

# 71-659

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2007 - ENDING JUNE 30, 2008

The City of: CALUMET County Name: O'BRIEN Date Budget Adopted: 03/05/07  
(Date) xx/xx/xx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

	Telephone Number	Signature
County Auditor Date Stamp	<b>January 1, 2006 Property Valuations</b>	
	With Gas & Electric	Without Gas & Electric
Regular	2a <u>2,213,162</u>	2b <u>2,119,533</u>
<b>DEBT SERVICE</b>	3a _____	3b _____
Ag Land	4a <u>145,450</u>	_____
		Last Official Census

				(A)		(B)		(C)	
Code	Dollar		#/NA	Request with	Property Taxes				
Sec.	Limit	Purpose	#/NA	Utility Replacement	Levied			Rate	
384.1	#N/A	Regular General levy	###	5	17,927	17,168	43	8.10000	
<b>Non-Voted Other Permissible Levies</b>									
12(8)	0.67500	Contract for use of Bridge		6	0	0	44	0	
12(10)	0.95000	Opr & Maint publicly owned Transit		7	0	0	45	0	
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		8	0	0	46	0	
12(12)	0.13500	Opr & Maint of City owned Civic Center		9	0	0	47	0	
12(13)	0.06750	Planning a Sanitary Disposal Project		10	0	0	48	0	
12(14)	0.27000	Aviation Authority (under sec.330A.15)		11	0	0	49	0	
12(15)	Amt Nec	Joint city-county building lease		12	0	0	50	0	
12(16)	0.06750	Levee Impr. fund in special charter city		13	0	0	51	0	
12(18)	Amt Nec	Liability, property & self insurance costs		14	6,959	6,665	52	3.14437	
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	0	465	0	
<b>Voted Other Permissible Levies</b>									
12(1)	0.13500	Instrumental/Vocal Music Groups		15	0	0	53	0	
12(2)	0.81000	Memorial Building		16	0	0	54	0	
12(3)	0.13500	Symphony Orchestra		17	0	0	55	0	
12(4)	0.27000	Cultural & Scientific Facilities		18	0	0	56	0	
12(5)	As Voted	County Bridge		19	0	0	57	0	
12(6)	1.35000	Missi or Missouri River Bridge Const.		20	0	0	58	0	
12(9)	0.03375	Aid to a Transit Company		21	0	0	59	0	
12(17)	0.20500	Maintain Institution received by gift/devise		22	0	0	60	0	
12(19)	1.00000	City Emergency Medical District		463	0	0	466	0	
12(21)	0.27000	Support Public Library		23	0	0	61	0	
28E.22	1.50000	Unified Law Enforcement		24	0	0	62	0	
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	24,886	23,833			
384.1	3.00375	Ag Land		26	437	437	63	3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>				27	25,323	24,270			Do Not Add
<b>Special Revenue Levies</b>									
384.8	0.27000	Emergency (if general fund at levy limit)		28	598	572	64	0.27000	
384.6	Amt Nec	Police & Fire Retirement		29	0	0		0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30	1,789	1,713		0.80835	
	Amt Nec	Other Employee Benefits		31	0	0		0	
<b>Total Employee Benefit Levies (29,30,31)</b>				32	1,789	1,713	65	0.80835	
<b>Sub Total Special Revenue Levies (28+32)</b>				33	2,387	2,285			
Valuation									
386	As Req								
		With Gas & Elec	Without Gas & Elec						
	SSMID 1 (A)	(B)		34		0	66	0	
	SSMID 2 (A)	(B)		35		0	67	0	
	SSMID 3 (A)	(B)		36		0	68	0	
	SSMID 4 (A)	(B)		35a		0	69	0	
	SSMID 5 (A)	(B)		36a		0	565	0	
	SSMID 6 (A)	(B)		37		0	566	0	
<b>Total SSMID (34 thru 37)</b>				38	0	0			Do Not Add
<b>Total Special Revenue Levies (33+38)</b>				39	2,387	2,285			
384.4	Amt Nec	Debt Service Levy	76.10(6)	40	0	0	70	0	
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71	0	
<b>Total Property Taxes (27+39+40+41)</b>				42	27,710	26,555	72	12.32272	

**COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:**

Budgets submitted that DO NOT meet the following criteria are not legal documents and will be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.

