

City of Tipton, Iowa

Meeting: Tipton City Council Meeting
Place: Tipton Fire Station, 301 Lynn Street, Tipton, Iowa 52772
Date/Time: Monday, November 6, 2023, 5:30 p.m.
Web Page: www.tiptoniowa.org
Posted: Friday, November 3, 2023 (Front door of City Hall & City Website)

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

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

You can also dial in using your phone.

Access Code:

642-904-677

United States (Toll Free):

[1 866 899 4679](tel:18668994679)

Mayor: Bryan Carney

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

A. Call to Order

B. Roll Call

C. Pledge of Allegiance

D. Agenda Additions/Agenda Approval

E. Communications:

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

F. Consent Agenda

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

1. Approval – Council Meeting Minutes, October 16, 2023
2. Approval – Liquor License Renewal, Dollar General
3. Approval – Chamber request to decorate green space for a holiday contest.
4. Approval – Tipton Revitalization Incentive Program reimbursement request, Michael and Julie Stuefen, DBA: Stuefen Manufacturing, 901 East South Street, \$7,500
5. Approval – Housing Rehab Program, Radon Mitigation System test for Fleming Project at 601 Lynn Street with MidAmerica Basement Systems in the amount of \$1,705

6. Approval – Transformer repair, Sunbelt Solomon, \$6,025, and purchase of two new transformers, Resco, \$12,358.50
7. Approval – Claims Register which includes claims paid under the current Purchase Policy

G. City Business

1. Resolution No. 110623A: Resolution accepting the Fiscal Year 22/23 Annual Audit
2. Discussion and possible action concerning the 2022-2023 Annual Financial Report
3. Discussion and possible action concerning 2024-2025 Tax Increment Financing Indebtedness
4. Resolution No. 110623B: Resolution awarding the bid of Tri-City Electric for the “Industrial Circuit Electrical Construction Project” (Labor Only)
5. Resolution No. 110623C: Resolution awarding the bid of Swick Cable Contractors for the “15 KV Industrial Circuit Underground Utility Construction Project” (Labor Only)
6. Resolution No. 110623D: Resolution rejecting bids for the “James Kennedy Family Aquatic Center Pool Dehumidification Project 2023”
7. Resolution No. 110623E: Resolution to accept and approve 2023 Annual Urban Renewal Report for Fiscal Year ending June 30, 2023
8. Discussion and possible action concerning whether to close the James Kennedy Family Aquatic Center until repairs are complete as previously agreed upon.

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

1. Mayor’s Report
2. Council Reports
3. Committee Reports
4. City Manager’s Report
5. Department Heads

I. Adjournment

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

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

October 16, 2023
Tipton Fire Station
301 Lynn Street
Tipton, Iowa

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

Agenda:

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

Proclamation:

1. Domestic Violence Awareness Month – October 2023

Consent Agenda:

Motion by Paustian, second by Hembry to approve the consent agenda which includes the October 2nd Council Meeting Minutes, October 9th Council Meeting Minutes, September 11th Library Minutes, September 2023 Library Director's Report, liquor license renewal for Tavern on the Square, September 2023 Investment and Treasurer's Report, Pay Application No. 7, replace Hwy 38 South Street to IA 130, Triple B Construction, \$340,703.78, Tipton Revitalization Incentive Program request for Dean Challis at 300 East 7th Street (east building), Tipton Revitalization Incentive Program request for Mark Pooley at 424 West 6th Street, Pay Request, Housing Rehabilitation Program, 601 Lynn Street to Aavantis Construction in the amount of \$7,710.00, and the following claims list. Following the roll call vote the motion passed unanimously.

ACCESS SYSTEMS LEASING	TECH SERVICES	654.22
AFLAC	AFLAC AFTER TAX PY W/HOLDING	569.25
ALBAUGH PHC INC	RESTROOM REPAIRS	1270.75
AMERICAN TEST CENTER	ANNUAL AERIAL INSPECTION	1358.00
APGA	DUES	1311.86
AQUA TRONICS INC	LOCATOR REPAIRS	169.95
AUCA CHICAGO LOCKBOX	MATS	505.24
AUREON COMMUNICATIONS	PHONE, INTERNET, CIRCUIT	1258.68
AXA EQUI-VEST PROCESSING	DEF. COMP PRETAX	225.00
BAKER & TAYLOR	BOOKS	1599.23
BARRON MOTOR SUPPLY	SHOP SUPPLIES	13.11
BOUND TREE MEDICAL LLC	MEDICAL SUPPLIES	315.81
CARVE R WAY	TREE CARVING	2000.00
CCL SUPPLY LLC	SHOP SUPPLIES	185.60
CEDAR COUNTY CO-OP	252 GL DSL	2707.76
CEDAR COUNTY ENGINEER	61.2 GL DSL	1835.11
CEDAR COUNTY SOLID WASTE	TRANSFER FEES	4025.00
CINTAS	SUPPLIES	461.59
CINTAS CORPORATION	FIRST AID SUPPLIES	263.20
CITY OF TIPTON	IPERS EMPLOYEE REIMBURSEMENT	90.29
CITY PETTY CASH	CITY PETTY CASH	63.04
CITY UTILITIES	CITY UTILITIES	3272.67
CJ COOPER & ASSOCIATES	ANNUAL ADMIN & CLEARING HOUSE	370.00

CLARENCE LOWDEN SUN-NEWS	POOL SCHEDULE	187.60
COLLECTION SERVICES CENTER	CHILD SUPPORT	59.52
CRESCENT ELECTRIC SUPPLY	UNDERGROUND SUPPLIES	416.42
CRIST ELECTRICAL SERVICES	HWY 38 STREET LIGHT PROJECT	36181.21
CUSTOM HOSE AND SUPPLIES	OPER SUPP & REPAIR PARTS #138	422.44
D & R PEST CONTROL	D & R PEST CONTROL	309.90
EASTERN IOWA LIGHT & POWER	UTILITIES	1077.36
ERIC STORJOHANN	1 BURIAL	250.00
FAMILY FOODS	MISC SUPPLIES	61.13
FELD FIRE	EQUIPMENT	10134.00
FLETCHER-REINHARDT CO.	UNDERGROUND SUPPLIES	15668.88
GARDEN & ASSOCIATES	PLUM STREET PAVING	1576.00
GRASSHOPPER LAWN CARE	CONTRACT PAY 0916-1015	3583.33
H & H AUTO	TIRES #102	735.92
HASTY AWARDS	249 MEDALS	633.38
HAWKINS INC	CHEMICALS	758.14
HEUER CONSTRUCTION INC	CURB & GUTTER REPLACEMENT	2400.00
I.R.S.	FEDERAL WITHHOLDING	21284.68
INDUSTRIAL SALES CO	OPERATING SUPPLIES	2052.46
IOWA ASSOCIATION OF	SGEI DUES	2919.44
IOWA ONE CALL	LOCATES	76.50
IPERS	IPERS WITHHOLDING, FIRE	14051.93
JOHN DEERE FINANCIAL	OPERATING SUPPLIES	754.96
KIRKWOOD COMMUNITY COLLEGE	TRAINING	227.00
KPE ENGINEERING	DEHUMIDIFICATION UNIT PROJECT	1757.50
ELECTRONICS INC	ALARM SERVICES	120.00
LINDE GAS & EQUIPMENT	OXYGEN	59.26
LISBON-MT VERNON AMBULANCE	PARAMEDIC INTERCEPT	200.00
LYNCH DALLAS PC	LEGAL SERVICES	7790.61
MIDWEST BREATHING AIR	QUARTERLY AIR TEST	186.00
MISC. VENDOR	SNAP-ON:SMALL TOOLS	696.40
MOTOR PARTS & EQUIPMENT	PARTS AND SUPPLIES	829.75
MUNICIPAL SUPPLY INC	WATER MAIN REPAIR	2770.55
OFFICE EXPRESS	OFFICE SUPPLIES	124.10
OFFICE MACHINE CONSULTANTS	INSTALL 5 COMPUTERS	1050.00
ORIGIN DESIGN	CEDAR ST & UTILITIES IMPRVMENTS	57904.39
POWER LINE SUPPLY	UNDERGROUND SUPPLIES	5715.94
PRINCIPAL	PRINCIPAL DENTAL POLICY	2009.60
QC ANALYTICAL SERVICES	WASTEWATER TESTING	1593.00
REPUBLIC SERVICES OF IOWA	RECYCLING SORT FEES	917.19
RODNEY'S YARD MOWING	MOWING	330.00
SCHIMBERG CO	OPERATING SUPPLIES	376.69

SIMMERING-CORY IOWA CO	HOUSING REHAB PROGRAM	5056.00
SPAHN & ROSE LUMBER CO	OPERATING SUPPLIES	81.24
SPINUTECH INC	LICENSE, SUPPORT, HOSTING	705.00
STATE HYGIENIC LABORATORY	TESTING	488.00
STEVE NASH	BOOTS	169.99
T & M CLOTHING CO.	56 SOCCER SHIRTS	420.00
THOMPSON TRUCK & TRAILER	STOCK PARTS	83.90
TIPTON CONSERVATIVE	POOL,LEAF PU,MIN,ORD,PH	1265.28
TIPTON ELECTRIC MOTORS	UPS CHARGES,POOL VAC REPAIRS	232.93
TIPTON PHARMACY	PHARMACEUTICALS	412.69
TOTAL MAINTENANCE INC	MONTHLY SERVICE	524.00
TREASURER, STATE OF IOWA	STATE WITHOLDING	2958.00
TYLER TECHNOLOGIES INC	UB NOTIFICATION CALLS	22.30
VERIZON	CELL & DATA	437.01
VERMEER IOWA & N. MISSOURI	REPAIR PARTS #102	175.06
WEX BANK	FUEL	3402.12
WINDSTREAM	MONTHLY SERVICES	107.76
** TOTAL **		241319.82
FUND TOTALS		
001 GENERAL GOVERNMENT		44868.55
110 ROAD USE TAX FUND		1770.41
121 LOCAL OPTION TAX		1757.50
317 GO CP 2023		57904.39
600 WATER OPERATING		5077.10
610 WASTEWATER		11189.66
630 ELECTRIC OPERATING		55780.97
640 GAS OPERATING		5765.87
660 AIRPORT OPERATING		55.56
670 GARBAGE COLLECTION		6080.51
740 STORM WATER		71.35
810 CENTRAL GARAGE		10496.28
835 ADMINISTRATIVE SERVICES		15505.19
860 PAYROLL ACCOUNT		24996.48
GRAND TOTAL		241319.82

City Business:

1. Kinion Auto Sales and Services request for placement of garage doors at 121 West 5th Street and using up parking spaces along Lynn Street and along the 100 block of West 5th Street.

Motion by Hembry, second by Helm to approve Kinion Auto Sales and Services request for placement of garage doors at 121 West 5th Street and using up parking spaces along Lynn Street and along the 100 block of West 5th Street.

Following the roll call vote the motion passed unanimously.

2. Agreement for engineering services for the Airport Terminal Building Rehab Project

Motion by Paustian, second by Helm to accept the agreement for engineering services for the Airport Terminal Building Rehab Project under the State of Iowa's GAVI Grant Program. Following the roll call vote the motion passed unanimously.

3. Award of contracts for the Housing Rehabilitation Program to the following, contingent on formal approval from IEDA on contract extension to July 31, 2024, and Single-Source approval for both contracts: Aavantis Construction for 612 West 9th Street in the amount of \$9,894.00, and Aavantis Construction for 306 Walnut Street in the amount of \$20,225.00.

Motion by Paustian, second by Hembry to approve award of contracts for the Housing Rehabilitation Program to the following, contingent on formal approval from IEDA on contract extension to July 31, 2024, and Single-Source approval for both contracts: Aavantis Construction for 612 West 9th Street in the amount of \$9,894.00, and Aavantis Construction for 306 Walnut Street in the amount of \$20,225.00. Following the roll call vote the motion passed unanimously.

4. Asphalt quote for downtown alley.

Motion by Helm, second by Hembry to approve the quote from Kluesner Construction in the amount of \$38,385.00, for the downtown alley. Following the roll call vote the motion passed unanimously.

5. Tree damage to the ambulance building.

Discussion included the fact that these are emergency repairs.

Motion by Paustian, second by Helm to direct Ambulance Service Director Ratliff to work with the insurance company and Custom Builders to have the roof replaced. Following the roll call vote the motion passed unanimously.

6. Closed Session to discuss strategy with legal counsel in matters that are presently in litigation or where litigation is imminent where it's disclosure would be likely to prejudice or disadvantage the position of the governmental body in litigation, pursuant to Iowa Code Section 21.5(1)(c). Motion by Helm, second by Paustian to adjourn from regular session to closed session at 6:05 p.m. Following the roll call vote the motion passed unanimously.

Roll call to return to regular session:

The council reconvened to regular session from closed session at 6:34 p.m. with the following named Council member's present: Paustian, Helm, Hembry and Cummins. Motion by Paustian, second by Hembry to reconvene to regular session from closed session. Following the roll call vote the motion passed unanimously.

7. Authorizing course of action discussed during the Closed Session

Motion by Helm, second by Hembry to direct legal counsel to proceed as discussed and directed in the Closed Session. Following the roll call vote the motion passed unanimously.

Adjourn:

With no further business to come before the council a motion to adjourn was made by Paustian, second by Helm. Following the roll call vote the motion passed unanimously.

Meeting adjourned at 6:36 p.m.

Mayor _____

Attest: _____

City Clerk

REVENUE RECEIVED

Sep-23

Property Taxes	204,586.50
Local Option Sales Tax	36,026.38
Licenses & Permits	1,490.32
Use of Money and Property	40,892.90
Intergovernmental	49,398.60
Charge for Services	699,776.10
Special Assessment	0.00
Miscellaneous	169,866.81
Sale of Fixed Assets	0.00
TOTAL	\$1,202,037.61

Amy Lenz

From: noreply@salesforce.com on behalf of IOWA ABD Licensing Support
<licensingnotification@iowaabd.com>
Sent: Thursday, October 19, 2023 8:40 AM
To: Amy Lenz
Cc: licensingnotification@iowaabd.com
Subject: Application App-190095 Ready for Review

Hello,

Application Number App-190095 has been set to "Submitted to Local Authority" status and is currently ready for your review.

Corp Name: DOLGENCORP, LLC

DBA: Dollar General #7306

License Number:

Application Number: App-190095

Tentative Effective Date: 12/1/2023

License Type: Class B Retail Alcohol License (LG)

Application Type: New

Amendment Type:

Thank you.

AGENDA ITEM

**AGENDA INFORMATION
TIPTON CITY COUNCIL COMMUNICATION**

DATE:	11/06/2023
AGENDA ITEM:	Chamber Request – decorate green space for a holiday contest
ACTION:	Motion to approve, deny, or table.

SYNOPSIS: SYNOPSIS:

The chamber board would like to ask Tipton businesses to decorate the green space for a holiday contest and would like the council’s permission to decorate this area.

The Scarecrow Fest on the green space was very successful.

BUDGET ITEM: N/A

RESPONSIBLE DEPARTMENT: Economic Development – Linda Beck

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

ATTACHMENTS: None

DATE PREPARED: 11/3/2023

**AGENDA INFORMATION
TIPTON CITY COUNCIL COMMUNICATION**

DATE:	11/6/2023
AGENDA ITEM:	TRIP Reimbursement Request
ACTION:	Motion to approve, deny or table

SYNOPSIS:

TRIP Revitalization Incentive Program (TRIP) Reimbursement Request

Applicant: Michael & Julie Stuefen DBS: Stuefen Manufacturing. Building location: 901 E. South Street

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

Project:

- Concrete floor for 90'x50' building for a commercial grant.
- Building will be a welding shop open to the public.

Reimbursement Request:

Applicant: Michael & Julie Stuefen DBA: Stuefen Manufacturing

- **Project cost: \$32,750.00.**
- **Reimbursement amount: \$7,500.00**
- **Recommendation: The project has met its requirements and is recommended for reimbursement in the amount of \$7,500.00**

BUDGET ITEM: 160-5-599-2-64995

RESPONSIBLE DEPARTMENT: Economic Development – Linda Beck

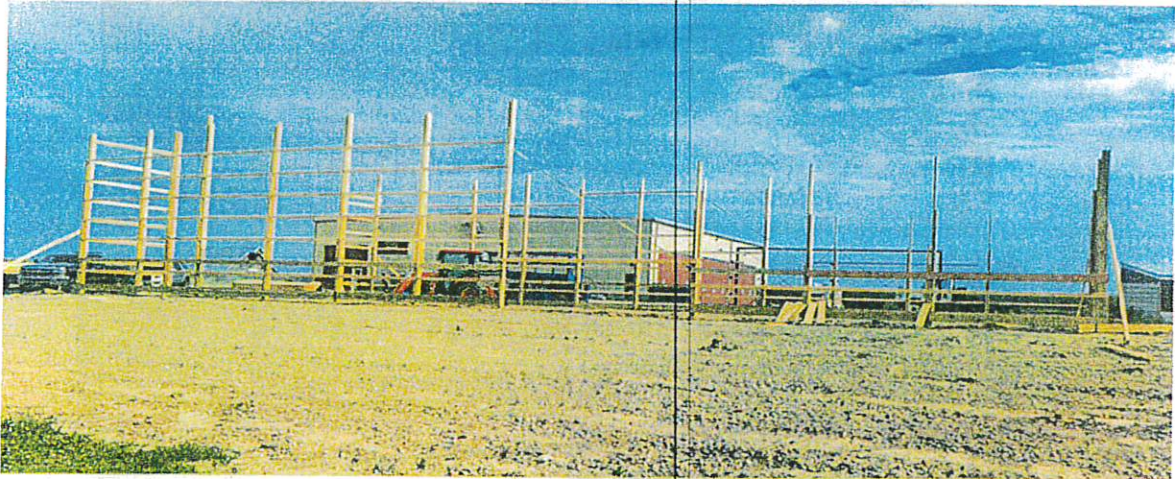
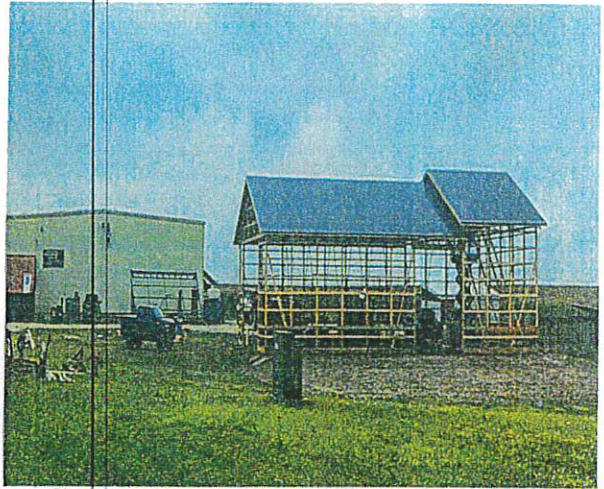
MAYOR/COUNCIL ACTION: Approve, deny or table

ATTACHMENTS: Before and after Pictures

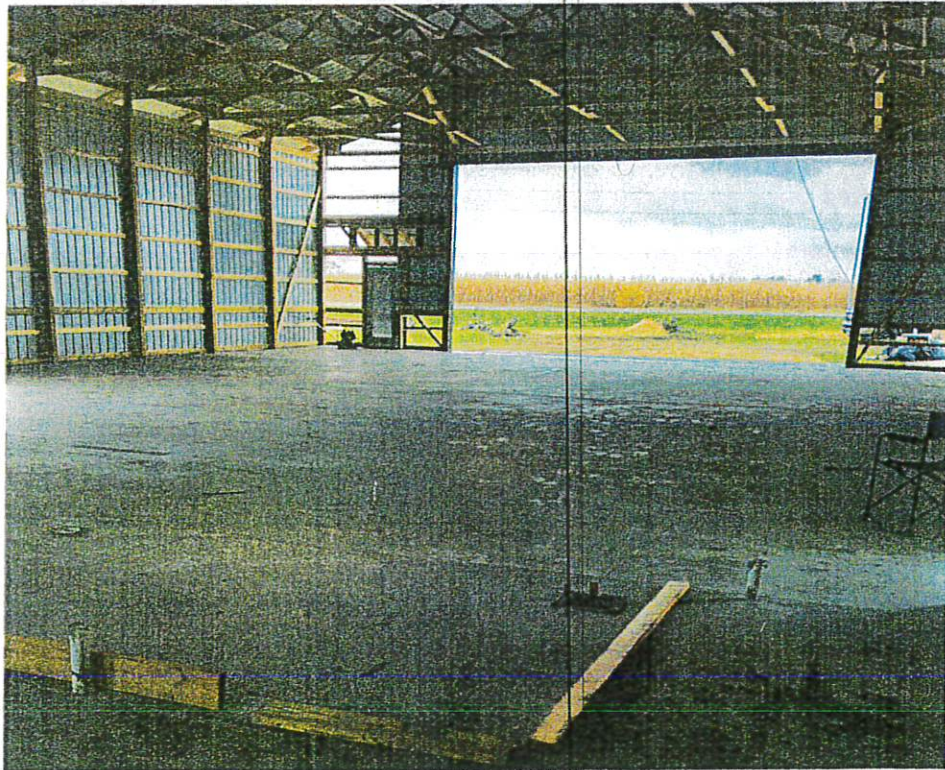
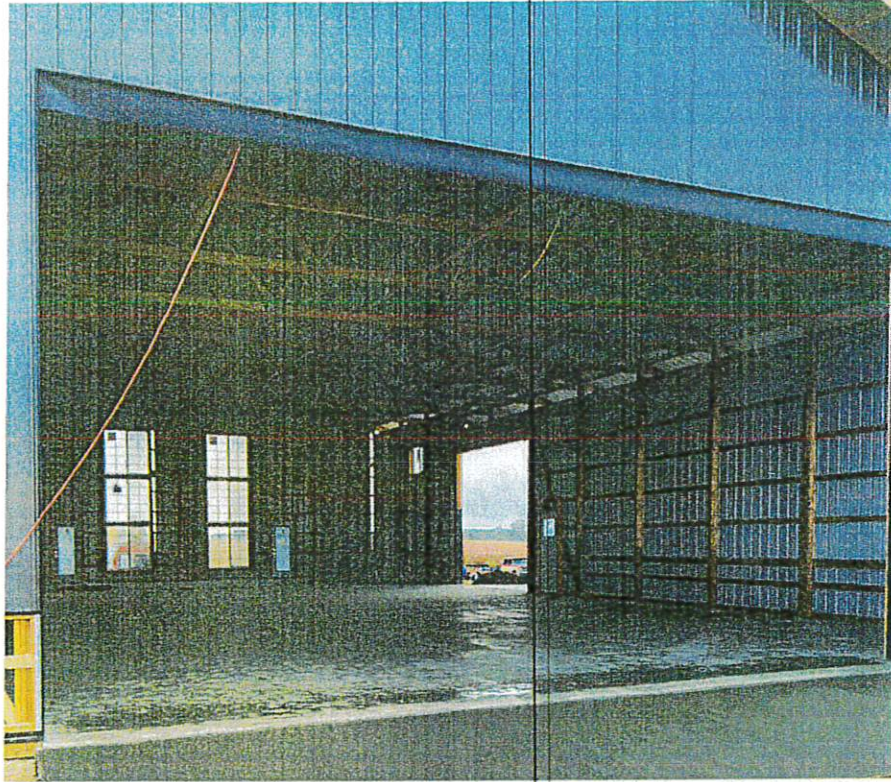
PREPARED BY: Linda Beck

DATE PREPARED: 10/30/2023

Stuefen Manufacturing
Before pictures of new building going up
901 E South Street



Stuefen Manufacturing
Finished Concrete Floor





DATE: May 24, 2023
FROM: Melanie Mitchell
RE: Quotes for Active Radon Mitigation System -
City of Tipton Housing Rehabilitation Program

This is to notify you that we are taking quotes for Active Radon Mitigation System for the City of Tipton Housing Rehabilitation Program.

