

NOTICE OF REGULAR COUNCIL MEETING
CUMMING CITY COUNCIL
April 14, 2025 – 6:00 PM
Cumming City Hall, 649 N. 44th St., Cumming, IA*

ROLL CALL

APPROVAL OF AGENDA as presented and/or amended

PUBLIC COMMENT

WARREN COUNTY SUPERVISOR BRIAN ARNOLD

PUBLIC HEARING:

- A. Public Hearing on Fiscal Year 26 Budget

CONSENT ITEMS

- A. Minutes from March 24, 2025, Regular Council Meeting
- B. Payment of Bills
- C. March 2025 Financials
- D. March 2025 Sheriff Report
- E. Second Reading of Ordinance 2025-03 Adopting 2021 International Building Codes (IBC)

BUSINESS ITEMS

- A. Resolution 2025-13 Approving Fiscal Year 2026 Budget
- B. Discussion of Fox Ridge Farms, LLC (Wilson's Orchard) and S 15th Street Partial Resurfacing
- C. Discussion of Apple Creek Outlot X Development Concept

REPORTS:

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

ADJOURNMENT TO WORKSESSION: Next Phase Middlebrook Agrihood

ADJOURNMENT

UPCOMING ITEMS

FY 2025 Budget Amendment
Rooster's Coffee/Alley Lease
Iowa's Thriving Communities Application-Middlebrook Agrihood
Iowa Economic Development Authority Workforce Housing Tax Credit Application-Agrihood
Amended Urban Renewal Development Agreement with MB Investments, LLC (Diligent)

*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

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026

City of: CUMMING

The City Council will conduct a public hearing on the proposed Budget at: Cumming City Hall 649 N 44th St Cumming, IA 50061 Meeting Date:
4/14/2025 Meeting Time: 06:00 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	10.22031
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The estimated tax levy rate per \$1000 valuation on Agricultural property is	3.00375
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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
Nichole Onstot

		Budget FY 2026	Re-estimated FY 2025	Actual FY 2024
Revenues & Other Financing Sources				
Taxes Levied on Property	1	822,395	557,178	343,306
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	822,395	557,178	343,306
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	807,938	244,245	251,225
Other City Taxes	6	87,140	82,282	57,667
Licenses & Permits	7	0	85,000	80,377
Use of Money and Property	8	0	56,450	42,093
Intergovernmental	9	41,000	1,298,944	42,384
Charges for Fees & Service	10	82,200	231,243	73,270
Special Assessments	11	0	0	0
Miscellaneous	12	0	690,000	1,853,752
Other Financing Sources	13	0	0	168,139
Transfers In	14	1,380,964	0	285,796
Total Revenues and Other Sources	15	3,221,637	3,245,342	3,198,009
Expenditures & Other Financing Uses				
Public Safety	16	49,756	240,784	87,859
Public Works	17	99,150	558,611	845,437
Health and Social Services	18	0	0	0
Culture and Recreation	19	29,410	45,643	73,243
Community and Economic Development	20	1,000	439,477	950,872
General Government	21	262,550	234,501	216,519
Debt Service	22	573,026	135,808	164,076
Capital Projects	23	0	1,196,614	277,586
Total Government Activities Expenditures	24	1,014,892	2,851,438	2,615,592
Business Type / Enterprises	25	0	143,426	42,082
Total ALL Expenditures	26	1,014,892	2,994,864	2,657,674
Transfers Out	27	1,380,964	0	285,796
Total ALL Expenditures/Transfers Out	28	2,395,856	2,994,864	2,943,470
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	825,781	250,478	254,539
Beginning Fund Balance July 1	30	1,610,097	1,359,619	1,105,080
Ending Fund Balance June 30	31	2,435,878	1,610,097	1,359,619

Council Communication: Council Meeting Items for April 14, 2025

SUBMITTED BY: Rita Conner, City Administrator

WARREN COUNTY SUPERVISOR BRIAN ARNOLD Supervisor Arnold will be in attendance.

PUBLIC HEARING:

- A. Public Hearing on Fiscal Year 26 Budget

BUSINESS ITEMS

- A. Resolution 2025-13 Approving Fiscal Year 2026 Budget
- B. Discussion of Fox Ridge Farms, LLC (Wilson's Orchard) and S 15th Street Resurfacing

City Council approved a development agreement with Fox Ridge Farms, LLC dba Wilson's Orchard (Paul Rasch, 1974 Poplar Ave NE Solon, Iowa 52333) by Resolution 2022-70 in November 2022. The agreement provided for a \$61,000 economic development grant from American Rescue Plan Act (ARPA) funds for the construction of a sanitary sewer extension, and a \$75,000 economic development grant from either Road Use Tax or Local Option Sales Tax for chip sealing S. 15th Street off Cumming Ave to the Wilson's Orchard entrance.

Since the opening of the Orchard, staff has worked with Warren County Engineering Department and an outside contractor to blade S. 15th and apply additional rock, particularly during the re-routing of S 44th Place traffic during construction of the first block of Middlebrook Main. Proposing now that the city plan to contract the road improvement work rather than the business owner leading the project, and that the city determine the materials and design that is best for the road's current condition, the amount of traffic carried, future development and balancing other road needs in the network.

- C. Discussion of Apple Creek Outlot X Development Concept

The parcel in discussion is located in Plat 2 of the Apple Creek development north of Cumming Ave, off N Birch and N 29th. The parcel was labeled as an outlot in the subdivision and contains public utility easements for overland stormwater flowage and underground sewer. The lot was purchased in 2011 at tax sale by the current owner. The City has filed a lien on the lot to recoup mowing and maintenance costs from the owner, who has not respond to repeated letters and calls to maintain the property.

The owner listed the property for sale in 2024, which has prompted several calls to City Hall on development requirements. Two parties have asked for criteria under which the City would support construction of a single-family home on the lot. This may require modification of the existing easements. Proposing that staff, City Engineer and City Attorney review submittals on how buyers would approach the property and how the easements may be modified without negative impact on the area and surrounding properties.

WORKSESSION-NEXT PHASE MIDDLEBROOK AGRIHOOD

**OFFICIAL PUBLICATION
CITY OF CUMMING
Regular Council Meeting 03/24/2025
To Be Approved at 04/14/2025 Meeting**

The regular City Council Meeting of the City of Cumming was held at Cumming City Hall 649 N. 44th St. on March 24, 2025, 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, Thomas Cackler, Larry "Dino" Goode, Jr. and Martin Squier. Motion by Goode, Jr., seconded by Cackler to approve the agenda. Approved 5-0.

Public Hearing:

- A.** Motion by Cackler, seconded by Squier to open the Public Hearing for Property Tax Levy for FY26 at 6:00PM.
 - a. City Staff received an email from Pat Whalen about the budget information that was published. He noted that the City is collecting more taxes, but the tax rate has decreased. The increase in property tax collected is due to Hy-Vee increasing the taxable value of the City. It will continue over the next few years, until we can see the full effect of Hy-Vee's valuation. Whalen also had a question regarding the newly adopted Franchise Fee, he was asking if this was a new fee. This is a new revenue for the City, but it will replace the 1% Sales Tax on customers' MidAmerican bill, it will not increase the residents MidAmerican bill.
- B.** Motion by Cackler, seconded by Hungerford to close the Public Hearing at 6:12PM. Approved 5-0.

Adjourn:

Motion by Cackler, seconded by Goode, Jr. to adjourn the meeting at 6:13PM. Approved 5-0.

Brent Highfill, Mayor

Attest: Nichole Onstot, City Clerk

**OFFICIAL PUBLICATION
CITY OF CUMMING
Regular Council Meeting 03/24/2025
To Be Approved at 04/14/2025 Meeting**

The regular City Council Meeting of the City of Cumming was held at Cumming City Hall 649 N. 44th St. on March 10, 2025, at 6:30PM. The meeting was called to order at 6:03 P.M. by Mayor Brent Highfill. Present at Roll Call: Charlie Ochanpaugh, Mayor Pro Tem; Kathie Hungerford, Thomas Cackler, Larry "Dino" Goode, Jr. and Martin Squier via Zoom. Motion by Cackler, seconded by Goode, Jr. to approve the agenda. Approved 5-0.

Public Comment: Rich Gates, 2686 Clarke St, Cumming, IA is present to share a concern regarding the condition of S 44th Street. He has requested that gravel be placed to help with the potholes.

