

**AGENDA**  
**SPECIAL MEETING OF THE MAXWELL CITY COUNCIL**  
**WEDNESDAY, JULY 23, 2025 AT 6:00 PM**  
**COUNCIL CITY CHAMBERS, CITY HALL – 107 MAIN STREET**

The city of Maxwell invites residents to attend the city council meeting via conference call. If you would like to participate, you must call 844-855-4444 and enter this access code: 843508 no earlier than 5 minutes prior to the meeting.

**AGENDA:**

Call to Order

Roll Call

Approval of the Agenda for July 23, 2025 meeting

**CONSENT AGENDA FOR THIS MEETING**

Approval of the Minutes for July 9, 2025 Regular Council Meeting Minutes

Approval of the Claims from July 10, 2025 to July 23, 2025

1. Open Forum: Comments from the public
2. Discussion and possible approval of Lucky Wife Wine Slushies “C” Special Liquor License for 8/9/2025 the Maxwell Market in the Park.
3. Discussion and possible approval of sealed proposal for RFP from Roof, Gerdes, Erlbacher, PLC for FY25 annual examination.
4. Discussion and possible action regarding submission of unpaid debts to the Iowa Offset Program and authorization for city clerk to complete program enrollment.
5. Discussion and possible approval of LL Pelling bid for street repairs.
6. Discussion and possible action for the Length of Service Award Program (LOSAP) for fire fighters and EMTs.
7. Discussion and possible action regarding the accessibility and walkability of city sidewalks.
8. Mayor and Council Reports/Comments
9. Adjourn

**Minutes of the Maxwell City Council**  
**Regular Session**  
**Wednesday July 9, 2025**

**Note: The following are unofficial until they are approved by the City Council at the next council meeting.**

Maxwell City Council held a meeting on the above date pursuant to the rules of the council, notice posted at city hall, city website and Facebook. Mayor Higgins called the meeting to order at 6:01 PM. Roll Call: Gast, Philpott, Miller, and Jans. Absent: Westendorf. City staff present city clerk Wendy Crabtree. Also present were city engineer Wes Farrand, Snyder engineer Brent Culp, Susan Livesay, Cindy Janes, Karin Sevde, Perry Balke, Clint Sloss and Greg Piklapp and Anna Henderson on the call. Four additional attendees on the phone.

Gast moved to approve the agenda and Jans seconded with a change of moving #15 to follow #3. All ayes. Motion carried. Miller moved and Jans seconded to consent agenda, which included approval of the regular meeting minutes for June 11, 2025, approval of claims from June 12, 2025 to July 9, 2025, except Reilly Construction Pay Application 4, and approval of the treasurer's report for June. All ayes. Motion carried.

Motion by Gast was seconded by Philpott to approve the Resolution 2025-35 Public Forum Standards of Decorum for Maxwell City Council Meetings. Roll call vote: Ayes—Gast, Philpott, Miller, Jans. Nays: None. Absent: Westendorf. Motion carried.

Open forum: Cindy Janes 619 Maxwell expressed concern about maintenance of alleyways owned by the city and shared photos of alleys in town with council. Perry Balke 1000 Rock Creek Drive suggested a sidewalk in the new development at North or 7<sup>th</sup> Street.

2025 Grants Program presentation from Karin Sevde, Executive Director at Story County Community Foundation. Brochures left with same information available at city hall.

Planning & Zoning recommended council approve the final plan for Rock Creek Ridge Plat 1 and to name the loop road Rock Creek Court. Farrand met with Culp to address questions and would need a resubmittal of construction drawings. Gast moved to approve the final plat and engineering specifications amended by Farrand and Jans seconded. Roll call vote: Ayes—Gast, Philpott, Miller, Jans. Nays: None. Absent: Westendorf. Motion carried.

P&Z recommended council to request an updated street designation map using standard classifications. Gast moved approval with addition of Rock Creek Court for Snyder to provide a cost estimate for a map of streets, names and classifications for the next council meeting. Philpott seconded. Roll call vote: Ayes—Gast, Philpott, Miller, Jans. Nays: None. Absent: Westendorf. Motion carried.

P&Z recommended council to request updated subdivision requirements and request a committee to work on it with the city engineer to clarify the process. Gast moved the subdivision committee

-Philpott and Westendorf, work with the mayor and engineer for recommendations on amendments to the subdivision ordinances. Jans seconded. Roll call vote: Ayes—Gast, Philpott, Miller, Jans. Nays: None. Absent: Westendorf. Motion carried.

P&Z recommended council to maintain the North Street and 7<sup>th</sup> Street alleyway. The alley is currently 25' wide and alleys should be 16' wide. Philpott moved to get cost assessment for making the alley 16' and bring back to council. Miller seconded. Roll call vote: Ayes—Gast, Philpott, Miller, Jans. Nays: None. Absent: Westendorf. Motion carried.

P&Z recommended council provide a comprehensive plan review of state code 414.3 and 414.6 and requested a committee to update and provide a vision for Maxwell. A class at Iowa State University helped the city with this in 2009. Gast moved to contact the design class at ISU for a cost analysis estimate and inquire if the fall class is available to assist and bring back to council. Piklapp will get the professor's information to Westendorf and Philpott to research. Jans seconded. Roll call vote: Ayes—Gast, Philpott, Miller, Jans. Nays: None. Absent: Westendorf. Motion carried.

P&Z recommended council review compliance for accessory dwelling unit (ADU) in Iowa code 103A. Philpott called to neighboring communities to compare their ordinances on ADUs. Mayor asked Philpott to bring an ordinance or resolution with proposed changes back to council. No action taken.

P&Z recommended council to request an updated city zoning map. Farrand reached out to Story County MAPS who manages their city's GIS information to request if they can get our map up to date. He is awaiting a response. No action taken.

Anna Henderson, director of Story County Shelter, answered questions regarding the new animal control contract. Council is concerned that Story County won't come to town when there's an issue. Henderson advised to call and request service, and they will respond when able. There is only one vehicle for animal control and there may be a wait and to take photos and videos to help their investigations. Mayor asked Henderson to investigate dog at large at 408 2<sup>nd</sup> St. Gast moved approval of Resolution 2025-36 Story County Animal Control Contract and checking after hours box and putting in public works' cell phone number. Jans seconded. Roll call vote: Ayes—Gast, Philpott, Miller, Jans. Nays: None. Absent: Westendorf. Motion carried.

Gast moved to approve Resolution 2025-38 a Resolution Authorizing the Hiring of Consultant for City Clerk training, with addition of be it further resolved up to \$13,000 out of the general fund be committed for the first three months of consultation. Miller seconded. Roll call vote: Ayes—Gast, Philpott, Miller, Jans. Nays: None. Absent: Westendorf. Motion carried.

