

**NOTICE OF REGULAR COUNCIL MEETING
CUMMING CITY COUNCIL
December 9, 2024 – 6:00 PM
Cumming City Hall, 649 N. 44th St., Cumming, IA***

ROLL CALL

APPROVAL OF AGENDA as presented and/or amended

PUBLIC COMMENT

CONSENT ITEMS

- A. Minutes from the November 18, 2024, Special Council Meeting
- B. Payment of Bills
- C. November 2024 Financials
- D. November 2024 Sheriff's Report
- E. Motion to Cancel Regular Council Meeting on December 23, 2024
- F. Motion to Approve Alcohol License for Iowa Distilling Company
- G. Resolution 2024-57 To Approve Metro Planning Organization (MPO) Representatives January 1, 2025 through December 31, 2025

BUSINESS ITEMS

- A. Resolution 2024-58 To Approve Flock Safety Camera Installation
- B. Resolution 2024-59 To Approve Reimbursement to Diligent Development for Completion of Recreational Trail

REPORTS:

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

ADJOURN INTO WORKSESSION

WORKSESSION

- A. FY 26 Budget Work Session-Overview, Schedule and FY 2026 Considerations

ADJOURNMENT

UPCOMING ITEMS

FY 2026 Budget Worksessions

*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
Special Council Meeting 11/18/2024
To be Approved at 12/09/2024 Meeting**

The regular City Council Meeting of the City of Cumming was held at Cumming City Hall 649 N. 44th St. on November 18, 2024 at 6:00PM. The meeting was called to order at 6:00 P.M. by Mayor Brent Highfill. Present at Roll Call: Charlie Ochanpaugh, Mayor Pro Tem; Kathie Hungerford, Larry “Dino” Goode, Jr. via Zoom, Thomas Cackler and Martin Squier. Motion by Cackler, seconded by Squier to approve the agenda. Approved 5-0.

Public Comment: None

Presentation:

- A. Sheriff Joe Carico was present to discuss the placement of a Flock Safety Camera located east of Interstate 35 facing eastbound. This camera will not have biometric capabilities and will only take a picture of the license plate to alert Deputy’s or other Police Officers on duty of a car that has a current warrant.

Consent Items:

Motion made by Cackler, seconded by Hungerford to approve Consent Items; Minutes from November 12, 2024 Regular Council Meeting, Payment of Bills, October 2024 Financials, and Motion to Cancel Regular Council Meeting on November 25, 2024. Approved 5-0.

Payment of Bills:

Type	Date	Vendor	Memo	Amount
Check	11/12/2024	Combined Systems Technology	Invoice 168666	-169.47
Check	11/12/2024	Dorsey & Whitney	Invoice 4024077	-11,094.50
Check	11/12/2024	Dorsey & Whitney	Invoice 4024078	-3,262.00
Check	11/12/2024	Waste Solutions of Iowa	Invoice 94491	-137.00
Check	11/12/2024	PFM Financial Services	Invoice 133486	-6,517.42
Check	11/13/2024	Diligent GWC, LLC	Second Payment to GWC, LLC	-137,367.16
Check	11/13/2024	Diligent GWC, LLC	Second Payment to GWC, LLC (Commercial)	-5,792.71
Check	11/14/2024	N/Warren Town & County News	Public Hearing Notice 10.28.24	-47.70
Check	11/14/2024	Roger's Septic	Invoice 46726	-775.15
			Total	-165,163.11

Business Items:

- A. Motion by Ochanpaugh, seconded by Squier to approve Resolution 2024-50 Resolution authorizing and approving a Loan Agreement, providing for the placement and issuance of General Obligation Corporate Purpose Bonds. Approved 4-0, Ochanpaugh abstained.
- B. Motion by Hungerford, seconded by Cackler to approve Resolution 2024-51 Annual Financial Report. Approved 5-0.
- C. Motion by Cackler, seconded by Squier to approve Resolution 2024-52 Urban Renewal Report. Approved 5-0.
- D. Motion by Goode, Jr., seconded by Hungerford to approve Resolution 2024-53 Road Use/Street Report. Approved 5-0.
- E. Motion by Squier, seconded by Cackler to approve Resolution 2024-54 Tax Increment Financing (TIF) Certification to Warren County. Approved 5-0.
- F. Motion by Cackler, seconded by Ochanpaugh to approve Resolution 2024-55 Approving Tax Increment Financing (TIF) Residential Payment to GWC, LLC. Approved 5-0.
- G. Motion by Cackler, seconded by Hungerford to approve Resolution 2024-56 Approving First Tax Increment Financing (TIF) Commercial Payment to Middlebrook Development, LLC. Approved 5-0.

Reports:

- A. Mayor recommends Flock Safety Camera discussion on December 9, 2024 meeting.
- B. Council has requested an updated Tax Increment Financing (TIF) map with districts.
- C. No Report
- D. No Report
- E. City Administrator will follow up with MidAmerican regarding Franchise Fees and the effects on Local Option Sales Tax Funds. Will follow up with Warren County on division of same. Item to come back for Council consideration after first of year 2025.

Adjourn:

Motion by Cackler, seconded by Squier to adjourn the meeting at 7:27PM. Approved 4-0. Hungerford absent.

NEXT CITY COUNCIL MEETING: December 9, 2024, at 6:00PM at City Hall

Brent Highfill, Mayor

Attest: Nichole Onstot, City Clerk

City of Cumming Claims To Be Approved All Transactions

Type	Date	Name	Memo	Amount
ACH Liability	11/20/2024	Iowa Department of Revenue	Adjustment Q3 2024	-19.97
Check	12/01/2024	Beem's Towing	Invoice 543532386	-150.00
Check	12/02/2024	N/Warren Town & County News	AFR, Min 10.28.24, Ord 2024-01	-268.44
Check	12/02/2024	Elan Financial Services	November Invoice	-108.30
Check	12/02/2024	N/Warren Town & County News	Minutes 10.14.24	-199.84
ACH	12/02/2024	Iowa Finance Authority	Dec 2024 Interest Payment	-1,124.45
ACH	12/03/2024	US Bank	Invoice 543532386	-199.70
ACH	12/03/2024	Waste Connections	November 2024	-4,221.19
ACH	12/03/2024	Wellmark Blue Cross and Blue Shield	Health Insurance - December 2024	-790.27
ACH Liability	12/05/2024	United States Treasury	Q4 2023 Tax + penalties/interest	-12,506.74
ACH Liability	12/05/2024	IPERS	91308	-1,623.04
Check	12/05/2024	Diligent GWC, LLC	Reimbursement for Rec Trail	-125,000.00
Check	12/06/2024	City of Des Moines	January 2024 Invoice	-3,646.60
ACH Liability	12/09/2024	United States Treasury	Adjustment Q1 24	-1,467.23
ACH	12/11/2024	MidAmerican Energy	December 2024	-800.74
ACH	12/11/2024	Century Link	December 2024	-293.52
ACH	11/30/2024	Mobile Deposit Fee	CSB	-1.61
Total				<u>-152,421.64</u>

