

RESOLUTION NO. 032425A

A RESOLUTION SETTING THE TIME AND PLACE FOR A PUBLIC HEARING FOR THE PURPOSE OF SOLICITING WRITTEN AND ORAL COMMENTS ON THE CITY'S PROPOSED FISCAL YEAR 2025-2026 BUDGET

WHEREAS, the City Council of the City of Tipton, Iowa, has prepared the annual budget for Fiscal Year 2026-2026; and

WHEREAS, Iowa Code 384.16.3 requires a public hearing on the proposed budget where any resident or taxpayer of the city may present to the council objections to any part of the budget for the following fiscal year or arguments in favor of any part of the budget before its adoption and certification to the county auditor; and

WHEREAS, interested residents or taxpayers having comments for or against these proposals may appear and be heard at the public hearing at the City Council meeting on April 07, 2025, at 5:30 p.m. at the Tipton Fire Station, 301 Lynn Street, Tipton, Iowa.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Tipton, Iowa, that this confirms that the council orders the publication of a notice of public hearing pertaining to the adoption of the Fiscal Year 2025-2026 budget not less than ten (10) days nor more than twenty (20) days prior to the date set for the hearing.

PASSED AND APPROVED this 24th day of March 2025.

Tammi Goerdts, 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. 032425A which was passed by the Tipton City Council this 24th day of April 2025.

Amy Lenz, City Clerk

RESOLUTION NO. 032425B

**RESOLUTION ACCEPTING THE FEDERAL SINGLE SOURCE
AUDIT REPORT FOR FY 23/24**

WHEREAS, a single source audit is required when an organization spends more than \$750,000 in federal funds during a fiscal year; and

WHEREAS, Clifton Larson Allen LLP has prepared the single source audit for the City of Tipton; and

WHEREAS, the City Council of the City of Tipton has reviewed the audit report for the single source audit as presented by Clifton Larson Allen LLP; and

WHEREAS, the City Council of the City of Tipton accepts the single source audit for FY 23/24.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Tipton, Iowa, that the single source audit for FY 23/24 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 24th day of March 2025.

Tammi Goerdt, 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. 032425B which was passed by the Tipton City Council the 24th day March 2025.

Amy Lenz, City Clerk

RESOLUTION NO. 032425C

RESOLUTION ACCEPTING THE FISCAL YEAR 23/24 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 23/24 audit; and

WHEREAS, the City Council of the City of Tipton has reviewed the audit report for FY 23/24 as presented by Clifton Larson Allen LLP; and

WHEREAS, the City Council of the City of Tipton accepts the audit for FY 23/24.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Tipton, Iowa, that the audit report for fiscal year 23/24 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 24th day of March 2025.

Tammi Goerdts, 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. 032425C which was passed by the Tipton City Council the 24th day March 2025.

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 City of Tipton, Iowa as of and for the year ended June 30, 2024, and have issued our report thereon dated March 11, 2025. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit in our engagement letter dated September 26, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

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, Iowa are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2024.

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.

Significant unusual transactions

We identified no significant unusual transactions.

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

The attached schedule summarizes all misstatements (material and immaterial) detected as a result of audit procedures that were corrected by management.

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.

Circumstances that affect the form and content of the auditors' report

As described in Note 16 to the financial statements, the City restated beginning fund balance/net position in various opinion units for purposes of properly classifying the Industrial Feeder Project Fund.

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated March 11, 2025.

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 schedule of expenditures of federal awards (SEFA) 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 SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated March 11, 2025.

With respect to the supplementary information in Schedules 1 through 11 and the 2024 column of Schedule 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 accounting principles generally accepted in the United States of America, 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 March 11, 2025.

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, schedule of City's contributions, and the 2023 through 2015 columns of Schedule 12. 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.

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Honorable Mayor and
Members of the City Council
City of Tipton, Iowa
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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, Iowa and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Cedar Rapids, Iowa
March 11, 2025

Client: A520302 - City of Tipton, Iowa
 Engagement: AUD 2024 - City of Tipton
 Period Ending: 6/30/2024
 Trial Balance: 0900 - Government Fund Trial Balance
 Workpaper: 0920.00 - Combined Journal Entries Report
 Fund Level: All
 Index: All

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 4		3000.01		
to correct beginning fund balance				
001 2140	SALES TAX PAYABLE		12.00	
001 5-110-2-64080	INSURANCE		20,408.00	
001 5-110-2-65070	OPERATING SUPPLIES		100.00	
001 5-110-2-65980	MISCELLANEOUS		60.00	
001 5-150-2-63500	OPERATIONAL EQUIPT MAINT & REP		776.00	
001 5-150-2-63730	TELECOMMUNICATIONS EXPENSE		792.00	
001 5-150-2-64080	INSURANCE		37,792.00	
001 5-160-2-64080	INSURANCE		23,417.00	
001 5-160-2-65070	OPERATING SUPPLIES		335.00	
001 5-210-2-64080	INSURANCE		15,554.00	
001 5-210-2-64350	UNIFORMS/EQUIPMENT		156.00	
001 5-210-2-65070	OPERATING SUPPLIES		420.00	
001 5-280-2-64080	INSURANCE		1,457.00	
001 5-299-2-64080	INSURANCE		3.00	
001 5-299-2-64350	UNIFORMS/EQUIPMENT		23.00	
001 5-410-2-64080	INSURANCE		11,419.00	
001 5-430-2-64080	INSURANCE		8,061.00	
001 5-440-2-64080	INSURANCE		280.00	
001 5-441-2-65070	OPERATING SUPPLIES		301.00	
001 5-446-2-64350	UNIFORMS/EQUIPMENT		168.00	
001 5-446-2-65980	MISCELLANEOUS		254.00	
001 5-465-2-63500	OPERATIONAL EQUIPT MAINT & REP		958.00	
001 5-465-2-64080	INSURANCE		20,251.00	
001 5-465-2-65010	CHEMICALS		766.00	
001 5-465-2-65031	CONCESSIONS		1,123.00	
001 5-525-2-64080	INSURANCE		53.00	
001 5-525-2-65980	MISCELLANEOUS		19.00	
001 5-810-2-64080	INSURANCE		1.00	
001 5-820-2-64080	INSURANCE		10,850.00	
001 5-820-2-64840	ZONING EXPENSE		627.00	
001 5-820-2-64910	CONTRACT SERVICES		14,958.00	
001 5-850-2-63100	BUILDING MAINTENANCE & REPAIR		180.00	
001 5-850-2-64080	INSURANCE		12,547.00	
001 5-850-2-65980	MISCELLANEOUS		188.00	
110 5-240-2-65070	OPERATING SUPPLIES		1,835.00	
110 5-270-2-64080	INSURANCE		4,322.00	
160 5-599-2-65980	MISCELLANEOUS		675.00	
317 3870	FUND BALANCE - UNRESERVED		9,699.00	
318 5-910-5-69100	TRANSFERS		9,699.00	
600 5-810-2-64080	INSURANCE		24,273.00	
600 5-810-2-64190	TECHNOLOGY		199.00	
600 5-810-2-64350	UNIFORMS/EQUIPMENT		21.00	
600 5-810-2-64910	CONTRACT SERVICES		167.00	
600 5-810-2-65010	CHEMICALS		1,667.00	
600 5-810-2-65070	OPERATING SUPPLIES		834.00	
600 5-810-2-65307	SERVICE LINES		31.00	
600 5-810-2-65308	MAINS		155.00	
600 5-811-2-64080	INSURANCE		2,182.00	
600 5-811-2-64190	TECHNOLOGY		1,692.00	
600 5-811-2-65980	MISCELLANEOUS		112.00	
610 5-815-2-64080	INSURANCE		10,383.00	
610 5-815-2-64190	TECHNOLOGY		1,891.00	
610 5-815-2-65070	OPERATING SUPPLIES		41.00	
610 5-815-2-65980	MISCELLANEOUS		121.00	
630 1220	ACCOUNTS RECEIVABLE		85.00	
630 5-820-2-64080	INSURANCE		18,047.00	
630 5-820-2-64190	TECHNOLOGY		199.00	
630 5-820-2-64350	UNIFORMS/EQUIPMENT		115.00	
630 5-820-2-65100	SAFETY		130.00	
630 5-820-2-65100	SAFETY		102.00	
630 5-820-2-65302	OVERHEAD SUPPLIES		3,338.00	
630 5-820-2-65304	UNDERGROUND SUPPLIES		87,915.00	
630 5-821-2-64080	INSURANCE		54,081.00	
630 5-821-2-65980	MISCELLANEOUS		60.00	
630 5-822-2-64080	INSURANCE		5.00	
630 5-822-2-64190	TECHNOLOGY		1,692.00	
630 5-822-2-65980	MISCELLANEOUS		464.00	
640 5-825-1-62300	TRAINING		446.00	
640 5-825-2-64080	INSURANCE		15,030.00	

640 5-825-2-64190	TECHNOLOGY	199.00	
640 5-825-2-64350	UNIFORMS/EQUIPMENT	169.00	
640 5-825-2-65070	OPERATING SUPPLIES	160.00	
640 5-825-2-65307	SERVICE LINES	31.00	
640 5-826-2-64080	INSURANCE	1.00	
640 5-826-2-64190	TECHNOLOGY	1,692.00	
640 5-826-2-65980	MISCELLANEOUS	443.00	
640 5-827-2-64080	INSURANCE	1,736.00	
660 5-835-2-64080	INSURANCE	11,025.00	
670 5-840-2-64080	INSURANCE	9,453.00	
670 5-840-2-64190	TECHNOLOGY	1,692.00	
670 5-840-2-64350	UNIFORMS/EQUIPMENT	26.00	
670 5-840-2-65980	MISCELLANEOUS	154.00	
670 5-841-2-65070	OPERATING SUPPLIES	4,510.00	
740 5-865-2-64150	EQUIPMENT/VEHICLE RENT RF	184.00	
810 5-899-2-63321	REPAIR PARTS	791.00	
810 5-899-2-63324	STOCK-REPAIR PARTS	580.00	
810 5-899-2-64080	INSURANCE	102,419.00	
810 5-899-2-64350	UNIFORMS/EQUIPMENT	19.00	
810 5-899-2-65065	COMPUTER SUPPLIES	282.00	
810 5-899-2-65070	OPERATING SUPPLIES	137.00	
810 5-899-2-65100	SAFETY	127.00	
835 5-899-1-62100	DUES/FEES	3,242.00	
835 5-899-1-62300	TRAINING	1,558.00	
835 5-899-2-64010	ACCOUNTING & AUDITING EXPENSE	1,675.00	
835 5-899-2-64080	INSURANCE	2,615.00	
835 5-899-2-64110	LEGAL EXPENSE	6,080.00	
835 5-899-2-64190	TECHNOLOGY	16,546.00	
835 5-899-2-65980	MISCELLANEOUS	49.00	
860 1010	CASH - PAYROLL FUND	30.00	
860 2050	PENSION PAYABLE	1.00	
860 2127	DEFERRED COMP PAYABLE	485.00	
860 3870	FUND BALANCE - UNRESERVED	5.00	
950 5-820-2-65980	MISCELLANEOUS	1.00	
001 2222	Unclaimed Property		27.00
001 3870	FUND BALANCE - UNRESERVED		184,282.00
110 3870	FUND BALANCE - UNRESERVED		6,157.00
160 3870	FUND BALANCE - UNRESERVED		675.00
317 4-210-4-4830	BUDGETED TRANSFERS		9,699.00
318 3870	FUND BALANCE - UNRESERVED		9,699.00
600 3870	FUND BALANCE - UNRESERVED		31,333.00
610 3870	FUND BALANCE - UNRESERVED		12,436.00
630 3870	FUND BALANCE - UNRESERVED		166,233.00
640 3870	FUND BALANCE - UNRESERVED		19,927.00
660 3870	FUND BALANCE - UNRESERVED		11,025.00
670 3870	FUND BALANCE - UNRESERVED		15,835.00
740 3870	FUND BALANCE - UNRESERVED		184.00
810 3870	FUND BALANCE - UNRESERVED		104,355.00
835 3870	FUND BALANCE - UNRESERVED		31,665.00
860 2040	OTHER PAYROLL LIABILITIES		521.00
950 3870	FUND BALANCE - UNRESERVED		1.00
Total		604,054.00	604,054.00
Adjusting Journal Entries JE # 8		2700.02	
To record issuance of new lease			
001 5-465-3-68000	CAPITAL OUTLAY - LEASES - CLA	9,531.00	
001 4-758-4-4825	PROCEEDS FROM CAPITAL LEASE		9,531.00
Total		9,531.00	9,531.00
Total Adjusting Journal Entries		613,585.00	613,585.00
Reclassifying Journal Entries			
Reclassifying Journal Entries JE # 1		6000.10	
to remove effect of intrafund transfers			
001 4-620-4-4830	BUDGETED TRANSFERS	20,000.00	
001 4-660-4-4830	BUDGETED TRANSFERS	16,720.00	
630 4-820-4-4833	UTILITIES REIMBURSEMENT TRANSF	31,884.00	
001 5-160-5-69100	TRANSFER		16,720.00
001 5-919-5-69100	TRANSFER-COMM LOCAL ACCESS		20,000.00
630 5-910-5-69120	TRANSFER OUT/UTL REPAYMENT		31,884.00
Total		68,604.00	68,604.00
Reclassifying Journal Entries JE # 2		1300.50	
To reclassify insurance proceeds from Misc Revenue to other financing source			
001 4-160-4-4799	MISCELLANEOUS	14,429.00	
001 4-465-4-4799	MISCELLANEOUS	27,100.00	
001 4-465-4-4799	MISCELLANEOUS	19,510.00	
001 4-525-2-4799	MISCELLANEOUS	15,775.00	
001 4-620-4-4821	Insurance Proceeds		76,814.00
Total		76,814.00	76,814.00
Reclassifying Journal Entries JE # 3		1300.60	

