

**NOTICE OF REGULAR COUNCIL MEETING
CUMMING CITY COUNCIL
December 11, 2023 – 6:00 p.m.
Cumming City Hall, 649 N. 44th St., Cumming, IA***

ROLL CALL

APPROVAL OF AGENDA as presented and/or amended

PUBLIC COMMENT

PUBLIC HEARING

CONSENT ITEMS

- A. Minutes from the November 27th, 2023 Regular Council Meeting
- B. Payment of Bills
- C. November 2023 Sheriff's Report
- D. November 2023 Financial Reports
- E. Resolution No. 2023-69 WRA 2023 Senior Bond Certificate

BUSINESS ITEMS

INFORMATIONAL ITEMS

REPORTS:

A. Mayor B. Council C. Attorney D. City Administrator E. City Clerk

ADJOURN INTO WORKSESSION

WORKSESSION: DISCUSSION AND GOAL SETTING FY 25 BUDGET

ADJOURNMENT

UPCOMING ITEMS

FY 25 Budget

*The City of Cumming welcomes public participation. If unable to attend this meeting in person, online and phone participation are available below. For questions, please contact City Hall at 649 N 44th Street, 515-981-9214 or email at nonstot@cumming.iowa.gov

Join Zoom Meeting
<https://us02web.zoom.us/j/2382663968>
Meeting ID: 238 266 3968

**OFFICIAL PUBLICATION
CITY OF CUMMING
Regular Council Meeting 11/27/2023
To be Approved at 12/11/2023 Meeting**

The regular City Council Meeting of the City of Cumming was held at Cumming City Hall 649 N. 44th St. on November 27, 2023 at 6:00PM. The meeting was called to order at 6:00 P.M. by Mayor Brent Highfill. Present at Roll Call: Council Members Martin Squier, Kathie Hungerford, Charlie Ochanpaugh, Larry Goode, Jr. and Thomas Cackler. Motion made by Cackler, seconded by Goode, Jr. Approved agenda 5-0.

Public Comment: None

Public Hearings: None

Consent Items

Motion made by Hungerford, seconded by Ochanpaugh to Approve Consent Items: Minutes from the November 13, 2023 meetings, as amended; Payment of Bills, Motion to Approve Letter of Support North and Middle Rivers Watershed Management Authority (NMRWMA) Iowa Department of Natural Resources (IDNR) Comprehensive Water Quality Management Planning Grant, Motion to Approve Cancellation of December 25, 2023 Regular Council Meeting, and Resolution No. 2023-64 Payment Application No. 5 Cumming Avenue Widening and 50th Street Paving Project. Approved 5-0.

Payment of Bills:

Type	Date	Vendor	Memo	Amount
Check	11/27/2023	Combined Systems Technology		-37.25
Check	11/27/2023	Century Link	October Invoice	-281.93
Check	11/27/2023	Scott Hensen	Winterizing Mayor Tom Becker Bathrooms	-500.00
Check	11/27/2023	Absolute Concrete	Payment Application #5	-363,820.60
Check	11/27/2023	Midamerican Energy	November	-800.88
Check	11/27/2023	Iowa One Call	Invoice 256602	-208.80
			Total	-365,649.46

Business Items

- A. Motion made by Goode, Jr., seconded by Cackler to approve Resolution No. 2023-65 Annual Financial Report. Approved 5-0.
- B. Motion made by Cackler, seconded by Hungerford to approve Resolution No. 2023-66 Urban Renewal Report. Approved 5-0.
- C. Motion made by Goode, Jr., seconded by Cackler to approve Resolution No. 2023-67 Road Use/Street Report. Approved 5-0.
- D. Motion made by Hungerford, seconded by Cackler to approve Resolution No. 2023-68 Tax Increment Financing (TIF) Certifications to Warren County. Approved 5-0.

Informational Items

- A. Schedule for FY 25 Budget work session on December 11, 2023 at 5 PM, preceding the Regular Council Meeting.

Adjourn:

Motion by Cackler, seconded by Hungerford to adjourn the meeting at 7:47 PM. Approved 5-0.

NEXT CITY COUNCIL MEETING: December 11, 2023, 6:00 pm at City Hall.

Brent Highfill, Mayor

Attest: Nichole Onstot, City Clerk

City of Cumming Claims To Be Approved All Transactions

Type	Date	Num	Name	Memo	Amount
Check	11/29/2023		City of Des Moines	Invoice 133024	-2,990.20
Check	11/29/2023		First Net	Invoice 287321929420	-82.54
Check	11/29/2023		Norwalk Area Cham...	Legislative Lunch & Learn 11/28/2023	-20.00
Check	11/30/2023		IMWCA	Audit Premium 2022-2023	-54.00
Check	11/30/2023		McClure Engineering...	Invoice 147562 - July 30 - August 26, 2023	-8,747.25
Check	11/30/2023		McClure Engineering...	Invoice 146110 - May 28 to July 01, 2023	-70,902.00
Check	11/30/2023		McClure Engineering...	Invoice 148509 - October 1 to October 28, 2023	-7,826.00
Check	12/01/2023		Waste Solutions of lo...	Invoice 73245	-136.00
Check	12/04/2023		N/Warren Town & C...	Minutes for Regular Council Meeting on 10.23.23	-85.56
Check	12/04/2023		Warren County Auditor	City/School Election Cost	-497.73
Check	12/04/2023		N/Warren Town & C...	Minutes for Regular Council Meeting 11.13.23	-124.00
Check	12/04/2023		Fox Ridge LLC	ARPA Reimbursement Agreement	-61,000.00
Check	12/04/2023		Fox Ridge LLC	ARPA Reimbursement Sewer Completion	-61,000.00
Check	12/04/2023		Veenstra & Kimm Inc.	Building Permits	-6,627.39
Check	12/04/2023		McClure Engineering...	Invoice 149112	-16,560.00
Check	12/04/2023		Waste Connections	Invoice 35696418	-6,894.90
Check	12/05/2023		Warren County Oil	Invoice 0314189 Propane	-295.36
Check	12/06/2023		Braun Intertec	Invoice B362706	-10,698.73
Total					-254,541.66

WARREN COUNTY

PHONE 515-961-1122

**OFFICE OF
JOSEPH C. CARICO, SHERIFF**

**POST OFFICE BOX 337
INDIANOLA, IOWA 50125**

**Brent Highfill, Mayor
P.O. Box 100
Cumming, IA 50061**

Mayor Highfill,

The attached report summarizes the activities in and around the community for the month of November 2023. It is compiled from Deputy's Logs and Records from the Sheriff's Office. 15 Calls For Service (CFS's) were received or initiated by Deputies for the month. They include:

PLEASE SEE ATTACHED FOR CFS INFORMATION

One Citation and/or Warning was written for Traffic/Parking Violations that occurred within the City of Cumming proper.

Officers spent in excess of 29 hours in the City of Cumming for the month.

Officers patrolled in excess of 201 Miles within the city limits of Cumming for the month.

If you have questions, points of concern, or additional requests from your Sheriff's Office, please contact me at 515.690.9211 or joec@warrencountvia.org

**Respectfully,
Sheriff Joseph C. Carico**

cfs by date,community (community=contract town) - WARREN C

Date	Call Type	CFS Loc Adr	Inc #	How Cleared
11/4/2023 5:31:45 AM	BUILDING / PARK CHECK	600 N 44TH ST		CLEARED
11/6/2023 1:59:53 AM	BUILDING / PARK CHECK	649 N 44TH ST		CLEARED
11/8/2023 2:02:31 AM	BUILDING / PARK CHECK	4200-4299 N GREENLEE AVE		COMPLETED
11/9/2023 2:34:57 PM	PARKING VIOLATION	137 N 44TH ST		ADVISED
11/12/2023 2:39:51 AM	BUILDING / PARK CHECK	429 N 44TH ST		COMPLETED
11/16/2023 4:33:12 PM	PARKING VIOLATION	137 N 44TH ST		COMPLETED
11/20/2023 12:18:45 AM	SUSPICIOUS	CUMMING AVE/15TH AVE		DISREGARDED
11/20/2023 1:19:08 AM	BUILDING / PARK CHECK	649 N 44TH ST		COMPLETED
11/22/2023 3:54:28 AM	BUILDING / PARK CHECK	600 N 44TH ST		CLEARED
11/22/2023 3:59:02 AM	SUSPICIOUS	113 N 44TH ST		OTHER SEE NARRATIVE
11/23/2023 1:23:38 PM	BUILDING / PARK CHECK	2700 N BRIER LN		CLEARED
11/24/2023 4:28:09 AM	BURGLARY	3450 N CATTAIL CRK		NO REPORT
11/28/2023 3:12:35 AM	BUILDING / PARK CHECK	429 N 44TH ST		COMPLETED
11/28/2023 6:47:49 PM	BUILDING / PARK CHECK	4200-4299 N GREENLEE AVE		COMPLETED
11/29/2023 11:45:30 PM	BUILDING / PARK CHECK	4200-4299 N GREENLEE AVE		COMPLETED

City of Cumming
Balance Sheet by Fund (Fiscal Year-to-Date)
 July through November 2023