City of Cumming

Profit & Loss by Fund (Fiscal Year-to-Date)

July through November 2024

	Governmen...	Proprietary...	TOTAL
Ordinary Income/Expense			
Income			
A · Taxes			
A1 · Taxes Levied on Property			
4000 · Property Taxes - Current	309,124.89		309,124.89
4003 · Agricultural Land Taxes	22.15		22.15
4004 · Insurance Levy	10,598.83		10,598.83
Total A1 · Taxes Levied on Property	319,745.87		319,745.87
A2 · TIF Revenue	215,506.22		215,506.22
A5 · Other City Taxes			
4085 · Hotel-Motel Tax	7,165.71		7,165.71
4090 · Local Option Tax	26,153.14		26,153.14
Total A5 · Other City Taxes	33,318.85		33,318.85
Total A · Taxes	568,570.94		568,570.94
B · Licenses & Permits	50,304.72		50,304.72
C · Use of Money & Property			
4300 · Interest	16,153.31		16,153.31
4310 · Rent	130.00		130.00
Total C · Use of Money & Property	16,283.31		16,283.31
D · Intergovernmental			
D2 · State Shared Revenues			
4430 · Road Use Taxes	16,932.80		16,932.80
Total D2 · State Shared Revenues	16,932.80		16,932.80
D3 · OtherStateGrants&Reimbursements			
4464 · Comm/Industrial Replacement	1,335.21		1,335.21
Total D3 · OtherStateGrants&Reimbursements	1,335.21		1,335.21
D4 · Local Grants & Reimbursements			
4485 · RISE Grant	1,259,593.62		1,259,593.62
Total D4 · Local Grants & Reimbursements	1,259,593.62		1,259,593.62
Total D · Intergovernmental	1,277,861.63		1,277,861.63
E · Charges for Services			
Landfill/Garbage	13,241.32		13,241.32
Sewer Utility	25,768.27		25,768.27
Water Utility	1,797.82		1,797.82
E · Charges for Services - Other	110,522.35	14,493.99	125,016.34
Total E · Charges for Services	151,329.76	14,493.99	165,823.75
G · Miscellaneous Revenues			
G1 · Contributions	685,994.02		685,994.02
G · Miscellaneous Revenues - Other	150.00		150.00
Total G · Miscellaneous Revenues	686,144.02		686,144.02
Total Income	2,750,494.38	14,493.99	2,764,988.37
Gross Profit	2,750,494.38	14,493.99	2,764,988.37
Expense			
100-799 · Governmental Activities			
100 · Public Safety	5,878.00		5,878.00
200 · Public Works	506,149.76		506,149.76

City of Cumming
Profit & Loss by Fund (Fiscal Year-to-Date)
 July through November 2024

	Governmen...	Proprietary...	TOTAL
400 · Culture & Recreation			
410 · Library Services	9,915.00		9,915.00
430 · Parks	35,065.33		35,065.33
Total 400 · Culture & Recreation	44,980.33		44,980.33
500 · Community & EconomicDevelopment			
520 · Economic Development	6,583.42		6,583.42
599 · Other Community & Economic Dev	305,740.96		305,740.96
Total 500 · Community & EconomicDevelopment	312,324.38		312,324.38
600 · General Government			
610 · Mayor, Council & City Manager			
Payroll Salaries & Wages	4,813.66		4,813.66
Payroll Taxes & Benefits	4,576.11		4,576.11
610 · Mayor, Council & City Manager - Other	600.00		600.00
Total 610 · Mayor, Council & City Manager	9,989.77		9,989.77
620 · Clerk,Treasurer,FinancialAdmin			
Payroll Salaries & Wages	56,224.84		56,224.84
Payroll Taxes & Benefits	28,461.47		28,461.47
Staff Development	63.00		63.00
Total 620 · Clerk,Treasurer,FinancialAdmin	84,749.31		84,749.31
640 · Legal Services & City Attorney			
Contractual Services	4,975.00		4,975.00
640 · Legal Services & City Attorney - Other	14,356.50		14,356.50
Total 640 · Legal Services & City Attorney	19,331.50		19,331.50
650 · City Hall & General Buildings			
Commodities	141.54		141.54
Contractual Services	696.40		696.40
Maintenance, Repair & Utilities	3,216.29		3,216.29
Total 650 · City Hall & General Buildings	4,054.23		4,054.23
660 · Tort Liability	10,166.00		10,166.00
699 · Other General Government			
Commodities	6,212.31		6,212.31
Contractual Services	1,408.59		1,408.59
Maintenance, Repair & Utilities	5,741.71		5,741.71
Total 699 · Other General Government	13,362.61		13,362.61
Total 600 · General Government	141,653.42		141,653.42
750 · Capital Projects			
RISE Grant	1,196,614.02		1,196,614.02
Total 750 · Capital Projects	1,196,614.02		1,196,614.02
Total 100-799 · Governmental Activities	2,207,599.91		2,207,599.91
800 · Business Type Activities			
815 · Sewer	169,470.55		169,470.55
Total 800 · Business Type Activities	169,470.55		169,470.55
Total Expense	2,377,070.46		2,377,070.46
Net Ordinary Income	373,423.92	14,493.99	387,917.91

City of Cumming
Profit & Loss by Fund (Fiscal Year-to-Date)
July through November 2024

	<u>Governmen...</u>	<u>Proprietary...</u>	<u>TOTAL</u>
Other Income/Expense			
Other Expense			
Fund Balance Transfer	373,423.92	14,493.99	387,917.91
Total Other Expense	373,423.92	14,493.99	387,917.91
Net Other Income	-373,423.92	-14,493.99	-387,917.91
Net Income	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

City of Cumming

Balance Sheet by Fund (Fiscal Year-to-Date)