(County Auditor)

Fund Balance Worksheet for City of CALUMET

(1)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Tot
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<b>*Annual Report FY 2006</b>									
Beginning Fund Balance July 1, 2005 (pg 5, line 134) *	1	189,662	1,479		9,226		200,367	13,379	213,746
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	54,641	12,900		7,054		74,595	49,864	124,459
Actual Expenditures Except End Bal (pg 12, line 259) *	3	51,780	1,505				53,285	40,468	93,753
Ending Fund Balance June 30, 2006 (pg 12, line 261) *	4	192,523	12,874	0	16,280	0	221,677	22,775	244,452
(2)		General	Spec Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Enterprise	Grand Total
<b>** Re-Estimated FY 2007</b>									
Beginning Fund Balance	5	192,523	12,874	0	16,280	0	221,677	22,775	244,452
Re-Est Revenues	6	48,969	15,401	0	8,503	0	72,873	53,600	126,473
Re-Est Expenditures	7	72,000	12,500	0	0	0	84,500	58,000	142,500
Continuing Appropriation	8				0		0	0	0
Ending Fund Balance	9	169,492	15,775	0	24,783	0	210,050	18,375	228,425
(3)									
<b>** Budget FY 2008</b>									
Beginning Fund Balance	10	169,492	15,775	0	24,783	0	210,050	18,375	228,425
Revenues	11	204,188	15,387	0	7,000	0	226,575	40,500	267,075
Expenditures	12	221,800	15,600	0	0	0	237,400	58,000	295,400
Continuing Appropriation	13				0		0	0	0
Ending Fund Balance	14	151,880	15,562	0	31,783	0	199,225	875	200,100

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2006

\*\* The remaining two sections are filled in by the software once ALL worksheets are completed.

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
<b>GOVERNMENT ACTIVITIES</b>									
<b>Public Safety</b>									
Police Department/Crime Prevention	1						325	0	0
Jail	2						327	0	0
Emergency Management	3						328	0	0
Flood Control	4						329	0	0
Fire Department	5	154,500					330	154,500	7,000
Ambulance	6						331	0	0
Building Inspections	7						332	0	0
Miscellaneous Protective Services	8						333	0	0
Animal Control	9						349	0	0
Other Public Safety	10						334	0	0
TOTAL (lines 1 - 10)	11	154,500	0		0		154,500	7,000	6,954
<b>Public Works</b>									
Roads, Bridges, & Sidewalks	12	10,000	11,000				353	21,000	25,000
Parking - Meter and Off-Street	13						356	0	0
Street Lighting	14		3,600				324	3,600	3,600
Traffic Control and Safety	15						326	0	0
Snow Removal	16		1,000				354	1,000	1,500
Highway Engineering	17						355	0	0
Street Cleaning	18						359	0	0
Airport (if not Enterprise)	19						365	0	0
Garbage (if not Enterprise)	20	9,400					358	9,400	0
Other Public Works	21						350	0	0
TOTAL (lines 12 - 21)	22	19,400	15,600		0		35,000	30,100	4,890
<b>Health and Social Services</b>									
Welfare Assistance	23						337	0	0
City Hospital	24						338	0	0
Payments to Private Hospitals	25						339	0	0
Health Regulation and Inspection	26						340	0	0
Water, Air, and Mosquito Control	27						341	0	0
Community Mental Health	28						342	0	0
Other Health and Social Services	29						343	0	0
TOTAL (lines 23 - 29)	30	0	0		0		0	0	0