Address of Property: **601 Lynn Street -Tipton, IA**

Owner: **Gail Fleming (Phone: 563-886-2490)**

We request a quote for the following:

Radon test results for this property was 12.8 ± 0.4 pCi/L. Radon mitigation to lower the radon levels as needed.

Contractor to install an Active Type Radon Mitigation System to include the following:

- ALL crawl spaces will have a durable vapor barrier installed covering the exposed soil/floor. This barrier will be sealed air tight.
- ALL basement wall and floor cracks will be filled and sealed airtight. This includes areas around sewer and drain pipes.
- A radon specific centrifugal exhaust fan will be installed to create a negative pressure within this system. The proper mounting system will be used to connect the exhaust fan to the vapor barrier.
- The proper pressurized components of the radon system are to be located on the exterior of the house. The radon fan will be located at knee level opposite of the rim joist and secured to the exterior wall. This quote shall include any electrical that is needed.
- The radon vent stack will rise above the eave of the structure. The vent stack opening must be greater than 10 feet from the ground and above the eave. This vent stack opening must also be further than 10 ft. away from an adjacent opening like a window or door, etc., or at least 2 feet from an opening below the vent stack.

Quotes for Active Radon Mitigation System

Fleming Residence
Tipton, IA
May 24, 2023

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- Radon Mitigation Contractor will supply a minimum warranty guaranteeing that the system will bring the radon levels to under 4.0 pCi/L for one year.

- NOTE: It is the homeowners responsibility to make sure all crawl spaces and basements will be cleaned out and debris, etc., removed for Radon Mitigation.

ACTIVE RADON MITIGATION SYSTEM QUOTE FOR 601 Lynn Street – Tipton IOWA:

\$ 1705

DATE: 6-6-23

FIRM NAME: Mid America Basement systems

BY: Noel McDonald TITLE: Radon Mitigation specialist
cert # 113786-RMS

BUSINESS ADDRESS: 4525 Buckeye st

CITY AND STATE: Davenport IA 52802

PHONE: 563-209-2555

Quotes should be received in writing at Simmering-Cory, Inc., PO Box 141, Clear Lake, IA 50428-0141 (mail, e-mail: melanie@sc-ic.com or FAX 515-724-7868) by Monday, June 26, 2023 at 4:00 p.m. Please contact Melanie Mitchell should you have any questions. Thank you.

RADON MITIGATION CONTRACT

City of Tipton, hereinafter referred to as the "CITY",
ADDRESS: 407 Lynn Street
Tipton IA 52772

MidAmerica Basement Systems, hereinafter referred to as the "CONTRACTOR",
ADDRESS: 4525 Buckeye Street
Davenport IA 52802

Gail Fleming, hereinafter referred to as the "OWNERS",
ADDRESS: 601 Lynn Street
Tipton IA 52772

GENERAL CONDITIONS

- 1.) Payment under this Contract shall be lump sum. CONTRACTOR agrees that no payment shall be due him/her until all the work is completed, and the CITY has received all copies of required documentation under State and Federal Regulations to include, but not be limited to, test report after work is completed verifying current level.
- 2.) The CONTRACTOR shall be required and agrees to:
 - a.) Furnish evidence of insurance required by State and Federal Regulations. The CONTRACTOR shall submit a Certificate of Coverage to the CITY for approval and no cancellation or change in coverage shall be permitted without a written notice of such change or cancellation, which must be presented to the CITY ten days prior to any such alteration. If coverage is due to expire during the contract period, a new Certification of Coverage shall be presented to the CITY.
 - b.) Obtain and pay for all permits and licenses required by local, State and Federal Regulations, necessary for the execution and completion of the work and labor to be performed. All work is to be performed in accordance with all Federal and State Regulations.
 - c.) Perform all work in accordance with the Proposal. If the Proposal is silent or ambiguous, the CONTRACTOR shall immediately contact the CITY for appropriate instructions. If the Proposal conflicts with State, Federal or local codes or ordinances, the more stringent requirements shall apply.
 - d.) During the performance of this Contract, the CONTRACTOR agrees as follows:

THE FOLLOWING SHOULD BE INCLUDED IN ALL CDBG PROJECT SPECIFICATIONS:

A. Executive Orders 11246 and 11375.

The Contractor will comply with all provisions of Executive Orders 11246 and 11375. During the performance of this Contract, the Contractor agrees as follows:

- 1) The Contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex or national origin. The Contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, or national origin. Such action shall include, but not be limited to the following: employment, upgrading, demotion, transfer, recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of this nondiscrimination clause.
- 2) The Contractor will, in all solicitations or advertisement for employees placed by or on behalf of the Contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, or national origin.
- 3) The Contractor will send to each labor union or representative of workers with which they have a collective bargaining agreement or other Contract or understanding, a notice, to be provided by the agency contracting officer, advising the labor union or workers' representative of the Contractor's commitments under Section 202 of Executive Order No. 11246 of

September 24, 1965, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

- 4) The Contractor will comply with all provisions of Executive Order No. 11246 of September 24, 1965, and of the rules, regulations, and relevant order of the Secretary of Labor.
- 5) The Contractor will furnish all information and reports required by Executive Order No. 11246 of September 24, 1965, and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to their books, records, and accounts by the contracting agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.
- 6) In the event of the Contractor's noncompliance with the nondiscrimination clauses of this Contract or with any such rules, regulations or orders, this Contract may be canceled, terminated or suspended in whole or in part and the Contractor may be declared ineligible for further government Contracts in accordance with procedures authorized in Executive Order No. 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.
- 7) The Contractor will include the provision of Paragraphs (1) through (7) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to Section 204 of Executive Order No. 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The Contractor will take such action with respect to any subcontract or purchase order as the contracting agency may direct as a means of enforcing such provisions including sanctions for noncompliance; provided, however, that in the event the Contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the contracting agency, the Contractor may request the United States to enter into such litigation to protect the interests of the United States.

B. Title VI of the Civil Rights Act of 1964.

This act provides that no person shall be excluded from participation, denied benefits, or subjected to discrimination on the basis of race, color, or national origin under any program or activity receiving federal financial assistance.

C. Section 109 of Title I of the Housing and Community Development Act.

This act provides that no person shall be excluded from participation, including employment, denied program benefits, or subjected to discrimination on the basis of race, color, physical or mental disabilities, national origin, sex, handicap, religion or religious affiliation, or age under any program or activity funded in whole or in part under Title I of this act.

D. Section 3 of the Housing and Urban Development Act of 1968 (as amended).

A. The work to be performed under this contract is subject to the requirements of section 3 of the Housing and Urban Development Act of 1968, as amended, 12 U.S.C. 1701u (section 3). The purpose of section 3 is to ensure that employment and other economic opportunities generated by HUD assistance or HUD-assisted projects covered by section 3, shall, to the greatest extent feasible, be directed to low- and very low-income persons, particularly persons who are recipients of HUD assistance for housing.

B. The parties to this contract agree to comply with HUD's regulations in 24 CFR part 135, which implement section 3. As evidenced by their execution of this contract, the parties to this contract certify that they are under no contractual or other impediment that would prevent them from complying with the part 135 regulations.

C. The contractor agrees to send to each labor organization or representative of workers with which the contractor has a collective bargaining agreement or other understanding, if any, a notice advising the labor organization or workers' representative of the contractor's commitments under this section 3 clause, and will post copies of the notice in conspicuous places at the work site where both employees and applicants for training and employment positions can see the notice. The notice shall describe the section 3 preference, shall set forth minimum number and job titles subject to hire, availability of apprenticeship and training positions, the qualifications for each; and the name and location of the person(s) taking applications for each of the positions; and the anticipated date the work shall begin.

D. The contractor agrees to include this section 3 clause in every subcontract subject to compliance with regulations in 24 CFR part 135, and agrees to take appropriate action, as provided in an applicable provision of the subcontract or in this section 3 clause, upon a finding that the subcontractor is in violation of the regulations in 24 CFR part 135. The contractor will not subcontract with any subcontractor where the contractor has notice or knowledge that the subcontractor has been found in violation of the regulations in 24 CFR part 135.

E. The contractor will certify that any vacant employment positions, including training positions, that are filled (1) after the contractor is selected but before the contract is executed, and (2) with persons other than those to whom the regulations of 24 CFR part 135 require employment opportunities to be directed, were not filled to circumvent the contractor's obligations under 24 CFR part 135.

F. Noncompliance with HUD's regulations in 24 CFR part 135 may result in sanctions, termination of this contract for default, and debarment or suspension from future HUD assisted contracts.

G. With respect to work performed in connection with section 3 covered Indian housing assistance, section 7(b) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450e) also applies to the work to be performed under this contract. Section 7(b) requires that to the greatest extent feasible (i) preference and opportunities for training and employment shall be given to Indians, and (ii) preference in the award of contracts and subcontracts shall be given to Indian organizations and Indian-owned Economic Enterprises. Parties to this contract that are subject to the provisions of section 3 and section 7(b) agree to comply with section 3 to the maximum extent feasible, but not in derogation of compliance with section 7(b).

E. The Americans with Disabilities Act (P.L. 101-336, 42 U.S.C. 12101-12213)

This act guarantees equal opportunity for individuals with disabilities in public accommodations, employment, transportation, state and local government services and telecommunications.

F. Access to and Maintenance of Records. The Contractor must maintain all required records for five years after final payments are made and all other pending matters are closed. At any time during normal business hours and as frequently as is deemed necessary, the Contractor shall make available and furnish all information and reports required, and will permit access to books, records, and accounts by the Owner, Department of Housing and Urban Development, the Secretary of Labor, the Iowa Economic Development Authority or their authorized representatives, for purposes of investigation to ascertain compliance.

G. Termination. The Owner and/or the Contractor shall have the right to terminate this Contract at any time by giving at least ten (10) days notice in writing. The notice shall specify the effective date of such termination. Upon cancellation, the Owner will be responsible only for those costs incurred by the Contractor to the date of termination. In the event of termination, all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs and reports prepared by the Contractor under this Contract shall, at the option of the City, become its property and the Contractor shall be entitled to receive just and equitable compensation for any work satisfactorily completed hereunder.

H. Awarding Agency Reporting Requirements. The Contractor must provide information as necessary and as requested by the Iowa Economic Development Authority for the purpose of fulfilling all reporting requirements related to the CDBG program.

I. Energy Efficiency. Mandatory standards and policies relating to energy efficiency which are contained in the State energy conservation plan issued in compliance with the Energy Policy and Conservation Act.
Pub. L 94-163, 89 Stat. 871

J. All Contracts in Excess of \$100,000

In addition to the preceding provisions, Contracts in excess of \$100,000 shall require compliance with the following laws and regulations:

- Section 306 of the Clean Air Acts [42 U.S.C. 1857 (h)].
- Section 508 of the Clean Water Act [33 U.S.C. 1368].
- Executive Order 11738.
- EPA Regulations - 40 CFR, Part 15.

In accordance with the Clean Air and Water Act, the Contractor agrees as follows:

- 1) The Contractor will certify that any facility to be utilized in the performance of any nonexempt contract or subcontract is not listed on the List of Violating Facilities issued by the Environmental Protection Agency pursuant to 40 CFR 15.20.
- 2) The Contractor agrees to comply with all the requirements of Section 114 of the Clean Air Act, as amended, (42 U.S.C. 1857c-8) and Section 308 of the Federal Water Pollution Control Act, as amended (33 U.S.C. 1318) relating to inspection, monitoring, entry, reports, and information, as well as all other requirements specified in said Section 114 and Section 308, and all regulations and guidelines issued thereunder.

3) The Contractor agrees that as a condition for the award of a Contract, prompt notice will be given of any notification received from the Director, Office of Federal Activities, Environmental Protection Agency, indicating that a facility utilized or to be utilized for the Contract is under consideration to be listed on the Environmental Protection Agency List of Violating Facilities.

4) The Contractor agrees that it will include or cause to be included the criteria and requirements in Paragraphs (1) through (4) of this section in every nonexempt subcontract and require every subcontractor to take such action as the Government may direct as a means of enforcing such provisions.

e.) He/she shall keep the premises clean and orderly during the course of the work and remove all debris at the completion of the work.

f.) He/she shall not assign or modify this Contract without written consent from the CITY. Such a request shall be made in writing and shall be addressed to the CITY.

g.) He/she shall guarantee the work performed for a minimum period of one (1) year from the date of final acceptance, except where longer warranties are specified in the Rehabilitation Specifications. He/she shall furnish the OWNER, in care of the CITY all manufacturer's and suppliers' written guarantees and warranties covering materials and equipment furnished under this Contract.

h.) He/she shall permit the CITY to examine and inspect the work on a continuing basis.

3.) The OWNER will cooperate with the CONTRACTOR to facilitate the performance of the work, including access authorization.

4.) The premises shall be occupied during the course of the work under this Contract.

5.) The CONTRACTOR will defend, indemnify and hold harmless the OWNER, the CITY and its officers, commissioners and employees from liability and claims for damages because of bodily injury, death, property damage, sickness, disease or loss and expense arising from any of the CONTRACTOR'S actions under this Contract.

6.) The CONTRACTOR shall protect, defend and indemnify the OWNER from any claims for unpaid work, labor or materials. Payment shall not be due the CONTRACTOR until he/she has delivered to the CITY complete release of all liens arising out of this contract or receipts in full, covering all labor and materials from which a lien could be filed, or a bond satisfactory to the OWNER, and the CITY, all to the satisfaction of the CITY.

7.) No modification of this Contract shall be made except ~ written Change Order, signed by the CONTRACTOR, and approved by the CITY. Any changes made this Contract without obtaining such approval shall be the CONTRACTOR'S liability.

8.) No public official, employee, or board or commission member of the CITY shall have any interest, direct or indirect, in this Contract.

9.) This Contract consists of the Bid and Proposal, including acceptance by the OWNER, and CITY.

10.) The CITY will mediate disputes or claims pertaining to the Proposal or workmanship and a written determination

of finding will be provided the OWNER, and CONTRACTOR. If any interested party desires to contest such determination, a written request for appeal shall be submitted to the City Administrator/Mayor for review and determination. The decision of the City Administrator/Mayor shall be final and binding on all interested parties.

11.) If the CONTRACTOR defaults or neglects to carry out the work in accordance with this Contract, or fails to perform any provision of this Contract, the CITY may, after seven (7) days written notice from the CITY's designated project administrator to the CONTRACTOR, and without prejudice to any other remedy it may have, make good such deficiencies and may deduct the cost thereof from the payment then or thereafter due the CONTRACTOR. If the unpaid balance of the contract sum exceeds the expense of finishing or correcting the work, such excess shall be paid to the CONTRACTOR. If such expense exceeds the unpaid balance of the Contract, the CONTRACTOR shall pay the difference to the CITY.

12.) Neither the final payment nor any provision of this Contract, nor partial or entire use of occupancy of the premises by the OWNER shall constitute an acceptance of work not done in accordance with this Contract or relieve the CONTRACTOR of liability in respect to any express warranties or responsibility for faulty materials or workmanship. The CONTRACTOR shall promptly remedy any defects in the work performed hereunder, and pay for any damage to other work resulting therefrom, which may appear within a period of one (1) year from the date of final acceptance of the work. The OWNER shall give prompt written notice of observed defects in materials or workmanship to the CONTRACTOR and the CITY.

13.) Nothing contained herein shall establish the CITY in this Contract as other than a grantor or lender of funds with authority to review and inspect work performed under this Contract to the end that funds will be efficiently used as intended for the betterment of the community in general and the OWNER in particular.

14.) Prior to executing this Contract, the CONTRACTOR certifies that he/she has thoroughly inspected the premises and has determined the conditions of occupancy, availability of temporary utilities, identified any hazards or special conditions that might arise during the course of the work. If water, electricity, or telephone service is connected to the premises at the time this Contract is executed, the OWNER shall permit the CONTRACTOR to use any such services so connected without charge during the course of the work. The telephone may be used by the CONTRACTOR for non-toll calls only.

Any binding provisions between the OWNER and CONTRACTOR shall be set forth in this Contract; the CITY shall not under any instance, become involved in a dispute between the OWNER and the CONTRACTOR arising from work performed outside this contract.

15.) The CONTRACTOR certifies and represents that he/she is not now nor has he/she ever been barred from participating in Federal contracts.

16.) The CITY reserves the right to institute legal proceedings on behalf of the OWNER in any and all instances where the CONTRACTOR refuses to comply with the stipulations of this Contract. However, no such action will be instituted until all reasonable attempts to resolve the noncompliance have failed.

17.) The CONTRACTOR and his/her subcontractors shall be prohibited from inducing, by any means, any person employed in the construction, completion or repair of the work to give up any part of the compensation to which he or she is entitled.

18.) The CONTRACTOR agrees that in the event of the death of the OWNER not survived by a spouse prior to the commencement of the work, this Contract shall terminate immediately. The CONTRACTOR further agrees that should the death of the OWNER occur after commencement of the work, but before completion and acceptance, this Contract shall also terminate immediately; provided, however, that the CONTRACTOR shall be allowed to continue that phase of the work commenced, as is necessary to complete that segment of the work being carried out at the time of the OWNER's death. In such event, the CONTRACTOR shall be reimbursed on the basis of a pro-ration of the completed work as compared with the work remaining to be completed. In either case of the termination of this Contract upon the OWNER'S death, the OWNER'S estate, and the CITY shall be released and relieved of any such duties and obligations under this contract, except as listed in this clause.

d.) The CONTRACTOR shall provide each labor union or organization with which he/she has a collective bargaining agreement or contract or understanding, if any, a notice advertising the said organization of the CONTRACTOR'S commitment under the Section 3 clause. The CONTRACTOR shall post such notice in conspicuous places available to employees and applicants for employment or training.

19.) Age Discrimination Act of 1975, as amended. No person in the United States shall be excluded from participation, denied program benefits, or subjected to discrimination on the basis of age, under any program or activity receiving federal funds.

20.) Section 504 of the Rehabilitation Act of 1973, as amended. No otherwise qualified individual shall, solely by reason of his or her handicap, be excluded from participation (including employment)~ denied program benefits, or subjected to discrimination under any program or activity receiving federal funds.

21.) Executive Order 11063. Provides that no person shall on the basis of race, color, religion, sex, or national origin be discriminated against in housing and related facilities which are owned or operated by the federal government or housing and related facilities provided by federal financial assistance including mortgage insurance and guaranty programs.

