

FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
 The City of: **AVOCA** County Name: **POTTAWATTAMIE COUNTY**
 Adopted On: 4/23/2024 Resolution: 24-0423-01

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	City Number: 78-729 Last Official Census: 1,683
Regular	2a	73,552,331	2b	71,962,539	
DEBT SERVICE	3a	76,381,050	3b	74,791,258	
Ag Land	4a	846,168			

Consolidated General Fund Levy Calculation

	CGFL Max Rate	CGFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	8.77500	651,717	74,269,644	-0.97
	Limitation Percentage			
	0			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2025	8.77500	645,422	-0.97	

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	8.77500	Consolidated General Fund			5	645,422	631,471	43 8.77500
		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	115,000	112,514	52 1.56351
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	760,422	743,985	
384.1	3.00375	Ag Land			26	2,542	2,542	63 3.00375
		Total General Fund Tax Levies (25 + 26)			27	762,964	746,527	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	91,300	89,326	1.24129
Rules	Amt Nec	Other Employee Benefits			31	140,500	137,463	1.91020
		Subtotal Employee Benefit Levy (29,30,31)			32	231,800	226,789	65 3.15149
		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	231,800	226,789	
384.4	Amt Nec	Debt Service Levy 76.10(6)			40	48,900	47,882	70 0.64021
384.7	0.67500	Capital Projects (Capital Improv. Reserve)			41		0	71 0.00000
		Total Property Taxes (27+39+40+41)			42	1,043,664	1,021,198	72 14.13021

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.

Tom Bred 4/23/24
 (City Representative) (Date)

 (County Auditor) (Date)

CITY NAME: NOTICE OF PUBLIC HEARING - CITY OF AVOCA - PROPOSED PROPERTY TAX LEVY CITY #: 78-729
 AVOCA Fiscal Year July 1, 2024 - June 30, 2025

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

Meeting Date: 4/3/2024 Meeting Time: 05:30 PM Meeting Location: Avoca Fire Hall

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)
 www.cityofavoca.com

City Telephone Number
 (712) 343-2424 ext: 1

Iowa Department of Management	Current Year Certified Property Tax 2023 - 2024	Budget Year Effective Property Tax 2024 - 2025	Budget Year Proposed Property Tax 2024 - 2025
Taxable Valuations for Non-Debt Service	72,601,950	71,962,539	71,962,539
Consolidated General Fund	637,083	637,083	631,471
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	77,226	77,226	112,514
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)	90,326	90,326	89,326
Other Employee Benefits	124,637	124,637	137,463
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	72,971,336	74,791,258	74,791,258
Debt Service	165,126	165,126	47,882
CITY REGULAR TOTAL PROPERTY TAX	1,094,398	1,094,398	1,018,656
CITY REGULAR TAX RATE	15.06242	15.12109	14.13021
Taxable Value for City Ag Land	774,567	846,168	846,168
Ag Land	2,327	2,327	2,542
CITY AG LAND TAX RATE	3.00375	2.75004	3.00375
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Value of \$100,000	Current Year Certified 2023/2024	Budget Year Proposed 2024/2025	Percent Change
City Regular Residential	823	655	-20.41
Commercial property with an Actual/Assessed Value of \$100,000	Current Year Certified 2023/2024	Budget Year Proposed 2024/2025	Percent Change
City Regular Commercial	823	655	-20.41

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 at \$100,000 Actual/Assessed Valuation.

Reasons for tax increase if proposed exceeds the current:

Liability and other employee benefits increased due to increases in insurance expense, but overall levy is down .93 per 1000 for property evaluation