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
<b>Culture and Recreation</b>									
Library Services 31	100						344 100	100	100
Museum, Band and Theater 32							345 0	0	0
Parks 33	9,000						346 9,000	8,000	6,769
Recreation 34							587 0	0	0
Cemetery 35							366 0	0	0
Community Center, Zoo, & Marina 36							347 0	0	0
Other Culture and Recreation 37							348 0	0	0
TOTAL (lines 31 - 37) 38	9,100	0			0		9,100	8,100	6,869
<b>Community and Economic Development</b>									
Community Beautification 39	2,000						367 2,000	2,000	0
Economic Development 40	1,500						368 1,500	5,000	250
Housing and Urban Renewal 41							369 0	0	0
Planning & Zoning 42							379 0	0	0
Other Com & Econ Development 43							370 0	0	0
TOTAL (lines 39 - 43) 44	3,500	0			0		3,500	7,000	250
<b>General Government</b>									
Mayor, Council, & City Manager 45	2,000						375 2,000	1,800	2,028
Clerk, Treasurer, & Finance Adm. 46	8,500						376 8,500	7,500	7,619
Elections 47	800						377 800	0	0
Legal Services & City Attorney 48	1,000						378 1,000	500	1,744
City Hall & General Buildings 49	6,000						380 6,000	5,000	3,171
Tort Liability 50	7,000						382 7,000	7,000	7,369
Other General Government 51	3,000						381 3,000	3,500	5,391
TOTAL (lines 45 - 51) 52	28,300	0			0		28,300	25,300	27,322
Debt Service 53								0	0
Capital Projects 54								0	0
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+44+52+53+54) 55	214,800	15,600	0	0	0		230,400		
<b>BUSINESS TYPE ACTIVITIES</b>									
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility 56						26,000	360 26,000	29,000	24,499
Sewer Utility 57						32,000	357 32,000	20,000	6,764
Electric Utility 58							361 0	0	0
Gas Utility 59							362 0	0	0
Airport 60							365 0	0	0
Landfill/Garbage 61							383 0	9,000	9,205
Transit 62							364 0	0	0
Cable TV, Internet & Telephone 63							443 0	0	0
Housing Authority 64							444 0	0	0
Storm Water Utility 65							445 0	0	0
Other Business Type (city hosp., ISF, parking, etc.) 66							446 0	0	0
Enterprise DEBT SERVICE 67							447 0	0	0
Enterprise CAPITAL PROJECTS 68							448 0	0	0
<b>TOTAL Business Type Expenditures (lines 56 - 68) 69</b>						58,000	58,000	58,000	40,468
<b>TOTAL GOV &amp; BUS TYPE EXP. (lines 55+69) 70</b>	214,800	15,600	0	0	0	58,000	288,400	58,000	40,468
Transfers Out 71	7,000						7,000	7,000	7,000
<b>Total Expenditures &amp; Other Financing Uses (lines 71 +72) 72</b>	221,800	15,600	0	0	0	58,000	295,400	142,500	93,753
Continuing Appropriation 73					0		0	0	0
<b>Ending Fund Balance June 30 74</b>	151,880	15,562	20	31,783	0	875	200,100	228,425	244,452

\* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

CITY OF CALUMET

REVENUES DETAIL  
Fiscal Year Ending 2008

Fiscal Years

	GENERAL (A)	SPECIAL REVENUES (B)	DEBT SERVICE (C)	CAPITAL PROJECTS (D)	PERMANENT (E)	PROPRIETARY (F)	BUDGET 2008 (G)	RE-ESTIMATED 2007 (H)	ACTUAL 2006 (I)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property	1	24,270	2,285	0	0		26,555	28,125	25,696
Less: Uncollected Property Taxes - Levy Year	2						0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	24,270	2,285	0	0		26,555	28,125	25,696
Delinquent Property Taxes	4						0	0	0
TIF Revenues	5						0	0	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6	1,053	102	0	0		472	1,155	1,248
Parimutuel wager tax	7						473	0	0
Gaming wager tax	8						474	0	0
Mobile Home Taxes	9						393	0	0
Hotel/Motel Taxes	10						394	0	0
Other Local Option Taxes	11	13,365					395	13,365	11,000
Subtotal - Other City Taxes (lines 6 thru 11)	12	14,418	102	0	0		14,520	12,248	11,285
Licenses & Permits	13	700						700	780
Use of Money & Property	14	7,200						7,200	5,100
Intergovernmental:									
Federal Grants & Reimbursements	15	142,500					399	142,500	0
State Shared Revenues	16		13,000				400	13,000	12,900
Other State Grants & Reimbursements	17						401	0	0
Local Grants & Reimbursements	18	3,600					402	3,600	4,900
Subtotal - Intergovernmental (lines 15 thru 18)	19	146,100	13,000	0	0	0	159,100	19,100	17,800
Charges for Fees & Service:									
Water Utility	20					28,000	404	28,000	31,000
Sewer Utility	21					12,500	405	12,500	12,903
Electric Utility	22						406	0	0
Gas Utility	23						407	0	0
Parking	24						408	0	0
Airport	25						409	0	0
Landfill/Garbage	26	9,500					410	9,500	9,700
Hospital	27						411	0	0
Transit	28						412	0	0
Cable TV, Internet & Telephone	29						429	0	0
Housing Authority	30						430	0	0
Storm Water Utility	31						431	0	0
Other Fees & Charges for Service	32						413	0	100
Subtotal - Charges for Service (lines 20 thru 32)	33	9,500	0	0	0	40,500	50,000	53,400	49,760
Special Assessments	34							0	0
Miscellaneous	35	2,000						2,000	800
Other Financing Sources:									
Operating Transfers In	36			7,000				7,000	7,000
Proceeds of Debt	37							0	0
Proceeds of Capital Asset Sales	38							0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	39	0	0	7,000	0	0	7,000	7,000	7,000
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, &amp; 39)</b>	40	204,188	15,387	0	7,000	40,500	267,075	126,473	124,459
Beginning Fund Balance July 1	41	169,492	15,775	0	24,783	18,375	228,425	244,452	213,746
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 40+41)</b>	42	373,680	31,162	0	31,783	58,875	495,500	370,925	338,205

