STATE OF IOWA **2024** **FINANCIAL REPORT** **FISCAL YEAR ENDED** **JUNE 30, 2024** **CITY OF CALAMUS, IOWA** **DUE: December 1, 2024**	16202300200000 CITY OF CALAMUS PO Box 248 CALAMUS IA 52729-0248 POPULATION: 356

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	108,816		108,816	109,575
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	108,816		108,816	109,575
Delinquent Property Taxes	0		0	0
TIF Revenues	0		0	0
Other City Taxes	51,331	0	51,331	53,860
Licenses and Permits	1,971	0	1,971	1,679
Use of Money and Property	6,793	0	6,793	7,684
Intergovernmental	165,291	0	165,291	119,597
Charges for Fees and Service	6,685	253,447	260,132	233,717
Special Assessments	0	0	0	0
Miscellaneous	0	0	0	0
Other Financing Sources	0	0	0	78,002
Transfers In	0	0	0	0
Total Revenues and Other Sources	340,887	253,447	594,334	604,114
Expenditures and Other Financing Uses				
Public Safety	24,673		24,673	24,674
Public Works	106,485		106,485	106,823
Health and Social Services	651		651	651
Culture and Recreation	16,842		16,842	23,757
Community and Economic Development	0		0	0
General Government	282,263		282,263	315,597
Debt Service	0		0	0
Capital Projects	0		0	0
Total Governmental Activities Expenditures	430,914	0	430,914	471,502
BUSINESS TYPE ACTIVITIES		236,560	236,560	254,062
Total All Expenditures	430,914	236,560	667,474	725,564
Other Financing Uses	0	0	0	
Transfers Out	0	0	0	0
Total All Expenditures/and Other Financing Uses	430,914	236,560	667,474	725,564
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	-90,027	16,887	-73,140	-121,450
Beginning Fund Balance July 1, 2023	177,396	127,781	305,177	373,490
Ending Fund Balance June 30, 2024	87,369	144,668	232,037	252,040

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	Amount	Indebtedness at June 30, 2024	Amount
General Obligation Debt	0	Other Long-Term Debt	0
Revenue Debt	66,953	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	1,299,173

CERTIFICATION

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

Signature of Preparer	**Publication**
Printed name of Preparer MELISSA CONNER	Phone Number 1-563-246-7855
Signature of Mayor or Mayor Pro Tem (Name and Title)	Date Signed 11-04-24

PLEASE PUBLISH THIS PAGE ONLY

REVENUE P2

CITY OF CALAMUS
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2024

NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section A - Taxes	1										1
Taxes levied on property	2	98,613	10,203					108,816		108,816	2
Less: Uncollected Property Taxes - Levy Year	3							0		0	3
Net Current Property Taxes	4	98,613	10,203		0	0	0	108,816		108,816	4
Delinquent Property Taxes	5							0		0	5
Total Property Tax	6	98,613	10,203		0	0	0	108,816		108,816	6
TIF Revenues	7							0		0	7
Other City Taxes											
Utility Tax Replacement Excise Taxes	8							0		0	8
Utility Franchise Tax (Chapter 364.2, Code of Iowa)	9							0		0	9
Parimutuel Wager Tax	10							0		0	10
Gaming Wager Tax	11							0		0	11
Mobile Home Tax	12							0		0	12
Hotel / Motel Tax	13							0		0	13
Other Local Option Taxes	14	51,331						51,331		51,331	14
Total Other City Taxes	15	51,331	0		0	0	0	51,331	0	51,331	15
Section B - Licenses and Permits	16	1,971						1,971		1,971	16
Section C - Use of Money and Property	17										17
Interest	18	2,133	85					2,218		2,218	18
Rents and Royalties	19							0		0	19
Other Miscellaneous Use of Money and Property	20	4,575						4,575		4,575	20
	21							0		0	21
Total Use of Money and Property	22	6,708	85	0	0	0	0	6,793	0	6,793	22
Section D - Intergovernmental	24										24
Federal Grants and Reimbursements	26										26
Federal Grants	27							0		0	27
Community Development Block Grants	28							0		0	28
Housing and Urban Development	29							0		0	29
Public Assistance Grants	30							0		0	30
Payment in Lieu of Taxes	31							0		0	31
	32							0		0	32
Total Federal Grants and Reimbursements	33	0	0		0	0	0	0	0	0	33