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

FUND BALANCE

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2023									
Beginning Fund Balance July 1	1,082,934	631,417	1,156,181	57,157	1,173,795	747,018	4,848,502	1,668,520	6,517,022
Actual Revenues Except Beg Balance	2,002,472	748,197	60,753	443,066	1,057,728	27,429	4,339,645	1,722,262	6,061,907
Actual Expenditures Except End Balance	3,1773,072	495,390	179,743	425,618	836,260	10,261	3,720,344	1,805,480	5,525,824
Ending Fund Balance June 30	1,312,334	884,224	1,037,191	74,605	1,395,263	764,186	5,467,803	1,585,302	7,053,105
Re-Estimated FY 2024									
Beginning Fund Balance	1,312,334	884,224	1,037,191	74,605	1,395,263	764,186	5,467,803	1,585,302	7,053,105
Re-Est Revenues	1,829,907	775,635	0	412,330	701,700	10,000	3,729,572	1,691,250	5,420,822
Re-Est Expenditures	1,936,550	755,953	230,000	417,900	780,500	7,800	4,128,703	1,752,800	5,881,503
Ending Fund Balance	1,205,691	903,906	807,191	69,035	1,316,463	766,386	5,068,672	1,523,752	6,592,424
Budget FY 2025									
Beginning Fund Balance	1,205,691	903,906	807,191	69,035	1,316,463	766,386	5,068,672	1,523,752	6,592,424
Revenues	1,811,355	758,134	82,053	133,897	415,000	26,800	3,227,239	1,825,843	5,053,082
Expenditures	1,846,025	652,250	82,053	137,053	570,200	16,300	3,303,881	1,660,790	4,964,671
Ending Fund Balance	1,171,021	1,009,790	807,191	65,879	1,161,263	776,886	4,992,030	1,688,805	6,680,835

LOCAL EMC SUPPORT

City Name: AVOCA

Fiscal Year July 1, 2024 - June 30, 2025

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

	Request with Utility Replacement	Property Taxes Levied
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
Support of a Local Emerg.Mgmt.Comm.	0	0
TOTAL FOR FY 2025	0	0

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

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

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2024	ACTUAL 2023
PUBLIC SAFETY									
Police Department/Crime Prevention	1	122,000	82,600					204,600	79,615
Jail	2							0	0
Emergency Management	3	1,900						1,900	709
Flood Control	4							0	0
Fire Department	5	182,000	550					182,550	73,456
Ambulance	6	138,700	29,750					168,450	68,650
Building Inspections	7	0						0	0
Miscellaneous Protective Services	8							0	0
Animal Control	9	7,750						7,750	6,258
Other Public Safety	10	0	0					0	0
TOTAL (lines 1 - 10)	11	452,350	112,900			0		565,250	228,688
PUBLIC WORKS									
Roads, Bridges, & Sidewalks	12	80,600	266,300					346,900	187,947
Parking - Meter and Off-Street	13							0	0
Street Lighting	14	0	26,500					26,500	20,300
Traffic Control and Safety	15							0	0
Snow Removal	16		17,000					17,000	5,113
Highway Engineering	17							0	0
Street Cleaning	18							0	0
Airport (if not Enterprise)	19							0	0
Garbage (if not Enterprise)	20	146,950	0					146,950	137,048
Other Public Works	21	0	0					0	0
TOTAL (lines 12 - 21)	22	227,550	309,800			0		557,350	350,408
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	3,000						3,000	25
Community Mental Health	28							0	0
Other Health and Social Services	29							0	0
TOTAL (lines 23 - 29)	30	3,000	0			0		3,000	25
CULTURE & RECREATION									
Library Services	31	131,500	33,200					164,700	160,141
Museum, Band and Theater	32							0	0
Parks	33	166,100	0					166,100	48,147
Recreation	34	385,550	32,300					417,850	452,134
Cemetery	35	55,700	0			3,300		59,000	40,029
Community Center, Zoo, & Marina	36	34,900	0					34,900	11,781
Other Culture and Recreation	37	103,000	44,500					147,500	116,028
TOTAL (lines 31 - 37)	38	876,750	110,000			3,300		990,050	828,260

