

71-659

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2011 - ENDING JUNE 30, 2012

The City of: CALUMET County Name: O'BRIEN Date Budget Adopted: 03/07/11
(Date) xxxxxx

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.

712-446-2411
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2010 Property Valuations

Last Official Census

Regular	2a	With Gas & Electric	2b	Without Gas & Electric	
DEBT SERVICE	3a		3b		
Ag Land	4a				
		2,584,500	2,487,978		

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 20,934	20,153	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0.00000
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0.00000
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0.00000
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0.00000
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0.00000
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0.00000
12(15)	Amt Nec	Joint city-county building lease	12	0	50 0.00000
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0.00000
12(18)	Amt Nec	Liability, property & self insurance costs	14 8,127	7,823	52 3.14452
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0.00000
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0.00000
12(2)	0.81000	Memorial Building	16	0	54 0.00000
12(3)	0.13500	Symphony Orchestra	17	0	55 0.00000
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0.00000
12(5)	As Voted	County Bridge	19	0	57 0.00000
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0.00000
12(9)	0.03375	Aid to a Transit Company	21	0	59 0.00000
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0.00000
12(19)	1.00000	City Emergency Medical District	463	0	466 0.00000
12(21)	0.27000	Support Public Library	23	0	61 0.00000
28E.22	1.50000	Unified Law Enforcement	24	0	62 0.00000
Total General Fund Regular Levies (5 thru 24)			25 29,061	27,976	
384.1	3.00375	Ag Land	26 499	499	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 29,560	28,475	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 698	672	64 0.27000
384.6	Amt Nec	Police & Fire Retirement	29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 2,089	2,011	0.80828
	Amt Nec	Other Employee Benefits	31	0	0.00000
Total Employee Benefit Levies (29,30,31)			32 2,089	2,011	65 0.80828
Sub Total Special Revenue Levies (28+32)			33 2,787	2,683	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	66 0.00000
	SSMID 2 (A)	(B)		0	67 0.00000
	SSMID 3 (A)	(B)		0	68 0.00000
	SSMID 4 (A)	(B)	35a	0	69 0.00000
	SSMID 5 (A)	(B)	36a	0	565 0.00000
	SSMID 6 (A)	(B)	37	0	566 0.00000
Total SSMID (34 thru 37)			38 0	0	Do Not Add
Total Special Revenue Levies (33+38)			39 2,787	2,683	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 1,745	1,679	71 0.67500
Total Property Taxes (27+39+40+41)			42 34,092	32,837	72 12.99780

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.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of

CALUMET

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
(1)										
*Annual Report FY 2010										
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	155,284	1,188			40,247		196,719	14,271	210,990
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	60,347	13,620			8,575		82,542	52,251	134,793
Actual Expenditures Except End Bal (pg 12, line 259) *	3	74,584	10,207			0		84,791	52,387	137,178
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	141,047	4,601	0	0	48,822	0	194,470	14,135	208,605
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2011										
Beginning Fund Balance	5	141,047	4,601	0	0	48,822	0	194,470	14,135	208,605
Re-Est Revenues	6	58,307	16,097	0	0	8,626	0	83,030	48,500	131,530
Re-Est Expenditures	7	82,500	13,000	0	0	0	0	95,500	45,000	140,500
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	116,854	7,698	0	0	57,448	0	182,000	17,635	199,635
(3)		General	Spec Rev	TIF Special R	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2012										
Beginning Fund Balance	10	116,854	7,698	0	0	57,448	0	182,000	17,635	199,635
Revenues	11	61,760	15,787	0	0	8,745	0	86,292	50,000	136,292
Expenditures	12	85,000	10,000	0	0	0	0	95,000	50,000	145,000
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	93,614	13,485	0	0	66,193	0	173,292	17,635	190,927

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2010

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

CITY OF _____ CALUMET

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2010
OUTSTANDING PRINCIPAL as of June 30th on All Bonds Paid with TIF Revenues including interest to term	
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
TOTAL OUTSTANDING TIF INDEBTEDNESS	0

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.
 DO NOT include bond payments made with a Debt Service levy on property
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.
 All debt and interest should only be listed once.
 Include principal and interest to term in all amounts.

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		BUDGET 2012	RE-ESTIMATED 2011	ACTUAL 2010
1	ENTITY NAME Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
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15				
16				
17				
18				
19				
20				
21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2012

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	5,000							5,000	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	4,000							4,000	4,000	3,001
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	9,000	0	0			0		9,000	4,000	3,001
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	10,000	10,000						20,000	23,000	19,851
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,000							4,000	4,000	3,597
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,000							2,000	2,000	1,219
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	9,800							9,800	9,700	9,769
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	25,800	10,000	0			0		35,800	38,700	34,436
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
CULTURE & RECREATION											
Library Services	31	100							100	100	100
Museum, Band and Theater	32								0	0	0
Parks	33	6,000							6,000	6,000	5,910
Recreation	34								0	0	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	6,100	0	0			0		6,100	6,100	6,010

