

# 71-659

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: CALUMET County Name: O'BRIEN Date Budget Adopted: 3/3/2014  
(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, 2013 Property Valuations

Last Official Census

Regular

2a

With Gas & Electric

3,281,621

2b

Without Gas & Electric

3,186,692

170

DEBT SERVICE

3a

0

3b

Ag Land

4a

210,053

### 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	26,581	25,812	8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge		0	0
12(10)	0.95000	Opr & Maint publicly owned Transit		0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0
12(12)	0.13500	Opr & Maint of City owned Civic Center		0	0
12(13)	0.06750	Planning a Sanitary Disposal Project		0	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)		0	0
12(16)	0.06750	Levee Impr. fund in special charter city		0	0
12(18)	Amt Nec	Liability, property & self insurance costs	10,324	10,025	3.14601
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups		0	0
12(2)	0.81000	Memorial Building		0	0
12(3)	0.13500	Symphony Orchestra		0	0
12(4)	0.27000	Cultural & Scientific Facilities		0	0
12(5)	As Voted	County Bridge		0	0
12(6)	1.35000	Missi or Missouri River Bridge Const.		0	0
12(9)	0.03375	Aid to a Transit Company		0	0
12(17)	0.20500	Maintain Institution received by gift/devise		0	0
12(19)	1.00000	City Emergency Medical District		0	0
12(21)	0.27000	Support Public Library		0	0
28E.22	1.50000	Unified Law Enforcement		0	0
<b>Total General Fund Regular Levies (5 thru 24)</b>			<b>36,905</b>	<b>35,837</b>	
384.1	3.00375	Ag Land	631	631	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			<b>37,536</b>	<b>36,468</b>	<b>Do Not Add</b>
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	886	860	0.27000
384.6	Amt Nec	Police & Fire Retirement		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	2,653	2,576	0.80836
Rules	Amt Nec	Other Employee Benefits		0	0
<b>Total Employee Benefit Levies (29,30,31)</b>			<b>2,653</b>	<b>2,576</b>	<b>0.80836</b>
<b>Sub Total Special Revenue Levies (28+32)</b>			<b>3,539</b>	<b>3,436</b>	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	0
	SSMID 2 (A)	(B)		0	0
	SSMID 3 (A)	(B)		0	0
	SSMID 4 (A)	(B)		0	0
	SSMID 5 (A)	(B)		0	0
	SSMID 6 (A)	(B)		0	0
	SSMID 7 (A)	(B)		0	0
<b>Total SSMID</b>			<b>0</b>	<b>0</b>	<b>Do Not Add</b>
<b>Total Special Revenue Levies</b>			<b>3,539</b>	<b>3,436</b>	
384.4	Amt Nec	Debt Service Levy 76.10(6)	0	0	0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	2,215	2,151	0.67500
<b>Total Property Taxes (27+39+40+41)</b>			<b>43,290</b>	<b>42,055</b>	<b>12.99937</b>

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

Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must 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.

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)
<b>(1)</b>										
<b>*Annual Report FY 2013</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	135,090	665			66,225		201,980	12,699	214,679
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	91,255	13,859			9,046		114,160	61,828	175,988
Actual Expenditures Except End Bal (pg 12, line 259) *	3	91,063	11,267			0		102,330	65,925	168,255
Ending Fund Balance June 30 (pg 12, line 261) *	4	135,282	3,257	0	0	75,271	0	213,810	8,602	222,412
<b>(2)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Re-Estimated FY 2014</b>										
Beginning Fund Balance	5	135,282	3,257	0	0	75,271	0	213,810	8,602	222,412
Re-Est Revenues	6	150,410	17,494	0	0	9,187	0	177,091	54,000	231,091
Re-Est Expenditures	7	177,000	12,000	0	0	50,000	0	239,000	50,000	289,000
Ending Fund Balance	8	108,692	8,751	0	0	34,458	0	151,901	12,602	164,503
<b>(3)</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
<b>** Budget FY 2015</b>										
Beginning Fund Balance	9	108,692	8,751	0	0	34,458	0	151,901	12,602	164,503
Revenues	10	137,960	17,600	0	0	2,215	0	157,775	56,000	213,775
Expenditures	11	166,200	12,000	0	0	25,000	0	203,200	50,000	253,200
Ending Fund Balance	12	80,452	14,351	0	0	11,673	0	106,476	18,602	125,078