To reclassify insurance proceeds from Misc Revenue to other financing source

630 4-820-2-4710	REIMBURSEMENTS		
630 4-820-4-4821	Insurance Proceeds		
Total		<u>0.00</u>	<u>0.00</u>
Reclassifying Journal Entries JE # 5		1300.14	
to reclassify grant revenue out of misc revenue			
835 4-899-4-4799	MISCELLANEOUS	13,211.00	
835 4-899-4-4799	MISCELLANEOUS	16,035.00	
835 4-899-4-4799	MISCELLANEOUS	28,249.00	
835 4-899-4-4440	STATE GRANTS		59,495.00
Total		<u>59,495.00</u>	<u>59,495.00</u>
Reclassifying Journal Entries JE # 6		6000.01	
to reclassify bond premiums			
319 4-820-4-4820	BOND/NOTE PROCEEDS	29,297.00	
319 4-820-4-4825	BOND PREMIUM		29,297.00
Total		<u>29,297.00</u>	<u>29,297.00</u>
Reclassifying Journal Entries JE # 7		6000.01	
to reclassify underwriter's discount expense to the correct account			
319 5-210-2-64120	UNDERWRITER'S DISCOUNT EXPENSE	24,355.00	
319 4-820-4-4820	BOND/NOTE PROCEEDS		24,355.00
Total		<u>24,355.00</u>	<u>24,355.00</u>
Total Reclassifying Journal Entries		<u>258,565.00</u>	<u>258,565.00</u>
Total All Journal Entries		<u>872,150.00</u>	<u>872,150.00</u>

March 11, 2025

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, Iowa, 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, 2024, 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 March 11, 2025, the following representations made to you during your audit of the financial statements as of and for the year ended June 30, 2024.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated September 26, 2024, 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.

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 provisions of laws, regulations, 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, or which would affect federal award programs, 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 have a process to track the status of audit findings and recommendations.
12. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
13. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
14. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to City of Tipton, Iowa, 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.

15. We have disclosed to you all known instances of violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
16. 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.
17. 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.
18. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
19. 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.
20. The financial statements properly classify all funds and activities.
21. 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.
22. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
23. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
24. 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.
25. 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.
26. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

27. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.
28. 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.
29. We acknowledge our responsibility for presenting Schedules 1-11 and the 2024 column of Schedule 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.
30. 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, schedule of City's contributions, and the 2023 through 2015 columns of Schedule 12 (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.
31. 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 City's data and records are complete and received sufficient information to oversee the service.
32. 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.

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

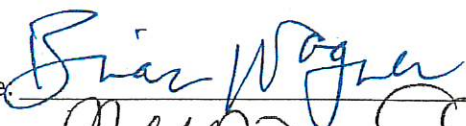
- a. Made all management judgments and decisions and assumed all management responsibilities.
- b. Designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee the services.
- c. Evaluated the adequacy and results of the services performed.
- d. Accepted 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.

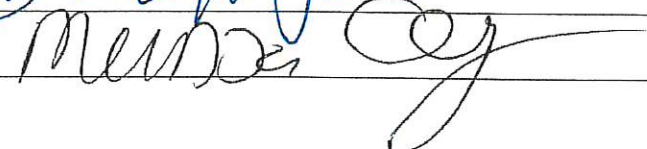
34. With respect to federal award programs:

- a. We are responsible for understanding and complying with, and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) including requirements relating to preparation of the schedule of expenditures of federal awards.
- b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.
- c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issued the SEFA and the auditors' report thereon.
- d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and included in the SEFA expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. Expenditures of federal awards were below the \$750,000 threshold and we were not required to have an audit in accordance with the Uniform Guidance in 2023 and 2022.

- f. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- g. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- h. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- i. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- j. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you, if applicable), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards.
- k. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- l. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- m. If applicable, amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- n. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- o. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

- p. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- q. If applicable, we have disclosed to you all known instances of noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditors' report.
- r. We have disclosed to you whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies and/or material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditors' report.
- s. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
- t. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- u. We have charged costs to federal awards in accordance with applicable cost principles.
- v. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- w. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- x. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- y. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- z. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Signature:  Title: City Manager

Signature:  Title: Finance Director

RESOLUTION NO. 032425D

Moved by _____ Seconded by _____ that the following resolution be adopted;

RESOLUTION APPROVING LOW RESPONSIVE BID AND AUTHORIZING EXECUTION OF CONTRACT FOR MATHEWS MEMORIAL AIRPORT: REHABILITATE APRON AND RUNWAY 11-29 IMPROVEMENT PROJECT

WHEREAS, a virtual bid letting was held on March 20, 2025 at 2:00 p.m.; and

WHEREAS, the Consultant recommended the award of contract to the lowest responsive bidder, being Heuer Construction of Muscatine, Iowa, in an amount of \$208,946.45.

NOW, THEREFORE, BE IT RESOLVED that the Base Bid of Heuer Construction of Muscatine, Iowa, in the amount of \$208,946.45, for the Rehabilitate Apron and Runway 11-29 Improvement Project, described in the plans and specifications heretofore adopted by this City Council for said project, after notice of public hearing being published as required by law, be hereby accepted, the same being the lowest responsive and responsible bid received for said work; and

BE IT FURTHER RESOLVED that the City of Tipton Mayor, City Manager, and City Clerk is hereby directed to execute each contract awarded above for the construction of said improvements, not to be binding on the City until approved by the Federal Aviation Administration being within the budget amount of Non-Primary Entitlement Funding and Bipartisan Infrastructure Law AIG Funding available to the Sponsor.

PASSED AND APPROVED, THIS 24th day of March, 2025.

CITY COUNCIL
CITY OF TIPTON, IOWA

Mayor

ATTEST:

City Clerk



March 20, 2025

Brian Wagner, City Manager
City of Tipton
404 Lyn Street
Tipton, IA 52772

**Re: Mathews Memorial Airport
Rehabilitate Apron and Runway 11-29
FAA AIP 3-19-0134-010-2025
FAA BIL-AIG 3-19-0134-011-2025**

Dear Brian:

McClure has reviewed the bids received March 20, 2025, for the "Mathews Memorial Airport: Rehabilitate Apron and Runway 11-29" project. A total of six (6) bids were received. The lowest responsive and responsible Bidder was Heuer Construction of Muscatine, IA. The low bid was under the engineer's estimate and appears to be fair and reasonable. Analysis of the project budget shows the ability of the Sponsor to fully fund the project using both AIP and BIL AIG funding sources. With all the necessary bid requirements being met, McClure recommends the contract in the amount of \$208,946.45 be awarded to Heuer Construction.

The contract amount includes awarding the Base Bid:

Base Bid: \$208,946.45
Total: **\$208,946.45**

We have enclosed a copy of the bid tabulation for your files. If you have any questions or require any additional information, please call me at (319) 626-9090.

Sincerely,

McCLURE

Adam Thompson
Project Manager

Enclosures: Bid Tab

BID TABULATION

McCLURE CLIVE, IOWA

DATE: MARCH 20, 2025 TIME: 2:00 PM

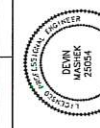
For the construction of an improvement project described as:

**MATTHEWS MEMORIAL AIRPORT
REHABILITATE APRON AND RUNWAY 11-29
REHABILITATE APRON AND RUNWAY 11-29
REHABILITATE APRON AND RUNWAY 11-29
AT THE UNIT PRICES AND EXTENSIONS LISTED BELOW.**



