



AGENDA INFORMATION
TIFFIN CITY COUNCIL COMMUNICATION

DATE:	November 14, 2025
AGENDA ITEM:	Resolution 2025-089 – A Resolution Accepting the City Street Finance Report for FY 2025
ACTION:	Approval

Background

The City of Tiffin receives a pro-rata share of Road Use Tax funds from the State of Iowa. These funds are designated for the maintenance, improvement, and construction of city streets. Each fiscal year, municipalities are required to report to IDOT how these funds were expended. The attached City Street Finance Report details all expenditures and revenues related to street maintenance and improvements for FY 2025. Acceptance of this report ensures compliance with state reporting requirements and continued eligibility for Road Use Tax allocations.

Recommendation

Staff recommends approval of **Resolution No. 2025-089**, accepting the City Street Finance Report for FY 2025 and authorizing its submission to the Iowa Department of Transportation.

ATTACHMENTS: Resolution, Street Finance Report

RESOLUTION NO. 2025-089

**A RESOLUTION ACCEPTING THE CITY STREET FINANCE REPORT
TO THE IOWA DEPARTMENT OF TRANSPORTATION FOR
THE CITY OF TIFFIN, IOWA, FOR FISCAL YEAR 2025**

Whereas, the City of Tiffin, Iowa, is the recipient of ongoing payments from the State of Iowa of a pro-rata share of Road Use Tax payments which are utilized for various defined purposes relating to the maintenance, improvement and construction of the City's streets; and,

Whereas, it is the responsibility of the City to report to the State how it spends its Road Use Tax as shown on the attached report.

Now, therefore be it resolved by the City Council of the City of Tiffin, Iowa to accept the City Street Finance Report for FY 2025.

On the 18th day of November, at a regular meeting of the Tiffin City Council, Tiffin, Iowa, Councilperson _____ introduced **RESOLUTION NO. 2025-089, A RESOLUTION ACCEPTING THE CITY STREET FINANCE REPORT TO THE IOWA DEPARTMENT OF TRANSPORTATION FOR THE CITY OF TIFFIN, IOWA, FOR FISCAL YEAR 2025** and made a motion for approval. Motion seconded by Councilperson _____.

Ayes:

Nays:

Absent:

Whereupon ____ Council members were present and voted approval and Mayor Kasperek declared that the **RESOLUTION NO. 2025-089, A RESOLUTION ACCEPTING THE CITY STREET FINANCE REPORT TO THE IOWA DEPARTMENT OF TRANSPORTATION FOR THE CITY OF TIFFIN, IOWA, FOR FISCAL YEAR 2025** to be adopted and signified his approval of the same by affixing his signature thereto.

Passed by the City Council on the 18th day of November, 2025.

City of Tiffin

Tim Kasperek, Mayor

ATTEST: _____
Abigail Hora, City Clerk



City Street Finance Report

Fiscal Year 2025

Bureau of Local Systems

Tiffin

Ames, IA 50010

11/6/2025 12:16:26 PM

Expenses

	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capital Projects (300)	Utilities (600 & U0)	Grand Total
Salaries - Roads/Streets		\$245,463					\$245,463
Benefits - Roads/Streets		\$93,623					\$93,623
Training & Dues		\$4,085					\$4,085
Building & Grounds Maint. & Repair		\$9,373					\$9,373
Vehicle & Office Equip Operation and Repair		\$33,631					\$33,631
Operational Equipment Repair		\$1,791					\$1,791
Other Maintenance and Repair		\$78,398					\$78,398
Engineering					\$797,390		\$797,390
Janitorial		\$4,708					\$4,708
Medical		\$608					\$608
Street Maintenance Expense		\$50,693					\$50,693
Technology Expense		\$5,134					\$5,134
Other Contract Services		\$9,329			\$2,193,408		\$2,202,737
Chemicals		\$93,706					\$93,706
Minor Equipment Purchases		\$7,543					\$7,543
Other Equipment		\$134,695					\$134,695



City Street Finance Report

Fiscal Year 2025

Bureau of Local Systems

Tiffin

Ames, IA 50010

11/6/2025 12:16:26 PM

	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capital Projects (300)	Utilities (600 & U0)	Grand Total
Office Supplies		\$275					\$275
Operating Supplies		\$15,904					\$15,904
New Posts & Signs		\$24,861					\$24,861
Other Supplies		\$1,091					\$1,091
Principal Payment				\$1,094,182			\$1,094,182
Interest Payment				\$320,234			\$320,234
Bond Registration Fees				\$1,259			\$1,259
Street Lighting		\$91,561					\$91,561
Traffic Control/Safety		\$2,884					\$2,884
Depreciation & Building Utilities		\$13,717					\$13,717
Snow Removal Salaries		\$31,871					\$31,871
Total		\$954,944		\$1,415,675	\$2,990,798		\$5,361,417



