

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024  
 ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES  
 The City of: AVOCA County Name: POTTAWATTAMIE COUNTY  
 Adopted On: 4/18/2023 Resolution: 23-0418-01

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.

		With Gas & Electric		Without Gas & Electric		City Number: 78-729 Last Official Census: 1,683
Regular	2a	74,269,644	2b	72,601,950		
DEBT SERVICE	3a	74,639,030	3b	72,971,336		
Ag Land	4a	774,567				

TAXES LEVIED

Purpose	Dollar Limit	ENTER FIRE DISTRICT RATE BELOW		Request with Utility Replacement	Property Taxes Levied		Rate
Regular General levy	8.10000			5 601,584	588,076	43	8.10000
<b>Non-Voted Other Permissible Levies</b>							
Contract for use of Bridge	0.67500			6	0	44	0.00000
Opr & Maint publicly owned Transit	0.95000			7	0	45	0.00000
Rent, Ins. Maint of Civic Center	Amt Nec			8	0	46	0.00000
Opr & Maint of City owned Civic Center	0.13500			9 10,027	9,801	47	0.13500
Planning a Sanitary Disposal Project	0.06750			10	0	48	0.00000
Aviation Authority (under sec.330A.15)	0.27000			11	0	49	0.00000
Levee Impr. fund in special charter city	0.06750			13	0	51	0.00000
Liability, property & self insurance costs	Amt Nec			14 79,000	77,226	52	1.06369
Support of a Local Emerg.Mgmt.Comm.	Amt Nec			462	0	465	0.00000
<b>Voted Other Permissible Levies</b>							
Instrumental/Vocal Music Groups	0.13500			15	0	53	0.00000
Memorial Building	0.81000			16	0	54	0.00000
Symphony Orchestra	0.13500			17	0	55	0.00000
Cultural & Scientific Facilities	0.27000			18	0	56	0.00000
County Bridge	As Voted			19	0	57	0.00000
Missi or Missouri River Bridge Const.	1.35000			20	0	58	0.00000
Aid to a Transit Company	0.03375			21	0	59	0.00000
Maintain Institution received by gift/devise	0.20500			22	0	60	0.00000
City Emergency Medical District	1.00000			463	0	466	0.00000
Support Public Library	0.27000			23 20,053	19,603	61	0.27000
Unified Law Enforcement	1.50000			24	0	62	0.00000
<b>Total General Fund Regular Levies (5 thru 24)</b>				25 710,664	694,706		
Ag Land	3.00375			26 2,327	2,327	63	3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>				27 712,991	697,033		
<b>Special Revenue Levies</b>							
Emergency (if general fund at levy limit)	0.27000			28 20,053	19,603	64	0.27000
Police & Fire Retirement	Amt Nec			29	0		0.00000
FICA & IPERS (if general fund at levy limit)	Amt Nec			30 92,400	90,326		1.24412
Other Employee Benefits	Amt Nec			31 127,500	124,637		1.71672
<b>Total Employee Benefit Levies (29,30,31)</b>				32 219,900	214,963	65	2.96084
<b>Sub Total Special Revenue Levies (28+32)</b>				33 239,953	234,566		
<b>As Req</b>		<b>With Gas &amp; Elec Valuation</b>	<b>Without Gas &amp; Elec Valuation</b>				
SSMID 1		0	0	34	0	66	0.00000
SSMID 2		0	0	35	0	67	0.00000
SSMID 3		0	0	36	0	68	0.00000
SSMID 4		0	0	37	0	69	0.00000
SSMID 5		0	0	555	0	565	0.00000
SSMID 6		0	0	556	0	566	0.00000
SSMID 7		0	0	1177	0	1179	0.00000
SSMID 8		0	0	1185	0	1187	0.00000
<b>Total Special Revenue Levies</b>				39 239,953	234,566		
Debt Service Levy 76.10(6)	Amt Nec			40 168,900	165,126	70	2.26289
Capital Projects (Capital Improv. Reserve)	0.67500			41	0	71	0.00000
<b>Total Property Taxes (27+39+40+41)</b>				42 1,121,844	1,096,725	72	15.06242

  
 (Signature)

4-18-23  
 (Date)

\_\_\_\_\_  
 (County Auditor)

\_\_\_\_\_  
 (Date)

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

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

**Meeting Date:** 2/21/2023 **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 adoption of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)  
www.cityofavoca.com