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2012

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2012	RE-ESTIMATED 2011	ACTUAL 2010
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	1,000							1,000	2,000	1,447
Economic Development	40	300							300	1,000	123
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	1,300	0	0			0		1,300	3,000	1,570
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	3,500							3,500	3,000	2,702
Clerk, Treasurer, & Finance Adm.	47	11,200							11,200	10,200	9,970
Elections	48	600							600	0	490
Legal Services & City Attorney	49	1,000							1,000	500	938
City Hall & General Buildings	50	3,000							3,000	3,000	3,327
Tort Liability	51	10,000							10,000	10,000	9,326
Other General Government	52	6,500							6,500	10,000	13,790
TOTAL (lines 46 - 52)	53	35,800	0	0			0		35,800	36,700	40,543
DEBT SERVICE											
Gov Capital Projects	54								0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	78,000	10,000	0	0	0	0		88,000	88,500	85,560
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							30,000	30,000	25,000	29,927
Sewer Utility	60							20,000	20,000	20,000	12,691
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								0	0	0
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70								0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							50,000	50,000	45,000	42,618
TOTAL ALL EXPENDITURES (lines 58+74)	74	78,000	10,000	0	0	0	0	50,000	138,000	133,500	128,178
Regular Transfers Out	75	7,000							7,000	7,000	9,000
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	7,000	0	0	0	0	0	0	7,000	7,000	9,000
Total Expenditures & Fund Transfers Out (lines 75+78)	78	85,000	10,000	0	0	0	0	50,000	145,000	140,500	137,178
Continuing Appropriation	79							0	0	0	0
Ending Fund Balance June 30	80	93,614	13,485	0	0	66,193	0	17,635	190,927	199,635	208,605

* 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.

REVENUES DETAIL

Fiscal Year Ending 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	28,475	2,683		0	1,679			32,837	30,611	29,399
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	28,475	2,683		0	1,679			32,837	30,611	29,399
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	1,085	104		0	66			1,255	1,183	1,382
Utility franchise tax	7								0	0	0
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes *	12	14,000							14,000	14,000	11,461
Subtotal - Other City Taxes (lines 6 thru 12)	13	15,085	104		0	66			15,255	15,183	12,843
Licenses & Permits	14	600							600	600	905
Use of Money & Property	15	6,000							6,000	7,500	5,389
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		13,000						13,000	13,500	14,293
Other State Grants & Reimbursements	18	3,000							3,000	0	5,789
Local Grants & Reimbursements	19	3,600							3,600	3,600	3,600
Subtotal - Intergovernmental (lines 16 thru 19)	20	6,600	13,000	0	0	0		0	19,600	17,100	23,682
Charges for Fees & Service:											
Water Utility	21							27,000	27,000	26,000	27,027
Sewer Utility	22							13,000	13,000	12,500	13,242
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27							10,000	10,000	10,000	9,982
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	36	36
Subtotal - Charges for Service (lines 21 thru 33)	34	0	0		0	0	0	50,000	50,000	48,536	50,287
Special Assessments	35								0	0	0
Miscellaneous	36	5,000							5,000	5,000	3,288
Other Financing Sources:											
Regular Operating Transfers In	37					7,000			7,000	7,000	9,000
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	7,000	0	0	7,000	7,000	9,000
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	7,000	0	0	7,000	7,000	9,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	61,760	15,787	0	0	8,745	0	50,000	136,292	131,530	134,793
Beginning Fund Balance July 1	44	116,854	7,698	0	0	57,448	0	17,635	199,635	208,605	210,990
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	178,614	23,485	0	0	66,193	0	67,635	335,927	340,135	345,783

CITY OF CALUMET
ADOPTED BUDGET SUMMARY
YEAR ENDED JUNE 30, 2012

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2012 (J)	RE-ESTIMATED 2011 (K)	ACTUAL 2010 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	28,475	2,683		0	1,679			32,837	30,611	29,399
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	28,475	2,683		0	1,679			32,837	30,611	29,399
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	15,085	104		0	66			15,255	15,183	12,843
Licenses & Permits	7	600	0					0	600	600	905
Use of Money and Property	8	6,000	0	0	0	0	0	0	6,000	7,500	5,389
Intergovernmental	9	6,600	13,000	0	0	0		0	19,600	17,100	23,682
Charges for Fees & Service	10	0	0		0	0	0	50,000	50,000	48,536	50,287
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	5,000	0		0	0	0	0	5,000	5,000	3,288
Sub-Total Revenues	13	61,760	15,787	0	0	1,745	0	50,000	129,292	124,530	125,793
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	7,000	0	0	7,000	7,000	9,000
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	61,760	15,787	0	0	8,745	0	50,000	136,292	131,530	134,793
Expenditures & Other Financing Uses											
Public Safety	18	9,000	0	0			0		9,000	4,000	3,001
Public Works	19	25,800	10,000	0			0		35,800	38,700	34,436
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	6,100	0	0			0		6,100	6,100	6,010
Community and Economic Development	22	1,300	0	0			0		1,300	3,000	1,570
General Government	23	35,800	0	0			0		35,800	36,700	40,543
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	78,000	10,000	0	0	0	0	0	88,000	88,500	85,560
Business Type Proprietary: Enterprise & ISF	27							50,000	50,000	45,000	42,618
Total Gov & Bus Type Expenditures	28	78,000	10,000	0	0	0	0	50,000	138,000	133,500	128,178
Total Transfers Out	29	7,000	0	0	0	0	0	0	7,000	7,000	9,000
Total ALL Expenditures/Fund Transfers Out	30	85,000	10,000	0	0	0	0	50,000	145,000	140,500	137,178
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-23,240	5,787	0	0	8,745	0	0	-8,708	-8,970	-2,385
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	116,854	7,698	0	0	57,448	0	17,635	199,635	208,605	210,990
Ending Fund Balance June 30	35	93,614	13,485	0	0	66,193	0	17,635	190,927	199,635	208,605

