



Fund Balance Worksheet for City of

**AVOCA**

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)	
<b>(1)</b>											
<b>*Annual Report FY 2012</b>											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	605,482	1,080,855	217,067	0	352,131	304,189	2,559,724	538,524	3,098,248	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	1,759,831	1,025,711	798,202	419,784	1,595,643	44,288	5,643,459	701,702	6,345,161	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	1,515,042	1,196,176	882,049	420,416	1,641,371	40,674	5,695,728	707,709	6,403,437	
Ending Fund Balance June 30 (pg 12, line 270) *	4	850,271	910,390	133,220	-632	306,403	307,803	2,507,455	532,517	3,039,972	
<b>(2)</b>											
<b>** Re-Estimated FY 2013</b>											
Beginning Fund Balance	5	850,271	910,390	133,220	-632	306,403	307,803	2,507,455	532,517	3,039,972	
Re-Est Revenues	6	1,648,710	525,280	1,522,136	677,557	2,597,519	25,000	6,996,202	632,959	7,629,161	
Re-Est Expenditures	7	1,633,375	571,114	1,476,995	570,156	2,617,200	0	6,868,840	623,373	7,492,213	
Ending Fund Balance	8	865,606	864,556	178,361	106,769	286,722	332,803	2,634,817	542,103	3,176,920	
<b>(3)</b>											
<b>** Budget FY 2014</b>											
Beginning Fund Balance	9	865,606	864,556	178,361	106,769	286,722	332,803	2,634,817	542,103	3,176,920	
Revenues	10	1,751,457	478,612	1,000,506	751,040	990,434	20,000	4,992,049	690,266	5,682,315	
Expenditures	11	1,614,261	575,179	1,342,080	753,660	990,434	0	5,275,614	599,971	5,875,585	
Ending Fund Balance	12	1,002,802	767,989	-163,213	104,149	286,722	352,803	2,351,252	632,398	2,983,650	

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

\*\* The remaining two sections are filled in by the software once ALL worksheets are completed.



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	148,488	33,500						181,988	125,251	104,407
Jail	2								0	0	0
Emergency Management	3	6,936		0					6,936	6,800	628
Flood Control	4								0	0	0
Fire Department	5	44,797	9,075	0					53,872	37,950	83,533
Ambulance	6	73,658	11,850						85,508	84,024	201,899
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	5,250							5,250	7,500	2,633
Other Public Safety	10						0		0	0	3,518
TOTAL (lines 1 - 10)	11	279,129	54,425	0			0		333,554	261,525	396,618
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	173,969	44,824	225,000					443,793	513,650	469,769
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	26,758	0						26,758	26,233	25,719
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	105,480	0						105,480	104,013	99,031
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	306,207	44,824	225,000			0		576,031	643,896	594,519
<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	6,250							6,250	6,250	6,071
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	6,250	0	0			0		6,250	6,250	6,071
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	114,792	26,338				0		141,130	135,402	120,805
Museum, Band and Theater	32								0	0	0
Parks	33	39,772	11,510	0					51,282	157,579	42,326
Recreation	34	484,218	36,677	0					520,895	458,445	457,548
Cemetery	35	27,000	0	0					27,000	34,500	29,267
Community Center, Zoo, & Marina	36	24,469	0	0					24,469	47,050	20,358
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	690,251	74,525	0			0		764,776	832,976	670,304