McCLURE
Boomerang
Animesse, IA

ITEM NO.	ITEM CODE	QUANTITY	UNITS	ENGINEERS' ESTIMATE			Heuer Construction Muscatine, IA			All American Concrete, Inc. West Liberty, IA			Lynch's Excavating, Inc. West Branch, IA			Triple B Construction Corporation Wilton, IA			Tschiggrle Exc. Co. Dubuque, IA			Boomerang Animesse, IA			
				UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION				
1	GP-50-1	1.00	LS	\$ 10,000.00	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00	\$ 3,750.00	\$ 3,750.00	\$ 11,800.00	\$ 11,800.00	\$ 6,000.00	\$ 6,000.00	\$ 21,400.00	\$ 21,400.00	\$ 21,000.00	\$ 21,000.00	\$ 3.00	\$ 3.00	\$ 980.00	\$ 980.00	\$ 21,000.00	\$ 21,000.00		
2	C-102-1	300.00	LF	\$ 9.00	\$ 2,700.00	\$ 3.00	\$ 900.00	\$ 3.30	\$ 990.00	\$ 4.00	\$ 1,200.00	\$ 3.50	\$ 1,050.00	\$ 3.30	\$ 990.00	\$ 3.00	\$ 900.00	\$ 3.00	\$ 900.00	\$ 3.00	\$ 900.00	\$ 3.00	\$ 900.00		
3	C-102-2	0.20	AC	\$ 4,500.00	\$ 900.00	\$ 4,500.00	\$ 900.00	\$ 4,950.00	\$ 990.00	\$ 4,000.00	\$ 800.00	\$ 5,000.00	\$ 1,000.00	\$ 5,000.00	\$ 1,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00		
4	C-105-1	1.00	LS	\$ 55,000.00	\$ 55,000.00	\$ 20,000.00	\$ 20,000.00	\$ 19,200.00	\$ 19,200.00	\$ 35,000.00	\$ 35,000.00	\$ 40,000.00	\$ 40,000.00	\$ 39,500.00	\$ 39,500.00	\$ 21,000.00	\$ 21,000.00	\$ 38,500.00	\$ 38,500.00	\$ 38,500.00	\$ 38,500.00	\$ 21,000.00	\$ 21,000.00		
5	C-105-2	1.00	LS	\$ 10,000.00	\$ 10,000.00	\$ 4,985.00	\$ 4,985.00	\$ 5,485.00	\$ 5,485.00	\$ 5,245.00	\$ 5,245.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 5,600.00	\$ 5,600.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 5,600.00	\$ 5,600.00		
6	C-105-3	1.00	LS	\$ 5,000.00	\$ 5,000.00	\$ 3,500.00	\$ 3,500.00	\$ 3,850.00	\$ 3,850.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 7.50	\$ 7.50	\$ 11.00	\$ 11.00	\$ 11.00	\$ 11.00	\$ 7.50	\$ 7.50		
7	P-101-1	1,720.00	SY	\$ 8.00	\$ 13,760.00	\$ 3.00	\$ 5,160.00	\$ 3.85	\$ 6,644.00	\$ 7.50	\$ 12,900.00	\$ 9.00	\$ 15,480.00	\$ 3.50	\$ 6,020.00	\$ 9.00	\$ 15,480.00	\$ 3.50	\$ 12,375.00	\$ 3.50	\$ 6,020.00	\$ 9.00	\$ 15,480.00	\$ 3.50	\$ 6,020.00
8	P-101-2	200.00	LF	\$ 8.00	\$ 1,600.00	\$ 2.75	\$ 550.00	\$ 3.00	\$ 600.00	\$ 3.00	\$ 600.00	\$ 3.00	\$ 600.00	\$ 3.00	\$ 600.00	\$ 3.00	\$ 600.00	\$ 3.00	\$ 600.00	\$ 3.00	\$ 600.00	\$ 3.00	\$ 600.00	\$ 3.00	\$ 600.00
9	P-101-3	500.00	LF	\$ 25.00	\$ 12,500.00	\$ 15.00	\$ 7,500.00	\$ 30.00	\$ 15,000.00	\$ 30.00	\$ 15,000.00	\$ 30.00	\$ 15,000.00	\$ 30.00	\$ 15,000.00	\$ 25.00	\$ 12,500.00	\$ 13.00	\$ 6,500.00	\$ 13.00	\$ 6,500.00	\$ 13.00	\$ 6,500.00	\$ 13.00	\$ 6,500.00
10	P-152-1	277.00	CY	\$ 12.00	\$ 3,324.00	\$ 3.25	\$ 903.75	\$ 3.80	\$ 1,056.60	\$ 6.00	\$ 1,664.40	\$ 6.00	\$ 1,664.40	\$ 6.00	\$ 1,664.40	\$ 6.00	\$ 1,664.40	\$ 5.10	\$ 1,416.60	\$ 5.10	\$ 1,416.60	\$ 5.10	\$ 1,416.60	\$ 5.10	\$ 1,416.60
11	P-155-1	1,054.00	SY	\$ 22.00	\$ 23,188.00	\$ 195.00	\$ 206,730.00	\$ 214.50	\$ 228,153.00	\$ 200.00	\$ 211,140.00	\$ 200.00	\$ 211,140.00	\$ 200.00	\$ 211,140.00	\$ 200.00	\$ 211,140.00	\$ 220.00	\$ 232,200.00	\$ 220.00	\$ 232,200.00	\$ 220.00	\$ 232,200.00	\$ 220.00	\$ 232,200.00
12	P-156-2	63.00	TN	\$ 25.00	\$ 1,575.00	\$ 8.65	\$ 544.95	\$ 15.75	\$ 993.75	\$ 15.75	\$ 993.75	\$ 15.75	\$ 993.75	\$ 15.75	\$ 993.75	\$ 15.75	\$ 993.75	\$ 16.00	\$ 1,008.00	\$ 16.00	\$ 1,008.00	\$ 16.00	\$ 1,008.00	\$ 16.00	\$ 1,008.00
13	IDOT 2115-1	1,783.00	SY	\$ 8.00	\$ 14,264.00	\$ 2.00	\$ 3,566.00	\$ 3.60	\$ 6,418.80	\$ 7.10	\$ 12,659.30	\$ 2.50	\$ 4,457.50	\$ 5.10	\$ 9,063.30	\$ 5.10	\$ 9,063.30	\$ 5.10	\$ 9,063.30	\$ 5.10	\$ 9,063.30	\$ 5.10	\$ 9,063.30	\$ 5.10	\$ 9,063.30
14	IDOT 2116-1	1,652.00	SY	\$ 85.00	\$ 140,420.00	\$ 62.00	\$ 102,424.00	\$ 55.65	\$ 91,933.80	\$ 57.50	\$ 94,980.00	\$ 62.00	\$ 102,424.00	\$ 62.00	\$ 102,424.00	\$ 58.00	\$ 95,816.00	\$ 70.00	\$ 115,540.00	\$ 58.00	\$ 95,816.00	\$ 70.00	\$ 115,540.00	\$ 58.00	\$ 95,816.00
15	IDOT 2301-1	63.00	SY	\$ 100.00	\$ 6,300.00	\$ 115.00	\$ 7,245.00	\$ 88.55	\$ 5,578.65	\$ 93.00	\$ 5,859.50	\$ 62.00	\$ 3,906.00	\$ 79.00	\$ 4,977.00	\$ 79.00	\$ 4,977.00	\$ 105.00	\$ 6,615.00	\$ 79.00	\$ 4,977.00	\$ 105.00	\$ 6,615.00	\$ 79.00	\$ 4,977.00
16	IDOT 2301-2	1.00	LS	\$ 5,000.00	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 3,340.00	\$ 3,340.00	\$ 3,610.00	\$ 3,610.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 1,700.00	\$ 1,700.00	\$ 1,000.00	\$ 1,000.00	\$ 1,700.00	\$ 1,700.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
17	IDOT 2301-3	39.00	SF	\$ 7.00	\$ 273.00	\$ 20.00	\$ 780.00	\$ 22.00	\$ 858.00	\$ 22.00	\$ 858.00	\$ 115.00	\$ 4,485.00	\$ 22.00	\$ 858.00	\$ 22.00	\$ 858.00	\$ 25.00	\$ 975.00	\$ 22.00	\$ 858.00	\$ 25.00	\$ 975.00	\$ 22.00	\$ 858.00
18	P-620-1	0.20	AC	\$ 5,000.00	\$ 1,000.00	\$ 3,750.00	\$ 750.00	\$ 4,125.00	\$ 825.00	\$ 825.00	\$ 2,200.00	\$ 440.00	\$ 4,000.00	\$ 800.00	\$ 4,200.00	\$ 4,200.00	\$ 5,000.00	\$ 5,000.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 5,000.00	\$ 5,000.00	
19	T-801-1	85.00	CY	\$ 30.00	\$ 2,550.00	\$ 10.00	\$ 850.00	\$ 42.25	\$ 3,591.25	\$ 6.50	\$ 552.50	\$ 28.00	\$ 2,380.00	\$ 23.00	\$ 1,955.00	\$ 23.00	\$ 1,955.00	\$ 14.00	\$ 1,190.00	\$ 23.00	\$ 1,955.00	\$ 14.00	\$ 1,190.00	\$ 23.00	\$ 1,955.00
20	T-808-1	0.20	AC	\$ 5,000.00	\$ 1,000.00	\$ 3,750.00	\$ 750.00	\$ 4,125.00	\$ 825.00	\$ 825.00	\$ 2,200.00	\$ 440.00	\$ 4,000.00	\$ 800.00	\$ 4,200.00	\$ 4,200.00	\$ 5,000.00	\$ 5,000.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 5,000.00	\$ 5,000.00	
21	T-808-1	0.20	AC	\$ 5,000.00	\$ 1,000.00	\$ 3,750.00	\$ 750.00	\$ 4,125.00	\$ 825.00	\$ 825.00	\$ 2,200.00	\$ 440.00	\$ 4,000.00	\$ 800.00	\$ 4,200.00	\$ 4,200.00	\$ 5,000.00	\$ 5,000.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 5,000.00	\$ 5,000.00	
22	SP-1	1.00	LS	\$ 5,000.00	\$ 5,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	
TOTAL BASE BID					\$ 376,695.00		\$ 208,946.45		\$ 225,045.65		\$ 257,054.06		\$ 257,054.06		\$ 263,319.70		\$ 273,755.00		\$ 263,319.70		\$ 273,755.00		\$ 273,755.00		\$ 273,755.00



I hereby certify that the Bid Tabulation was prepared by me or under my direct supervision and that I am duly licensed Professional Engineer under the laws of the State of Iowa.

By: *Devin Mashek*
Devin Mashek, P.E. No. 25054
My license renewal is December 31, 2025

March 25, 2025

Mr. Anthony Pollard, PE
Federal Aviation Administration, Central Region
901 Locust Street, Room 364
Kansas City, MO 64106-2325

**Re: Mathews Memorial Airport
Rehabilitate Apron and Runway 11-29
FAA AIP 3-19-0134-010-2025
FAA BIL-AIG 3-19-0134-011-2025**

Dear Anthony:

The City of Tipton has reviewed the bids received March 20, 2025, for the “*Mathews Memorial Airport: Rehabilitate Apron and Runway 11-29*” project. A total of six (6) bids were received. The lowest responsive and responsible Bidder was Heuer Construction of Muscatine, Iowa. The bid was under the engineer’s estimate and appears to be fair and reasonable. Analysis of the project budget shows the ability of the Airport Commission to fully fund the project using a combination of AIP and BIL-AIG funding sources. With all the necessary bid requirements being met, we recommend the contract in the amount of \$208,946.45 be awarded to Heuer Construction. Our Consultant has reviewed the bid submittal documentation and also concurs with this recommendation.

The contract amount includes awarding the Base Bid.

Base Bid: \$208,946.45

A copy of the bid tabulation has been previously submitted. If you have any questions or require any additional information, please contact me at (563) 886-6187 or citymanager@tiptoniowa.org.

Sincerely,

CITY OF TIPTON, IOWA

Brian Wagner
City Manager

RESOLUTION NO. 032425E

Moved by _____ Seconded by _____ that the following resolution be adopted;

RESOLUTION APPROVING THE FAA GRANT APPLICATION FOR CONSTRUCTION FOR MATHEWS MEMORIAL AIRPORT: REHABILITATE APRON AND RUNWAY 11-29 IMPROVEMENT PROJECT

WHEREAS, bids were received and a low bidder was selected for the REHABILITATE APRON AND RUNWAY 11-29 IMPROVEMENT PROJECT; and,

WHEREAS, the total project cost is \$320,591.45; and,

WHEREAS, the local match of 5% totals \$16,031 and if awarded a grant offer from the FAA for the amount equal to 95% of the total project costs; and,

NOW, THEREFORE, BE IT RESOLVED, the FAA Grant Application for the construction associated with the Rehabilitate Apron and Runway 11-29 project is hereby approved.

BE IT FURTHER RESOLVED, the Mayor, City Manager, and City Clerk are hereby authorized to execute the grant agreement with the FAA when received.

PASSED AND APPROVED, THIS 24th day of March, 2025.