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

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2024	ACTUAL 2023
COMMUNITY & ECONOMIC DEVELOPMENT									
Community Beautification	39 21,000							21,000	17,590
Economic Development	40 30,000	3,850						33,850	29,059
Housing and Urban Renewal	41 12,600	0	0					12,600	14,890
Planning & Zoning	42 1,200							1,200	7,549
Other Com & Econ Development	43							0	0
TIF Rebates	44							0	0
TOTAL (lines 39 - 44)	45 64,800	3,850	0			0		68,650	69,088
GENERAL GOVERNMENT									
Mayor, Council, & City Manager	46 65,500	27,200						92,700	44,966
Clerk, Treasurer, & Finance Adm.	47 70,300	41,700						112,000	104,070
Elections	48 6,500							6,500	0
Legal Services & City Attorney	49							0	0
City Hall & General Buildings	50							0	0
Tort Liability	51							0	0
Other General Government	52 157,800	0						157,800	183,425
TOTAL (lines 46 - 52)	53 300,100	68,900	0	417,900	748,500	0		369,000	332,461
DEBT SERVICE									
Gov Capital Projects	54				748,500			748,500	677,360
TIF Capital Projects	55							0	142,900
TOTAL CAPITAL PROJECTS	56 0	0			748,500	0		748,500	820,260
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58 1,924,550	605,450	0	417,900	748,500	3,300		3,699,700	3,054,808
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF									
Water Utility	59						797,650	797,650	462,172
Sewer Utility	60						363,850	363,850	157,199
Electric Utility	61						0	0	0
Gas Utility	62						0	0	0
Airport	63						0	0	0
Landfill/Garbage	64						0	0	0
Transit	65						0	0	0
Cable TV, Internet & Telephone	66						0	0	0
Housing Authority	67						74,700	74,700	27,051
Storm Water Utility	68						0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69						0	0	0
Enterprise DEBT SERVICE	70						0	0	253,586
Enterprise CAPITAL PROJECTS	71						0	0	0
Enterprise TIF CAPITAL PROJECTS	72						0	0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73						1,236,200	1,236,200	900,008
TOTAL ALL EXPENDITURES (lines 58+73)	74 1,924,550	605,450	0	417,900	748,500	3,300	1,236,200	4,935,900	3,954,816
Regular Transfers Out	75 12,000	150,503	0	0	32,000	4,500	516,600	715,603	1,391,265
Internal TIF Loan Transfers Out	76 0	0	230,000	0	0	0	0	230,000	179,743
Total ALL Transfers Out	77 12,000	150,503	230,000	0	32,000	4,500	516,600	945,603	1,571,008
Total Expenditures and Other Fin Uses (lines 74+77)	78 1,936,550	755,953	230,000	417,900	780,500	7,800	1,752,800	5,881,503	5,525,824
Ending Fund Balance June 30	79 1,205,691	903,906	807,191	69,035	1,316,463	766,386	1,523,752	6,592,424	7,053,105

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

RE-ESTIMATED REVENUES DETAIL

REVENUES & OTHER FINANCING SOURCES	GENERAL	SPECIAL REVENUE	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2024	ACTUAL 2023
Taxes Levied on Property	1	697,033	234,566	165,126				1,096,725	1,093,633
Less: Uncollected Property Taxes - Levy Year	2							0	0
Net Current Property Taxes (line 1 minus line 2)	3	697,033	234,566	165,126	0			1,096,725	1,093,633
Delinquent Property Taxes	4							0	0
TIF Revenues	5		0					0	60,753
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6	15,958	5,387	3,774				25,119	0
Utility franchise tax (Iowa Code Chapter 364.2)	7							0	3,649
Parish/meal/wager tax	8							0	0
Gaming/wager tax	9							0	0
Mobile Home Taxes	10							0	0
Hotel/Motel Taxes	11	126,000						126,000	137,636
Other Local Option Taxes	12		308,000					308,000	317,970
Subtotal - Other City Taxes (lines 6 thru 12)	13	141,958	313,387	3,774	0			459,119	459,255
Licenses & Permits	14	31,250						31,250	25,989
Use of Money & Property	15	72,400	0			7,000	150	79,550	109,100
Intergovernmental:									
Federal Grants & Reimbursements	16	0						0	113,712
Road Use Taxes	17		215,400					215,400	231,600
Other State Grants & Reimbursements	18	34,813	12,282	13,430	0		0	60,525	28,681
Local Grants & Reimbursements	19	126,300			100,000			226,300	206,354
Subtotal - Intergovernmental (lines 16 thru 19)	20	161,113	227,682	13,430	100,000		0	502,225	580,347
Charges for Fees & Service:									
Water Utility	21						673,000	673,000	671,546
Sewer Utility	22						402,000	402,000	434,606
Electric Utility	23							0	0
Gas Utility	24							0	0
Parking	25							0	0
Airport	26							0	0
Landfill/Garbage	27	149,000						149,000	147,642
Hospital	28							0	0
Transit	29							0	0
Cable TV, Internet & Telephone	30							0	0
Housing Authority	31							0	0
Storm Water Utility	32						99,500	99,500	97,090
Other Fees & Charges for Service	33	338,900			0			338,900	379,353
Subtotal - Charges for Service (lines 21 thru 33)	34	487,900	0	0	0	0	1,174,500	1,662,400	1,730,237
Special Assessments	35	1,500			10,000			11,500	17,430
Miscellaneous	36	77,450			552,000	3,000		632,450	409,655
Other Financing Sources:									
Regular Operating Transfers In	37	159,303	0		39,700	0	516,600	715,603	1,391,265
Internal TIF Loan Transfers In	38	0	0	230,000	0			230,000	179,743
Subtotal ALL Operating Transfers In	39	159,303	0	230,000	39,700	0	516,600	945,603	1,571,008
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	0	0	0	0		0	0	0
Proceeds of Capital Asset Sales	41	0						0	4,500
Subtotal-Other Financing Sources (lines 36 thru 38)	42	159,303	0	230,000	39,700	0	516,600	945,603	1,575,508
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	1,829,907	775,635	412,330	701,700	10,000	1,691,250	5,420,822	6,061,907
Beginning Fund Balance July 1	44	1,312,334	884,224	1,037,191	1,395,263	764,186	1,585,302	7,053,105	6,517,022
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	3,142,241	1,659,859	1,037,191	2,096,963	774,186	3,276,552	12,473,927	12,578,929