July through November 2024

	Governmen...	Proprietary ...	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
0001110 · Operating Checking	-329,535.88	347,866.74	18,330.86
0001111 · Savings	1,039.27		1,039.27
0001112 · Money Market	1,600,218.46		1,600,218.46
Total Checking/Savings	1,271,721.85	347,866.74	1,619,588.59
Accounts Receivable			
1220 · Accounts Receivable	108,351.21	14,493.54	122,844.75
Total Accounts Receivable	108,351.21	14,493.54	122,844.75
Other Current Assets			
Undeposited Funds	26,962.07		26,962.07
Total Other Current Assets	26,962.07		26,962.07
Total Current Assets	1,407,035.13	362,360.28	1,769,395.41
TOTAL ASSETS	1,407,035.13	362,360.28	1,769,395.41
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
2120 · Accrued Payroll Taxes	15,561.39		15,561.39
Total Other Current Liabilities	15,561.39		15,561.39
Total Current Liabilities	15,561.39		15,561.39
Total Liabilities	15,561.39		15,561.39
Equity			
001-999 · Fund Balances			
001-109 · General Funds	795,546.56		795,546.56
110-199 · Special Revenue Funds	633,812.87		633,812.87
200-299 · Debt Service Funds			
200e · Debt Service	58,507.88		58,507.88
Total 200-299 · Debt Service Funds	58,507.88		58,507.88
300-399 · Capital Projects Funds			
American Rescue Plan	-544.32		-544.32
Old Town Sewer	-25,762.26		-25,762.26
RISE Grant	-70,086.99		-70,086.99
Total 300-399 · Capital Projects Funds	-96,393.57		-96,393.57
600-799 · Enterprise and Utility Funds			
600e · Water			
Water Operating		23,677.94	23,677.94
Water Project		135,221.43	135,221.43
Total 600e · Water		158,899.37	158,899.37

City of Cumming
Balance Sheet by Fund (Fiscal Year-to-Date)
 July through November 2024

	<u>Government...</u>	<u>Proprietary ...</u>	<u>TOTAL</u>
610e · Sewer			
Sewer ARPA		30,278.39	30,278.39
Sewer Operating		173,257.64	173,257.64
Sewer Phase 3 Extension		-75.12	-75.12
Total 610e · Sewer		<u>203,460.91</u>	<u>203,460.91</u>
Total 600-799 · Enterprise and Utility Funds		<u>362,360.28</u>	<u>362,360.28</u>
Total 001-999 · Fund Balances	<u>1,391,473.74</u>	<u>362,360.28</u>	<u>1,753,834.02</u>
Total Equity	<u>1,391,473.74</u>	<u>362,360.28</u>	<u>1,753,834.02</u>
TOTAL LIABILITIES & EQUITY	<u>1,407,035.13</u>	<u>362,360.28</u>	<u>1,769,395.41</u>

City of Cumming Claims Paid & Summary of Receipts (Last Month) November 2024

Type	Date	Num	Name	Memo	Amount
0001110 - Operating Checking					
Check	11/01/2024	7741	City of Des Moines	Invoice 137513 & 137124	-7,293.20
Check	11/01/2024	ACH	Waste Connections	October 2024	-3,705.28
Check	11/01/2024	7742	City of Des Moines	December 2024 Invoice	-3,646.60
Check	11/04/2024	ACH	Wellmark Blue Cross...	Health Insurance - November 2024	-790.27
Check	11/04/2024	7744	McClure Engineering...	Invoice 155694	-4,010.00
Check	11/04/2024	7745	McClure Engineering...	Invoice 150618	-9,376.00
Check	11/04/2024	7746	McClure Engineering...	Invoice 153629	-12,490.00
Check	11/04/2024	7747	McClure Engineering...	Invoice 153037	-8,102.00
Check	11/05/2024	7748	N/Warren Town & C...	Notice of Hearing & Minutes 9.23.24	-146.03
Check	11/05/2024	7749	IMWCA.	2023-2024 Audit Premium Adj.	-16.00
Check	11/05/2024	7750	Elan Financial Servic...	October Invoice	-58.30
Check	11/05/2024	7751	Warren County Trea...	Tax Bills	-94.00
Check	11/05/2024	7752	Remodel with Paulin	Door and Window City Hall	-880.00
Liability Check	11/06/2024	ACH	IPERS	91308	-1,720.37
Liability Check	11/07/2024		QuickBooks Payroll ...	Created by Payroll Service on 11/06/2024	-3,801.03
Paycheck	11/08/2024	DD1010	Onstot, Nichole	Direct Deposit	0.00
Paycheck	11/08/2024	DD1009	Conner, Rita	Direct Deposit	0.00
Check	11/11/2024	ACH	Century Link	November Invoice - Autopay	-293.52
Check	11/12/2024	ACH	Midamerican Energy	September Invoice	-806.78
Check	11/12/2024	7753	Combined Systems ...	Invoice 168666	-169.47
Check	11/12/2024	7754	Dorsey & Whitney	Invoice 4024077	-11,094.50
Check	11/12/2024	7755	Dorsey & Whitney	Invoice 4024078	-3,262.00
Check	11/12/2024	7756	Waste Solutions of I...	Invoice 94491	-137.00
Check	11/12/2024	7757	PFM Financial Servi...	Invoice 133486	-6,517.42
Check	11/13/2024	7758	Diligent GWC, LLC	Second Payment to GWC, LLC	-137,367.16
Check	11/13/2024	7759	Diligent GWC, LLC	Second Payment to GWC, LLC (Commercial)	-5,792.71
Deposit	11/13/2024			Deposit	14.06
Check	11/14/2024	7760	N/Warren Town & C...	Public Hearing Notice 10.28.24	-47.70
Check	11/14/2024	7761	Roger's Septic	Invoice 46726	-775.15
Deposit	11/14/2024			Deposit	40,855.15
Deposit	11/19/2024			Deposit	3,315.54
Check	11/20/2024	ACH	Iowa Department of ...	Tax Payment	-19.97
Liability Check	11/22/2024		QuickBooks Payroll ...	Created by Payroll Service on 11/21/2024	-3,889.42
Paycheck	11/25/2024	DD1012	Onstot, Nichole	Direct Deposit	0.00
Paycheck	11/25/2024	DD1011	Conner, Rita	Direct Deposit	0.00
Check	11/25/2024	TRAN...			-350,000.00
Deposit	11/26/2024			Deposit	10,533.48
Check	11/30/2024			Service Charge	-1.61
General Journal	11/30/2024	OP A...		Operating Account By Fund Adjustment	-415,195.10
General Journal	11/30/2024	OP A...		Operating Account By Fund Adjustment	6,447.03
General Journal	11/30/2024	OP A...		Operating Account By Fund Adjustment	2,587.88
General Journal	11/30/2024	OP A...		Operating Account By Fund Adjustment	-618.33
General Journal	11/30/2024	OP A...		Operating Account By Fund Adjustment	4,086.45
General Journal	11/30/2024	OP A...		Operating Account By Fund Adjustment	-124,415.84
General Journal	11/30/2024	OP A...		Operating Account By Fund Adjustment	5,373.61
General Journal	11/30/2024	OP A...		Operating Account By Fund Adjustment	521,734.30
General Journal	11/30/2024	OP A...		Operating Account By Fund Adjustment	0.65
General Journal	11/30/2024	OP A...		Operating Account By Fund Adjustment	-0.65
Total 0001110 - Operating Checking					-521,585.26
0001112 - Money Market					
Check	11/25/2024	TRAN...			350,000.00
Deposit	11/30/2024			Interest	3,390.56
Total 0001112 - Money Market					353,390.56
TOTAL					-168,194.70

