt Barnum, and I have cleaned up and mowed the yard for the last 13 years at no cost to the City of Tipton. Matt recently passed away and I want to continue with the vision that we shared to make this a beautiful green space, an extension of my property. Please approve my proposal.

CAJ Enterprises Inc., dba Chris Jones Trucking
PO Box 393
West Branch, IA 52358

Office: 319-643-7487
Fax: 319-643-3518
Chris 319-631-0221
e-mail cjtrucking@lcom.net

Colleen Kula
1009 Cedar Street
Tipton, IA 52772

02/16/23

hansoneric82@gmail.com
phone: Colleen 1-563-889-2716

RE: 1011 Cedar Street, Tipton, IA 52772
House Demolition

Item Description	Unit	Quantity	Price	Amount
1 Disconnect Water & Sewer, demolish house, remove foundation and backfill hole, place 6" of topsoil	LS	1	\$21,000.00	\$21,000.00
Total of Proposed Work				\$21,000.00

Construction Notes:

No Seeding
No SWIPP
No Staking
No compaction testing

Respectfully submitted;
CAJ Enterprises Inc.
Chris Jones
President

Request for Proposals: 1011 Cedar Street City of Tipton

By signing below, I am stating that I understand the terms of this RFP and agree with its requirements.

Your signature(s): 

Printed name(s): Lawrence Lynch

Business, if applicable: Lynch's Excavating INC

Address: 1967 Baker Ave West Branch Iowa, 52358

Phone #: 319-643-7135 Date: 2-21-23

Email: Lynchexinc@gmail.com

HAVE YOU ATTACHED THIS PAGE TO YOUR PROPOSAL?

YES / NO



1967 Baker Avenue
West Branch, Iowa 52358
Office (319) 643-7135
Cell (319) 631-0920
Fax (319) 643-7151

RFP RESPONSE – Sale & Future Use of 1101 Cedar Street Proposal good through March 31, 2023

I, Larry Lynch, of Lynch's Excavating, Inc. put forth the following proposal to purchase the 1101 Cedar Street property:

A. PROPOSED PURCHASE PRICE –

Purchase Price of \$6,000

B. PROPOSED COURSE OF ACTION & USE –

- 1) Demolish the complete structures including the home, all foundation areas, the small shed in the north-west corner, (2) outside cisterns, and any trees that are not healthy or in good condition. Additionally, cap the sewer and water off to the City of Tipton specs.
- 2) Import, place, and level topsoil in all disturbed areas. Grade the site for positive drainage.
- 3) Seed all disturbed areas with a lawn mixture, water until established.
- 4) Trim, mow, and maintain lot until a plan is established. No plan to build as of now.

C. ITEMIZED COST ESTIMATES –

Cost Estimate	Line Item
\$6,000	Purchase Price to City of Tipton
\$24,000	Demolition Costs
\$1,200	Seed & Establish Lawn
\$1,910	Cap Utilities
\$3,000	Survey, Abstract, Etc.
\$36,110	TOTAL

D. STEPS NEEDED TO ACHIEVE GOAL –

Steps needed to be complete: clear title of property. All demo/restoration of the lot will be complete by May 1, 2023.

E. EXPERIENCE & REFERENCES –

We have extensive experience and reputation in the excavation and demolition business for over 40 years in Eastern Iowa. We have successfully completed numerous projects with the City of Tipton over the years. In addition, we have completed many residential demolition projects.

References –

Barry Frantz, Owner, Frantz Construction, (319) 330-1980

Dave Kruse, Owner, Kruse Construction, (563) 357-2144

Matt Goodale, Public Works Director, City of West Branch, (319) 325-8213

F. FINANCIAL STATEMENT –

Lynch's Excavating is in good standing with Hills Bank and Trust. Any questions can be directed to Dean Stockman, Senior Vice President of Commercial Banking at (319) 358-6161.

G. CITY ASSISTANCE –

None requested.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/21/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Lee Agency 200 Ford Ave Muscatine, IA 52761	CONTACT NAME: PHONE (A/C, No, Ext): (563) 263-9252	FAX (A/C, No): (563) 263-9282
	E-MAIL ADDRESS:	
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A : West Bend Mutual Ins Company		15350
INSURED Lynch's Excavating Inc Larry Lynch 1967 Baker Avenue West Branch, IA 52358	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			0310170	12/18/2022	12/18/2023	EACH OCCURRENCE	\$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 300,000
							MED EXP (Any one person)	\$ 10,000
							PERSONAL & ADV INJURY	\$ 1,000,000
							GENERAL AGGREGATE	\$ 2,000,000
							PRODUCTS - COMP/OP AGG	\$ 2,000,000
								\$
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			0310170	12/18/2022	12/18/2023	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$			0310170	12/18/2022	12/18/2023	EACH OCCURRENCE	\$ 5,000,000
							AGGREGATE	\$ 5,000,000
								\$ 5,000,000
A	<input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	0310171	12/18/2022	12/18/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT	\$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	\$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER Lynch's Excavating Inc 1967 Baker Avenue West Branch, IA 52358	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE <i>Kristin Jelle</i>

1011 Cedar Street Bid

USD: \$7500

My plan is to start the complete demolition of the named property. Demolition would start immediately after possession (within 30 days). I own or have access to all the equipment needed to do this job. The house and all its contents inside will be hauled off sight and burned (shingles and asbestos will be disposed of properly). Any and all metal will be scrapped.