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39		11,220							11,220	11,000	6,828
Economic Development	40		0							0	0	0
Housing and Urban Renewal	41		5,100		450,000					455,100	635,150	397,272
Planning & Zoning	42		500							500	5,000	2,913
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		16,820	0	450,000			0		466,820	651,150	407,013
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		5,150	400						5,550	95,400	88,388
Clerk, Treasurer, & Finance Adm.	47		0	0						0	73,100	68,818
Elections	48		6,000							6,000	3,000	2,302
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		304,454	0						304,454	105,855	88,121
TOTAL (lines 46 - 52)	53		315,604	400	0			0		316,004	277,355	247,629
<b>DEBT SERVICE</b>	54					753,660				753,660	570,156	420,416
Gov Capital Projects	55						990,434			990,434	2,617,200	1,641,371
TIF Capital Projects	56				0					0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		990,434	0		990,434	2,617,200	1,641,371
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		1,614,261	174,174	675,000	753,660	990,434	0		4,207,529	5,860,508	4,383,941
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								178,606	178,606	197,353	362,307
Sewer Utility	60								45,555	45,555	49,525	77,016
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								0	0	0	0
Transit	65								0	0	0	0
Cable TV, Internet & Telephone	66								0	0	0	0
Housing Authority	67								0	0	0	0
Storm Water Utility	68								0	0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								19,235	19,235	18,950	19,805
Enterprise DEBT SERVICE	70								0	0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								243,396	243,396	265,828	459,128
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		1,614,261	174,174	675,000	753,660	990,434	0	243,396	4,450,925	6,126,336	4,843,069
Regular Transfers Out	75		0	305,499			0	0	356,575	662,074	715,396	1,228,717
Internal TIF Loan / Repayment Transfers Out	76		0	95,506	667,080					762,586	650,481	331,652
<b>Total ALL Transfers Out</b>	77		0	401,005	667,080	0	0	0	356,575	1,424,660	1,365,877	1,560,369
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		1,614,261	575,179	1,342,080	753,660	990,434	0	599,971	5,875,585	7,492,213	6,403,438
<b>Ending Fund Balance June 30</b>	79		1,002,802	767,989	-163,213	104,149	286,722	352,803	632,398	2,983,650	3,176,920	3,039,972

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL  
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	212,402	123,171		71,441	0			407,014	426,579	582,774
	2								0	0	0
	3	212,402	123,171		71,441	0			407,014	426,579	582,774
	4								0	0	0
	5			905,000					905,000	1,218,500	556,402
Other City Taxes:											
	6	17,735	10,362		2,768	0			30,865	0	0
	7	3,000							3,000	2,900	2,967
	8								0	0	0
	9								0	0	0
	10								0	0	0
	11	63,426							63,426	62,182	67,159
	12		191,012						191,012	187,272	177,904
	13	84,161	201,374		2,768	0			288,303	252,354	248,030
	14	24,700							24,700	12,000	10,593
	15	23,700	0	0			13,000	5,538	42,238	50,500	39,431
Intergovernmental:											
	16	0				0			0	0	5,738
	17		145,000						145,000	141,845	143,160
	18	2,600	1,567			171,492		0	175,659	4,488	108,341
	19	20,000				0			20,000	80,319	165,958
	20	22,600	146,567	0	0	171,492		0	340,659	226,652	423,197
Charges for Fees & Service:											
	21							382,538	382,538	357,402	452,470
	22							245,190	245,190	213,057	187,747
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	111,193							111,193	109,013	108,591
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32							57,000	57,000	57,000	56,200
	33	549,878	0						549,878	501,027	385,267
	34	661,071	0		0	0		684,728	1,345,799	1,237,499	1,190,275
	35	40,000							40,000	24,500	9,315
	36	30,500	7,500			0	7,000	0	45,000	547,500	137,244
Other Financing Sources:											
	37	414,370	0		247,704	0	0	0	662,074	715,396	1,228,717
	38	237,953		95,506	429,127	0			762,586	650,481	331,652
	39	652,323	0	95,506	676,831	0	0	0	1,424,660	1,365,877	1,560,369
	40	0		0	0	818,942		0	818,942	2,267,200	1,125,000
	41	0				0			0	0	462,532
	42	652,323	0	95,506	676,831	818,942	0	0	2,243,602	3,633,077	3,147,901
<b>Total Revenues except for beginning fund balance</b> <i>(lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 42)</i>											
	43	1,751,457	478,612	1,000,506	751,040	990,434	20,000	690,266	5,682,315	7,629,161	6,345,162
	44	865,606	864,556	178,361	106,769	286,722	332,803	542,103	3,176,920	3,039,972	3,098,248
	45	2,617,063	1,343,168	1,178,867	857,809	1,277,156	352,803	1,232,369	8,859,235	10,669,133	9,443,410