22.) Title VIII of Civil Rights Act of 1968 (as amended by the Community Development and Housing Act of 1974 to include discrimination based on sex) provides protection against the following acts if they are based on race, color, religion, sex, or national origin:

- a.) Refusing to sell or rent to, deal or negotiate with any person (section 804a).
- b.) Discriminating in terms or conditions for buying or renting housing (section 804b).
- c.) Discriminating by advertising that housing is available only to persons of a certain race, color, religion, sex, or national origin (section 804c).
- d.) Denying that housing is available for inspection, sale or rent when it really is available (section 804d).
- e.) "Blockbusting" - for profit, persuading owners to sell or rent housing by telling them that minority groups are moving into the neighborhood (section 804e).
- f.) Denying or making different terms or conditions for home loans by commercial lenders (section 805).
- g.) Denying to anyone the use of or participation in any real estate service related to the selling or renting of housing (section 806).

23.) CERTIFICATION REGARDING GOVERNMENT-WIDE RESTRICTION ON LOBBYING. The CONTRACTOR certifies, to the best of his/her knowledge and belief, that:

A. No Federal appropriated funds have been paid or will be paid by or on behalf of CONTRACTOR, to any person for influencing or attempting to influence an officer or employee or any 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.

B. 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, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the CONTRACTOR shall complete and submit Standard Form LLL-"Disclosure Form to report Federal Lobbying" in accordance with its instruction.

C. The CONTRACTOR shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans and cooperative agreements) and that all sub-recipients 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.

24.) This instrument constitutes the entire agreement between the parties and no written or oral agreement of any kind exists to change the provisions hereof. No other work shall be done, nor additional monies paid, unless provided for in a previously written contract or change order, signed by the parties hereto, and approved in writing by the CITY.

In consideration of the agreements herein set forth, the CONTRACTOR proposes to furnish all the materials and perform all the work described in attached Proposal for Services (Appendix A), and in accordance with, the Contract for an amount not to exceed \$1,705.00. This amount includes all sales and other taxes. Payment shall be as defined in above #1.

CONTRACTOR further certifies that he/she will follow current OSHA and NESHAP related regulations.

The undersigned agree to all provisions of this Contract:

CONTRACTOR: _____
Noel McDonald – MidAmerica Basement Systems

DATE: _____

CITY: _____
City of Tipton

DATE: _____

OWNER: _____
Gail Fleming

DATE: _____

-----CONTRACTORS-----

<p>City of Tipton Housing Rehabilitation Program Quotes for Active Radon Mitigation System 6/26/2023 – Due 4:00 p.m.</p>	<p>MidAmerica Basement Systems – Davenport IA</p>	<p>Springmeier Radon – Davenport IA</p>			
<p>711 Sycamore (Phelps)</p>	<p>\$2,300.00</p>	<p>\$2,200.00</p>			
<p>601 Lynn Street (Fleming)</p>	<p>\$1,705.00</p>	<p>\$2,200.00</p>			

AGENDA ITEM

**AGENDA INFORMATION
TIPTON CITY COUNCIL COMMUNICATION**

DATE: 11/6/2023

AGENDA ITEM: Purchasing and fixing Transformers.

ACTION: Discussion and Possible Approval

SYNOPSIS: We removed the 3-phase transformer that was located at the alley entrance by the former Keller's Furniture. This transformer was replaced by another transformer which is the specs but not the same physical dimension. So, the transformer that was removed had a small oil leak which made a little oil spot on the sidewalk. I'd like to recommend moving forward on repairing this transformer. The cost is estimated at \$6,025 the same unit new is \$28,685.

I have attached both quotes for the repair to show the difference.

The second item is the purchasing of 2 new single-phase transformers. These units are 100 kva transformers, these are usually used for apartment complexes like Bishop Hills Apts. and the ROSH Village Complex. This would give us spare units if we would ever need one for this type of property, either as a replacement or new installation. Cost of these 2 units are \$12,358.50.

BUDGET ITEM: Yes

RESPONSIBLE DEPARTMENT: Electric

MAYOR/COUNCIL ACTION: Discussion and Possible Approval

ATTACHMENTS: Yes

PREPARED BY: Jon Walsh

DATE PREPARED: 10/25/2023.



Jon Walsh
Tipton Municipal Utilities
jwalsh@tiptoniowa.org

Joe Whealy
Account Manager
joe.whealy@sunbeltsolomon.com | +1 6052912784

PRODUCT	QTY	EACH
150 KVA Three Phase Pad Mount RC Repair "Estimate"	1	\$6,025

All REMAN Units are Completely Reconditioned to Nameplate Specifications

Destination: IA | **FOB:** Origin | **Shipping & Handling:** Prepaid & Allowed
Shipment: 11-13 Weeks | **Warranty:** 3 Years | **Terms:** Net 30 with approved credit.

Offer to sell valid for 30 days. Price is subject to re-evaluation after 15 days. Units subject to availability.

Please note any changes to the specifications on this quotation form and reference the quotation number on your Purchase Order. Sunbelt Solomon ("Supplier") will use your Purchase Order to proceed with manufacturing when terms and conditions are finalized. Please note that changes made after the manufacturing process begins may result in additional charges and potential delays in production. Production of units that are contingent on the approval/receipt of drawings will begin the manufacturing process after the final sign off on the specified drawings by the customer. Please contact your sales representative for the estimated drawing lead time associated with this quote.

All sales, rental and services are subject to Supplier's Terms and Conditions for Sales and Rentals of Equipment and/or Services ("Terms and Conditions") unless otherwise mutually agreed in writing by officer of Supplier as evidenced by such officer's signature. Acceptance of a Buyer purchase order by Supplier does not constitute acceptance of Buyer terms and conditions. As orders are time sensitive and it is cost prohibitive to review and negotiate terms and conditions between parties, Supplier Terms and Conditions apply to quotes/orders: 1) with a value before tax of \$25,000 or less, 2) emergency services or services completed before issuance of a purchase order, and 3) rush orders for sales and rental that are to ship within three (3) days regardless of submission of terms and conditions by Buyer. If the Quotation is for Company to perform evaluation services on Customer-owned equipment (e.g. for Company to determine how/if the piece of equipment failed and/or whether it can be repaired), then the provisions of terms and conditions will apply which include (among other provisions) risk of loss remaining with Customer and Company only being liable for damage to this equipment to the extent of its gross negligence or willful misconduct. In no event does Supplier accept consequential damages or agree to Prime/Owner contract terms and conditions.

Price does not include tax. If applicable, tax will be added to the invoice. If order is tax exempt, please provide a copy of your exemption certificate. Unit(s) quoted are for normal service conditions as defined by ANSI/IEEE Standards. Notify Supplier at time of quotation should the unit(s) be subject to harmonics, motor starting, shovel duty, or other special service conventions.

Schedules

All Delivery dates are estimates and under no circumstances does Company guarantee date of delivery. Company shall not be responsible or liable for any damage or loss which occurs during transportation and/or shipment of the Equipment. Company is not liable or responsible for any costs of Customer caused by any delays in transportation or delivery.

Company reserves the right to manufacture and ship any items in advance of the acknowledged shipping schedule, unless expressly forbidden by the Customer at the time of the order entry.

Cancelation or Revision of Order

Any Purchase Order may be cancelled or revised by Customer only upon written approval by an authorized representative of the Company, and at the Company's sole discretion. Should Company approve cancellation or revision of a Purchase Order, Customer shall pay the cancellation or revision charges specified in said approval. Cancellation or revision charges will include expenses previously incurred, commitments made pursuant to or in reliance upon such Purchase Order, whether or not such commitments are legally binding on Company, and any other factors considered relevant by Company. In the event that



Company does not approve cancellation or revision, Customer shall remain liable to Company for the full price of the Equipment, Rental and/or Services ordered.

Cancellation charges are calculated for each unit cancelled per its individual status.

Standard Cancellation Charges:

Cancellation Charges:	% of Selling Price
Before Engineering Review / Scheduling	20
Before Production Begins	65
After Production Begins	100

Company reserves the right to re-quote both price and lead time for any request to revise an order. If it is determined that a revision will incur an additional revision charge, charges are calculated for each unit revised per its individual status.

Standard Revision Charges:

Revision Charges:	% of Selling Price
Before Engineering Review / Scheduling	0
Before Production Begins	35
After Production Begins	100



SUNBELT SOLOMON

UNPARALLELED POWER SOLUTIONS

Jon Walsh
Tipton Municipal Utilities
jwalsh@tiptoniowa.org

Joe Whealy
Account Manager
jwhealy@solomoncorp.com | +1 6052912784

PRODUCT	QTY	EACH
Three Phase Pad Mount 75 KVA KVA: 75 KVA @ 65°C 60Hz Impedance: Standard HV: 12470GrdY/7200 (95 KV BIL) Loop Feed LV: 208Y/120 (30 KV BIL) Primary Taps: 2-2.5% FCAN & BN Wells & 15 KV Inserts HV Bushings 4-Hole Spade LV Bushings Bayonet Fusing w/ Drip Shield Bayonet Drip Guard Three Phase Standard 2-Position LBOR Standard Tap Changer Drain Valve + Sampler Pressure Relief Valve Non-PCB Mineral Oil	1	\$26,385

PRODUCT	QTY	EACH
Three Phase Pad Mount 150 KVA KVA: 150 KVA @ 65°C 60Hz Impedance: Standard HV: 12470GrdY/7200 (95 KV BIL) Loop Feed LV: 208Y/120 (30 KV BIL) Primary Taps: 2-2.5% FCAN & BN Wells & 15 KV Inserts HV Bushings 4-Hole Spade LV Bushings Bayonet Fusing w/ Drip Shield Three Phase Standard 2-Position LBOR Standard Tap Changer Drain Valve + Sampler Pressure Relief Valve Non-PCB Mineral Oil	1	\$28,685

PRODUCT	QTY	EACH
Three Phase Pad Mount 225 KVA KVA: 225 KVA @ 65°C 60Hz Impedance: Standard HV: 12470GrdY/7200 (95 KV BIL) Loop Feed LV: 208Y/120 (30 KV BIL) Primary Taps: 2-2.5% FCAN & BN Bayonet Fusing w/ Drip Shield Wells & 15 KV Inserts HV Bushings Non-PCB Mineral Oil Three Phase Standard 2-Position LBOR Standard Tap Changer Bayonet Drip Guard Pressure Relief Valve Drain Valve + Sampler 4-Hole Spade LV Bushings	1	\$29,855

PRODUCT	QTY	EACH
Three Phase Pad Mount 225 KVA KVA: 225 KVA @ 65°C 60Hz Impedance: Standard HV: 12470GrdY/7200 (95 KV BIL) Loop Feed LV: 480Y/288 (30 KV BIL) Primary Taps: 2-2.5% FCAN & BN Wells & 15 KV Inserts HV Bushings	1	\$29,855



1922 S. MLK Jr. Drive
Temple TX 76504



+01 800.433.3128



info@sunbeltsolomon.com
sunbeltsolomon.com



Rural Electric Supply Cooperative
 1308 NW Laurel St
 Elkhart, IA 50073
 515-964-7664

ORDER ACKNOWLEDGEMENT

Order Number	
1010182	
Order Date	Page
10/23/2023	1 of 1
Customer PO Number	
VERBAL JON 10-23-23	

Bill To:

TIPTON,CITY OF
 407 LYNN STREET
 TIPTON, IA 52772
 563-886-6187

Ship To:

TIPTON,CITY OF
 200 WEST 4th
 TIPTON, IA 52772

Ordered By: TIPTON,CITY OF ACCOUNTS
 PAYABLE

Attn: TIPTON,CITY OF ACCOUNTS PAYABLE

Customer Number	Freight Terms	Requested Date
11473	FREIGHT ALLOWED	01/29/2024

Line #	Item ID Item Description	Ship Location Required Date	Quantities				Unit Price	Extended Price
			Ordered	B/O	Allocated	UOM		
1	100KVA 12470GRDY/7200 TRANSFORMER 1PH PAD	RESCO - Elkhart 1/29/2024	2	0	EA	5,775.00000	11,550.00	

Order Line Notes: 100KVA SINGLE PHASE PAD MOUNT
 TRANSFORMER. 12470/7200 - 240/120. NO
 TAPS. MINERAL OIL.
 PRICE PER QUOTE 647285-11
 RESCO PART# 88301108
 NO CONSTRAINTS
 SLOT TO PRODUCE 1-29-24

DELIVERY CONTACT

Jon Walsh

Electric Superintendent
 City of Tipton
 407 Lynn St
 Tipton, IA 52772

Office. 563-886-6187
 Cell. 563-886-4677
 jwalsh@tiptoniowa.org

Total Lines: 1

SUB-TOTAL: 11,550.00
TAX: 808.50
AMOUNT DUE: 12,358.50
 U.S. Dollars

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT	
POLICE DEPARTMENT	GENERAL GOVERNMENT I.R.S.		FICA WITHOLDING	1,273.13	
			FICA WITHOLDING	1,300.58	
			MEDICARE WITHOLDING	205.02	
			MEDICARE WITHOLDING	10.32	
			MEDICARE WITHOLDING	20.31	
			MEDICARE WITHOLDING	31.72	
			MEDICARE WITHOLDING	30.38	
			MEDICARE WITHOLDING	217.97	
			MEDICARE WITHOLDING	8.89	
			MEDICARE WITHOLDING	20.72	
			MEDICARE WITHOLDING	10.03	
			MEDICARE WITHOLDING	8.66	
			MEDICARE WITHOLDING	36.22	
			MEDICARE WITHOLDING	1.69	
			COAST TO COAST SOLUTIONS	BARRICADE TAPE	193.81
			IOWA IAI	CONFERENCE	75.00
			IPERS	IPERS REGULAR EMPLOYEES	3.81
				IPERS REGULAR EMPLOYEES	4.46
				IPERS WITHOLDING POLICE	1,965.23
				IPERS WITHOLDING POLICE	2,000.08
			OFFICE MACHINE CONSULTANTS INC	MANAGEMENT SERVICES	213.21
			PRINCIPAL	GTL_VTL INSURANCE	30.96
				PRINCIPAL DENTAL POLICY	200.16
			CAPITAL ONE	MISC AND OPERATING SUPPLIE	99.24
			UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	94.95
			CITY UTILITIES	City Hall	3.84
	CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	3,824.92		
	BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	4,826.89		
		TOTAL:	16,712.20		
FIRE DEPARTMENT	GENERAL GOVERNMENT I.R.S.		FICA WITHOLDING	56.45	
			FICA WITHOLDING	56.45	
			MEDICARE WITHOLDING	13.23	
			MEDICARE WITHOLDING	13.23	
			HAWKEYE FIRE AND SAFETY	FIRE EXTINGUISHERS,INSPECT	839.80
			IPERS	IPERS WITHOLDING, FIRE	58.40
				IPERS WITHOLDING, FIRE	58.40
				IPERS REGULAR EMPLOYEES	9.44
				IPERS REGULAR EMPLOYEES	9.44
			OFFICE MACHINE CONSULTANTS INC	MANAGEMENT SERVICES	213.21
			TIPTON FIRE AND RESCUE INC	35 RADIO STRAPS	4,010.27
			CITY UTILITIES	CITY UTILITIES	634.58
				CITY UTILITIES	54.37
			CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	2,006.90
				TOTAL:	8,034.17
AMBULANCE	GENERAL GOVERNMENT I.R.S.		FICA WITHOLDING	549.85	
			FICA WITHOLDING	842.36	
			MEDICARE WITHOLDING	71.40	
			MEDICARE WITHOLDING	49.47	
			MEDICARE WITHOLDING	7.72	
			MEDICARE WITHOLDING	75.22	
			MEDICARE WITHOLDING	88.79	
			MEDICARE WITHOLDING	4.91	
			MEDICARE WITHOLDING	3.19	
			MEDICARE WITHOLDING	24.89	

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		BOUND TREE MEDICAL LLC	MEDICAL SUPPLIES	260.38
			MEDICAL SUPPLIES	229.99
			MEDICAL SUPPLIES	238.96
			MEDICAL SUPPLIES	118.25
			MEDICAL SUPPLIES	31.00
		IOWA GEMT PAYMENT PROGRAM	NOV STATE SHARE PAYMENT	1,262.01
		IPERS	IPERS WITHHOLDING EMT	850.25
			IPERS WITHHOLDING EMT	1,294.02
		KNO2 LLC	SETUP FEES	600.00
		LISBON-MT VERNON AMBULANCE SERVICE	PARAMEDIC INTERCEPT	200.00
		OFFICE MACHINE CONSULTANTS INC	MANAGEMENT SERVICES	213.21
		O'ROURKE MOTORS INC	2016 AMB REPAIRS	571.05
		PCC	BILLING	2,569.47
		LINDE GAS & EQUIPMENT INC	OXYGEN	63.24
		PRINCIPAL	GTL_VTL INSURANCE	15.48
			PRINCIPAL DENTAL POLICY	66.72
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	32.23
		WING PC	MEDICAL DIRECTOR	500.00
		CITY OF TIPTON FUNDS	TRANSFERS	1,425.00
		CITY UTILITIES	CITY UTILITIES	300.44
			CITY UTILITIES	33.44
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	774.77
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	1,463.46
			TOTAL:	14,831.17
STREET DEPARTMENT	GENERAL GOVERNMENT I.R.S.		FICA WITHHOLDING	197.99
			FICA WITHHOLDING	199.14
			MEDICARE WITHHOLDING	29.35
			MEDICARE WITHHOLDING	0.04
			MEDICARE WITHHOLDING	2.12
			MEDICARE WITHHOLDING	5.33
			MEDICARE WITHHOLDING	8.90
			MEDICARE WITHHOLDING	0.56
			MEDICARE WITHHOLDING	31.35
			MEDICARE WITHHOLDING	0.51
			MEDICARE WITHHOLDING	1.70
			MEDICARE WITHHOLDING	0.75
			MEDICARE WITHHOLDING	9.21
			MEDICARE WITHHOLDING	3.05
		CINTAS	UNIFORMS	52.24
			UNIFORMS	52.24
			UNIFORMS	70.45
		IPERS	IPERS REGULAR EMPLOYEES	314.57
			IPERS REGULAR EMPLOYEES	318.01
		PRINCIPAL	GTL_VTL INSURANCE	7.01
			PRINCIPAL DENTAL POLICY	47.62
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	17.88
		CITY OF TIPTON FUNDS	TRANSFERS	10,535.50
		CITY UTILITIES	CITY UTILITIES	15.00
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	4,353.27
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	1,495.36
			TOTAL:	17,769.15
TREES	GENERAL GOVERNMENT TIPTON GREENHOUSE & FLORIST		26 TREES	5,347.28
			OPERATING SUPPLIES	23.88
			TOTAL:	5,371.16

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
GENERAL ADMINISTRATION	GENERAL GOVERNMENT	I.R.S.	FICA WITHOLDING	155.11
			FICA WITHOLDING	156.75
			MEDICARE WITHOLDING	29.36
			MEDICARE WITHOLDING	0.03
			MEDICARE WITHOLDING	0.44
			MEDICARE WITHOLDING	6.37
			MEDICARE WITHOLDING	0.07
			MEDICARE WITHOLDING	35.50
			MEDICARE WITHOLDING	0.36
			MEDICARE WITHOLDING	0.26
			MEDICARE WITHOLDING	0.11
			MEDICARE WITHOLDING	0.41
	CINTAS		UNIFORMS	11.66
			UNIFORMS	11.66
			UNIFORMS	11.66
	IPERS		IPERS REGULAR EMPLOYEES	242.72
			IPERS REGULAR EMPLOYEES	244.81
	OFFICE MACHINE CONSULTANTS INC		MANAGEMENT SERVICES	213.21
	PRINCIPAL		GTL_VTL INSURANCE	2.96
			PRINCIPAL DENTAL POLICY	30.49
	UNUM LIFE INSURANCE COMPANY OF AMERICA		LONG TERM DISABILITY PAYRO	14.41
	CITY OF TIPTON-REVOLVING CENTRAL GARAG		vehicle/equipment charges	1,778.09
	BLUE CROSS/BLUE SHIELD		BCBS HEALTH INS PY CITY	892.63
			TOTAL:	3,839.07
LIBRARY	GENERAL GOVERNMENT	I.R.S.	FICA WITHOLDING	218.26
			FICA WITHOLDING	218.51
			MEDICARE WITHOLDING	27.21
			MEDICARE WITHOLDING	23.84
			MEDICARE WITHOLDING	27.21
			MEDICARE WITHOLDING	22.97
			MEDICARE WITHOLDING	0.93
	BAKER & TAYLOR		BOOKS	245.90
			BOOKS	281.61
	BANLEACO		COPIERS CONTRACT	105.60
	COPY SYSTEMS		BASE AND COPIES	97.59
	MISC. VENDOR	JOSH O'ROURKE	JOSH O'ROURKE:LIBRARY HELP	22.50
		ST MARY'S CHURCH	ST MARY'S CHURCH:HALL RENT	70.00
	IPERS		IPERS REGULAR EMPLOYEES	332.32
			IPERS REGULAR EMPLOYEES	332.70
	OFFICE MACHINE CONSULTANTS INC		TECH SERVICES	52.50
			MANAGEMENT SERVICES	0.00
	PRINCIPAL		GTL_VTL INSURANCE	10.32
	UNUM LIFE INSURANCE COMPANY OF AMERICA		LONG TERM DISABILITY PAYRO	17.78
	CITY UTILITIES		CITY UTILITIES	413.08
			TOTAL:	2,520.83
PARK	GENERAL GOVERNMENT	I.R.S.	FICA WITHOLDING	42.75
			FICA WITHOLDING	11.78
			MEDICARE WITHOLDING	1.68
			MEDICARE WITHOLDING	7.90
			MEDICARE WITHOLDING	0.42
			MEDICARE WITHOLDING	2.10
			MEDICARE WITHOLDING	0.65
	ALBAUGH PHC INC		RESTROOMS REPAIRS	380.00
	CHALLIS LAWN CARE		WEED CONTROL	2,600.00