	<u>Governmenta...</u>	<u>Proprietary F...</u>	<u>TOTAL</u>
ASSETS			
Current Assets			
Checking/Savings			
0001110 · Operating Checking	-177,088.05	367,175.26	190,087.21
0001111 · Savings	1,028.94		1,028.94
0001112 · Money Market	820,647.02		820,647.02
Total Checking/Savings	644,587.91	367,175.26	1,011,763.17
Accounts Receivable			
1220 · Accounts Receivable	402,670.70	13,768.60	416,439.30
Total Accounts Receivable	402,670.70	13,768.60	416,439.30
Other Current Assets			
Undeposited Funds	26,962.07		26,962.07
Total Other Current Assets	26,962.07		26,962.07
Total Current Assets	1,074,220.68	380,943.86	1,455,164.54
TOTAL ASSETS	1,074,220.68	380,943.86	1,455,164.54
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
2120 · Accrued Payroll Taxes			
FICA Tax Withholding	14,846.13		14,846.13
IPERS	4,823.51		4,823.51
State Withholding	2,744.44		2,744.44
Total 2120 · Accrued Payroll Taxes	22,414.08		22,414.08
Total Other Current Liabilities	22,414.08		22,414.08
Total Current Liabilities	22,414.08		22,414.08
Total Liabilities	22,414.08		22,414.08
Equity	1,051,806.60	380,943.86	1,432,750.46
TOTAL LIABILITIES & EQUITY	1,074,220.68	380,943.86	1,455,164.54

City of Cumming
Profit & Loss by Fund (Fiscal Year-to-Date)
 July through November 2023

	<u>Governmen...</u>	<u>Proprietary ...</u>	<u>TOTAL</u>
Ordinary Income/Expense			
Income			
A · Taxes	325,865.36		325,865.36
B · Licenses & Permits	18,337.00		18,337.00
C · Use of Money & Property	13,534.83		13,534.83
D · Intergovernmental	27,681.90		27,681.90
E · Charges for Services	53,773.76	52,135.88	105,909.64
G · Miscellaneous Revenues	1,335,643.62		1,335,643.62
Total Income	<u>1,774,836.47</u>	<u>52,135.88</u>	<u>1,826,972.35</u>
Gross Profit	1,774,836.47	52,135.88	1,826,972.35
Expense			
100-799 · Governmental Activities	1,452,919.25		1,452,919.25
800 · Business Type Activities	97,773.05	5,980.00	103,753.05
Total Expense	<u>1,550,692.30</u>	<u>5,980.00</u>	<u>1,556,672.30</u>
Net Ordinary Income	224,144.17	46,155.88	270,300.05
Other Income/Expense			
Other Expense			
Fund Balance Transfer	224,144.17	46,155.88	270,300.05
Total Other Expense	<u>224,144.17</u>	<u>46,155.88</u>	<u>270,300.05</u>
Net Other Income	<u>-224,144.17</u>	<u>-46,155.88</u>	<u>-270,300.05</u>
Net Income	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

City of Cumming
Treasurer's Report
November 2023

	Date	Memo	Amount	Balance
001-999 · Fund Balances				
001-109 · General Funds				
001e · General Fund				
	11/30/2023	Total Income and Transfers In	357,536.09	357,536.09
	11/30/2023	Total Expense and Transfers Out	-643,155.32	-285,619.23
Total 001e · General Fund			-285,619.23	-285,619.23
043e · Parks				
	11/15/2023	Winterizing Bathrooms Mayor Tom Becker Park	-500.00	-500.00
Total 043e · Parks			-500.00	-500.00
Total 001-109 · General Funds			-286,119.23	-286,119.23
110-199 · Special Revenue Funds				
112e · Employee Benefit				
	11/30/2023	Total Expense and Transfers Out	-3,622.92	-3,622.92
Total 112e · Employee Benefit			-3,622.92	-3,622.92
Total 110-199 · Special Revenue Funds			-3,622.92	-3,622.92
300-399 · Capital Projects Funds				
Old Town Sewer				
	11/30/2023	Total Expense and Transfers Out	-87,475.25	-87,475.25
Total Old Town Sewer			-87,475.25	-87,475.25
Total 300-399 · Capital Projects Funds			-87,475.25	-87,475.25
600-799 · Enterprise and Utility Funds				
610e · Sewer				
Sewer Operating				
	11/30/2023	Total Income and Transfers In	42,199.95	42,199.95
Total Sewer Operating			42,199.95	42,199.95
Total 610e · Sewer			42,199.95	42,199.95
Total 600-799 · Enterprise and Utility Funds			42,199.95	42,199.95
Total 001-999 · Fund Balances			-335,017.45	-335,017.45
TOTAL			-335,017.45	-335,017.45

RESOLUTION No 2023-69

**A RESOLUTION APPROVING SUPPLEMENT TO 2023 SENIOR BOND ISSUANCE
CERTIFICATE OF DES MOINES METROPOLITAN WASTEWATER RECLAMATION
AUTHORITY PARTICIPATING COMMUNITY**

WHEREAS, the City of Cumming, Iowa is a member of the Des Moines Metropolitan Wastewater Reclamation Authority (WRA), and is in compliance with the provisions of the WRA Agreement; and

WHEREAS, the WRA identified projects for which not more than \$94,250,000 of WRA Bonds are anticipated to be issued in calendar years 2023 and 2024, memorialized in the 2023 Senior Bond Issuance Certificate approved by all Participating Communities around July 2023, with correlating allocations of debt service to Participating Communities; and

WHEREAS, the 2023 Senior Bond Issuance Certificate included \$10,000,000 of bid contingency for projects enumerated therein; and

WHEREAS, WRA is contemplating a new project for land acquisition, demolition and clearing project for a new WRA Site, in an estimated amount of \$9,000,000; and

WHEREAS, the WRA requires Participating Communities to approve proposed indebtedness prior to issuance, and has suggested utilizing \$9,000,000 of the original \$10,000,000 bid contingency for the new WRA Site Acquisition, Demolition and Clearing Project.

NOW, THEREFORE, BE IT RESOLVED, BY THE CITY COUNCIL OF THE CITY OF CUMMING, IOWA:

Section 1. That the City Council of the City of Cumming, Iowa, hereby approves expanding the scope of the \$10,000,000 bid contingency previously identified within the 2023 Senior Bond Issuance Certificate of WRA Participating Community to include the WRA Site Acquisition, Demolition and Clearing Project in the estimated amount of \$9,000,000 (bid contingency reduced to \$1,000,000), there being no impact on the previously approved aggregate amount of \$94,250,000 proposed issuance by the WRA and approved by all Participating Communities, nor a modification to the previously approved allocation of debt service for each of the Participating Communities.

Section 2. That a copy of this Resolution shall be filed with the WRA confirming the City Council of the City of Cumming, Iowa's action herein, and supplementing the 2023 Senior Bond Issuance Certificate.

PASSED AND APPROVED this ___ day of _____, 2023.

[title]

I, _____, [office title] of said City of Cumming, Iowa hereby certify that at a meeting of the City Council of the City of Cumming, Iowa, held on the above date, among other proceedings the above was adopted.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal the day and year first above written.

[title]

Disbursement Request Form

Planning & Design Loan



INVESTING IN
IOWA'S WATER
www.iowasrf.com
1963 Bell Ave. Ste.
200
Des Moines, IA
50315
800-432-7230
F 515-725-4901

Borrower:		Loan #	
Contact:		Request #	
Address:		Date:	
Email:		Type of Request:	<input type="checkbox"/> Partial
Phone:			<input type="checkbox"/> Final
Loan Amount:			

Activity	Previously Paid Eligible Costs	This Request	Previously Paid + Eligible Costs (Total)
Administrative & Legal expenses			
Engineering planning & design			
Archaeological / Environmental			
Other-			
Other-			
Totals			
		Remaining Available	

Additional Notes

I hereby certify that this request for disbursement is a true and accurate request for disbursement; that it is made in accordance with the terms and conditions of the above referenced Loan Agreement; and that the corresponding invoices attached to the request and that this request for disbursement represents eligible project costs not previously requested.