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

	Current Year Certified Property Tax 2022 - 2023	Budget Year Effective Property Tax 2023 - 2024	Budget Year Proposed Maximum Property Tax 2023 - 2024	Annual % CHG
Regular Taxable Valuation	75,153,223	74,269,644	74,269,644	
Tax Levies:				
Regular General	608,741	608,741	617,687	
Contract for Use of Bridge			0	
Opr & Maint Publicly Owned Transit			0	
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.			0	
Opr & Maint of City-Owned Civic Center			10,295	
Planning a Sanitary Disposal Project			0	
Liability, Property & Self-Insurance Costs			79,000	
Support of Local Emer. Mgmt. Commission			0	
Emergency	20,260	20,260	20,590	
Police & Fire Retirement			0	
FICA & IPERS	86,400	86,400	92,400	
Other Employee Benefits	87,400	87,400	127,500	
<b>Total Tax Levy</b>	<b>802,801</b>	<b>802,801</b>	<b>947,472</b>	<b>18.02</b>
<b>Tax Rate</b>	<b>10.68219</b>	<b>10.80927</b>	<b>12.75720</b>	

**Explanation of significant increases in the budget:**

New Homes being built increases the general fund levy. Insurance costs are rising and hiring younger employees with families. Using TIF dollars to pay off debt which allows the city to levy for civic center and Property insurance FY 2024 full levy is less than FY 2023

**If applicable, the above notice also available online at:**

www.cityofavoca.com

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

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

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

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
<b>Annual Report FY 2022</b>									
Beginning Fund Balance July 1	1 1,158,976	370,329	1,071,876	55,912	720,008	729,341	4,106,642	911,786	5,018,428
Actual Revenues Except Beg Balance	2 1,602,469	809,273	1,304,514	630,933	1,603,190	29,671	5,980,050	2,206,877	8,186,927
Actual Expenditures Except End Balance	3 1,695,814	531,082	1,220,209	629,688	1,149,403	11,995	5,238,191	1,450,144	6,688,335
Ending Fund Balance June 30	4 1,065,631	648,720	1,156,181	57,157	1,173,795	747,017	4,848,501	1,668,519	6,517,020
<b>Re-Estimated FY 2023</b>									
Beginning Fund Balance	5 1,065,631	648,720	1,156,181	57,157	1,173,795	747,017	4,848,501	1,668,519	6,517,020
Re-Est Revenues	6 1,584,351	679,682	22,000	440,658	445,000	7,500	3,179,191	1,602,662	4,781,853
Re-Est Expenditures	7 1,858,175	556,922	179,743	428,500	580,000	7,100	3,610,440	1,563,500	5,173,940
Ending Fund Balance	8 791,807	771,480	998,438	69,315	1,038,795	747,417	4,417,252	1,707,681	6,124,933
<b>Budget FY 2024</b>									
Beginning Fund Balance	9 791,807	771,480	998,438	69,315	1,038,795	747,417	4,417,252	1,707,681	6,124,933
Revenues	10 1,733,507	775,635	0	412,330	360,000	26,500	3,307,972	1,691,250	4,999,222
Expenditures	11 1,800,850	567,703	230,000	411,900	548,300	16,800	3,575,553	1,681,900	5,257,453
Ending Fund Balance	12 724,464	979,412	768,438	69,745	850,495	757,117	4,149,671	1,717,031	5,866,702