FY 26 Budget Guest:

- A. Executive Director, Mel Guanci from the Norwalk Area Chamber of Commerce, is present to discuss the tourism initiative. The tourism initiative started last June, and the goal is to bring together Cumming, Martensdale, Norwalk, and Prole under one website to highlight tourism for each city. Mel has been working with a website designer to create a webpage; they currently have a section for Norwalk and the Agrihood. The City will also be working with the Norwalk Area Chamber of Commerce to sell merchandise for the City of Cumming.

Consent Items:

Motion made by Goode, Jr., seconded by Cackler to approve Consent Items; Minutes from March 10, 2025, as amended, February 2025 Financials, Approve Alcohol License for The Wine Wagon and Wilson's Orchard, Resolution 2025-12 Set Public Hearing for the Fiscal Year 2026 Budget Adoption, and Receive & File Development Review Submittal Schedule. Approved 5-0.

Business Items:

- A. Motion by Cackler, seconded by Hungerford for the First Reading of Ordinance 2025-03 Adopting 2021 International Building Codes (IBC). Approved 5-0. RC Vote.
- B. Motion by Goode, Jr., seconded by Cackler to Approve an Agreement between the City of Cumming and Norwalk Area Chamber of Commerce for Online Merchandise Sales. Approved 5-0. RC Vote.
- C. Motion by Cackler, seconded by Squier to Approve Norwalk Area Chamber of Commerce Tourism Initiative of \$1,000. Approved 5-0. RC Vote.
- D. Motion by Squier, seconded by Cackler to Approve Great Western Trail Easement for Warren County Conservation. Approved 5-0. RC Vote.

Reports:

- A. Des Moines Water Works would like the City to replace all the water mains located in Old Town, this would change all the water mains to cast iron and replace the current PVC. The current cost of the Old Town sewer project is estimated to be \$7.1 million. The total length of the project will be around 2 years.
- B. Councilmember Goode, Jr. noticed there are footings on the exit ramp, this is for the hospitality signs for Casey's and Fast & Fresh. Councilmember Hungerford had questions regarding communications for the natural gas transition that will potentially occur in Old Town. City Administrator Conner noted that City staff is working with MidAmerican Engineers, and it will be around 6-8 weeks until a design is in place. Councilmember Goode, Jr., recommended a letter to communicate the changes, there will be no cost to the residents to hook up to gas. There will be a cost to change Orpheus's from propane to natural gas. The City will have 2-3 plumbers available for this change. Councilmember Cackler would like to thank Don Paulin for fixing the little library in the City Hall Park.
- C. None
- D. None
- E. City Administrator reports there was a meeting on March 24th with the members of the transportation group for the Iowa Living Roadways Project. Those present at the meeting were the landscape architect, Warren County Conservation, MIPA, and the Warren County Engineer. The next Iowa Living Roadways meeting is

Adjourn:

Motion by Cackler, seconded by Squier to adjourn the meeting at 7:44PM. Approved 5-0.

NEXT CITY COUNCIL MEETING: April 14, 2025, at 6:00PM at City Hall

Brent Highfill, Mayor

Attest: Nichole Onstot, City Clerk

9:32 AM

04/09/25

City of Cumming
Claims To Be Approved
All Transactions

Type	Date	Num	Name	Memo	Amount
Check	03/10/2025		N/Warren Town & C...	Minutes & Public Hearing	-96.08
Check	03/13/2025		N/Warren Town & C...	Minutes 02.10.25	-121.70
Check	03/21/2025		N/Warren Town & C...	Notice of Public Hearing 03.24.25	-112.52
Check	03/21/2025		N/Warren Town & C...	March 20, 2025 Publications	-574.54
Check	03/21/2025		Warren County Trea...	Invoice 2502	-5,878.00
Check	03/31/2025		Delta Dental of Iowa	April 2025	-43.88
Check	04/01/2025		Wellmark Blue Cross...	Health Insurance - April 2025	-611.21
Check	04/01/2025		Waste Connections	April 2025	-3,784.83
Check	04/12/2025		Century Link	April Invoice - Autopay	-304.83
Check	04/12/2025		Elan Financial Servic...	March 2025	-609.51
Check	04/14/2025		City of Des Moines	May 2025 Invoice	-3,646.60
Check	04/16/2025		Midamerican Energy	March 2025	-789.68
Check	04/16/2025		US Bank	Invoice 552331399	-202.01
Total					-16,775.39

City of Cumming
Profit & Loss by Fund (Fiscal Year-to-Date)
 July 2024 through March 2025

	Governmental Fu...	Proprietary Funds	TOTAL
Ordinary Income/Expense			
Income			
A · Taxes			
A1 · Taxes Levied on Property			
4000 · Property Taxes - Current	328,034.35		328,034.35
4003 · Agricultural Land Taxes	22.15		22.15
4004 · Insurance Levy	11,269.35		11,269.35
Total A1 · Taxes Levied on Property	339,325.85		339,325.85
A2 · TIF Revenue	224,448.31		224,448.31
A5 · Other City Taxes			
4085 · Hotel-Motel Tax	13,612.74		13,612.74
4090 · Local Option Tax	45,067.41		45,067.41
Total A5 · Other City Taxes	58,680.15		58,680.15
A · Taxes - Other	708.74		708.74
Total A · Taxes	623,163.05		623,163.05
B · Licenses & Permits	73,441.27		73,441.27
C · Use of Money & Property	45,286.91		45,286.91
D · Intergovernmental			
D2 · State Shared Revenues	28,759.51		28,759.51
D3 · OtherStateGrants&Reimbursements	1,335.21		1,335.21
D4 · Local Grants & Reimbursements	1,259,593.62		1,259,593.62
Total D · Intergovernmental	1,289,688.34		1,289,688.34
E · Charges for Services			
Landfill/Garbage	28,747.12		28,747.12
Sewer Utility	69,693.77		69,693.77
Water Utility	5,544.78		5,544.78
E · Charges for Services - Other	110,522.35	14,493.99	125,016.34
Total E · Charges for Services	214,508.02	14,493.99	229,002.01
G · Miscellaneous Revenues	673,810.78		673,810.78
H · Other Financing Sources	1,500,000.00		1,500,000.00
Total Income	4,419,898.37	14,493.99	4,434,392.36
Gross Profit	4,419,898.37	14,493.99	4,434,392.36
Expense			
100-799 · Governmental Activities			
100 · Public Safety	75,884.40		75,884.40
200 · Public Works	551,583.73		551,583.73
400 · Culture & Recreation	45,643.80		45,643.80
500 · Community & EconomicDevelopment	439,476.64		439,476.64
600 · General Government	233,272.20		233,272.20
710 · Debt Service	2,079.50		2,079.50
750 · Capital Projects	1,196,614.02		1,196,614.02
Total 100-799 · Governmental Activities	2,544,554.29		2,544,554.29
69800 · Uncategorized Expenses	0.25		0.25

City of Cumming
Profit & Loss by Fund (Fiscal Year-to-Date)
July 2024 through March 2025

	Governmental Fu...	Proprietary Funds	TOTAL
800 · Business Type Activities			
815 · Sewer	222,599.35		222,599.35
Total 800 · Business Type Activities	222,599.35		222,599.35
Total Expense	2,767,153.89		2,767,153.89
Net Ordinary Income	1,652,744.48	14,493.99	1,667,238.47
Other Income/Expense			
Other Expense			
Fund Balance Transfer	1,652,744.48	14,493.99	1,667,238.47
Total Other Expense	1,652,744.48	14,493.99	1,667,238.47
Net Other Income	-1,652,744.48	-14,493.99	-1,667,238.47
Net Income			

City of Cumming
Balance Sheet by Fund (Fiscal Year-to-Date)
July 2024 through March 2025

	Government...	Proprietary F...	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
0001110 · Operating Checking	-325,030.96	347,881.33	22,850.37
0001111 · Savings	1,044.45		1,044.45
0001112 · Money Market	2,904,216.88		2,904,216.88
Total Checking/Savings	2,580,230.37	347,881.33	2,928,111.70
Accounts Receivable			
1220 · Accounts Receivable	48,190.12	10,887.85	59,077.97
Total Accounts Receivable	48,190.12	10,887.85	59,077.97
Other Current Assets			
Undeposited Funds	26,962.07		26,962.07
Total Other Current Assets	26,962.07		26,962.07
Total Current Assets	2,655,382.56	358,769.18	3,014,151.74
TOTAL ASSETS	2,655,382.56	358,769.18	3,014,151.74
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
2120 · Accrued Payroll Taxes			
FICA Tax Withholding	2,448.68		2,448.68
IPERS	1,622.96		1,622.96
State Withholding	769.56		769.56
Total 2120 · Accrued Payroll Taxes	4,841.20		4,841.20
Total Other Current Liabilities	4,841.20		4,841.20
Total Current Liabilities	4,841.20		4,841.20
Total Liabilities	4,841.20		4,841.20
Equity			
001-999 · Fund Balances			
001-109 · General Funds	553,968.43		553,968.43
110-199 · Special Revenue Funds	678,345.14		678,345.14
200-299 · Debt Service Funds	63,051.39		63,051.39
300-399 · Capital Projects Funds	1,389,756.43		1,389,756.43
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	2,685,121.39	362,360.28	3,047,481.67
zzzzzzz · Retained Earnings	-34,580.03	-3,591.10	-38,171.13
Total Equity	2,650,541.36	358,769.18	3,009,310.54
TOTAL LIABILITIES & EQUITY	2,655,382.56	358,769.18	3,014,151.74