Nichole Onstot

Signature of Authorized Representative

Typed or Printed Name and Title



1360 NW 121st Street
Clive, IA 50325

Rita Conner
City of Cumming, IA
PO Box 100
Cumming, IA 50061

November 29, 2023
Project No: 2023000167-000
Invoice No: 149112
Due Date: December 29, 2023

Project 2023000167-000 Cumming Sanitary Sewer Collection System

Professional Services from October 29, 2023 to November 25, 2023

Phase	300	Funding
Task	302	Funding Application/Procurement

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Funding Application/Procurement	10,000.00	40.00	4,000.00	2,800.00	1,200.00
Total Fee	10,000.00		4,000.00	2,800.00	1,200.00
Total Fee					1,200.00
Total this Task					\$1,200.00
Total this Phase					\$1,200.00

Phase	400	Preliminary Design
-------	-----	--------------------

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Preliminary Design	100,000.00	33.00	33,000.00	26,000.00	7,000.00
Preliminary Geotechnical Design	5,000.00	46.00	2,300.00	2,300.00	0.00
Total Fee	105,000.00		35,300.00	28,300.00	7,000.00
Total Fee					7,000.00
Total this Phase					\$7,000.00

Phase	700	Survey Services
-------	-----	-----------------

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Preliminary Design Survey	74,200.00	100.00	74,200.00	66,780.00	7,420.00
Total Fee	74,200.00		74,200.00	66,780.00	7,420.00
Total Fee					7,420.00

Total this Phase \$7,420.00

Phase 850 Project Management

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Project Management	18,800.00	50.00	9,400.00	8,460.00	940.00
General Meetings	12,000.00	48.00	5,760.00	5,760.00	0.00
Total Fee	30,800.00		15,160.00	14,220.00	940.00
		Total Fee			940.00
				Total this Phase	\$940.00
				Total Due this Invoice	\$16,560.00

Outstanding Invoices

Number	Date	Balance
146110	7/5/2023	70,902.00
147562	8/31/2023	8,747.25
148509	10/31/2023	7,826.00
Total		87,475.25



1360 NW 121st Street
Clive, IA 50325

Rita Conner
City of Cumming, IA
PO Box 100
Cumming, IA 50061

October 05, 2023
Project No: 2023000167-000
Invoice No: 148167
Due Date: November 04, 2023

Project 2023000167-000 Cumming Sanitary Sewer Collection System

Professional Services from August 27, 2023 to September 30, 2023

Phase 400 Preliminary Design

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Preliminary Design	100,000.00	23.00	23,000.00	18,000.00	5,000.00
Preliminary Geotechnical Design	5,000.00	46.00	2,300.00	2,300.00	0.00
Total Fee	105,000.00		25,300.00	20,300.00	5,000.00
Total Fee					5,000.00
Total this Phase					\$5,000.00

Phase 700 Survey Services

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Preliminary Design Survey	74,200.00	87.00	64,554.00	63,070.00	1,484.00
Total Fee	74,200.00		64,554.00	63,070.00	1,484.00
Total Fee					1,484.00
Total this Phase					\$1,484.00

Phase 850 Project Management

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Project Management	18,800.00	35.00	6,580.00	5,076.00	1,504.00
General Meetings	12,000.00	42.00	5,040.00	1,440.00	3,600.00
Total Fee	30,800.00		11,620.00	6,516.00	5,104.00
Total Fee					5,104.00

Project	2023000167-000	Cumming Sanitary Sewer Collection System	Invoice	148167
---------	----------------	--	---------	--------

Total this Phase	\$5,104.00
-------------------------	-------------------

Phase	950	Misc Fees and Expenses
-------	-----	------------------------

Task	960	Consultants (General)
------	-----	-----------------------

Consultants

Braun Intertec Corporation	2,340.25	
Total Consultants	2,340.25	2,340.25

Total this Task	\$2,340.25
------------------------	-------------------

Total this Phase	\$2,340.25
-------------------------	-------------------

Total Due this Invoice	\$13,928.25
-------------------------------	--------------------

Outstanding Invoices

Number	Date	Balance
146110	7/5/2023	70,902.00
147562	8/31/2023	8,747.25
Total		79,649.25



**1360 NW 121st Street
Clive, IA 50325**

Rita Conner
City of Cumming, IA
PO Box 100
Cumming, IA 50061

August 31, 2023
Project No: 2023000167-000
Invoice No: 147562
Due Date: September 30, 2023

Project 2023000167-000 Cumming Sanitary Sewer Collection System

Professional Services from July 30, 2023 to August 26, 2023

Phase	300	Funding
Task	302	Funding Application/Procurement

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Funding Application/Procurement	10,000.00	28.00	2,800.00	2,500.00	300.00
Total Fee	10,000.00		2,800.00	2,500.00	300.00
Total Fee					300.00
Total this Task					\$300.00
Total this Phase					\$300.00

Phase	400	Preliminary Design
-------	-----	--------------------

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Preliminary Design	100,000.00	18.00	18,000.00	16,000.00	2,000.00
Preliminary Geotechnical Design	5,000.00	46.00	2,300.00	2,000.00	300.00
Total Fee	105,000.00		20,300.00	18,000.00	2,300.00
Total Fee					2,300.00
Total this Phase					\$2,300.00

Phase	700	Survey Services
-------	-----	-----------------

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Preliminary Design Survey	74,200.00	85.00	63,070.00	63,070.00	0.00
Total Fee	74,200.00		63,070.00	63,070.00	0.00

Total Fee 0.00

Total this Phase 0.00

Phase 850 Project Management

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Project Management	18,800.00	27.00	5,076.00	4,700.00	376.00
General Meetings	12,000.00	12.00	1,440.00	0.00	1,440.00
Total Fee	30,800.00		6,516.00	4,700.00	1,816.00

Total Fee 1,816.00

Total this Phase \$1,816.00

Phase 950 Misc Fees and Expenses

Task 960 Consultants (General)

Consultants

Braun Intertec Corporation				4,331.25	
Total Consultants				4,331.25	4,331.25

Total this Task \$4,331.25

Total this Phase \$4,331.25

Total Due this Invoice \$8,747.25

Outstanding Invoices

Number	Date	Balance
146110	7/5/2023	70,902.00
146767	7/31/2023	10,884.00
Total		81,786.00



1360 NW 121st Street
Clive, IA 50325

Rita Conner
City of Cumming, IA
PO Box 100
Cumming, IA 50061

July 05, 2023
Project No: 2023000167-000
Invoice No: 146110
Due Date: August 04, 2023

Project 2023000167-000 Cumming Sanitary Sewer Collection System

Professional Services from May 28, 2023 to July 01, 2023

Phase	300	Funding
Task	302	Funding Application/Procurement

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Funding Application/Procurement	10,000.00	10.00	1,000.00	0.00	1,000.00
Total Fee	10,000.00		1,000.00	0.00	1,000.00
Total Fee					1,000.00
Total this Task					\$1,000.00
Total this Phase					\$1,000.00

Phase	400	Preliminary Design
-------	-----	--------------------

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Preliminary Design	100,000.00	10.00	10,000.00	5,000.00	5,000.00
Preliminary Geotechnical Design	5,000.00	40.00	2,000.00	0.00	2,000.00
Total Fee	105,000.00		12,000.00	5,000.00	7,000.00
Total Fee					7,000.00
Total this Phase					\$7,000.00

Phase	700	Survey Services
-------	-----	-----------------

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Preliminary Design Survey	74,200.00	85.00	63,070.00	1,484.00	61,586.00
Total Fee	74,200.00		63,070.00	1,484.00	61,586.00

Total Fee **61,586.00**

Total this Phase **\$61,586.00**

Phase 850 Project Management

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Project Management	18,800.00	7.00	1,316.00	0.00	1,316.00
General Meetings	12,000.00	0.00	0.00	0.00	0.00
Total Fee	30,800.00		1,316.00	0.00	1,316.00
		Total Fee			1,316.00
				Total this Phase	\$1,316.00
				Total Due this Invoice	\$70,902.00



1360 NW 121st Street
Clive, IA 50325

Rita Conner
City of Cumming, IA
PO Box 100
Cumming, IA 50061

May 31, 2023
Project No: 2023000167-000
Invoice No: 145794
Due Date: June 30, 2023

Project 2023000167-000 Cumming Sanitary Sewer Collection System

Professional Services from April 30, 2023 to May 27, 2023

Phase 400 Preliminary Design

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Preliminary Design	100,000.00	5.00	5,000.00	0.00	5,000.00
Preliminary Geotechnical Design	5,000.00	0.00	0.00	0.00	0.00
Total Fee	105,000.00		5,000.00	0.00	5,000.00
Total Fee					5,000.00
Total this Phase					\$5,000.00

Phase 700 Survey Services

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Preliminary Design Survey	74,200.00	2.00	1,484.00	0.00	1,484.00
Total Fee	74,200.00		1,484.00	0.00	1,484.00
Total Fee					1,484.00
Total this Phase					\$1,484.00
Total Due this Invoice					\$6,484.00



1360 NW 121st Street
Clive, IA 50325

Rita Conner
City of Cumming, IA
PO Box 100
Cumming, IA 50061

October 31, 2023
Project No: 2023000167-000
Invoice No: 148509
Due Date: November 30, 2023

Project 2023000167-000 Cumming Sanitary Sewer Collection System

Professional Services from October 01, 2023 to October 28, 2023

Phase 400 Preliminary Design

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Preliminary Design	100,000.00	26.00	26,000.00	23,000.00	3,000.00
Preliminary Geotechnical Design	5,000.00	46.00	2,300.00	2,300.00	0.00
Total Fee	105,000.00		28,300.00	25,300.00	3,000.00
Total Fee					3,000.00
Total this Phase					\$3,000.00

Phase 700 Survey Services

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Preliminary Design Survey	74,200.00	90.00	66,780.00	64,554.00	2,226.00
Total Fee	74,200.00		66,780.00	64,554.00	2,226.00
Total Fee					2,226.00
Total this Phase					\$2,226.00

Phase 850 Project Management

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Project Management	18,800.00	45.00	8,460.00	6,580.00	1,880.00
General Meetings	12,000.00	48.00	5,760.00	5,040.00	720.00
Total Fee	30,800.00		14,220.00	11,620.00	2,600.00
Total Fee					2,600.00