**LOCAL EMC SUPPORT**

City Name: AVOCA

Fiscal Year July 1, 2023 - June 30, 2024

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

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

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

City Name: AVOCA

Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2023	ACTUAL 2022
<b>PUBLIC SAFETY</b>									
Police Department/Crime Prevention	109,850	23,650						133,500	116,261
Jail								0	0
Emergency Management	1,750							1,750	1,101
Flood Control								0	0
Fire Department	82,800	250						83,050	47,252
Ambulance	59,200	1,610						60,810	30,824
Building Inspections	625							625	133
Miscellaneous Protective Services								0	0
Animal Control	7,750							7,750	7,375
Other Public Safety	0	0						0	884
<b>TOTAL (lines 1 - 10)</b>	<b>261,975</b>	<b>25,510</b>			<b>0</b>			<b>287,485</b>	<b>203,830</b>
<b>PUBLIC WORKS</b>									
Roads, Bridges, & Sidewalks	64,300	178,200						242,500	241,110
Parking - Meter and Off-Street								0	0
Street Lighting	0	26,000						26,000	20,076
Traffic Control and Safety								0	0
Snow Removal		17,000						17,000	7,379
Highway Engineering								0	0
Street Cleaning								0	0
Airport (if not Enterprise)								0	0
Garbage (if not Enterprise)	135,400	0						135,400	131,496
Other Public Works	0	0						0	2,732
<b>TOTAL (lines 12 - 21)</b>	<b>199,700</b>	<b>221,200</b>			<b>0</b>			<b>420,900</b>	<b>402,793</b>
<b>HEALTH &amp; SOCIAL SERVICES</b>									
Welfare Assistance								0	0
City Hospital								0	0
Payments to Private Hospitals								0	0
Health Regulation and Inspection								0	0
Water, Air, and Mosquito Control	3,250							3,250	45
Community Mental Health								0	0
Other Health and Social Services								0	0
<b>TOTAL (lines 23 - 29)</b>	<b>3,250</b>	<b>0</b>			<b>0</b>			<b>3,250</b>	<b>45</b>
<b>CULTURE &amp; RECREATION</b>									
Library Services	129,850	31,200						161,050	139,404
Museum, Band and Theater								0	0
Parks	69,600	0						69,600	21,988
Recreation	536,700	19,900						556,600	438,932
Cemetery	80,300	0				2,100		82,400	17,269
Community Center, Zoo, & Marina	10,500	0						10,500	8,916
Other Culture and Recreation	99,100	39,900						139,000	162,025
<b>TOTAL (lines 31 - 37)</b>	<b>926,050</b>	<b>91,000</b>			<b>2,100</b>			<b>1,019,150</b>	<b>788,534</b>

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

City Name: AVOCA  
 Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2023	ACTUAL 2022
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>									
Community Beautification	39	21,000						21,000	9,659
Economic Development	40	28,400	3,600					32,000	29,691
Housing and Urban Renewal	41	11,500	0					11,500	8,342
Planning & Zoning	42	1,200						1,200	508
Other Com & Econ Development	43							0	0
TIF Rebates	44							0	0
TOTAL (lines 39 - 44)	45	62,100	3,600	0		0		65,700	48,200
<b>GENERAL GOVERNMENT</b>									
Mayor, Council, & City Manager	46	66,500	11,380					77,880	56,042
Clerk, Treasurer, & Finance Adm.	47	68,300	38,400					106,700	161,694
Elections	48	0						0	2,000
Legal Services & City Attorney	49							0	0
City Hall & General Buildings	50							0	0
Tort Liability	51							0	0
Other General Government	52	138,300	0					138,300	127,473
TOTAL (lines 46 - 52)	53	273,100	49,780	0		0		322,880	347,209
<b>DEBT SERVICE</b>									
Gov Capital Projects	54			428,500				428,500	629,688
TIF Capital Projects	55				580,000			580,000	143,446
TOTAL CAPITAL PROJECTS	56				580,000			580,000	100,016
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	57	0	0	0	580,000	0		580,000	243,462
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	1,726,175	391,090	0	580,000	2,100		3,127,865	2,663,761
<b>BUSINESS TYPE ACTIVITIES Proprietary: Enterprise &amp; Budgeted ISF</b>									
Water Utility	59						620,300	620,300	346,497
Sewer Utility	60						337,850	337,850	62,156
Electric Utility	61								0
Gas Utility	62								0
Airport	63								0
Landfill/Garbage	64								0
Transit	65								0
Cable TV, Internet & Telephone	66								0
Housing Authority	67						68,290	68,290	18,303
Storm Water Utility	68								0
Other Business Type (city hosp., ISF, parking, etc.)	69								0
Enterprise DEBT SERVICE	70								254,346
Enterprise CAPITAL PROJECTS	71								0
Enterprise TIF CAPITAL PROJECTS	72								0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73								0
TOTAL ALL EXPENDITURES (lines 58+73)	74	1,726,175	391,090	0	428,500	2,100	1,026,440	1,026,440	681,302
Regular Transfers Out	75	132,000	165,832		0	5,000	537,060	839,892	2,123,063
Internal TIF Loan Transfers Out	76	0	0	179,743	0	0		179,743	1,220,209
Total ALL Transfers Out	77	132,000	165,832	179,743	0	5,000	537,060	1,019,635	3,343,272
Total Expenditures and Other Fin Uses (lines 74+77)	78	1,858,175	556,922	179,743	428,500	7,100	1,563,500	5,173,940	6,688,335
Ending Fund Balance June 30	79	791,807	771,480	998,438	69,315	747,417	1,707,681	6,124,933	6,517,020