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

EXPENDITURES SCHEDULE PAGE 1

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
PUBLIC SAFETY										
Police Department/Crime Prevention	1 116,750	63,700						180,450	204,600	79,615
Jail	2							0	0	0
Emergency Management	3 1,900							1,900	1,900	709
Flood Control	4							0	0	0
Fire Department	5 83,900	4,800						88,700	182,550	73,456
Ambulance	6 121,250	36,650						157,900	168,450	68,650
Building Inspections	7 0							0	0	0
Miscellaneous Protective Services	8							0	0	0
Animal Control	9 6,700							6,700	7,750	6,258
Other Public Safety	10 0	0						0	0	0
TOTAL (lines 1 - 10)	11 330,500	105,150				0		435,650	565,250	228,688
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12 11,100	309,150						320,250	346,900	187,947
Parking - Meter and Off-Street	13							0	0	0
Street Lighting	14 0	24,500						24,500	26,500	20,300
Traffic Control and Safety	15							0	0	0
Snow Removal	16	14,500						14,500	17,000	5,113
Highway Engineering	17							0	0	0
Street Cleaning	18							0	0	0
Airport	19							0	0	0
Garbage (if not Enterprise)	20 147,200	0						147,200	146,950	137,048
Other Public Works	21 0	0						0	0	0
TOTAL (lines 12 - 21)	22 158,300	348,150				0		506,450	537,350	350,408
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 1,000							1,000	3,000	25
Community Mental Health	28							0	0	0
Other Health and Social Services	29							0	0	0
TOTAL (lines 23 - 29)	30 1,000	0				0		1,000	3,000	25
CULTURE & RECREATION										
Library Services	31 113,475	33,950				4,000		151,425	164,700	160,141
Museum, Band and Theater	32							0	0	0
Parks	33 131,600	0						131,600	166,100	48,147
Recreation	34 391,450	36,900						428,350	417,850	452,134
Cemetery	35 54,200	0				3,300		57,500	59,000	40,029
Community Center, Zoo, & Marina	36 22,600	8,000						30,600	34,900	11,781
Other Culture and Recreation	37 94,800	49,700						144,500	147,500	116,028
TOTAL (lines 31 - 37)	38 808,125	128,550				7,300		943,975	990,050	828,260

EXPENDITURES SCHEDULE PAGE 2
 City Name: AVOCA
 Fiscal Year July 1, 2024 - June 30, 2025