Project	2023000167-000	Cumming Sanitary Sewer Collection System	Invoice	148509
---------	----------------	--	---------	--------

Total this Phase	\$2,600.00
-------------------------	-------------------

Total Due this Invoice	\$7,826.00
-------------------------------	-------------------

Outstanding Invoices

Number	Date	Balance
146110	7/5/2023	70,902.00
147562	8/31/2023	8,747.25
Total		79,649.25



**1360 NW 121st Street
Clive, IA 50325**

Rita Conner
City of Cumming, IA
PO Box 100
Cumming, IA 50061

August 31, 2023
Project No: 2023000167-000
Invoice No: 147562
Due Date: September 30, 2023

Project 2023000167-000 Cumming Sanitary Sewer Collection System

Professional Services from July 30, 2023 to August 26, 2023

Phase	300	Funding
Task	302	Funding Application/Procurement

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Funding Application/Procurement	10,000.00	28.00	2,800.00	2,500.00	300.00
Total Fee	10,000.00		2,800.00	2,500.00	300.00
Total Fee					300.00
Total this Task					\$300.00
Total this Phase					\$300.00

Phase	400	Preliminary Design
-------	-----	--------------------

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Preliminary Design	100,000.00	18.00	18,000.00	16,000.00	2,000.00
Preliminary Geotechnical Design	5,000.00	46.00	2,300.00	2,000.00	300.00
Total Fee	105,000.00		20,300.00	18,000.00	2,300.00
Total Fee					2,300.00
Total this Phase					\$2,300.00

Phase	700	Survey Services
-------	-----	-----------------

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Preliminary Design Survey	74,200.00	85.00	63,070.00	63,070.00	0.00
Total Fee	74,200.00		63,070.00	63,070.00	0.00

Total Fee 0.00

Total this Phase 0.00

Phase 850 Project Management

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Project Management	18,800.00	27.00	5,076.00	4,700.00	376.00
General Meetings	12,000.00	12.00	1,440.00	0.00	1,440.00
Total Fee	30,800.00		6,516.00	4,700.00	1,816.00

Total Fee 1,816.00

Total this Phase \$1,816.00

Phase 950 Misc Fees and Expenses

Task 960 Consultants (General)

Consultants

Braun Intertec Corporation				4,331.25	
Total Consultants				4,331.25	4,331.25

Total this Task \$4,331.25

Total this Phase \$4,331.25

Total Due this Invoice \$8,747.25

Outstanding Invoices

Number	Date	Balance
146110	7/5/2023	70,902.00
146767	7/31/2023	10,884.00
Total		81,786.00



1360 NW 121st Street
Clive, IA 50325

Rita Conner
City of Cumming, IA
PO Box 100
Cumming, IA 50061

July 05, 2023
Project No: 2023000167-000
Invoice No: 146110
Due Date: August 04, 2023

Project 2023000167-000 Cumming Sanitary Sewer Collection System

Professional Services from May 28, 2023 to July 01, 2023

Phase	300	Funding
Task	302	Funding Application/Procurement

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Funding Application/Procurement	10,000.00	10.00	1,000.00	0.00	1,000.00
Total Fee	10,000.00		1,000.00	0.00	1,000.00
Total Fee					1,000.00
Total this Task					\$1,000.00
Total this Phase					\$1,000.00

Phase	400	Preliminary Design
-------	-----	--------------------

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Preliminary Design	100,000.00	10.00	10,000.00	5,000.00	5,000.00
Preliminary Geotechnical Design	5,000.00	40.00	2,000.00	0.00	2,000.00
Total Fee	105,000.00		12,000.00	5,000.00	7,000.00
Total Fee					7,000.00
Total this Phase					\$7,000.00

Phase	700	Survey Services
-------	-----	-----------------

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Preliminary Design Survey	74,200.00	85.00	63,070.00	1,484.00	61,586.00
Total Fee	74,200.00		63,070.00	1,484.00	61,586.00

Total Fee **61,586.00**

Total this Phase **\$61,586.00**

Phase 850 Project Management

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Project Management	18,800.00	7.00	1,316.00	0.00	1,316.00
General Meetings	12,000.00	0.00	0.00	0.00	0.00
Total Fee	30,800.00		1,316.00	0.00	1,316.00
		Total Fee			1,316.00
				Total this Phase	\$1,316.00
				Total Due this Invoice	\$70,902.00



1360 NW 121st Street
Clive, IA 50325

Rita Conner
City of Cumming, IA
PO Box 100
Cumming, IA 50061

October 31, 2023
Project No: 2023000167-000
Invoice No: 148509
Due Date: November 30, 2023

Project 2023000167-000 Cumming Sanitary Sewer Collection System

Professional Services from October 01, 2023 to October 28, 2023

Phase 400 Preliminary Design

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Preliminary Design	100,000.00	26.00	26,000.00	23,000.00	3,000.00
Preliminary Geotechnical Design	5,000.00	46.00	2,300.00	2,300.00	0.00
Total Fee	105,000.00		28,300.00	25,300.00	3,000.00
Total Fee					3,000.00
Total this Phase					\$3,000.00

Phase 700 Survey Services

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Preliminary Design Survey	74,200.00	90.00	66,780.00	64,554.00	2,226.00
Total Fee	74,200.00		66,780.00	64,554.00	2,226.00
Total Fee					2,226.00
Total this Phase					\$2,226.00

Phase 850 Project Management

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Project Management	18,800.00	45.00	8,460.00	6,580.00	1,880.00
General Meetings	12,000.00	48.00	5,760.00	5,040.00	720.00
Total Fee	30,800.00		14,220.00	11,620.00	2,600.00
Total Fee					2,600.00

Project	2023000167-000	Cumming Sanitary Sewer Collection System	Invoice	148509
---------	----------------	--	---------	--------

Total this Phase	\$2,600.00
-------------------------	-------------------

Total Due this Invoice	\$7,826.00
-------------------------------	-------------------

Outstanding Invoices

Number	Date	Balance
146110	7/5/2023	70,902.00
147562	8/31/2023	8,747.25
Total		79,649.25



1360 NW 121st Street
Clive, IA 50325

Rita Conner
City of Cumming, IA
PO Box 100
Cumming, IA 50061

November 29, 2023
Project No: 2023000167-000
Invoice No: 149112
Due Date: December 29, 2023

Project 2023000167-000 Cumming Sanitary Sewer Collection System

Professional Services from October 29, 2023 to November 25, 2023

Phase	300	Funding
Task	302	Funding Application/Procurement

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Funding Application/Procurement	10,000.00	40.00	4,000.00	2,800.00	1,200.00
Total Fee	10,000.00		4,000.00	2,800.00	1,200.00
Total Fee					1,200.00
Total this Task					\$1,200.00
Total this Phase					\$1,200.00

Phase	400	Preliminary Design
-------	-----	--------------------

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Preliminary Design	100,000.00	33.00	33,000.00	26,000.00	7,000.00
Preliminary Geotechnical Design	5,000.00	46.00	2,300.00	2,300.00	0.00
Total Fee	105,000.00		35,300.00	28,300.00	7,000.00
Total Fee					7,000.00
Total this Phase					\$7,000.00

Phase	700	Survey Services
-------	-----	-----------------

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Preliminary Design Survey	74,200.00	100.00	74,200.00	66,780.00	7,420.00
Total Fee	74,200.00		74,200.00	66,780.00	7,420.00
Total Fee					7,420.00

Total this Phase \$7,420.00

Phase 850 Project Management

Billing Phase	Fee	Percent Complete	Earned	Previous Billing	Current Billing
Project Management	18,800.00	50.00	9,400.00	8,460.00	940.00
General Meetings	12,000.00	48.00	5,760.00	5,760.00	0.00
Total Fee	30,800.00		15,160.00	14,220.00	940.00
		Total Fee			940.00
				Total this Phase	\$940.00
				Total Due this Invoice	\$16,560.00

Outstanding Invoices

Number	Date	Balance
146110	7/5/2023	70,902.00
147562	8/31/2023	8,747.25
148509	10/31/2023	7,826.00
Total		87,475.25

INVOICE

**PLEASE REMIT TO**

Braun Intertec Corporation
Lockbox #446035 PO BOX 64384
Saint Paul, MN 55164-0384

Telephone (952) 995-2000
Fax (952) 995-2020
Tax I.D. 41-1684205

Nichole Onstot
City of Cumming
649 N 44th St
Cumming, IA 50061

Date 10/17/2023
Invoice number B362706
Project ID B2308116
Customer account [37568](#)
Customer PO

City of Cumming Sanitary Sewer

Limited Phase II ESA
Cumming, IA

For Professional Services rendered through 10/13/2023

1 - Phase II ESA			
1.2 - Subcontracted Services		\$8,580.73	
1.3 - Reporting		\$2,118.00	
		<hr/>	\$10,698.73
		Total Fees	<u><u>\$10,698.73</u></u>
Amount Previously Invoiced:	\$3,237.51		
Amount Invoiced to Date:	\$13,936.24		

Please pay from this invoice.
Terms: Due on receipt, 1 1/2% per month after 30 days, 18% annual percentage rate, unless otherwise specified by written agreement.