Gast moved approval of Resolution 2025-37, a Resolution amending the salaries for employees of the city for FY26 for cost-of-living wage adjustments and clerk hourly increase of \$1, with no cost of living adjustment. Merit adjustments are not reflected in this resolution. Jans seconded. Roll call vote: Ayes—Gast, Philpott, Miller, Jans. Nays: None. Absent: Westendorf. Motion carried.

Discussion of Treasurer's Report and Cash Balances for FY 2021-2025. Miller and Gast analyzed prior and current cash balances and will meet to confirm all resolutions have been transferred for FY25 and bring back to council at next meeting. No action taken.

Gast moved approval of Lucky Wife Wine Slushies C Special Liquor License for 2 Maxwell Market in the Parks –7/13/25 and 7/27/25 and Lady Ferguson, LLC DBA Moms Maxwell 12 Month Class C Retail Alcohol License. Clerk will send letter after August 7 advising all future permits need to be addressed to the new map addresses and building number labeling. Ayes—Gast, Philpott, Miller, Jans. Nays: None. Absent: Westendorf. Motion carried.

Gast moved approval of mayor signing the 25/26 New Century LP Gas Contract with prepay selection. Jans seconded. Ayes—Gast, Philpott, Miller, Jans. Nays: None. Absent: Westendorf. Motion carried.

Gast moved approval of Rex Shoemaker to the term vacated by Joe Palensky for Planning & Zoning board. Miller seconded. There is still one vacancy on board. Ayes—Gast, Philpott, Miller, Jans. Nays: None. Absent: Westendorf. Motion carried.

Discussion regarding the accessibility and walkability of city sidewalks. There are 13 private residences that need sidewalk sections replaced due to damaged or overgrown grass. FY26 budget allocated \$25,000 for sidewalk replacement. Gast will put maps together for Maxwell St. to Broad St up to 5<sup>th</sup> St. Mayor will identify tripping hazards and will review Metcalf St. and 3<sup>rd</sup> St. Gast will review between 2<sup>nd</sup> St. and 3<sup>rd</sup> St. and work on maps to bring to next meeting. No action taken.

Discussion of library window leak and damage above window. Library director is waiting for a formal bid from Story County Construction and will present to council when available. No action taken.

Discussion of Length of Service Award Program (LOSAP) bill for fire fighters and EMS volunteers that began July 1. Fire and EMS chiefs met with public safety committee to develop point system for program. Gast noted Indian Creek Township cannot raise any more revenue and there's no extra money in the budget. Program would cost \$500 per qualifying member. Discussion on compensation that isn't monetary, possibly mileage or vehicle light reimbursement to volunteers. Discussion on using funds to pay members via LOSAP instead of biannual check. Gast moved to table discussion until next meeting. Ayes—Gast, Philpott, Miller, Jans. Nays: None. Absent: Westendorf. No action taken.

Discussion of Parks and Open Spaces board and the Heart of Iowa Nature Trail celebration August 9. Mayor asked public works to hang the temporary signs. Gast will make flyer for information about the town to hand out. VFW and Legion to be contacted to see if they want to participate. Request for use of fire truck for celebration approved by mayor. Jans will send clerk Maxwell logo stickers to order to pass out during celebrations. No action taken.

Sheriff's Report – on file. No action taken. Department head reports on file for fire, EMS, library, public works, and city clerk. Farrand discussed wastewater backwash pump project, and



the mayor requested five bids, with a minimum requirement of three. Draws would begin FY27 with tentative completion date of October 2026. Question if shoulder grading was completed on the HOINT and mayor advised hoping to see movement soon. Farrand advised 6<sup>th</sup> and Metcalf St water review is still pending. No action taken.

Council comments. Gast – nothing. Philpott noted parks need weeds cleaned up. Inquired about ATV parade during Old Settlers and proposed tire repair station Parks proposed on the HOINT. Philpott had a citizen complaint about horse manure on the HOINT. Philpott reported fireworks on July 5 and July 6 and reported horse and buggy driving in cemetery. Miller inquired about the status of LL Pelling bid for road repairs. Jans would like temporary signs installed on HOINT before the August 9 celebration. Mayor -nothing.

Jans moved to adjourn, and Philpott seconded. Ayes—Gast, Philpott, Miller, Jans. Nays: None. Absent: Westendorf. 10:07pm.

## Event Lease Agreement

THIS AGREEMENT, made and entered into this 11th day of, September, 2024, by and between Lauryn Myers ("Lessor") and Dawn Thompson of Cloud Wine dba Lucky Wife Wine Slushies ("Lessee").

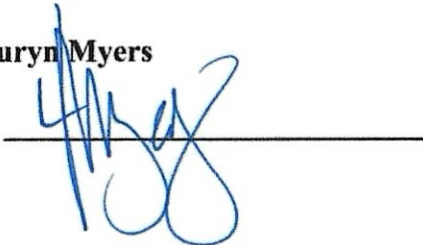
In consideration of the mutual promises contained herein, the parties agree as follows:

1. **PREMISES.** The Lessor agrees to lease to the Lessee a portion of the property located at 100 Amry Post Road, (address) Maxwell, (city) IA, (state) 50161, (Zip code) as designated by the Lessor. The parties agree to abide by the applicable ordinances.
2. **TERM.** Lessor agrees to lease said premises to the Lessee on the 26<sup>th</sup> day of October, for 1 day.

**LESSOR:**

Lauryn Myers

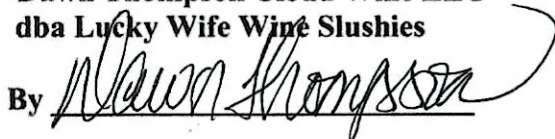
By



**LESSEE:**

Dawn Thompson Cloud Wine LLC  
dba Lucky Wife Wine Slushies

By





# State of Iowa

Alcoholic Beverages Division

## Applicant

NAME OF LEGAL ENTITY	NAME OF BUSINESS(DBA)	BUSINESS		
CLOUD WINE, LLC	Lucky Wife Wine Slushies	(515) 368-0295		
ADDRESS OF PREMISES	PREMISES SUITE/APT NUMBER	CITY	COUNTY	ZIP
100 Army Post Road		Maxwell	Story	50161
MAILING ADDRESS	CITY	STATE	ZIP	
1961 150th Street	Humboldt	Iowa	50548	