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		IPERS	IPERS REGULAR EMPLOYEES	13.95
			IPERS REGULAR EMPLOYEES	13.95
		PRINCIPAL	GTL_VTL INSURANCE	0.13
			PRINCIPAL DENTAL POLICY	1.67
		TIPTON HIGH SCHOOL	6 PICNIC TABLES	960.00
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	0.84
		CITY UTILITIES	CITY UTILITIES	183.02
			CITY UTILITIES	1.56
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	692.18
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	44.86
			TOTAL:	4,959.44
RECREATION DEPARTMENT	GENERAL GOVERNMENT I.R.S.		FICA WITHOLDING	73.34
			FICA WITHOLDING	72.32
			MEDICARE WITHOLDING	15.44
			MEDICARE WITHOLDING	1.72
			MEDICARE WITHOLDING	16.92
		IPERS	IPERS REGULAR EMPLOYEES	116.23
			IPERS REGULAR EMPLOYEES	116.23
		PRINCIPAL	GTL_VTL INSURANCE	2.58
			PRINCIPAL DENTAL POLICY	16.68
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	6.93
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	104.44
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	545.51
			TOTAL:	1,088.34
YOUTH RECREATON	GENERAL GOVERNMENT LRS PORTABLES OF IOWA		PORT A POTTY RENTAL & CLEA	375.00
			TOTAL:	375.00
FAMILY AQUATIC CENTER	GENERAL GOVERNMENT I.R.S.		FICA WITHOLDING	228.85
			FICA WITHOLDING	233.64
			MEDICARE WITHOLDING	35.57
			MEDICARE WITHOLDING	16.24
			MEDICARE WITHOLDING	1.71
			MEDICARE WITHOLDING	37.14
			MEDICARE WITHOLDING	17.50
		MISC. VENDOR KAYLA MCCOLLOUGH	KAYLA MCCOLLOUGH:TRAINING	300.00
		ANGIE HODGES	ANGIE HODGES:LIFEGUARD REC	160.00
		HAWKINS INC	CHEMICALS	945.78
		IPERS	IPERS REGULAR EMPLOYEES	283.01
			IPERS REGULAR EMPLOYEES	284.36
		OFFICE MACHINE CONSULTANTS INC	MANAGEMENT SERVICES	213.21
		PRINCIPAL	GTL_VTL INSURANCE	7.74
			PRINCIPAL DENTAL POLICY	50.04
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	15.02
		CITY UTILITIES	CITY UTILITIES	2,821.08
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	104.43
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	792.56
			TOTAL:	6,547.88
ECONOMIC DEVELOPMENT	GENERAL GOVERNMENT I.R.S.		FICA WITHOLDING	135.30
			FICA WITHOLDING	134.28
			MEDICARE WITHOLDING	31.64
			MEDICARE WITHOLDING	31.40
		A & P GRAPHICS & SIGNS	12 VETERAN BANNERS	1,591.20
		LINDA BECK	MILEAGE REIMBURSEMENT	115.28

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		IPERS	IPERS REGULAR EMPLOYEES	219.27
			IPERS REGULAR EMPLOYEES	219.27
		MARCIA MEYERS	NOVEMBER RENT	600.00
		OFFICE MACHINE CONSULTANTS INC	MANAGEMENT SERVICES	213.21
		PRINCIPAL	GTL_VTL INSURANCE	5.16
			PRINCIPAL DENTAL POLICY	33.36
		SPINUTECH INC	EMAIL MARKETING	25.00
		CAPITAL ONE	MISC AND OPERATING SUPPLIE	93.20
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	13.09
		CITY UTILITIES	CITY UTILITIES	103.07
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	<u>1,774.38</u>
			TOTAL:	5,338.11
EXECUTIVE	GENERAL GOVERNMENT	I.R.S.	FICA WITHOLDING	23.25
			MEDICARE WITHOLDING	5.44
		IPERS	IPERS ELECTED OFFICIALS	<u>35.40</u>
			TOTAL:	64.09
FINANCE & ADMINISTRATI	GENERAL GOVERNMENT	I.R.S.	FICA WITHOLDING	78.70
			FICA WITHOLDING	78.43
			MEDICARE WITHOLDING	4.87
			MEDICARE WITHOLDING	13.13
			MEDICARE WITHOLDING	0.03
			MEDICARE WITHOLDING	0.09
			MEDICARE WITHOLDING	0.19
			MEDICARE WITHOLDING	0.09
			MEDICARE WITHOLDING	5.06
			MEDICARE WITHOLDING	13.13
			MEDICARE WITHOLDING	0.01
			MEDICARE WITHOLDING	0.14
		IPERS	IPERS REGULAR EMPLOYEES	121.13
			IPERS REGULAR EMPLOYEES	121.02
		OFFICE MACHINE CONSULTANTS INC	MANAGEMENT SERVICES	213.21
		PRINCIPAL	GTL_VTL INSURANCE	0.61
			PRINCIPAL DENTAL POLICY	4.00
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	1.99
		CITY UTILITIES	City Hall	161.55
			City Hall	7.04
			CITY UTILITIES	2,782.63
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	<u>165.37</u>
			TOTAL:	3,772.42
BUILDING MAINTENANCE	GENERAL GOVERNMENT	I.R.S.	FICA WITHOLDING	22.13
			FICA WITHOLDING	23.87
			MEDICARE WITHOLDING	5.18
			MEDICARE WITHOLDING	5.58
		AUCA CHICAGO LOCKBOX	MATS	180.15
			MATS	180.15
		D & R PEST CONTROL	MICE TREATMENT CITY HALL	294.25
		IPERS	IPERS REGULAR EMPLOYEES	33.70
			IPERS REGULAR EMPLOYEES	<u>36.34</u>
			TOTAL:	781.35
AMBULANCE TRUST	GENERAL GOVERNMENT	CITY OF TIPTON FUNDS	TRANSFERS	<u>1,425.00</u>
			TOTAL:	1,425.00

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
TRANSFER-COMM/LOCAL AC GENERAL GOVERNMENT CITY OF TIPTON FUNDS			TRANSFERS	<u>1,666.67</u>
			TOTAL:	1,666.67
STREET DEPARTMENT	ROAD USE TAX FUND	GARDEN & ASSOCIATES INC	ROSH SITE PLAN REVIEW	746.25
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	<u>2,462.01</u>
			TOTAL:	3,208.26
TRAFFIC SERVICE MAINT. ROAD USE TAX FUND	I.R.S.		FICA WITHOLDING	4.41
			FICA WITHOLDING	5.01
			MEDICARE WITHOLDING	0.97
			MEDICARE WITHOLDING	0.01
			MEDICARE WITHOLDING	0.05
			MEDICARE WITHOLDING	1.05
			MEDICARE WITHOLDING	0.11
			MEDICARE WITHOLDING	0.01
		IPERS	IPERS REGULAR EMPLOYEES	7.25
			IPERS REGULAR EMPLOYEES	7.92
		PRINCIPAL	GTL_VTL INSURANCE	0.16
			PRINCIPAL DENTAL POLICY	0.89
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	0.42
		CITY UTILITIES	CITY UTILITIES	35.60
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	<u>41.21</u>
			TOTAL:	105.07
SNOW AND ICE REMOVAL	ROAD USE TAX FUND	I.R.S.	FICA WITHOLDING	59.03
			FICA WITHOLDING	60.96
			MEDICARE WITHOLDING	11.32
			MEDICARE WITHOLDING	0.05
			MEDICARE WITHOLDING	0.86
			MEDICARE WITHOLDING	1.38
			MEDICARE WITHOLDING	0.19
			MEDICARE WITHOLDING	11.85
			MEDICARE WITHOLDING	0.55
			MEDICARE WITHOLDING	0.62
			MEDICARE WITHOLDING	0.24
			MEDICARE WITHOLDING	1.02
		IPERS	IPERS REGULAR EMPLOYEES	94.75
			IPERS REGULAR EMPLOYEES	97.77
		PRINCIPAL	GTL_VTL INSURANCE	2.30
			PRINCIPAL DENTAL POLICY	14.35
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	5.51
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	1,445.94
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	<u>475.92</u>
			TOTAL:	2,284.61
STREET CLEANING	ROAD USE TAX FUND	CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	<u>825.42</u>
			TOTAL:	825.42
TRANSFER/OTHER SOURCES ROAD USE TAX FUND		CITY OF TIPTON FUNDS	TRANSFERS	<u>2,666.67</u>
			TOTAL:	2,666.67
TRANSFERS/OTHER SOURCE TRUST AND AGENCY F CITY OF TIPTON FUNDS			TRANSFERS	<u>42,923.75</u>
			TOTAL:	42,923.75
TRANSFER	Emergency Fund	CITY OF TIPTON FUNDS	TRANSFERS	<u>2,829.58</u>
			TOTAL:	2,829.58

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
TRANSFERS/OTHER SOURCE LOCAL OPTION TAX	CITY OF TIPTON FUNDS		TRANSFERS	25,000.00
			TOTAL:	25,000.00
TRANSFERS/OTHER SOURCE TIF SPECIAL REVENUE	CITY OF TIPTON FUNDS		TRANSFERS	6,940.23
			TRANSFERS	9,245.00
			TOTAL:	16,185.23
TRANSFERS/OTHER SOURCE FIRE ENTERPRISE TR	CITY OF TIPTON FUNDS		TRANSFERS	7,178.08
			TOTAL:	7,178.08
HWY 38 PROJECT	GO CP 2023	ORIGIN DESIGN	CEDAR ST & UTILITIES IMPRV	45,335.12
			TOTAL:	45,335.12
WATER DISTRIBUTION	WATER OPERATING	I.R.S.	FICA WITHOLDING	301.05
			FICA WITHOLDING	290.20
			MEDICARE WITHOLDING	54.34
			MEDICARE WITHOLDING	0.93
			MEDICARE WITHOLDING	3.06
			MEDICARE WITHOLDING	10.54
			MEDICARE WITHOLDING	1.54
			MEDICARE WITHOLDING	59.06
			MEDICARE WITHOLDING	1.64
			MEDICARE WITHOLDING	4.12
			MEDICARE WITHOLDING	3.05
		CINTAS	UNIFORMS	10.29
			UNIFORMS	10.29
			UNIFORMS	10.29
		INTEGRATED TECHNOLOGY PARTNERS LLC	PHONE SERVICES	50.00
		IOWA ONE CALL	LOCATES	33.60
		IPERS	IPERS REGULAR EMPLOYEES	475.61
			IPERS REGULAR EMPLOYEES	468.47
		OFFICE EXPRESS	OFFICE SUPPLIES	36.46
		OFFICE MACHINE CONSULTANTS INC	MANAGEMENT SERVICES	213.21
		PRINCIPAL	GTL_VTL INSURANCE	9.30
			PRINCIPAL DENTAL POLICY	62.11
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	25.99
		CITY UTILITIES	City Hall	3.84
			CITY UTILITIES	624.79
			CITY UTILITIES	758.78
			CITY UTILITIES	1,222.42
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	407.74
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	2,101.81
			TOTAL:	7,254.53
WATER BILL/COLLECT	WATER OPERATING	I.R.S.	FICA WITHOLDING	50.90
			FICA WITHOLDING	50.86
			MEDICARE WITHOLDING	11.61
			MEDICARE WITHOLDING	0.22
			MEDICARE WITHOLDING	0.07
			MEDICARE WITHOLDING	8.92
			MEDICARE WITHOLDING	2.99
		MISC. VENDOR DEB BIXLER	DEB BIXLER:4 WINTER SHIRTS	22.16
		IPERS	IPERS REGULAR EMPLOYEES	84.53
			IPERS REGULAR EMPLOYEES	84.55
		PRINCIPAL	GTL_VTL INSURANCE	2.58
			PRINCIPAL DENTAL POLICY	16.68

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	5.04
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	779.87
			TOTAL:	1,120.98
TRANSFER/OTHER SOURCES WATER OPERATING		CITY OF TIPTON FUNDS	TRANSFERS	4,166.67
			TRANSFERS	356.25
			TOTAL:	4,522.92
WASTEWATER/AKA SEWER	WASTEWATER/AKA SEW I.R.S.		FICA WITHOLDING	307.53
			FICA WITHOLDING	299.05
			MEDICARE WITHOLDING	57.54
			MEDICARE WITHOLDING	0.94
			MEDICARE WITHOLDING	2.34
			MEDICARE WITHOLDING	9.82
			MEDICARE WITHOLDING	1.29
			MEDICARE WITHOLDING	62.16
			MEDICARE WITHOLDING	0.11
			MEDICARE WITHOLDING	0.83
			MEDICARE WITHOLDING	5.33
			MEDICARE WITHOLDING	1.53
		MISC. VENDOR DEB BIXLER	DEB BIXLER:4 WINTER SHIRTS	22.16
		IPERS	IPERS REGULAR EMPLOYEES	488.30
			IPERS REGULAR EMPLOYEES	482.37
		OFFICE EXPRESS	OFFICE SUPPLIES	36.47
		OFFICE MACHINE CONSULTANTS INC	MANAGEMENT SERVICES	213.21
		PRINCIPAL	GTL_VTL INSURANCE	9.21
			PRINCIPAL DENTAL POLICY	63.66
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	26.91
		CITY UTILITIES	City Hall	3.84
			CITY UTILITIES	3,507.65
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	987.28
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	2,390.44
			TOTAL:	8,979.97
LAGOON	WASTEWATER/AKA SEW	MISC. VENDOR NEXOM INC	NEXOM INC:OIL AND GREASE	689.76
			TOTAL:	689.76
TRANSFER/OTHER SOURCES WASTEWATER/AKA SEW		CITY OF TIPTON FUNDS	TRANSFERS	3,866.67
			TRANSFERS	35,290.67
			TOTAL:	39,157.34
ELECTRIC DISTRIBUTION	ELECTRIC OPERATING I.R.S.		FICA WITHOLDING	650.19
			FICA WITHOLDING	624.03
			MEDICARE WITHOLDING	104.46
			MEDICARE WITHOLDING	2.28
			MEDICARE WITHOLDING	0.93
			MEDICARE WITHOLDING	32.57
			MEDICARE WITHOLDING	10.94
			MEDICARE WITHOLDING	0.88
			MEDICARE WITHOLDING	132.10
			MEDICARE WITHOLDING	1.35
			MEDICARE WITHOLDING	1.47
			MEDICARE WITHOLDING	2.67
			MEDICARE WITHOLDING	8.36
		BORDER STATES ELECTRIC SUPPLY	INSULATED SCREWDRIVERS	158.74
		CINTAS	UNIFORMS, SHOP TOWELS, MAT	57.69

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			UNIFORMS, SHOP TOWELS, MAT	65.24
			UNIFORMS, SHOP TOWELS, MAT	180.02
			UNIFORMS, SHOP TOWELS, MAT	65.24
			UNIFORMS, SHOP TOWELS, MAT	78.74
			UNIFORMS, SHOP TOWELS, MAT	65.24
		CRESCENT ELECTRIC SUPPLY CO	UNDERGROUND SUPPLIES	342.49
			UNDERGROUND SUPPLIES	1,592.52
		EASTERN IOWA LIGHT & POWER	OVERHEAD SUPPLIES	59.11
		DR DARLENE A EHLERS	NOVEMBER RENT	500.00
		FLETCHER-REINHARDT CO.	UNDERGROUND SUPPLIES	351.82
			UNDERGROUND SUPPLIES	255.42
		IOWA TREASURER OF STATE	IOWA TREASURER OF STATE	1.08
		IOWA ONE CALL	LOCATES	33.60
		IPERS	IPERS REGULAR EMPLOYEES	1,040.47
			IPERS REGULAR EMPLOYEES	1,010.78
		MUNICIPAL SUPPLY INC	UNDERGROUND SUPPLIES	163.45
			UNDERGROUND SUPPLIES	209.00
		NILES CHIROPRACTIC	PRE EMPLOY SCREENING	25.00
		OFFICE MACHINE CONSULTANTS INC	MANAGEMENT SERVICES	213.21
		POWER LINE SUPPLY	UNDERGROUND SUPPLIES	2,439.80
		PRINCIPAL	GTL_VTL INSURANCE	16.63
			PRINCIPAL DENTAL POLICY	107.57
		RESCO	10 TRANSFORMERS	34,712.94
		SHERMCO INDUSTRIES INC	INDUSTRIAL FEEDER	2,355.00
			INDUSTRIAL FEEDER	1,995.00
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	53.14
		WENDLING QUARRIES INC	BACKFILL FOR ALLEY PROJECT	622.72
			BACKFILL FOR ALLEY PROJECT	1,286.14
		WESCO RECEIVABLES CORP	WIRE	3,921.92
		CITY UTILITIES	City Hall	4.80
			CITY UTILITIES	54.18
			CITY UTILITIES	267.38
			CITY UTILITIES	19.98
			CITY UTILITIES	871.87
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	2,378.45
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	4,382.20
			TOTAL:	63,530.81
ELECTRIC POWER PLANT	ELECTRIC OPERATING I.R.S.		FICA WITHOLDING	32.60
			FICA WITHOLDING	31.48
			MEDICARE WITHOLDING	6.47
			MEDICARE WITHOLDING	0.14
			MEDICARE WITHOLDING	1.02
			MEDICARE WITHOLDING	5.98
			MEDICARE WITHOLDING	0.74
			MEDICARE WITHOLDING	0.64
		IPERS	IPERS REGULAR EMPLOYEES	52.65
			IPERS REGULAR EMPLOYEES	51.05
		PMMIC INSURANCE	FUEL TANK INSURANCE	2,076.00
		PRINCIPAL	GTL_VTL INSURANCE	0.91
			PRINCIPAL DENTAL POLICY	5.87
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	2.69
		CITY UTILITIES	CITY UTILITIES	243.44
			CITY UTILITIES	1,254.01
			CITY UTILITIES	32.00
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	286.56

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	260.18
			TOTAL:	4,344.43
ELECTRIC BILL/COLLECT	ELECTRIC OPERATING	I.R.S.	FICA WITHOLDING	106.74
			FICA WITHOLDING	104.59
			MEDICARE WITHOLDING	22.84
			MEDICARE WITHOLDING	0.30
			MEDICARE WITHOLDING	1.74
			MEDICARE WITHOLDING	0.07
			MEDICARE WITHOLDING	19.40
			MEDICARE WITHOLDING	1.10
			MEDICARE WITHOLDING	3.96
	MISC. VENDOR	DEB BIXLER	DEB BIXLER:4 WINTER SHIRTS	22.16
	IPERS		IPERS REGULAR EMPLOYEES	174.49
			IPERS REGULAR EMPLOYEES	171.50
	PRINCIPAL		GTL_VTL INSURANCE	4.17
			PRINCIPAL DENTAL POLICY	26.78
	UNUM LIFE INSURANCE COMPANY OF AMERICA		LONG TERM DISABILITY PAYRO	9.56
	CITY OF TIPTON-REVOLVING CENTRAL GARAG		vehicle/equipment charges	200.59
	BLUE CROSS/BLUE SHIELD		BCBS HEALTH INS PY CITY	1,218.57
			TOTAL:	2,088.56
LOUISA GENERATING STAT	ELECTRIC OPERATING	MIDAMERICAN ENERGY COMPANY	Est cash request	17,500.00
			Est cash request	29,000.00
			Est cash request	500.00
			Est cash request	3,000.00
			TOTAL:	50,000.00
TRANSFER/OTHER SOURCES	ELECTRIC OPERATING	CITY OF TIPTON FUNDS	TRANSFERS	25,946.67
			TRANSFERS	19,030.00
			TRANSFERS	7,325.16
			TOTAL:	52,301.83
GAS DISTRIBUTION	GAS OPERATING	I.R.S.	FICA WITHOLDING	370.70
			FICA WITHOLDING	397.93
			MEDICARE WITHOLDING	73.79
			MEDICARE WITHOLDING	2.58
			MEDICARE WITHOLDING	0.64
			MEDICARE WITHOLDING	8.87
			MEDICARE WITHOLDING	0.82
			MEDICARE WITHOLDING	82.59
			MEDICARE WITHOLDING	0.76
			MEDICARE WITHOLDING	8.91
			MEDICARE WITHOLDING	0.52
			MEDICARE WITHOLDING	0.29
	CINTAS		UNIFORMS, SHOP TOWELS, MAT	43.19
			UNIFORMS, SHOP TOWELS, MAT	43.19
			UNIFORMS, SHOP TOWELS, MAT	43.19
	GRAINGER		SUPPLIES	37.72
			SUPPLIES	54.96
			SUPPLIES	28.07
	IOWA UTILITIES BOARD		GAS ASSESSMENT	1,182.00
	IOWA ONE CALL		LOCATES	33.60
	IPERS		IPERS REGULAR EMPLOYEES	430.72
			IPERS REGULAR EMPLOYEES	430.59
	OFFICE MACHINE CONSULTANTS INC		MANAGEMENT SERVICES	213.21