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39	6,300						6,300	21,000	17,590
Economic Development	40	39,200	3,800					43,000	33,850	29,059
Housing and Urban Renewal	41	0	0	0				0	12,600	14,890
Planning & Zoning	42	10,800						10,800	1,200	7,549
Other Com & Econ Development	43								0	0
TIF Rebates	44								0	0
TOTAL (lines 39 - 44)	45	56,300	3,800	0		0		60,100	68,650	69,088
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	66,500	20,600					87,100	92,700	44,966
Clerk, Treasurer, & Finance Adm.	47	63,700	46,000					109,700	112,000	104,070
Elections	48	0						0	6,500	0
Legal Services & City Attorney	49							0	0	0
City Hall & General Buildings	50							0	0	0
Tort Liability	51							0	0	0
Other General Government	52	203,100	0					203,100	157,800	183,425
TOTAL (lines 46 - 52)	53	333,300	66,600	0		0		399,900	369,000	332,461
DEBT SERVICE										
Gov Capital Projects	54			55,000	309,700			55,000	417,900	425,618
TIF Capital Projects	55				260,500			309,700	748,500	677,360
TOTAL CAPITAL PROJECTS	56				570,200			260,500	0	142,900
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	57	0	0	0	570,200	0		570,200	748,500	820,260
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF	58	1,687,525	652,250	0	570,200	7,300		2,972,275	3,699,700	3,054,808
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59							770,230	797,650	462,172
Sewer Utility	60							315,700	363,850	157,199
Electric Utility	61							0	0	0
Gas Utility	62							0	0	0
Airport	63							0	0	0
Landfill/Garbage	64							0	0	0
Transit	65							0	0	0
Cable TV, Internet & Telephone	66							0	0	0
Housing Authority	67							66,500	74,700	27,051
Storm Water Utility	68							0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0
Enterprise DEBT SERVICE	70							0	0	0
Enterprise CAPITAL PROJECTS	71							0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73							1,152,430	1,236,200	900,008
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	1,687,525	652,250	0	570,200	7,300		4,124,705	4,935,900	3,954,816
Regular Transfers Out	75	158,500	0	82,053	0	9,000		757,913	715,603	1,391,265
Internal TIF Loan / Repayment Transfers Out	76	0	0	82,053	0	0		82,053	230,000	179,743
Total ALL Transfers Out	77	158,500	0	82,053	0	9,000		839,966	945,603	1,571,008
Total Expenditures & Fund Transfers Out (lines 74+77)	78	1,846,025	652,250	82,053	570,200	16,300		4,964,671	5,881,503	5,525,824
Ending Fund Balance June 30	79	1,171,021	1,009,790	807,191	1,161,263	776,886		6,680,835	6,592,424	7,053,105

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

REVENUES DETAIL

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property	1 746,527	226,789		47,882	0		1,021,198	1,096,725	1,093,633
Less: Uncollected Property Taxes - Levy Year	2						0	0	0
Net Current Property Taxes (line 1 minus line 2)	3 746,527	226,789		47,882	0		1,021,198	1,096,725	1,093,633
Delinquent Property Taxes	4						0	0	0
TIF Revenues	5		82,053				82,053	0	60,753
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6 16,437	5,011		1,018	0		22,466	25,119	0
Utility franchise tax (Iowa Code Chapter 364.2)	7						0	0	3,649
Parish/rel wager tax	8						0	0	0
Gaming wager tax	9						0	0	0
Mobile Home Taxes	10						0	0	0
Hotel/Motel Taxes	11 140,000						140,000	126,000	137,636
Other Local Option Taxes	12	292,000					292,000	308,000	317,970
Subtotal - Other City Taxes (lines 6 thru 12)	13 156,437	297,011		1,018	0		454,466	459,119	459,255
Licenses & Permits	14 128,200						128,200	31,250	25,989
Use of Money & Property	15 11,000	0		0		15,000	26,000	79,550	109,100
Intergovernmental:									
Federal Grants & Reimbursements	16 0						0	0	113,712
Road Use Taxes	17	220,000					220,000	215,400	231,600
Other State Grants & Reimbursements	18 50,021	14,334		2,944			67,299	60,525	28,681
Local Grants & Reimbursements	19 110,300				0		110,300	226,300	206,354
Subtotal - Intergovernmental (lines 16 thru 19)	20 160,321	234,334		2,944	0		397,599	502,225	580,347
Charges for Fees & Service:									
Water Utility	21					751,500	751,500	673,000	671,546
Sewer Utility	22					415,500	415,500	402,000	434,606
Electric Utility	23						0	0	0
Gas Utility	24						0	0	0
Parking	25						0	0	0
Airport	26						0	0	0
Landfill/Garbage	27 149,550					149,550	149,550	149,000	147,642
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					99,200	99,200	99,500	97,090
Other Fees & Charges for Service	33 346,300						356,800	338,900	379,353
Subtotal - Charges for Service (lines 21 thru 33)	34 495,850	0		0		1,266,200	1,772,550	1,662,400	1,730,237
Special Assessments	35 1,500						15,500	11,500	17,430
Miscellaneous	36 46,750					7,300	315,550	632,450	409,655
Other Financing Sources:									
Regular Operating Transfers In	37 64,770					4,500	559,643	757,913	1,391,265
Internal TIF Loan Transfers In	38			82,053			82,053	230,000	179,743
Subtotal ALL Operating Transfers In	39 64,770	0		82,053		4,500	559,643	945,603	1,571,008
Proceeds of Debt (Excluding TIF Internal Borrowing)	40 0			0			0	0	0
Proceeds of Capital Asset Sales	41 0						0	0	4,500
Subtotal-Other Financing Sources (lines 38 thru 40)	42 64,770	0		82,053		4,500	559,643	945,603	1,575,508
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43 1,811,355	758,134	82,053	133,897	415,000	26,800	1,825,843	5,053,082	6,061,907
Beginning Fund Balance July 1	44 1,205,691	903,906	807,191	69,035	1,316,463	766,386	1,523,752	6,592,424	6,517,022
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45 3,017,046	1,662,040	889,244	202,932	1,731,463	793,186	3,349,595	11,645,506	12,578,929