**CITY OF AVOCA**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2014**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	212,402	123,171		71,441	0			407,014	426,579	582,774
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	212,402	123,171		71,441	0			407,014	426,579	582,774
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			905,000					905,000	1,218,500	556,402
Other City Taxes	6	84,161	201,374		2,768	0			288,303	252,354	248,030
Licenses & Permits	7	24,700	0					0	24,700	12,000	10,593
Use of Money and Property	8	23,700	0	0	0	0	13,000	5,538	42,238	50,500	39,431
Intergovernmental	9	22,600	146,567	0	0	171,492		0	340,659	226,652	423,197
Charges for Fees & Service	10	661,071	0		0	0	0	684,728	1,345,799	1,237,499	1,190,275
Special Assessments	11	40,000	0		0	0		0	40,000	24,500	9,315
Miscellaneous	12	30,500	7,500		0	0	7,000	0	45,000	547,500	137,244
Sub-Total Revenues	13	1,099,134	478,612	905,000	74,209	171,492	20,000	690,266	3,438,713	3,996,084	3,197,261
<b>Other Financing Sources:</b>											
Total Transfers In	14	652,323	0	95,506	676,831	0	0	0	1,424,660	1,365,877	1,560,369
Proceeds of Debt	15	0	0	0	0	818,942		0	818,942	2,267,200	1,125,000
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	462,532
Total Revenues and Other Sources	17	1,751,457	478,612	1,000,506	751,040	990,434	20,000	690,266	5,682,315	7,629,161	6,345,162
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	279,129	54,425	0			0		333,554	261,525	396,618
Public Works	19	306,207	44,824	225,000			0		576,031	643,896	594,519
Health and Social Services	20	6,250	0	0			0		6,250	6,250	6,071
Culture and Recreation	21	690,251	74,525	0			0		764,776	832,976	670,304
Community and Economic Development	22	16,820	0	450,000			0		466,820	651,150	407,013
General Government	23	315,604	400	0			0		316,004	277,355	247,629
Debt Service	24	0	0	0	753,660		0		753,660	570,156	420,416
Capital Projects	25	0	0	0		990,434		0	990,434	2,617,200	1,641,371
Total Government Activities Expenditures	26	1,614,261	174,174	675,000	753,660	990,434	0		4,207,529	5,860,508	4,383,941
Business Type Proprietary: Enterprise & ISF	27							243,396	243,396	265,828	459,128
Total Gov & Bus Type Expenditures	28	1,614,261	174,174	675,000	753,660	990,434	0	243,396	4,450,925	6,126,336	4,843,069
Total Transfers Out	29	0	401,005	667,080	0	0	0	356,575	1,424,660	1,365,877	1,560,369
Total ALL Expenditures/Fund Transfers Out	30	1,614,261	575,179	1,342,080	753,660	990,434	0	599,971	5,875,585	7,492,213	6,403,438
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	137,196	-96,567	-341,574	-2,620	0	20,000	90,295	-193,270	136,948	-58,276
Beginning Fund Balance July 1	33	865,606	864,556	178,361	106,769	286,722	332,803	542,103	3,176,920	3,039,972	3,098,248
Ending Fund Balance June 30	34	1,002,802	767,989	-163,213	104,149	286,722	352,803	632,398	2,983,650	3,176,920	3,039,972

**LONG TERM DEBT SCHEDULE**  
**ATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**

Fiscal Year  
 2014

City Name: AVOCA

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-1 2009 Series Bond	1,450,000	2009	125,000	40,098	800	165,898	165,898	0
-2 Ambulance Loan	175,000	2012	35,000	4,866	0	39,866	0	39,866
-3 Fire Truck Loan	160,000	2009	32,000	4,959	0	36,959	0	36,959
-4 2012 US Bank Loan	500,000	2012	71,429	12,869	0	84,298	84,298	0
-5 2011 Midstates Bank Loan	300,000	2011	100,000	9,144	0	109,144	109,144	0
-6 2012 US Bank Special Assessment Loan	150,000	2012	18,750	4,227	0	22,977	22,977	0
-7 Water Bond	600,000	2010	65,000	14,170	400	79,570	79,570	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			447,179	90,333	1,200	538,712	461,887	76,825

**LONG TERM DEBT SCHEDULE**  
**GENERAL BOND, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**

City Name: AVOCA

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

2014

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-31						0		0
-32						0		0
-33						0		0
-34						0		0
-35						0		0
-36						0		0
-37						0		0
-38						0		0
-39						0		0
-40						0		0
-41						0		0
-42						0		0
-43						0		0
-44						0		0
-45						0		0
-46						0		0
-47						0		0
-48						0		0
-49						0		0
-50						0		0
-51						0		0
-52						0		0
-53						0		0
-54						0		0
-55						0		0
-56						0		0
-57						0		0
-58						0		0
-59						0		0
-60						0		0
			447,179	90,333	1,200	538,712	461,887	76,825