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 2024. It is compiled from Deputy's Logs and Records from the Sheriff's Office. 20 Calls For Service (CFS's) were received or initiated by Deputies for the month. They include:

PLEASE SEE ATTACHED FOR CFS INFORMATION

Six Citations and/or Warnings were written for Traffic/Parking Violations that occurred within the City of Cumming proper.

Officers spent in excess of 41 hours in the City of Cumming for the month.

Officers patrolled in excess of 239 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 COUNTY

Date	Call Type	CFS Loc Adr	Inc #	How Cleared
11/23/2024 10:08:44 PM	JUVENILE	3401 N DOE RUN		OTHER SEE NARRATIVE
11/23/2024 11:09:02 PM	ALARM BURGLARY	5240 CUMMING AVE		SECURE
11/24/2024 7:52:38 AM	BUILDING / PARK CHECK	600 N 44TH ST		COMPLETED
11/26/2024 5:09:38 PM	TRAFFIC STOP	4125 CUMMING AVE		WARNING ISSUED
11/26/2024 5:22:59 PM	TRAFFIC STOP	4000 CUMMING AVE		WARNING ISSUED
11/26/2024 5:31:19 PM	TRAFFIC STOP	43RD/CUMMING AVE		WARNING ISSUED
11/26/2024 5:36:41 PM	TRAFFIC STOP	4000 CUMMING AVE		ADVISED
11/27/2024 12:35:21 AM	BUILDING / PARK CHECK	5240 CUMMING AVE		CLEARED
11/30/2024 6:10:22 PM	BUILDING / PARK CHECK	4200-4299 N GREENLEE AVE		COMPLETED
11/8/2024 6:14:09 PM	PARKING VIOLATION	5237 CUMMING AVE		TURNED OVER TO STATE
11/16/2024 8:43:17 AM	CONTRACT TOWN CUMMING	600 N 44TH ST		COMPLETED
11/16/2024 6:18:38 PM	JUVENILE	2701 CUMMING AVE		TURNED OVER TO OTHER AGENCY
11/20/2024 11:57:15 PM	ALARM BURGLARY	5237 CUMMING AVE		DISREGARDED
11/21/2024 10:25:00 AM	INCOMPLETE 911	2685 S ORILLA RD		CLEARED
11/21/2024 11:23:27 AM	BROKEN DOWN VEHICLE	4448 CUMMING AVE		DISREGARDED
11/22/2024 5:38:02 AM	BUILDING / PARK CHECK	649 N 44TH ST		CLEARED
11/22/2024 11:07:15 PM	ALARM BURGLARY	5240 CUMMING AVE		SECURE
11/1/2024 12:54:34 PM	TRAFFIC STOP	CUMMING AVE/S 44TH		WARNING ISSUED
11/1/2024 1:13:03 PM	TRAFFIC STOP	CUMMING AVE/N 43RD		WARNING ISSUED
11/3/2024 1:17:53 AM	ALARM BURGLARY	5237 CUMMING AVE		CLEARED
11/3/2024 3:30:34 AM	BUILDING / PARK CHECK	649 N 44TH ST		CLEARED
11/5/2024 1:09:06 AM	BUILDING / PARK CHECK	4125 CUMMING AVE		CLEARED



State of Iowa

Alcoholic Beverages Division

Applicant

NAME OF LEGAL ENTITY	NAME OF BUSINESS(DBA)	BUSINESS		
Dunkel Corporation	Iowa Distilling Company	(515) 981-4216		
ADDRESS OF PREMISES	PREMISES SUITE/APT NUMBER	CITY	COUNTY	ZIP
4349 Cumming Avenue		Cumming	Warren	50061
MAILING ADDRESS	CITY	STATE	ZIP	
4349 Cumming Ave	Cumming	Iowa	50061	

Contact Person

NAME	PHONE	EMAIL
Kyle Doyle	(515) 971-6774	kdoyle@iowadistilling.com

License Information

LICENSE NUMBER	LICENSE/PERMIT TYPE	TERM	STATUS
LC0049202	Class C Retail Alcohol License	12 Month	Submitted to Local Authority

EFFECTIVE DATE	EXPIRATION DATE	LAST DAY OF BUSINESS
Jan 1, 2025	Dec 31, 2025	

SUB-PERMITS

Class C Retail Alcohol License

PRIVILEGES



Status of Business

BUSINESS TYPE

Corporation

Ownership

• Individual Owners

NAME	CITY	STATE	ZIP	POSITION	% OF OWNERSHIP	U.S. CITIZEN
Kyle Doyle	Norwalk	Iowa	50211	President	0.00	Yes

• Companies

COMPANY NAME	FEDERAL ID	CITY	STATE	ZIP	% OF OWNERSHIP
Doyle Distilling, Inc		Norwalk	Iowa	50211	100.00