Bureau of Local Systems
Ames, IA 50010

City Street Finance Report

Fiscal Year 2025

Tiffin

11/6/2025 12:16:26 PM

Revenue

	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capital Projects (300)	Utilities (600 & U0)	Grand Total
Levied on Property	\$0		\$0	\$1,415,675			\$1,415,675
State Revenues - Road Use Taxes		\$640,791					\$640,791
Charges/fees						\$0	\$0
Contributions		\$724					\$724
Sale of Assests		\$26,000					\$26,000
Proceeds from Debt		\$5,350,000					\$5,350,000
Total	\$0	\$6,017,515	\$0	\$1,415,675		\$0	\$7,433,190



Bureau of Local Systems
Ames, IA 50010

City Street Finance Report

Fiscal Year 2025

Tiffin

11/6/2025 12:16:26 PM

Bonds/Loans

Bond/Loan Description	Principal Balance As of 7/1	Total Principal Paid	Total Interest Paid	Principal Roads	Interest Roads	Principal Balance As of 6/30
2017 GO	\$3,355,000	\$330,000	\$101,280	\$330,000	\$101,280	\$3,025,000
2019 GO	\$2,320,000	\$400,000	\$70,030	\$400,000	\$70,030	\$1,920,000
2024 GO	\$3,565,000	\$170,000	\$178,745	\$122,400	\$128,696	\$3,395,000
2021 GO	\$1,485,000	\$355,000	\$29,700	\$241,782	\$20,228	\$1,130,000
2025 GO	\$5,350,000	\$0	\$0	\$0	\$0	\$5,350,000
Total	\$16,075,000	\$1,255,000	\$379,755	\$1,094,182	\$320,234	\$14,820,000



Bureau of Local Systems
Ames, IA 50010

City Street Finance Report

Fiscal Year 2025

Tiffin

11/6/2025 12:16:26 PM

Equipment

Description	Model Year	Usage Type	Cost	Purchased Status
CASE 570 N-EP LOADER	2015	Purchased	\$48,500	No Change
Ford F350 Utility Truck	2010	Purchased	\$42,130	No Change
Catepillar 305-07 NexGen Mini Excavator	2023	Lease	\$92,824	Lease
Catepillar 279D3 Track Skid Loader	2023	Purchased	\$85,491	No Change
Case 621F Wheel Loader	2012	Purchased	\$90,000	No Change
F-550 Dump Truck	2022	Purchased	\$117,000	No Change
F-250 Utility Truck	2023	Purchased	\$75,000	No Change
Kubota RTV 1100	2013	Purchased	\$17,000	Sold
Kubota RTV 1100	2023	Purchased	\$42,843	No Change
FORD F550 DUMP TRUCK	2018	Purchased	\$43,490	No Change
Ford F600 DUMP TRUCK	2020	Purchased	\$44,775	No Change
Western Star Dump Truck 4700 SB	2022	Purchased	\$92,094	No Change
Western Star Dump Truck 4700 SB	2015	Purchased	\$147,000	No Change
FORD F250 UTILITY TRUCK	2019	Purchased	\$37,000	No Change
International 7400 SFA 4X2 DUMP TRUCK	2009	Purchased	\$125,000	No Change
FREIGHTLINER M2 DUMP TRUCK	2006	Purchased	\$54,298	Sold
MOTOR GRADER	1988	Purchased	\$48,225	No Change
Elgin Pelican NP Dual	2013	Lease	\$130,000	Lease
Ford Ranger	2024	Purchased	\$38,000	No Change
F-550 Dump Truck	2024	Purchased	\$130,000	No Change
Cat 120M3 Motor Grader	2019	Purchased	\$247,500	New



Bureau of Local Systems
Ames, IA 50010

City Street Finance Report

Fiscal Year 2025

Tiffin

11/6/2025 12:16:26 PM

Description	Model Year	Usage Type	Cost	Purchased Status
Vactor 2100 PLUS COMBINATION SEWER CLEANER	2012	Lease	\$175,000	Lease
Western Star 47X	2025	Purchased	\$261,000	New
Kubota RTV 1100	2025	Purchased	\$44,000	New



Bureau of Local Systems
Ames, IA 50010

City Street Finance Report

Fiscal Year 2025

Tiffin

11/6/2025 12:16:26 PM

Street Projects

Project Description	Contract Price	Final Price	Contractor Name
---------------------	----------------	-------------	-----------------



Bureau of Local Systems
Ames, IA 50010

City Street Finance Report

Fiscal Year 2025

Tiffin

11/6/2025 12:16:26 PM

Summary

	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capital Projects (300)	Utilities (600 & U0)	Grand Total
Begining Balance	\$0	(\$115,479)	\$0	\$0	\$1,442,801	\$0	\$1,327,322
SubTotal Expenses (-)		\$954,944		\$1,415,675	\$2,990,798		\$5,361,417
Subtotal Revenues (+)	\$0	\$6,017,515	\$0	\$1,415,675		\$0	\$7,433,190
Ending Balance	\$0	\$4,947,092	\$0	\$0	(\$1,547,997)	\$0	\$3,399,095

Resolution Number: 2025-089

Execution Date: Tuesday, November 18, 2025

Signature: Abigail Hora