CITY COUNCIL
CITY OF TIPTON, IOWA

Mayor

ATTEST:

City Clerk

Application for Federal Assistance SF-424	
*1. Type of Submission: <input type="checkbox"/> Preapplication <input checked="" type="checkbox"/> Application <input type="checkbox"/> Changed/Corrected Application	
*2. Type of Application * If Revision, select appropriate letter(s): <input checked="" type="checkbox"/> New <input type="checkbox"/> Continuation * Other (Specify) <input type="checkbox"/> Revision	
*3. Date Received: 4. Applicant Identifier:	
5a. Federal Entity Identifier: 3-19-0134-010-2025 AIP	
*5b. Federal Award Identifier:	
State Use Only:	
6. Date Received by State: 7. State Application Identifier:	
8. APPLICANT INFORMATION:	
*a. Legal Name: City of Tipton	
*b. Employer/Taxpayer Identification Number (EIN/TIN): 42-6005280	
*c. UEI: C3T7NNJ5LAF3	
d. Address:	
*Street 1: 407 Lynn Street	
Street 2: _____	
*City: Tipton	
County/Parish: Cedar	
*State: IA	
*Province: _____	
*Country: USA: United States	
*Zip / Postal Code 52772-0000	
e. Organizational Unit:	
Department Name: _____	
Division Name: _____	
f. Name and contact information of person to be contacted on matters involving this application:	
Prefix: Mr. *First Name: Brian	
Middle Name: _____	
*Last Name: Wagner	
Suffix: _____	
Title: City Manager	
Organizational Affiliation: City of Tipton	
*Telephone Number: 563-886-6187 Fax Number: (563) 886-2759	
*Email: citymanager@tiptoniowa.org	

Application for Federal Assistance SF-424

***9. Type of Applicant 1: Select Applicant Type:**

C: City or Township Government

Type of Applicant 2: Select Applicant Type:

Pick an applicant type

Type of Applicant 3: Select Applicant Type:

Pick an applicant type

*Other (Specify)

***10. Name of Federal Agency:**

Federal Aviation Administration

11. Catalog of Federal Domestic Assistance Number:

20.106

CFDA Title:

Airport Improvement Program

***12. Funding Opportunity Number:**

*Title:

13. Competition Identification Number:

Title:

14. Areas Affected by Project (Cities, Counties, States, etc.):

***15. Descriptive Title of Applicant's Project:**

Rehabilitate Apron and Runway 11-29

Attach supporting documents as specified in agency instructions.

Application for Federal Assistance SF-424

16. Congressional Districts Of:

*a. Applicant: IA-002

*b. Program/Project: IA-002

Attach an additional list of Program/Project Congressional Districts if needed.

17. Proposed Project:

*a. Start Date: 07/01/2025

*b. End Date: 06/01/2026

18. Estimated Funding (\$):

*a. Federal	<u> </u>	\$ 150,000
*b. Applicant	<u> </u>	\$ 7,895
*c. State	<u> </u>	\$ 0
*d. Local	<u> </u>	
*e. Other	<u> </u>	\$ 0
*f. Program Income	<u> </u>	\$ 0
*g. TOTAL	<u> </u>	\$ 157,895

***19. Is Application Subject to Review By State Under Executive Order 12372 Process?**

- a. This application was made available to the State under the Executive Order 12372 Process for review on _____.
- b. Program is subject to E.O. 12372 but has not been selected by the State for review.
- c. Program is not covered by E.O. 12372.

***20. Is the Applicant Delinquent On Any Federal Debt?**

Yes No

If "Yes", explain:

21. *By signing this application, I certify (1) to the statements contained in the list of certifications** and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U. S. Code, Title 218, Section 1001)

** I AGREE

** The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

Authorized Representative:

Prefix: Mr. *First Name: Brian
Middle Name: _____
*Last Name: Wagner
Suffix: _____

*Title: City Manager

*Telephone Number: 563-886-6187

Fax Number: 563-886-2759

* Email: citymanager@tiptoniowa.org

*Signature of Authorized Representative:

*Date Signed: 3-24-2025

Application for Federal Assistance (Development and Equipment Projects)

PART II – PROJECT APPROVAL INFORMATION

Part II - SECTION A	
The term "Sponsor" refers to the applicant name provided in box 8 of the associated SF-424 form.	
Item 1. Does Sponsor maintain an active registration in the System for Award Management (www.SAM.gov)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Item 2. Can Sponsor commence the work identified in the application in the fiscal year the grant is made or within six months after the grant is made, whichever is later?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
Item 3. Are there any foreseeable events that would delay completion of the project? If yes, provide attachment to this form that lists the events.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
Item 4. Will the project(s) covered by this request have impacts or effects on the environment that require mitigating measures? If yes, attach a summary listing of mitigating measures to this application and identify the name and date of the environmental document(s).	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
Item 5. Is the project covered by this request included in an approved Passenger Facility Charge (PFC) application or other Federal assistance program? If yes, please identify other funding sources by checking all applicable boxes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
<input type="checkbox"/> The project is included in an <i>approved</i> PFC application. If included in an approved PFC application, does the application <i>only</i> address AIP matching share? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> The project is included in another Federal Assistance program. Its CFDA number is below.	
Item 6. Will the requested Federal assistance include Sponsor indirect costs as described in 2 CFR Appendix VII to Part 200, States and Local Government and Indian Tribe Indirect Cost Proposals?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
If the request for Federal assistance includes a claim for allowable indirect costs, select the applicable indirect cost rate the Sponsor proposes to apply:	
<input type="checkbox"/> De Minimis rate of 10% as permitted by 2 CFR § 200.414.	
<input type="checkbox"/> Negotiated Rate equal to	% as approved by _____ (the Cognizant Agency) on _____ (Date) (2 CFR part 200, appendix VII).
<i>Note: Refer to the instructions for limitations of application associated with claiming Sponsor indirect costs.</i>	

PART II - SECTION B

Certification Regarding Lobbying

The declarations made on this page are under the signature of the authorized representative as identified in box 21 of form SF-424, to which this form is attached. The term "Sponsor" refers to the applicant name provided in box 8 of the associated SF-424 form.

The Authorized Representative certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Sponsor, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the Authorized Representative shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The Authorized Representative shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

PART II – SECTION C

The Sponsor hereby represents and certifies as follows:

1. Compatible Land Use – The Sponsor has taken the following actions to assure compatible usage of land adjacent to or in the vicinity of the airport:

There is no change in the usage of land adjacent to the airport. In addition, a County Zoning Ordinance is in place for the airport.

2. Defaults – The Sponsor is not in default on any obligation to the United States or any agency of the United States Government relative to the development, operation, or maintenance of any airport, except as stated herewith:

The Sponsor is NOT in default

3. Possible Disabilities – There are no facts or circumstances (including the existence of effective or proposed leases, use agreements or other legal instruments affecting use of the Airport or the existence of pending litigation or other legal proceedings) which in reasonable probability might make it impossible for the Sponsor to carry out and complete the Project or carry out the provisions of the Grant Assurances, either by limiting its legal or financial ability or otherwise, except as follows:

None

4. Consistency with Local Plans – The project is reasonably consistent with plans existing at the time of submission of this application) of public agencies that are authorized by the State in which the project is located to plan for the development of the area surrounding the airport.

Yes

5. Consideration of Local Interest – It has given fair consideration to the interest of communities in or near where the project may be located.

Yes

6. Consultation with Users – In making a decision to undertake an airport development project under Title 49, United States Code, it has consulted with airport users that will potentially be affected by the project (§ 47105(a)(2)).

Yes

7. Public Hearings – In projects involving the location of an airport, an airport runway or a major runway extension, it has afforded the opportunity for public hearings for the purpose of considering the economic, social, and environmental effects of the airport or runway location and its consistency with goals and objectives of such planning as has been carried out by the community and it shall, when requested by the Secretary, submit a copy of the transcript of such hearings to the Secretary. Further, for such projects, it has on its management board either voting representation from the communities where the project is located or has advised the communities that they have the right to petition the Secretary concerning a proposed project.

N/A

8. Air and Water Quality Standards – In projects involving airport location, a major runway extension, or runway location it will provide for the Governor of the state in which the project is located to certify in writing to the Secretary that the project will be located, designed, constructed, and operated so as to comply with applicable and air and water quality standards. In any case where such standards have not been approved and where applicable air and water quality standards have been promulgated by the Administrator of the Environmental Protection Agency, certification shall be obtained from such Administrator. Notice of certification or refusal to certify shall be provided within sixty days after the project application has been received by the Secretary.

N/A

PART II – SECTION C (Continued)

9. Exclusive Rights – There is no grant of an exclusive right for the conduct of any aeronautical activity at any airport owned or controlled by the Sponsor except as follows:

None

10. Land – (a) The sponsor holds the following property interest in the following areas of land, which are to be developed or used as part of or in connection with the Airport subject to the following exceptions, encumbrances, and adverse interests, all of which areas are identified on the aforementioned property map designated as Exhibit “A”. [1]

The Sponsor further certifies that the above is based on a title examination by a qualified attorney or title company and that such attorney or title company has determined that the Sponsor holds the above property interests.

(b) The Sponsor will acquire within a reasonable time, but in any event prior to the start of any construction work under the Project, the following property interest in the following areas of land on which such construction work is to be performed, all of which areas are identified on the aforementioned property map designated as Exhibit “A”. [1]

N/A

(c) The Sponsor will acquire within a reasonable time, and if feasible prior to the completion of all construction work under the Project, the following property interest in the following areas of land which are to be developed or used as part of or in connection with the Airport as it will be upon completion of the Project, all of which areas are identified on the aforementioned property map designated as Exhibit “A”. [1]

N/A

¹ State the character of property interest in each area and list and identify for each all exceptions, encumbrances, and adverse interests of every kind and nature, including liens, easements, leases, etc. The separate areas of land need only be identified here by the area numbers shown on the property map.

PART III – BUDGET INFORMATION – CONSTRUCTION

SECTION A – GENERAL	
1. Assistance Listing Number:	20-106
2. Functional or Other Breakout:	Airport Improvement Project

SECTION B – CALCULATION OF FEDERAL GRANT			
Cost Classification	Latest Approved Amount (Use only for revisions)	Adjustment + or (-) Amount (Use only for revisions)	Total Amount Required
1. Administration expense			\$ 500
2. Preliminary expense			
3. Land, structures, right-of-way			
4. Architectural engineering basic fees			50,086
5. Other Architectural engineering fees			6,145
6. Project inspection fees			54,414
7. Land development			
8. Relocation Expenses			
9. Relocation payments to Individuals and Businesses			
10. Demolition and removal			
11. Construction and project improvement			46,750
12. Equipment			
13. Miscellaneous			
14. Subtotal (Lines 1 through 13)			\$ 157,895
15. Estimated Income (if applicable)			
16. Net Project Amount (Line 14 minus 15)			157,895
17. Less: Ineligible Exclusions (Section C, line 23 g.)			
18. Subtotal (Lines 16 through 17)			\$ 157,895
19. Federal Share requested of Line 18			150,000
20. Grantee share			7,895
21. Other shares			
22. TOTAL PROJECT (Lines 19, 20 & 21)			\$ 157,895

SECTION C – EXCLUSIONS	
23. Classification (Description of non-participating work)	Amount Ineligible for Participation
a.	
b.	
c.	
d.	
e.	
f.	
g. Total	

SECTION D – PROPOSED METHOD OF FINANCING NON-FEDERAL SHARE	
24. Grantee Share – Fund Categories	Amount
a. Securities	
b. Mortgages	
c. Appropriations (by Applicant)	
d. Bonds	
e. Tax Levies	
f. Non-Cash	
g. Other (Explain):	
h. TOTAL - Grantee share	
25. Other Shares	Amount
a. State	
b. Other	
c. TOTAL - Other Shares	
26. TOTAL NON-FEDERAL FINANCING	

SECTION E – REMARKS (Attach sheets if additional space is required)

PART IV – PROGRAM NARRATIVE
(Suggested Format)

PROJECT: Rehabilitate Apron and Runway 11-29
AIRPORT: Mathews Memorial Airport
1. Objective: This Grant will include design and construction to Rehabilitate Apron and Runway 11-29 project at the Mathews Memorial Airport.
2. Benefits Anticipated: This project will rehabilitate the apron and Runway 11-29, provides critical safety, operational, financial, and environmental benefits that support both the current and future needs at the airport.
3. Approach: (See approved Scope of Work in Final Application) Construction to occur in Fall 2025.
4. Geographic Location: City of Tipton, Cedar County, Iowa, USA
5. If Applicable, Provide Additional Information:
6. Sponsor's Representative: (include address & telephone number) Mr. Brian Wagner, City Manager City of Tipton, 407 Lyn Street, Tipton, IA 52772 563-886-6187

