

FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES

The City of : **AUBURN** County Name: **SAC COUNTY**

Adopted On: (entered upon adoption) Resolution: (entered upon adoption)

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	6,648,075	2b	6,363,024	City Number: 81-761 Last Official Census: 265
DEBT SERVICE	3a	6,799,758	3b	6,514,707	
Ag Land	4a	233,418			

Consolidated General Fund Levy Calculation

	CGFL Max Rate	CGFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	8.37000	49,656	5,932,590	12.06
	Limitation Percentage			
	3			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2025	8.12625	54,024	8.80	

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	8.12625	Consolidated General Fund			54,024	51,708	43	8.12625
		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	20,000	19,142	52	3.00839
384.12(5)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		462	265	254	465	0.03986
		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	74,289	71,104		
384.1	3.00375	Ag Land		26	702	701	63	3.00375
		Total General Fund Tax Levies (25 + 26)		27	74,991	71,805		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	7,040	6,738		1.05895
Rules	Amt Nec	Other Employee Benefits		31	26,000	24,885		3.91091
		Subtotal Employee Benefit Levy (29,30,31)		32	33,040	31,623	65	4.96986
			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	33,040	31,623		
384.4	Amt Nec	Debt Service Levy 76.10(6)		40	0	0	70	0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)		41		0	71	0.00000
		Total Property Taxes (27+39+40+41)		42	108,031	103,428	72	16.14436

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.

 (City Representative)

 (Date)

 (County Auditor)

 (Date)

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

Meeting Date: 3/25/2023 Meeting Time: 06:00 PM Meeting Location: Auburn City Hall, 209 Pine Street, Auburn, IA

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)
auburniowa.net

City Telephone Number
(712) 830-7226

Iowa Department of Management	Current Year Certified Property Tax 2023 - 2024	Budget Year Effective Property Tax 2024 - 2025	Budget Year Proposed Property Tax 2024 - 2025
Taxable Valuations for Non-Debt Service	5,636,523	6,363,024	6,363,024
Consolidated General Fund	47,178	47,178	51,708
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	13,301	13,301	19,142
Support of Local Emergency Mgmt. Comm.	252	252	254
Unified Law Enforcement	0	0	0
Police & Fire Retirement	0	0	0
FICA & IPERS (If at General Fund Limit)	6,688	6,688	6,738
Other Employee Benefits	26,935	26,935	24,885
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	5,764,423	6,514,707	6,514,707
Debt Service	0	0	0
CITY REGULAR TOTAL PROPERTY TAX	94,354	94,354	102,727
CITY REGULAR TAX RATE	16.73971	14.82848	16.14436
Taxable Value for City Ag Land	235,311	233,418	233,418
Ag Land	707	707	701
CITY AG LAND TAX RATE	3.00375	3.02890	3.00375
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Value of \$100,000	Current Year Certified 2023/2024	Budget Year Proposed 2024/2025	Percent Change
City Regular Residential	915	748	-18.25
Commercial property with an Actual/Assessed Value of \$100,000	Current Year Certified 2023/2024	Budget Year Proposed 2024/2025	Percent Change
City Regular Commercial	915	748	-18.25

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$100,000 Actual/Assessed Valuation.

Reasons for tax increase if proposed exceeds the current:

Increase in insurance premiums

FUND BALANCE

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

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2023									
Beginning Fund Balance July 1	1	154,628	182,964	0	385,303	0	722,895	447,937	1,170,832
Actual Revenues Except Beg Balance	2	261,895	105,510	0	339,038	0	706,443	577,842	1,284,285
Actual Expenditures Except End Balance	3	314,093	95,689	0	580,022	0	989,804	628,160	1,617,964
Ending Fund Balance June 30	4	102,430	192,785	0	144,319	0	439,534	397,619	837,153
Re-Estimated FY 2024									
Beginning Fund Balance	5	102,430	192,785	0	144,319	0	439,534	397,619	837,153
Re-Est Revenues	6	213,206	102,008	4,279	206,000	0	525,493	725,206	1,250,699
Re-Est Expenditures	7	266,041	75,508	0	195,574	0	537,123	711,013	1,248,136
Ending Fund Balance	8	49,595	219,285	4,279	154,745	0	427,904	411,812	839,716
Budget FY 2025									
Beginning Fund Balance	9	49,595	219,285	4,279	154,745	0	427,904	411,812	839,716
Revenues	10	233,601	97,279	27,031	50,800	0	408,711	697,948	1,106,659
Expenditures	11	238,880	114,269	27,000	68,275	0	448,424	707,547	1,155,971
Ending Fund Balance	12	44,316	202,295	4,310	137,270	0	388,191	402,213	790,404