## Contact Person

NAME	PHONE	EMAIL
Dawn Thompson	(515) 368-0295	luckywifewineslushies4@gmail.com

## License Information

LICENSE NUMBER	LICENSE/PERMIT TYPE	TERM	STATUS
	Special Class C Retail Alcohol License	5 Day	Submitted to Local Authority

TENTATIVE EFFECTIVE DATE	TENTATIVE EXPIRATION DATE	LAST DAY OF BUSINESS
Aug 8, 2025	Aug 12, 2025	

### SUB-PERMITS

Special Class C Retail Alcohol License

### PRIVILEGES



## Status of Business

### BUSINESS TYPE

Limited Liability Company

## Ownership

### • Individual Owners

NAME	CITY	STATE	ZIP	POSITION	% OF OWNERSHIP	U.S. CITIZEN
Dawn Thompson	Humboldt	Iowa	50548	owner/ceo	100.00	Yes

## Insurance Company Information

### INSURANCE COMPANY

Founders Insurance Company

### POLICY EFFECTIVE DATE

Aug 8, 2025

### POLICY EXPIRATION DATE

Aug 13, 2025

### DRAM CANCEL DATE

### OUTDOOR SERVICE EFFECTIVE DATE

### OUTDOOR SERVICE EXPIRATION DATE

### BOND EFFECTIVE DATE

### TEMP TRANSFER EFFECTIVE DATE

### TEMP TRANSFER EXPIRATION DATE



**CITY ANNUAL EXAMINATION**

**AGREED UPON PROCEDURES ENGAGEMENT RFP**

**NOTE to Cities:** This annual examination agreed upon procedures engagement RFP or equivalent written document (written RFP) must be used to engage independent auditors wishing to perform annual examinations pursuant to Chapter 11.6 of the Code of Iowa. The "Specific Requirements" listed in Part I should be addressed in the written RFP. The agreed upon procedures program guide prepared by the Office of Auditor of State establishes the **minimum requirements** to be performed for all annual examinations and should, therefore, be specifically referred to or otherwise incorporated in the written RFP.

Date 5/30/2025

**REQUEST FOR PROPOSALS (RFP)**  
**RFP NUMBER 001**

The City of Maxwell, Iowa will receive proposals to perform agreed upon procedures to satisfy the annual examination requirements of Section 11.6 of the Code of Iowa for the 2025 year ending June 30, 2025. Attached is information relating to minimum specifications of services, data to be included in the proposal, evaluation criteria and selected information relating to the City to be examined.

Sealed proposals (1 copy) will be accepted until 4:30 p.m., July 11, 2025, at the office of the City Hall in Maxwell, Iowa. If mailed, the proposals should be mailed to:

City of Maxwell

107 Main Street

PO Box 215

Maxwell, Iowa 50161

Those submitting sealed proposals should indicate on the outside of the envelope in the lower left-hand corner that it is a sealed proposal for the RFP number indicated above and the name of the firm submitting the proposal.

The contract for services will be awarded by August 15, 2025.

Further information may be obtained from City Clerk Wendy Crabtree at (515) 387-8655.

**NOTE:** This form is available on the Auditor of State's website at:

<http://auditor.iowa.gov/municipal/index.html>

At the Municipal Oversight page, navigate to Annual Examination Agreed Upon Procedures (AUP) Engagement Request for Proposals (RFP) to access a Word version and download a copy of the RFP.

**CITY ANNUAL EXAMINATION**

**AGREED UPON PROCEDURES ENGAGEMENT RFP**

**I. SPECIFIC REQUIREMENTS**

1. The City reserves the right to reject any and all proposals received.
2. Only proposals received at the location described and in the time frame given will be considered.
3. The original and one copy of the enclosed contract should be completed and manually signed by a partner of the firm submitting the proposal.
4. The annual examination agreed upon procedures (AUP) engagement shall be performed in accordance with the following:
  - a) Attestation Standards for agreed upon procedures engagements issued by the American Institute of Certified Public Accountants,
  - b) The Standards for Attestation Engagements contained in Government Auditing Standards issued by the Comptroller General of the United States and
  - c) The agreed upon procedures program guide prepared by the Office of Auditor of State (AOS).
  - d) Other procedures, if any, requested by the City.
5. The fees quoted in the proposal and included in the contract will be the maximum paid per hour and in total, unless an amendment to the contract is completed by both parties.
6. The AUP engagement report should conform to:
  - a) Reporting formats specified by the AOS,
  - b) Attestation Standards reporting requirements and
  - c) Government Auditing Standards reporting requirements.
7. The AUP engagement report should report all findings from the AUP engagement since materiality does not apply to the findings to be reported in accordance with, and as described in, Attestation Standards, AT-C 215.26 of the AICPA's attestation standards.
8. The firm awarded the contract shall prepare an electronic (PDF) copy of the report for submission to the AOS at [submitreports@aos.iowa.gov](mailto:submitreports@aos.iowa.gov).
9. An electronic (PDF) of the report, a detailed per diem AUP engagement invoice and a copy of the news release shall be submitted to AOS at [submitreports@aos.iowa.gov](mailto:submitreports@aos.iowa.gov) upon release of the report to the City.
10. Working papers shall be retained by the firm performing the AUP engagement and shall be made available to the AOS in accordance with Chapter 11 of the Code of Iowa.



**CITY ANNUAL EXAMINATION**

**AGREED UPON PROCEDURES ENGAGEMENT RFP**

**II. DATA TO BE INCLUDED IN PROPOSAL**

In order to simplify the review process and to obtain the maximum degree of comparability, the proposal should include the following items and be organized in the manner specified below.

**A. Letter of Transmittal - optional**

A letter of transmittal may be included briefly outlining the proposer's understanding of the work and general information regarding the firm and individuals to be involved, including the local address of the office of the firm which will perform the work, the telephone number and the name of the contact person.

**B. Profile of Firm Proposing - recommended**

1. Provide a brief description of the size of the firm.
2. State whether the firm is in compliance with the registration requirements to engage in the practice of public accounting within Iowa.
3. State whether the firm is independent of the City in accordance with Government Auditing Standards.
4. Describe the local office from which the work will be performed.
  - a. Location of the office.
  - b. Current size of the office.
  - c. Size of professional staff by level, such as partner, manager, supervisor, senior and other professional staff.
  - d. Number of CPA's in the office.
5. Submit any other pertinent information required to describe the office which will perform the work.

**C. Qualifications - required**

1. Describe the recent local office experience in similar types of City or governmental engagements to which the proposal relates. If appropriate, include regional experience regarding similar types of entities and/or engagements.
2. Include brief resumes of all key professional members who will be assigned to the AUP engagement. The resumes should include:
  - a. The amount of experience the individual has in the profession.
  - b. A summary of similar governmental audits and/or AUP engagements on which the individual has worked.
  - c. A summary of the continuing professional education the individual has had in governmental accounting and auditing during the last two years.
  - d. A statement as to whether the individual is independent, as defined by Government Auditing Standards.