City of Cumming
Claims Paid & Summary of Receipts (Last Month)
March 2025

Type	Date	Num	Name	Memo	Amount
0001110 · Operating Checking					
Check	03/01/2025	ACH	Wellmark Blue Cross...	Health Insurance - March 2025	-611.21
Check	03/01/2025	ACH	Delta Dental of Iowa	March 2025	-43.88
Check	03/01/2025	ACH	Waste Connections	March 2025	-3,778.92
Check	03/01/2025	7817	City of Des Moines	April 2025 Invoice	-3,646.60
Check	03/01/2025	ACH	Century Link	March Invoice - Autopay	-295.83
Liability Check	03/04/2025	ACH	IPERS	91308 - February 2025	-885.04
Check	03/04/2025	ACH	Elan Financial Servic...	February 2025	-1,041.04
Deposit	03/04/2025			Deposit	2,765.66
Check	03/06/2025	7818	McClure Engineering...	Invoice 157296	-3,758.75
Check	03/06/2025	7819	McClure Engineering...	Invoice 158088	-1,295.00
Check	03/06/2025	7820	McClure Engineering...	Invoice 158187	-2,102.50
Check	03/06/2025	7821	McClure Engineering...	Invoice 157374	-11,394.00
Check	03/06/2025	7822	Skinner Law Office PC	Invoice 38649	-1,568.75
Check	03/06/2025	ACH	Iowa Sign	Invoice 10960	-212.02
Check	03/06/2025	7823	Warren Co. Snow R...	February 5 - February 16, 2025	-8,505.50
Deposit	03/10/2025			Deposit	0.00
Deposit	03/10/2025			Deposit	500.00
Deposit	03/10/2025			Deposit	357.50
Check	03/12/2025	ACH	US Bank	Invoice 550232961	-199.70
Liability Check	03/13/2025		QuickBooks Payroll ...	Created by Payroll Service on 03/12/2025	-3,894.56
Paycheck	03/14/2025	DD1030	Onstot, Nichole	Direct Deposit	0.00
Paycheck	03/14/2025	DD1029	Conner, Rita	Direct Deposit	0.00
Check	03/18/2025	ACH	Midamerican Energy	February 2025	-795.28
Deposit	03/18/2025			Deposit	2,525.87
Deposit	03/21/2025			Deposit	75.00
Deposit	03/21/2025			Deposit	13,051.71
Deposit	03/21/2025			Deposit	6,853.21
Liability Check	03/27/2025		QuickBooks Payroll ...	Created by Payroll Service on 03/26/2025	-3,894.52
Deposit	03/27/2025			Deposit	16,109.00
Paycheck	03/28/2025	DD1032	Onstot, Nichole	Direct Deposit	0.00
Paycheck	03/28/2025	DD1031	Conner, Rita	Direct Deposit	0.00
Check	03/31/2025			Service Charge	-2.14
General Journal	03/31/2025	OP A...		Operating Account By Fund Adjustment	-25,737.48
General Journal	03/31/2025	OP A...		Operating Account By Fund Adjustment	0.42
General Journal	03/31/2025	OP A...		Operating Account By Fund Adjustment	11,448.17
General Journal	03/31/2025	OP A...		Operating Account By Fund Adjustment	-6,708.75
General Journal	03/31/2025	OP A...		Operating Account By Fund Adjustment	-1,166.16
General Journal	03/31/2025	OP A...		Operating Account By Fund Adjustment	4,660.83
General Journal	03/31/2025	OP A...		Operating Account By Fund Adjustment	2,766.66
General Journal	03/31/2025	OP A...		Operating Account By Fund Adjustment	-36.50
General Journal	03/31/2025	OP A...		Operating Account By Fund Adjustment	2,251.85
General Journal	03/31/2025	OP A...		Operating Account By Fund Adjustment	9.09
General Journal	03/31/2025	OP A...		Operating Account By Fund Adjustment	12,511.87
Total 0001110 · Operating Checking					-5,687.29
0001111 · Savings					
Deposit	03/31/2025			Interest	2.57
Total 0001111 · Savings					2.57
0001112 · Money Market					
Deposit	03/31/2025			Interest	7,650.90
Total 0001112 · Money Market					7,650.90
TOTAL					1,966.18

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 March 2025. It is compiled from Deputy's Logs and Records from the Sheriff's Office. Please see Calls For Service (CFS's) received or initiated by Deputies for the month. They include:

PLEASE SEE ATTACHED FOR CFS INFORMATION

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

Officers spent in excess of 46 hours in the City of Cumming for the month.

Officers patrolled in excess of 268 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**

Cumming

Date	Call Number	Call Type	Address	Apt
3/1/2025	2025-06376	TRAFFIC STOP	N 44TH/CUMMING AVE	
3/1/2025	2025-06377	TRAFFIC STOP	N 44TH AVE/CUMMING AVE	
3/1/2025	2025-06383	TRAFFIC STOP	CUMMING/N 44TH	
3/1/2025	2025-06398	BUILDING / PARK CHECK	4200-4299 N GREENLEE AVE	
3/2/2025	2025-06463	TRAFFIC STOP	N 44TH/CUMMING AVE	
3/2/2025	2025-06466	TRAFFIC STOP	CUMMING AVE/N 50TH	
3/2/2025	2025-06474	ACCIDENT PROPERTY DAMAGE	15TH AVE/CUMMING AVE	
3/2/2025	2025-06475	CRIMINAL MISCHIEF	2685 S ORILLA RD	
3/5/2025	2025-06840	ASSISTANCE OF ANY KIND	5240 CUMMING AVE	
3/6/2025	2025-06860	ACCIDENT PERSONAL INJURY	G14HWY/I35	
3/6/2025	2025-06904	INCOMPLETE 911	5251 CUMMING AVE	
3/8/2025	2025-07087	TRAFFIC STOP	CUMMING AVE/N 44TH	
3/10/2025	2025-07278	INCOMPLETE 911	1107 S 44TH ST	
3/10/2025	2025-07306	BUILDING / PARK CHECK	4200-4299 N GREENLEE AVE	
3/12/2025	2025-07543	IDENTITY THEFT	3012 N BIRCH AVE	
3/14/2025	2025-07721	TRAFFIC STOP	N 29TH G14	
3/16/2025	2025-07925	BUILDING / PARK CHECK	649 N 44TH ST	
3/16/2025	2025-07969	TRAFFIC STOP	4400 CUMMING AVE	
3/17/2025	2025-08036	MISCELLANEOUS	CUMMING EXIT/I 35	
3/18/2025	2025-08174	WANTED PERSON / STOLEN VEHICLE / STOLEN PROPERTY	5237 CUMMING AVE	
3/18/2025	2025-08236	BUILDING / PARK CHECK	42004299 N GREENLEE AVE	
3/18/2025	2025-08283	BUILDING / PARK CHECK	CUMMIING	
3/18/2025	2025-08286	ACCIDENT PROPERTY DAMAGE	MM65 I35 NB	
3/22/2025	2025-08653	TRAFFIC STOP	CUMMING AVE/I35	
3/23/2025	2025-08755	BUILDING / PARK CHECK	649 N 44TH ST	
3/23/2025	2025-08756	TRAFFIC STOP	30TH AVE/G14 HWY	
3/23/2025	2025-08858	ALARM BURGLARY	5240 CUMMING AVE	
3/25/2025	2025-08997	ASSISTANCE OF ANY KIND	5237 CUMMING AVE	
3/25/2025	2025-09099	ALARM BURGLARY	5237 CUMMING AVE	
3/26/2025	2025-09125	BUILDING / PARK CHECK	649 N 44TH ST	
3/28/2025	2025-09412	ACCIDENT PROPERTY DAMAGE	5237 CUMMING AVE	
3/30/2025	2025-09651	BUILDING / PARK CHECK	649 N 44TH ST	
	Count = 32			

ORDINANCE 2025-03

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF CUMMING, IOWA, BY AMENDING PROVISIONS PERTAINING TO CHAPTER 155 BUILDING REGULATIONS

BE IT ENACTED by the City Council of the City of Cumming, Iowa:

SECTION 1. CHAPTER MODIFIED. Chapter 155 of the Code of Ordinances of the City of Cumming, Iowa, is repealed and the following adopted in lieu thereof: See Attached Chapter 155 Building Regulations.