	Qty/Hours	Rate	Amount
1 - Phase II ESA			
1.2 - Subcontracted Services			
Non-Salary Detail			
Subcontractor - Impact 7G	1.00	5,669.50	5,669.50
Subcontractor - Eurofins	1.00	2,911.23	2,911.23
Total 1.2 - Subcontracted Services			<u>\$8,580.73</u>
1.3 - Reporting			
Consulting Services Detail			
Project Control Specialist	0.50	96.00	48.00
GIS/CAD Specialist II	0.75	115.00	86.25
Staff Consultant II	17.25	115.00	1,983.75
Total 1.3 - Reporting			<u>\$2,118.00</u>
Total 1 - Phase II ESA			<u>\$10,698.73</u>
Total Project			<u>\$10,698.73</u>

FY25 Budget Timeline

Council Worksession/Initial Review	12/11/2023
Budget Discussion - Order notice of Max Levy Hearing (MLH)	1/08/24 – Regular Meeting
Notice of MLH sent to N'Warren paper by noon	1/20/24
Notice of MLH is published in newspaper, online, and 3 places. (1/24 - 2/3**)	1/26/24 – (18 days prior to hearing)
Budget Work Session	1/22/24 – Regular Meeting
Public Max Levy Hearing held, Resolution Signed. Council adopts final Proposed Budget and sets Public Hearing	2/12/24 – Regular Meeting
Signed Max Levy Resolution is posted online	2/14/24
Final Budget sent to newspaper by noon	2/17/24
Notice of Public Hearing is published (2/21-3/3**)	2/23/23 – (18 days prior to hearing)
Public Hearing and Resolution to certify budget	3/13/24 – Regular Meeting
Certified Budget to County Auditor and filed with the Iowa Dept. of Management (IDOM)	3/31/24*
Persons affected by the budget have 10 days after certification to file a written protest.	4/01/24*
IDOM certifies taxes back to county auditor	6/15/24*
Budget takes effect	7/1/24*

*Deadline, statutory deadlines or requirements

**Notices need to be published no less than 10 days and no more than 20 days before the Public Hearing Date.

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024
 ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES

The City of: CUMMING County Name: WARREN COUNTY

Adopted On: 6/19/2023 Resolution: 2023-39

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.

		With Gas & Electric		Without Gas & Electric	
Regular	2a	28,811,432	2b	28,694,668	City Number: 91-871 Last Official Census: 436
DEBT SERVICE	3a	37,637,751	3b	37,520,987	
Ag Land	4a	1,306,770			

TAXES LEVIED

Purpose	Dollar Limit	ENTER FIRE DISTRICT RATE BELOW		Request with Utility Replacement	Property Taxes Levied		Rate
Regular General levy	8.10000			5	233,373	232,427	43 8.10000
Non-Voted Other Permissible Levies							
Contract for use of Bridge	0.67500			6		0	44 0.00000
Opr & Maint publicly owned Transit	0.95000			7		0	45 0.00000
Rent, Ins. Maint of Civic Center	Amt Nec			8		0	46 0.00000
Opr & Maint of City owned Civic Center	0.13500			9		0	47 0.00000
Planning a Sanitary Disposal Project	0.06750			10		0	48 0.00000
Aviation Authority (under sec.330A.15)	0.27000			11		0	49 0.00000
Levee Impr. fund in special charter city	0.06750			13		0	51 0.00000
Liability, property & self insurance costs	Amt Nec			14	15,000	14,939	52 0.52063
Support of a Local Emerg.Mgmt.Comm.	Amt Nec			462		0	465 0.00000
Voted Other Permissible Levies							
Instrumental/Vocal Music Groups	0.13500			15		0	53 0.00000
Memorial Building	0.81000			16		0	54 0.00000
Symphony Orchestra	0.13500			17		0	55 0.00000
Cultural & Scientific Facilities	0.27000			18		0	56 0.00000
County Bridge	As Voted			19		0	57 0.00000
Missi or Missouri River Bridge Const.	1.35000			20		0	58 0.00000
Aid to a Transit Company	0.03375			21		0	59 0.00000
Maintain Institution received by gift/devise	0.20500			22		0	60 0.00000
City Emergency Medical District	1.00000			463		0	466 0.00000
Support Public Library	0.27000			23		0	61 0.00000
Unified Law Enforcement	1.50000			24		0	62 0.00000
Total General Fund Regular Levies (5 thru 24)				25	248,373	247,366	
Ag Land	3.00375			26	3,926	3,926	63 3.00375
Total General Fund Tax Levies (25 + 26)				27	252,299	251,292	
Special Revenue Levies							
Emergency (if general fund at levy limit)	0.27000			28	0	0	64 0.00000
Police & Fire Retirement	Amt Nec			29		0	0.00000
FICA & IPERS (if general fund at levy limit)	Amt Nec			30	9,821	9,781	0.34087
Other Employee Benefits	Amt Nec			31	6,000	5,976	0.20825
Total Employee Benefit Levies (29,30,31)				32	15,821	15,757	65 0.54912
Sub Total Special Revenue Levies (28+32)				33	15,821	15,757	
As Req		With Gas & Elec Valuation	Without Gas & Elec Valuation				
SSMID 1		0	0	34		0	66 0.00000
SSMID 2		0	0	35		0	67 0.00000
SSMID 3		0	0	36		0	68 0.00000
SSMID 4		0	0	37		0	69 0.00000
SSMID 5		0	0	555		0	565 0.00000
SSMID 6		0	0	556		0	566 0.00000
SSMID 7		0	0	1177		0	1179 0.00000
SSMID 8		0	0	1185		0	1187 0.00000
Total Special Revenue Levies				39	15,821	15,757	
Debt Service Levy 76.10(6)	Amt Nec			40	76,029	75,793	70 2.02002
Capital Projects (Capital Improv. Reserve)	0.67500			41		0	71 0.00000
Total Property Taxes (27+39+40+41)				42	344,149	342,842	72 11.18977

(Signature)

(Date)

(County Auditor)

(Date)

**NOTICE OF PUBLIC HEARING - CITY OF CUMMING - PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2023 - June 30, 2024**

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

Meeting Date: 2/13/2023 **Meeting Time:** 07:00 PM **Meeting Location:** Cumming City Hall, 649 N. 44th Street, Cumming, Iowa

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)
www.cumming.iowa.gov

City Telephone Number
(515) 981-9214

	Current Year Certified Property Tax 2022 - 2023	Budget Year Effective Property Tax 2023 - 2024	Budget Year Proposed Maximum Property Tax 2023 - 2024	Annual % CHG
Regular Taxable Valuation	27,629,062	28,811,432	28,811,432	
Tax Levies:				
Regular General	223,796	223,796	237,492	
Contract for Use of Bridge			0	
Opr & Maint Publicly Owned Transit			0	
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.			0	
Opr & Maint of City-Owned Civic Center			0	
Planning a Sanitary Disposal Project			0	
Liability, Property & Self-Insurance Costs	11,500	11,500	25,000	
Support of Local Emer. Mgmt. Commission			0	
Emergency	7,460	7,460	7,916	
Police & Fire Retirement			0	
FICA & IPERS	14,914	14,914	24,000	
Other Employee Benefits	6,331	6,331	14,000	
Total Tax Levy	264,001	264,001	308,408	16.82
Tax Rate	9.55519	9.16306	10.70436	

Explanation of significant increases in the budget:

Inflation costs and more park.

If applicable, the above notice also available online at:

-

*Total city tax rate will also include voted general fund levy, debt service levy, and capital improvement reserve levy.

**Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming budget year

FUND BALANCE
 City Name: CUMMING
 Fiscal Year July 1, 2023 - June 30, 2024

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2022									
1	392,924	236,523	10,886	4,690	0	0	645,023	170,847	815,870
2	764,919	123,010	419,166	249,220	165,040	0	1,721,355	268,355	1,989,710
3	590,551	67,431	414,448	244,376	135,175	0	1,451,981	147,273	1,599,254
4	567,292	292,102	15,604	9,534	29,865	0	914,397	291,929	1,206,326
Re-Estimated FY 2023									
5	567,292	292,102	15,604	9,534	29,865	0	914,397	291,929	1,206,326
6	1,156,260	114,745	191,500	248,738	31,135	0	1,742,378	54,204	1,796,582
7	1,113,134	77,500	191,500	246,020	0	0	1,628,154	56,018	1,684,172
8	610,418	329,347	15,604	12,252	61,000	0	1,028,621	290,115	1,318,736
Budget FY 2024									
9	610,418	329,347	15,604	12,252	61,000	0	1,028,621	290,115	1,318,736
10	505,148	97,622	255,863	241,154	0	0	1,099,787	65,000	1,164,787
11	497,756	96,616	255,863	241,154	0	0	1,091,389	65,000	1,156,389
12	617,810	330,353	15,604	12,252	61,000	0	1,037,019	290,115	1,327,134