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		PRINCIPAL	GTL_VTL INSURANCE	8.36
			PRINCIPAL DENTAL POLICY	54.11
		SCHIMBERG CO	OPERATING SUPPLIES	204.88
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	23.04
		CITY UTILITIES	City Hall	4.80
			CITY UTILITIES	89.13
			CITY UTILITIES	28.34
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	246.63
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	<u>2,306.76</u>
			TOTAL:	6,454.89
GAS BILL/COLLECT	GAS OPERATING	I.R.S.	FICA WITHOLDING	67.18
			FICA WITHOLDING	66.61
			MEDICARE WITHOLDING	14.84
			MEDICARE WITHOLDING	0.07
			MEDICARE WITHOLDING	0.73
			MEDICARE WITHOLDING	0.07
			MEDICARE WITHOLDING	11.91
			MEDICARE WITHOLDING	0.37
			MEDICARE WITHOLDING	3.32
		MISC. VENDOR DEB BIXLER	DEB BIXLER:4 WINTER SHIRTS	22.16
		IPERS	IPERS REGULAR EMPLOYEES	110.85
			IPERS REGULAR EMPLOYEES	110.08
		PRINCIPAL	GTL_VTL INSURANCE	3.04
			PRINCIPAL DENTAL POLICY	19.61
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	6.38
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	<u>909.97</u>
			TOTAL:	1,347.19
GAS PEAK SHAVING PLANT GAS OPERATING		CITY UTILITIES	CITY UTILITIES	<u>73.86</u>
			TOTAL:	73.86
TRANSFER/OTHER SOURCES GAS OPERATING		CITY OF TIPTON FUNDS	TRANSFERS	<u>9,012.00</u>
			TOTAL:	9,012.00
AIRPORT	AIRPORT OPERATING	I.R.S.	FICA WITHOLDING	14.54
			MEDICARE WITHOLDING	3.40
		IPAA	MEMBERSHIP RENEWAL	125.00
		IPERS	IPERS REGULAR EMPLOYEES	22.14
		WRIGHT LAWN CARE	CONTRACT PAY NOV 2023	358.33
		CITY UTILITIES	CITY UTILITIES	109.52
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	<u>126.75</u>
			TOTAL:	759.68
TRANSFER/OTHER SOURCES AIRPORT OPERATING		CITY OF TIPTON FUNDS	TRANSFERS	<u>356.25</u>
			TOTAL:	356.25
GARBAGE COLLECTION	GARBAGE COLLECTION	I.R.S.	FICA WITHOLDING	201.06
			FICA WITHOLDING	201.51
			MEDICARE WITHOLDING	42.48
			MEDICARE WITHOLDING	0.02
			MEDICARE WITHOLDING	1.43
			MEDICARE WITHOLDING	2.46
			MEDICARE WITHOLDING	0.62
			MEDICARE WITHOLDING	43.51
			MEDICARE WITHOLDING	0.18

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			MEDICARE WITHOLDING	0.29
			MEDICARE WITHOLDING	2.59
			MEDICARE WITHOLDING	0.51
		CINTAS	UNIFORMS	12.93
			UNIFORMS	12.93
			UNIFORMS	12.93
		MISC. VENDOR DEB BIXLER	DEB BIXLER:4 WINTER SHIRTS	22.15
		IPERS	IPERS REGULAR EMPLOYEES	323.52
			IPERS REGULAR EMPLOYEES	324.41
		OFFICE MACHINE CONSULTANTS INC	MANAGEMENT SERVICES	213.21
		PRINCIPAL	GTL_VTL INSURANCE	6.38
			PRINCIPAL DENTAL POLICY	44.44
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	18.51
		CITY UTILITIES	City Hall	3.84
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	2,534.37
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	<u>1,879.36</u>
			TOTAL:	5,905.64
RECYCLING	GARBAGE COLLECTION I.R.S.		FICA WITHOLDING	73.61
			FICA WITHOLDING	74.60
			MEDICARE WITHOLDING	9.08
			MEDICARE WITHOLDING	6.53
			MEDICARE WITHOLDING	0.53
			MEDICARE WITHOLDING	1.07
			MEDICARE WITHOLDING	10.65
			MEDICARE WITHOLDING	6.53
			MEDICARE WITHOLDING	0.27
		IPERS	IPERS REGULAR EMPLOYEES	75.62
			IPERS REGULAR EMPLOYEES	75.62
		PRINCIPAL	GTL_VTL INSURANCE	1.56
			PRINCIPAL DENTAL POLICY	13.34
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	4.52
		CITY UTILITIES	CITY UTILITIES	28.01
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	1,689.58
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	<u>636.40</u>
			TOTAL:	2,707.52
TRANSFER OUT/SINKING F GARBAGE COLLECTION CITY OF TIPTON FUNDS			TRANSFERS	3,466.67
			TRANSFERS	400.00
			TRANSFERS	<u>1,763.58</u>
			TOTAL:	5,630.25
STORM WATER	STORM WATER	I.R.S.	FICA WITHOLDING	23.38
			FICA WITHOLDING	22.79
			MEDICARE WITHOLDING	4.13
			MEDICARE WITHOLDING	0.39
			MEDICARE WITHOLDING	0.89
			MEDICARE WITHOLDING	0.11
			MEDICARE WITHOLDING	4.24
			MEDICARE WITHOLDING	0.33
			MEDICARE WITHOLDING	0.16
			MEDICARE WITHOLDING	0.59
		IPERS	IPERS REGULAR EMPLOYEES	37.19
			IPERS REGULAR EMPLOYEES	37.03
		PRINCIPAL	GTL_VTL INSURANCE	0.98
			PRINCIPAL DENTAL POLICY	6.39

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	2.14
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	97.64
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	188.41
			TOTAL:	426.79
OTHER SOURCES	STORM WATER	CITY OF TIPTON FUNDS	TRANSFERS	686.67
			TRANSFERS	100.08
			TOTAL:	786.75
INT SRVC-OTHER BUSINES CENTRAL GARAGE		I.R.S.	FICA WITHOLDING	73.55
			FICA WITHOLDING	84.47
			MEDICARE WITHOLDING	16.18
			MEDICARE WITHOLDING	0.16
			MEDICARE WITHOLDING	0.85
			MEDICARE WITHOLDING	17.46
			MEDICARE WITHOLDING	1.82
			MEDICARE WITHOLDING	0.22
			MEDICARE WITHOLDING	0.26
		ALTEC INDUSTRIES INC	DIELECTRIC TEST #5	448.57
			DIELECTRIC TEST #1	415.61
			DIELECTRIC TEST #6	254.13
		BARRON MOTOR SUPPLY	FUSES	4.00
		BAUER BUILT TIRE	TIRES #35	2,060.72
		CCL SUPPLY LLC	SHOP SUPPLIES	104.28
		CENTRAL IOWA DISTRIBUTING INC	SHOP SUPPLIES	288.00
		CINTAS	UNIFORMS	9.27
			UNIFORMS	9.27
			SHOP SUPPLIES	84.93
			UNIFORMS	9.27
		MISC. VENDOR SNAP-ON	SNAP-ON:SMALL TOOLS	77.00
		H & H AUTO	TIRES #7	930.04
			TIRES #16	571.08
		IPERS	IPERS REGULAR EMPLOYEES	120.76
			IPERS REGULAR EMPLOYEES	133.83
		MIDWEST WHEEL COMPANIES	REPAIR PARTS #6	101.05
			REPAIR PARTS #57	65.05
		MITCHELL 1	WEB SUBSCRIPTION	282.08
		OFFICE MACHINE CONSULTANTS INC	MANAGEMENT SERVICES	213.21
		PRINCIPAL	GTL_VTL INSURANCE	2.56
			PRINCIPAL DENTAL POLICY	15.18
		SHOTTENKIRK	REPAIR PARTS #7	41.77
		THOMPSON TRUCK & TRAILER	REPAIR PARTS #35	70.50
		THOMPSON TIRE & RETREAD	TIRES #55	805.13
		VERMEER IOWA & N. MISSOURI	REPAIR PARTS #106	331.34
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	7.15
		CITY UTILITIES	CITY UTILITIES	273.12
			CITY UTILITIES	33.44
			CITY UTILITIES	41.38
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	686.87
			TOTAL:	8,685.56
INT SRVC-OTHER BUSINES ADMINISTRATIVE SER		I.R.S.	FICA WITHOLDING	111.57
			FICA WITHOLDING	109.21
			MEDICARE WITHOLDING	22.54
			MEDICARE WITHOLDING	0.88
			MEDICARE WITHOLDING	0.16

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			MEDICARE WITHOLDING	2.51
			MEDICARE WITHOLDING	25.13
			MEDICARE WITHOLDING	0.41
		ACCESS SYSTEMS LEASING	COPIER AGREEMENT	1,210.96
		MISC. VENDOR AMY LENZ	AMY LENZ:TRAVEL TRAINING	216.00
		HINSON CONSULTING LLC	COMPENSATION STUDY	2,500.00
		HOLIDAY INN DES MOINES AIRPORT	TRAVEL TRAINING MEL & AMY	522.90
		IPERS	IPERS REGULAR EMPLOYEES	178.11
			IPERS REGULAR EMPLOYEES	174.51
		MELISSA ARMSTRONG	TRAVEL TRAINING	206.22
		QUADIENT FINANCE USA INC	POSTAGE	2,000.00
		OFFICE EXPRESS	OFFICE SUPPLIES	87.50
			OFFICE SUPPLIES	80.04
		OFFICE MACHINE CONSULTANTS INC	MANAGEMENT SERVICES	213.27
		PRINCIPAL	GTL_VTL INSURANCE	5.01
			PRINCIPAL DENTAL POLICY	32.36
		UNUM LIFE INSURANCE COMPANY OF AMERICA	LONG TERM DISABILITY PAYRO	10.25
		WINDSTREAM	MONTHLY SERVICES	950.31
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	9.17
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INS PY CITY	1,503.16
			TOTAL:	10,172.18
NON-DEPARTMENTAL	PAYROLL ACCOUNT	I.R.S.	FEDERAL WITHHOLDING	7,646.50
			FEDERAL WITHHOLDING	7,799.13
			FICA WITHOLDING	5,503.15
			FICA WITHOLDING	5,751.41
			MEDICARE WITHOLDING	1,287.07
			MEDICARE WITHOLDING	1,345.14
		AFLAC	AFLAC AFTER TAX PY W/HOLDI	96.40
			AFLAC AFTER TAX PY W/HOLDI	96.40
			AFLAC PY PRETAX WITHOLDING	442.61
			AFLAC PY PRETAX WITHOLDING	442.61
			AFLAC AFTER TAX DEDUCTION	30.24
			AFLAC AFTER TAX DEDUCTION	30.24
		AXA EQUI-VEST PROCESSING OFFICE	DEF. COMP PRETAX	175.00
			DEF. COMP PRETAX	225.00
		COLLECTION SERVICES CENTER	CHILD SUPPORT- SPANGLER-96	59.52
			CHILD SUPPORT- SPANGLER-96	59.52
		IPERS	IPERS WITHOLDING, FIRE	38.95
			IPERS WITHOLDING, FIRE	38.95
			IPERS ELECTED OFFICIALS	23.59
			IPERS REGULAR EMPLOYEES	3,602.83
			IPERS REGULAR EMPLOYEES	3,570.89
			IPERS WITHOLDING EMT	567.13
			IPERS WITHOLDING EMT	863.16
			IPERS WITHOLDING POLICE	1,310.87
			IPERS WITHOLDING POLICE	1,334.10
		PRINCIPAL	GTL_VTL INSURANCE	354.00
			PRINCIPAL DENTAL POLICY	986.96
			VISION POLICY	290.84
		TREASURER, STATE OF IOWA	STATE WITHOLDING	2,979.00
			STATE WITHOLDING	3,044.00
		BLUE CROSS/BLUE SHIELD	BCBS HEALTH INSURANCE PYM	2,220.00
		CITY OF TIPTON	MISC. EMPLOYEE REIMBURSEME	225.00
			IPERS EMPLOYEE REIMBURSEME	90.29
			IPERS EMPLOYEE REIMBURSEME	90.29
			TOTAL:	52,620.79

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
===== FUND TOTALS =====				
001	GENERAL GOVERNMENT			95,096.05
110	ROAD USE TAX FUND			9,090.03
112	TRUST AND AGENCY FUND			42,923.75
119	Emergency Fund			2,829.58
121	LOCAL OPTION TAX			25,000.00
125	TIF SPECIAL REVENUE FUND			16,185.23
192	FIRE ENTERPRISE TRUST			7,178.08
317	GO CP 2023			45,335.12
600	WATER OPERATING			12,898.43
610	WASTEWATER/AKA SEWER REVE			48,827.07
630	ELECTRIC OPERATING			172,265.63
640	GAS OPERATING			16,887.94
660	AIRPORT OPERATING			1,115.93
670	GARBAGE COLLECTION			14,243.41
740	STORM WATER			1,213.54
810	CENTRAL GARAGE			8,685.56
835	ADMINISTRATIVE SERVICES			10,172.18
860	PAYROLL ACCOUNT			52,620.79

	GRAND TOTAL:			582,568.32

TOTAL PAGES: 15

CITY CREDIT CARD STATEMENT		cr	999		1010			Card Ttl	-7,245.81
Finance Director									
Training		dr	835	5	899	1	62300	230.00	
Telecommunications	GoTo Technologies, Amazon	dr	835	5	899	2	63730	74.88	
Telecommunications	Amazon	dr	600	5	810	2	63730	27.99	
Telecommunications	Amazon	dr	810	5	899	2	63730	27.99	
Telecommunications	Amazon	dr	630	5	820	2	63730	27.99	
Telecommunications	Amazon	dr	640	5	825	2	63730	27.99	
Telecommunications	Amazon	dr	001	5	110	2	63730	19.99	
							Total Charges		436.83
Economic Development									
Miscellaneous	The Centennial	dr	001	5	525	2	65980	31.68	
							Total Charges		31.68
Library									
Technology	Tech Soup	dr	001	5	410	2	64190	2,600.00	
Materials	Walmart, Amazon	dr	001	5	410	2	65020	221.52	
Programming	Flo's Dollar Deals, Amazon, Walmart	dr	001	5	410	2	65021	224.89	
Office Supplies	Demco	dr	001	5	410	2	65060	359.16	
Miscellaneous	Walmart	dr	001	5	410	2	65980	16.35	
							Total Charges		3,421.92
Ambulance									
Dues/Fees	IEMSA	dr	001	5	160	1	62100	100.00	
Building Maint & Repair	Amazon, Lenoach & Cilek	dr	001	5	160	2	63100	647.92	
Op Equip Maint & Repair	Casey's, Ebay	dr	001	5	160	2	63500	513.58	
Telecommunications	JAMF	dr	001	5	160	2	63730	6.00	
		dr	001	5	620	2	63730	16.00	
		dr	630	5	820	2	63730	6.00	
		dr	640	5	825	2	63730	2.00	
Equipment/Vehicle Rent	Ebay	dr	001	5	160	2	64150	173.34	
Contract Services	DrFirst	dr	001	5	160	2	64910	240.00	
Office Supplies	Costco, Staples	dr	001	5	160	2	65060	165.30	
Building Maint & Repair	ADI	dr	001	5	465	2	63100	675.99	
							Total Charges		2,546.13
Fire									
Office Supplies	Walmart	dr	001	5	150	2	65060	70.00	
							Total Charges		70.00
Police									
Dues/Fees	National Assoc of School Resource Officers	dr	001	5	110	1	62100	40.00	
Operating Supplies	Sirchie	dr	001	5	110	2	65070	67.45	
Miscellaneous	Walmart	dr	001	5	110	2	65980	13.71	
							Total Charges		121.16
Electric									
Meters	Battery Mart	dr	630	5	820	2	65080	134.14	
							Total Charges		134.14

RESOLUTION NO. 110623A

RESOLUTION ACCEPTING THE FISCAL YEAR 22/23 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 22/23 audit; and

WHEREAS, the City Council of the City of Tipton has reviewed the audit report for FY 22/23 as presented by Clifton Larson Allen LLP; and

WHEREAS, the City Council of the City of Tipton accepts the audit for FY 22/23.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Tipton, Iowa, that the audit report for fiscal year 22/23 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 6th day of November 2023.

Bryan Carney, Mayor

ATTEST: _____
Amy Lenz, City Clerk

CERTIFICATION

I, Amy Lenz, City Clerk, do hereby certify the above is a true and correct copy of Resolution No. _____ which was passed by the Tipton City Council the 6th day of November 2023.

Amy Lenz, City Clerk



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

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

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

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

No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2023.

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

Accounting estimates

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

Financial statement disclosures

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

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

Difficulties encountered in performing the audit

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

Uncorrected misstatements

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

Corrected misstatements

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.

Management representations

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

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

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

Emphasis-of-Matter

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

Supplementary information in relation to the financial statements as a whole

With respect to the supplementary information in Schedules 1 through 12 (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the cash basis of accounting, the method of preparing it has not changed from the prior period or the reasons

for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated October 6, 2023.

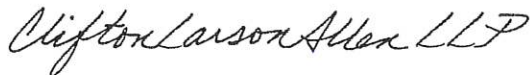
Other information included in annual reports

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

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

* * *

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



CliftonLarsonAllen LLP

Cedar Rapids, Iowa
October 6, 2023

Client: A520302 - City of Tipton, Iowa
 Engagement: AUD 2023 - City of Tipton
 Period Ending: 6/30/2023
 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 # 2				
to correct beginning fund balance				
		3000.01		
001 3870	FUND BALANCE - UNRESERVED		26.00	
001 5-150-2-65980	MISCELLANEOUS		1.00	
316 3870	FUND BALANCE - UNRESERVED		105,906.00	
317 4-210-4-4830	BUDGETED TRANSFERS		105,906.00	
600 3870	FUND BALANCE - UNRESERVED		155.00	
610 3870	FUND BALANCE - UNRESERVED		26.00	
630 3870	FUND BALANCE - UNRESERVED		513.00	
634 4-820-4-4300	INTEREST EARNED		1.00	
640 5-825-2-65980	MISCELLANEOUS		39.00	
670 3870	FUND BALANCE - UNRESERVED		6.00	
740 3870	FUND BALANCE - UNRESERVED		5.00	
835 3870	FUND BALANCE - UNRESERVED		100.00	
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 3870	FUND BALANCE - UNRESERVED		1.00	
001 2222	Unclaimed Property			27.00
316 5-910-5-69100	TRANSFER			105,906.00
317 3870	FUND BALANCE - UNRESERVED			105,906.00
600 5-811-2-65980	MISCELLANEOUS			155.00
610 5-815-2-65980	MISCELLANEOUS			26.00
630 5-820-2-65980	MISCELLANEOUS			513.00
634 3870	FUND BALANCE - UNRESERVED			1.00
640 3870	FUND BALANCE - UNRESERVED			39.00
670 5-840-2-65980	MISCELLANEOUS			6.00
740 5-865-2-65980	MISCELLANEOUS			5.00
835 5-899-2-65980	MISCELLANEOUS			100.00
860 2040	OTHER PAYROLL LIABILITIES			521.00
950 5-820-2-65980	MISCELLANEOUS			1.00
Total			213,206.00	213,206.00
Adjusting Journal Entries JE # 3				
to remove AR balance				
		0900		
630 1220	ACCOUNTS RECEIVABLE		50.00	
630 4-820-2-4710	REIMBURSEMENTS			50.00
Total			50.00	50.00
Adjusting Journal Entries JE # 5				
PBC entry to remove AP Balances				
		0990.06		
001 2020	A/P - GENERAL FUND		184,115.00	
001 2140	SALES TAX PAYABLE		12.00	
110 2020	A/P - ROAD USE TAX		6,364.00	
160 2020	A/P - ECONOMIC/INDUSTRIAL DV		674.00	
600 2020	A/P - WATER OPERATING		31,392.00	
610 2020	A/P - WWATER/AKA SEWER RV		12,488.00	
630 2020	A/P - ELECTRIC OPERATING		165,858.00	
640 2020	A/P - GAS OPERATING		19,657.00	
660 2020	A/P - AIRPORT OPERATING		11,025.00	
670 2020	A/P - GARBAGE OPERATING		15,854.00	
740 2020	A/P - STORM WATER		199.00	
810 2020	A/P - CENTRAL GARAGE		104,355.00	
835 2020	A/P - ADMINISTRATIVE SERVICES		31,665.00	
001 5-110-2-64080	INSURANCE			20,408.00
001 5-110-2-65070	OPERATING SUPPLIES			100.00
001 5-110-2-65980	MISCELLANEOUS			48.00
001 5-110-2-65980	MISCELLANEOUS			12.00
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 5-610-2-64080	INSURANCE	1.00
001 5-620-2-64080	INSURANCE	10,850.00
001 5-620-2-64840	ZONING EXPENSE	627.00
001 5-620-2-64910	CONTRACT SERVICES	14,958.00
001 5-650-2-63100	BUILDING MAINTENANCE & REPAIR	180.00
001 5-650-2-64080	INSURANCE	12,547.00
001 5-650-2-65980	MISCELLANEOUS	18.00
110 5-240-2-65070	OPERATING SUPPLIES	2,042.00
110 5-270-2-64080	INSURANCE	4,322.00
160 5-599-2-65980	MISCELLANEOUS	674.00
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	171.00
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	173.00
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 5-820-2-65070	OPERATING SUPPLIES	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	174.00
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	189.00
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	173.00
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	173.00
670 5-841-2-65070	OPERATING SUPPLIES	4,510.00
740 5-865-2-64150	EQUIPMENT/VEHICLE RENT RF	199.00
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	1,575.00
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
Total		583,658.00