SECTION 2. SEVERABILITY CLAUSE. If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or part thereof not adjudged invalid or unconstitutional.

SECTION 3. WHEN EFFECTIVE. This ordinance shall be in effect from and after its final passage, approval, and publication as provided by law.

Passed and Approved by the Council on the 24th day of March 2025.

Brent Highfill, Mayor

ATTEST:

Nichole Onstot, City Clerk/Finance Officer

First Reading: 3.24.25

Second Reading: 4.14.25

Third Reading: 4.28.25

I certify that the foregoing was published as Ordinance 2025-03 on the ____ day of _____, 2025.

Nichole Onstot, City Clerk/Finance Officer

CHAPTER 155

BUILDING REGULATIONS

155.01 Purpose
155.02 Administrative Provisions
155.03 Building Official
155.04 Permits Required
155.05 Application for Permit

155.06 Fee Schedule
155.07 Setbacks
155.08 Adoption of Building Codes
155.09 Conflict with State Laws

155.01 PURPOSE. The purpose of this chapter is to provide and establish reasonable rules and regulations for the construction and remodeling of residential property and the construction of other buildings in the City, and to adopt building codes regulating the erection, construction, enlargement, alteration, repair, moving, removal, conversion, demolition, occupancy, equipment, use, height, area and maintenance of buildings and structures, and to provide for the issuance of permits and collection of fees.

155.02 ADMINISTRATIVE PROVISIONS. Administration of this chapter shall be as provided in this section and in the sections of the several codes herein named, which are hereby adopted by reference, to provide procedures for local enforcement of the codes, constituting the Cumming, Iowa, Building Codes.

155.03 BUILDING OFFICIAL. The Building Official shall be appointed by the Mayor, subject to approval of the City Council, for the enforcement of the Building, Electrical, Plumbing, Mechanical, Fire, Housing, Existing Buildings, and Property Maintenance Codes, and such other Ordinances as shall be assigned to said official. The Building Official shall perform such other duties as may be required by the Mayor and City Council. The Building Official shall be accountable for the issuance of all applicable permits under this chapter and shall have the power to render interpretations of this Code and to adopt and enforce rules and regulations supplemental to this Code, subject to approval of the Council, as said official may deem necessary in order to clarify the application of the provisions of this Code. Such rules, regulations, and interpretations shall be in conformity with the intent and purpose of this Code.

155.04 PERMITS REQUIRED. No person shall erect, construct, reconstruct, enlarge or improve any building or structure in the City, except those exempted under the adopted *International Building Code*, or cause the same to be done, without first obtaining a separate building permit for each such building or structure.

155.05 APPLICATION FOR PERMIT. To obtain a permit, the applicant shall first file an application therefor in writing on a form furnished for that purpose. Every such applicant shall:

1. Identify and describe the work to be covered by the permit for which application is made;
2. Describe the land on which the proposed work is to be done, by legal description, street address or similar description that will readily identify and definitely locate the proposed building or work;
3. Indicate the use or occupancy for which the proposed work is intended;
4. Be accompanied by construction documents, site plan and other information as may be required;
5. Be signed by the applicant or the applicant's authorized agent, who may be required to submit evidence to indicate such authority;
6. State the valuation of the proposed work;
7. Give such other information as reasonably may be required by the Clerk or Building Official.

155.06 FEE SCHEDULE. The Building Permit Fee Schedule, as established by resolution of the Council, is on file at City Hall.

155.07 SETBACKS. All setbacks shall conform with the Zoning Ordinance (Chapter 165 of this Code of Ordinances).

155.08 ADOPTION OF BUILDING CODES.

Pursuant to published notice and public hearing, as required by law, the following codes are hereby adopted as and shall constitute the *Building Code* of the City, to regulate the erection, construction, enlargement, alteration, repair, moving, removal, conversion, demolition, occupancy, equipment, use, height, area, and maintenance of buildings or structures within the City, and the same are by this reference incorporated herein as fully and completely as if set forth in full herein.

1. The *International Building Code*, 2021 Edition and Appendix Chapters, as published by the International Code Council.

A. Sec. 101.1. Title. Insert “Cumming.”

B. Sec. 101.4.1. Electrical. After ICC Electrical Code insert “and the *National Electrical Code*, 2020 Edition, as published by the National Fire Protection Association, and as adopted and amended by the State of Iowa.”

C. Sec. 104.11. Alternative methods. After paragraph insert “the Iowa Administrative Code 661, Chapter 16, Div. VI, Part 2 Manufactured Home Construction is hereby adopted for installation of mobile (manufactured) homes.”

D. Sec. 108.2. Fees. After “in accordance with the” insert “attached schedule as established by Cumming.”

E. Sec. 108.3. Valuations. At the end of last sentence delete period and insert “using the latest Building Valuation Data Sheet.”

F. Modify Code Section: IBC 903.2.8. Add the following exceptions:

Exceptions:

1. An automatic residential fire sprinkler system shall not be required where additions or alterations are made to existing townhouses that do not have an automatic residential fire sprinkler system installed.

2. Townhouse structures that contain eight (8) or less dwelling units.

3. Townhouse structures less than eighteen thousand (18,000) square feet floor space, exclusive of any garages.

4. An automatic residential fire sprinkler system shall not be required where additions or alterations are made to existing one-and two-family dwellings that are not already provided with an automatic residential fire sprinkler system.

5. One-and two-family dwellings containing less than eight thousand (8,000) square feet of floor space, excluding attached garage and other unenclosed areas.

6. R-2 uses that have four (4) or less dwelling units.

G. Sec. 1612.3. Insert “Cumming.”

H. Sec. 1612.3. Insert “2021.”

2. The *International Mechanical Code*, 2024 Edition, as published by the International Code Council and as adopted and amended by the State of Iowa.

A. Sec. 101.1. Title. Insert “Cumming.”

B. Sec. 106.5.2. Fee Schedule. Insert “Cumming.”

C. Sec. 108.4. Penalties. Insert “Municipal Infraction, punishable by a fine specified in the Cumming Schedule of Fines.”

D. Sec. 108.5. Stop work. Insert “Municipal Infraction, punishable by a fine specified in the Cumming Schedule of Fines.”

3. The *Uniform Plumbing Code* and Appendix Chapters, 2024 Edition, as published by the International Association of Plumbing and Mechanical Officials and as adopted and amended by the State of Iowa.

- A. Sec. 101.0. Title. Insert “Cumming.”
- B. Sec. 106.6.2. Fee Schedule. Insert “Cumming” fee schedule.
- C. Sec. 108.4. Penalties. Insert “Municipal Infraction, punishable by a fine specified in the Cumming Schedule of Fines.”
- D. Sec. 108.5. Stop work. Insert “Municipal Infraction, punishable by a fine specified in the Cumming Schedule of Fines.”
- E. Sec. 305.6.1. Insert “42 inches” in 2 places.
- F. Sec. 904.1. Insert “12 inches.”

4. The *National Electrical Code*, 2020 Edition, as published by the National Fire Protection Association and the *International Electrical Code*, 2020 Edition, as published by the International Code Council and as adopted and amended by the State of Iowa.”

- A. Sec. 101.1. Title. Insert “Cumming.”
 - B. Sec. 404.2. Fee Schedule. Insert “Cumming” fee schedule.
5. The International Fire Code and Appendix Chapters, 2021 Edition, as published by the International Code Council.
- A. Sec. 101.1. Title. Insert “Cumming.”
 - B. Sec. 109.3. Penalties. Insert “Municipal Infraction, punishable by a fine specified in the Cumming Schedule of Fines.”
 - C. Sec. 111.4. Stop work. Insert “Municipal Infraction, punishable by a fine specified in the Cumming Schedule of Fines.”

- D. Modify Code Section: IFC 903.2.8. Add the following exceptions:
 - Exceptions:
 - 1. An automatic residential fire sprinkler system shall not be required where additions or alterations are made to existing townhouses that do not have an automatic residential fire sprinkler system installed.
 - 2. Townhouse structures that contain eight (8) or less dwelling units.
 - 3. Townhouse structures less than eighteen thousand (18,000) square feet floor space, exclusive of any garages.
 - 4. An automatic residential fire sprinkler system shall not be required where additions or alterations are made to existing one-and two-family dwellings that are not already provided with an automatic residential fire sprinkler system.
 - 5. One-and two-family dwellings containing less than eight thousand (8,000) square feet of floor space, excluding attached garage and other unenclosed areas.

