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

The City of : AVOCA County Name: POTTAWATTAMIE COUNTY

Adopted On: 4/29/2025 Resolution: 25-0429-01

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	
Regular	2a	72,121,231	2b	70,538,713	City Number: 78-729
DEBT SERVICE	3a	79,870,912	3b	78,288,394	Last Official Census: 1,683
Ag Land	4a	869,968			

Consolidated General Fund Levy Calculation

	CGFL Rate	CGFL Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	8.77500	645,422	73,552,331	-1.95
	Limitation Percentage			
	0			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2026	8.77500	632,864	-1.95	

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	632,864	618,977	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	135,000	132,038	52	1.87185
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	767,864	751,015		
384.1	3.00375	Ag Land			26	2,614	2,614	63	3.00375
		Total General Fund Tax Levies (25 + 26)			27	770,478	753,629		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	98,100	95,947		1.36021
Rules	Amt Nec	Other Employee Benefits			31	122,250	119,567		1.69506
		Subtotal Employee Benefit Levy (29,30,31)			32	220,350	215,514	65	3.05527
			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	220,350	215,514		
384.4	Amt Nec	**Debt Service Levy 76.10(6)**			40	48,200	47,245	70	0.60347
384.7	0.67500	**Capital Projects (Capital Improv. Reserve)**			41		0	71	0.00000
		Total Property Taxes (27+39+40+41)			42	1,039,028	1,016,388	72	14.30559

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.

Teresa M Hoepner 4/29/25

(City Representative) (Date) (County Auditor) (Date)

CITY NAME: AVOCA

NOTICE OF PUBLIC HEARING - CITY OF AVOCA - PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2025 - June 30, 2026

CITY #: 78-729

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:
Meeting Date: 3/20/2025 Meeting Time: 05:30 PM Meeting Location: Avoca Fire Hall 212 W Crocker St.
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
(712) 343-2424 ext: 1

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	71,962,539	70,538,713	70,538,713
Consolidated General Fund	631,471	631,471	618,977
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	112,514	112,514	132,038
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)	89,326	89,326	95,947
Other Employee Benefits	137,463	137,463	119,567
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	74,791,258	78,288,394	78,288,394
Debt Service	47,882	47,882	47,245
CITY REGULAR TOTAL PROPERTY TAX	1,018,656	1,018,656	1,013,774
CITY REGULAR TAX RATE	14.13021	14.37390	14.30559
Taxable Value for City Ag Land	846,168	869,968	869,968
Ag Land	2,542	2,542	2,614
CITY AG LAND TAX RATE	3.00375	2.92195	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	655	746	13.89
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	2,890	3,335	15.40

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:
Liability Insurance has increased

FUND BALANCE

City Name: AVOCA
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	1,312,334	884,224	1,037,191	74,605	1,395,263	764,186	5,467,803	1,585,302	7,053,105
Actual Revenues Except Beg Balance	2	1,934,757	822,205	22,196	668,571	793,746	32,558	4,274,033	1,734,913	6,008,946
Actual Expenditures Except End Balance	3	1,715,348	510,000	492,500	691,565	695,076	13,964	4,118,453	1,380,738	5,499,191
Ending Fund Balance June 30	4	1,531,743	1,196,429	566,887	51,611	1,493,933	782,780	5,623,383	1,939,477	7,562,860
Re-Estimated FY 2025										
Beginning Fund Balance	5	1,531,743	1,196,429	566,887	51,611	1,493,933	782,780	5,623,383	1,939,477	7,562,860
Re-Est Revenues	6	1,818,451	758,134	82,053	226,897	5,522,000	10,300	8,417,835	1,825,843	10,243,678
Re-Est Expenditures	7	1,989,625	902,156	175,053	137,053	6,722,290	7,800	9,933,977	1,735,790	11,669,767
Ending Fund Balance	8	1,360,569	1,052,407	473,887	141,455	293,643	785,280	4,107,241	2,029,530	6,136,771
Budget FY 2026										
Beginning Fund Balance	9	1,360,569	1,052,407	473,887	141,455	293,643	785,280	4,107,241	2,029,530	6,136,771
Revenues	10	2,220,681	830,389	242,000	50,841	6,878,785	39,500	10,262,196	2,038,333	12,300,529
Expenditures	11	2,058,815	911,450	228,838	48,200	8,023,650	28,000	11,298,953	2,227,000	13,525,953
Ending Fund Balance	12	1,522,435	971,346	487,049	144,096	-851,222	796,780	3,070,484	1,840,863	4,911,347