REVENUE P3

CITY OF CALAMUS
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2024

NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section D - Intergovernmental - Continued	41										41
State Shared Revenues	43										43
Road Use Taxes	44		39,877					39,877		39,877	44
Other state grants and reimbursements	48										48
State grants	49							0		0	49
Iowa Department of Transportation	50							0		0	50
Iowa Department of Natural Resources	51							0		0	51
Iowa Economic Development Authority	52							0		0	52
CEBA grants	53	8,351	712					9,063		9,063	53
C&I Replacement and Tier I Business Tax Replacement	54	406	47					453		453	54
	55							0		0	55
	56							0		0	56
	57							0		0	57
	58							0		0	58
	59							0		0	59
Total State	60	8,757	40,636	0	0	0	0	49,393	0	49,393	60
Local Grants and Reimbursements											
County Contributions	63		12,596					12,596		12,596	63
Library Service	64							0		0	64
Township Contributions	65							0		0	65
Fire/EMT Service	66							0		0	66
GRANT REIMBURSEMENTS	67	67,877						67,877		67,877	67
FITNESS CENTER GRANTS AND DONATIONS	68	35,425						35,425		35,425	68
	69							0		0	69
Total Local Grants and Reimbursements	70	103,302	12,596	0	0	0	0	115,898	0	115,898	70
Total Intergovernmental (Sum of lines 33, 60, and 70)	71	112,059	53,232	0	0	0	0	165,291	0	165,291	71
Section E -Charges for Fees and Service	72										72
Water	73							0	115,335	115,335	73
Sewer	74							0	95,615	95,615	74
Electric	75							0		0	75
Gas	76							0		0	76
Parking	77							0		0	77
Airport	78							0		0	78
Landfill/garbage	79							0	42,497	42,497	79
Hospital	80							0		0	80

REVENUE P4

CITY OF
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,

NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section E - Charges for Fees and Service - Continued	81										81
Transit	82							0		0	82
Cable TV	83							0		0	83
Internet	84							0		0	84
Telephone	85							0		0	85
Housing Authority	86							0		0	86
Storm Water	87							0		0	87
Other:	88										88
Nursing Home	89							0		0	89
Police Service Fees	90							0		0	90
Prisoner Care	91							0		0	91
Fire Service Charges	92							0		0	92
Ambulance Charges	93							0		0	93
Sidewalk Street Repair Charges	94							0		0	94
Housing and Urban Renewal Charges	95							0		0	95
River Port and Terminal Fees	96							0		0	96
Public Scales	97							0		0	97
Cemetery Charges	98	6,685						6,685		6,685	98
Library Charges	99							0		0	99
Park, Recreation, and Cultural Charges	100							0		0	100
Animal Control Charges	101							0		0	101
	102							0		0	102
	103							0		0	103
Total Charges for Service	104	6,685	0	0	0	0	0	6,685	253,447	260,132	104
Section F - Special Assesments	106							0		0	106
Section G - Miscellaneous	107										107
Contributions	108							0		0	108
Deposits and Sales/Fuel Tax Refunds	109							0		0	109
Sale of Property and Merchandise	110							0		0	110
Fines	111							0		0	111
Internal Service Charges	112							0		0	112
	113							0		0	113
	114							0		0	114
	115							0		0	115
	116							0		0	116
	117							0		0	117
	118							0		0	118
	119							0		0	119
Total Miscellaneous	120	0	0	0	0	0	0	0	0	0	120

REVENUE P5

CITY OF
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,

NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Total All Revenues (Sum of lines 6, 7, 15,16,22, 71, 104, 106, and 120)	121	277,367	63,520	0	0	0	0	340,887	253,447	594,334	121
Section H - Other Financing Sources	123										123
Proceeds of capital asset sales	124							0		0	124
Proceeds of long-term debt (Excluding TIF internal borrowing)	125							0		0	125
Proceeds of anticipatory warrants or other short-term debt	126							0		0	126
Regular transfers in and interfund loans	127							0		0	127
Internal TIF loans and transfers in	128							0		0	128
	129							0		0	129
	130							0		0	130
Total Other Financing Sources	131	0	0	0	0	0	0	0	0	0	131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	132	277,367	63,520	0	0	0	0	340,887	253,447	594,334	132
Beginning Fund Balance July 1, 2023	134	163,208	13,979			209		177,396	127,781	305,177	134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	136	440,575	77,499	0	0	209	0	518,283	381,228	899,511	136