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

REVENUES & OTHER FINANCING SOURCES	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2023	ACTUAL 2022
1 Taxes Levied on Property	617,110	189,685		252,940				1,059,735	547,377
2 Less: Uncollected Property Taxes - Levy Year								0	0
3 Net Current Property Taxes (line 1 minus line 2)	617,110	189,685		252,940	0			1,059,735	547,377
4 Delinquent Property Taxes								0	0
5 TIF Revenues			22,000					22,000	1,304,514
6 Other City Taxes:									
7 Utility Tax Replacement Excise Taxes	14,183	4,376		5,770				24,329	0
8 Utility franchise tax (Iowa Code Chapter 364.2)								0	4,816
9 Parimutuel wager tax								0	0
10 Gaming wager tax								0	0
11 Mobile Home Taxes								0	0
12 Hotel/Motel Taxes	114,000							114,000	114,096
13 Other Local Option Taxes		268,000						268,000	308,165
14 Subtotal - Other City Taxes (lines 6 thru 12)	128,183	272,376	0	5,770	0			406,329	427,077
15 Licenses & Permits	22,750							22,750	25,081
16 Use of Money & Property	23,700	0	0			5,500	150	29,350	41,272
17 Intergovernmental:									
18 Federal Grants & Reimbursements	0				113,000			113,000	113,712
19 Road Use Taxes		213,000						213,000	232,797
20 Other State Grants & Reimbursements	20,676	4,621	0	6,157	0		0	31,454	40,034
21 Local Grants & Reimbursements	102,000				220,000			322,000	100,462
22 Subtotal - Intergovernmental (lines 16 thru 19)	122,676	217,621	0	6,157	333,000		0	679,454	487,005
23 Charges for Fees & Service:									
24 Water Utility							591,500	591,500	689,255
25 Sewer Utility							393,000	393,000	358,490
26 Electric Utility								0	0
27 Gas Utility								0	0
28 Parking								0	0
29 Airport								0	0
30 Landfill/Garbage	143,700							143,700	144,148
31 Hospital								0	0
32 Transit								0	0
33 Cable TV, Internet & Telephone								0	0
34 Housing Authority								0	0
35 Storm Water Utility							93,000	93,000	93,956
36 Other Fees & Charges for Service	276,100							276,100	312,346
37 Subtotal - Charges for Service (lines 21 thru 33)	419,800	0	0	6,000	10,000	0	1,077,500	1,497,300	1,598,195
38 Special Assessments	1,500				5,000	2,000		17,500	11,731
39 Miscellaneous	20,800							27,800	198,863
40 Other Financing Sources:									
41 Regular Operating Transfers In	227,832	0		12,048	75,000	0	525,012	839,892	2,123,063
42 Internal TIF Loan Transfers In	0	0	0	157,743	22,000	0	525,012	179,743	1,220,209
43 Subtotal A.L.I. Operating Transfers In	227,832	0	0	169,791	97,000	0	525,012	1,019,635	3,343,272
44 Proceeds of Debt (Excluding TIF Internal Borrowing)	0		0	0			0	0	202,540
45 Proceeds of Capital Asset Sales	0							0	0
46 Subtotal-Other Financing Sources (lines 36 thru 38)	227,832	0	0	169,791	97,000	0	525,012	1,019,635	3,545,812
47 Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	1,584,351	679,682	22,000	440,658	445,000	7,500	1,602,662	4,781,853	8,186,927
48 Beginning Fund Balance July 1	1,065,631	648,720	1,156,181	57,157	1,173,795	747,017	1,668,519	6,517,020	5,018,428



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

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
<b>PUBLIC SAFETY</b>										
Police Department/Crime Prevention	1 111,600	30,850						142,450	133,500	116,261
Jail	2							0	0	0
Emergency Management	3 1,900							1,900	1,750	1,101
Flood Control	4							0	0	0
Fire Department	5 154,000	550						154,550	83,050	47,252
Ambulance	6 84,900	5,150						90,050	60,810	30,824
Building Inspections	7 0							0	625	133
Miscellaneous Protective Services	8							0	0	0
Animal Control	9 7,750							7,750	7,750	7,375
Other Public Safety	10 0	0						0	0	884
TOTAL (lines 1 - 10)	11 360,150	36,550				0		396,700	287,485	203,830
<b>PUBLIC WORKS</b>										
Roads, Bridges, & Sidewalks	12 80,600	194,100				500		275,200	242,500	241,110
Parking - Meter and Off-Street	13							26,500	26,000	20,076
Street Lighting	14 0	26,500						0	0	0
Traffic Control and Safety	15							17,000	17,000	7,379
Snow Removal	16	17,000						0	0	0
Highway Engineering	17							0	0	0
Street Cleaning	18							0	0	0
Airport	19							0	0	0
Garbage (if not Enterprise)	20 146,950	0						146,950	135,400	131,496
Other Public Works	21 0	0						0	0	2,732
TOTAL (lines 12 - 21)	22 227,550	237,600				500		465,650	420,900	403,793
<b>HEALTH &amp; SOCIAL SERVICES</b>										
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 3,000							3,000	3,250	45
Community Mental Health	28							0	0	0
Other Health and Social Services	29							0	0	0
TOTAL (lines 23 - 29)	30 3,000	0				0		3,000	3,250	45
<b>CULTURE &amp; RECREATION</b>										
Library Services	31 131,500	33,200				4,000		168,700	161,050	139,404
Museum, Band and Theater	32							0	0	0
Parks	33 156,100	0						156,100	69,600	21,988
Recreation	34 355,550	32,300						387,850	556,600	438,932
Cemetery	35 55,700	0				3,300		59,000	82,400	17,269
Community Center, Zoo, & Marina	36 34,900	0						34,900	10,500	8,916
Other Culture and Recreation	37 103,000	44,500						147,500	139,000	162,025
TOTAL (lines 31 - 37)	38 836,750	110,000				7,300		954,050	1,019,150	788,534