Application for Federal Assistance SF-424	
*1. Type of Submission: <input type="checkbox"/> Preapplication <input checked="" type="checkbox"/> Application <input type="checkbox"/> Changed/Corrected Application	
*2. Type of Application * If Revision, select appropriate letter(s): <input checked="" type="checkbox"/> New <input type="checkbox"/> Continuation * Other (Specify) <input type="checkbox"/> Revision	
*3. Date Received:	4. Applicant Identifier:
5a. Federal Entity Identifier: 3-19-0134-011-2025 BIL-AIG	*5b. Federal Award Identifier:
State Use Only:	
6. Date Received by State:	7. State Application Identifier:
8. APPLICANT INFORMATION:	
*a. Legal Name: City of Tipton	
*b. Employer/Taxpayer Identification Number (EIN/TIN): 42-6005280	*c. UEI: C3T7NNJ5LAF3
d. Address:	
*Street 1:	407 Lyn Street
Street 2:	
*City:	Tipton
County/Parish:	Cedar
*State:	IA
*Province:	
*Country:	USA: United States
*Zip / Postal Code	52772-0000
e. Organizational Unit:	
Department Name:	Division Name:
f. Name and contact information of person to be contacted on matters involving this application:	
Prefix:	Mr. *First Name: Brian
Middle Name:	
*Last Name:	Wagner
Suffix:	
Title: City Manager	
Organizational Affiliation: City of Tipton	
*Telephone Number: 563-886-6187	Fax Number: (563) 886-2759
*Email: citymanager@tiptoniowa.org	

Application for Federal Assistance SF-424

***9. Type of Applicant 1: Select Applicant Type:**

C: City or Township Government

Type of Applicant 2: Select Applicant Type:

Pick an applicant type

Type of Applicant 3: Select Applicant Type:

Pick an applicant type

*Other (Specify)

***10. Name of Federal Agency:**

Federal Aviation Administration

11. Catalog of Federal Domestic Assistance Number:

20.106

CFDA Title:

Airport Improvement Program

***12. Funding Opportunity Number:**

*Title:

13. Competition Identification Number:

Title:

14. Areas Affected by Project (Cities, Counties, States, etc.):

***15. Descriptive Title of Applicant's Project:**

Rehabilitate Apron and Runway 11-29

Attach supporting documents as specified in agency instructions.

Application for Federal Assistance SF-424	
16. Congressional Districts Of:	
*a. Applicant: IA-002	*b. Program/Project: IA-002
Attach an additional list of Program/Project Congressional Districts if needed.	
17. Proposed Project:	
*a. Start Date: 07/01/2025	*b. End Date: 06/01/2026
18. Estimated Funding (\$):	
*a. Federal	\$ 154,561
*b. Applicant	\$ 8,135
*c. State	\$ 0
*d. Local	_____
*e. Other	\$ 0
*f. Program Income	\$ 0
*g. TOTAL	\$ 162,696
*19. Is Application Subject to Review By State Under Executive Order 12372 Process?	
<input type="checkbox"/> a. This application was made available to the State under the Executive Order 12372 Process for review on _____.	
<input type="checkbox"/> b. Program is subject to E.O. 12372 but has not been selected by the State for review.	
<input checked="" type="checkbox"/> c. Program is not covered by E.O. 12372.	
*20. Is the Applicant Delinquent On Any Federal Debt?	
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If "Yes", explain:	
21. *By signing this application, I certify (1) to the statements contained in the list of certifications** and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U. S. Code, Title 218, Section 1001)	
<input checked="" type="checkbox"/> ** I AGREE	
** The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.	
Authorized Representative:	
Prefix: Mr.	*First Name: Brian
Middle Name: _____	
*Last Name: Wagner	
Suffix: _____	
*Title: City Manager	
*Telephone Number: 563-886-6187	Fax Number: 563-886-2759
* Email: citymanager@tiptoniowa.org	
*Signature of Authorized Representative:	*Date Signed:

Application for Federal Assistance (Development and Equipment Projects)

PART II – PROJECT APPROVAL INFORMATION

Part II - SECTION A	
The term "Sponsor" refers to the applicant name provided in box 8 of the associated SF-424 form.	
Item 1. Does Sponsor maintain an active registration in the System for Award Management (www.SAM.gov)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Item 2. Can Sponsor commence the work identified in the application in the fiscal year the grant is made or within six months after the grant is made, whichever is later?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
Item 3. Are there any foreseeable events that would delay completion of the project? If yes, provide attachment to this form that lists the events.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
Item 4. Will the project(s) covered by this request have impacts or effects on the environment that require mitigating measures? If yes, attach a summary listing of mitigating measures to this application and identify the name and date of the environmental document(s).	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
Item 5. Is the project covered by this request included in an approved Passenger Facility Charge (PFC) application or other Federal assistance program? If yes, please identify other funding sources by checking all applicable boxes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
<input type="checkbox"/> The project is included in an <i>approved</i> PFC application. If included in an approved PFC application, does the application <i>only</i> address AIP matching share? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> The project is included in another Federal Assistance program. Its CFDA number is below.	
Item 6. Will the requested Federal assistance include Sponsor indirect costs as described in 2 CFR Appendix VII to Part 200, States and Local Government and Indian Tribe Indirect Cost Proposals?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
If the request for Federal assistance includes a claim for allowable indirect costs, select the applicable indirect cost rate the Sponsor proposes to apply:	
<input type="checkbox"/> De Minimis rate of 10% as permitted by 2 CFR § 200.414.	
<input type="checkbox"/> Negotiated Rate equal to	% as approved by _____ (the Cognizant Agency) on _____ (Date) (2 CFR part 200, appendix VII).
<i>Note: Refer to the instructions for limitations of application associated with claiming Sponsor indirect costs.</i>	

PART II - SECTION B

Certification Regarding Lobbying

The declarations made on this page are under the signature of the authorized representative as identified in box 21 of form SF-424, to which this form is attached. The term "Sponsor" refers to the applicant name provided in box 8 of the associated SF-424 form.

The Authorized Representative certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Sponsor, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the Authorized Representative shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The Authorized Representative shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

PART II – SECTION C

The Sponsor hereby represents and certifies as follows:

1. Compatible Land Use – The Sponsor has taken the following actions to assure compatible usage of land adjacent to or in the vicinity of the airport:

There is no change in the usage of land adjacent to the airport. In addition, a County Zoning Ordinance is in place for the airport.

2. Defaults – The Sponsor is not in default on any obligation to the United States or any agency of the United States Government relative to the development, operation, or maintenance of any airport, except as stated herewith:

The Sponsor is NOT in default

3. Possible Disabilities – There are no facts or circumstances (including the existence of effective or proposed leases, use agreements or other legal instruments affecting use of the Airport or the existence of pending litigation or other legal proceedings) which in reasonable probability might make it impossible for the Sponsor to carry out and complete the Project or carry out the provisions of the Grant Assurances, either by limiting its legal or financial ability or otherwise, except as follows:

None

4. Consistency with Local Plans – The project is reasonably consistent with plans existing at the time of submission of this application) of public agencies that are authorized by the State in which the project is located to plan for the development of the area surrounding the airport.

Yes

5. Consideration of Local Interest – It has given fair consideration to the interest of communities in or near where the project may be located.

Yes

6. Consultation with Users – In making a decision to undertake an airport development project under Title 49, United States Code, it has consulted with airport users that will potentially be affected by the project (§ 47105(a)(2)).

Yes

7. Public Hearings – In projects involving the location of an airport, an airport runway or a major runway extension, it has afforded the opportunity for public hearings for the purpose of considering the economic, social, and environmental effects of the airport or runway location and its consistency with goals and objectives of such planning as has been carried out by the community and it shall, when requested by the Secretary, submit a copy of the transcript of such hearings to the Secretary. Further, for such projects, it has on its management board either voting representation from the communities where the project is located or has advised the communities that they have the right to petition the Secretary concerning a proposed project.

N/A

8. Air and Water Quality Standards – In projects involving airport location, a major runway extension, or runway location it will provide for the Governor of the state in which the project is located to certify in writing to the Secretary that the project will be located, designed, constructed, and operated so as to comply with applicable and air and water quality standards. In any case where such standards have not been approved and where applicable air and water quality standards have been promulgated by the Administrator of the Environmental Protection Agency, certification shall be obtained from such Administrator. Notice of certification or refusal to certify shall be provided within sixty days after the project application has been received by the Secretary.

N/A

PART II – SECTION C (Continued)

9. Exclusive Rights – There is no grant of an exclusive right for the conduct of any aeronautical activity at any airport owned or controlled by the Sponsor except as follows:

None

10. Land – (a) The sponsor holds the following property interest in the following areas of land, which are to be developed or used as part of or in connection with the Airport subject to the following exceptions, encumbrances, and adverse interests, all of which areas are identified on the aforementioned property map designated as Exhibit “A”. [1]

The Sponsor further certifies that the above is based on a title examination by a qualified attorney or title company and that such attorney or title company has determined that the Sponsor holds the above property interests.

(b) The Sponsor will acquire within a reasonable time, but in any event prior to the start of any construction work under the Project, the following property interest in the following areas of land on which such construction work is to be performed, all of which areas are identified on the aforementioned property map designated as Exhibit “A”. [1]

N/A

(c) The Sponsor will acquire within a reasonable time, and if feasible prior to the completion of all construction work under the Project, the following property interest in the following areas of land which are to be developed or used as part of or in connection with the Airport as it will be upon completion of the Project, all of which areas are identified on the aforementioned property map designated as Exhibit “A”. [1]

N/A

¹ State the character of property interest in each area and list and identify for each all exceptions, encumbrances, and adverse interests of every kind and nature, including liens, easements, leases, etc. The separate areas of land need only be identified here by the area numbers shown on the property map.

PART III – BUDGET INFORMATION – CONSTRUCTION

SECTION A – GENERAL	
1. Assistance Listing Number:	20-106
2. Functional or Other Breakout:	Airport Improvement Project

SECTION B – CALCULATION OF FEDERAL GRANT			
Cost Classification	Latest Approved Amount (Use only for revisions)	Adjustment + or (-) Amount (Use only for revisions)	Total Amount Required
1. Administration expense			\$ 500
2. Preliminary expense			
3. Land, structures, right-of-way			
4. Architectural engineering basic fees			
5. Other Architectural engineering fees			
6. Project inspection fees			
7. Land development			
8. Relocation Expenses			
9. Relocation payments to Individuals and Businesses			
10. Demolition and removal			
11. Construction and project improvement			162,197
12. Equipment			
13. Miscellaneous			
14. Subtotal (Lines 1 through 13)			\$ 162,697
15. Estimated Income (if applicable)			
16. Net Project Amount (Line 14 minus 15)			162,697
17. Less: Ineligible Exclusions (Section C, line 23 g.)			
18. Subtotal (Lines 16 through 17)			\$ 162,697
19. Federal Share requested of Line 18			154,561
20. Grantee share			8,136
21. Other shares			
22. TOTAL PROJECT (Lines 19, 20 & 21)			\$ 162,697

SECTION C – EXCLUSIONS	
23. Classification (Description of non-participating work)	Amount Ineligible for Participation
a.	
b.	
c.	
d.	
e.	
f.	
g. Total	

SECTION D – PROPOSED METHOD OF FINANCING NON-FEDERAL SHARE	
24. Grantee Share – Fund Categories	Amount
a. Securities	
b. Mortgages	
c. Appropriations (by Applicant)	
d. Bonds	
e. Tax Levies	
f. Non-Cash	
g. Other (Explain):	
h. TOTAL - Grantee share	
25. Other Shares	Amount
a. State	
b. Other	
c. TOTAL - Other Shares	
26. TOTAL NON-FEDERAL FINANCING	

SECTION E – REMARKS (Attach sheets if additional space is required)

PART IV – PROGRAM NARRATIVE
(Suggested Format)

PROJECT: Rehabilitate Apron and Runway 11-29
AIRPORT: Mathews Memorial Airport
1. Objective: This Grant will include design and construction to Rehabilitate Apron and Runway 11-29 project at the Mathews Memorial Airport.
2. Benefits Anticipated: This project will rehabilitate the apron and Runway 11-29, provides critical safety, operational, financial, and environmental benefits that support both the current and future needs at the airport.
3. Approach: (See approved Scope of Work in Final Application) Construction to occur in Fall 2025.
4. Geographic Location: City of Tipton, Cedar County, Iowa, USA
5. If Applicable, Provide Additional Information:
6. Sponsor's Representative: (include address & telephone number) Mr. Brian Wagner, City Manager City of Tipton, 407 Lyn Street, Tipton, IA 52772 563-886-6187

Construction Project Final Acceptance Airport Improvement Program Sponsor Certification

Sponsor: City of Tipton, IA

Airport: Mathews Memorial Airport

Project Number: 3-19-0134-010 AIP & 011 BIL-AIG

Description of Work: Rehabilitate Apron and Runway 11-29

Application

49 USC § 47105(d), authorizes the Secretary to require me certification from the sponsor that it will comply with the statutory and administrative requirements in carrying out a project under the Airport Improvement Program. General standards for final acceptance and close out of federally funded construction projects are in 2 CFR § 200.343 – Closeout and supplemented by FAA Order 5100.38. The sponsor must determine that project costs are accurate and proper in accordance with specific requirements of the grant agreement and contract documents.