LOCAL EMC SUPPORT

City Name: CUMMING

Fiscal Year July 1, 2023 - June 30, 2024

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 total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement	Property Taxes Levied
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.		0
Support of a Local Emerg.Mgmt.Comm.	0	0
TOTAL FOR FY 2024	0	0

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

City Name: CUMMING

Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2023	ACTUAL 2022
PUBLIC SAFETY									
Police Department/Crime Prevention	10,371							10,371	5,186
Jail								0	0
Emergency Management								0	0
Flood Control								0	0
Fire Department	61,808							61,808	61,808
Ambulance								0	0
Building Inspections	40,000							40,000	14,253
Miscellaneous Protective Services								0	0
Animal Control	1,500							1,500	0
Other Public Safety	50,000							50,000	0
TOTAL (lines 1 - 10)	163,679	0				0		163,679	81,247
PUBLIC WORKS									
Roads, Bridges, & Sidewalks	50,000	50,000						100,000	142,179
Parking - Meter and Off-Street								0	0
Street Lighting	12,000							12,000	7,534
Traffic Control and Safety	150							150	124
Snow Removal	20,000							20,000	13,749
Highway Engineering								0	0
Street Cleaning	2,000							2,000	0
Airport (if not Enterprise)								0	0
Garbage (if not Enterprise)	50,000							50,000	30,277
Other Public Works								0	0
TOTAL (lines 12 - 21)	134,150	50,000				0		184,150	193,863
HEALTH & SOCIAL SERVICES									
Welfare Assistance	100							100	0
City Hospital								0	0
Payments to Private Hospitals								0	0
Health Regulation and Inspection								0	0
Water, Air, and Mosquito Control	2,000							2,000	0
Community Mental Health								0	0
Other Health and Social Services								0	0
TOTAL (lines 23 - 29)	2,100	0				0		2,100	0
CULTURE & RECREATION									
Library Services	8,565							8,565	8,565
Museum, Band and Theater								0	0
Parks	38,000							38,000	13,346
Recreation								0	0
Cemetery								0	0
Community Center, Zoo, & Marina								0	0
Other Culture and Recreation								0	650
TOTAL (lines 31 - 37)	46,565	0				0		46,565	22,561

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

City Name: CUMMING

Fiscal Year July 1, 2022 - June 30, 2023

	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2023	ACTUAL 2022
GOVERNMENT ACTIVITIES CONT.									
COMMUNITY & ECONOMIC DEVELOPMENT									
39	13,000							13,000	455
40								0	5,043
41								0	0
42	25,000							25,000	26,895
43	400,000							400,000	34,336
44								0	0
45	438,000	0	0			0		438,000	66,729
GENERAL GOVERNMENT									
46	12,000							12,000	8,585
47	147,000	27,500						174,500	149,477
48	1,500							1,500	0
49	42,000							42,000	28,545
50	20,000							20,000	12,564
51	11,000							11,000	8,679
52	31,000							31,000	25,163
53	264,500	27,500	0			0		292,000	233,013
54				246,020				246,020	328,381
55								0	0
56								0	0
57	0	0	0			0		0	0
58	1,048,994	77,500	0	246,020	0	0		1,372,514	925,794
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF									
59							175	175	194
60							55,843	55,843	77,839
61								0	0
62								0	0
63								0	0
64								0	0
65								0	0
66								0	0
67								0	0
68								0	0
69								0	0
70								0	0
71								0	0
72								0	0
73							56,018	56,018	78,033
74	1,048,994	77,500	0	246,020	0	0	56,018	1,428,532	1,003,827
75	64,140							64,140	404,927
76			191,500					191,500	190,500
77	64,140	0	191,500	0	0	0	0	255,640	595,427
78	1,113,134	77,500	191,500	246,020	0	0	56,018	1,684,172	1,599,254
79	610,418	329,347	15,604	12,252	61,000	0	290,115	1,318,736	1,206,326
Ending Fund Balance June 30									

RE-ESTIMATED REVENUES DETAIL
 City Name: CUMMING
 Fiscal Year July 1, 2022 - June 30, 2023

REVENUES & OTHER FINANCING SOURCES	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2023	ACTUAL 2022
1 Taxes Levied on Property	222,038	28,222		56,385				306,645	303,865
2 Less: Uncollected Property Taxes - Levy Year								0	0
3 Net Current Property Taxes (line 1 minus line 2)	222,038	28,222		56,385	0			306,645	303,865
4 Delinquent Property Taxes								0	0
5 TIF Revenues			191,500					191,500	228,666
Other City Taxes:									
6 Utility Tax Replacement Excise Taxes	922	118		193				1,233	5,148
7 Utility franchise tax (Iowa Code Chapter 364.2)								0	0
8 Parimutuel wager tax								0	0
9 Gaming wager tax								0	0
10 Mobile Home Taxes								0	0
11 Hotel/Motel Taxes								0	0
12 Other Local Option Taxes		50,000						50,000	55,885
13 Subtotal - Other City Taxes (lines 6 thru 12)	922	50,118		193	0			51,233	61,033
14 Licenses & Permits	400,000							400,000	42,560
15 Use of Money & Property	25,000							25,000	8,106
Intergovernmental:									
16 Federal Grants & Reimbursements	30,000				31,135			61,135	998
17 Road Use Taxes		36,000						36,000	33,146
18 Other State Grants & Reimbursements	3,160	405		660				4,225	30,503
19 Local Grants & Reimbursements	1,000							1,000	5,000
20 Subtotal - Intergovernmental (lines 16 thru 19)	34,160	36,405	0	660	31,135		0	102,360	69,647
Charges for Fees & Service:									
21 Water Utility	2,000							2,000	14,639
22 Sewer Utility	30,000						54,204	84,204	89,908
23 Electric Utility								0	0
24 Gas Utility								0	0
25 Parking								0	0
26 Airport								0	0
27 Landfill/Garbage	36,000							36,000	0
28 Hospital								0	0
29 Transit								0	0
30 Cable TV, Internet & Telephone	12,000							12,000	0
31 Housing Authority								0	0
32 Storm Water Utility								0	0
33 Other Fees & Charges for Service	50,000							50,000	351,372
34 Subtotal - Charges for Service (lines 21 thru 33)	130,000	0		0	0		54,204	184,204	455,919
35 Special Assessments								0	0
36 Miscellaneous	280,000							280,000	224,487
Other Financing Sources:									
37 Regular Operating Transfers In	64,140							64,140	404,927
38 Internal TIF Loan Transfers In				191,500				191,500	190,500
39 Subtotal ALL Operating Transfers In	64,140	0	0	191,500	0	0	0	255,640	595,427
40 Proceeds of Debt (Excluding TIF Internal Borrowing)								0	0
41 Proceeds of Capital Asset Sales								0	0
42 Subtotal-Other Financing Sources (lines 36 thru 38)	64,140	0	0	191,500	0	0	0	255,640	595,427
43 Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	1,156,260	114,745	191,500	248,738	31,135	0	54,204	1,796,582	1,989,710
44 Beginning Fund Balance July 1	567,292	292,102	15,604	9,534	29,865	0	291,929	1,206,326	815,870

EXPENDITURES SCHEDULE PAGE 1

City Name: CUMMING
 Fiscal Year July 1, 2023 - June 30, 2024

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
PUBLIC SAFETY										
1 Police Department/Crime Prevention	11,756							11,756	10,371	5,186
2 Jail								0	0	0
3 Emergency Management								0	0	0
4 Flood Control								0	0	0
5 Fire Department								0	61,808	61,808
6 Ambulance								0	0	0
7 Building Inspections	40,000							40,000	40,000	14,253
8 Miscellaneous Protective Services								0	0	0
9 Animal Control								0	1,500	0
10 Other Public Safety								0	50,000	0
TOTAL (lines 1 - 10)	51,756	0				0		51,756	163,679	81,247
PUBLIC WORKS										
12 Roads, Bridges, & Sidewalks	25,000	40,000						65,000	100,000	142,179
13 Parking - Meter and Off-Street								0	0	0
14 Street Lighting	15,000							15,000	12,000	7,534
15 Traffic Control and Safety	500							500	150	124
16 Snow Removal	30,000							30,000	20,000	13,749
17 Highway Engineering								0	0	0
18 Street Cleaning	3,000							3,000	2,000	0
19 Airport								0	0	0
20 Garbage (if not Enterprise)	40,000							40,000	50,000	30,277
21 Other Public Works								0	0	0
TOTAL (lines 12 - 21)	113,500	40,000				0		153,500	184,150	193,863
HEALTH & SOCIAL SERVICES										
23 Welfare Assistance								0	100	0
24 City Hospital								0	0	0
25 Payments to Private Hospitals								0	0	0
26 Health Regulation and Inspection								0	0	0
27 Water, Air, and Mosquito Control								0	2,000	0
28 Community Mental Health								0	0	0
29 Other Health and Social Services								0	0	0
TOTAL (lines 23 - 29)	0	0				0		0	2,100	0
CULTURE & RECREATION										
31 Library Services	10,000							10,000	8,565	8,565
32 Museum, Band and Theater								0	0	0
33 Parks	40,000							40,000	38,000	13,346
34 Recreation								0	0	0
35 Cemetery								0	0	0
36 Community Center, Zoo, & Marina								0	0	0
37 Other Culture and Recreation								0	0	650
TOTAL (lines 31 - 37)	50,000	0				0		50,000	46,565	22,561