EXPENDITURES SCHEDULE PAGE 2  
 City Name: AVOCA  
 Fiscal Year July 1, 2023 - June 30, 2024

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>										
Community Beautification	21,000							21,000	21,000	9,659
Economic Development	30,000	3,850						33,850	32,000	29,691
Housing and Urban Renewal	12,600		0					12,600	11,500	8,342
Planning & Zoning	1,200							1,200	1,200	508
Other Com & Econ Development								0	0	0
TIF Rebates								0	0	0
TOTAL (lines 39 - 44)	64,800	3,850	0			0		68,650	65,700	48,200
<b>GENERAL GOVERNMENT</b>										
Mayor, Council, & City Manager	65,500	27,200						92,700	77,880	56,042
Clerk, Treasurer, & Finance Adm.	70,300	41,700						112,000	106,700	161,694
Elections	3,000							3,000	0	2,000
Legal Services & City Attorney								0	0	0
City Hall & General Buildings								0	0	0
Tort Liability								0	0	0
Other General Government	157,800	0						157,800	138,300	127,473
TOTAL (lines 46 - 52)	296,600	68,900	0			0		365,500	322,880	347,209
<b>DEBT SERVICE</b>										
Gov Capital Projects				411,900	275,800			411,900	428,500	629,688
TIF Capital Projects					240,500			240,500	580,000	143,446
TOTAL CAPITAL PROJECTS	0	0	0		516,300	0		516,300	580,000	243,462
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	1,788,850	456,900	0	411,900	516,300	7,800		3,181,750	3,127,865	2,663,761
<b>BUSINESS TYPE ACTIVITIES</b>										
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>										
Water Utility								751,750	620,300	346,497
Sewer Utility								338,850	337,850	62,156
Electric Utility								0	0	0
Gas Utility								0	0	0
Airport								0	0	0
Landfill/Garbage								0	0	0
Transit								0	0	0
Cable TV, Internet & Telephone								0	0	0
Housing Authority								0	0	0
Storm Water Utility								0	0	0
Other Business Type (city hosp., ISF, parking, etc.)								0	0	0
Enterprise DEBT SERVICE								0	0	0
Enterprise CAPITAL PROJECTS								0	0	0
Enterprise TIF CAPITAL PROJECTS								0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)								1,165,300	1,026,440	681,302
TOTAL ALL EXPENDITURES (lines 58 + 73)	1,788,850	456,900	0	411,900	516,300	7,800		1,165,300	4,154,305	3,345,063
Regular Transfers Out	12,000	110,803		0	32,000	9,000		680,403	839,892	2,123,063
Internal TIF Loan / Repayment Transfers Out	0	0		0	0	0		230,000	179,743	1,220,209
Total ALL Transfers Out	12,000	110,803		0	32,000	9,000		910,403	1,019,635	3,343,272
Total Expenditures & Fund Transfers Out (lines 74+77)	1,800,850	567,703	230,000	411,900	548,300	16,800		5,257,453	5,173,940	6,688,335
Ending Fund Balance June 30	724,464	979,412	768,438	69,745	850,495	757,117		5,866,702	6,124,933	6,517,020