Certification Statements

Except for certification statements below marked not applicable (N/A), this list includes major requirements of the construction project. Selecting "Yes" represents sponsor acknowledgment and confirmation of the certification statement. The term "will" means Sponsor action taken at appropriate time based on the certification statement focus area, but no later than the end of the project period of performance. This list is not comprehensive and does not relieve the sponsor from fully complying with all applicable statutory and administrative standards. The source of the requirement is referenced within parenthesis.

1. The personnel engaged in project administration, engineering supervision, project inspection, and acceptance testing were or will be determined to be qualified and competent to perform the work (Grant Assurance).
 Yes No N/A
2. Construction records, including daily logs, were or will be kept by the resident engineer/construction inspector that fully document contractor's performance in complying with:
 - a. Technical standards (Advisory Circular (AC) 150/5370-12);
 - b. Contract requirements (2 CFR part 200 and FAA Order 5100.38); and
 - c. Construction safety and phasing plan measures (AC 150/5370-2). Yes No N/A
3. All acceptance tests specified in the project specifications were or will be performed and documented. (AC 150/5370-12).
 Yes No N/A

4. Sponsor has taken or will take appropriate corrective action for any test result outside of allowable tolerances (AC 150/5370-12).
 Yes No N/A
5. Pay reduction factors required by the specifications were applied or will be applied in computing final payments with a summary made available to the FAA (AC 150/5370-10).
 Yes No N/A
6. Sponsor has notified, or will promptly notify the Federal Aviation Administration (FAA) of the following occurrences:
- a. Violations of any federal requirements set forth or included by reference in the contract documents (2 CFR part 200);
 - b. Disputes or complaints concerning federal labor standards (29 CFR part 5); and
 - c. Violations of or complaints addressing conformance with Equal Employment Opportunity or Disadvantaged Business Enterprise requirements (41 CFR Chapter 60 and 49 CFR part 26).
- Yes No N/A
7. Weekly payroll records and statements of compliance were or will be submitted by the prime contractor and reviewed by the sponsor for conformance with federal labor and civil rights requirements as required by FAA and U.S. Department of Labor (29 CFR Part 5).
 Yes No N/A
8. Payments to the contractor were or will be made in conformance with federal requirements and contract provisions using sponsor internal controls that include:
- a. Retaining source documentation of payments and verifying contractor billing statements against actual performance (2 CFR § 200.302 and FAA Order 5100.38);
 - b. Prompt payment of subcontractors for satisfactory performance of work (49 CFR § 26.29);
 - c. Release of applicable retainage upon satisfactory performance of work (49 CFR § 26.29); and
 - d. Verification that payments to DBEs represent work the DBE performed by carrying out a commercially useful function (49 CFR §26.55).
- Yes No N/A
9. A final project inspection was or will be conducted with representatives of the sponsor and the contractor present that ensure:
- a. Physical completion of project work in conformance with approved plans and specifications (Order 5100.38);
 - b. Necessary actions to correct punch list items identified during final inspection are complete (Order 5100.38); and
 - c. Preparation of a record of final inspection and distribution to parties to the contract (Order 5100.38);
- Yes No N/A
10. The project was or will be accomplished without material deviations, changes, or modifications from approved plans and specifications, except as approved by the FAA (Order 5100.38).
 Yes No N/A

11. The construction of all buildings have complied or will comply with the seismic construction requirements of 49 CFR § 41.120.

Yes No N/A

12. For development projects, sponsor has taken or will take the following close-out actions:

- a. Submit to the FAA a final test and quality assurance report summarizing acceptance test results, as applicable (Grant Condition);
- b. Complete all environmental requirements as established within the project environmental determination (Order 5100.38); and
- c. Prepare and retain as-built plans (Order 5100.38).

Yes No N/A

13. Sponsor has revised or will revise their airport layout plan (ALP) that reflects improvements made and has submitted or will submit an updated ALP to the FAA no later than 90 days from the period of performance end date. (49 USC § 47107 and Order 5100.38).

Yes No N/A

Attach documentation clarifying any above item marked with "No" response.

Sponsor's Certification

I certify, for the project identified herein, responses to the forgoing items are accurate as marked and additional documentation for any item marked "no" is correct and complete.

Executed on this 24 day of March, 2025.

Name of Sponsor: City of Tipton

Name of Sponsor's Authorized Official: Brian Wagner

Title of Sponsor's Authorized Official: City Manager

Signature of Sponsor's Authorized Official: _____

I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.

Drug-Free Workplace Airport Improvement Program Sponsor Certification

Sponsor: City of Tipton, IA

Airport: Mathews Memorial Airport

Project Number: 3-19-0134-010AIP/ 011BIL

Description of Work: Rehabilitate Apron and Runway 11-29

Application

49 USC § 47105(d) authorizes the Secretary to require certification from the sponsor that it will comply with the statutory and administrative requirements in carrying out a project under the Airport Improvement Program (AIP). General requirements on the drug-free workplace within federal grant programs are described in 2 CFR part 182. Sponsors are required to certify they will be, or will continue to provide, a drug-free workplace in accordance with the regulation. The AIP project grant agreement contains specific assurances on the Drug-Free Workplace Act of 1988.

Certification Statements

Except for certification statements below marked as not applicable (N/A), this list includes major requirements of the construction project. Selecting "Yes" represents sponsor acknowledgement and confirmation of the certification statement. The term "will" means Sponsor action taken at appropriate time based on the certification statement focus area, but no later than the end of the project period of performance. This list is not comprehensive and does not relieve the sponsor from fully complying with all applicable statutory and administrative standards. The source of the requirement is referenced within parenthesis.

1. A statement has been or will be published prior to commencement of project notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the sponsor's workplace, and specifying the actions to be taken against employees for violation of such prohibition (2 CFR § 182.205).

Yes No N/A

2. An ongoing drug-free awareness program (2 CFR § 182.215) has been or will be established prior to commencement of project to inform employees about:

- a. The dangers of drug abuse in the workplace;
- b. The sponsor's policy of maintaining a drug-free workplace;
- c. Any available drug counseling, rehabilitation, and employee assistance programs; and
- d. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.

Yes No N/A

3. Each employee to be engaged in the performance of the work has been or will be given a copy of the statement required within item 1 above prior to commencement of project (2 CFR § 182.210).
 Yes No N/A

4. Employees have been or will be notified in the statement required by item 1 above that, as a condition employment under the grant (2 CFR § 182.205(c)), the employee will:
 - a. Abide by the terms of the statement; and
 - b. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction. Yes No N/A

5. The Federal Aviation Administration (FAA) will be notified in writing within 10 calendar days after receiving notice under item 4b above from an employee or otherwise receiving actual notice of such conviction (2 CFR § 182.225). Employers of convicted employees must provide notice, including position title of the employee, to the FAA (2 CFR § 182.300).
 Yes No N/A

6. One of the following actions (2 CFR § 182.225(b)) will be taken within 30 calendar days of receiving a notice under item 4b above with respect to any employee who is so convicted:
 - a. Take appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; and
 - b. Require such employee to participate satisfactorily in drug abuse assistance or rehabilitation programs approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency. Yes No N/A

7. A good faith effort will be made, on a continuous basis, to maintain a drug-free workplace through implementation of items 1 through 6 above (2 CFR § 182.200).
 Yes No N/A

Site(s) of performance of work (2 CFR § 182.230):

Location 1

Name of Location: Mathews Memorial Airport

Address: 1118 Airport Road, Tipton, IA 52772

Location 2 (if applicable)

Name of Location:

Address:

Location 3 (if applicable)

Name of Location:

Address:

Attach documentation clarifying any above item marked with a "No" response.

Sponsor's Certification

I certify, for the project identified herein, responses to the forgoing items are accurate as marked and additional documentation for any item marked "no" is correct and complete.

Executed on this 24 day of March, 2025.

Name of Sponsor: City of Tipton

Name of Sponsor's Authorized Official: Brian Wagner

Title of Sponsor's Authorized Official: City Manager

Signature of Sponsor's Authorized Official: _____

I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.

Equipment and Construction Contracts Airport Improvement Sponsor Certification

Sponsor: City of Tipton, IA

Airport: Mathews Memorial Airport

Project Number: 3-19-0134-010AIP / 011BIL

Description of Work: Rehabilitate Apron and Runway 11-29

Application

49 USC § 47105(d) authorizes the Secretary to require certification from the sponsor that it will comply with the statutory and administrative requirements in carrying out a project under the Airport Improvement Program (AIP). General procurement standards for equipment and construction contracts within Federal grant programs are described in 2 CFR §§ 200.317-200.326. Labor and Civil Rights Standards applicable to the AIP are established by the Department of Labor (www.dol.gov) AIP Grant Assurance C.1—General Federal Requirements identifies all applicable Federal Laws, regulations, executive orders, policies, guidelines and requirements for assistance under the AIP. Sponsors may use state and local procedures provided the procurement conforms to these federal standards.

This certification applies to all equipment and construction projects. Equipment projects may or may not employ laborers and mechanics that qualify the project as a “covered contract” under requirements established by the Department of Labor requirements. Sponsor shall provide appropriate responses to the certification statements that reflect the character of the project regardless of whether the contract is for a construction project or an equipment project.

Certification Statements

Except for certification statements below marked as not applicable (N/A), this list includes major requirements of the construction project. Selecting “Yes” represents sponsor acknowledgement and confirmation of the certification statement. The term “will” means Sponsor action taken at appropriate time based on the certification statement focus area, but no later than the end of the project period of performance. This list is not comprehensive and does not relieve the sponsor from fully complying with all applicable statutory and administrative standards. The source of the requirement is referenced within parenthesis.

1. A written code or standard of conduct is or will be in effect prior to commencement of the project that governs the performance of the sponsor’s officers, employees, or agents in soliciting, awarding and administering procurement contracts (2 CFR § 200.318).

Yes No N/A

2. For all contracts, qualified and competent personnel are or will be engaged to perform contract administration, engineering supervision, construction inspection, and testing (Grant Assurance C.17).