ADOPTED BUDGET SUMMARY
 City Name: AVOCA
 Fiscal Year July 1, 2024 - June 30, 2025

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
Revenues & Other Financing Sources										
1 Taxes Levied on Property	746,527	226,789		47,882	0			1,021,198	1,096,725	1,093,633
2 Less: Uncollected Property Taxes-Levy Year	0	0		0	0			0	0	0
3 Net Current Property Taxes	746,527	226,789		47,882	0			1,021,198	1,096,725	1,093,633
4 Delinquent Property Taxes	0	0		0	0			0	0	0
5 TIF Revenues			82,053					82,053	0	60,753
6 Other City Taxes	156,437	297,011		1,018	0			454,466	459,119	459,255
7 Licenses & Permits	128,200	0		0	0	15,000	0	128,200	31,250	25,989
8 Use of Money and Property	11,000	0		0	0	0	0	26,000	79,550	109,100
9 Intergovernmental	160,321	234,334		2,944	0			397,599	502,225	580,347
10 Charges for Fees & Service	495,850	0		0	10,500	0	1,266,200	1,772,550	1,662,400	1,730,237
11 Special Assessments	1,500	0		0	14,000	0		15,500	11,500	17,430
12 Miscellaneous	46,750	0		0	261,500	7,300		315,550	632,450	409,655
13 Sub-Total Revenues	1,746,585	758,134	82,053	51,844	286,000	22,300	1,266,200	4,213,116	4,475,219	4,486,399
Other Financing Sources:										
14 Total Transfers In	64,770	0	0	82,053	129,000	4,500	559,643	839,966	945,603	1,571,008
15 Proceeds of Debt	0	0	0	0	0	0	0	0	0	0
16 Proceeds of Capital Asset Sales	0	0	0	0	0	0	0	0	0	4,500
17 Total Revenues and Other Sources	1,811,355	758,134	82,053	133,897	415,000	26,800	1,825,843	5,053,082	5,420,822	6,061,907
Expenditures & Other Financing Uses										
18 Public Safety	330,500	105,150	0	0	0	0		435,650	565,250	228,688
19 Public Works	158,300	348,150	0	0	0	0		506,450	537,350	350,408
20 Health and Social Services	1,000	0	0	0	0	0		1,000	3,000	25
21 Culture and Recreation	808,125	128,550	0	0	0	7,300		943,975	990,050	828,260
22 Community and Economic Development	56,300	3,800	0	0	0	0		60,100	68,650	69,088
23 General Government	333,300	66,600	0	0	0	0		399,900	369,000	332,461
24 Debt Service	0	0	0	55,000	0	0		55,000	417,900	425,618
25 Capital Projects	0	0	0	0	570,200	0		570,200	748,500	820,260
26 Total Government Activities Expenditures	1,687,525	652,250	0	55,000	570,200	7,300		2,972,275	3,699,700	3,054,808
27 Business Type Proprietary: Enterprise & ISF							1,152,430	1,152,430	1,236,200	900,008
28 Total Gov & Bus Type Expenditures	1,687,525	652,250	0	55,000	570,200	7,300	1,152,430	4,124,705	4,935,900	3,954,816
29 Total Transfers Out	158,500	0	82,053	82,053	0	9,000	508,360	839,966	945,603	1,571,008
30 Total ALL Expenditures/Fund Transfers Out	1,846,025	652,250	82,053	137,053	570,200	16,300	1,660,790	4,964,671	5,881,503	5,525,824
31 Excess Revenues & Other Sources Over										
32 (Under) Expenditures/Transfers Out	-34,670	105,884	0	-3,156	-155,200	10,500	165,053	88,411	-460,681	536,083
33 Beginning Fund Balance July 1	1,205,691	903,906	807,191	69,035	1,316,463	766,386	1,523,752	6,592,424	7,053,105	6,517,022
34 Ending Fund Balance June 30	1,171,021	1,009,790	807,191	65,879	1,161,263	776,886	1,688,805	6,680,835	6,592,424	7,053,105