LOCAL EMC SUPPORT

City Name: AVOCA
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

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

City Name: AVOCA
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	111,200	122,125						233,325	171,117
Jail	2								0	0
Emergency Management	3	1,900							1,900	1,799
Flood Control	4								0	0
Fire Department	5	84,050	8,300						92,350	176,345
Ambulance	6	121,250	40,150						161,400	142,104
Building Inspections	7	10,000							10,000	0
Miscellaneous Protective Services	8								0	0
Animal Control	9	6,700							6,700	2,991
Other Public Safety	10	0	0						0	0
TOTAL (lines 1 - 10)	11	335,100	170,575				0		505,675	494,356
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	11,100	376,150						387,250	174,100
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	0	24,500						24,500	17,382
Traffic Control and Safety	15								0	0
Snow Removal	16		14,500						14,500	12,793
Highway Engineering	17								0	0
Street Cleaning	18								0	0
Airport (if not Enterprise)	19								0	0
Garbage (if not Enterprise)	20	147,200	0						147,200	145,481
Other Public Works	21	0	0						0	0
TOTAL (lines 12 - 21)	22	158,300	415,150				0		573,450	349,756
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	4,000							4,000	0
Community Mental Health	28								0	0
Other Health and Social Services	29								0	0
TOTAL (lines 23 - 29)	30	4,000	0				0		4,000	0
CULTURE & RECREATION										
Library Services	31	119,875	41,550				0		161,425	137,646
Museum, Band and Theater	32								0	0
Parks	33	131,600	40,000						171,600	50,337
Recreation	34	413,950	36,900						450,850	357,475
Cemetery	35	54,200	0				3,300		57,500	36,787
Community Center, Zoo, & Marina	36	22,600	78,000						100,600	31,347
Other Culture and Recreation	37	94,800	49,700						144,500	124,568
TOTAL (lines 31 - 37)	38	837,025	246,150				3,300		1,086,475	738,160

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

City Name: AVOCA
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	6,300							6,300	6,118
Economic Development	40	39,200	3,800						43,000	32,592
Housing and Urban Renewal	41	0	0	0					0	10,979
Planning & Zoning	42	10,800							10,800	177
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	49,866
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	46,600	15,885						62,485	76,614
Clerk, Treasurer, & Finance Adm.	47	63,700	46,000						109,700	101,820
Elections	48	0							0	5,442
Legal Services & City Attorney	49								0	0
City Hall & General Buildings	50								0	0
Tort Liability	51								0	0
Other General Government	52	205,100	3,500						208,600	237,955
TOTAL (lines 46 - 52)	53	315,400	65,385	0			0		380,785	421,831
DEBT SERVICE	54				55,000				55,000	691,565
Gov Capital Projects	55					6,722,290			6,722,290	690,276
TIF Capital Projects	56								0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		6,722,290	0		6,722,290	690,276
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	1,706,125	901,060	0	55,000	6,722,290	3,300		9,387,775	3,435,810
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF										
Water Utility	59							845,230	845,230	458,793
Sewer Utility	60							315,700	315,700	162,800
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							66,500	66,500	27,574
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0
Enterprise DEBT SERVICE	70								0	253,806
Enterprise CAPITAL PROJECTS	71								0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73							1,227,430	1,227,430	902,973
TOTAL ALL EXPENDITURES (lines 58+73)	74	1,706,125	901,060	0	55,000	6,722,290	3,300	1,227,430	10,615,205	4,338,783
Regular Transfers Out	75	283,500	1,096		82,053	0	4,500	508,360	879,509	667,908
Internal TIF Loan Transfers Out	76	0	0	175,053	0	0			175,053	492,500
Total ALL Transfers Out	77	283,500	1,096	175,053	82,053	0	4,500	508,360	1,054,562	1,160,408
Total Expenditures and Other Fin Uses (lines 74+77)	78	1,989,625	902,156	175,053	137,053	6,722,290	7,800	1,735,790	11,669,767	5,499,191
Ending Fund Balance June 30	79	1,360,569	1,052,407	473,887	141,455	293,643	785,280	2,029,530	6,136,771	7,562,860