The shed on the North West corner of the property will also be taken down. The foundation will be dug out and hauled away. There is a cistern in the backyard that I will dig out and fill in with dirt. The tree on the south side of the property will be taken down and removed. The small sidewalk running East/West will also be taken out and hauled away. I will leave the row of arborvitae trees on the north side of the property. **All demo work will be done within 120 days of ownership.**

Once all the demolition is complete, the water will be shut off at the curb stop (which it already is). I will leave a blue stake marking water, a green stake marking the capped off sewer, and a yellow stake marking capped off gas. I am willing to dig up the gas service for shutoff purposes if the city is willing to cap it off. Dirt will be hauled in and packed until the lot is level. Black dirt will be hauled in and used to hit my final desired grade. It will be seeded down with grass seed at the end of the project.

After 120 of ownership the house will be gone, the lot will be cleaned up, and ready for market. I will list the lot for sale immediately after completion. I will maintain (mow, rake, snow removal) the lot for 2 years. If it doesn't sell within 2 years, I will start the process and pull the proper permits to construct a new house that I will rent out once completed.

My Qualifications

I have worked for the city for 7 years, anyone in the gas, electric, or public works departments knows my operating skills and know I am more than capable to get this done. I have torn down multiple houses in other cities (Iowa city and Cedar rapids) in the past.

City Responsibilities

- I ask that the City unhook the electrical service from the house
- I ask that any unwanted dirt from public works projects be hauled there
- I ask that the city cap the gas service underground (that I will dig up) I already talked to the gas dept. about this.

Tucker Biennan



Deb Bixler

From: Linda Beck
Sent: Tuesday, February 21, 2023 3:46 PM
To: Deb Bixler; Cindy Doermann
Subject: FW: 1011 Cedar RFP

Here is Laura & Scott Derby's proposal for the 1011 Cedar Street property.
Thanks,
Linda

From: The Ice Cream Derby <theicecreamderby@gmail.com>
Sent: Monday, February 20, 2023 6:50 PM
To: Brian Wagner, City of Tipton <citymanager@tiptoniowa.org>; Linda Beck <lbeck@tiptoniowa.org>; Jason Paustian <cmal1@tiptoniowa.org>; Ron Hembry <cmward1@tiptoniowa.org>; Mike Helm <cmward2@tiptoniowa.org>; Tim McNeill <cmward3@tiptoniowa.org>; Abby Cummins-VanScoy <cmal2@tiptoniowa.org>; Bryan Carney <mayor@tiptoniowa.org>
Subject: 1011 Cedar RFP

Hello!

I meant to drop this off at city hall today but forgot it was a holiday and everything was closed. I am having major surgery tomorrow so I am emailing our response to the RFP. Thank you!

To whom it may concern,

In the event The City of Tipton does not receive any suitable proposals for 1011 Cedar Street, Derby Homes may still be interested in pursuing the property with its original proposal. This proposal is still available for viewing on the city website. For clarification, as stated in the verbal presentation, the project would be funded by income from The Ice Cream Derby. The majority of the labor would be provided by Derby Homes.

Signed,
Laura Derby & Scott Derby
Derby Homes

FY 23-24 Proposed Budget Schedule

S	M	T	W	Th	F	Sa	S	M	T	W	Th	F	Sa	S	M	T	W	Th	F	Sa	
FEBRUARY							MARCH							APRIL							
		1	1	2	3	4				1	2	3	4								1
5	6	7	8	9	10	11	5	6	7	8	9	10	11	2	3	4	5	6	7	8	
12	13	14	15	16	17	18	12	13	14	15	16	17	18	9	10	11	12	13	14	15	
19	20	21	22	23	24	25	19	20	21	22	23	24	25	16	17	18	19	20	21	22	
26	27	28					26	27	28	29	30	31		23	24	25	26	27	28	29	
		V-	S-	FS-	PF-	CT-			V-	S-	FS-	PF-	CT-	30	V-	S-	FS-	PF-	CT-	PH-	

X Denotes the Holidays City Offices are Closed
 Regularly scheduled Council meetings

February 27th - Regular Council Meeting (Public hearing on maximum property tax dollars to certify for levy and approval of resolution (SF634).

March 6th – Regular Council Meeting

March 20th – Regular Council Meeting

April 3rd – Council sets the budget public hearing & the preliminary FY23-24 budget for April 17, 2023.

April 5th – Publish the 2nd public hearing requirement for the notice of hearing on adoption of the FY23-24 Budget (10/20-day requirement)

April 17th The public hearing and adoption of final budget resolution

April 30th - The state budget certification deadline.