Yes No N/A

3. Sponsors that are required to have a Disadvantage Business Enterprise (DBE) program on file with the FAA have included or will include clauses required by Title VI of the Civil Rights Act and 49 CFR Part 26 for Disadvantaged Business Enterprises in all contracts and subcontracts.

Yes No N/A

4. Sponsors required to have a DBE program on file with the FAA have implemented or will implement monitoring and enforcement measures that:

- a. Ensure work committed to Disadvantaged Business Enterprises at contract award is actually performed by the named DBEs (49 CFR § 26.37(b));
- b. Include written certification that the sponsor has reviewed contract records and has monitored work sites for performance by DBE firms (49 CFR § 26.37(b)); and
- c. Provides for a running tally of payments made to DBE firms and a means for comparing actual attainments (i.e. payments) to original commitments (49 CFR § 26.37(c)).

Yes No N/A

5. Sponsor procurement actions using the competitive sealed bid method (2 CFR § 200.320(c)). was or will be:

- a. Publicly advertised, allowing a sufficient response time to solicit an adequate number of interested contractors or vendors;
- b. Prepared to include a complete, adequate and realistic specification that defines the items or services in sufficient detail to allow prospective bidders to respond;
- c. Publicly opened at a time and place prescribed in the invitation for bids; and
- d. Prepared in a manner that result in a firm fixed price contract award to the lowest responsive and responsible bidder.

Yes No N/A

6. For projects the Sponsor proposes to use the competitive proposal procurement method (2 CFR § 200.320(d)), Sponsor has requested or will request FAA approval prior to proceeding with a competitive proposal procurement by submitting to the FAA the following:

- a. Written justification that supports use of competitive proposal method in lieu of the preferred sealed bid procurement method;
- b. Plan for publicizing and soliciting an adequate number of qualified sources; and
- c. Listing of evaluation factors along with relative importance of the factors.

Yes No N/A

7. For construction and equipment installation projects, the bid solicitation includes or will include the current federal wage rate schedule(s) for the appropriate type of work classifications (2 CFR Part 200, Appendix II).

Yes No N/A

8. Concurrence was or will be obtained from the Federal Aviation Administration (FAA) prior to contract award under any of the following circumstances (Order 5100.38D):
- Only one qualified person/firm submits a responsive bid;
 - Award is to be made to other than the lowest responsible bidder; and
 - Life cycle costing is a factor in selecting the lowest responsive bidder.
- Yes No N/A
9. All construction and equipment installation contracts contain or will contain provisions for:
- Access to Records (§ 200.336)
 - Buy American Preferences (Title 49 U.S.C. § 50101)
 - Civil Rights - General Provisions and Title VI Assurances(41 CFR part 60)
 - Federal Fair Labor Standards (29 U.S.C. § 201, et seq)
 - Occupational Safety and Health Act requirements (20 CFR part 1920)
 - Seismic Safety – building construction (49 CFR part 41)
 - State Energy Conservation Requirements - as applicable(2 CFR part 200, Appendix II)
 - U.S. Trade Restriction (49 CFR part 30)
 - Veterans Preference (49 USC § 47112(c))
- Yes No N/A
10. All construction and equipment installation contracts exceeding \$2,000 contain or will contain the provisions established by:
- Davis-Bacon and Related Acts (29 CFR part 5)
 - Copeland “Anti-Kickback” Act (29 CFR parts 3 and 5)
- Yes No N/A
11. All construction and equipment installation contracts exceeding \$3,000 contain or will contain a contract provision that discourages distracted driving (E.O. 13513).
- Yes No N/A
12. All contracts exceeding \$10,000 contain or will contain the following provisions as applicable:
- Construction and equipment installation projects - Applicable clauses from 41 CFR Part 60 for compliance with Executive Orders 11246 and 11375 on Equal Employment Opportunity;
 - Construction and equipment installation - Contract Clause prohibiting segregated facilities in accordance with 41 CFR part 60-1.8;
 - Requirement to maximize use of products containing recovered materials in accordance with 2 CFR § 200.322 and 40 CFR part 247; and
 - Provisions that address termination for cause and termination for convenience (2 CFR Part 200, Appendix II).
- Yes No N/A

13. All contracts and subcontracts exceeding \$25,000: Measures are in place or will be in place (e.g. checking the System for Award Management) that ensure contracts and subcontracts are not awarded to individuals or firms suspended, debarred, or excluded from participating in federally assisted projects (2 CFR parts 180 and 1200).

Yes No N/A

14. Contracts exceeding the simplified acquisition threshold (currently \$250,000) include or will include provisions, as applicable, that address the following:

- a. Construction and equipment installation contracts - a bid guarantee of 5%, a performance bond of 100%, and a payment bond of 100% (2 CFR § 200.325);
- b. Construction and equipment installation contracts - requirements of the Contract Work Hours and Safety Standards Act (40 USC 3701-3708, Sections 103 and 107);
- c. Restrictions on Lobbying and Influencing (2 CFR part 200, Appendix II);
- d. Conditions specifying administrative, contractual and legal remedies for instances where contractor or vendor violate or breach the terms and conditions of the contract (2 CFR §200, Appendix II); and
- e. All Contracts - Applicable standards and requirements issued under Section 306 of the Clean Air Act (42 USC 7401-7671q), Section 508 of the Clean Water Act (33 USC 1251-1387, and Executive Order 11738.

Yes No N/A

Attach documentation clarifying any above item marked with "No" response.

Sponsor's Certification

I certify, for the project identified herein, responses to the forgoing items are accurate as marked and additional documentation for any item marked "no" is correct and complete.

Executed on this 24 day of March, 2025.

Name of Sponsor: City of Tipton

Name of Sponsor's Authorized Official: Brian Wagner

Title of Sponsor's Authorized Official: City Manager

Signature of Sponsor's Authorized Official: _____

I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.

Project Plans and Specifications

Airport Improvement Program Sponsor Certification

Sponsor: City of Tipton, IA

Airport: Mathews Memorial Airport

Project Number: 3-19-0134-010 AIP & 011 BIL

Description of Work: Rehabilitate Apron and Runway 11-29

Application

49 USC § 47105(d) authorizes the Secretary to require certification from the sponsor that it will comply with the statutory and administrative requirements in carrying out a project under the Airport Improvement Program (AIP). Labor and civil rights standards applicable to AIP are established by the Department of Labor (www.dol.gov/). AIP Grant Assurance C.1—General Federal Requirements identifies applicable federal laws, regulations, executive orders, policies, guidelines and requirements for assistance under AIP. A list of current advisory circulars with specific standards for procurement, design or construction of airports, and installation of equipment and facilities is referenced in standard airport sponsor Grant Assurance 34 contained in the grant agreement.

Certification Statements

Except for certification statements below marked as not applicable (N/A), this list includes major requirements of the construction project. Selecting “Yes” represents sponsor acknowledgement and confirmation of the certification statement. The term “will” means Sponsor action taken at appropriate time based on the certification statement focus area, but no later than the end of the project period of performance. This list is not comprehensive and does not relieve the sponsor from fully complying with all applicable statutory and administrative standards. The source of the requirement is referenced within parenthesis.

1. The plans and specifications were or will be prepared in accordance with applicable federal standards and requirements, so that no deviation or modification to standards set forth in the advisory circulars, or FAA-accepted state standard, is necessary other than those explicitly approved by the Federal Aviation Administration (FAA) (14 USC § 47105).

Yes No N/A

2. Specifications incorporate or will incorporate a clear and accurate description of the technical requirement for the material or product that does not contain limiting or proprietary features that unduly restrict competition (2 CFR §200.319).

Yes No N/A

3. The development that is included or will be included in the plans is depicted on the current airport layout plan as approved by the FAA (14 USC § 47107).
 Yes No N/A
4. Development and features that are ineligible or unallowable for AIP funding have been or will be omitted from the plans and specifications (FAA Order 5100.38, par. 3-43).
 Yes No N/A
5. The specification does not use or will not use "brand name" or equal to convey requirements unless sponsor requests and receives approval from the FAA to use brand name (FAA Order 5100.38, Table U-5).
 Yes No N/A
6. The specification does not impose or will not impose geographical preference in their procurement requirements (2 CFR §200.319(b) and FAA Order 5100.38, Table U-5).
 Yes No N/A
7. The use of prequalified lists of individuals, firms or products include or will include sufficient qualified sources that ensure open and free competition and that does not preclude potential entities from qualifying during the solicitation period (2 CFR §319(d)).
 Yes No N/A
8. Solicitations with bid alternates include or will include explicit information that establish a basis for award of contract that is free of arbitrary decisions by the sponsor (2 CFR § 200.319(a)(7)).
 Yes No N/A
9. Concurrence was or will be obtained from the FAA if Sponsor incorporates a value engineering clause into the contract (FAA Order 5100.38, par. 3-57).
 Yes No N/A
10. The plans and specifications incorporate or will incorporate applicable requirements and recommendations set forth in the federally approved environmental finding (49 USC §47106(c)).
 Yes No N/A
11. The design of all buildings comply or will comply with the seismic design requirements of 49 CFR § 41.120. (FAA Order 5100.38d, par. 3-92)
 Yes No N/A
12. The project specification include or will include process control and acceptance tests required for the project by as per the applicable standard:
- a. Construction and installation as contained in Advisory Circular (AC) 150/5370-10.
 Yes No N/A

b. Snow Removal Equipment as contained in AC 150/5220-20.

Yes No N/A

c. Aircraft Rescue and Fire Fighting (ARFF) vehicles as contained in AC 150/5220-10.

Yes No N/A

13. For construction activities within or near aircraft operational areas(AOA):

a. The Sponsor has or will prepare a construction safety and phasing plan (CSPP) conforming to Advisory Circular 150/5370-2.

b. Compliance with CSPP safety provisions has been or will be incorporated into the plans and specifications as a contractor requirement.

c. Sponsor will not initiate work until receiving FAA's concurrence with the CSPP (FAA Order 5100.38, Par. 5-29).

Yes No N/A

14. The project was or will be physically completed without federal participation in costs due to errors and omissions in the plans and specifications that were foreseeable at the time of project design (49 USC §47110(b)(1) and FAA Order 5100.38d, par. 3-100).

Yes No N/A

Attach documentation clarifying any above item marked with "No" response.

Sponsor's Certification

I certify, for the project identified herein, responses to the forgoing items are accurate as marked and additional documentation for any item marked "no" is correct and complete.

Executed on this 24 day of March, 2025.

Name of Sponsor: City of Tipton

Name of Sponsor's Authorized Official: Brian Wagner

Title of Sponsor's Authorized Official: City Manager

Signature of Sponsor's Authorized Official: _____

I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.

Selection of Consultants

Airport Improvement Program Sponsor Certification

Sponsor: City of Tipton, IA

Airport: Mathews Memorial Airport

Project Number: 3-19-0134-010 AIP & 011 BIL

Description of Work: Rehabilitate Apron and Runway 11-29

Application

49 USC § 47105(d) authorizes the Secretary to require certification from the sponsor that it will comply with the statutory and administrative requirements in carrying out a project under the Airport Improvement Program (AIP). General requirements for selection of consultant services within federal grant programs are described in 2 CFR §§ 200.317-200.326. Sponsors may use other qualifications-based procedures provided they are equivalent to standards of Title 40 chapter 11 and FAA Advisory Circular 150/5100-14, Architectural, Engineering, and Planning Consultant Services for Airport Grant Projects.

Certification Statements

Except for certification statements below marked as not applicable (N/A), this list includes major requirements of the construction project. Selecting "Yes" represents sponsor acknowledgement and confirmation of the certification statement. The term "will" means Sponsor action taken at appropriate time based on the certification statement focus area, but no later than the end of the project period of performance. This list is not comprehensive and does not relieve the sponsor from fully complying with all applicable statutory and administrative standards. The source of the requirement is referenced within parenthesis.