RE-ESTIMATED REVENUES DETAIL

City Name: AVOCA
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	746,527	226,789		47,882				1,021,198	1,124,960
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	746,527	226,789		47,882	0			1,021,198	1,124,960
Delinquent Property Taxes	4								0	0
TIF Revenues	5			82,053					82,053	10,671
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	16,437	5,011		1,018				22,466	12,592
Utility francise tax (Iowa Code Chapter 364.2)	7								0	12,167
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10								0	0
Hotel/Motel Taxes	11	140,000							140,000	130,401
Other **Local Option Taxes**	12		292,000						292,000	330,056
Subtotal - Other City Taxes (lines 6 thru 12)	13	156,437	297,011		1,018	0			454,466	485,216
Licenses & Permits	14	128,200							128,200	16,069
Use of Money & Property	15	11,000	0	0		0	7,000	0	18,000	156,047
Intergovernmental:										
Federal Grants & Reimbursements	16	0				0			0	0
Road Use Taxes	17		220,000						220,000	237,728
Other State Grants & Reimbursements	18	50,021	14,334	0	2,944	0		0	67,299	83,858
Local Grants & Reimbursements	19	110,300		0		0			110,300	246,490
Subtotal - Intergovernmental (lines 16 thru 19)	20	160,321	234,334	0	2,944	0		0	397,599	568,076
Charges for Fees & Service:										
Water Utility	21							751,500	751,500	738,270
Sewer Utility	22							415,500	415,500	412,837
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27	149,550							149,550	156,128
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32							99,200	99,200	100,679
Other Fees & Charges for Service	33	346,300				10,500			356,800	394,155
Subtotal - Charges for Service (lines 21 thru 33)	34	495,850	0		0	10,500	0	1,266,200	1,772,550	1,802,069
Special Assessments	35	1,500			0	14,000			15,500	16,725
Miscellaneous	36	52,750	0			243,500	3,300	0	299,550	666,730
Other Financing Sources: Regular Operating Transfers In	37	65,866	0		0	254,000	0	559,643	879,509	667,908
Internal TIF Loan Transfers In	38	0	0	0	175,053	0		0	175,053	492,500
Subtotal ALL Operating Transfers In	39	65,866	0	0	175,053	254,000	0	559,643	1,054,562	1,160,408
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	0		0	0	5,000,000		0	5,000,000	0
Proceeds of Capital Asset Sales	41	0				0			0	1,975
Subtotal-Other Financing Sources (lines 36 thru 38)	42	65,866	0	0	175,053	5,254,000	0	559,643	6,054,562	1,162,383
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	1,818,451	758,134	82,053	226,897	5,522,000	10,300	1,825,843	10,243,678	6,008,946
Beginning Fund Balance July 1	44	1,531,743	1,196,429	566,887	51,611	1,493,933	782,780	1,939,477	7,562,860	7,053,105
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	3,350,194	1,954,563	648,940	278,508	7,015,933	793,080	3,765,320	17,806,538	13,062,051

EXPENDITURES SCHEDULE PAGE 1

City Name: AVOCA
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	123,850	35,450						159,300	233,325	171,117
Jail	2								0	0	0
Emergency Management	3	1,900							1,900	1,900	1,799
Flood Control	4								0	0	0
Fire Department	5	106,150	3,600						109,750	92,350	176,345
Ambulance	6	228,900	26,100						255,000	161,400	142,104
Building Inspections	7	20,500							20,500	10,000	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	6,700							6,700	6,700	2,991
Other Public Safety	10	0	0						0	0	0
TOTAL (lines 1 - 10)	11	488,000	65,150				0		553,150	505,675	494,356
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	18,200	145,450				0		163,650	387,250	174,100
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	0	22,000						22,000	24,500	17,382
Traffic Control and Safety	15								0	0	0
Snow Removal	16		16,500						16,500	14,500	12,793
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage (if not Enterprise)	20	163,950	0						163,950	147,200	145,481
Other Public Works	21	0	0						0	0	0
TOTAL (lines 12 - 21)	22	182,150	183,950				0		366,100	573,450	349,756
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	4,000	0
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	4,000	0
CULTURE & RECREATION											
Library Services	31	125,325	27,350				4,000		156,675	161,425	137,646
Museum, Band and Theater	32								0	0	0
Parks	33	74,200	0						74,200	171,600	50,337
Recreation	34	395,200	13,650						408,850	450,850	357,475
Cemetery	35	55,100	0				0		55,100	57,500	36,787
Community Center, Zoo, & Marina	36	18,600	0						18,600	100,600	31,347
Other Culture and Recreation	37	186,000	66,200						252,200	144,500	124,568
TOTAL (lines 31 - 37)	38	854,425	107,200				4,000		965,625	1,086,475	738,160