**CITY ANNUAL EXAMINATION**

**AGREED UPON PROCEDURES ENGAGEMENT RFP**

**II. DATA TO BE INCLUDED IN PROPOSAL**

(Continued)

**C. Qualifications – required** (continued)

3. Describe the firm's policy on notification of changes in key personnel to be assigned to the engagement.
4. Provide a listing of or the number of professionals in the office who are experienced in governmental audits and/or AUP engagements.
5. Describe the availability of individuals within the firm who are primarily involved in governmental audits and/or AUP engagements and reporting and with whom the AUP engagement team may consult.
6. Describe briefly the firm's system of quality control to ensure the AUP engagement is adequately performed.

**D. Scope of Services and Proposed Project Schedule - required**

Briefly describe your understanding of the scope of services to be provided. Indicate a proposed time schedule for completing the work, assuming the contract will be issued on the date given in the cover letter. Include the approximate dates you would perform fieldwork, office review and report preparation and the latest delivery date of the final report.

**E. Fees and Compensation - required**

Provide the following information:

1. Estimated total hours.
2. Estimated out-of-pocket expenses.
3. Hourly rate by staff classification.
4. All-inclusive maximum fee and out-of-pocket expenses, which will not be exceeded.
5. Frequency and timing of your billing process.

**CITY ANNUAL EXAMINATION**

**AGREED UPON PROCEDURES ENGAGEMENT RFP**

**III. RECOMMENDED EVALUATION CRITERIA**

It is important the proposal is responsive to the data requested.

1. Cost

Overall cost, including out-of-pocket expenses, for performance of the AUP engagement.

2. Qualifications

- a. Organizational structure and size of the firm.
- b. Organizational structure and size of the office performing the AUP engagement.
- c. Recent experience in AUP engagements.
- d. Qualifications of the AUP engagement team.
- e. Individuals with whom the AUP engagement team can consult.
- f. Level of effort, understanding of work and timetable to complete the AUP engagement.

**CITY ANNUAL EXAMINATION**

**AGREED UPON PROCEDURES ENGAGEMENT RFP**

**IV. CITY PROFILE**

**SUGGESTED** information to include:

(1) Administrative Information:

- Background information on the City,
- Fiscal year(s) covered by AUP engagement,
- List of the City's funds,
- Description and magnitude of the City's accounting records,
- Description of the City's computer system(s), if applicable, and
- Availability of prior reports and/or working papers.

(2) Work and Reporting Requirements:

- Extent to which the City would assist the firm,
- Specific scope of the AUP engagement work to be performed,
- Number of copies of reports required,
- List of restrictions, such as copy services or work space and
- Exit conference requirements.

(3) Time Requirements:

- Date of contract award,
- Date records would be ready for the AUP engagement and
- Date final report is due (9 months following the end of the reporting period).

**CITY ANNUAL EXAMINATION**

**AGREED UPON PROCEDURES ENGAGEMENT RFP**

**SAMPLE AGREEMENT BETWEEN**

\_\_\_\_\_  
AND  
\_\_\_\_\_  
  
\_\_\_\_\_

THIS AGREEMENT made and entered into this \_\_\_\_ day of \_\_\_\_\_, 20\_\_, by and between the City of \_\_\_\_\_, Iowa hereinafter called "City," and \_\_\_\_\_, hereinafter called "CPA."

WHEREAS, the City wishes to obtain the services of the CPA to perform an agreed upon procedures (AUP) engagement to satisfy the annual examination requirements of Section 11.6 of the Code of Iowa, for the \_\_\_\_ year(s) ending June 30, 20\_\_\_\_; and

WHEREAS, the CPA is equipped and staffed to perform the above AUP engagement; and

WHEREAS, this agreement is in the public interest in fulfilling the requirements of Chapter 11 of the Code of Iowa.

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED:

1. The CPA will:

- A. Perform the AUP engagement for the estimated hours as noted in this agreement.
- B. Begin work on the AUP engagement as specifically agreed upon with the City.
- C. Perform all work in accordance with Attestation Standards issued by the American Institute of Certified Public Accountants and those contained in Government Auditing Standards issued by the Comptroller General of the United States and the agreed upon procedures program guide prepared by the Office of Auditor of State.
- D. Immediately inform the City, the Auditor of State and the County Attorney if the AUP engagement discloses any irregularity in the collection or disbursement of public funds or other findings the CPA believes represent significant noncompliance as required by Chapter 11 of the Code of Iowa.
- E. Provide access to its working papers to the Auditor of State in accordance with Chapter 11 of the Code of Iowa.

**CITY ANNUAL EXAMINATION****AGREED UPON PROCEDURES ENGAGEMENT RFP**

Agreement – Page 2

## 2. Conditions of Payment:

- A. It is understood the fees for the services set forth above shall be reimbursed at the following hourly rates:

<u>Classification</u>	<u>Estimated Hours</u>	<u>Hourly Rate</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

- B. The CPA shall present an invoice for services in the following manner: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_.

- C. Payment shall be made within \_\_\_\_ days of receipt of the invoice.

- D. The total reimbursement shall not be for more than \$\_\_\_\_\_, except as specifically agreed by the City and the CPA.

## 3. Termination of Agreement:

- A. The City may terminate this contract without notice if the CPA fails to perform the covenants or agreements contained herein.
- B. The CPA shall be paid for all work satisfactorily performed to the date of termination.

IT WITNESS THEREOF, the City and CPA have executed this AGREEMENT as of the date indicated below:

CPA \_\_\_\_\_

City of \_\_\_\_\_

By \_\_\_\_\_

By \_\_\_\_\_

Title \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

**CITY ANNUAL EXAMINATION  
AGREED UPON PROCEDURES ENGAGEMENT RFP**

**RECOMMENDED EVALUATION CRITERIA AND TECHNIQUES  
FOR RESPONSES TO REQUESTS FOR PROPOSALS**

Evaluation of responses to a request for proposal is based upon a 100-point rating system. A maximum of 25 points is assigned to the cost of the bid proposal, and a maximum of 75 points is assigned to the qualifications of the bidding firm or individual. The techniques used to evaluate these two components are described below.