EXPENDITURES P6

CITY OF CALAMUS
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2024

NON-GAAP/CASH BASIS

Item Description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section A - Public Safety	1										1
Police Department/Crime Prevention	2	11,887	1,829					13,716		13,716	2
Jail	3							0		0	3
Emergency Management	4							0		0	4
Flood control	5							0		0	5
Fire Department	6	8,750						8,750		8,750	6
Ambulance	7	2,207						2,207		2,207	7
Building Inspections	8							0		0	8
Miscellaneous Protective Services	9							0		0	9
Animal Control	10							0		0	10
Other Public Safety	11							0		0	11
	12							0		0	12
	13							0		0	13
Total Public Safety	14	22,844	1,829		0	0	0	24,673		24,673	14
Section B - Public Works	15										15
Roads, Bridges, Sidewalks	16	29,421	58,218					87,639		87,639	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18	10,362						10,362		10,362	18
Traffic Control Safety	19							0		0	19
Snow Removal	20		8,234					8,234		8,234	20
Highway Engineering	21							0		0	21
Street Cleaning	22							0		0	22
Airport (if not an enterprise)	23							0		0	23
Garbage (if not an enterprise)	24	250						250		250	24
Other Public Works	25							0		0	25
	26							0		0	26
	27							0		0	27
Total Public Works	28	40,033	66,452		0	0	0	106,485		106,485	28
Section C - Health and Social Services	29										29
Welfare Assistance	30							0		0	30
City Hospital	31							0		0	31
Payments to Private Hospitals	32							0		0	32
Health Regulation and Inspections	33							0		0	33
Water, Air, and Mosquito Control	34							0		0	34
Community Mental Health	35							0		0	35
Other Health and Social Services	36	651						651		651	36
	37							0		0	37
	38							0		0	38
Total Health and Social Services	39	651	0		0	0	0	651		651	39
Section D - Culture and Recreation	40										40
Library Services	41	4,500						4,500		4,500	41
Museum, Band, Theater	42							0		0	42
Parks	43	3,901	336					4,237		4,237	43
Recreation	44							0		0	44
Cemetery	45	7,382	723					8,105		8,105	45
Community Center, Zoo, Marina, and Auditorium	46							0		0	46
Other Culture and Recreation	47							0		0	47
	48							0		0	48
	49							0		0	49
Total Culture and Recreation	50	15,783	1,059		0	0	0	16,842		16,842	50

EXPENDITURES P7

CITY OF
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section E - Community and Economic Development	51										51
Community beautification	52							0		0	52
Economic development	53							0		0	53
Housing and urban renewal	54							0		0	54
Planning and zoning	55							0		0	55
Other community and economic development	56							0		0	56
TIF Rebates	57							0		0	57
	58							0		0	58
Total Community and Economic Development	59	0	0	0	0	0	0	0		0	59
Section F - General Government	60										60
Mayor, Council and City Manager	61	3,600	275					3,875		3,875	61
Clerk, Treasurer, Financial Administration	62	41,285	3,903					45,188		45,188	62
Elections	63							0		0	63
Legal Services and City Attorney	64	9,289						9,289		9,289	64
City Hall and General Buildings	65	215,733	1,296					217,029		217,029	65
Tort Liability	66	6,882						6,882		6,882	66
Other General Government	67							0		0	67
	68							0		0	68
	69							0		0	69
Total General Government	70	276,789	5,474		0	0	0	282,263		282,263	70
Section G - Debt Service	71							0		0	71
	72							0		0	72
	73							0		0	73
Total Debt Service	74	0	0	0	0	0	0	0		0	74
Section H - Regular Capital Projects - Specify	75										75
	76							0		0	76
	77							0		0	77
Subtotal Regular Capital Projects	78	0	0		0	0	0	0		0	78
TIF Capital Projects - Specify	79										79
	80							0		0	80
	81							0		0	81
Subtotal TIF Capital Projects	82	0	0		0	0	0	0		0	82
Total Capital Projects	83	0	0		0	0	0	0		0	83
Total Governmental Activities Expenditures	84	356,100	74,814	0	0	0	0	430,914		430,914	84
(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)	85										85