EXPENDITURES SCHEDULE PAGE 2

City Name: AVOCA
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											
Community Beautification	39	8,000							8,000	6,300	6,118
Economic Development	40	49,950	4,350						54,300	43,000	32,592
Housing and Urban Renewal	41	0	0	0					0	0	10,979
Planning & Zoning	42	600							600	10,800	177
Other Com & Econ Development	43								0	0	0
TIF Rebates	44								0	0	0
TOTAL (lines 39 - 44)	45	58,550	4,350	0			0		62,900	60,100	49,866
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	50,500	12,200						62,700	62,485	76,614
Clerk, Treasurer, & Finance Adm.	47	47,900	31,600						79,500	109,700	101,820
Elections	48	3,000							3,000	0	5,442
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	202,950	0						202,950	208,600	237,955
TOTAL (lines 46 - 52)	53	304,350	43,800	0			0		348,150	380,785	421,831
DEBT SERVICE	54				48,200				48,200	55,000	691,565
Gov Capital Projects	55					7,823,650			7,823,650	6,722,290	690,276
TIF Capital Projects	56					100,000			100,000	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		7,923,650	0		7,923,650	6,722,290	690,276
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	1,888,475	404,450	0	48,200	7,923,650	4,000		10,268,775	9,387,775	3,435,810
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59							965,400	965,400	845,230	458,793
Sewer Utility	60							385,100	385,100	315,700	162,800
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								0	0	0
Storm Water Utility	68							67,700	67,700	66,500	27,574
Other Business Type (city hosp., ISF, parking, etc.)	69								0	0	0
Enterprise DEBT SERVICE	70								0	0	253,806
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73							1,418,200	1,418,200	1,227,430	902,973
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	1,888,475	404,450	0	48,200	7,923,650	4,000	1,418,200	11,686,975	10,615,205	4,338,783
Regular Transfers Out	75	170,340	507,000		0	100,000	24,000	808,800	1,610,140	879,509	667,908
Internal TIF Loan / Repayment Transfers Out	76	0	0	228,838	0	0			228,838	175,053	492,500
Total ALL Transfers Out	77	170,340	507,000	228,838	0	100,000	24,000	808,800	1,838,978	1,054,562	1,160,408
Total Expenditures & Fund Transfers Out (lines 74+77)	78	2,058,815	911,450	228,838	48,200	8,023,650	28,000	2,227,000	13,525,953	11,669,767	5,499,191
Ending Fund Balance June 30	79	1,522,435	971,346	487,049	144,096	-851,222	796,780	1,840,863	4,911,347	6,136,771	7,562,860