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

CITY OF \_\_\_\_\_ CALUMET \_\_\_\_\_

**As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.**

**Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The**

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 Support of a Local Emerg.Mgmt.Comm.	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	BUDGET	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	2015	2014	2013
									(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1								0	0	0
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	85,000							85,000	85,000	12,174
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	85,000	0	0			0		85,000	85,000	12,174
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	6,000	12,000						18,000	18,000	20,915
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	4,000							4,000	4,000	3,548
Traffic Control and Safety	15								0	0	0
Snow Removal	16	2,000							2,000	2,000	267
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	12,000							12,000	12,000	11,737
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	24,000	12,000	0			0		36,000	36,000	36,467
<b>HEALTH &amp; SOCIAL SERVICES</b>											
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
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	100							100	100	100
Museum, Band and Theater	32								0	0	0
Parks	33	12,000							12,000	18,000	7,789
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	12,100	0	0			0		12,100	18,100	7,889

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39	1,000						1,000	1,000	602	
Economic Development	40	400						400	400	256	
Housing and Urban Renewal	41							0	0	0	
Planning & Zoning	42							0	0	0	
Other Com & Econ Development	43							0	0	0	
TOTAL (lines 39 - 44)	45	1,400	0	0			0	1,400	1,400	858	
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	3,500						3,500	3,500	3,130	
Clerk, Treasurer, & Finance Adm.	47	11,200						11,200	11,200	11,119	
Elections	48	0						0	800	0	
Legal Services & City Attorney	49	5,000						5,000	1,000	458	
City Hall & General Buildings	50	3,000						3,000	3,000	3,198	
Tort Liability	51	11,000						11,000	10,000	10,907	
Other General Government	52	10,000						10,000	12,000	10,867	
TOTAL (lines 46 - 52)	53	43,700	0	0			0	43,700	41,500	39,679	
<b>DEBT SERVICE</b>	54							0	0	0	
Gov Capital Projects	55							0	0	0	
TIF Capital Projects	56							0	0	0	
<b>TOTAL CAPITAL PROJECTS</b>	57	0	0	0			0	0	0	0	
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58	166,200	12,000	0	0	0	0	178,200	182,000	97,067	
<b>BUSINESS TYPE ACTIVITIES</b> <b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59						30,000	30,000	30,000	39,155	
Sewer Utility	60						20,000	20,000	20,000	15,033	
Electric Utility	61						0	0	0	0	
Gas Utility	62						0	0	0	0	
Airport	63						0	0	0	0	
Landfill/Garbage	64						0	0	0	0	
Transit	65						0	0	0	0	
Cable TV, Internet & Telephone	66						0	0	0	0	
Housing Authority	67						0	0	0	0	
Storm Water Utility	68						0	0	0	0	
Other Business Type (city hosp., ISF, parking, etc.)	69						0	0	0	0	
Enterprise DEBT SERVICE	70						0	0	0	0	
Enterprise CAPITAL PROJECTS	71						0	0	0	0	
Enterprise TIF CAPITAL PROJECTS	72						0	0	0	0	
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73						50,000	50,000	50,000	54,188	
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74	166,200	12,000	0	0	0	50,000	228,200	232,000	151,255	
Regular Transfers Out	75					25,000		25,000	57,000	17,000	
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	
<b>Total ALL Transfers Out</b>	77	0	0	0	0	25,000	0	25,000	57,000	17,000	
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78	166,200	12,000	0	0	25,000	0	253,200	289,000	168,255	
<b>Ending Fund Balance June 30</b>	79	80,452	14,351	0	0	11,673	0	125,078	164,503	222,412	

\* 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.