**CITY OF CALUMET ADOPTED BUDGET SUMMARY**

**YEAR ENDED JUNE 30, 2008**

**Fiscal Years**

	GENERAL (A)		SPECIAL REVENUES (B)		DEBT SERVICE (C)		CAPITAL PROJECTS (D)		PERMANENT (E)		PROPRIETARY (F)		BUDGET 2008 (G)		RE-ESTIMATED 2007 (H)		ACTUAL 2006 (I)	
<b>Revenues &amp; Other Financing Sources</b>																		
Taxes Levied on Property	77	24,270	106	2,285	134	0	161	0					234	26,555	264	28,125	294	25,696
Less: Uncollected Property Taxes-Levy Year	78	0	107	0	135	0	162	0					235	0	265	0	295	0
Net Current Property Taxes	79	24,270	108	2,285	136	0	163	0					236	26,555	266	28,125	296	25,696
Delinquent Property Taxes	80	0	109	0	137	0	164	0					237	0	267	0	297	0
TIF Revenues			110	0									238	0	268	0	298	0
Other City Taxes	81	14,418	111	102	138	0	165	0					239	14,520	269	12,248	299	11,285
Licenses & Permits	82	700	112	0							212	0	240	700	270	700	300	780
Use of Money and Property	83	7,200	113	0	139	0	166	0	194	0	213	0	241	7,200	271	5,100	301	6,879
Intergovernmental	84	146,100	114	13,000	140	0	167	0			426	0	242	159,100	272	19,100	302	17,800
Charges for Fees & Service	85	9,500	115	0	141	0	168	0	195	0	214	40,500	243	50,000	273	53,400	303	49,760
Special Assessments	86	0	116	0	142	0	169	0			427	0	244	0	274	0	304	0
Miscellaneous	87	2,000	117	0	143	0	170	0	196	0	215	0	245	2,000	275	800	305	5,259
Sub-Total Revenues	88	204,188	118	15,387	144	0	171	0	197	0	216	40,500	246	260,075	276	119,473	306	117,459
<b>Other Financing Sources:</b>																		
Transfers In	89	0	119	0	145	0	172	7,000	198	0	217	0	247	7,000	277	7,000	307	7,000
Proceeds of Debt	90	0	120	0	146	0	173	0			218	0	248	0	278	0	308	0
Proceeds of Capital Asset Sales	91	0	121	0	147	0	174	0	199	0	219	0	249	0	279	0	309	0
<b>Total Revenues and Other Sources</b>	92	204,188	120	15,387	148	0	175	7,000	200	0	220	40,500	250	267,075	280	126,473	310	124,459
<b>Expenditures &amp; Other Financing Uses</b>																		
Public Safety	600	154,500	609	0					623	0			335	154,500	632	7,000	642	6,954
Public Works	601	19,400	610	15,600					624	0			336	35,000	633	30,100	643	4,890
Health and Social Services	602	0	611	0					625	0			352	0	634	0	644	0
Culture and Recreation	603	9,100	612	0					626	0			371	9,100	635	8,100	645	6,869
Community and Economic Development	604	3,500	613	0					627	0			372	3,500	636	7,000	646	250
General Government	605	28,300	614	0					628	0			373	28,300	637	25,300	647	27,322
Debt Service	606	0	615	0	618	0			629	0			440	0	638	0	648	0
Capital Projects	607	0	616	0			621	0	630	0			441	0	639	0	649	0
<b>Total Government Activities Expenditures</b>	608	214,800	617	15,600	619	0	622	0	631	0			442	230,400	640	77,500	650	0
Business Type Proprietary: Enterprise & ISF											58,000	374	58,000	641	58,000	651	40,468	
<b>Total Gov &amp; Bus Type Expenditures</b>	97	214,800	125	15,600	153	0	180	0	205	0	225	58,000	255	288,400	285	135,500	315	40,468
Transfers Out	101	7,000	129	0	156	0	184	0	207	0	229	0	259	7,000	289	7,000	319	7,000
<b>Total ALL Expenditures/Transfers Out</b>	102	221,800	130	15,600	157	0	185	0	208	0	230	58,000	260	295,400	290	65,000	320	47,468
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	103	-17,612	131	-213	158	0	186	7,000	209	0	231	-17,500	261	-28,325	291	61,473	321	76,991
Continuing Appropriation							652	0			653	0	654	0	655	0		
<b>Beginning Fund Balance July 1</b>	104	169,492	132	15,775	159	0	187	24,783	210	0	232	18,375	262	228,425	292	244,452	322	213,746
<b>Ending Fund Balance June 30</b>	105	151,880	133	15,562	160	0	188	31,783	211	0	233	875	263	200,100	293	305,925	323	290,737

**LONG TERM DEBT SCHEDULE**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**

City Name: CALUMET

Fiscal Year  
2008

Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacment and Debt Service Taxes =(I)
(1)						0		0
(2)						0		0
(3)						0		0
(4)						0		0
(5)						0		0
(6)						0		0
(7)						0		0
(8)						0		0
(9)						0		0
(10)						0		0
(11)						0		0
(12)						0		0
(13)						0		0
(14)						0		0
(15)						0		0
(16)						0		0
(17)						0		0
(18)						0		0
(19)						0		0
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(21)						0		0
(22)						0		0
(23)						0		0
(24)						0		0
(25)						0		0
(26)						0		0
(27)						0		0
(28)						0		0
(29)						0		0
(30)						0		0
<b>TOTALS</b>			0	0	0	0	0	0

**LONG TERM DEBT SCHEDULE**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**  
**PAGE 2**

Fiscal Year  
2008

City Name: CALUMET

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2008 (D)	Interest Due FY 2008 +(E)	Bond Registration Due FY 2008 +(F)	Total Obligation Due FY 2008 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(31)							0		0
(32)							0		0
(33)							0		0
(34)							0		0
(35)							0		0
(36)							0		0
(37)							0		0
(38)							0		0
(39)							0		0
(40)							0		0
(41)							0		0
(42)							0		0
(43)							0		0
(44)							0		0
(45)							0		0
(46)							0		0
(47)							0		0
(48)							0		0
(49)							0		0
(50)							0		0
(51)							0		0
(52)							0		0
(53)							0		0
(54)							0		0
(55)							0		0
(56)							0		0
(57)							0		0
(58)							0		0
(59)							0		0
(60)							0		0
				0	0	0	0	0	0