6. R-2 uses that have four (4) or less dwelling units.

6. The *International Property Maintenance Code*, 2021 Edition, as published by the International Code Council.

- A. Sec. 101.1. Title. Insert “Cumming.”
- B. Sec. 103.6. Fee Schedule. Insert “Cumming” and “Rental Housing Compliance Inspection Fee Schedule.”
- C. Sec. 304.14. Screens. Insert “April 15” and “September 15.”
- D. Sec. 602.3. Heat. Delete “during the period from (date) to (date).”
- E. Sec. 602.4. Work spaces. Delete “during the period from (date) to (date).”

7. The *International Residential Code for One & Two Family Dwellings* and Appendix Chapters, 2021 Edition, as published by the International Code Council.

- A. Sec. R101.1. Title. Insert “Cumming.”

B. Sec. R104.11. Alternative methods. After paragraph insert “The Iowa Administrative Code 661, Chapter 16, Div. VI, Part 2, Manufactured Home Construction is hereby adopted for installation of manufactured (mobile) homes.”

C. Sec. R108.2. Permit fees. After “in accordance with the” insert “attached schedule as established by Cumming for the regular Building Permit Fee Schedule.”

D. Modify Code Section: R313.1. Add the following exceptions:

Exceptions:

1. An automatic residential fire sprinkler system shall not be required where additions or alterations are made to existing townhouses that do not have an automatic residential fire sprinkler system installed.

2. Townhouse structures that contain eight (8) or less dwelling units.

3. Townhouse structures less than eighteen thousand (18,000) square feet floor space, exclusive of any garages.

E. Modify Code Section: R313.2. Add the following exceptions:

Exceptions:

1. An automatic residential fire sprinkler system shall not be required where additions or alterations are made to existing one-and two-family dwellings that are not already provided with an automatic residential fire sprinkler system.

2. One-and two-family dwellings containing less than eight thousand (8,000) square feet of floor space, excluding attached garage and other unenclosed areas.

8. The *International Energy Conservation Code* and Appendix Chapters, 2012 Edition, as published by the International Code Council and as adopted and amended by the State of Iowa.

A. Sec. 101.1. Title. Insert “Cumming.”

**Resolution 2025-13
City of Cumming**

**ADOPTION OF BUDGET
FOR FISCAL YEAR 2026**

WHEREAS, The City Council of Cumming, Iowa, held a Public Hearing as required by law, on April 14, 2025, 6:00 P.M. at Cumming City Hall, 649 N. 44th, Street, Cumming, Iowa, to receive comments on the proposed Budget for Fiscal Year 2026, and

WHEREAS, Notice of said Public Hearing was published on April 3, 2025, and certified as to posting, as required by Iowa law, and

WHEREAS, The City Council, after giving all taxpayers the opportunity to be heard, gave final consideration to the proposed Budget, and

NOW THEREFORE BE IT RESOLVED, the City Council, City of Cumming, Iowa, by means of this Resolution, hereby approves the Adoption of the Budget for Fiscal Year 2026.

Passed and approved this 14th day of April, 2025.

Brent Highfill, Mayor

ATTEST:

Nichole Onstot, City Clerk/Finance Officer

FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES

The City of : CUMMING County Name: WARREN COUNTY

Adopted On: (entered upon adoption) Resolution: (entered upon adoption)

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	74,345,672	2b	74,234,227	City Number: 91-871 Last Official Census: 436
DEBT SERVICE	3a	104,184,326	3b	104,072,881	
Ag Land	4a	1,540,698			

Consolidated General Fund Levy Calculation

	CGFL Rate	CGFL Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	7.86409	372,223	47,331,904	57.07
	Limitation Percentage			
	3			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2026	7.63505	567,633	52.50	

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	7.63505	Consolidated General Fund			5	567,633	566,782	43	7.63505
		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	12,000	11,982	52	0.16141
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	579,633	578,764		
384.1	3.00375	Ag Land			26	4,628	4,628	63	3.00375
		Total General Fund Tax Levies (25 + 26)			27	584,261	583,392		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	25,123	25,085		0.33792
Rules	Amt Nec	Other Employee Benefits			31	7,900	7,888		0.10626
		Subtotal Employee Benefit Levy (29,30,31)			32	33,023	32,973	65	0.44418
			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	33,023	32,973		
384.4	Amt Nec	Debt Service Levy 76.10(6)			40	206,251	206,030	70	1.97967
384.7	0.67500	Capital Projects (Capital Improv. Reserve)			41		0	71	0.00000
		Total Property Taxes (27+39+40+41)			42	823,535	822,395	72	10.22031

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)

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

Meeting Date: 3/24/2025 Meeting Time: 06:00 PM Meeting Location: Cumming City Hall 649 N 44th Street Cumming, IA 50061

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

City Website (if available)

City Telephone Number
(515) 981-9214

Iowa Department of Management	Current Year Certified Property Tax 2024 - 2025	Budget Year Effective Property Tax 2025 - 2026	Budget Year Proposed Property Tax 2025 - 2026
Taxable Valuations for Non-Debt Service	47,219,560	74,234,227	74,234,227
Consolidated General Fund	371,339	371,339	566,782
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	18,706	18,706	11,982
Support of Local Emergency Mgmt. Comm.	0	0	0
Unified Law Enforcement	0	0	0
Police & Fire Retirement	0	0	0
FICA & IPERS (If at General Fund Limit)	23,943	23,943	25,085
Other Employee Benefits	7,382	7,382	7,888
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	60,509,127	104,072,881	104,072,881
Debt Service	135,808	135,808	206,030
CITY REGULAR TOTAL PROPERTY TAX	557,178	557,178	817,767
CITY REGULAR TAX RATE	11.16805	6.98114	10.22031
Taxable Value for City Ag Land	1,257,474	1,540,698	1,540,698
Ag Land	0	0	4,628
CITY AG LAND TAX RATE	0.00000	0.00000	3.00375
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified 2024/2025	Budget Year Proposed 2025/2026	Percent Change
City Regular Residential	518	533	2.90
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified 2024/2025	Budget Year Proposed 2025/2026	Percent Change
City Regular Commercial	2,284	2,383	4.33

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and commercial properties have the same rollback percentage through \$150,000 of actual/assessed valuation.

Reasons for tax increase if proposed exceeds the current:

Fire/EMS service increase of 1.25% from FY25, which is an increase of \$42,051. Increase in maintenance cost for park, trails, and streets.

FUND BALANCE

City Name: CUMMING
Fiscal Year July 1, 2025 - June 30, 2026

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2024										
Beginning Fund Balance July 1	1	557,073	317,348	180,931	-216,110	-68,950	0	770,292	334,788	1,105,080
Actual Revenues Except Beg Balance	2	2,248,802	112,782	251,225	362,309	167,731	0	3,142,849	55,160	3,198,009
Actual Expenditures Except End Balance	3	2,129,273	46,205	285,796	164,076	276,038	0	2,901,388	42,082	2,943,470
Ending Fund Balance June 30	4	676,602	383,925	146,360	-17,877	-177,257	0	1,011,753	347,866	1,359,619
Re-Estimated FY 2025										
Beginning Fund Balance	5	676,602	383,925	146,360	-17,877	-177,257	0	1,011,753	347,866	1,359,619
Re-Est Revenues	6	1,453,666	151,777	244,245	136,060	1,259,594	0	3,245,342	0	3,245,342
Re-Est Expenditures	7	1,309,245	36,611	173,160	135,808	1,196,614	0	2,851,438	143,426	2,994,864
Ending Fund Balance	8	821,023	499,091	217,445	-17,625	-114,277	0	1,405,657	204,440	1,610,097
Budget FY 2026										
Beginning Fund Balance	9	821,023	499,091	217,445	-17,625	-114,277	0	1,405,657	204,440	1,610,097
Revenues	10	666,461	160,023	1,615,876	779,277	0	0	3,221,637	0	3,221,637
Expenditures	11	402,216	39,650	807,938	1,113,452	0	0	2,363,256	32,600	2,395,856
Ending Fund Balance	12	1,085,268	619,464	1,025,383	-351,800	-114,277	0	2,264,038	171,840	2,435,878

LOCAL EMC SUPPORT

City Name: CUMMING
Fiscal Year July 1, 2025 - June 30, 2026

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 6 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 2026	0	0