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL  
Fiscal Year Ending 2015

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	36,468	3,436		0	2,151			42,055	41,455	38,772
	2								0	0	0
	3	36,468	3,436		0	2,151			42,055	41,455	38,772
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	1,068	103		0	64			1,235	1,236	1,175
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12	16,000							16,000	15,500	15,902
	13	17,068	103		0	64			17,235	16,736	17,077
	14	500							500	500	553
	15	18,000							18,000	2,400	2,963
Intergovernmental:											
	16								0	0	0
	17		14,000						14,000	14,000	13,859
	18	924	61	0	0	0		0	985	0	0
	19	25,000							25,000	20,000	8,820
	20	25,924	14,061	0	0	0		0	39,985	34,000	22,679
Charges for Fees & Service:											
	21							30,000	30,000	29,000	26,207
	22								0	13,000	12,937
	23							13,000	13,000	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27							13,000	13,000	12,000	12,684
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33								0	0	0
	34	0	0		0	0		56,000	56,000	54,000	51,828
	35								0	0	0
	36	15,000							15,000	25,000	25,116
Other Financing Sources:											
	37	25,000							25,000	57,000	17,000
	38								0	0	0
	39	25,000	0	0	0	0	0	0	25,000	57,000	17,000
	40								0	0	0
	41								0	0	0
	42	25,000	0	0	0	0	0	0	25,000	57,000	17,000
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	137,960	17,600	0	0	2,215	0	56,000	213,775	231,091	175,988
	44	108,692	8,751	0	0	34,458	0	12,602	164,503	222,412	214,679
	45	246,652	26,351	0	0	36,673	0	68,602	378,278	453,503	390,667

**CITY OF CALUMET**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2015**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	36,468	3,436		0	2,151			42,055	41,455	38,772
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	36,468	3,436		0	2,151			42,055	41,455	38,772
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	17,068	103		0	64			17,235	16,736	17,077
Licenses & Permits	7	500	0					0	500	500	553
Use of Money and Property	8	18,000	0	0	0	0	0	0	18,000	2,400	2,963
Intergovernmental	9	25,924	14,061	0	0	0		0	39,985	34,000	22,679
Charges for Fees & Service	10	0	0		0	0	0	56,000	56,000	54,000	51,828
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	15,000	0		0	0	0	0	15,000	25,000	25,116
Sub-Total Revenues	13	112,960	17,600	0	0	2,215	0	56,000	188,775	174,091	158,988
<b>Other Financing Sources:</b>											
Total Transfers In	14	25,000	0	0	0	0	0	0	25,000	57,000	17,000
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	0
Total Revenues and Other Sources	17	137,960	17,600	0	0	2,215	0	56,000	213,775	231,091	175,988
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	85,000	0	0			0		85,000	85,000	12,174
Public Works	19	24,000	12,000	0			0		36,000	36,000	36,467
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	12,100	0	0			0		12,100	18,100	7,889
Community and Economic Development	22	1,400	0	0			0		1,400	1,400	858
General Government	23	43,700	0	0			0		43,700	41,500	39,679
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0			0	0	0
Total Government Activities Expenditures	26	166,200	12,000	0	0	0	0		178,200	182,000	97,067
Business Type Proprietary: Enterprise & ISF	27							50,000	50,000	50,000	54,188
Total Gov & Bus Type Expenditures	28	166,200	12,000	0	0	0	0	50,000	228,200	232,000	151,255
Total Transfers Out	29	0	0	0	0	25,000	0	0	25,000	57,000	17,000
Total ALL Expenditures/Fund Transfers Out	30	166,200	12,000	0	0	25,000	0	50,000	253,200	289,000	168,255
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-28,240	5,600	0	0	-22,785	0	6,000	-39,425	-57,909	7,733
Beginning Fund Balance July 1	33	108,692	8,751	0	0	34,458	0	12,602	164,503	222,412	214,679
Ending Fund Balance June 30	34	80,452	14,351	0	0	11,673	0	18,602	125,078	164,503	222,412

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

City Name:   **CALUMET**  

Fiscal Year  
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(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
(20)							0		0
(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
			TOTALS	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

2015

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 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(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