Insurance Company Information

INSURANCE COMPANY

Illinois Casualty Co

POLICY EFFECTIVE DATE

Jan 1, 2025

POLICY EXPIRATION DATE

Jan 1, 2026

DRAM CANCEL DATE

OUTDOOR SERVICE EFFECTIVE DATE

OUTDOOR SERVICE EXPIRATION DATE

BOND EFFECTIVE DATE

TEMP TRANSFER EFFECTIVE DATE

TEMP TRANSFER EXPIRATION DATE



420 Watson Powell Jr. Parkway, Suite 200
Des Moines, Iowa 50309
Phone: 515.334.0075
Email: info@dmampo.org
www.dmampo.org

2025 Representative Information for Cumming

(Please fill in all information to guarantee contact information is up-to-date in our records)

Committee	Representative Contact Information	
Policy Committee Primary	Name:	Kathie Hungerford
	Title:	Council Member
	Email:	cmkhungerford@gmail.com
Policy Committee Alternate	Name:	Martin Squier
	Title:	Council Member
	Email:	msquier@cumming.iowa.gov
Technical Committee Primary	Name:	Rita Conner
	Title:	City Administrator
	Email:	rconner@cumming.iowa.gov
Technical Committee Alternate	Name:	Alex Schlader
	Title:	City Engineer
	Email:	aschlader@mcclurevision.com

If additional staff persons should receive copies of emails for the representatives, please provide the following:

Name: _____

Title: _____

E-Mail: _____

Return with a resolution affirming your representatives by December 31, 2024 to:

Tracey Deckard, Office Manager
Des Moines Area Metropolitan Planning Organization
420 Watson Powell Jr., Way | Suite 200
Des Moines, Iowa 50309
tdeckard@dmampo.org

Altoona • Ankeny • Bondurant • Carlisle • Clive • Dallas County • Des Moines • DART
Grimes • Johnston • Mitchellville • Norwalk • Pleasant Hill • Polk City • Polk County
Urbandale • Warren County • Waukee • West Des Moines • Windsor Heights

RESOLUTION 2024-57

A RESOLUTION APPOINTING THE CITY OF CUMMING REPRESENTATION TO THE DES MOINES AREA METROPOLITAN PLANNING ORGANIZATION (MPO)

WHEREAS the City of Cumming is a member of the Des Moines Area MPO; and

WHEREAS the Des Moines Area MPO has requested its member governments to appoint primary and alternate representatives to serve on its Policy Committee and Technical Committee for terms that will run from January 1, 2025, through December 31, 2025; and

NOW THEREFORE be it resolved by the City of Cumming to appoint the following representatives to the Des Moines Area MPO:

Policy Committee Primary Representative: Kathie Hungerford
Policy Committee Alternate Representative: Martin Squier
Technical Committee Primary Representative: Rita Conner
Technical Committee Alternate Representative: Alex Schlader

PASSED AND APPROVED on this 9th day of December, 2024.

Mayor

ATTEST:

City Clerk

Resolution No. 2024-58

A RESOLUTION APPROVING THE INSTALLATION OF FLOCK SAFETY CAMERAS FOR ENHANCED SECURITY AND SURVEILLANCE

WHEREAS, the Warren County Sherriff recognizes the importance of enhancing security and surveillance in our community to ensure the safety of residents, employees, and visitors, and to assist in the prevention and investigation of potential criminal activity; and

WHEREAS, the installation of Flock Safety cameras, which include high-definition license plate recognition (LPR) technology and advanced security features, will provide an effective means of monitoring traffic, recording vehicle information, and assisting local law enforcement with their investigations; and

WHEREAS, Flock Safety cameras are equipped with infrared lighting to ensure optimal performance in both day and night conditions, and they are designed to be weather-resistant, thus providing continuous and reliable coverage in various environmental conditions; and

WHEREAS, Flock Safety cameras offer a non-invasive, privacy-conscious surveillance solution that focuses on vehicle-related data, without recording personal or private information about individuals; and

WHEREAS, the proposed installation site for the camera have been carefully selected to optimize coverage and effectiveness, located at the corner of Highway G14/Cumming Ave and exit 68 off ramp, facing eastward; and

WHEREAS, funding for the installation and ongoing maintenance of these camera has been identified in the budget for the Warren County Sheriff and the installation will be carried out by qualified professionals to ensure proper setup and operation; and

WHEREAS, the implementation of this system aligns with the organization's commitment to improving safety, security, and overall community well-being.

NOW, THEREFORE, BE IT RESOLVED by the Cumming City Council as follows:

1. **Approval of Installation:** The installation of Flock Safety camera at the identified locations is hereby approved, with the purpose of enhancing security and surveillance within the City of Cumming.
2. **Installation and Maintenance:** The Warren County Sheriff is directed to proceed with the installation process and ensure proper maintenance of the system for continuous operation.
3. **Effective Date:** This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 9th of December 2024.

Brent Highfill, Mayor

Attest: _____
Nichole Onstot, City Clerk/Finance Officer

RESOLUTION 2024-59
City of Cumming

**APPROVING REIMBURSEMENT TO DILIGENT DEVELOPMENT FOR
COMPLETION OF RECREATIONAL TRAIL**

WHEREAS, on April 22, 2024 by Resolution No. 2024-22 City Council approved an Urban Renewal Development Agreement with Diligent Development which included Rec Trail Project Construction;

WHEREAS, the City agreed to make the Grant to the Developer an amount equal to the lesser of the Accepted Rec Trail Costs, or \$125,000 within thirty (30) days of the receipt of a satisfactory Grant Disbursement Request from the Developer;

WHEREAS, upon Completion of the Rec Trail Project, provided such that improvements are of the type ordinarily dedicated to the City; the City confirms to the Developer in writing that such completed improvements meet City requirements; and the City accepts such Rec Trail Project;

WHEREAS, the reimbursement will be a total of lesser of the Accepted Rec Trail Costs or \$125,000.00 to be paid upon completion of the Rec Trail as requested by Diligent Development;

NOW, THEREFORE, BE IT RESOLVED, by the City Council of Cumming, Iowa, as follows:

Reimbursement to Diligent Development in the amount of the lesser of the Accepted Rec Trail Costs or \$125,000.00 after completion of the Rec Trail Project Construction is hereby approved.

Passed and approved this 9th day of December, 2024.