City Name: CUMMING
Fiscal Year July 1, 2024 - June 30, 2025

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2025	ACTUAL 2024
PUBLIC SAFETY									
Police Department/Crime Prevention	1	11,756						11,756	11,756
Jail	2							0	0
Emergency Management	3							0	0
Flood Control	4							0	0
Fire Department	5	164,900						164,900	76,028
Ambulance	6							0	0
Building Inspections	7	64,128						64,128	75
Miscellaneous Protective Services	8							0	0
Animal Control	9							0	0
Other Public Safety	10							0	0
TOTAL (lines 1 - 10)	11	240,784	0			0		240,784	87,859
PUBLIC WORKS									
Roads, Bridges, & Sidewalks	12	479,000	13,929					492,929	774,948
Parking - Meter and Off-Street	13							0	0
Street Lighting	14		7,785					7,785	10,329
Traffic Control and Safety	15							0	529
Snow Removal	16		14,897					14,897	16,465
Highway Engineering	17							0	0
Street Cleaning	18							0	0
Airport (if not Enterprise)	19							0	0
Garbage (if not Enterprise)	20	43,000						43,000	43,166
Other Public Works	21							0	0
TOTAL (lines 12 - 21)	22	522,000	36,611			0		558,611	845,437
HEALTH & SOCIAL SERVICES									
Welfare Assistance	23							0	0
City Hospital	24							0	0
Payments to Private Hospitals	25							0	0
Health Regulation and Inspection	26							0	0
Water, Air, and Mosquito Control	27							0	0
Community Mental Health	28							0	0
Other Health and Social Services	29							0	0
TOTAL (lines 23 - 29)	30	0	0			0		0	0
CULTURE & RECREATION									
Library Services	31	9,915						9,915	0
Museum, Band and Theater	32							0	0
Parks	33	35,728						35,728	68,322
Recreation	34							0	4,921
Cemetery	35							0	0
Community Center, Zoo, & Marina	36							0	0
Other Culture and Recreation	37							0	0
TOTAL (lines 31 - 37)	38	45,643	0			0		45,643	73,243

City Name: CUMMING
Fiscal Year July 1, 2024 - June 30, 2025

	GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2025	ACTUAL 2024
	COMMUNITY & ECONOMIC DEVELOPMENT									
	Community Beautification	39								
	Economic Development	40	21,621						0	107
	Housing and Urban Renewal	41							21,621	9,166
	Planning & Zoning	42							0	0
	Other Com & Econ Development	43	274,696	143,160					0	14,288
	TIF Rebates	44							417,856	927,311
	TOTAL (lines 39 - 44)	45	296,317	143,160			0		439,477	950,872
	GENERAL GOVERNMENT									
	Mayor, Council, & City Manager	46	10,538						10,538	5,717
	Clerk, Treasurer, & Finance Adm.	47	134,921	30,000					164,921	143,083
	Elections	48							0	498
	Legal Services & City Attorney	49	23,641						23,641	15,957
	City Hall & General Buildings	50	6,104						6,104	36,040
	Tort Liability	51	10,166						10,166	308
	Other General Government	52	19,131						19,131	14,916
	TOTAL (lines 46 - 52)	53	204,501	30,000			0		234,501	216,519
	DEBT SERVICE				135,808				135,808	164,076
	Gov Capital Projects	54							0	277,586
	TIF Capital Projects	56				1,196,614			1,196,614	0
	TOTAL CAPITAL PROJECTS	57	0	0		1,196,614	0		1,196,614	277,586
	TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	1,309,245	36,611	173,160	135,808	0		2,851,438	2,615,592
	BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF									
	Water Utility	59							0	0
	Sewer Utility	60						143,426	143,426	42,082
	Electric Utility	61							0	0
	Gas Utility	62							0	0
	Airport	63							0	0
	Landfill/Garbage	64							0	0
	Transit	65							0	0
	Cable TV, Internet & Telephone	66							0	0
	Housing Authority	67							0	0
	Storm Water Utility	68							0	0
	Other Business Type (city hosp., ISF, parking, etc.)	69							0	0
	Enterprise DEBT SERVICE	70							0	0
	Enterprise CAPITAL PROJECTS	71							0	0
	Enterprise TIF CAPITAL PROJECTS	72							0	0
	TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73						143,426	143,426	42,082
	TOTAL ALL EXPENDITURES (lines 58+73)	74	1,309,245	36,611	173,160	135,808	0	143,426	2,994,864	2,657,674
	Regular Transfers Out	75							0	0
	Internal TIF Loan Transfers Out	76							0	285,796
	Total ALL Transfers Out	77	0	0	0	0	0	0	0	285,796
	Total Expenditures and Other Fin Uses (lines 74+77)	78	1,309,245	36,611	173,160	135,808	0	143,426	2,994,864	2,943,470
	Ending Fund Balance June 30	79	821,023	499,091	217,445	-17,625	0	204,440	1,610,097	1,359,619

RE-ESTIMATED REVENUES DETAIL

City Name: CUMMING
Fiscal Year July 1, 2024 - June 30, 2025

REVENUES & OTHER FINANCING SOURCES	GENERAL	SPECIAL REVENUE	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2025	ACTUAL 2024
Taxes Levied on Property	1 390,045	31,325		135,808				557,178	343,306
Less: Uncollected Property Taxes - Levy Year	2							0	0
Net Current Property Taxes (line 1 minus line 2)	3 390,045	31,325		135,808	0			557,178	343,306
Delinquent Property Taxes	4							0	0
TIF Revenues	5		244,245					244,245	251,225
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6 928	75		252				1,255	0
Utility franchise tax (Iowa Code Chapter 364.2)	7							0	0
Parimutuel wager tax	8							0	0
Gaming wager tax	9							0	0
Mobile Home Taxes	10							0	0
Hotel/Motel Taxes	11	20,418						20,418	1,765
Other Local Option Taxes	12	60,609						60,609	55,902
Subtotal - Other City Taxes (lines 6 thru 12)	13 928	81,102		252	0			82,282	57,667
Licenses & Permits	14 85,000							85,000	80,377
Use of Money & Property	15 56,450							56,450	42,093
Intergovernmental:									
Federal Grants & Reimbursements	16							0	2,349
Road Use Taxes	17	39,350						39,350	39,180
Other State Grants & Reimbursements	18							0	855
Local Grants & Reimbursements	19				1,259,594			1,259,594	0
Subtotal - Intergovernmental (lines 16 thru 19)	20 0	39,350	0	0	1,259,594		0	1,298,944	42,384
Charges for Fees & Service:									
Water Utility	21 7,392							7,392	915
Sewer Utility	22 75,000							75,000	54,245
Electric Utility	23							0	0
Gas Utility	24							0	0
Parking	25							0	0
Airport	26							0	0
Landfill/Garbage	27 38,329							38,329	10,758
Hospital	28							0	0
Transit	29							0	0
Cable TV, Internet & Telephone	30							0	0
Housing Authority	31							0	0
Storm Water Utility	32							0	0
Other Fees & Charges for Service	33 110,522							110,522	7,352
Subtotal - Charges for Service (lines 21 thru 33)	34 231,243	0		0	0	0	0	231,243	73,270
Special Assessments	35							0	0
Miscellaneous	36 690,000							690,000	1,853,752
Other Financing Sources:								0	0
Regular Operating Transfers In	37							0	0
Internal TIF Loan Transfers In	38							0	285,796
Subtotal ALL Operating Transfers In	39 0	0	0	0	0	0	0	0	285,796
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							0	168,139
Proceeds of Capital Asset Sales	41							0	0
Subtotal-Other Financing Sources (lines 36 thru 38)	42 0	0	0	0	0	0	0	0	453,935
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43 1,453,666	151,777	244,245	136,060	1,259,594	0	0	3,245,342	3,198,009
Beginning Fund Balance July 1	44 676,602	383,925	146,360	-17,877	-177,257	0	347,866	1,359,619	1,105,080
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45 2,130,268	535,702	390,605	118,183	1,082,337	0	347,866	4,604,961	4,303,089