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

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
Taxes Levied on Property	1 697,033	234,566		165,126	0			1,096,725	1,059,735	547,377
Less: Uncollected Property Taxes - Levy Year	2							0	0	0
Net Current Property Taxes (line 1 minus line 2)	3 697,033	234,566		165,126	0			1,096,725	1,059,735	547,377
Delinquent Property Taxes	4							0	0	0
TIF Revenues	5			0				0	22,000	1,304,514
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6 15,958	5,387		3,774	0			25,119	24,329	0
Utility franchise tax (Iowa Code Chapter 364.2)	7 4,000							4,000	0	4,816
Parimutuel wager tax	8							0	0	0
Gaming wager tax	9							0	0	0
Mobile Home Taxes	10							0	0	0
Hotel/Motel Taxes	11 126,000							126,000	114,000	114,096
Other Local Option Taxes	12	308,000						308,000	268,000	308,165
Subtotal - Other City Taxes (lines 6 thru 12)	13 145,958	313,387		3,774	0			463,119	406,329	427,077
Licenses & Permits	14 28,850							28,850	22,750	25,081
Use of Money & Property	15 71,600	0		0		15,000		86,750	29,350	41,272
Intergovernmental:										
Federal Grants & Reimbursements	16 0				0			0	113,000	113,712
Road Use Taxes	17	215,400						215,400	213,000	232,797
Other State Grants & Reimbursements	18 29,813	12,282		13,430				55,525	31,454	40,034
Local Grants & Reimbursements	19 113,000				100,000			213,000	322,000	100,462
Subtotal - Intergovernmental (lines 16 thru 19)	20 142,813	227,682		13,430	100,000			483,925	679,454	487,005
Charges for Fees & Service:										
Water Utility	21							673,000	591,500	689,255
Sewer Utility	22							402,000	393,000	358,490
Electric Utility	23							0	0	0
Gas Utility	24							0	0	0
Parking	25							0	0	0
Airport	26							0	0	0
Landfill/Garbage	27 149,000							149,000	143,700	144,148
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							99,500	93,000	93,956
Other Fees & Charges for Service	33 314,650				0	0		314,650	276,100	312,346
Subtotal - Charges for Service (lines 21 thru 33)	34 463,650	0		0	0	0		1,638,150	1,497,300	1,598,195
Special Assessments	35 1,500				10,000			11,500	17,500	11,731
Miscellaneous	36 22,800				250,000			279,800	27,800	198,863
Other Financing Sources:										
Regular Operating Transfers In	37 159,303					4,500		680,403	839,892	2,123,063
Internal TIF Loan Transfers In	38			230,000				230,000	179,743	1,220,209
Subtotal ALL Operating Transfers In	39 159,303	0		230,000	0	4,500		516,600	1,019,635	3,343,272
Proceeds of Debt (Excluding TIF Internal Borrowing)	40 0			0	0			0	0	202,540
Proceeds of Capital Asset Sales	41 0				0			0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42 159,303	0		230,000	0	4,500		516,600	1,019,635	3,545,812
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43 1,733,507	775,635		412,330	360,000	26,500		4,999,222	4,781,853	8,186,927
Beginning Fund Balance July 1	44 791,807	771,480		69,315	1,038,795	747,417		1,707,681	6,517,020	5,018,428
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>	45 2,525,314	1,547,115		481,645	1,398,795	773,917		3,398,931	11,298,873	13,205,355