Brent Highfill, Mayor

Attest:

Nichole Onstot, City Clerk/Finance Officer


EXHIBIT E
FORM OF COVER PAGE FOR GRANT DISBURSEMENT REQUEST

Date submitted: 12/5/24
Submitted by: Tim Portzen - Diligent
Contact information: tim@diligentdevelopment.com
Total amount requested: \$125,000.00
Index of Invoices/Statements Attached to substantive request:

- Sandstone Mgmt - \$74,729.00
- All-Star Concrete - \$121,595.25
- _____
- _____
- _____
- _____
- _____
- _____
- _____

I, the undersigned hereby certify that the costs shown on the documents referred in the index above are legitimate costs reasonably incurred in the undertaking of Rec Trail Project.

MB MAIN INVESTMENTS, LLC

By: 
[Name, Title]
Tim Portzen, VP-Diligent Development Manager

Reviewed and accepted by the City of Cumming, Iowa this ____ day of _____, 2024.

By: _____
City Administrator

FROM:
SANDSTONE MANAGEMENT LTD.
P. BOX 547
CARLISLE, IOWA 50047
BRANDON@SANDSTONEMGMT.COM

PROJECT:
MIDDLEBROOK CONNECTOR TRAIL

APPLICATION NO:
01-04-03-24

PERIOD TO:
September 30, 2024

TO:
MIDDLEBROOKHB,LLC AND LAND CONCEPTS LLC
12119 STRATFORD DRIVE, SUITE B
CLIVE, IA 50325

ARCHITECT:
VEENSTRA & KIMM INC.

CONTRACT DATE:
April 29, 2024

	1. ORIGINAL CONTRACT SUM.....	\$74,729.00
<	2. NET CHANGE BY CHANGE ORDERS.....	\$0.00
<	3. CONTRACT SUM TO DATE [LINE 1+2].....	\$74,729.00
	4. TOTAL COMPLETED & STORED TO DATE.....	\$74,729.00
	5. RETAINAGE:	
	a. 0% OF WORK COMPLETED \$ _____	
	b. % OF STORED MATERIAL \$ _____	
	TOTAL RETAINAGE.....	\$0.00
	6. TOTAL EARNED LESS RETAINAGE.....	\$74,729.00
	[line 4 less line 5 total]	
	7. LESS PREVIOUS CERTIFICATES FOR PAYMENT	\$0.00
	[line 6 from prior certificate]	
	8. CURRENT PAYMENT DUE.....	\$74,729.00
	9. BALANCE TO FINISH, PLUS RETAINAGE.....	\$0.00
	[line 3 less line 6]	

CONTRACTOR:
SANDSTONE MANAGEMENT LTD.
P.O. BOX 547
CARLISLE, IA 50047

BRANDON VAN VLEET, OWNER
September 25, 2024

DATE: 9-25-24																				
JOB COST BREAK DOWN: # 1																				
JOB NAME: MIDDLEBROOK TRAIL																				
WORK PACKAGE		BID AMOUNT	PREVIOUS APPLICATION	CURRENT APPLICATION	MATERIAL STORED	TOTAL COMPLETED TO DATE	0% COMPLETE	BALANCE TO COMPLETE												
MOBILIZATION		\$1,750.00	\$0.00	\$1,750.00	\$0.00	\$1,750.00	100.00%	\$0.00												
CLASS 10 EXCAVATION		\$4,968.00	\$0.00	\$4,968.00	\$0.00	\$4,968.00	100.00%	\$0.00												
TOPSOIL, STRIP, SALVAGE AND SPREAD		\$23,590.00	\$0.00	\$23,590.00	\$0.00	\$23,590.00	100.00%	\$0.00												
SPECIAL SUBGRADE PREPARATION		\$10,046.00	\$0.00	\$10,046.00	\$0.00	\$10,046.00	#DIV/0!	\$0.00												
CLEARING/GRUBBING & FENCE/GATE REMOVAL		\$3,500.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	#REF!	\$0.00												
CULVERT, 24" CMP		\$5,794.00	\$0.00	\$5,794.00	\$0.00	\$5,794.00	0.00%	\$0.00												
APRON WITH APRON GUARD AND FOOTING, 24" CMP		\$10,116.00	\$0.00	\$10,116.00	\$0.00	\$10,116.00	0.00%	\$0.00												
MANHOLE ADJUSTMENT, MINOR		\$6,715.00	\$0.00	\$6,715.00	\$0.00	\$6,715.00	0.00%	\$0.00												
EROSION STONE		\$2,550.00	\$0.00	\$2,550.00	\$0.00	\$2,550.00	0.00%	\$0.00												
RIP-RAP, CLASS E		\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	0.00%	\$0.00												
GRANULAR SURFACING		\$2,700.00	\$0.00	\$2,700.00	\$0.00	\$2,700.00	0.00%	\$0.00												
TOTAL CONTRACT & CHANGE ORDERS		\$74,729.00	\$0.00	\$74,729.00	\$0.00	\$74,729.00	100.00%	\$0.00												

Application and Certificate For Payment

To Owner: Diligent Development From: All Star Concrete LLC (Contractor): 4989 NW Johnston Dr. Johnston, IA 50131 Phone: 515 224-6394	Project: Multi Use Trail Connector 325 South 44th Place Cumming, IA 50061 Contractor Job Number: 24-129 Via (Architect): Contract For:	Application No: 1 Date: 09/23/2024 Period To: 09/30/24 Architect's Project No: Contract Date:
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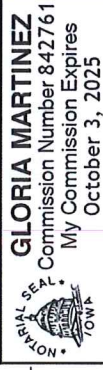
Contractor's Application For Payment

Change Order Summary	Additions	Deductions
Change orders approved in previous months by owner		
Change orders approved this month		
Totals		
Net change by change orders		

Original contract sum	127,995.00	
Net change by change orders	0.00	
Contract sum to date	127,995.00	
Total completed and stored to date	127,995.00	
Retainage		
5.0% of completed work	6,399.75	
0.0% of stored material	0.00	
Total retainage	6,399.75	
Total earned less retainage	121,595.25	
Less previous certificates of payment	0.00	
0.000% of taxable amount	0.00	
No Sales or Use Tax	0.00	
Current sales tax	0.00	
Current payment due	121,595.25	
Balance to finish, including retainage	6,399.75	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information, and belief the work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

Contractor: William P. May Date: 9.23.2024
 By: William P. May County of: Polk
 State of: Iowa County of: Polk Date: September 24th day of September 2024
 Subscribed and sworn to before me this 24th day of September, 2024
 Notary public: Gloria Martinez
 My commission expires October 3rd, 2025



Architect's Certificate for Payment

In accordance with the Contract Documents, based on on-site observations and the data comprising the above application the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the Amount Certified.