City Name: CUMMING
Fiscal Year July 1, 2025 - June 30, 2026

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2026	RE-ESTIMATED 2025	ACTUAL 2024
PUBLIC SAFETY										
Police Department/Crime Prevention	1 11,756							11,756	11,756	11,756
Jail	2							0	0	0
Emergency Management	3							0	0	0
Flood Control	4							0	0	0
Fire Department	5							0	164,900	76,028
Ambulance	6							0	0	0
Building Inspections	7 38,000							38,000	64,128	75
Miscellaneous Protective Services	8							0	0	0
Animal Control	9							0	0	0
Other Public Safety	10							0	0	0
TOTAL (lines 1 - 10)	11 49,756	0				0		49,756	240,784	87,859
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12 14,500							14,500	492,929	774,948
Parking - Meter and Off-Street	13							0	0	0
Street Lighting	14	15,000						15,000	7,785	10,329
Traffic Control and Safety	15	150						150	0	529
Snow Removal	16	21,000						21,000	14,897	16,465
Highway Engineering	17							0	0	0
Street Cleaning	18	3,500						3,500	0	0
Airport	19							0	0	0
Garbage (if not Enterprise)	20 45,000							45,000	43,000	43,166
Other Public Works	21							0	0	0
TOTAL (lines 12 - 21)	22 59,500	39,650				0		99,150	558,611	845,437
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23							0	0	0
City Hospital	24							0	0	0
Payments to Private Hospitals	25							0	0	0
Health Regulation and Inspection	26							0	0	0
Water, Air, and Mosquito Control	27							0	0	0
Community Mental Health	28							0	0	0
Other Health and Social Services	29							0	0	0
TOTAL (lines 23 - 29)	30 0	0				0		0	0	0
CULTURE & RECREATION										
Library Services	31 10,410							10,410	9,915	0
Museum, Band and Theater	32							0	0	0
Parks	33 19,000							19,000	35,728	68,322
Recreation	34							0	0	4,921
Cemetery	35							0	0	0
Community Center, Zoo, & Marina	36							0	0	0
Other Culture and Recreation	37							0	0	0
TOTAL (lines 31 - 37)	38 29,410	0				0		29,410	45,643	73,243

City Name: CUMMING
Fiscal Year July 1, 2025 - June 30, 2026

	GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2026	RE-ESTIMATED 2025	ACTUAL 2024
	COMMUNITY & ECONOMIC DEVELOPMENT										
39	Community Beautification								0	0	107
40	Economic Development								0	21,621	9,166
41	Housing and Urban Renewal								0	0	0
42	Planning & Zoning								0	0	14,288
43	Other Com & Econ Development	1,000							1,000	417,856	927,311
44	TIF Rebates								0	0	0
45	TOTAL (lines 39 - 44)	1,000	0	0			0		1,000	439,477	950,872
	GENERAL GOVERNMENT										
46	Mayor, Council, & City Manager	10,538							10,538	10,538	5,717
47	Clerk, Treasurer, & Finance Adm.	177,525							177,525	164,921	143,083
48	Elections	1,500							1,500	0	498
49	Legal Services & City Attorney	12,000							12,000	23,641	15,957
50	City Hall & General Buildings	7,500							7,500	6,104	36,040
51	Tort Liability	11,487							11,487	10,166	308
52	Other General Government	42,000							42,000	19,131	14,916
53	TOTAL (lines 46 - 52)	262,550	0	0	573,026	0	0		262,550	234,501	216,519
54	DEBT SERVICE								573,026	135,808	164,076
55	Gov Capital Projects								0	0	277,586
56	TIF Capital Projects								0	1,196,614	0
57	TOTAL CAPITAL PROJECTS	0	0	0		0	0		0	1,196,614	277,586
58	TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	402,216	39,650	0	573,026	0	0		1,014,892	2,851,438	2,615,592
	BUSINESS TYPE ACTIVITIES										
	Proprietary: Enterprise & Budgeted ISF										
59	Water Utility								0	0	0
60	Sewer Utility								0	143,426	42,082
61	Electric Utility								0	0	0
62	Gas Utility								0	0	0
63	Airport								0	0	0
64	Landfill/Garbage								0	0	0
65	Transit								0	0	0
66	Cable TV, Internet & Telephone								0	0	0
67	Housing Authority								0	0	0
68	Storm Water Utility								0	0	0
69	Other Business Type (city hosp., ISF, parking, etc.)								0	0	0
70	Enterprise DEBT SERVICE								0	0	0
71	Enterprise CAPITAL PROJECTS								0	0	0
72	Enterprise TIF CAPITAL PROJECTS								0	0	0
73	TOTAL Business Type Expenditures (lines 59 - 72)							0	0	143,426	42,082
74	TOTAL ALL EXPENDITURES (lines 58 + 73)	402,216	39,650	0	573,026	0	0	0	1,014,892	2,994,864	2,657,674
75	Regular Transfers Out				540,426			32,600	573,026	0	0
76	Internal TIF Loan / Repayment Transfers Out			807,938					807,938	0	285,796
77	Total ALL Transfers Out	0	0	807,938	540,426	0	0	32,600	1,380,964	0	285,796
78	Total Expenditures & Fund Transfers Out (lines 74+77)	402,216	39,650	807,938	1,113,452	0	0	32,600	2,395,856	2,994,864	2,943,470
79	Ending Fund Balance June 30	1,085,268	619,464	1,025,383	-351,800	-114,277	0	171,840	2,435,878	1,610,097	1,359,619

REVENUES DETAIL

City Name: CUMMING
Fiscal Year July 1, 2025 - June 30, 2026

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2026	RE-ESTIMATED 2025	ACTUAL 2024
REVENUES & OTHER FINANCING SOURCES											
	Taxes Levied on Property	1	583,392	32,973	206,030	0			822,395	557,178	343,306
	Less: Uncollected Property Taxes - Levy Year	2							0	0	0
	Net Current Property Taxes (line 1 minus line 2)	3	583,392	32,973	206,030	0			822,395	557,178	343,306
	Delinquent Property Taxes	4							0	0	0
	TIF Revenues	5		807,938					807,938	244,245	251,225
	Other City Taxes:										
	Utility Tax Replacement Excise Taxes	6	869	50	221	0			1,140	1,255	0
	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		30,000					30,000	20,418	1,765
	Other Local Option Taxes	12		56,000					56,000	60,609	55,902
	Subtotal - Other City Taxes (lines 6 thru 12)	13	869	86,050	221	0			87,140	82,282	57,667
	Licenses & Permits	14							0	85,000	80,377
	Use of Money & Property	15							0	56,450	42,093
	Intergovernmental:										
	Federal Grants & Reimbursements	16							0	0	2,349
	Road Use Taxes	17		41,000					41,000	39,350	39,180
	Other State Grants & Reimbursements	18							0	0	855
	Local Grants & Reimbursements	19							0	1,259,594	0
	Subtotal - Intergovernmental (lines 16 thru 19)	20	0	41,000	0	0	0	0	41,000	1,298,944	42,384
	Charges for Fees & Service:										
	Water Utility	21	5,200						5,200	7,392	915
	Sewer Utility	22	45,000						45,000	75,000	54,245
	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	32,000						32,000	38,329	10,758
	Hospital	28							0	0	0
	Transit	29							0	0	0
	Cable TV, Internet & Telephone	30							0	0	0
	Housing Authority	31							0	0	0
	Storm Water Utility	32							0	0	0
	Other Fees & Charges for Service	33							0	110,522	7,352
	Subtotal - Charges for Service (lines 21 thru 33)	34	82,200	0	0	0	0	0	82,200	231,243	73,270
	Special Assessments	35							0	0	0
	Miscellaneous	36							0	690,000	1,853,752
	Other Financing Sources:										
	Regular Operating Transfers In	37			573,026				573,026	0	0
	Internal TIF Loan Transfers In	38			807,938				807,938	0	285,796
	Subtotal ALL Operating Transfers In	39	0	0	807,938	573,026	0	0	1,380,964	0	285,796
	Proceeds of Debt (Excluding TIF Internal Borrowing)	40							0	0	168,139
	Proceeds of Capital Asset Sales	41							0	0	0
	Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	807,938	573,026	0	0	1,380,964	0	453,935
	Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	666,461	160,023	779,277	0	0	0	3,221,637	3,245,342	3,198,009
	Beginning Fund Balance July 1	44	821,023	499,091	-17,625	-114,277	0	204,440	1,610,097	1,359,619	1,105,080
	TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	1,487,484	659,114	761,652	-114,277	0	204,440	4,831,734	4,604,961	4,303,089