Adjusting Journal Entries JE # 9

2500.05

to reverse the interest payment recorded in Fund 228 (Series 2023) and correctly adjust to Fund 214 (Series 2011A)

214 5-710-4-68510	INTEREST PAYMENT	3,440.00	
228 1010	CASH - GO BOND SERIES 2023	3,440.00	
214 1010	CASH - GO BOND SERIES 2011A		3,440.00
228 5-710-4-68510	INTEREST PAYMENT		3,440.00
Total		<u>6,880.00</u>	<u>6,880.00</u>

Adjusting Journal Entries JE # 10

2500.05

To reverse negative principal payment recorded in Fund 214 (Series 2011A) and adjust to Fund 216 (Series 2011B)

214 5-710-4-68010	PRINCIPAL PAYMENT	855.00	
216 1010	CASH - GO CP BOND SERIES 2011B	855.00	
214 1010	CASH - GO BOND SERIES 2011A		855.00
216 5-710-4-68010	PRINCIPAL PAYMENT		855.00
Total		<u>1,710.00</u>	<u>1,710.00</u>

Adjusting Journal Entries JE # 11

2500.05

to reverse the principal payment from Fund 228 (Series 2023) and adjust into Fund 214 (Series 2011A)

214 5-710-4-68010	PRINCIPAL PAYMENT	215,000.00	
228 1010	CASH - GO BOND SERIES 2023	215,000.00	
214 1010	CASH - GO BOND SERIES 2011A		215,000.00
228 5-710-4-68010	PRINCIPAL PAYMENT		215,000.00
Total		<u>430,000.00</u>	<u>430,000.00</u>

Adjusting Journal Entries JE # 12

0990.07

PBC Entry to removed expense from fund 121 and record in fund 317

121 1010	CASH - LOCAL OPTION TAX	328,595.00	
317 5-815-2-63100	BUILDING MAINT.	328,595.00	
121 5-699-2-63100	BUILDING MAINTENANCE & REPAIRS		328,595.00
317 1010	CASH - HWY 38 PROJECT		328,595.00
Total		<u>657,190.00</u>	<u>657,190.00</u>

Adjusting Journal Entries JE # 15

5000.38

to apply invoice credit to correct expense account

610 5-815-2-65070	OPERATING SUPPLIES	12,081.00	
630 1010	CASH - ELECTRIC OPERATING	12,081.00	
610 1010	CASH - WWATER/ AKA SEWER REV		12,081.00
630 5-820-2-65305	TRANSFORMERS		12,081.00
Total		<u>24,162.00</u>	<u>24,162.00</u>

Total Adjusting Journal Entries

1,916,856.00 1,916,856.00

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	17,100.00	
630 4-820-4-4833	UTILITIES REIMBURSEMENT TRANSF	31,773.00	
001 5-160-5-69100	TRANSFER		17,100.00
001 5-919-5-69100	TRANSFER-COMM LOCAL ACCESS		20,000.00
630 5-910-5-69120	TRANSFER OUT/UTL REPAYMENT		31,773.00
Total		<u>68,873.00</u>	<u>68,873.00</u>

Reclassifying Journal Entries JE # 4

1300.14

To reclassify LOST Revenue from Road Use Tax to LOST

110 4-210-2-4430	STATE ROAD USE TAXES	32,937.00	
121 1010	CASH - LOCAL OPTION TAX	32,937.00	
110 1010	CASH - ROAD USE TAX		32,937.00
121 4-699-4-4090	LOCAL OPTION SALES TAX		32,937.00
Total		<u>65,874.00</u>	<u>65,874.00</u>

Reclassifying Journal Entries JE # 6

1300.50

To reclassify insurance proceeds from Misc Revenue to other financing source

001 4-620-4-4799	MISCELLANEOUS	32,464.00	
001 4-620-4-4821	Insurance Proceeds		32,464.00
Total		<u>32,464.00</u>	<u>32,464.00</u>

Reclassifying Journal Entries JE # 7

1300.60

To reclassify insurance proceeds from Misc Revenue to other financing source

630 4-820-2-4710	REIMBURSEMENTS	29,245.00	
630 4-820-4-4821	Insurance Proceeds		29,245.00
Total		<u>29,245.00</u>	<u>29,245.00</u>

Reclassifying Journal Entries JE # 8

2500.05

To reclass interest payment into correct account within the same fund

203 5-820-4-68510	INTEREST PAYMENT	32,860.00	
203 5-820-4-68010	PRINCIPAL PAYMENT		32,860.00
Total		<u>32,860.00</u>	<u>32,860.00</u>

Reclassifying Journal Entries JE # 13

6000.01

To reclass bond premium to correct account

317 4-210-4-4820	BOND NOTES/PROCEEDS	113,478.00	
317 4-210-4-4825	BOND PREMIUM		113,478.00

Total		<u>113,478.00</u>	<u>113,478.00</u>
Reclassifying Journal Entries JE # 14	6000.01		
To reclass underwriter's discount expense to the correct account			
317 5-210-2-64120 UNDERWRITER'S DISCOUNT EXPENSE		78,603.00	
317 4-210-4-4820 BOND NOTES/PROCEEDS			<u>78,603.00</u>
Total		<u>78,603.00</u>	<u>78,603.00</u>
Total Reclassifying Journal Entries		<u>421,397.00</u>	<u>421,397.00</u>
Total All Journal Entries		<u>2,338,253.00</u>	<u>2,338,253.00</u>

October 6, 2023

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

This representation letter is provided in connection with your audit of the financial statements of City of Tipton, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of June 30, 2023, 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 October 6, 2023, the following representations made to you during your audit of the financial statements as of and for the year ended June 30, 2023.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated May 30, 2023, for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
2. We acknowledge and have fulfilled our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates are reasonable.
5. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of cash basis accounting.

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

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

8. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
9. We have analyzed all lease contracts and have considered and recorded material embedded leases contained within other contracts in accordance with cash basis of accounting.
10. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

Information Provided

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

3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others when the fraud could have a material effect on the financial statements.
5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.
6. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations and provisions of contracts and grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
7. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
8. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with the cash basis of accounting.
9. We have disclosed to you the identity of all the entity's related parties and all the related party relationships and transactions of which we are aware, including any side agreements.
10. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except as made known to you and disclosed in the financial statements.
11. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to City of Tipton, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
12. We have disclosed to you all known instances of violations or possible violations of budget ordinances, laws and regulations and noncompliance or possible noncompliance with debt covenants.
13. The City has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.
14. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the

- event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.
15. We are responsible for determining whether we have received, expended, or otherwise been the beneficiary of any federal awards during the period of this audit. No federal award, received directly from federal agencies or indirectly as a subrecipient, was expended in an amount that cumulatively totals from all sources \$750,000 or more. For this representation, "award" means financial assistance and federal cost-reimbursement contracts that non-federal entities receive directly from federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, user grants, or contracts used to buy goods or services from vendors.
 16. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
 17. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures, jointly governed organizations, and other related organizations.
 18. The financial statements properly classify all funds and activities.
 19. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
 20. Components of net position (nonspendable; restricted; unrestricted) and equity amounts are properly classified and, if applicable, approved.
 21. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
 22. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
 23. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
 24. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.
 25. We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
 26. We acknowledge our responsibility for presenting Schedules 1-12 (the supplementary information) in accordance with the cash basis of accounting, and we believe the supplementary information, including

its form and content, is fairly presented in accordance with the cash basis of accounting. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.

27. We acknowledge our responsibility for the preparation of the other information included in our annual report, which is comprised of the officials, budgetary comparison information, schedule of City's proportionate share of net pension liability and schedule of City's contributions (other information). The other information is consistent with the financial statements and does not contain any material misstatements. With regard to the other information that has not been provided to you, the final version of the documents will be provided to you when available, and prior to issuance of the annual report by the entity, so that you can complete your required procedures. We agree to correct material inconsistencies that you may identify.
28. As part of your audit, you prepared the draft financial statements, related notes, and supplementary information. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your services; have made all management judgments and decisions; and have assumed all management responsibilities. We have evaluated the adequacy and results of the service. We have reviewed, approved, and accepted responsibility for those financial statements, related notes, and supplementary information. We have also ensured that the entity's data and records are complete and received sufficient information to oversee the service.
29. We have implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, during the audit period. The standard did not have a significant impact on the City's financial statements.
30. 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.
31. In regards to the preparation of the financial statements, related notes and supplementary information services performed by you, we have:
 - a. Made all management judgments and decisions and assumed all management responsibilities.

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

Signature: Brian Wagner Title: 10/16/2023

Signature: Melinda Cey Title: 10/12/23

AGENDA ITEM:

**AGENDA INFORMATION
TIPTON CITY COUNCIL COMMUNICATION**

DATE:	11/06/23
AGENDA ITEM:	Discussion and possible action concerning the 2022-2023 Annual Financial Report
ACTION:	Motion to Approve, Deny or Table

SYNOPSIS: The Annual Financial Report is required to be filed with the Auditor of the State not later than December 1, 2023. The 2022-2023 Annual Financial Report is being completed by the City of Tipton auditors, Clifton Larson Allen.

PREPARED BY: Melissa Armstrong

DATE PREPARED: 10/03/2023

STATE OF IOWA 2023 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2023 CITY OF TIPTON, IOWA DUE: December 1, 2023	16201600700000 CITY OF TIPTON 407 Lynn Street TIPTON IA 52772-1633 POPULATION: 3149
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NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
	Governmental (a)	Proprietary (b)	Total Actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes Levied on Property	2,127,120		2,127,120	2,100,850
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	2,127,120		2,127,120	2,100,850
Delinquent Property Taxes	0		0	0
TIF Revenues	231,506		231,506	249,251
Other City Taxes	391,269	0	391,269	317,503
Licenses and Permits	22,248	0	22,248	16,725
Use of Money and Property	68,959	62,419	131,378	432,629
Intergovernmental	939,699	374,986	1,314,685	1,335,211
Charges for Fees and Service	500,166	9,867,762	10,367,928	9,259,625
Special Assessments	163	0	163	0
Miscellaneous	189,084	877,946	1,067,030	1,270,229
Other Financing Sources	4,165,942	29,245	4,195,187	4,598,318
Transfers In	2,753,125	13,545	2,766,670	2,683,234
Total Revenues and Other Sources	11,389,281	11,225,903	22,615,184	22,263,575
Expenditures and Other Financing Uses				
Public Safety	1,418,264		1,418,264	1,519,806
Public Works	688,515		688,515	714,166
Health and Social Services	0		0	0
Culture and Recreation	928,622		928,622	501,362
Community and Economic Development	635,372		635,372	666,596
General Government	273,401		273,401	637,402
Debt Service	948,991		948,991	885,489
Capital Projects	1,975,810		1,975,810	4,411,544
Total Governmental Activities Expenditures	6,868,975	0	6,868,975	9,336,365
BUSINESS TYPE ACTIVITIES		10,073,711	10,073,711	10,086,119
Total All Expenditures	6,868,975	10,073,711	16,942,686	19,422,484
Other Financing Uses	0	0	0	0
Transfers Out	2,105,476	661,194	2,766,670	2,683,234
Total All Expenditures/and Other Financing Uses	8,974,451	10,734,905	19,709,356	22,105,718
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	2,414,830	490,998	2,905,828	157,857
Beginning Fund Balance July 1, 2022	2,812,970	4,165,040	6,978,010	14,081,456
Ending Fund Balance June 30, 2023	5,227,800	4,656,038	9,883,838	14,239,313

NOTE - These balances do not include the following, which were not budgeted and are not available for city operations:

Non-budgeted Internal Service Funds	Pension Trust Funds
Private Purpose Trust Funds	Agency Funds

Indebtedness at June 30, 2023		Indebtedness at June 30, 2023	
	Amount		Amount
General Obligation Debt	7,090,000	Other Long-Term Debt	7,765,400
Revenue Debt	1,039,000	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	10,887,701

CERTIFICATION

The forgoing report is correct to the best of my knowledge and belief

	Publication 10/18/2023
Signature of Preparer	Phone Number
Printed name of Preparer	
	Date Signed
Signature of Mayor or other City official (Name and Title)	

PLEASE PUBLISH THIS PAGE ONLY

REVENUE P2
 CITY OF TIPTON
 REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2023
 NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
Section A - Taxes									
Taxes levied on property	1,144,573	541,635		440,912	0	0	2,127,120		2,127,120
Less: Uncollected Property Taxes - Levy Year	0	0		0	0	0	0		0
Net Current Property Taxes	1,144,573	541,635		440,912	0	0	2,127,120		2,127,120
Delinquent Property Taxes	0	0		0	0	0	0		0
Total Property Tax	1,144,573	541,635		440,912	0	0	2,127,120		2,127,120
TIF Revenues			231,506				231,506		231,506
Other City Taxes									
Utility Tax Replacement Excise Taxes									
Utility Franchise Tax (Chapter 364.2, Code of Iowa)									
Parimutuel Wager Tax									
Gaming Wager Tax									
Mobile Home Tax									
Hotel / Motel Tax									
Other Local Option Taxes									
Total Other City Taxes	0	391,269					391,269		391,269
Section B - Licenses and Permits	22,248	391,269		0	0	0	391,269	0	391,269
Section C - Use of Money and Property									
Interest	8,139	10,324	1,384	6,596	19,879	418	46,740	51,099	97,839
Rents and Royalties	585						585	11,320	11,905
Other Miscellaneous Use of Money and Property	21,634						21,634		21,634
Total Use of Money and Property	30,358	10,324	1,384	6,596	19,879	418	68,939	62,419	131,378
Section D - Intergovernmental									
Federal Grants and Reimbursements									
Federal Grants	30,225				240,956		271,181	195,461	466,642
Community Development Block Grants							0	179,525	179,525
Housing and Urban Development							0	0	0
Public Assistance Grants							0	0	0
Payment in Lieu of Taxes							0	0	0
Total Federal Grants and Reimbursements	30,225	0		0	240,956	0	271,181	374,986	646,167

REVENUE P3
 CITY OF TIPTON
 REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2023
 NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
Section D - Intergovernmental - Continued	41								41
State Shared Revenues	43								43
Road Use Taxes	44	433,338					433,338		433,338
Other state grants and reimbursements	48								48
State grants	49	15,642	40,000				55,642		55,642
Iowa Department of Transportation	50						0		0
Iowa Department of Natural Resources	51						0		0
Iowa Economic Development Authority	52						0		0
CEBA grants	53						0		0
Commercial & Industrial Replacement Claim	54	21,816	10,342	9,798			41,956		41,956
	55						0		0
	56						0		0
	57						0		0
	58						0		0
	59						0		0
Total State	60	37,458	483,680	0	9,798	0	530,936	0	530,936
Local Grants and Reimbursements									
County Contributions	63						0		0
Library Service	64	22,550					22,550		22,550
Township Contributions	65	1,640					1,640		1,640
Fire/EMT Service	66	9,791	103,601				113,392		113,392
	67						0		0
	68						0		0
	69						0		0
Total Local Grants and Reimbursements	70	33,981	103,601	0	0	0	137,582	0	137,582
Total Intergovernmental (Sum of lines 33, 60, and 70)	71	101,664	587,281	0	9,798	240,956	939,699	374,986	1,314,685
Section E -Charges for Fees and Service	72								
Water	73						0	633,182	633,182
Sewer	74						0	826,884	826,884
Electric	75						0	5,113,869	5,113,869
Gas	76						0	2,322,096	2,322,096
Parking	77						0	0	0
Airport	78						0	21,853	21,853
Landfill/garbage	79						0	0	0
Hospital	80						0	0	0

REVENUE P4
 CITY OF
 REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,
 NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
Section E - Charges for Fees and Service - Continued									
Transit	81								81
Cable TV	82						0		0
Internet	83	19,180					19,180		19,180
Telephone	84						0		0
Housing Authority	85						0		0
Storm Water	86						0		0
Other:	87						0	102,502	102,502
Nursing Home	88								88
Police Service Fees	89						0		0
Prisoner Care	90						0		0
Fire Service Charges	91						0		0
Ambulance Charges	92						0		0
Sidewalk Street Repair Charges	93	337,028					337,028		337,028
Housing and Urban Renewal Charges	94						0		0
River Port and Terminal Fees	95						0		0
Public Scales	96						0		0
Cemetery Charges	97						0		0
Library Charges	98	16,450				1,500	17,950		17,950
Park, Recreation, and Cultural Charges	99						0		0
Animal Control Charges	100	125,983					125,983		125,983
Central Garage	101	25					25		25
Landfill/Garbage	102						0	223,310	223,310
	103						0	623,866	623,866
Total Charges for Service	104	498,666	0	0	0	1,500	500,166	9,867,762	10,367,928
Section F - Special Assessments	106	163					163		163
Section G - Miscellaneous	107								
Contributions	108	31,856	5,739				37,595	205	37,800
Deposits and Sales/Fuel Tax Refunds	109	29,041	711				29,752	34,990	64,742
Sale of Property and Merchandise	110						0		0
Fines	111	580					580		580
Internal Service Charges	112						0	778,414	778,414
Tipton RLF Payment	113		39,174				39,174		39,174
Miscellaneous	114	29,057	52,926				81,983	34,392	116,375
Reimbursements	115						0	9,564	9,564
Sewer Tap Sanitation	116						0	250	250
Aviation Fuel	117						0	20,131	20,131
	118						0		0
	119						0		0
Total Miscellaneous	120	90,534	98,550	0	0	0	189,084	877,946	1,067,030
	120								120

REVENUE F5
 CITY OF
 REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,
 NON-GAAP/CASH BASIS

Item Description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)
121 Total All Revenues (Sum of lines 6, 7, 15, 16, 22, 71, 104, 106, and 120)	1,888,206	1,629,059	232,890	457,306	260,835	1,918	4,470,214	11,183,113	15,653,327
123 Section H - Other Financing Sources									
124 Proceeds of capital asset sales							0		0
125 Proceeds of long-term debt (Excluding TIF internal borrowing)					4,133,478		4,133,478		4,133,478
126 Proceeds of anticipatory warrants or other short-term debt							0		0
127 Regular transfers in and interfund loans	1,440,770	70,714		541,615	505,803		2,558,902	13,545	2,572,447
128 Internal TIF loans and transfers in		83,283		110,940			194,223		194,223
129 Proceeds from Insurance	32,464						32,464	29,245	61,709
130							0		0
131 Total Other Financing Sources	1,473,234	153,997	0	652,555	4,639,281	0	6,919,067	42,790	6,961,857
132 Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	3,361,440	1,783,056	232,890	1,109,861	4,900,116	1,918	11,389,281	11,225,903	22,615,184
134 Beginning Fund Balance July 1, 2022	812,845	598,305	169,025	178,559	937,598	116,638	2,812,970	4,165,040	6,978,010
136 Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	4,174,285	2,381,361	401,915	1,288,420	5,837,714	118,556	14,202,251	15,390,943	29,593,194

EXPENDITURES P6
 CITY OF TIPTON
 EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2023
 NON-GAAP/CASH BASIS

Item Description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g) (h)) (i)	Line
Section A - Public Safety	1										1
Police Department/Crime Prevention	2	781,381						781,381		781,381	2
Jail	3							0		0	3
Emergency Management	4	476,285						476,285		476,285	4
Flood control	5							0		0	5
Fire Department	6	160,598						160,598		160,598	6
Ambulance	7							0		0	7
Building Inspections	8							0		0	8
Miscellaneous Protective Services	9							0		0	9
Animal Control	10							0		0	10
Other Public Safety	11							0		0	11
	12							0		0	12
	13							0		0	13
Total Public Safety	14	1,418,264	0		0		0	1,418,264		1,418,264	14
	15										15
Section B - Public Works	16	236,764	161,378					398,142		398,142	16
Roads, Bridges, Sidewalks	17							0		0	17
Parking Meter and Off-Street	18							0		0	18
Street Lighting	19		5,303					5,303		5,303	19
Traffic Control Safety	20		94,719					94,719		94,719	20
Snow Removal	21							0		0	21
Highway Engineering	22		28,588					28,588		28,588	22
Street Cleaning	23	1,658						1,658		1,658	23
Airport (if not an enterprise)	24							0		0	24
Garbage (if not an enterprise)	25	160,105						160,105		160,105	25
Other Public Works	26							0		0	26
	27							0		0	27
Total Public Works	28	398,527	289,988		0		0	688,515		688,515	28
Section C - Health and Social Services	29										29
Welfare Assistance	30							0		0	30
City Hospital	31							0		0	31
Payments to Private Hospitals	32							0		0	32
Health Regulation and Inspections	33							0		0	33
Water, Air, and Mosquito Control	34							0		0	34
Community Mental Health	35							0		0	35
Other Health and Social Services	36							0		0	36
	37							0		0	37
	38							0		0	38
Total Health and Social Services	39	0	0		0		0	0		0	39
Section D - Culture and Recreation	40										40
Library Services	41	213,242						213,242		213,242	41
Museum, Band, Theater	42							0		0	42
Parks	43	113,685						113,685		113,685	43
Recreation	44	555,592						555,592		555,592	44
Cemetery	45	46,103						46,103		46,103	45
Community Center, Zoo, Marina, and Auditorium	46							0		0	46
Other Culture and Recreation	47							0		0	47
	48							0		0	48
	49							0		0	49
Total Culture and Recreation	50	928,622	0		0		0	928,622		928,622	50