REVENUES DETAIL

City Name: AVOCA
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	753,629	215,514		47,245	0			1,016,388	1,021,198	1,124,960
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	753,629	215,514		47,245	0			1,016,388	1,021,198	1,124,960
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			228,000					228,000	82,053	10,671
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	16,849	4,836		955	0			22,640	22,466	12,592
Utility francise tax (Iowa Code Chapter 364.2)	7								0	0	12,167
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	163,280							163,280	140,000	130,401
Other Local Option Taxes	12		356,000						356,000	292,000	330,056
Subtotal - Other City Taxes (lines 6 thru 12)	13	180,129	360,836		955	0			541,920	454,466	485,216
Licenses & Permits	14	124,975							124,975	128,200	16,069
Use of Money & Property	15	95,000	14,000	14,000		3,500	33,500	17,250	177,250	18,000	156,047
Intergovernmental:											
Federal Grants & Reimbursements	16	0				0			0	0	0
Road Use Taxes	17		227,000						227,000	220,000	237,728
Other State Grants & Reimbursements	18	53,388	13,039		2,641				69,068	67,299	83,858
Local Grants & Reimbursements	19	129,000				0			129,000	110,300	246,490
Subtotal - Intergovernmental (lines 16 thru 19)	20	182,388	240,039	0	2,641	0		0	425,068	397,599	568,076
Charges for Fees & Service:											
Water Utility	21							871,000	871,000	751,500	738,270
Sewer Utility	22							468,000	468,000	415,500	412,837
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	168,550							168,550	149,550	156,128
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							122,000	122,000	99,200	100,679
Other Fees & Charges for Service	33	370,300				11,500	0		381,800	356,800	394,155
Subtotal - Charges for Service (lines 21 thru 33)	34	538,850	0		0	11,500	0	1,461,000	2,011,350	1,772,550	1,802,069
Special Assessments	35	1,500			0	8,000			9,500	15,500	16,725
Miscellaneous	36	46,100	0			5,000	6,000	0	57,100	299,550	666,730
Other Financing Sources:											
Regular Operating Transfers In	37	267,340				834,000		508,800	1,610,140	879,509	667,908
Internal TIF Loan Transfers In	38	30,770				146,785		51,283	228,838	175,053	492,500
Subtotal ALL Operating Transfers In	39	298,110	0	0	0	980,785	0	560,083	1,838,978	1,054,562	1,160,408
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	0		0	0	5,870,000		0	5,870,000	5,000,000	0
Proceeds of Capital Asset Sales	41	0				0			0	0	1,975
Subtotal-Other Financing Sources (lines 38 thru 40)	42	298,110	0	0	0	6,850,785	0	560,083	7,708,978	6,054,562	1,162,383
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	2,220,681	830,389	242,000	50,841	6,878,785	39,500	2,038,333	12,300,529	10,243,678	6,008,946
Beginning Fund Balance July 1	44	1,360,569	1,052,407	473,887	141,455	293,643	785,280	2,029,530	6,136,771	7,562,860	7,053,105
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	3,581,250	1,882,796	715,887	192,296	7,172,428	824,780	4,067,863	18,437,300	17,806,538	13,062,051

ADOPTED BUDGET SUMMARY

City Name: AVOCA
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	753,629	215,514		47,245	0			1,016,388	1,021,198	1,124,960
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	753,629	215,514		47,245	0			1,016,388	1,021,198	1,124,960
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			228,000					228,000	82,053	10,671
Other City Taxes	6	180,129	360,836		955	0			541,920	454,466	485,216
Licenses & Permits	7	124,975	0					0	124,975	128,200	16,069
Use of Money and Property	8	95,000	14,000	14,000	0	3,500	33,500	17,250	177,250	18,000	156,047
Intergovernmental	9	182,388	240,039	0	2,641	0		0	425,068	397,599	568,076
Charges for Fees & Service	10	538,850	0		0	11,500	0	1,461,000	2,011,350	1,772,550	1,802,069
Special Assessments	11	1,500	0		0	8,000		0	9,500	15,500	16,725
Miscellaneous	12	46,100	0		0	5,000	6,000	0	57,100	299,550	666,730
Sub-Total Revenues	13	1,922,571	830,389	242,000	50,841	28,000	39,500	1,478,250	4,591,551	4,189,116	4,846,563
Other Financing Sources:											
Total Transfers In	14	298,110	0	0	0	980,785	0	560,083	1,838,978	1,054,562	1,160,408
Proceeds of Debt	15	0	0	0	0	5,870,000		0	5,870,000	5,000,000	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	1,975
Total Revenues and Other Sources	17	2,220,681	830,389	242,000	50,841	6,878,785	39,500	2,038,333	12,300,529	10,243,678	6,008,946
Expenditures & Other Financing Uses											
Public Safety	18	488,000	65,150	0			0		553,150	505,675	494,356
Public Works	19	182,150	183,950	0			0		366,100	573,450	349,756
Health and Social Services	20	1,000	0	0			0		1,000	4,000	0
Culture and Recreation	21	854,425	107,200	0			4,000		965,625	1,086,475	738,160
Community and Economic Development	22	58,550	4,350	0			0		62,900	60,100	49,866
General Government	23	304,350	43,800	0			0		348,150	380,785	421,831
Debt Service	24	0	0	0	48,200		0		48,200	55,000	691,565
Capital Projects	25	0	0	0		7,923,650	0		7,923,650	6,722,290	690,276
Total Government Activities Expenditures	26	1,888,475	404,450	0	48,200	7,923,650	4,000		10,268,775	9,387,775	3,435,810
Business Type Proprietray: Enterprise & ISF	27							1,418,200	1,418,200	1,227,430	902,973
Total Gov & Bus Type Expenditures	28	1,888,475	404,450	0	48,200	7,923,650	4,000	1,418,200	11,686,975	10,615,205	4,338,783
Total Transfers Out	29	170,340	507,000	228,838	0	100,000	24,000	808,800	1,838,978	1,054,562	1,160,408
Total ALL Expenditures/Fund Transfers Out	30	2,058,815	911,450	228,838	48,200	8,023,650	28,000	2,227,000	13,525,953	11,669,767	5,499,191
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	161,866	-81,061	13,162	2,641	-1,144,865	11,500	-188,667	-1,225,424	-1,426,089	509,755
Beginning Fund Balance July 1	33	1,360,569	1,052,407	473,887	141,455	293,643	785,280	2,029,530	6,136,771	7,562,860	7,053,105
Ending Fund Balance June 30	34	1,522,435	971,346	487,049	144,096	-851,222	796,780	1,840,863	4,911,347	6,136,771	7,562,860