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Criteria: **COST**

Evaluation Value: 25 points

Evaluation Technique: For each firm evaluated

$$\text{Cost Score} = \left[ \frac{\text{Lowest cost of all proposals received}}{\text{Proposal cost for this firm}} \right] \times 25$$

Criteria: **QUALIFICATIONS**

Evaluation Value: 75 points

Evaluation Technique: Subjective scoring for the following factors:

<u>Qualification Factor</u>	<u>Possible Points</u>
1. Organizational structure and size of the entire firm (resources available – personnel and research, existence of areas of specialization, commitment to governmental auditing and AUP engagements, etc.)	0-5
2. Organizational structure and size of office performing the AUP engagement (resources available – personnel and research, existence of area of specialization, commitment to governmental auditing and AUP engagements, etc.)	0-5
3. Recent experience in similar engagements (involvement in local governmental audits and/or AUP engagements, extensiveness, variety, length of time performing governmental examinations, etc.)	0-15
4. Qualifications of the AUP engagement team (level of experience as accountants, auditors or governmental auditors, variety of experience, % of time devoted to governmental engagements, number of CPA's involved, training, etc.)	0-25
5. Individuals with whom the AUP engagement team can consult (level and variety of experience, number of CPA's, training, etc.)	0-5
6. Level of effort, understanding of work and timetable to complete the AUP engagement (number of hours, projected timetable, commentary showing understanding of the City and general knowledge of what is required, etc.)	0-20
Total points – Qualifications	0-75

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Each firm's total evaluation score is the sum of its cost score plus its qualification score. The maximum score is 100 points.

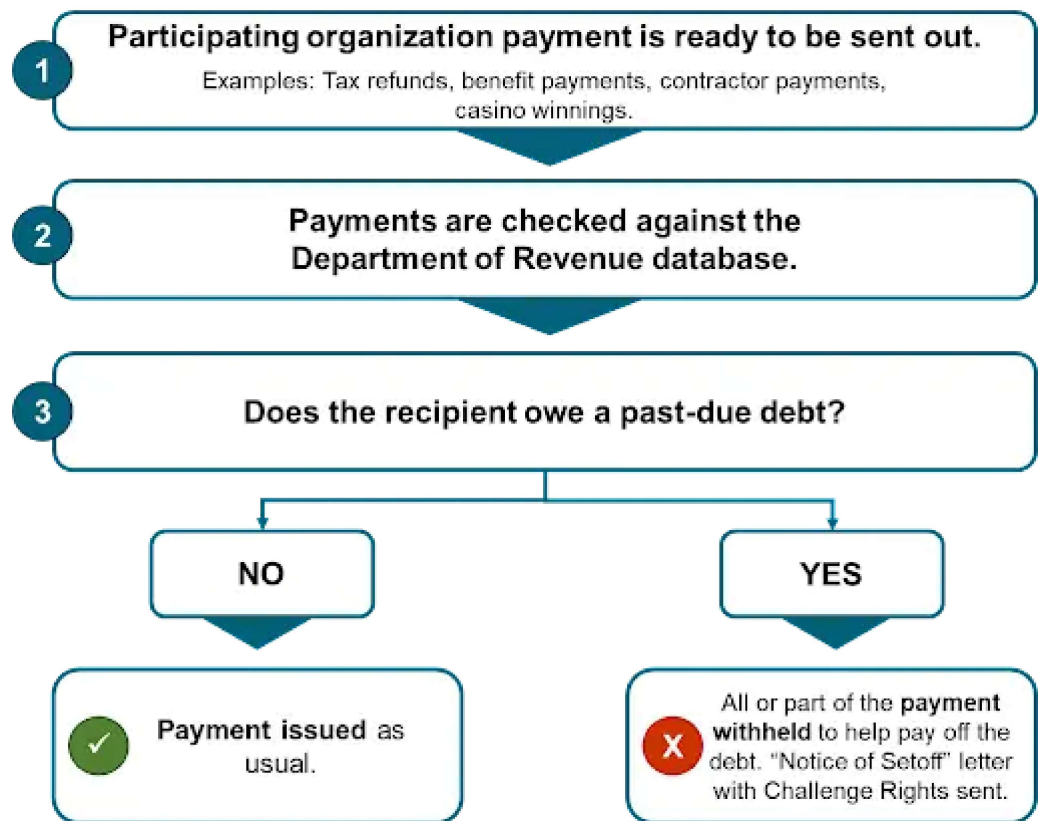
# State of Iowa Setoff Program

## Topics:

### General Tax Guidance

The state setoff program is a method public agencies of the State of Iowa may use to collect past-due (delinquent) debts (for example, child support payments) that are owed.

The state setoff program matches people and businesses who owe delinquent debts with money that is owed to those people and businesses (for example, an income tax refund). Sources of funds available for setoff include, but are not limited to, tax refunds, casino and sports wagering winnings, State-issued vendor payments, and Iowa Lottery winnings. To the extent allowed by law, when a match occurs, the Iowa Department of Revenue (IDR) withholds or sets off money to apply toward the delinquent debt. State of Iowa Setoff Program requirements are outlined in Iowa Code section 421.65 as enacted by 2020 Iowa Acts, **House File 2565** (<https://www.legis.iowa.gov/legislation/BillBook?ga=88&ba=HF%202565>), and Iowa Administrative Code rule 701—Chapter 26.



Are you a public agency interested in participating? See the Participating Agency Information section below to learn more.

### How the State of Iowa Setoff Program Works

If you owe an overdue debt to a public agency participating in the State Setoff Program, the agency may send information about your debt to the program.

When you are going to receive a state payment or other payment eligible for setoff, a search is performed on the database to see if you have debt placed in the program.

If your debt is in the program, the Department holds back money from the payment to pay your debt. This process is known as a "setoff".



When the Department takes money from your payment, a letter is sent explaining what we did and providing a challenge opportunity.

### **What happens before agencies send debt to setoff?**

The debt must be “qualifying debt” before it is submitted to the Setoff Program. Processes to ensure that debt is qualifying debt vary by public agency and debt type.

A summary of “qualifying debt”, as defined in Iowa Code section 421.65(1)(d) follows: Any debt assigned to the Department of Health and Human Services (HHS) or which child support services is otherwise attempting to collect; any debt in the form of a liquidated sum due, owing, and payable to the clerk of the district court; and any liquidated sum certain, owing, and payable to a Public Agency, with respect to which the public agency has provided the obligor an opportunity to protest or challenge the sum in a manner in compliance with applicable law and due process. See 2020 Iowa Acts, HF 2565 for the complete definition.

For example: An agency may require a letter sent to the debtor at the name and address on file for the debt. The requirements of that letter may be to tell the debtor about the debt (type and amount), that the agency intends to refer the debt for setoff, and what rights the debtor has to resolve the debt situation. This letter may provide the debtor opportunities to pay the debt, enter into a payment agreement, or dispute they owe the money to the agency.