Amount Certified: \$ _____

Architect: _____

By: _____ Date: _____

This Certification is not negotiable. The Amount Certified is payable only to the Contractor named herein. Issuance, payment, and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

FY2026 BUDGET CALENDAR

(June 1, 2025 – June 30, 2026)

December 9, 2024– Council Budget Worksession-Overview, Schedule and FY 26 Considerations

January 13, 2025 – Council Budget Worksession General Fund Part 1 Warren County Sheriff's Office and Norwalk Fire Department/Emergency Management Services, Initial Capital Improvement Program (CIP) Review

January 27, 2025 – Council Budget Worksession General Fund Part 2 West Des Moines Public Library, Park & Recreation-Mowing, Maintenance and Facilities; Public Works-Streets and Utilities, Enterprise Funds, Second CIP Review

January 27, 2025 or February 10, 2025 – Set Maximum Property Tax Hearing for March 24, 2025,

Publication notice is no less than 10 days (3/14/25) and no more than 20 days (3/4/25) before March 24, 2025. Notice goes on City website and Facebook. **Proof of Publication goes to Auditor.**

February 10, 2025 –Council Budget Work Session-Reserved TBD

March 1, 2025 – Proposed Property Tax Levy tab of budget is due to IA Dept of Mgmt. so County can mail notices.

March 24, 2025 –Council Meeting - Maximum Property Tax Levy Hearing

March 24, 2025 –Regular Council Meeting - Set Budget Hearing for April 14, 2025

Publication notice is no less than 10 days (4/4/25) and no more than 20 days (3/25/25) before April 14, 2025. Notice also goes on City website and Facebook. **Proof of Publication goes to Auditor.**

April 14, 2025 – Council Meeting Budget Hearing

April 14, 2025 –Regular Council Meeting - First opportunity to modify budget OR adopt budget as is.

IF NOT APPROVED, Publication notice is same as above and HAS TO BE PUBLISHED ON 4/18/25 TO BE IN COMPLIANCE *double check on this. I think it only applies if rate goes up.*

April 28, 2025 – Last opportunity to modify budget and MUST BE ADOPTED

April 30, 2025 – Submit Budget to County Auditor. Budget copy must be signed before turning in.

****DATES SUBJECT TO CHANGE ****

FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
 The City of : CUMMING County Name: WARREN COUNTY
 Adopted On: 4/22/2024 Resolution: 2024-20

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.

Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

		With Gas & Electric		Without Gas & Electric	
Regular	2a	47,331,904	2b	47,219,560	City Number: 91-871 Last Official Census: 436
DEBT SERVICE	3a	60,621,471	3b	60,509,127	
Ag Land	4a	1,257,474			

Consolidated General Fund Levy Calculation

	CGFL Max Rate	CGFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	8.10000	233,373	28,811,432	64.28
	Limitation Percentage			
	3			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2025	7.86409	372,223	59.50	

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	7.86409	Consolidated General Fund		5 372,223	371,339	43 7.86409
		Non-Voted Other Permissible Levies				
384.12(1)	0.95000	Opr & Maint publicly owned Transit		7	0	45 0.00000
384.12(2)	0.27000	Aviation Authority (under sec.330A.15)		11	0	49 0.00000
384.12(3)	Amt Nec	Liability, property & self insurance costs		14 18,750	18,706	52 0.39614
384.12(5)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	0	465 0.00000
		Voted Other Permissible Levies				
28E.22	1.50000	Unified Law Enforcement		24	0	62 0.00000
		Total General Fund Regular Levies (5 thru 24)		25 390,973	390,045	
384.1	3.00375	Ag Land		26	0	63 0.00000
		Total General Fund Tax Levies (25 + 26)		27 390,973	390,045	Do Not Add
		Special Revenue Levies				
384.6	Amt Nec	Police & Fire Retirement		29	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)		30 24,000	23,943	0.50706
Rules	Amt Nec	Other Employee Benefits		31 7,400	7,382	0.15634
		Subtotal Employee Benefit Levy (29,30,31)		32 31,400	31,325	65 0.66340
			Valuation			
386	As Req	With Gas & Elec	Without Gas & Elec			
	SSMID 1 (A)	0 (B)	0	34	0	66 0.00000
	SSMID 2 (A)	0 (B)	0	35	0	67 0.00000
	SSMID 3 (A)	0 (B)	0	36	0	68 0.00000
	SSMID 4 (A)	0 (B)	0	37	0	69 0.00000
	SSMID 5 (A)	0 (B)	0	555	0	565 0.00000
	SSMID 6 (A)	0 (B)	0	556	0	566 0.00000
	SSMID 7 (A)	0 (B)	0	1177	0	1179 0.00000
	SSMID 8 (A)	0 (B)	0	1185	0	1187 0.00000
		Total Special Revenue Levies		39 31,400	31,325	
384.4	Amt Nec	Debt Service Levy 76.10(6)		40 136,060	135,808	70 2.24442
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41	0	71 0.00000
		Total Property Taxes (27+39+40+41)		42 558,433	557,178	72 11.16805

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.

(City Representative)

(Date)

(County Auditor)

(Date)

STATE OF IOWA 2024 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2024 CITY OF CUMMING, IOWA DUE: December 1, 2024	16209100300000 CITY OF CUMMING PO Box 100 CUMMING IA 50061-0100 POPULATION: 436
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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	343,306		343,306	349,579
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	343,306		343,306	349,579
Delinquent Property Taxes	0		0	0
TIF Revenues	251,225		251,225	255,863
Other City Taxes	57,667	0	57,667	50,290
Licenses and Permits	80,377	0	80,377	62,014
Use of Money and Property	42,093	0	42,093	33,370
Intergovernmental	42,384	0	42,384	176,225
Charges for Fees and Service	18,110	55,160	73,270	150,729
Special Assessments	0	0	0	0
Miscellaneous	1,853,752	0	1,853,752	1,854,257
Other Financing Sources	168,139	0	168,139	0
Transfers In	285,796	0	285,796	285,795
Total Revenues and Other Sources	3,142,849	55,160	3,198,009	3,218,122
Expenditures and Other Financing Uses				
Public Safety	87,859		87,859	81,981
Public Works	845,437		845,437	850,819
Health and Social Services	0		0	0
Culture and Recreation	73,243		73,243	66,992
Community and Economic Development	950,872		950,872	942,788
General Government	216,519		216,519	209,444
Debt Service	164,076		164,076	285,795
Capital Projects	277,586		277,586	143,223
Total Governmental Activities Expenditures	2,615,592	0	2,615,592	2,581,042
BUSINESS TYPE ACTIVITIES		42,082	42,082	152,508
Total All Expenditures	2,615,592	42,082	2,657,674	2,733,550
Other Financing Uses	0	0	0	0
Transfers Out	285,796	0	285,796	285,795
Total All Expenditures/and Other Financing Uses	2,901,388	42,082	2,943,470	3,019,345
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	241,461	13,078	254,539	198,777
Beginning Fund Balance July 1, 2023	770,292	334,788	1,105,080	1,105,080
Ending Fund Balance June 30, 2024	1,011,753	347,866	1,359,619	1,303,857