EXPENDITURES P7
 CITY OF
 EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued
 NON-GAAP/CASH BASIS

Line	Item description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
51	Section E - Community and Economic Development										51
52	Community beautification							0		0	52
53	Economic development	116,148	464,862					581,010		581,010	53
54	Housing and urban renewal							0		0	54
55	Planning and zoning							0		0	55
56	Other community and economic development							0		0	56
57	TIF Rebates			54,362				54,362		54,362	57
58								0		0	58
59	Total Community and Economic Development	116,148	464,862	54,362	0	0	0	635,372		635,372	59
60	Section F - General Government										60
61	Mayor, Council and City Manager	19,459						19,459		19,459	61
62	Clerk, Treasurer, Financial Administration	206,256						206,256		206,256	62
63	Elections							0		0	63
64	Legal Services and City Attorney							0		0	64
65	City Hall and General Buildings	15,045						15,045		15,045	65
66	Tort Liability							0		0	66
67	Other General Government		32,641					32,641		32,641	67
68								0		0	68
69								0		0	69
70	Total General Government	240,760	32,641		0	0	0	273,401		273,401	70
71	Section G - Debt Service				870,388	78,603		948,991		948,991	71
72								0		0	72
73								0		0	73
74	Total Debt Service	0	0	0	870,388	78,603	0	948,991		948,991	74
75	Section H - Regular Capital Projects - Specify										75
76	Street Improvements					1,975,810		1,975,810		1,975,810	76
77								0		0	77
78	Subtotal Regular Capital Projects	0	0	0	0	1,975,810	0	1,975,810		1,975,810	78
79	TIF Capital Projects - Specify										79
80								0		0	80
81								0		0	81
82	Subtotal TIF Capital Projects	0	0	0	0	0	0	0		0	82
83	Total Capital Projects	0	0	0	0	1,975,810	0	1,975,810		1,975,810	83
84	Total Governmental Activities Expenditures (Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)	3,102,321	787,491	54,362	870,388	2,054,413	0	6,868,975		6,868,975	84
85											85

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

EXPENDITURES P8
CITY OF
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued
NON-GAAP/CASH BASIS

Line	Item description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g) (i))	Line
87	Section I - Business Type Activities										87
88	Water - Current Operation								639,639	639,639	88
89	Capital Outlay										89
90	Debt Service									0	90
91	Sewer and Sewage Disposal - Current Operation										91
92	Capital Outlay								344,277	344,277	92
93	Debt Service								7,911	7,911	93
94	Electric - Current Operation								410,308	410,308	94
95	Capital Outlay								3,970,018	3,970,018	95
96	Debt Service								838,310	838,310	96
97	Gas Utility - Current Operation								228,360	228,360	97
98	Capital Outlay								2,057,209	2,057,209	98
99	Debt Service									0	99
100	Parking - Current Operation									0	100
101	Capital Outlay									0	101
102	Debt Service									0	102
103	Airport - Current Operation										103
104	Capital Outlay								62,128	62,128	104
105	Debt Service								908	908	105
106	Landfill/Garbage - Current operation										106
107	Capital Outlay								596,150	596,150	107
108	Debt Service									0	108
109	Hospital - Current Operation									0	109
110	Capital Outlay									0	110
111	Debt Service									0	111
112	Transit - Current Operation									0	112
113	Capital Outlay									0	113
114	Debt Service									0	114
115	Cable TV, Telephone, Internet - Current Operation									0	115
116	Capital Outlay									0	116
117	Housing Authority - Current Operation									0	117
118	Capital Outlay									0	118
119	Debt Service									0	119
120	Storm Water - Current Operation										120
121	Capital Outlay								22,173	22,173	121
122	Debt Service									0	122
123	Other Business Type - Current Operation										123
124	Capital Outlay								896,320	896,320	124
125	Debt Service									0	125
126	Internal Service Funds - Specify									0	126
127										0	127
128										0	128
129	Total Business Type Activities								10,073,711	10,073,711	129

EXPENDITURES P9
 CITY OF TIPTON
 EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2023 -- Continued
 NON-GAAP/CASH BASIS

Line	Item description	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g) (i))	Line
130	Subtotal Expenditures (Sum of lines 84 and 129)	3,102,321	787,491	54,362	870,388	2,054,413	0	6,868,975	10,073,711	16,942,686	130
131	Section J - Other Financing Uses Including Transfers Out										131
132	Regular transfers out	143,526	967,177		76,007	724,543		1,911,253	661,194	2,572,447	132
133	Internal TIF loans/repayments and transfers out			194,223				194,223		194,223	133
134								0		0	134
135	Total Other Financing Uses	143,526	967,177	194,223	76,007	724,543	0	2,105,476	661,194	2,766,670	135
136	Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	3,245,847	1,754,668	248,585	946,395	2,778,956	0	8,974,451	10,734,905	19,709,356	136
137	Ending fund balance June 30, :										137
138	Governmental:										138
139	Nonspendable										139
140	Restricted						100,000	100,000		100,000	140
141	Committed	160,290	1,202,972	153,330	342,025	3,705,713	18,556	5,582,886		5,582,886	141
142	Assigned	193,940						193,940		193,940	142
143	Unassigned	574,208	-576,279					-646,955		-649,026	143
144	Total Governmental	928,438	626,693	153,330	342,025	3,058,758	118,556	5,227,800		5,227,800	144
145	Proprietary										145
146	Total Ending Fund Balance June 30,	928,438	626,693	153,330	342,025	3,058,758	118,556	5,227,800	4,656,038	4,656,038	146
147	Total Requirements (Sum of lines 136 and 147)	4,174,285	2,381,361	401,915	1,288,420	5,837,714	118,556	14,202,251	15,390,943	29,593,194	147
148											148

OTHER P10

Part III Intergovernmental Expenditures Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount.

Purpose	Amount paid to other local governments	
	Purpose	Amount paid to State
Correction	Highways	
Health	All other	
Highways		
Transit Subsidies		
Libraries		
Police protection		
Sewerage		
Sanitation		
All other		

Part IV Wages & Salaries Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

YOU ARE REQUIRED TO ENTER SALARY DOLLARS IN THE Amount areas FOR SALARIES AND WAGES PAID

Total Salaries and Wages Paid	Amount
Part V Debt Outstanding, Issued, and Retired	2,481,419

Transit subsidies
A. Long-Term Debt

Purpose	Debt During the Fiscal Year							Debt Outstanding JUNE 30, 2023		
	Line	Debt Outstanding JULY 1, 2022	Issued	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year	
Water Utility	1.									
Sewer Utility	2.	402,000	0	198,000			204,000		7,035	
Electric Utility	3.	1,030,000	0	195,000			835,000		32,860	
Gas Utility	4.									
Transit-Bus	5.									
Industrial Revenue	6.									
Mortgage Revenue	7.									
TIF Revenue	8.									
Other Purposes / Miscellaneous	9.									
GO	10.	3,860,000	4,020,000	790,000	7,090,000				76,888	
Parking	11.									
Airport	12.									
Stormwater	13.									
Section 108	14.	7,813,400	0	48,000				7,765,400	136,735	
Total Long-Term		13,105,400	4,020,000	1,231,000	7,090,000	0	1,039,000	7,765,400	253,518	

B. Short-Term Debt Amount
 Outstanding as of July 1, 2022
 Outstanding as of JUNE 30, 2023

DEBT LIMITATION FOR GENERAL OBLIGATIONS	Amount
Part VI Actual valuation -- January 1, 2021	217,754,037
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2023	x.0.5 = \$ 10,887,701.85

Type of asset

Amount			
Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	All other Funds (d)
342,025			9,541,813
			Total (e)
			9,883,838

If you budget on a NON-GAAP CASH BASIS, the amount in the Total above SHOULD EQUAL the above summed amounts on the sheet All Funds P1: Ending fund balance, column C PLUS the amounts in the shaded Note area.

AGENDA ITEM:

**AGENDA INFORMATION
TIPTON CITY COUNCIL COMMUNICATION**

DATE:	11/06/23
AGENDA ITEM:	2024-2025 Tax Increment Financing Indebtedness
ACTION:	Motion to Approve, Deny or Table

SYNOPSIS: Enclosed is a copy of the 2024-2025 Tax Increment Financing (TIF) Indebtedness report. Also included is a debt certificate which gives more detail regarding each debt and a timeline that shows estimated future year TIF claims. The TIF Indebtedness report is required to be filed with the Cedar County Auditor not later than December 1, 2023.

PREPARED BY: MA

Date Prepared: 10/27/2023

CODE OF IOWA SECTION 403.19 TAX INCREMENT FINANCING (TIF) INDEBTEDNESS
CERTIFICATION TO COUNTY AUDITOR
Due To County Auditor By December 1 Prior To The Fiscal Year TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area

City: Tipton County: Cedar

Urban Renewal Area Name: Tipton Urban Renewal

Urban Renewal Area Number: 16005 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the Urban Renewal Area within the City and County named above the City has outstanding loans, advances, indebtedness, or bonds, none of which have been previously certified, in the collective amount shown below, all of which qualify for repayment from the special fund referred to in paragraph 2 of Section 403.19 of the Code of Iowa.

Urban Renewal Area Indebtedness Not Previously Certified*: \$ 274,581

*There must be attached a supporting itemized listing of the dates that individual loans, advances, indebtedness, or bonds were initially approved by the governing body. (Complete and attach 'CITY TIF FORM 1.1'.)

The County Auditor shall provide the available TIF increment tax in subsequent fiscal years without further certification until the above-stated amount of indebtedness is paid to the City. However, for any fiscal year a City may elect to receive less than the available TIF increment tax by certifying the requested amount to the County Auditor on or before the preceding December 1. (File 'CITY TIF FORM 2' with the County Auditor by the preceding December 1 for each of those fiscal years where all of the TIF increment tax is not requested.)

A City reducing certified TIF indebtedness by any reason other than application of TIF increment tax received from the County Treasurer shall certify such reduced amounts to the County Auditor no later than December 1 of the year of occurrence. (File 'CITY TIF FORM 3' with the County Auditor when TIF indebtedness has been reduced by any reason other than application of TIF increment tax received from the County Treasurer.)

Notes/Additional Information:

Dated this _____ day of _____, _____

Signature of Authorized Official _____ Telephone _____

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Tipton County: Cedar

Urban Renewal Area Name: Tipton Urban Renewal

Urban Renewal Area Number: 16005 (Use five-digit Area Number Assigned by the County Auditor)

Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
1. Jerry O'Rourke New Commerical Auto Dealership Annual Appropriations - eight years Rebate equal to 80%	5-4-14	15,522
<input checked="" type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
2. Business District Revitalization - DRIP Revenue will not exceed \$150,000 over FY2020-2024 Revenue will not exceed \$200,000 over FY2022 - 2027 UR Plan Updated 7/6/2022	8-5-13	15,000
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
3. Tipton Revitalization Incentive Program - TRIP Revenue will not exceed \$150,000 over FY2020-2024 Revenue will not exceed \$200,000 over FY2022 - 2027 UR Plan Updated 7/6/2022	11/18/2018	11,000
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
4. Hardacre Theater Project	11/18/2018	11,799
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		
5. Cedar Street/Highway 38 Reconstruction Project GO Bond 2023, Revenue will not exceed \$2,350,000 plus interest	11/18/2018	180,000
<input type="checkbox"/> 'X' this box if a rebate agreement. List administrative details on lines above.		

If more indebtedness entry lines are needed continue to Form 1.1 Page 2.

Total For City TIF Form 1.1 Page 1: 233,321

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Tipton County: Cedar

Urban Renewal Area Name: Tipton Urban Renewal

Urban Renewal Area Number: 16005 (Use five-digit Area Number Assigned by the County Auditor)

Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
6. David W. and Sally M. Kruse Annual Appropriations - eleven years Revenue will not exceed \$150,000	12-5-11	41,260

'X' this box if a rebate agreement. List administrative details on lines above.

7. Partners 524 LLC Resolution 080723A Revenue will not exceed \$150,000	08-4-23	0
--	---------	---

'X' this box if a rebate agreement. List administrative details on lines above.

8. _____ _____ _____ _____	_____	_____
-------------------------------------	-------	-------

'X' this box if a rebate agreement. List administrative details on lines above.

9. _____ _____ _____ _____	_____	_____
-------------------------------------	-------	-------

'X' this box if a rebate agreement. List administrative details on lines above.

10. _____ _____ _____ _____	_____	_____
--------------------------------------	-------	-------

'X' this box if a rebate agreement. List administrative details on lines above.

If more indebtedness entry lines are needed continue to Form 1.1 Page 3.

Total For City TIF Form 1.1 Page 2: 41,260

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

TAX INCREMENT DEBT CERTIFICATE

Pursuant to the requirement contained in paragraph 5 Section 403.19 of the Code of Iowa, I hereby certify that the City named below has outstanding loans, advances, indebtedness or bonds in the amounts and with respect to the Urban Renewal Tax Increment Areas listed below, which qualify for payment from the special fund referred to in paragraph 2 of section 403.19 and in the Ordinances of the City providing for the division of taxes within said areas:

<u>Amount of Debt</u>	<u>Name of Tax Increment Area</u>
\$ 15,522	O'Rourke TIF Increment (2014)
\$ 41,260	Kruse TIF Increment (2012)
\$ 15,000	Business District Revitalization (DRIP) (2013)
\$ 11,000	Tipton Revitalization Incentive Program (TRIP) (2018)
\$ 11,799	Hardacre Theater Project (2018)
\$180,000	Cedar Street/Highway 38 Reconstruction Project (2018)
\$274,581	Total Tipton Urban Renewal Certification

See attached pages for breakdown for each area.

For the fiscal year beginning July 1, 2024, the City requests that taxes be allocated and paid to the special fund in the amounts as requested above and as detailed in the attached pages as per Section 403.19 and said Ordinances.

Dated the 6th day of November 2023.

TIPTON
Name of City

Finance Director

Attachment to Tax Increment Debt Certificate:

TIPTON URBAN RENEWAL

<u>AMOUNT OF DEBT</u>	<u>NAME OF PROJECT</u>
\$ 15,522	O'Rourke Motors (\$15,522 is an approximation.) More precisely, the City is claiming all incremental taxes from the O'Rourke Property for 8 years or up to \$200,000, whichever comes first. The actual amount of increment may be much less than the amount claimed.)
\$ 41,260	Kruse Development Agreement. (\$41,260 is an approximation.) More precisely, the City is claiming all incremental taxes from the Kruse Development Agreement for 11 years or up to \$150,000, whichever comes first. The actual amount of increment may be much less than the amount claimed.)
\$ 15,000	The City of Tipton is claiming reimbursement for TIF-eligible expenses related to the approval of DRIP applications from 11/1/22 – 10/31/23. The reimbursement will be spread out through FY24/25.
\$ 11,000	The City of Tipton is claiming reimbursement for TIF-eligible expenses related to the approval of Tipton Revitalization Incentive Program from 11/1/22 – 10/31/23. The reimbursement will be spread out through FY24/25.
\$ 11,799	The City of Tipton is claiming reimbursement for TIF-eligible expenses related to the approval of Hardacre Theater Project from 11/1/20 – 10/30/21. TIF revenue will not exceed \$200,000 for the entire project. The reimbursement will be spread out through FY29/30.
\$180,000	The City of Tipton is claiming reimbursement for TIF-eligible expenses related to the approval of Cedar Street/Highway 38 Reconstruction Project from 11/1/22 – 10/31/23. The reimbursement will be spread out through FY24/25.

10/27/2023												
Item #	TIF PROJECTS	Total claim amount to be reimbursed to City	CLAIM Nov' 22 FOR 23-24	CLAIM Nov' 23 FOR 24-25	CLAIM Nov' 24 FOR 25-26	CLAIM Nov' 25 FOR 26-27	CLAIM Nov' 26 FOR 27-28	CLAIM Nov' 27 FOR 28-29	CLAIM Nov' 28 FOR 29-30	CLAIM Nov' 29 FOR 30-31	CLAIM Nov' 30 FOR 31-32	CLAIM Nov' 31 FOR 32-33
1	O'Rourke Rebates NTE \$200,000, 8 years, 80%		\$ 14,531	\$ 15,622								
2	David/Sally Kruse Housing Project LMI - 34%		\$ -	\$ 41,260	\$ 41,260							
3	DRIP Claim Reimbursement Revenue NTE \$150,000 from FY20-24		\$ 27,513	\$ 15,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
4	TRIP Claim Reimbursement Revenue NTE \$200,000 from FY22-27	\$ (87,512.50)	\$ (59,999.50)	\$ (44,999.50)	\$ (14,999.50)	\$ 15,000.50						
5	Tipton Revolving Loan Fund Program Revenue NTE \$200,000 from FY20-24	\$ (81,480.92)	\$ (47,374.92)	\$ (35,374.92)	\$ (6,374.92)	\$ 23,625.08						
6	Hardacre Theater Project Revenue NTE \$150,000 from FY20-24		\$ 11,799	\$ 11,799	\$ 11,799	\$ 11,799	\$ 11,799	\$ 11,799	\$ 11,799	\$ 10,670	\$ 10,670	\$ 10,670
7	Rhinos Building Redevelopment Project Revenue NTE \$150,000		\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
8	Cedar Street/Highway 38 Reconstruction Project Revenue NTE \$2,350,000 GO Bond 2023		\$ 162,953	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 190,000	\$ 190,000	\$ 190,000
TIF CLAIM TOTALS:			\$ 143,527	\$ 193,207	\$ 271,685	\$ 315,425	\$ 276,799	\$ 276,799	\$ 276,799	\$ 285,670	\$ 285,670	\$ 260,670

NOTE: This representation shows the City's current TIF projects and the timeline for each. The amount of our annual TIF claim for each project is subject to modifications due to changes in tax values.

Annual payments for bonds paid with TIF revenues
Self financed or internal loan TIF debt
Tax Rebate/credits and other agreements paid with TIF revenues



Corporate Headquarters
Dallas Service Center
2425 East Pioneer Dr.
Irving, Texas 75061
p. 972.793.5523
f. 972.793.5542
Corporate@shermco.com

October 26, 2023

Brian Wagner
City Manager
City of Tipton
Tipton, Iowa 52772

Austin Service Center
1705 Hur Industrial Blvd.
Cedar Park, Texas 78613
p. 512.267.4800
f. 512.267.4808
Austin@shermco.com

Cedar Rapids Service Center
796 11th St.
Marion, Iowa 52302
p. 319.377.3377
f. 319.377.3399
CedarRapids@shermco.com

Des Moines Service Center
2100 Dixon St., Suite A
Des Moines, Iowa 50316
p. 515.265.3377
f. 972.793.5542
DesMoines@shermco.com

Houston Service Center
33002 FM 2004
Angleton, Texas 77515
p. 979.848.1406
f. 979.848.0012
Houston@shermco.com

San Antonio Service Center
12000 Network Blvd.
Building D, Suite 410
San Antonio, Texas 78249
p. 512.267.4800
SanAntonio@shermco.com

Sweetwater Service Center
1301 Hailey St.
Sweetwater, Texas 79556
p. 325.236.9900
f. 325.236.8192
Sweetwater@shermco.com

Tulsa Service Center
4510 South 86th East Ave.
Tulsa, Oklahoma 74145
p. 918.234.2300
f. 918.234.2306
Tulsa@shermco.com

EU Sales Office
Boulevard Saint-Michel 47
1040 Brussels, Belgium
p. +32 (0) 2 400.00.54
f. +32 (0) 2 400.00.32
Brussels@shermco.com

RE: Award of Contracts for Construction of the 15kV Industrial Circuit

Shermco's recommendation is to accept the apparent low bid for the Underground Construction Contract and the Electrical Construction Contract associated with the installation of a new 15kV underground electric distribution circuit to the Industrial Park.

UNDERGROUND CONSTRUCTION

Swick Cable Contractors Inc. \$292,480

ELECTRIC CONSTRUCTION

Tri City Electric \$ 88,200

Both contractors are familiar with the project, have previous experience performing work for the City of Tipton, and have verified their proposals are complete and sufficient to perform the work.

Should you have any questions regarding these recommendations please do not hesitate to ask for additional information.

Respectfully Submitted
Shermco Industries, Inc.

David Charles
Project Manager
Engineering Services Division

Bid Tabulation for Tipton Underground Project



Underground Install:			
Bidder:	Amount:	Bid Security Included:	Notes:
Price Electric	\$463,950.00	Yes	Electrical and Underground Together
Swick (SCCI)	\$292,480.00	Yes	Sewer Exception
Tri City Electric	\$488,600.00	Yes	
Electrical Install:			
Bidder:	Amount:	Bid Security Included:	Notes:
ESCO Electric	\$111,650.00	Yes	
Tri City Electric	\$88,200.00	Yes	

RESOLUTION NO. 110623B

RESOLUTION AWARDING THE BID OF TRI-CITY ELECTRIC FOR THE
“INDUSTRIAL CIRCUIT ELECTRICAL CONSTRUCTION PROJECT”
(LABOR ONLY)

WHEREAS, the City Council of the City of Tipton, on behalf of its municipal electric utility, wishes to pursue a project generally described and estimated to cost as follows:

Installation of underground electrical ductwork, power cable, and associated facilities using Owner furnished materials in Tipton, Iowa. The total estimated project cost is \$1,500,000. The estimated cost of the Labor Only Installation is \$150,000.00. Bids shall be on a lump sum basis for labor, equipment, subcontracts, and consumable materials used performing construction services.