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
2020 GO Bond	1	377,000	GO	20-1020-01	42,000	6,200	48,200				48,200
2019 Water Bond	2	2,078,844	NON-GO	19-0724-01	95,000	28,543	123,543	4,078		127,621	0
2011 Sewer Bond	3	1,767,000	NON-GO	13-0219-01	71,687	27,124	98,811			98,811	0
2010 Storm Water bond	4	412,000	NON-GO	10-0907-04	23,239	4,456	27,695			27,695	0
2023 Internal Advance General Fund - 450th St	5	225,000	NON-GO	23-0321-07	27,068	3,701	30,769			30,769	0
2023 Internal Advance Water - 450th St	6	225,000	NON-GO	23-0321-07	18,046	2,468	20,514			20,514	0
2023 Internal Advance Sewer - 450th St	7	150,000	NON-GO	23-0321-07	27,068	3,701	30,769			30,769	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					304,108	76,193	380,301	4,078	0	336,179	48,200

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I, Tami Schechinger, do state that I am the Legal Notice Administrator for the Harlan Newspapers, a twice-weekly newspaper of general circulation in Shelby County, Iowa. A printed, digital copy is provided for the notice that was published as follows:

~~Description: Budget Publication~~

Proof of Publication

ACCOUNT	PUBLICATION & DATES	REASONABLE FEE
City of Avoca 201 N Elm St. Avoca IA 51521	1- News Advertiser: 4/11/2025	190.96
	TOTAL	190.96

Subscribed and sworn before me 4/10/2025

Tami Schechinger

Notarization:

Subscribed and sworn before me this 10 day of April,
2025.

KYLIE STEVENS
Commission Number 860436
MY COMMISSION EXPIRES
11-18-27

Kylie Stevens

Public Notice

4/8/25, 9:32 AM

Local Goverment Property Valuation System

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

City of: AVOCA

The City Council will conduct a public hearing on the proposed Budget at: Avoca Fire Hall 212 W Crocker St Meeting Date: 4/23/2025 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	14.30553
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
(712) 343-2424 ext. 1

City Clerk/Finance Officer's NAME
Teresa M Hoepner

		Budget FY 2026	Re-estimated FY 2025	Actual FY 2024
Revenues & Other Financing Sources				
Taxes Levied on Property	1	1,016,388	1,021,198	1,124,960
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	1,016,388	1,021,198	1,124,960
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	228,000	82,857	10,671
Other City Taxes	6	541,920	454,466	485,215
Licenses & Permits	7	124,975	128,200	16,069
Use of Money and Property	8	177,250	18,000	156,047
Intergovernmental	9	425,068	397,599	568,076
Charges for Fees & Service	10	2,011,350	1,772,550	1,802,069
Special Assessments	11	9,500	15,500	16,725
Miscellaneous	12	57,100	299,550	666,730
Other Financing Sources	13	5,870,000	5,000,000	1,975
Transfers In	14	1,838,978	1,054,562	1,160,408
Total Revenues and Other Sources	15	12,300,529	10,243,678	6,008,945
Expenditures & Other Financing Uses				
Public Safety	16	553,150	505,675	494,335
Public Works	17	366,100	573,450	349,755
Health and Social Services	18	1,000	4,000	0
Culture and Recreation	19	965,625	1,086,475	738,160
Community and Economic Development	20	62,900	60,100	49,866
General Government	21	348,150	380,715	421,831
Debt Service	22	48,200	55,000	691,565
Capital Projects	23	7,923,650	6,722,250	690,276
Total Government Activities Expenditures	24	10,268,775	9,387,775	3,435,810
Business Type / Enterprises	25	1,418,200	1,227,430	902,973
Total ALL Expenditures	25	11,686,975	10,615,205	4,338,783
Transfers Out	27	1,838,978	1,054,562	1,160,408
Total ALL Expenditures/Transfers Out	28	13,525,953	11,669,767	5,499,191
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-1,225,424	-1,426,089	509,755
Beginning Fund Balance July 1	30	6,136,771	7,562,860	7,053,105
Ending Fund Balance June 30	31	4,911,347	6,136,771	7,562,860