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

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
<b>Revenues &amp; Other Financing Sources</b>										
Taxes Levied on Property	697,033	234,566		165,126	0			1,096,725	1,059,735	547,377
Less: Uncollected Property Taxes-Levy Year	0	0		0	0			0	0	0
Net Current Property Taxes	697,033	234,566		165,126	0			1,096,725	1,059,735	547,377
Delinquent Property Taxes	0	0		0	0			0	0	0
TIF Revenues										
Other City Taxes	145,958	313,387		3,774	0			463,119	406,329	427,077
Licenses & Permits	28,850	0		0	0			28,850	22,750	25,081
Use of Money and Property	71,600	0		0	0	15,000		86,750	29,350	41,272
Intergovernmental	142,813	227,682		13,430	100,000			483,925	679,454	487,005
Charges for Fees & Service	463,650	0		0	0	0		1,638,150	1,497,300	1,598,195
Special Assessments	1,500	0		0	10,000			11,500	17,500	11,731
Miscellaneous	22,800	0		0	250,000	7,000		279,800	27,800	198,863
Sub-Total Revenues	1,574,204	775,635		182,330	360,000	22,000		4,088,819	3,762,218	4,641,115
<b>Other Financing Sources:</b>										
Total Transfers In	159,303	0		230,000	0	4,500		910,403	1,019,635	3,343,272
Proceeds of Debt	0	0		0	0	0		0	0	202,540
Proceeds of Capital Asset Sales	0	0		0	0	0		0	0	0
Total Revenues and Other Sources	1,733,507	775,635		412,330	360,000	26,500		4,999,222	4,781,853	8,186,927
<b>Expenditures &amp; Other Financing Uses</b>										
Public Safety	360,150	36,550		0	0	0		396,700	287,485	203,830
Public Works	227,550	237,600		0	0	500		465,650	420,900	402,793
Health and Social Services	3,000	0		0	0	0		3,000	3,250	45
Culture and Recreation	836,750	110,000		0	0	7,300		954,050	1,019,150	788,534
Community and Economic Development	64,800	3,850		0	0	0		68,650	65,700	48,200
General Government	296,600	68,900		0	0	0		365,500	322,880	347,209
Debt Service	0	0		411,900	0	0		411,900	428,500	629,688
Capital Projects	0	0		0	516,300	0		516,300	580,000	243,462
Total Government Activities Expenditures	1,788,850	456,900		411,900	516,300	7,800		3,181,750	3,127,865	2,663,761
Business Type Proprietary: Enterprise & ISF								1,165,300	1,026,440	681,302
Total Gov & Bus Type Expenditures	1,788,850	456,900		411,900	516,300	7,800		4,347,050	4,154,305	3,345,063
Total Transfers Out	12,000	110,803	230,000	0	32,000	9,000		910,403	1,019,635	3,343,272
Total ALL Expenditures/Fund Transfers Out	1,800,850	567,703	230,000	411,900	548,300	16,800		5,257,453	5,173,940	6,688,335
Excess Revenues & Other Sources Over										
(Under) Expenditures/Transfers Out	-67,343	207,932	-230,000	430	-188,300	9,700		-258,231	-392,087	1,498,592
Beginning Fund Balance July 1	791,807	771,480	998,438	69,315	1,038,795	747,417		6,124,933	6,517,020	5,018,428
Ending Fund Balance June 30	724,464	979,412	768,438	69,745	850,495	757,117		5,866,702	6,124,933	6,517,020

LONG TERM DEBT SCHEDULE - LT DEBT  
 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
2015 Midstates Corp Purp Loan	1 2,951,000	GO	15-0825-03	295,000	15,800	310,800			243,000	67,800
2016 Fire Truck	2 325,000	GO	16-1025-01	51,000	1,600	52,600				52,600
2020 GO Street Project	3 377,000	GO	20-1020-01	40,000	8,500	48,500				48,500
2019 Water Bond	4 2,078,844	NON-GO	19-0724-01	92,000	32,000	124,000	5,500		129,500	0
2011 Sewer Bond	5 1,767,000	NON-GO	13-0219-01	69,000	31,000	100,000			100,000	0
2010 Storm Water Bond	6 412,000	NON-GO	10-0907-04	22,500	6,300	28,800			28,800	0
2023 Internal Advance General Fund - 450th St	7 225,000	NON-GO	23-0321-07	0	0	0	0			0
2023 Internal Advance Water - 450th St	8 225,000	NON-GO	23-0321-07	0	0	0	0			0
2023 Internal Advance Sewer - 450th St	9 150,000	NON-GO	23-0321-07	0	0	0	0			0
Copier Lease	10 29,673	NON-GO		5,652	360	6,012			6,012	0
	11	-								0
	12	-								0
	13	-								0
	14	-								0
	15	-								0
	16	-								0
	17	-								0
	18	-								0
	19	-								0
	20	-								0
	21	-								0
	22	-								0
	23	-								0
	24	-								0
	25	-								0
	26	-								0
	27	-								0
	28	-								0
	29	-								0
	30	-								0
TOTALS				575,152	95,560	670,712	5,500	0	507,312	168,900

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

	Principal Due FY 2024	Interest Due FY 2024	Total Obligation Due FY 2024	Bond Reg./ Paying Agent Fees Due FY 2024	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Sources OTHER THAN Budget Year Debt Service Levy	Amount Paid Budget Year Debt Service Levy
GO - TOTAL	386,000	25,900	411,900	0	0	243,000	168,900
NON GO - TOTAL	189,152	69,660	258,812	5,500	0	264,312	0
GRAND - TOTAL	575,152	95,560	670,712	5,500	0	507,312	168,900

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2023 - June 30, 2024

City of: AVOCA

The City Council will conduct a public hearing on the proposed Budget at: Avoca Fire Hall Meeting Date: 4/18/2023 Meeting Time: 05:30 PM  
 At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