1. Sponsor acknowledges their responsibility for the settlement of all contractual and administrative issues arising out of their procurement actions (2 CFR § 200.318(k)).
 Yes No N/A

2. Sponsor procurement actions ensure or will ensure full and open competition that does not unduly limit competition (2 CFR § 200.319).
 Yes No N/A

3. Sponsor has excluded or will exclude any entity that develops or drafts specifications, requirements, or statements of work associated with the development of a request-for-qualifications (RFQ) from competing for the advertised services (2 CFR § 200.319).
 Yes No N/A

4. The advertisement describes or will describe specific project statements-of-work that provide clear detail of required services without unduly restricting competition (2 CFR § 200.319).
 Yes No N/A
5. Sponsor has publicized or will publicize a RFQ that:
a. Solicits an adequate number of qualified sources (2 CFR § 200.320(d)); and
b. Identifies all evaluation criteria and relative importance (2 CFR § 200.320(d)).
 Yes No N/A
6. Sponsor has based or will base selection on qualifications, experience, and disadvantaged business enterprise participation with price not being a selection factor (2 CFR § 200.320(d)).
 Yes No N/A
7. Sponsor has verified or will verify that agreements exceeding \$25,000 are not awarded to individuals or firms suspended, debarred or otherwise excluded from participating in federally assisted projects (2 CFR §180.300).
 Yes No N/A
8. A/E services covering multiple projects: Sponsor has agreed to or will agree to:
a. Refrain from initiating work covered by this procurement beyond five years from the date of selection (AC 150/5100-14); and
b. Retain the right to conduct new procurement actions for projects identified or not identified in the RFQ (AC 150/5100-14).
 Yes No N/A
9. Sponsor has negotiated or will negotiate a fair and reasonable fee with the firm they select as most qualified for the services identified in the RFQ (2 CFR § 200.323).
 Yes No N/A
10. The Sponsor's contract identifies or will identify costs associated with ineligible work separately from costs associated with eligible work (2 CFR § 200.302).
 Yes No N/A
11. Sponsor has prepared or will prepare a record of negotiations detailing the history of the procurement action, rationale for contract type and basis for contract fees (2 CFR §200.318(i)).
 Yes No N/A
12. Sponsor has incorporated or will incorporate mandatory contract provisions in the consultant contract for AIP-assisted work (49 U.S.C. Chapter 471 and 2 CFR part 200 Appendix II)
 Yes No N/A

13. For contracts that apply a time-and-material payment provision (also known as hourly rates, specific rates of compensation, and labor rates), the Sponsor has established or will establish:

- a. Justification that there is no other suitable contract method for the services (2 CFR §200.318(j));
- b. A ceiling price that the consultant exceeds at their risk (2 CFR §200.318(j)); and
- c. A high degree of oversight that assures consultant is performing work in an efficient manner with effective cost controls in place 2 CFR §200.318(j).

Yes No N/A

14. Sponsor is not using or will not use the prohibited cost-plus-percentage-of-cost (CPPC) contract method. (2 CFR § 200.323(d)).

Yes No N/A

Attach documentation clarifying any above item marked with "no" response.

Sponsor's Certification

I certify, for the project identified herein, responses to the forgoing items are accurate as marked and additional documentation for any item marked "no" is correct and complete.

I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.

Executed on this 24 day of March, 2025.

Name of Sponsor: City of Tipton

Name of Sponsor's Authorized Official: Brian Wagner

Title of Sponsor's Authorized Official: City Manager

Signature of Sponsor's Authorized Official: _____

I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.

Certification and Disclosure Regarding Potential Conflicts of Interest Airport Improvement Program Sponsor Certification

Sponsor: City of Tipton, IA

Airport: Mathews Memorial Airport

Project Number: 3-19-0134-010 AIP & 011 BIL

Description of Work: Rehabilitate Apron and Runway 11-29

Application

Title 2 CFR § 200.112 and § 1201.112 address Federal Aviation Administration (FAA) requirements for conflict of interest. As a condition of eligibility under the Airport Improvement Program (AIP), sponsors must comply with FAA policy on conflict of interest. Such a conflict would arise when any of the following have a financial or other interest in the firm selected for award:

- a) The employee, officer or agent,
- b) Any member of his immediate family,
- c) His or her partner, or
- d) An organization which employs, or is about to employ, any of the above.

Selecting "Yes" represents sponsor or sub-recipient acknowledgement and confirmation of the certification statement. Selecting "No" represents sponsor or sub-recipient disclosure that it cannot fully comply with the certification statement. If "No" is selected, provide support information explaining the negative response as an attachment to this form. This includes whether the sponsor has established standards for financial interest that are not substantial or unsolicited gifts are of nominal value (2 CFR § 200.318(c)). The term "will" means Sponsor action taken at appropriate time based on the certification statement focus area, but no later than the end of the project period of performance.

Certification Statements

1. The sponsor or sub-recipient maintains a written standards of conduct governing conflict of interest and the performance of their employees engaged in the award and administration of contracts (2 CFR § 200.318(c)). To the extent permitted by state or local law or regulations, such standards of conduct provide for penalties, sanctions, or other disciplinary actions for violations of such standards by the sponsor's and sub-recipient's officers, employees, or agents, or by contractors or their agents.

Yes No

2. The sponsor's or sub-recipient's officers, employees or agents have not and will not solicit or accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to sub-agreements (2 CFR § 200.318(c)).

Yes No

3. The sponsor or sub-recipient certifies that is has disclosed and will disclose to the FAA any known potential conflict of interest (2 CFR § 1200.112).

Yes No

Attach documentation clarifying any above item marked with "no" response.

Sponsor's Certification

I certify, for the project identified herein, responses to the forgoing items are accurate as marked and have the explanation for any item marked "no" is correct and complete.

Executed on this 24 day of March, 2025.

Name of Sponsor: City of Tipton

Name of Sponsor's Authorized Official: Brian Wagner

Title of Sponsor's Authorized Official: City Manager

Signature of Sponsor's Authorized Official: _____

I declare under penalty of perjury that the foregoing is true and correct. I understand that knowingly and willfully providing false information to the federal government is a violation of 18 USC § 1001 (False Statements) and could subject me to fines, imprisonment, or both.

SETTLEMENT AND RELEASE AGREEMENT

This Settlement and Release Agreement (the “*Agreement*”) is made as of _____ (the “*Effective Date*”) between Robert Bird (“*Bird*”) and the City of Tipton, Iowa (“*City of Tipton*”). Bird and the City of Tipton may be collectively referred to as the “*Parties*.”

RECITALS

- A. Bird owns several properties located within the City of Tipton, including 509-511 Cedar Street.
- B. There is a public alleyway that runs behind 509-511 Cedar Street.
- C. In August 2023, the City of Tipton alleges a portion of the alleyway began to collapse, necessitating an investigation into the sinkhole. The City of Tipton hired Lynch Excavating to excavate the effected area. Upon inspection, Lynch Excavating alleges it determined that a failed sanitary sewer line to one of Bird’s buildings caused or contributed to the collapse.
- D. Deeming the situation an emergency, the City of Tipton directed Lynch Excavating to repair the allegedly failed service line, costing \$6,292.80.
- E. The City of Tipton invoiced Bird for the \$6,292.80.
- F. Bird has disputed the allegations related to his sewer line being the cause of or contributing factor to the collapse and that he owes the \$6,292.80 (the “*Invoice Dispute*”).
- G. The Parties desire to enter into an agreement to resolve the Invoice Dispute.

AGREEMENT

- 1. Recitals: The above recitals are substantive portions of this Agreement and are incorporated herein by reference.
- 2. Settlement Terms:
 - i. Settlement Sum: Within ten (10) days of the Effective Date, Bird shall pay the City of Tipton the amount of \$4,000.00.
- 3. Mutual Release of All Claims: In exchange for full performance of the Settlement Terms, the receipt and sufficiency of which is hereby acknowledged, and in return for the mutual promises contained in this Agreement, the Parties expressly, irrevocably, and unconditionally relieve, discharge, and release each other from all claims, demands, or causes of action of any kind existing as of the date of this Agreement, whether known or unknown, that relate to the Invoice Dispute, excepting any claims or obligations related to this Agreement.
- 4. Representation. The Parties are represented by their own counsel, and they have had ample opportunity to consult with their attorney in conjunction with the settlement of this claim and the execution of this Agreement.
- 5. Agreement is Binding. This Agreement shall be binding upon and shall inure to the benefit of the Parties hereto, and their respective heirs, personal representatives, successors, and assigns.

6. Controlling Law. The Parties agree this Agreement shall be governed, construed and enforced in accordance with the laws of the State of Iowa, without regard to principles of choice of law or conflicts of law regardless of where executed.

7. Entire Agreement. The Parties agree that this Agreement constitutes the full and complete agreement of the parties with respect to the settlement and release of the claims described herein and it supersedes any and all prior understandings, oral or written, with respect to the subject matter hereof. This Agreement may be amended only by written instrument and signed by all parties.

8. Non-Admission. The Parties acknowledge that execution of this Agreement does not reflect an admission of any fact or of liability or fault.

9. Counterparts. The Agreement may be executed in Counterparts.

10. Attorneys' Fees. In the event of any proceeding to enforce the terms of this Agreement, the prevailing party shall be entitled to payment of their reasonable attorneys' fees.

11. Effective Date. The Effective Date shall be the date specified hereinabove.

**THE UNDERSIGNED REPRESENTS AND WARRANTS:
THAT WE HAVE READ THE FOREGOING SETTLEMENT AND RELEASE
AGREEMENT AND UNDERSTAND ITS TERMS AND FREELY AND VOLUNTARILY
SIGN THE SAME.**

City of Tipton, Iowa

_____ Date: _____

Name: _____

Title: _____

Robert Bird,

_____ Date: _____

AGENDA INFORMATION

DATE:	Council meeting of March 24, 2025
AGENDA ITEM:	Discussion/possible action to select the most favored proposal for each of four city-owned residential lots with each proposal being the subject of a public hearing and final decision at the Council meeting on April 7.

SYNOPSIS:

What follows are the results of the RFP process for the four residential lots that are marked for demolition. Each proposal was copied in its entirety. The proposals listed below aren't based on a preferred order. I was only trying to keep them in a consistent order.

For the March 24 meeting, the Council's role is (if possible) to select what it believes to be the best proposal for each lot by taking into consideration what a prospective owner plans to do with the lot.

Doug gave us a public hearing notice (to run in the paper's April 2 edition) for a hearing that the Council already set for your April 7 meeting. But, it has blanks that need to be filled in with your preferred candidate for each lot.

That same Feb 24 resolution said that we need to let all of the potential candidates know about the March 24 Council meeting in case they want to attend and present information on their proposals.

The proposals for each lot are highlighted and numbered within:

54 Walnut Street

- 1.) Mente Construction
- 2.) Meade Construction
- 3.) LA Real Estate, Lynch Excavating
- 4.) Bedrock LLC

105 Mulberry Street

- 5.) Mente Construction
- 6.) Meade Construction

7.) LA Real Estate, Lynch Excavating

8.) Bedrock LLC

513 W 9th Street

9.) Mente Construction

10.) Meade Construction

11.) LA Real Estate, Lynch Excavating

12.) Bedrock LLC

13.) Randy Shumaker, RDS

801 Locust Street

14.) Mente Construction

15.) Meade Construction

16.) LA Real Estate, Lynch Excavating

17.) Bedrock LLC

18.) Randy Shumaker, RDS

19.) Nissan Builders

20.) Lisa Fleming

21.) Cassandra Venteicher, Colton Lord

In the end, the goal of this process was to have a written agreement for each lot that tries to specifically obligate the future owner to a specific outcome. While every proposal states that it will perform a demolition project, some are more definite than others about what they will do within a specific timeframe.

The Council will need to decide on how much flexibility that it is willing to allow.

Thanks,
Brian