LOCAL EMC SUPPORT

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

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

	Request with Utility Replacement	Property Taxes Levied
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	265	254
Support of a Local Emerg. Mgmt Comm.	265	254
TOTAL FOR FY 2025	530	508

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2024	ACTUAL 2023
PUBLIC SAFETY									
Police Department/Crime Prevention	1	10,368						10,368	8,180
Jail	2							0	0
Emergency Management	3							0	0
Flood Control	4							0	0
Fire Department	5	17,066	4,000					21,066	17,971
Ambulance	6							0	0
Building Inspections	7							0	0
Miscellaneous Protective Services	8							0	0
Animal Control	9							0	0
Other Public Safety	10							0	0
TOTAL (lines 1 - 10)	11	27,434	4,000			0		31,434	26,151
PUBLIC WORKS									
Roads, Bridges, & Sidewalks	12	6,324	44,820					51,144	50,986
Parking - Meter and Off-Street	13							0	0
Street Lighting	14	500	2,500					3,000	0
Traffic Control and Safety	15							0	0
Snow Removal	16		2,300					2,300	715
Highway Engineering	17							0	0
Street Cleaning	18	300	600					900	0
Airport (if not Enterprise)	19							0	0
Garbage (if not Enterprise)	20	34,496						34,496	28,855
Other Public Works	21							0	0
TOTAL (lines 12 - 21)	22	41,620	50,220			0		91,840	80,556
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	1,500						1,500	1,045
Community Mental Health	28							0	0
Other Health and Social Services	29							0	0
TOTAL (lines 23 - 29)	30	1,500	0			0		1,500	1,045
CULTURE & RECREATION									
Library Services	31	42,325	15,328					57,653	48,510
Museum, Band and Theater	32	17,500						17,500	20,990
Parks	33	4,112						4,112	2,572
Recreation	34	15,000						15,000	9,852
Cemetery	35							0	0
Community Center, Zoo, & Marina	36							0	0
Other Culture and Recreation	37							0	0
TOTAL (lines 31 - 37)	38	78,937	15,328			0		94,265	81,924

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

GOVERNMENT ACTIVITIES CONT.	GENERAL	SPECIAL REVENUE	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2024	ACTUAL 2023
COMMUNITY & ECONOMIC DEVELOPMENT									
Community Beautification	39	7,700						7,700	70,694
Economic Development	40	6,749						6,749	1,320
Housing and Urban Renewal	41		0					0	0
Planning & Zoning	42							0	0
Other Com & Econ Development	43							0	0
TIF Rebates	44							0	0
TOTAL (lines 39 - 44)	45	14,449	0	0		0		14,449	72,014
GENERAL GOVERNMENT									
Mayor, Council, & City Manager	46	4,432	400					4,832	3,943
Clerk, Treasurer, & Finance Adm.	47	32,192	5,560					37,752	32,535
Elections	48	500						500	0
Legal Services & City Attorney	49	3,500						3,500	10,743
City Hall & General Buildings	50	10,100						10,100	65,721
Tort Liability	51	15,000						15,000	0
Other General Government	52	8,000						8,000	20,685
TOTAL (lines 46 - 52)	53	73,724	5,960	0		0		79,684	133,627
DEBT SERVICE									
Gov Capital Projects	54				189,574			189,574	551,893
TIF Capital Projects	56							0	0
TOTAL CAPITAL PROJECTS	57	0	0	0	189,574	0		189,574	551,893
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	237,664	75,508	0	189,574	0		502,746	947,210
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF									
Water Utility	59				258,813			258,813	93,733
Sewer Utility	60				92,105			92,105	81,311
Electric Utility	61				277,009			277,009	286,196
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							0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0
Enterprise DEBT SERVICE	70							0	38,846
Enterprise CAPITAL PROJECTS	71							0	81,856
Enterprise TIF CAPITAL PROJECTS	72							0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	73				627,927			627,927	581,942
TOTAL ALL EXPENDITURES (lines 58+73)	74	237,664	75,508	0	189,574	0		1,130,673	1,529,152
Regular Transfers Out	75	28,377			6,000			117,463	88,812
Internal TIF Loan Transfers Out	76							0	0
Total ALL Transfers Out	77	28,377	0	0	6,000	0		117,463	88,812
Total Expenditures and Other Fin Uses (lines 74+77)	78	266,041	75,508	0	195,574	0		1,248,136	1,617,964
Ending Fund Balance June 30	79	49,595	219,285	4,279	154,745	0		839,716	837,153