EXPENDITURES SCHEDULE PAGE 2

City Name: CUMMING
Fiscal Year July 1, 2023 - June 30, 2024

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
COMMUNITY & ECONOMIC DEVELOPMENT										
39	3,000							3,000	13,000	455
40								0	0	5,043
41								0	0	0
42	65,000							65,000	25,000	26,895
43								0	400,000	34,336
44			70,770					70,770	0	0
45	68,000	0	70,770			0		138,770	438,000	66,729
GENERAL GOVERNMENT										
46	92,000	15,316						107,316	12,000	8,585
47	30,000	8,368						38,368	174,500	149,477
48	1,500							1,500	1,500	0
49	35,000							35,000	42,000	28,545
50	10,000							10,000	20,000	12,564
51	11,000							11,000	11,000	8,679
52	35,000	6,500						41,500	31,000	25,163
53	214,500	30,184	0			0		244,684	292,000	233,013
54				241,154				241,154	246,020	328,381
55								0	0	0
56								0	0	0
57	0	0	0			0		0	0	0
58	497,756	70,184	70,770	241,154		0		879,864	1,372,514	925,794
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
59								5,000	175	194
60								60,000	55,843	77,839
61								0	0	0
62								0	0	0
63								0	0	0
64								0	0	0
65								0	0	0
66								0	0	0
67								0	0	0
68								0	0	0
69								0	0	0
70								0	0	0
71								0	0	0
72								0	0	0
73							65,000	65,000	56,018	78,033
74	497,756	70,184	70,770	241,154		0	65,000	944,864	1,428,532	1,003,827
75	0	26,432						26,432	64,140	404,927
76			185,093					185,093	191,500	190,500
77	0	26,432	185,093	0		0	0	211,525	255,640	595,427
78	497,756	96,616	255,863	241,154		0	65,000	1,156,389	1,684,172	1,599,254
79	617,810	330,353	15,604	12,252	61,000	0	290,115	1,327,134	1,318,736	1,206,326
Total Expenditures & Fund Transfers Out (lines 74+77)										
Ending Fund Balance June 30										

REVENUES DETAIL
 City Name: CUMMING
 Fiscal Year July 1, 2023 - June 30, 2024

	GENERAL	SPECIAL REVENUES	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1 251,292	15,757		75,793	0			342,842	306,645	303,865
Less: Uncollected Property Taxes - Levy Year								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3 251,292	15,757		75,793	0			342,842	306,645	303,865
Delinquent Property Taxes	4							0	0	0
TIF Revenues	5		255,863					255,863	191,500	228,666
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6 1,007	64		236	0			1,307	1,233	5,148
Utility franchise tax (Iowa Code Chapter 364.2)	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	45,801						45,801	50,000	55,885
Subtotal - Other City Taxes (lines 6 thru 12)	13 1,007	45,865		236	0			47,108	51,233	61,033
Licenses & Permits	14 101,157							101,157	400,000	42,560
Use of Money & Property	15 22,292							22,292	25,000	8,106
Intergovernmental:										
Federal Grants & Reimbursements	16							0	61,135	998
Road Use Taxes	17	36,000						36,000	36,000	33,146
Other State Grants & Reimbursements	18 1,000							1,000	4,225	30,503
Local Grants & Reimbursements	19							0	1,000	5,000
Subtotal - Intergovernmental (lines 16 thru 19)	20 1,000	36,000		0	0			37,000	102,360	69,647
Charges for Fees & Service:										
Water Utility	21							5,000	2,000	14,639
Sewer Utility	22							60,000	84,204	89,908
Electric Utility	23							0	0	0
Gas Utility	24							0	0	0
Parking	25							0	0	0
Airport	26							0	0	0
Landfill/Garbage	27 40,000							40,000	36,000	0
Hospital	28							0	0	0
Transit	29							0	0	0
Cable TV, Internet & Telephone	30 12,000							12,000	12,000	0
Housing Authority	31							0	0	0
Storm Water Utility	32							0	0	0
Other Fees & Charges for Service	33							0	50,000	351,372
Subtotal - Charges for Service (lines 21 thru 33)	34 52,000	0		0	0			117,000	184,204	455,919
Special Assessments	35							0	0	0
Miscellaneous	36 30,000							30,000	280,000	224,487
Other Financing Sources:										
Regular Operating Transfers In	37			26,432				26,432	64,140	404,927
Internal TIF Loan Transfers In	38 46,400			138,693				185,093	191,500	190,500
Subtotal ALL Operating Transfers In	39 46,400	0		165,125	0			211,525	255,640	595,427
Proceeds of Debt (Excluding TIF Internal Borrowing)	40 0							0	0	0
Proceeds of Capital Asset Sales	41							0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42 46,400	0		165,125	0			211,525	255,640	595,427
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43 505,148	97,622	255,863	241,154	0			65,000	1,164,787	1,989,710
Beginning Fund Balance July 1	44 610,418	329,347	15,604	12,252	61,000	0		290,115	1,318,736	815,870
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45 1,115,566	426,969	271,467	253,406	61,000	0		355,115	2,483,523	2,805,580

ADOPTED BUDGET SUMMARY
 City Name: CUMMING
 Fiscal Year July 1, 2023 - June 30, 2024

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
Revenues & Other Financing Sources										
Taxes Levied on Property	1 251,292	15,757		75,793	0			342,842	306,645	303,865
Less: Uncollected Property Taxes-Levy Year	2 0	0		0	0			0	0	0
Net Current Property Taxes	3 251,292	15,757		75,793	0			342,842	306,645	303,865
Delinquent Property Taxes	4 0	0		0	0			0	0	0
TIF Revenues	5		255,863					255,863	191,500	228,666
Other City Taxes	6 1,007	45,865		236	0			47,108	51,233	61,033
Licenses & Permits	7 101,157	0						101,157	400,000	42,560
Use of Money and Property	8 22,292	0	0	0	0	0	0	22,292	25,000	8,106
Intergovernmental	9 1,000	36,000	0	0	0	0	0	37,000	102,360	69,647
Charges for Fees & Service	10 52,000	0	0	0	0	0	0	117,000	184,204	455,919
Special Assessments	11 0	0		0	0			0	0	0
Miscellaneous	12 30,000	0	0	0	0	0	0	30,000	280,000	224,487
Sub-Total Revenues	13 458,748	97,622	255,863	76,029	0	0	0	953,262	1,540,942	1,394,283
Other Financing Sources:										
Total Transfers In	14 46,400	0	0	165,125	0	0	0	211,525	255,640	595,427
Proceeds of Debt	15 0	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	17 505,148	97,622	255,863	241,154	0	0	0	1,164,787	1,796,582	1,989,710
Expenditures & Other Financing Uses										
Public Safety	18 51,756	0	0					51,756	163,679	81,247
Public Works	19 113,500	40,000	0					153,500	184,150	193,863
Health and Social Services	20 0	0	0					0	2,100	0
Culture and Recreation	21 50,000	0	0					50,000	46,565	22,561
Community and Economic Development	22 68,000	0	70,770					138,770	438,000	66,729
General Government	23 214,500	30,184	0					244,684	292,000	233,013
Debt Service	24 0	0	0	241,154	0	0	0	241,154	246,020	328,381
Capital Projects	25 0	0	0		0	0	0	0	0	0
Total Government Activities Expenditures	26 497,756	70,184	70,770	241,154	0	0	0	879,864	1,372,514	925,794
Business Type Proprietary: Enterprise & ISF	27							65,000	56,018	78,033
Total Gov & Bus Type Expenditures	28 497,756	70,184	70,770	241,154	0	0	0	944,864	1,428,532	1,003,827
Total Transfers Out	29 0	26,432	185,093	0	0	0	0	211,525	255,640	595,427
Total ALL Expenditures/Fund Transfers Out	30 497,756	96,616	255,863	241,154	0	0	0	1,156,389	1,684,172	1,599,254
Excess Revenues & Other Sources Over	31									
(Under) Expenditures/Transfers Out	32 7,392	1,006	0	0	0	0	0	8,398	112,410	390,456
Beginning Fund Balance July 1	33 610,418	329,347	15,604	12,252	61,000	0	0	1,318,736	1,206,326	815,870
Ending Fund Balance June 30	34 617,810	330,353	15,604	12,252	61,000	0	0	1,327,134	1,318,736	1,206,326

LONG TERM DEBT SCHEDULE - LT DEBT1
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
Phase 1 Sewer	1	400,000	GO	2011-11	23,000	3,080	26,080	352		26,432	0
Phase 2 Sewer	2	785,000	GO	2015-19	28,000	1,540	29,540	353		29,893	0
Phase 3 Sewer Ext	3	450,000	GO	2020-68	100,000	3,800	103,800			103,800	0
Fire/EMS	4	300,000	GO	2023-12	76,029		76,029	0			76,029
Phase 2 Extra Payment	5		GO	2015-19	5,000		5,000			5,000	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					232,029	8,420	240,449	705	0	165,125	76,029