### **Viewing Debt**

There are two ways to view outstanding debt. You will need the Letter ID or confirmation number from the letter you received in order to view additional information.

If you were notified about a setoff when you collected your casino or sports betting winnings, visit **GovConnectIowa** (<http://govconnect.iowa.gov/>) and select *View Qualifying Debt for Setoffs*.

## **Setoff Challenge Rights**

If you received the *Notice of Setoff of Public Payment* letter from the Iowa Department of Revenue in the mail, visit **GovConnectIowa** (<http://govconnect.iowa.gov/>) and select *Respond to a Letter*. The Notice of Setoff letter explains how to challenge the setoff. You have **15 days** from the date of the Notice of Setoff letter to challenge the setoff in writing.

There are three (3) types of challenges:

- Debt is not qualified
- Mistake of identity of the obligor
- Mistake of amount owed

The Department will respond to your challenge within 10 business days from the date the challenge was received in writing.

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## **State of Iowa Setoff Program Definitions**

**Credit Vendor** – An agency or entity who submits funds to the Setoff Program

**Credit Vendor Name** – The legal name of an agency or entity who submits funds to the Setoff Program

**FEIN** – Federal Employer Identification Number

**Setoff** – Money collected to pay an overdue debt to a public agency

**Debt** – Monies owed to a public agency

**Debtor** – A debtor is a person, not including a public agency, whose debt is not yet qualified

**Obligor** – A person, not including a public agency, who has been determined to owe a qualifying debt

**Public Agency** – A board, commission, department (including IDR), or other administrative office or unit of the State of Iowa or any other state entity reported in the Iowa annual comprehensive financial report, or a political subdivision of the state, or an office or unit of a political subdivision. See HF 2565 for complete definition.

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## History of the Program

The original program was developed in the early 1970s, and allowed the Iowa Department of Revenue and Finance to withhold income tax refunds for liabilities owed to the Department. By the late 1970s, refunds were allowed to be withheld for other state agencies, and in 1989 the program expanded to payments issued to vendors.

In 2003, the Department of Administrative Services (DAS), began managing the program. Over the next six (6) years, it grew to incorporate debts from additional public agencies such as cities, counties, municipal utilities, and community colleges. It also allowed offsets of casino jackpots and other winnings. The allowance of sports wagering winnings was added in 2019.

**House File 2565** (<https://www.legis.iowa.gov/legislation/BillBook?ga=88&ba=HF%202565>)

returned this state program to the Iowa Department of Revenue. The change will take place in November 2023 alongside The Department's Tax Modernization Rollout 3.

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## Common Questions

The questions on this web page address the State of Iowa Setoff Program, the program that withholds money to pay for a debt. If you have questions about a specific debt, refer to the Notice of Setoff letter received.

### **Why did I get less money in a payment (for example, my income tax refund) than I expected?**

Your payment may be less because you owed an overdue debt to a public agency. If that is the case, you should have received a "Notice of Setoff" letter. Visit **GovConnectIowa**([https://govconnect.iowa.gov/tap/\\_/](https://govconnect.iowa.gov/tap/_/)) and select *Respond to a Letter*.

The law says that the Iowa Department of Revenue may withhold money to satisfy an overdue (delinquent) debt. The official term for withholding money from a payment is "setoff".

Please note that a payment agreement does not prevent the Department of Revenue from applying payments to your outstanding balance due.

### **Can you help me?**

If your payment was reduced because you owed an overdue debt to a public agency, you were sent a Notice of Setoff letter stating your money had been setoff and the name of the setoff agency with contact information. You

must contact the setoff agency for additional information related to debt owed.

The Iowa Department of Revenue cannot answer questions related to your owed debt or refund your setoff money. You must contact the agency you owe money to discuss further.

### **Can the State Setoff Program take my federal tax refund?**

No. If your federal tax refund has been held, you need to contact the Internal Revenue Service (IRS). Learn more about how the **Treasury Offset Program (TOP)** (<https://www.fiscal.treasury.gov/top/>) works. The Iowa Department of Revenue's Setoff Team is not provided any information by the Federal Government and is unable to respond to questions regarding federal tax refund offsets. Contact the IRS at 1-800-829-1040 or visit **Where's My Refund?** (<https://sa.www4.irs.gov/irfof/lang/en/irfofgetstatus.jsp>)

### **My spouse owed an overdue debt. We filed a joint tax return. Our refund was reduced to pay my spouse's debt. What must I do to get my portion of the refund?**

You may request a division of a jointly or commonly owned right to payment within 15 days of the date of your Notice of Setoff. Visit **GovConnectIowa** (<http://govconnect.iowa.gov/>) and select *Respond to a Letter* or email **IDRChallenges@iowa.gov**.

### **When does a debtor leave the Setoff Program?**

A debtor stays in the Setoff Program until the agency that sent the debt to IDR removes the debt from the Program.

The agency might tell IDR to stop collecting if the debt has been paid in full, if the debt is subject to a bankruptcy stay, or if other reasons justify pausing or stopping collection.

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## Participating Agency Information

### Debt Recovered

Iowa Code section 421.65 allows the setoff of casino and sports wagering winnings, lottery prizes, public agency overpayments, vendor payments, and state tax refunds.

### Public Agency Participation

A signed agreement between the public agency and the Iowa Department of Revenue is required for participation. Only public agencies, as defined in **Iowa Code 421.65(1)(b)**

(<https://www.legis.iowa.gov/legislation/BillBook?ga=88&ba=HF%202565>), are allowed to participate in the State of Iowa Setoff Program.

### Requirements to Participate

The initiating event for participation is submission of a **Setoff Enrollment Application with Qualifying Debt Questionnaire**

(<https://revenue.iowa.gov/media/145/download?inline>) .

Following the application, all participating agencies are required to:

- Have a signed memorandum of understanding (MOU) on file with the Department
- Place qualifying debt in the program
- Keep their balances up to date
- Recertify their debt at least annually

- Upload all documents needed for setoff challenges
- 

## Resources

### Training Tutorials:

- **Completing the Memorandum of Understanding**  
([https://youtu.be/hohro\\_q\\_9kA](https://youtu.be/hohro_q_9kA))
- **Understanding the Enrollment Application and Qualifying Debt Questionnaire** (<https://youtu.be/Gfs0qu8nOaA>)

**Questions?** Contact **idr-setoffs@iowa.gov**

---



# PROPOSAL

City Of Maxwell  
Attn Tony  
PO Box 215  
Maxwell, Iowa 50161



WWW.LLPELLING.COM

1425 W. Penn Street P.O. Box 230 North Liberty, Iowa 52317

(319) 626-4600 FAX (319) 626-4605

WE PROPOSE TO DO THE FOLLOWING WORK AND/OR FURNISH THE MATERIALS AT THE UNIT PRICE QUOTED BELOW:

Page 1

## RE: 2025 Sealcoat Work (Revision)

### Description of Work:

#### Type A Work

A. Base repair and single seal coat consisting of:

Prep driveway for proper drainage.