RE-ESTIMATED REVENUES DETAIL

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

REVENUES & OTHER FINANCING SOURCES	GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2024	ACTUAL 2023
Taxes Levied on Property	1	59,916	35,145					95,061	101,041
Less: Uncollected Property Taxes - Levy Year	2								0
Net Current Property Taxes (line 1 minus line 2)	3	59,916	35,145	0	0			95,061	101,041
Delinquent Property Taxes	4								0
TIF Revenues	5		4,279					4,279	0
Other City Taxes:									
Utility Tax Replacement Excise Taxes	6	3,110	1,846					4,956	0
Utility franchise tax (Iowa Code Chapter 364.2)	7							0	1,644
Parimutuel wager tax	8							0	0
Gaming wager tax	9							0	0
Mobile Home Taxes	10							0	0
Hotel/Motel Taxes	11							0	0
Other Local Option Taxes									
Subtotal - Other City Taxes (lines 6 thru 12)	12		29,220	0	0			29,220	33,349
Licenses & Permits	13	3,110	31,066					34,176	34,993
Use of Money & Property	14	615						615	150
Intergovernmental:	15	32,100						32,100	42,736
Federal Grants & Reimbursements	16						100,000	100,000	107,670
Road Use Taxes	17		35,797					35,797	36,469
Other State Grants & Reimbursements	18	2,834						2,834	3,277
Local Grants & Reimbursements	19	25,807						25,807	26,810
Subtotal - Intergovernmental (lines 16 thru 19)	20	28,641	35,797	0	0		100,000	164,438	174,226
Charges for Fees & Service:									
Water Utility	21								
Sewer Utility	22								
Electric Utility	23								
Gas Utility	24								
Parking	25								
Airport	26								
Landfill/Garbage	27	26,629					26,629	53,258	27,835
Hospital	28								
Transit	29								
Cable TV, Internet & Telephone	30								
Housing Authority	31								
Storm Water Utility	32								
Other Fees & Charges for Service	33								
Subtotal - Charges for Service (lines 21 thru 33)	34	26,629	0	0	0	0	482,120	508,749	478,483
Special Assessments	35								0
Miscellaneous	36	33,818			200,000			233,818	363,844
Other Financing Sources: Regular Operating Transfers In	37	28,377			6,000		83,086	117,463	88,812
Internal TIF Loan Transfers In	38								0
Subtotal ALL Operating Transfers In	39	28,377	0	0	6,000	0	83,086	117,463	88,812
Proceeds of Debt (Excluding TIF Internal Borrowing)	40						60,000	60,000	0
Proceeds of Capital Asset Sales	41								0
Subtotal-Other Financing Sources (lines 36 thru 38)	42	28,377	0	0	6,000	0	143,086	177,463	88,812
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	213,206	102,008	4,279	206,000	0	725,206	1,250,699	1,284,285
Beginning Fund Balance July 1	44	102,430	192,785	0	144,319	0	397,619	837,153	1,170,832
TOTAL REVENUES & BEGIN BALANCE (lines 41-42)	45	315,636	294,793	4,279	350,319	0	1,122,825	2,087,852	2,455,117

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

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF/SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
PUBLIC SAFETY										
Police Department/Crime Prevention	11,190							11,190	10,368	8,180
Jail								0	0	0
Emergency Management								0	0	0
Flood Control								0	0	0
Fire Department	19,500	4,000						23,500	21,066	17,971
Ambulance								0	0	0
Building Inspections								0	0	0
Miscellaneous Protective Services								0	0	0
Animal Control								0	0	0
Other Public Safety								0	0	0
TOTAL (lines 1 - 10)	30,690	4,000				0		34,690	31,434	26,151
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	6,424	44,697						51,121	51,144	50,986
Parking - Meter and Off-Street								0	0	0
Street Lighting	500	2,500						3,000	3,000	0
Traffic Control and Safety								0	0	0
Snow Removal		2,300						2,300	2,300	715
Highway Engineering								0	0	0
Street Cleaning	300	600						900	900	0
Airport								0	0	0
Garbage (if not Enterprise)	34,496							34,496	34,496	28,855
Other Public Works								0	0	0
TOTAL (lines 12 - 21)	41,720	50,097				0		91,817	91,840	80,556
HEALTH & SOCIAL SERVICES										
Welfare Assistance								0	0	0
City Hospital								0	0	0
Payments to Private Hospitals								0	0	0
Health Regulation and Inspection								0	0	0
Water, Air, and Mosquito Control								0	0	0
Community Mental Health	1,500							1,500	1,500	1,045
Other Health and Social Services								0	0	0
TOTAL (lines 23 - 29)	1,500	0				0		1,500	1,500	1,045
CULTURE & RECREATION										
Library Services	41,115	21,681						62,796	57,653	48,510
Museum, Band and Theater	17,500							17,500	17,500	20,990
Parks	4,612							4,612	4,112	2,572
Recreation	15,000							15,000	15,000	9,852
Cemetery								0	0	0
Community Center, Zoo, & Marina								0	0	0
Other Culture and Recreation								0	0	0
TOTAL (lines 31 - 37)	78,227	21,681				0		99,908	94,265	81,924