LONG TERM DEBT SCHEDULE - LT DEBT2
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	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
TOTALS				232,029	8,420	240,449	705	0	165,125	76,029

LONG TERM DEBT SCHEDULE - LT DEBT3
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	61	-				0				0
	62	-				0				0
	63	-				0				0
	64	-				0				0
	65	-				0				0
	66	-				0				0
	67	-				0				0
	68	-				0				0
	69	-				0				0
	70	-				0				0
	71	-				0				0
	72	-				0				0
	73	-				0				0
	74	-				0				0
	75	-				0				0
	76	-				0				0
	77	-				0				0
	78	-				0				0
	79	-				0				0
	80	-				0				0
	81	-				0				0
	82	-				0				0
	83	-				0				0
	84	-				0				0
	85	-				0				0
	86	-				0				0
	87	-				0				0
	88	-				0				0
	89	-				0				0
	90	-				0				0
TOTALS				232,029	8,420	240,449	705	0	165,125	76,029

LONG TERM DEBT SCHEDULE - LT DEBT4
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	91	-				0				0
	92	-				0				0
	93	-				0				0
	94	-				0				0
	95	-				0				0
	96	-				0				0
	97	-				0				0
	98	-				0				0
	99	-				0				0
	100	-				0				0
	101	-				0				0
	102	-				0				0
	103	-				0				0
	104	-				0				0
	105	-				0				0
	106	-				0				0
	107	-				0				0
	108	-				0				0
	109	-				0				0
	110	-				0				0
	111	-				0				0
	112	-				0				0
	113	-				0				0
	114	-				0				0
	115	-				0				0
	116	-				0				0
	117	-				0				0
	118	-				0				0
	119	-				0				0
	120	-				0				0
TOTALS				232,029	8,420	240,449	705	0	165,125	76,029

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

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	121	-				0				0
	122	-				0				0
	123	-				0				0
	124	-				0				0
	125	-				0				0
	126	-				0				0
	127	-				0				0
	128	-				0				0
	129	-				0				0
	130	-				0				0
	131	-				0				0
	132	-				0				0
	133	-				0				0
	134	-				0				0
	135	-				0				0
	136	-				0				0
	137	-				0				0
	138	-				0				0
	139	-				0				0
	140	-				0				0
	141	-				0				0
	142	-				0				0
	143	-				0				0
	144	-				0				0
	145	-				0				0
	146	-				0				0
	147	-				0				0
	148	-				0				0
	149	-				0				0
	150	-				0				0
TOTALS				232,029	8,420	240,449	705	0	165,125	76,029

LONG TERM DEBT SCHEDULE - LT DEBT6
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	151	-				0				0
	152	-				0				0
	153	-				0				0
	154	-				0				0
	155	-				0				0
	156	-				0				0
	157	-				0				0
	158	-				0				0
	159	-				0				0
	160	-				0				0
	161	-				0				0
	162	-				0				0
	163	-				0				0
	164	-				0				0
	165	-				0				0
	166	-				0				0
	167	-				0				0
	168	-				0				0
	169	-				0				0
	170	-				0				0
	171	-				0				0
	172	-				0				0
	173	-				0				0
	174	-				0				0
	175	-				0				0
	176	-				0				0
	177	-				0				0
	178	-				0				0
	179	-				0				0
	180	-				0				0
TOTALS				232,029	8,420	240,449	705	0	165,125	76,029

LONG TERM DEBT SCHEDULE - LT DEBT7
 GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	181	-				0				0
	182	-				0				0
	183	-				0				0
	184	-				0				0
	185	-				0				0
	186	-				0				0
	187	-				0				0
	188	-				0				0
	189	-				0				0
	190	-				0				0
	191	-				0				0
	192	-				0				0
	193	-				0				0
	194	-				0				0
	195	-				0				0
	196	-				0				0
	197	-				0				0
	198	-				0				0
	199	-				0				0
	200	-				0				0
	201	-				0				0
	202	-				0				0
	203	-				0				0
	204	-				0				0
	205	-				0				0
	206	-				0				0
	207	-				0				0
	208	-				0				0
	209	-				0				0
	210	-				0				0
TOTALS				232,029	8,420	240,449	705	0	165,125	76,029

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

	Principal Due FY 2024	Interest Due FY 2024	Total Obligation Due FY 2024	Bond Reg./ Paying Agent Fees Due FY 2024	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Sources OTHER THAN Budget Year Debt Service Levy	Amount Paid Budget Year Debt Service Levy
GO - TOTAL	232,029	8,420	240,449	705	0	165,125	76,029
NON GO - TOTAL	0	0	0	0	0	0	0
GRAND - TOTAL	232,029	8,420	240,449	705	0	165,125	76,029

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2023 - June 30, 2024

City of: CUMMING

The City Council will conduct a public hearing on the proposed Budget at: 649 N 44th Street Cumming, Iowa 50061 Meeting Date: 6/19/2023 Meeting Time: 06:30 PM

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-budget-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.				
The estimated Total tax levy rate per \$1000 valuation on regular property				11.18977
The estimated tax levy rate per \$1000 valuation on Agricultural land is				3.00375
At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.				
Phone Number (515) 981-9214		City Clerk/Finance Officer's NAME Rita Conner		
		Budget FY 2024	Re-estimated FY 2023	Actual FY 2022
Revenues & Other Financing Sources				
Taxes Levied on Property	1	342,842	306,645	303,865
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	342,842	306,645	303,865
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	255,863	191,500	228,666
Other City Taxes	6	47,108	51,233	61,033
Licenses & Permits	7	101,157	400,000	42,560
Use of Money and Property	8	22,292	25,000	8,106
Intergovernmental	9	37,000	102,360	69,647
Charges for Fees & Service	10	117,000	184,204	455,919
Special Assessments	11	0	0	0
Miscellaneous	12	30,000	280,000	224,487
Other Financing Sources	13	0	0	0
Transfers In	14	211,525	255,640	595,427
Total Revenues and Other Sources	15	1,164,787	1,796,582	1,989,710
Expenditures & Other Financing Uses				
Public Safety	16	51,756	163,679	81,247
Public Works	17	153,500	184,150	193,863
Health and Social Services	18	0	2,100	0
Culture and Recreation	19	50,000	46,565	22,561
Community and Economic Development	20	138,770	438,000	66,729
General Government	21	244,684	292,000	233,013
Debt Service	22	241,154	246,020	328,381
Capital Projects	23	0	0	0
Total Government Activities Expenditures	24	879,864	1,372,514	925,794
Business Type / Enterprises	25	65,000	56,018	78,033
Total ALL Expenditures	26	944,864	1,428,532	1,003,827
Transfers Out	27	211,525	255,640	595,427
Total ALL Expenditures/Transfers Out	28	1,156,389	1,684,172	1,599,254
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	8,398	112,410	390,456
Beginning Fund Balance July 1	30	1,318,736	1,206,326	815,870
Ending Fund Balance June 30	31	1,327,134	1,318,736	1,206,326

STATE OF IOWA 2023 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2023 CITY OF CUMMING, IOWA DUE: December 1, 2023	16209100300000 CITY OF CUMMING PO Box 100 CUMMING IA 50061-0100 POPULATION: 436
--	---

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	317,442		317,442	317,181
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	317,442		317,442	317,181
Delinquent Property Taxes	0		0	0
TIF Revenues	170,585		170,585	191,500
Other City Taxes	59,205	0	59,205	46,340
Licenses and Permits	257,552	0	257,552	474,139
Use of Money and Property	37,498	0	37,498	15,000
Intergovernmental	68,540	0	68,540	1,625,000
Charges for Fees and Service	4,344	49,022	53,366	150,600
Special Assessments	0	0	0	0
Miscellaneous	242,791	36,776	279,567	73,000
Other Financing Sources, Including Transfers in	57,955	0	57,955	590,299
Total Revenues and Other Sources	1,215,912	85,798	1,301,710	3,483,059
Expenditures and Other Financing Uses				
Public Safety	55,113		55,113	110,298
Public Works	302,136		302,136	184,711
Health and Social Services	0		0	2,200
Culture and Recreation	36,577		36,577	47,000
Community and Economic Development	403,919		403,919	438,000
General Government	228,066		228,066	227,155
Debt Service	284,287		284,287	286,020
Capital Projects	6,484		6,484	1,560,000
Total Governmental Activities Expenditures	1,316,582	0	1,316,582	2,855,384
Business type activities		28,419	28,419	345,100
Total All Expenditures	1,316,582	28,419	1,345,001	3,200,484
Other Financing Uses, Including Transfers Out	43,435	14,520	57,955	253,899
Total All Expenditures/and Other Financing Uses	1,360,017	42,939	1,402,956	3,454,383
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	-144,105	42,859	-101,246	28,676
Beginning Fund Balance July 1, 2022	914,397	291,929	1,206,326	2,573,551
Ending Fund Balance June 30, 2023	770,292	334,788	1,105,080	2,602,227

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			
	Amount		Amount
General Obligation Debt	0	Other Long-Term Debt	0
Revenue Debt	0	Short-Term Debt	0
TIF Revenue Debt	426,395		
		General Obligation Debt Limit	3,021,592