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, 2024		Indebtedness at June 30, 2024	
Amount		Amount	
General Obligation Debt	0	Other Long-Term Debt	0
Revenue Debt	0	Short-Term Debt	0
TIF Revenue Debt	270,395	General Obligation Debt Limit	3,389,587

CERTIFICATION

The forgoing report is correct to the best of my knowledge and belief

	Publication
Signature of Preparer	
Printed name of Preparer Nichole Onstot	Phone Number 515-981-9214
	Date Signed
Signature of Mayor or Mayor Pro Tem (Name and Title)	

PLEASE PUBLISH THIS PAGE ONLY

City of Cumming
Balance Sheet by Fund (Fiscal Year-to-Date)
July through October 2024

	Government...	Proprietary ...	TOTAL
ASSETS			
Current Assets			
Checking/Savings	1,440,066.55	347,866.74	1,787,933.29
Accounts Receivable	108,351.21	14,493.54	122,844.75
Other Current Assets			
Undeposited Funds	26,962.07		26,962.07
Total Other Current Assets	26,962.07		26,962.07
Total Current Assets	1,575,379.83	362,360.28	1,937,740.11
TOTAL ASSETS	1,575,379.83	362,360.28	1,937,740.11
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
2120 · Accrued Payroll Taxes	12,802.34		12,802.34
Total Other Current Liabilities	12,802.34		12,802.34
Total Current Liabilities	12,802.34		12,802.34
Total Liabilities	12,802.34		12,802.34
Equity			
001-999 · Fund Balances			
001-109 · General Funds	860,111.11		860,111.11
110-199 · Special Revenue Funds			
110e · Road Use Tax	15,056.87		15,056.87
112e · Employee Benefit	962.12		962.12
119e · Emergency Fund	7,288.58		7,288.58
121e · Local Option Sales Tax	371,125.26		371,125.26
125e · Tax Increment Financing	341,716.82		341,716.82
178e · Hotel Motel Tax	9,317.72		9,317.72
110-199 · Special Revenue Funds - Other	258.31		258.31
Total 110-199 · Special Revenue Funds	745,725.68		745,725.68
200-299 · Debt Service Funds	53,134.27		53,134.27
300-399 · Capital Projects Funds	-96,393.57		-96,393.57
600-799 · Enterprise and Utility Funds			
600e · Water		158,899.37	158,899.37
610e · Sewer		203,460.91	203,460.91
Total 600-799 · Enterprise and Utility Funds		362,360.28	362,360.28
Total 001-999 · Fund Balances	1,562,577.49	362,360.28	1,924,937.77
Total Equity	1,562,577.49	362,360.28	1,924,937.77
TOTAL LIABILITIES & EQUITY	1,575,379.83	362,360.28	1,937,740.11

City of Cumming
Balance Sheet by Fund (Fiscal Year-to-Date)
July through November 2024

	Governmen...	Proprietary ...	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
0001110 · Operating Checking	-329,535.88	347,866.74	18,330.86
0001111 · Savings	1,039.27		1,039.27
0001112 · Money Market	1,600,218.46		1,600,218.46
Total Checking/Savings	1,271,721.85	347,866.74	1,619,588.59
Accounts Receivable			
1220 · Accounts Receivable	108,351.21	14,493.54	122,844.75
Total Accounts Receivable	108,351.21	14,493.54	122,844.75
Other Current Assets			
Undeposited Funds	26,962.07		26,962.07
Total Other Current Assets	26,962.07		26,962.07
Total Current Assets	1,407,035.13	362,360.28	1,769,395.41
TOTAL ASSETS	1,407,035.13	362,360.28	1,769,395.41
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
2120 · Accrued Payroll Taxes	15,561.39		15,561.39
Total Other Current Liabilities	15,561.39		15,561.39
Total Current Liabilities	15,561.39		15,561.39
Total Liabilities	15,561.39		15,561.39
Equity			
001-999 · Fund Balances			
001-109 · General Funds	795,546.56		795,546.56
110-199 · Special Revenue Funds	633,812.87		633,812.87
200-299 · Debt Service Funds			
200e · Debt Service	58,507.88		58,507.88
Total 200-299 · Debt Service Funds	58,507.88		58,507.88
300-399 · Capital Projects Funds			
American Rescue Plan	-544.32		-544.32
Old Town Sewer	-25,762.26		-25,762.26
RISE Grant	-70,086.99		-70,086.99
Total 300-399 · Capital Projects Funds	-96,393.57		-96,393.57
600-799 · Enterprise and Utility Funds			
600e · Water			
Water Operating		23,677.94	23,677.94
Water Project		135,221.43	135,221.43
Total 600e · Water		158,899.37	158,899.37

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City of Cumming
Balance Sheet by Fund (Fiscal Year-to-Date)
July through November 2024

	<u>Government...</u>	<u>Proprietary ...</u>	<u>TOTAL</u>
610e · Sewer			
Sewer ARPA		30,278.39	30,278.39
Sewer Operating		173,257.64	173,257.64
Sewer Phase 3 Extension		-75.12	-75.12
Total 610e · Sewer		<u>203,460.91</u>	<u>203,460.91</u>
Total 600-799 · Enterprise and Utility Funds		<u>362,360.28</u>	<u>362,360.28</u>
Total 001-999 · Fund Balances	<u>1,391,473.74</u>	<u>362,360.28</u>	<u>1,753,834.02</u>
Total Equity	<u>1,391,473.74</u>	<u>362,360.28</u>	<u>1,753,834.02</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,407,035.13</u></u>	<u><u>362,360.28</u></u>	<u><u>1,769,395.41</u></u>