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

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39	9,700						9,700	7,700	70,694
Economic Development	40	2,805						2,805	6,749	1,320
Housing and Urban Renewal	41		27,000					27,000	0	0
Planning & Zoning	42							0	0	0
Other Com & Econ Development	43							0	0	0
TIF Rebates	44							0	0	0
TOTAL (lines 39 - 44)	45	12,505	27,000			0		39,505	14,449	72,014
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	3,750	400					4,150	4,832	3,943
Clerk, Treasurer, & Finance Adm.	47	34,888	8,214					43,102	37,752	32,535
Elections	48							0	500	0
Legal Services & City Attorney	49	5,000						5,000	3,500	10,743
City Hall & General Buildings	50	10,100						10,100	10,100	65,721
Tort Liability	51	18,000						18,000	15,000	0
Other General Government	52	2,500						2,500	8,000	20,685
TOTAL (lines 46 - 52)	53	74,238	8,614	0		0		82,852	79,684	133,627
DEBT SERVICE										
Gov Capital Projects	54				50,800			50,800	189,574	551,893
TIF Capital Projects	56							0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0	50,800	0		50,800	189,574	551,893
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	238,880	84,392	27,000	50,800	0		401,072	502,746	947,210
BUSINESS TYPE ACTIVITIES										
Proprietary: Enterprise & Budgeted ISF										
Water Utility	59							300,565	258,813	93,733
Sewer Utility	60							92,255	92,105	81,311
Electric Utility	61							272,745	277,009	286,196
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							0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0
Enterprise DEBT SERVICE	70							0	0	38,846
Enterprise CAPITAL PROJECTS	71							0	0	81,856
Enterprise TIF CAPITAL PROJECTS	72							0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73							665,565	627,927	581,942
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	238,880	84,392	27,000	50,800	0		1,066,637	1,130,673	1,529,152
Regular Transfers Out	75		29,877		17,475			89,334	117,463	88,812
Internal TIF Loan / Repayment Transfers Out	76							0	0	0
Total ALL Transfers Out	77	0	29,877	0	17,475	0		89,334	117,463	88,812
Total Expenditures & Fund Transfers Out (lines 74+77)	78	238,880	114,269	27,000	68,275	0		1,155,971	1,248,136	1,617,964
Ending Fund Balance June 30	79	44,316	202,295	4,310	137,270	0		790,404	839,716	837,153