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

EXPENDITURES P8

CITY OF
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section I - Business Type Activities	87										87
Water - Current Operation	88								67,181	67,181	88
Capital Outlay	89									0	89
Debt Service	90								37,557	37,557	90
Sewer and Sewage Disposal - Current Operation	91								33,817	33,817	91
Capital Outlay	92									0	92
Debt Service	93								45,177	45,177	93
Electric - Current Operation	94									0	94
Capital Outlay	95									0	95
Debt Service	96									0	96
Gas Utility - Current Operation	97									0	97
Capital Outlay	98									0	98
Debt Service	99									0	99
Parking - Current Operation	100									0	100
Capital Outlay	101									0	101
Debt Service	102									0	102
Airport - Current Operation	103									0	103
Capital Outlay	104									0	104
Debt Service	105									0	105
Landfill/Garbage - Current operation	106								45,508	45,508	106
Capital Outlay	107								5,338	5,338	107
Debt Service	108								1,982	1,982	108
Hospital - Current Operation	109									0	109
Capital Outlay	110									0	110
Debt Service	111									0	111
Transit - Current Operation	112									0	112
Capital Outlay	113									0	113
Debt Service	114									0	114
Cable TV, Telephone, Internet - Current Operation	115									0	115
Capital Outlay	116									0	116
Housing Authority - Current Operation	117									0	117
Capital Outlay	118									0	118
Debt Service	119									0	119
Storm Water - Current Operation	120									0	120
Capital Outlay	121									0	121
Debt Service	122									0	122
Other Business Type - Current Operation	123									0	123
Capital Outlay	124									0	124
Debt Service	125									0	125
Internal Service Funds - Specify	126										126
	127									0	127
	128									0	128
Total Business Type Activities	129								236,560	236,560	129

EXPENDITURES P9

CITY OF CALAMUS
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2024 -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Subtotal Expenditures (Sum of lines 84 and 129)	130	356,100	74,814	0	0	0	0	430,914	236,560	667,474	130
Section J - Other Financing Uses Including Transfers Out	131										131
Regular transfers out	132							0		0	132
Internal TIF loans/repayments and transfers out	133							0		0	133
	134							0		0	134
Total Other Financing Uses	135	0	0	0	0	0	0	0	0	0	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	136	356,100	74,814	0	0	0	0	430,914	236,560	667,474	136
	137										137
Ending fund balance June 30, :	138										138
Governmental:	139										139
Nonspendable	140							0		0	140
Restricted	141		2,685					2,685		2,685	141
Committed	142							0		0	142
Assigned	143	84,475				209		84,684		84,684	143
Unassigned	144							0		0	144
Total Governmental	145	84,475	2,685	0	0	209	0	87,369		87,369	145
Proprietary	146								144,668	144,668	146
Total Ending Fund Balance June 30,	147	84,475	2,685	0	0	209	0	87,369	144,668	232,037	147
Total Requirements (Sum of lines 136 and 147)	148	440,575	77,499	0	0	209	0	518,283	381,228	899,511	148

OTHER P10

Part III Intergovernmental Expenditures Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount.

Purpose	Amount paid to other local governments
Correction	
Health	
Highways	
Transit Subsidies	
Libraries	
Police protection	
Sewerage	
Sanitation	
All other	

Purpose	Amount paid to State
Highways	
All other	

Part IV

Wages & Salaries Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

YOU ARE REQUIRED TO ENTER SALARY DOLLARS IN THE Amount areas FOR SALARIES AND WAGES PAID	Amount
Total Salaries and Wages Paid	100,203

Part V Debt Outstanding, Issued, and Retired

Transit subsidies

A. Long-Term Debt

Debt During the Fiscal Year					Debt Outstanding JUNE 30, 2024				
Purpose	**Line**	**Debt Outstanding JULY 1, 2023**	**Issued**	**Retired**	**General Obligation**	**TIF Revenue**	**Revenue**	**Other**	**Interest Paid This Year**
Water Utility	1.	69,000		28,000			28,000		9,557
Sewer Utility	2.	1,105,000		37,000			37,000		8,177
Electric Utility	3.								
Gas Utility	4.								
Transit-Bus	5.								
Industrial Revenue	6.								
Mortgage Revenue	7.								
TIF Revenue	8.								
Other Purposes / Miscellaneous	9.	1,536		1,953			1,953		28
GO	10.								
Parking	11.								
Airport	12.								
Stormwater	13.								
Section 108	14.								
Total Long-Term		1,175,536	0	66,953	0	0	66,953	0	17,762

B. Short-Term Debt Amount	
Outstanding as of July 1, 2023	
Outstanding as of JUNE 30, 2024	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATIONS	Amount		
Actual valuation -- January 1, 2022	25,983,466	**x.05 = $**	1,299,173.3

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2024

Type of asset	Amount				
	Bond and interest funds (a)	**Bond construction funds (b)**	**Pension/retirement funds (c)**	**All other Funds (d)**	**Total (e)**
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.				232,037	232,037

If you budget on a NON-GAAP CASH BASIS, the amount in the Total above SHOULD EQUAL the above summed amounts on the sheet All Funds P1: Ending fund balance, column C PLUS the amounts in the shaded Note area.

Notes & Remarks

REMARKS

-