(Pub. NA April 11, 2025)

Public Notice

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

City of: PANAMA

The City Council will conduct a public hearing on the proposed Budget at: City Hall @ 111 Main Street in Panama Meeting Date: 4/22/2025 Meeting Time: 07:00 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	10.29287
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
(712) 489-2344

City Clerk/Finance Officer's NAME
Teresa Willfred

		Budget FY 2026	Re-estimated FY 2025	Actual FY 2024
Revenues & Other Financing Sources				
Taxes Levied on Property	1	93,901	99,828	69,477
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	93,901	99,828	69,477
Delinquent Property Taxes	4	0	0	374
TIF Revenues	5	75,000	25,000	0
Other City Taxes	6	29,102	29,043	32,016
Licenses & Permits	7	790	790	1,394
Use of Money and Property	8	4,400	8,958	17,544
Intergovernmental	9	33,423	32,905	39,683
Charges for Fees & Service	10	149,855	149,523	141,390
Special Assessments	11	0	0	0
Miscellaneous	12	0	893,614	10,584
Other Financing Sources	13	0	0	0
Transfers In	14	0	132,600	0
Total Revenues and Other Sources	15	386,471	1,372,261	312,694
Expenditures & Other Financing Uses				
Public Safety	16	21,681	21,552	21,379
Public Works	17	123,439	96,781	123,482
Health and Social Services	18	0	0	0
Culture and Recreation	19	692	692	609
Community and Economic Development	20	77,500	13,781	78,155
General Government	21	42,429	42,075	36,855
Debt Service	22	25,000	20,219	0
Capital Projects	23	0	1,028,360	0
Total Government Activities Expenditures	24	290,741	1,223,460	260,480
Business Type / Enterprises	25	120,797	117,793	109,286
Total ALL Expenditures	26	411,538	1,341,253	369,766
Transfers Out	27	0	132,600	0
Total ALL Expenditures/Transfers Out	28	411,538	1,473,853	369,766
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-25,067	-101,592	-57,072
Beginning Fund Balance July 1	30	231,729	333,321	390,393
Ending Fund Balance June 30	31	206,662	231,729	333,321

(Pub. NA April 11, 2025)

Portsmouth NEWS

by Connie Juhl
April 8, 2025

Palm Sunday and Holy Week Schedule:

Palm Sunday Eve., Saturday, April 13 - 5 p.m., St. Mary's, Portsmouth,

Palm Sunday, April 14, 8:30 a.m., St. Boniface, Westphalia and 10 a.m., St. Mary's, Panama.

Holy Thursday, April 17 - 7 p.m., St. Mary's Portsmouth.

Good Friday Services, April 18, 7 p.m., St. Boniface, Westphalia (6:30 p.m.) Stations of the Cross.

Holy Saturday, Easter Vigil, April 19 - 8 p.m. - St. Mary's, Panama.

Easter Sunday, April 20 - 8 a.m., St., Mary's, Portsmouth and 10 a.m., St Boniface, Westphalia

Travis and Cali Klein and sons of Earling came to visit their grandma and great-grandma, Alma Leinen.

Carol Foutch, Connie Juhl, and Cindy Marcin of Panama and Jan Bonds of Harlan attended a production. of "Dearly Beloved", presented by the Grist Mill Fine Arts Council in Macedonia. Carol's daughter, Sue Duhachek, and grandson, Eric Duhachek, were in the play. The girls enjoyed lunch at a restaurant before the play.