PUBLISHER'S AFFIDAVIT
 AVOCA, IOWA
 POTTAWATTAMIE COUNTY

I, Donald L. Nielson, having been sworn, depose and say that I am the publisher of The Journal-Herald, weekly newspaper printed at Avoca, Pottawattamie County, Iowa, that the annexed printed notice was published in said newspaper/..... consecutive weeks, and the last of said publication was on the day of 2024.

Sworn to before me and subscribed in my presence by the said Donald L. Nielson this day of 2024.



Susan M. Harris

Notary Public In and For Pottawattamie County, Iowa

JOURNAL-HERALD, APRIL 11, 2024, PAGE 5

Avoca City Council Proposed Budget Hearing

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
 Fiscal Year July 1, 2024 - June 30, 2025

City of: AVOCA

The City Council will conduct a public hearing on the proposed Budget at: Avoca Fire Hall Meeting Date: 4/23/2024 Meeting Time: 6:30 PM
 At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.
 City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dam.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	14.13021
The estimated tax levy rate per \$1000 valuation on Agricultural land is	3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

Phone Number (712) 343-2424 ext: 1 City Clerk/Finance Officer's NAME Teresa Hoepner

	Budget FY 2025	Re-estimated FY 2024	Actual FY 2023
Revenues & Other Financing Sources			
Taxes Levied on Property	1 1,021,198	1,096,725	1,093,633
Less: Uncollected Property Taxes-Levy Year	2 0	0	0
Net Current Property Taxes	3 1,021,198	1,096,725	1,093,633
Delinquent Property Taxes	4 0	0	0
TIF Revenues	5 82,053	0	60,753
Other City Taxes	6 454,466	459,119	459,255
Licenses & Permits	7 128,200	31,250	25,989
Use of Money and Property	8 26,000	79,550	109,100
Intergovernmental	9 397,599	502,225	580,347
Charges for Fees & Service	10 1,772,550	1,662,400	1,730,237
Special Assessments	11 15,500	11,500	17,430
Miscellaneous	12 315,550	632,450	409,655
Other Financing Sources	13 0	0	4,500
Transfers In	14 839,966	945,603	1,571,008
Total Revenues and Other Sources	15 5,053,082	5,420,822	6,061,907
Expenditures & Other Financing Uses			
Public Safety	16 435,650	565,250	228,688
Public Works	17 506,450	537,350	350,408
Health and Social Services	18 1,000	3,000	25
Culture and Recreation	19 943,975	990,050	828,260
Community and Economic Development	20 60,100	68,650	69,088
General Government	21 399,900	369,000	332,461
Debt Service	22 55,000	417,900	425,618
Capital Projects	23 570,200	748,500	820,260
Total Government Activities Expenditures	24 2,972,275	3,699,700	3,054,808
Business Type / Enterprises	25 1,152,430	1,236,200	900,008
Total ALL Expenditures	26 4,124,705	4,935,900	3,954,816
Transfers Out	27 839,966	945,603	1,571,008
Total ALL Expenditures/Transfers Out	28 4,964,671	5,881,503	5,525,824
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29 88,411	-460,681	536,083
Beginning Fund Balance July 1	30 6,592,424	7,053,105	6,517,022
Ending Fund Balance June 30	31 6,680,835	6,592,424	7,053,105