AND, WHEREAS, the apparent low bidder for this Project is:

Tri-City Electric \$88,200.00

AND, WHEREAS, the project engineer (*David Charles/Shermco Industries, letter of October 26, 2023*) recommended the City Council’s acceptance of Tri-City Electric’s bid.

NOW, THEREFORE, Be It Resolved, the City Council of the City of Tipton does hereby award the bid of Tri-City Electric and further authorizes the Mayor and City Clerk to execute documents related to the scope of this Resolution.

PASSED AND APPROVED this 6th day of November 2023.

Bryan Carney, Mayor

ATTEST:

Amy Lenz, City Clerk

CERTIFICATION

I, Amy Lenz, City Clerk, do hereby certify the above is a true and correct copy of Resolution No. _____ which was passed by the Tipton City Council this 9th day of October 2023.

Amy Lenz, City Clerk

RESOLUTION NO. 110623C

RESOLUTION AWARDING THE BID OF SWICK CABLE CONTRACTORS, INC FOR THE
"15 KV INDUSTRIAL CIRCUIT UNDERGROUND UTILITY CONSTRUCTION PROJECT"
(LABOR ONLY)

WHEREAS, the City Council of the City of Tipton, on behalf of its municipal electric utility, wishes to pursue a project generally described and estimated to cost as follows:

Installation of underground electrical ductwork, power cable, and associated facilities shown on the Project Documents using Owner furnished materials in Tipton, Iowa. The total estimated project cost is \$1,500,000. The estimated cost of the Labor Only Installation is \$450,000.00.

AND, WHEREAS, the apparent low bidder for this Project is:

Swick Cable Contractors, Inc (SCCI) \$292,480.00

AND, WHEREAS, the project engineer (*David Charles/Shermco Industries, letter of October 26, 2023*) recommended the City Council's acceptance of SCCI's bid.

NOW, THEREFORE, Be It Resolved, the City Council of the City of Tipton does hereby award the bid of SCCI and further authorizes the Mayor and City Clerk to execute documents related to the scope of this Resolution.

PASSED AND APPROVED this 6th day of November 2023.

Bryan Carney, Mayor

ATTEST:

Amy Lenz, City Clerk

CERTIFICATION

I, Amy Lenz, City Clerk, do hereby certify the above is a true and correct copy of Resolution No. _____ which was passed by the Tipton City Council this 9th day of October 2023.

Amy Lenz, City Clerk

RESOLUTION NO. 110623D

RESOLUTION REJECTING BIDS FOR THE “JAMES KENNEDY FAMILY AQUATIC CENTER POOL DEHUMIDIFICATION PROJECT 2023”

WHEREAS, the City Council of the City of Tipton has already ordered, purchased, and received an Innovent Pool Dehumidification Unit w/Energy Recovery, Model NDHU-OU-PL-22000-AC-HG-IF-460, 53-tons of capacity (“Unit”) for the Aquatic Center; and

WHEREAS, this project’s bidding options, estimated costs, and September 15 bid results were:

Base Bid: Installation of pre-purchased pool dehumidification unit to be mounted on the roof. This includes new ductwork to tie into existing on the roof and new gas/electrical to the unit.

<i>Engineer’s estimated cost:</i>	\$145,000
Fosters-Kraus	\$198,846
JL Brady	\$579,000

Alternate No. 1: Pool dehumidification unit shall be added to existing Direct Digital Control system.

<i>Engineer’s estimated cost:</i>	\$ 6,200
Fosters-Kraus	\$11,550
JL Brady	\$11,000

HOWEVER, WHEREAS, the bid from Fosters-Kraus did not include the shoring that the bid specs required, and the bid from JL Brady was not affordable.

NOW, THEREFORE, Be It Resolved, the City Council of the City of Tipton does hereby reject all bids for the James Kennedy Family Aquatic Center Pool Dehumidification Project 2023.”

PASSED AND APPROVED this 6th day of November 2023.

Bryan Carney, Mayor

ATTEST:

Amy Lenz, City Clerk

CERTIFICATION

I, Amy Lenz, City Clerk, do hereby certify the above is a true and correct copy of Resolution No. _____ which was passed by the Tipton City Council this 6th day of November 2023.

Amy Lenz, City Clerk

RESOLUTION NO. 110623E

**RESOLUTION TO ACCEPT AND APPROVE 2023 ANNUAL URBAN RENEWAL
REPORT FOR FISCAL YEAR ENDING JUNE 30, 2023**

WHEREAS, the Finance Director has prepared the 2023 Annual Urban Renewal Report as required by the State of Iowa; and,

WHEREAS, the City Council has reviewed the 2023 Annual Urban Renewal Report; and,

WHEREAS, it is recommended by the State of Iowa that the City Council approve the Annual Urban Renewal Report before it is submitted to the State of Iowa;

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Tipton, Iowa, hereby accepts and approves the 2023 Annual Urban Renewal Report.

Passed and approved this 6th day of November 2023.

Bryan Carney, Mayor

ATTEST: _____
Amy Lenz, City Clerk

CERTIFICATION

I, Amy Lenz, City Clerk, do hereby certify the above is a true and correct copy of Resolution _____ which was passed by the Tipton City Council this 6th day of November 2023.

Amy Lenz, City Clerk

Annual Urban Renewal Report, Fiscal Year 2022 - 2023

Levy Authority Summary

Local Government Name: TIPTON
 Local Government Number: 16G141

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts
TIPTON URBAN RENEWAL	16005	10

TIF Debt Outstanding: **3,352,675**

TIF Sp. Rev. Fund Cash Balance			Amount of 07-01-2022 Cash Balance
as of 07-01-2022:	169,025	54,881	Restricted for LMI

TIF Revenue:	231,506
TIF Sp. Revenue Fund Interest:	1,384
Property Tax Replacement Claims	0
Asset Sales & Loan Repayments:	0
Total Revenue:	232,890

Rebate Expenditures:	54,361
Non-Rebate Expenditures:	194,223
Returned to County Treasurer:	0
Total Expenditures:	248,584

TIF Sp. Rev. Fund Cash Balance			Amount of 06-30-2023 Cash Balance
as of 06-30-2023:	153,331	62,867	Restricted for LMI

Year-End Outstanding TIF
Obligations, Net of TIF Special
Revenue Fund Balance: **2,950,760**

Projects For TIPTON URBAN RENEWAL

Tipton Fire Station Project

Description: Construction of a new fire station serving Tipton and surrounding townships
 Classification: Municipal and other publicly-owned or leased buildings
 Physically Complete: Yes
 Payments Complete: Yes

David W. Kruse and Sally M. Kruse

Description: Residential Housing Development Infrastructure rebates agreement
 Classification: Residential property (classified residential)
 Physically Complete: Yes
 Payments Complete: No

Jerry ORourke ORourke Motors

Description: New Commercial Auto Dealership
 Classification: Commercial - retail
 Physically Complete: Yes
 Payments Complete: No

Business District Revitalization

Description: Business District Revitalization
 Classification: Commercial - office properties
 Physically Complete: Yes
 Payments Complete: No

Tipton Revitalization Incentive Program

Description: Tipton Revitalization Incentive Program
 Classification: Commercial - office properties
 Physically Complete: Yes
 Payments Complete: No

Hardacre Theater Redevelopment Project

Description: Hardacre Theater Redevelopment Project
 Recreational facilities (lake development, parks, ball fields, trails)
 Classification: trails)
 Physically Complete: Yes
 Payments Complete: No

Tipton Revolving Loan Fund Support Program

Description: Tipton Revolving Loan Fund Support Program
 Classification: Commercial - office properties
 Physically Complete: No
 Payments Complete: No

Cedar Street/HWY 38 Reconstruction Program

Description: Cedar Street/HWY 38 Reconstruction Project

Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

Debts/Obligations For TIPTON URBAN RENEWAL

Tipton Fire Station Project

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	215,000
Interest:	6,880
Total:	221,880
Annual Appropriation?:	No
Date Incurred:	01/12/2011
FY of Last Payment:	2023

Dave W. Kruse and Sally M. Kruse

Debt/Obligation Type:	Rebates
Principal:	61,558
Interest:	0
Total:	61,558
Annual Appropriation?:	Yes
Date Incurred:	12/05/2011
FY of Last Payment:	2022

Jerry ORourke ORourke Motors

Debt/Obligation Type:	Rebates
Principal:	110,696
Interest:	0
Total:	110,696
Annual Appropriation?:	Yes
Date Incurred:	05/05/2014
FY of Last Payment:	2024

Business District Revitalization

Debt/Obligation Type:	Other Debt
Principal:	168,946
Interest:	0
Total:	168,946
Annual Appropriation?:	Yes
Date Incurred:	08/05/2013
FY of Last Payment:	2025

LMI Requirement

Debt/Obligation Type:	Outstanding LMI Housing Obligations
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	12/05/2011
FY of Last Payment:	2023

Tipton Revitalization Incentive Program

Debt/Obligation Type:	Other Debt
Principal:	239,595

Interest: 0
Total: 239,595
Annual Appropriation?: Yes
Date Incurred: 11/19/2018
FY of Last Payment: 2024

Hardacre Theater Redevelopment Project

Debt/Obligation Type: Other Debt
Principal: 50,000
Interest: 0
Total: 50,000
Annual Appropriation?: No
Date Incurred: 11/19/2018
FY of Last Payment: 2024

Tipton Revolving Loan Fund Support Program

Debt/Obligation Type: Other Debt
Principal: 150,000
Interest: 0
Total: 150,000
Annual Appropriation?: Yes
Date Incurred: 11/19/2018
FY of Last Payment: 2024

Cedar Street/HWY 38 Reconstruction Project

Debt/Obligation Type: Other Debt
Principal: 2,350,000
Interest: 0
Total: 2,350,000
Annual Appropriation?: Yes
Date Incurred: 11/19/2018
FY of Last Payment: 2024

Non-Rebates For TIPTON URBAN RENEWAL

TIF Expenditure Amount:	110,940
Tied To Debt:	Tipton Fire Station Project
Tied To Project:	Tipton Fire Station Project
TIF Expenditure Amount:	41,484
Tied To Debt:	Business District Revitalization
Tied To Project:	Business District Revitalization
TIF Expenditure Amount:	30,000
Tied To Debt:	Tipton Revitalization Incentive Program
Tied To Project:	Tipton Revitalization Incentive Program
TIF Expenditure Amount:	11,799
Tied To Debt:	Hardacre Theater Redevelopment Project
Tied To Project:	Hardacre Theater Redevelopment Project

Rebates For TIPTON URBAN RENEWAL

Sunset Estates Ninth Addition

TIF Expenditure Amount: 15,502
Rebate Paid To: Dave and Sally Kruse
Tied To Debt: Dave W. Kruse and Sally M. Kruse
Tied To Project: David W. Kruse and Sally M.
Kruse
Projected Final FY of Rebate: 2025

101 Alexander Drive

TIF Expenditure Amount: 30,873
Rebate Paid To: O'Rourke Motors
Tied To Debt: Jerry ORourke ORourke Motors
Tied To Project: Jerry ORourke ORourke Motors
Projected Final FY of Rebate: 2024

LMI Setaside

TIF Expenditure Amount: 7,986
Rebate Paid To: City of Tipton
Tied To Debt: Dave W. Kruse and Sally M. Kruse
Tied To Project: David W. Kruse and Sally M.
Kruse
Projected Final FY of Rebate: 2025

Income Housing For TIPTON URBAN RENEWAL

Amount of FY 2023 expenditures that provide or aid in the provision of public improvements related to housing and residential development:	0
<hr/>	
Lots for low and moderate income housing:	0
Construction of low and moderate income housing:	0
Grants, credits or other direct assistance to low and moderate income families:	0
Payments to a low and moderate income housing fund established by the municipality, including matching funds for any state or federal moneys used for such purposes:	0
Other low and moderate income housing assistance:	0

TIF Taxing District Data Collection

Local Government Name: TIPTON (16G141)
 Urban Renewal Area: TIPTON URBAN RENEWAL (16005)
 TIF Taxing District Name: TIPTON CITY AG/TIPTON SCH/TIPTON ORIG 1993 UR TIF INCREM
 TIF Taxing District Inc. Number: 160072
 TIF Taxing District Base Year: 1993
 FY TIF Revenue First Received: Slum
 Subject to a Statutory end date? No Blighted
 Economic Development No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	78,460	0	0	0	0	0	78,460	0	78,460
Taxable	69,862	0	0	0	0	0	69,862	0	69,862
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	58,360	20,100	0	20,100	389

FY 2023 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: TIPTON (16G141)
 Urban Renewal Area: TIPTON URBAN RENEWAL (16005)
 TIF Taxing District Name: TIPTON CITY/TIPTON SCH/TIPTON ORIG 1993 UR TIF INCREM
 TIF Taxing District Inc. Number: 160074
 TIF Taxing District Base Year: 1993
 FY TIF Revenue First Received: 0
 Subject to a Statutory end date? No
 Slum
 Blighted
 Economic Development No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	33,879,340	14,543,843	4,253,420	0	-57,412	53,631,389	0	53,631,389
Taxable	0	18,338,946	13,089,458	3,828,078	0	-57,412	35,844,347	0	35,844,347
Homestead Credits									151

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	12,398,356	35,844,347	3,791,127	32,053,220	951,712

FY 2023 TIF Revenue Received: 111,597

TIF Taxing District Data Collection

Local Government Name: TIPTON (16G141)
 Urban Renewal Area: TIPTON URBAN RENEWAL (16005)
 TIF Taxing District Name: TIPTON CITY/TIPTON SCH/TIPTON (AMEND 1996) UR TIF INCREM
 TIF Taxing District Inc. Number: 160116
 TIF Taxing District Base Year: 1996
 FY TIF Revenue First Received: 1998
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2018

	Slum	UR Designation
	Blighted	No
	Economic Development	No
		11/1997

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	25,566,490	4,357,730	1,004,910	0	-51,856	30,877,274	0	30,877,274
Taxable	0	13,839,191	3,921,957	904,419	0	-51,856	18,613,711	0	18,613,711
Homestead Credits									128

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	15,915,520	15,013,610	2,459,109	12,554,501	372,763

FY 2023 TIF Revenue Received: 72,877

TIF Taxing District Data Collection

Local Government Name: TIPTON (16G141)
 Urban Renewal Area: TIPTON URBAN RENEWAL (16005)
 TIF Taxing District Name: TIPTON CITY AG/TIPTON SCH/TIPTON (AMEND 1996) UR TIF INCREM
 TIF Taxing District Inc. Number: 160118
 TIF Taxing District Base Year: 1996
 FY TIF Revenue First Received: 1998
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2018

	Slum	UR Designation
	Blighted	No
	Economic Development	No
		11/1997

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	49,300	0	0	0	0	0	49,300	0	49,300
Taxable	43,897	0	0	0	0	0	43,897	0	43,897
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	40,053	9,247	0	9,247	179

FY 2023 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: TIPTON (16G141)
 Urban Renewal Area: TIPTON URBAN RENEWAL (16005)
 TIF Taxing District Name: TIPTON CITY AG/TIPTON SCH/TIPTON (AMEND 1997) UR TIF INCREM
 TIF Taxing District Inc. Number: 160124

TIF Taxing District Base Year:	1997		UR Designation
FY TIF Revenue First Received:		Slum	No
Subject to a Statutory end date?	No	Blighted	No
		Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	88,860	0	0	0	0	0	88,860	0	88,860
Taxable	79,122	0	0	0	0	0	79,122	0	79,122
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	25,120	63,740	0	63,740	1,235

FY 2023 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: TIPTON (16G141)
 Urban Renewal Area: TIPTON URBAN RENEWAL (16005)
 TIF Taxing District Name: TIPTON CITY/TIPTON SCH/TIPTON 06 UR TIF INCREM
 TIF Taxing District Inc. Number: 160162

TIF Taxing District Base Year:	2006		UR Designation
FY TIF Revenue First Received:	0	Slum	No
Subject to a Statutory end date?	No	Blighted	No
		Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	2,373,170	7,250,518	0	0	0	10,547,609	0	10,547,609
Taxable	0	1,284,605	6,525,466	0	0	0	8,399,074	0	8,399,074
Homestead Credits									12

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	8,833,220	1,714,389	409,851	1,304,538	38,734

FY 2023 TIF Revenue Received: 12,043

TIF Taxing District Data Collection

Local Government Name: TIPTON (16G141)
 Urban Renewal Area: TIPTON URBAN RENEWAL (16005)
 TIF Taxing District Name: TIPTON CITY/TIPTON SCH/KRUSE/TIF INCREM
 TIF Taxing District Inc. Number: 160188

TIF Taxing District Base Year:	2012		UR Designation
FY TIF Revenue First Received:	0	Slum	No
Subject to a Statutory end date?	No	Blighted	No
		Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	2,286,530	0	0	0	-12,964	2,273,566	0	2,273,566
Taxable	0	1,237,701	0	0	0	-12,964	1,224,737	0	1,224,737
Homestead Credits									9

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	5,440	1,224,737	1,098,334	126,403	3,753

FY 2023 TIF Revenue Received: 21,938

TIF Taxing District Data Collection

Local Government Name: TIPTON (16G141)
 Urban Renewal Area: TIPTON URBAN RENEWAL (16005)
 TIF Taxing District Name: TIPTON CITY/TIPTON SCH/COOK/TIF INCREM
 TIF Taxing District Inc. Number: 160190

TIF Taxing District Base Year:	2013		UR Designation
FY TIF Revenue First Received:		Slum	No
Subject to a Statutory end date?	No	Blighted	No
		Economic Development	No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	923,020	0	0	0	0	923,020	0	923,020
Taxable	0	499,634	0	0	0	0	499,634	0	499,634
Homestead Credits									3

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	42,000	499,634	0	499,634	14,835

FY 2023 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: TIPTON (16G141)
 Urban Renewal Area: TIPTON URBAN RENEWAL (16005)
 TIF Taxing District Name: TIPTON CITY/TIPTON SCH/OROURKE/TIF INCREM
 TIF Taxing District Inc. Number: 160192

TIF Taxing District Base Year:	2014			UR Designation
FY TIF Revenue First Received:	0	Slum		No
Subject to a Statutory end date?	No	Blighted		No
		Economic Development		No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	637,990	0	0	0	637,990	0	637,990
Taxable	0	0	574,191	0	0	0	574,191	0	574,191
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	3,530	574,191	439,565	134,626	3,997

FY 2023 TIF Revenue Received: 13,051

TIF Taxing District Data Collection

Local Government Name: TIPTON (16G141)
 Urban Renewal Area: TIPTON URBAN RENEWAL (16005)
 TIF Taxing District Name: TIPTON CITY/TIPTON SCH/DORNFELD/TIF INCREM
 TIF Taxing District Inc. Number: 160194

TIF Taxing District Base Year:	2015			UR Designation
FY TIF Revenue First Received:		Slum		No
Subject to a Statutory end date?	No	Blighted		No
		Economic Development		No

TIF Taxing District Value by Class - 1/1/2021 for FY 2023

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	659,460	0	0	0	659,460	0	659,460
Taxable	0	0	593,514	0	0	0	593,514	0	593,514
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2023	4,700	593,514	0	593,514	17,622

FY 2023 TIF Revenue Received: 0

Pros and Cons of Keeping the Indoor Pool Open

Pros:

- Middle school swim team will be able to practice.
- May help with staff retention if we're able to continue to offer work hours.

Cons:

- The exterior doors must stay open in the winter months which will make for a very unpleasant swimming experience.
- Our pool heater has already been having a hard time keeping up with the cooler temperatures, this will only become more difficult as it gets cooler.
 - In a recent CEU class for our CPO certification, it was discussed that pool heaters are not made to run constantly. With the air in our natatorium having no heat as well as leaving the exterior doors open, our heater is already running 100% of the time. It will become more and more difficult for the heater to keep up which may lead to expensive repairs or replacement.
- The humidity will continue to become worse as the outdoor temperatures continue to drop which increases the level of damage that could be caused to the facility (Electrical, rusting/corrosion, mold, equipment damage etc.)
- With our current hours, we have been having an average of 0-2 patrons per day on the weekends. Our water is kept at a cooler temperature to help manage the humidity and this temperature has been expressed to be not ideal for most patrons.
- There continues to be a risk with chloramines in the air without proper ventilation. This puts our swimmers and staff at a risk of:
 - Coughing
 - Itchy skin
 - Eye irritation
 - Shortness of breath
 - Congestion
 - Aggravated asthma
 - Sinus congestion
 - Respiratory infections
 - As a reminder: these chloramines are unavoidable and are caused by sweat, body oil, deodorant, urine etc.
- Humidity Damage Since 2022
 - All doors need repair or replacement due to the hardware rusting out. One door is completely inoperable.
 - We had to purchase a new backboard before the summer of 2022 because the old one was moldy.
 - Camera in the indoor pool has been broken due to the humidity.
 - Our ADA lift in the indoor pool has begun to rust and have electrical issues.
 - The ceiling in the storage room collapsed in the January 2022 due to moisture.
 - Moisture has been found in our copy machine within the past couple months showing that the humidity is also present in the lobby/office area.
 - The bleachers have continued to rust more and more due to the corrosive environment.

Photos:

- Copy machine with moisture in September 2023
- Indoor pool during the winter of 2022 (this is what it looked like every morning)
- Storage room ceiling which collapsed in January 2022