Joe and Vicki Miller and Alma Leinen were among the many guest at the home of Kyle and Connie Miller in Harlan to help Declan celebrate his 8th birthday.

Duane and Linda Reinig were able to enjoy Hope Reinig's dance competition via live stream the past two weekends. Hope's small group took first place with their jazz competition and her duet took second place in the tap dance category.

Duane and Linda enjoyed Lexi Reinig's final high school volleyball tournament at the Volleyball Academy in Omaha. Her team won two games and lost one taking second place in their division. They were fun games to watch with the girls playing well together.

April - June Mass Weekend Schedule: Saturday evening, 5 p.m., Portsmouth; Sunday, 8 a.m., Westphalia; Sunday 10 a.m., Panama.

American Red Cross Bloodmobile will be in Portsmouth Tuesday, April 29, from 12 noon to 6 p.m.. Contact Connie Juhl for an appointment 712-830-3442 or visit RedCrossBlood.org and enter Portsmouth.

Portsmouth Easter Egg Hunt will be on Saturday, April 19 at 11 a.m. at the City Park. There will be lots of goodies and the Easter Bunny is coming.

Public Notice

THE IOWA DISTRICT COURT FOR SHELBY COUNTY CASE NO. ESPR014631
NOTICE OF PROBATE OF WILL, OF APPOINTMENT OF EXECUTOR, AND NOTICE TO CREDITORS
IN THE MATTER OF
THE ESTATE OF
MELINDA SHEETS, Deceased.

To All Persons Interested in the Estate of Melinda Sheets, Deceased, who died on or about March 31, 2025:

You are hereby notified that on April 3, 2025, the Last Will and Testament of Melinda Sheets, deceased, bearing date of August 9, 2023, was admitted to probate in the above-named court and that Savannah McConnell was appointed Executor of the estate. Any action to set aside the will must be brought in the district court of said county within the later to occur of four months from the date of the second publication of this notice or one month from the date of mailing of this notice to all heirs of the decedent and devisees under the will whose identities are reasonably ascertainable, or thereafter be forever barred. Notice is further given that all persons indebted to the estate are requested to make immediate payment to the undersigned, and creditors having claims against the estate shall file them with the clerk of the above named district court, as provided by law, duly authenticated, for allowance, and unless so filed by the later to occur of four months from the date of the second publication of this notice or one month from the date of mailing of this notice (unless otherwise allowed or paid) a claim is thereafter forever barred.

Dated April 3, 2025.

Savannah McConnell, Executor
PO Box 213
Irwin, IA 51446

Daniel P. Fischer, ICIS# AT0011510
Kohorst & Fischer Law Firm, PLLC
602 Market St., Suite 101
Harlan, IA 51537
Phone (712) 755-3156 / Fax (712) 755-7404
Date of second publication: April 18, 2025
(Pub. NA April 11, 2025 and April 18, 2025)

Public Notice

TRUST NOTICE
IN THE MATTER OF THE TRUST:
Martin L. Petersen Trust

To all persons regarding Martin L. Petersen, deceased, who died on or about March 8, 2025. You are hereby notified that Steven Obrecht is the trustee of the Martin L. Petersen Trust dated the 5th day of April, 2022. Any action to contest the validity of the trust and all amendments thereto, must be brought in the District Court of Shelby County, Iowa, within the later to occur of four (4) months from the date of second publication of this notice or thirty (30) days from the date of mailing this notice to all heirs of the decedent settlor and the spouse of the decedent settlor whose identities are reasonably ascertainable. Any suit not filed within this period shall be forever barred.

Notice is further given that any person or entity possessing a claim against the trust must mail proof of the claim to the trustee at the address listed below via certified mail, return receipt requested, by the later to occur of four (4) months from the second publication of this notice or thirty (30) days from the date of mailing this notice if required or the claim shall be forever barred unless paid or otherwise satisfied.

Dated on April 8, 2025.

Martin L. Petersen Trust
Steven Obrecht, Trustee
1324 Timber Rd, Harlan, IA 51537
Kathleen Schomer Kohorst, #AT0004333,
Attorney for Trustees
Kohorst & Fischer Law Firm, PLLC
602 Market Street, Ste 101
Harlan, Iowa 51537
Date of second publication: April 18, 2025
(Pub. NA April 11, 2025 and April 18, 2025)


Area High School Sports