Furnish water as required for compaction, reshape and recompact.

Furnish and apply single seal coat of MC-3000 asphalt

Furnish, spread and roll 3/8" chips.

#### Type B Work

B. Single seal coat consisting of:

Power broom streets

Furnish and apply single seal coat of MC-3000 asphalt

Furnish, spread and roll 3/8" chip.

### NOTES:

1. Billing on final units completed.

2. Cold Mix Patching amount is an *estimated* quantity. Invoice will be on actual tons placed.

\*Is this project tax exempt? Yes \_\_\_ No \_\_\_. If you checked yes, please send the Iowa Construction Sales Tax Form with your signed proposal.

\*If the Iowa Construction Sales Tax Cert is not received prior to the commencement of work, LL Pelling will apply the appropriate sales tax based on the amount designated by, the material vendor.

Authorized  
Signature

*Randy Petraus*

Note: This proposal may be withdrawn if not accepted within 30 days.

All work & materials will be according to specifications submitted or per standard practices. Any alteration or deviation from the above specifications involving extra cost will become an extra charge over and above the estimate. Items bid per Unit of Measure are based on estimated quantities, and payment will be based on actual quantities placed. Payment is due upon receipt of invoice. 1 3/4% Service Fee will be charged on all past due accounts (21% per annum). Any expense incurred to collect past due accounts, including attorney fees, will be reimbursed by owner.

**Acceptance of Proposal** The above prices, specifications and conditions are satisfactory and hereby accepted. You are authorized to do the work as specified. Payment will be due upon receipt of invoice. I will retain the white copy for my records and return the yellow copy for authorization to schedule work.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_



# PROPOSAL

City Of Maxwell  
Attn Tony  
PO Box 215  
Maxwell, Iowa 50161

Phone: 515-215-0153

Email: tnyness@gmail.com



WWW.LLPELLING.COM

1425 W. Penn Street P.O. Box 230 North Liberty, Iowa 52317

(319) 626-4600 FAX (319) 626-4605

WE PROPOSE TO DO THE FOLLOWING WORK AND/OR FURNISH THE MATERIALS AT THE UNIT PRICE QUOTED BELOW:

Page 2

Street	From	To	L (ft)	W (ft)	TYPE OF WORK (SY)		Total
					Type A	Type B	
Metcalf	4th	5th	A		-		\$ -
			B 441	24		1,176	\$ 4,116.00
Metcalf	4th	3rd	A		-		\$ -
			B 366	30		1,220	\$ 4,270.00
North	Main	Baldwin	A		-		\$ -
			B 320	21		747	\$ 2,614.50
North	Main	Maxwell	A		-		\$ -
			B 258	28		803	\$ 2,810.50
Trotter	1st	2nd	A		-		\$ -
			B 233	46		1,191	\$ 4,168.50
Metcalf	Broad	1st	A		-		\$ -
			B 373	21		870	\$ 3,045.00
Webb Court	Hwy 210	Culdesac	A		-		\$ -
			B 626	25		1,739	\$ 6,086.50
Old Settle Dr In The Park	2nd	Army Post Rd	A 617	20	1,371		\$ 6,649.35
			B 617	20		1,371	\$ 4,798.50
Cemetery Rd	North	Baldwin	A 769	14	1,196		\$ 5,800.60
			B 769	14		1,196	\$ 4,186.00

Date: 7/10/2025

Authorized  
Signature

*Randy Potran*

Note: This proposal may be withdrawn if not accepted within 30 days.

All work & materials will be according to specifications submitted or per standard practices. Any alteration or deviation from the above specifications involving extra cost will become an extra charge over and above the estimate. Items bid per Unit of Measure are based on estimated quantities, and payment will be based on actual quantities placed. Payment is due upon receipt of invoice. 1 3/4% Service Fee will be charged on all past due accounts (21% per annum). Any expense incurred to collect past due accounts, including attorney fees, will be reimbursed by owner.

**Acceptance of Proposal** The above prices, specifications and conditions are satisfactory and hereby accepted. You are authorized to do the work as specified. Payment will be due upon receipt of invoice. I will retain the white copy for my records and return the yellow copy for authorization to schedule work.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

# PROPOSAL

City Of Maxwell  
Attn Tony  
PO Box 215  
Maxwell, Iowa 50161



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1425 W. Penn Street P.O. Box 230 North Liberty, Iowa 52317

(319) 626-4600 FAX (319) 626-4605

WE PROPOSE TO DO THE FOLLOWING WORK AND/OR FURNISH THE MATERIALS AT THE UNIT PRICE QUOTED BELOW:

Page 3

Street	From	To		L (ft)	W (ft)	TYPE OF WORK (SY)		Total
						Type A	Type B	
Cemetery Rd	Baldwin	Baldwin	A	1507	14	2,344		\$ 11,368.40
			B	1507	14		2,344	\$ 8,204.00
			A			-		\$ -
			B				-	\$ -
			A			-		\$ -
			B				-	\$ -
			A			-		\$ -
			B				-	\$ -
			A			-		\$ -
			B				-	\$ -
			A			-		\$ -
			B				-	\$ -
			A			-		\$ -
			B				-	\$ -
			A			-		\$ -
			B				-	\$ -
			A			-		\$ -
			B				-	\$ -

Summary of Work	Unit of Measure	Quantity	Unit Cost	Total
Type A Work	Square Yd	4,911	\$ 4.85	\$ 23,818.35
Type B Work	Square Yd	12,657	\$ 3.50	\$ 44,299.50
Cold Mix Patching	per ton	18.00	\$ 400.00	\$ 7,200.00
3/4" Road Stone Base Material	per ton	400.00	\$ 38.00	\$ 15,200.00
				\$ 90,517.85

NOTES: Billing on final units completed.

Date: 7/10/2025

Authorized  
Signature

*Randy Pelling*

Note: This proposal may be withdrawn if not accepted within 30 days.

All work & materials will be according to specifications submitted or per standard practices. Any alteration or deviation from the above specifications involving extra cost will become an extra charge over and above the estimate. Items bid per Unit of Measure are based on estimated quantities, and payment will be based on actual quantities placed. Payment is due upon receipt of invoice. 1 3/4% Service Fee will be charged on all past due accounts (21% per annum). Any expense incurred to collect past due accounts, including attorney fees, will be reimbursed by owner.