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

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.	
The estimated Total tax levy rate per \$1000 valuation on regular property	15.06242
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 2024	Re-estimated FY 2023	Actual FY 2022
<b>Revenues &amp; Other Financing Sources</b>			
Taxes Levied on Property	1 1,096,725	1,059,735	547,377
Less: Uncollected Property Taxes-Levy Year	2 0	0	0
<b>Net Current Property Taxes</b>	3 1,096,725	1,059,735	547,377
Delinquent Property Taxes	4 0	0	0
TIF Revenues	5 0	22,000	1,304,514
Other City Taxes	6 463,119	406,329	427,077
Licenses & Permits	7 28,850	22,750	25,081
Use of Money and Property	8 86,750	29,350	41,272
Intergovernmental	9 483,925	679,454	487,005
Charges for Fees & Service	10 1,638,150	1,497,300	1,598,195
Special Assessments	11 11,500	17,500	11,731
Miscellaneous	12 279,800	27,800	198,863
Other Financing Sources	13 0	0	202,540
Transfers In	14 910,403	1,019,635	3,343,272
<b>Total Revenues and Other Sources</b>	15 4,999,222	4,781,853	8,186,927
<b>Expenditures &amp; Other Financing Uses</b>			
Public Safety	16 396,700	287,485	203,830
Public Works	17 465,650	420,900	402,793
Health and Social Services	18 3,000	3,250	45
Culture and Recreation	19 954,050	1,019,150	788,534
Community and Economic Development	20 68,650	65,700	48,200
General Government	21 365,500	322,880	347,209
Debt Service	22 411,900	428,500	629,688
Capital Projects	23 516,300	580,000	243,462
<b>Total Government Activities Expenditures</b>	24 3,181,750	3,127,865	2,663,761
Business Type / Enterprises	25 1,165,300	1,026,440	681,302
<b>Total ALL Expenditures</b>	26 4,347,050	4,154,305	3,345,063
Transfers Out	27 910,403	1,019,635	3,343,272
<b>Total ALL Expenditures/Transfers Out</b>	28 5,257,453	5,173,940	6,688,335
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	29 -258,231	-392,087	1,498,592
Beginning Fund Balance July 1	30 6,124,933	6,517,020	5,018,428
<b>Ending Fund Balance June 30</b>	31 5,866,702	6,124,933	6,517,020

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 .....*cons.*... consecutive weeks, and the last of said publication was on the .....*6th* day of .....*April*....., 20..*23*..

Sworn to before me and subscribed in my presence by the said Donald L. Nielson this .....*6th*..... day of .....*April*....., 20..*23*..

*Heidi E*



Notary Public In and For Pottawattamie County, Iowa

# City Of Avoca Budget Hearing Notice

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET  
 Fiscal Year July 1, 2023 - June 30, 2024  
 City of: AVOCA

The City Council will conduct a public hearing on the proposed Budget at: Avoca Fire Hall Meeting Date: 4/18/2023 Meeting Time: 05:30 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	
The estimated tax levy rate per \$1000 valuation on Agricultural land is	15.06242
	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

Revenues & Other Financing Sources	Budget FY 2024	Re-estimated FY 2023	Actual FY 2022
Taxes Levied on Property			
Less: Uncollected Property Taxes-Levy Year	1	1,096,725	1,059,735
Net Current Property Taxes	2	0	0
Delinquent Property Taxes	3	1,096,725	1,059,735
TIF Revenues	4	0	0
Other City Taxes	5	0	22,000
Licenses & Permits	6	463,119	406,329
Use of Money and Property	7	28,850	22,750
Intergovernmental	8	86,750	29,350
Charges for Fees & Service	9	483,925	679,454
Special Assessments	10	1,638,150	1,497,300
Miscellaneous	11	11,500	17,500
Other Financing Sources	12	279,800	27,800
Transfers In	13	0	0
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>910,403</b>	<b>1,019,635</b>
Expenditures & Other Financing Uses	15	4,999,232	4,781,853
Public Safety			
Public Works	16	396,700	287,185
Health and Social Services	17	465,650	420,900
Culture and Recreation	18	3,000	3,250
Community and Economic Development	19	954,050	1,019,150
General Government	20	68,650	65,700
Debt Service	21	365,500	322,880
Capital Projects	22	411,900	428,500
Total Government Activities Expenditures	23	516,300	580,000
Business Type / Enterprises	24	3,181,750	3,127,865
Total A.L.L. Expenditures	25	1,165,300	1,026,440
Transfers Out	26	4,347,050	4,154,305
Total A.L.L. Expenditures/Transfers Out	27	910,403	1,019,635
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	5,257,453	5,173,940
Beginning Fund Balance July 1	29	-258,231	-392,087
Ending Fund Balance June 30	30	6,124,933	6,517,020
	31	5,866,702	6,124,933