ADOPTED BUDGET SUMMARY

City Name: CUMMING
Fiscal Year July 1, 2025 - June 30, 2026

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2026	RE-ESTIMATED 2025	ACTUAL 2024
Revenues & Other Financing Sources										
Taxes Levied on Property	1 583,392	32,973		206,030	0			822,395	557,178	343,306
Less: Uncollected Property Taxes-Levy Year	2 0	0		0	0			0	0	0
Net Current Property Taxes	3 583,392	32,973		206,030	0			822,395	557,178	343,306
Delinquent Property Taxes	4 0	0		0	0			0	0	0
TIF Revenues	5		807,938					807,938	244,245	251,225
Other City Taxes	6 869	86,050		221	0			87,140	82,282	57,667
Licenses & Permits	7 0	0					0	0	85,000	80,377
Use of Money and Property	8 0	0	0	0	0	0	0	0	56,450	42,093
Intergovernmental	9 0	41,000	0	0	0	0	0	41,000	1,298,944	42,384
Charges for Fees & Service	10 82,200	0		0	0	0	0	82,200	231,243	73,270
Special Assessments	11 0	0		0	0	0	0	0	0	0
Miscellaneous	12 0	0		0	0	0	0	0	690,000	1,853,752
Sub-Total Revenues	13 666,461	160,023	807,938	206,251	0	0	0	1,840,673	3,245,342	2,744,074
Other Financing Sources:										
Total Transfers In	14 0	0	807,938	573,026	0	0	0	1,380,964	0	285,796
Proceeds of Debt	15 0	0	0	0	0	0	0	0	0	168,139
Proceeds of Capital Asset Sales	16 0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17 666,461	160,023	1,615,876	779,277	0	0	0	3,221,637	3,245,342	3,198,009
Expenditures & Other Financing Uses										
Public Safety	18 49,756	0	0			0		49,756	240,784	87,859
Public Works	19 59,500	39,650	0			0		99,150	558,611	845,437
Health and Social Services	20 0	0	0			0	0	0	0	0
Culture and Recreation	21 29,410	0	0			0		29,410	45,643	73,243
Community and Economic Development	22 1,000	0	0			0		1,000	439,477	950,872
General Government	23 262,550	0	0			0		262,550	234,501	216,519
Debt Service	24 0	0	0	573,026		0		573,026	135,808	164,076
Capital Projects	25 0	0	0		0	0		0	1,196,614	277,586
Total Government Activities Expenditures	26 402,216	39,650	0	573,026	0	0		1,014,892	2,851,438	2,615,592
Business Type Proprietary: Enterprise & ISF	27						0	0	143,426	42,082
Total Gov & Bus Type Expenditures	28 402,216	39,650	0	573,026	0	0	0	1,014,892	2,994,864	2,657,674
Total Transfers Out	29 0	0	807,938	540,426	0	0	32,600	1,380,964	0	285,796
Total ALL Expenditures/Fund Transfers Out	30 402,216	39,650	807,938	1,113,452	0	0	32,600	2,395,856	2,994,864	2,943,470
Excess Revenues & Other Sources Over	31									
(Under) Expenditures/Transfers Out	32 264,245	120,373	807,938	-334,175	0	0	-32,600	825,781	250,478	254,539
Beginning Fund Balance July 1	33 821,023	499,091	217,445	-17,625	-114,277	0	204,440	1,610,097	1,359,619	1,105,080
Ending Fund Balance June 30	34 1,085,268	619,464	1,025,383	-351,800	-114,277	0	171,840	2,435,878	1,610,097	1,359,619

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
Fire/Emergency Medical Services	1	206,251	GO	2025-08	206,251	0	206,251				206,251
2025-2026 Capital Improvement Loan	2	1,500,000	GO	2024-50	279,000	55,500	334,500	0	0	334,500	0
Phase 1 Sewer	3	400,000	GO	2011-11	30,000	2,275	32,275	325	0	32,600	0
	4	-	-				0				0
	5		-				0				0
	6		-				0				0
	7		-				0				0
	8		-				0				0
	9		-				0				0
	10		-				0				0
	11		-				0				0
	12		-				0				0
	13		-				0				0
	14		-				0				0
	15		-				0				0
	16		-				0				0
	17		-				0				0
	18		-				0				0
	19		-				0				0
	20		-				0				0
	21		-				0				0
	22		-				0				0
	23		-				0				0
	24		-				0				0
	25		-				0				0
	26		-				0				0
	27		-				0				0
	28		-				0				0
	29		-				0				0
	30		-				0				0
TOTALS					515,251	57,775	573,026	325	0	367,100	206,251

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					515,251	57,775	573,026	325	0	367,100	206,251

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
TOTALS				515,251	57,775	573,026	325	0	367,100	206,251

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
TOTALS		-		515,251	57,775	573,026	325	0	367,100	206,251

LONG TERM DEBT SCHEDULE - LT DEBT5

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			0
	122	-				0	0			0
	123	-				0	0			0
	124	-				0	0			0
	125	-				0	0			0
	126	-				0	0			0
	127	-				0	0			0
	128	-				0	0			0
	129	-				0	0			0
	130	-				0	0			0
	131	-				0	0			0
	132	-				0	0			0
	133	-				0	0			0
	134	-				0	0			0
	135	-				0	0			0
	136	-				0	0			0
	137	-				0	0			0
	138	-				0	0			0
	139	-				0	0			0
	140	-				0	0			0
	141	-				0	0			0
	142	-				0	0			0
	143	-				0	0			0
	144	-				0	0			0
	145	-				0	0			0
	146	-				0	0			0
	147	-				0	0			0
	148	-				0	0			0
	149	-				0	0			0
	150	-				0	0			0
TOTALS				515,251	57,775	573,026	325	0	367,100	206,251

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				515,251	57,775	573,026	325	0	367,100	206,251

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			0
	182	-				0	0			0
	183	-				0	0			0
	184	-				0	0			0
	185	-				0	0			0
	186	-				0	0			0
	187	-				0	0			0
	188	-				0	0			0
	189	-				0	0			0
	190	-				0	0			0
	191	-				0	0			0
	192	-				0	0			0
	193	-				0	0			0
	194	-				0	0			0
	195	-				0	0			0
	196	-				0	0			0
	197	-				0	0			0
	198	-				0	0			0
	199	-				0	0			0
	200	-				0	0			0
	201	-				0	0			0
	202	-				0	0			0
	203	-				0	0			0
	204	-				0	0			0
	205	-				0	0			0
	206	-				0	0			0
	207	-				0	0			0
	208	-				0	0			0
	209	-				0	0			0
TOTALS		-		515,251	57,775	573,026	325	0	367,100	206,251

LONG TERM DEBT SCHEDULE - GRAND TOTALS

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

	Principal Due FY 2026	Interest Due FY 2026	Total Obligation Due FY 2026	Bond Reg./ Paying Agent Fees Due FY 2026	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	515,251	57,775	573,026	325	0	367,100	206,251
NON GO - TOTAL	0	0	0	0	0	0	0
GRAND - TOTAL	515,251	57,775	573,026	325	0	367,100	206,251

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026

City of: CUMMING

The City Council will conduct a public hearing on the proposed Budget at: Cumming City Hall 649 N 44th St Cumming, IA 50061 Meeting Date:
4/14/2025 Meeting Time: 06:00 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				10.22031
The estimated tax levy rate per \$1000 valuation on Agricultural property 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 Nichole Onstot		
		Budget FY 2026	Re-estimated FY 2025	Actual FY 2024
Revenues & Other Financing Sources				
Taxes Levied on Property	1	822,395	557,178	343,306
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	822,395	557,178	343,306
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	807,938	244,245	251,225
Other City Taxes	6	87,140	82,282	57,667
Licenses & Permits	7	0	85,000	80,377
Use of Money and Property	8	0	56,450	42,093
Intergovernmental	9	41,000	1,298,944	42,384
Charges for Fees & Service	10	82,200	231,243	73,270
Special Assessments	11	0	0	0
Miscellaneous	12	0	690,000	1,853,752
Other Financing Sources	13	0	0	168,139
Transfers In	14	1,380,964	0	285,796
Total Revenues and Other Sources	15	3,221,637	3,245,342	3,198,009
Expenditures & Other Financing Uses				
Public Safety	16	49,756	240,784	87,859
Public Works	17	99,150	558,611	845,437
Health and Social Services	18	0	0	0
Culture and Recreation	19	29,410	45,643	73,243
Community and Economic Development	20	1,000	439,477	950,872
General Government	21	262,550	234,501	216,519
Debt Service	22	573,026	135,808	164,076
Capital Projects	23	0	1,196,614	277,586
Total Government Activities Expenditures	24	1,014,892	2,851,438	2,615,592
Business Type / Enterprises	25	0	143,426	42,082
Total ALL Expenditures	26	1,014,892	2,994,864	2,657,674
Transfers Out	27	1,380,964	0	285,796
Total ALL Expenditures/Transfers Out	28	2,395,856	2,994,864	2,943,470
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	825,781	250,478	254,539
Beginning Fund Balance July 1	30	1,610,097	1,359,619	1,105,080
Ending Fund Balance June 30	31	2,435,878	1,610,097	1,359,619