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Signature \_\_\_\_\_ Date \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

**"Committed to Excellence since 1948"**





## **IFA LENGTH OF SERVICE AWARD PROGRAM (LOSAP) Registration for Participation**

You must register your city/township/benefited fire district (fiscal agent) and fire department in order to participate in the LOSAP program.

DATE: \_\_\_\_\_

FISCAL AGENT: \_\_\_\_\_

Ex: "Municipality" means a city, county, township, benefited fire district, or agency authorized by law to provide emergency response services. This will be the fiscal agent.

CONTACT NAME: \_\_\_\_\_

CONTACT PHONE # \_\_\_\_\_

FIRE DEPARTMENT: \_\_\_\_\_

CURRENT FIRE CHIEF: \_\_\_\_\_

FIRE CHIEF PHONE #: \_\_\_\_\_

Is this fire department a member of IFA? \_\_\_\_\_YES \_\_\_\_\_NO

How many firefighters are members of your department? \_\_\_\_\_

What is your Fire Department's annual budget? \$ \_\_\_\_\_

DO NOT INCLUDE ANY SPECIAL EQUIPMENT, JUST OPERATING EXPENSES

The Fire Chief or designee must establish a points system for criteria before  
July 1st, 2025

PLEASE SEND THIS FORM TO: [Kbrix@iafireassn.org](mailto:Kbrix@iafireassn.org)

## NOTES

- \* This program runs on a fiscal year. July 1st-June 30th.
- \*By July 15th the Fire Chief needs to make a list (exhibit A) of eligible firefighters for that fiscal year.
- \* This list (exhibit A) of names is given to the fiscal agent.
- \*The fiscal agent will designate a dollar amount for each eligible member up to \$500 per member
- \*This list (exhibit A) and total amount must be sent to the Iowa Department of Economic Development (IDED) contact (TBD).
  - \*per legislation, fire departments with an annual budget of \$100,000 or less can submit their lists to IDED before Aug 1st. Checks from IDED will be sent to fiscal agents by Sept 1st.
  - \* per legislation, fire departments with an annual budget of \$100,001 or more can submit their lists to IDEA before Sept 1st. Checks from IDED will be sent to fiscal agents by Oct 1st
- \*The IDED contact will issue a payment to the fiscal agent.
- \*The fiscal agent will add the state's contribution amount into each firefighters account.
- \*The fiscal agent shall notify each member the balance in their accounts as of Dec 31st each year.
- \*These LOSAP accounts are tax-deferred retirement accounts, meaning the money grows tax-free until it is withdrawn at retirement

## WHAT IS LOSAP?

LOSAP stands for Length of Service Award Program. It's a program designed to reward and recognize the dedicated service of volunteer firefighters, emergency medical services (EMS) and Reserve Police Officer personnel.

In simple terms, when people volunteer as firefighters or EMS workers to help keep their community safe, they may be eligible to participate in LOSAP. The program is like a special benefit or incentive for their hard work and commitment.

Here's how it generally works: As volunteers serve their community, they earn points or credits for their time and service. These points accumulate over time based on the number of hours they spend on duty or participating in training activities.

Once a certain threshold or requirement is reached (like completing a certain number of hours), volunteers become eligible to receive a reward or benefit. This benefit can vary depending on the specific LOSAP program, but it often includes things like a cash payment, retirement savings account contributions, or other types of incentives.

The idea behind LOSAP is to encourage volunteers to stay involved and dedicated to their firefighting or EMS roles over the long term. It recognizes their commitment and provides a way to say "thank you" for their valuable service to the community.

It's important to note that LOSAP programs can differ between different regions or organizations, so the exact details may vary. However, the general purpose is to motivate and reward volunteers for their selfless service and dedication to keep their communities and citizens safe.

**EXAMPLES OF POINTS SYSTEMS-THESE ARE DETERMINED  
BY YOUR LOCAL FIRE CHIEF OR DEPARTMENT DESIGNEE**

The following types of service may be used to qualify a volunteer for LOSAP benefits:

One point is credited for each call to which a volunteer responds. (maximum: 40 points per year)

One point is credited for each company or countywide drill attended in its entirety. (maximum: 25 points per year)

One point is credited for each official company or county meeting attended which concerns the volunteer fire and/or EMS system. (maximum: 25 points per year)

One point is credited for each hour of attendance in a recognized training course. (maximum: 25 points per year)

25 points shall be credited for completion of a one-year term as an appointed or elected officer of any volunteer fire, dive rescue and/or EMS department. (maximum: one office per year)

One point is credited for each hour of acceptable collateral duties. Examples of such duties include, but are not limited to, apparatus and building maintenance, administrative duties, official standby and fire prevention activities. (maximum: 25 points per year)

**Common Point Categories and Activities:**

**Responding to Calls:**

Volunteers typically earn points for each call they respond to, often with a maximum number of points allowed per year.

**Drills and Training:**

Attendance at drills and training sessions, including both in-station and outside training, can earn points.

**Meetings and Meetings Attendance:**

Attending official meetings of the fire department or other relevant organizations can also generate points.

**Leadership and Elected/Appointed Positions:**

Serving in leadership roles within the fire department or company can earn points, often with a maximum number of points per year.

**Collateral Duties:**

Performing various duties that support the fire department, such as apparatus maintenance or administrative tasks, can be eligible for points.

**Military Service:**

Some LOSAPs provide additional points for military service, especially for members who served before a certain date.

**Important Considerations:****Minimum Point Requirements:**

Volunteers often need to earn a minimum number of points each year to be considered an "active volunteer" and receive LOSAP benefits.

**Maximum Point Limits:**

Many point categories have maximum point limits, preventing volunteers from earning an unlimited number of points for a single activity.

**Record Keeping:**

Fire departments and volunteer organizations are responsible for accurately tracking and recording LOSAP points for each volunteer.

RBC Wealth Management  
518-432-5083

**Bruce D. Linger, CFP, CRPC, CCFS**

**Lincoln Financial Advisors**

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*Email: [Bruce.Linger@LFG.com](mailto:Bruce.Linger@LFG.com)*

Under a defined contribution plan, an amount not to exceed \$3000 for each active volunteer is contributed each year to a program trust fund. When a volunteer reaches the entitlement age, he or she has a lump sum equal to the amounts that were contributed to his or her account each year plus investment earnings. Payouts are typically lump sum, but other payout options can be built into the plan such as monthly payments.



































204 Main Street South





















400 Baldwin





