REVENUES DETAIL

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

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	71,805	31,623	0	0			103,428	95,061	101,041
Less: Uncollected Property Taxes - Levy Year	2							0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	71,805	31,623	0	0			103,428	95,061	101,041
Delinquent Property Taxes	4							0	0	0
TIF Revenues	5			27,000				27,000	4,279	0
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	3,185	1,417	0	0			4,602	4,956	0
Utility franchise tax (Iowa Code Chapter 364.2)	7							0	0	1,644
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							0	0	0
Other Local Option Taxes	12		29,220					29,220	29,220	33,349
Subtotal - Other City Taxes (lines 6 thru 12)	13	3,185	30,637	0	0			33,822	34,176	34,993
Licenses & Permits	14	615						615	615	150
Use of Money & Property	15	26,500						26,500	32,100	42,736
Intergovernmental:										
Federal Grants & Reimbursements	16					100,000		100,000	100,000	107,670
Road Use Taxes	17		31,992					31,992	35,797	36,469
Other State Grants & Reimbursements	18	8,105	3,027	31				11,163	2,834	3,277
Local Grants & Reimbursements	19	26,550						26,550	25,807	26,810
Subtotal - Intergovernmental (lines 16 thru 19)	20	34,655	35,019	31	0	100,000		169,705	164,438	174,226
Charges for Fees & Service:										
Water Utility	21									
Sewer Utility	22					84,824		84,824	84,824	87,435
Electric Utility	23					75,181		75,181	75,181	77,723
Gas Utility	24					295,486		295,486	295,486	285,490
Parking	25							0	0	0
Airport	26							0	0	0
Landfill/Garbage	27	26,629						26,629	53,258	27,835
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							0	0	0
Other Fees & Charges for Service	33							0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	26,629	0	0	0	455,491		482,120	508,749	478,483
Special Assessments	35							0	0	0
Miscellaneous	36	40,335			50,800			91,135	233,818	363,844
Other Financing Sources:										
Regular Operating Transfers In	37	29,877						89,334	117,463	88,812
Internal TIF Loan Transfers In	38							0	0	0
Subtotal ALL Operating Transfers In	39	29,877	0	0	0	59,457		89,334	117,463	88,812
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					83,000		83,000	60,000	0
Proceeds of Capital Asset Sales	41							0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	29,877	0	0	0	142,457		172,334	177,463	88,812
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	233,601	97,279	27,031	50,800	0	697,948	1,106,659	1,250,699	1,284,285
Beginning Fund Balance July 1	44	49,595	219,285	4,279	154,745	0	411,812	839,716	837,153	1,170,832
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	283,196	316,564	31,310	205,545	0	1,109,760	1,946,375	2,087,852	2,455,117

ADOPTED BUDGET SUMMARY

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

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2025	RE-ESTIMATED 2024	ACTUAL 2023
Revenues & Other Financing Sources										
Taxes Levied on Property	71,805	31,623		0	0			103,428	95,061	101,041
Less: Uncollected Property Taxes-Levy Year	0	0		0	0			0	0	0
Net Current Property Taxes	71,805	31,623		0	0			103,428	95,061	101,041
Delinquent Property Taxes	0	0		0	0			0	0	0
TIF Revenues			27,000					27,000	4,279	0
Other City Taxes	3,185	30,637		0	0			33,822	34,176	34,993
Licenses & Permits	615	0		0	0		0	615	615	150
Use of Money and Property	26,500	0	0	0	0	0	0	26,500	32,100	42,736
Intergovernmental	34,655	35,019	31	0	0	0	100,000	169,705	164,438	174,226
Charges for Fees & Service	26,629	0		0	0	0	455,491	482,120	508,749	478,483
Special Assessments	0	0		0	0	0	0	0	0	0
Miscellaneous	40,335	0		0	50,800	0	0	91,135	233,818	363,844
Sub-Total Revenues	203,724	97,279	27,031	0	50,800	0	555,491	934,325	1,073,236	1,195,473
Other Financing Sources:										
Total Transfers In	29,877	0	0	0	0	0	59,457	89,334	117,463	88,812
Proceeds of Debt	0	0	0	0	0	0	83,000	83,000	60,000	0
Proceeds of Capital Asset Sales	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	233,601	97,279	27,031	0	50,800	0	697,948	1,106,659	1,250,699	1,284,285
Expenditures & Other Financing Uses										
Public Safety	30,690	4,000								
Public Works	41,720	50,097								
Health and Social Services	1,500	0								
Culture and Recreation	78,227	21,681								
Community and Economic Development	12,505	0	27,000							
General Government	74,238	8,614								
Debt Service	0	0		0					0	0
Capital Projects	0	0			50,800				189,574	551,893
Total Government Activities Expenditures	238,880	84,392	27,000	0	50,800	0			502,746	947,210
Business Type Proprietary: Enterprise & ISF										
Total Gov & Bus Type Expenditures	238,880	84,392	27,000	0	50,800	0	665,565	665,565	627,927	581,942
Total Transfers Out	0	29,877			17,475				117,463	88,812
Total ALL Expenditures/Fund Transfers Out	238,880	114,269	27,000	0	68,275	0	707,547	1,155,971	1,248,136	1,617,964
Excess Revenues & Other Sources Over										
(Under) Expenditures/Transfers Out	-5,279	-16,990	31	0	-17,475	0	-9,599	-49,312	2,563	-333,679
Beginning Fund Balance July 1	49,595	219,285	4,279	0	154,745	0	411,812	839,716	837,153	1,170,832
Ending Fund Balance June 30	44,316	202,295	4,310	0	137,270	0	402,213	790,404	839,716	837,153

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
Lagoon Improvement Project	1 267,000	NON-GO	20-16	12,000	3,868	15,868	553		16,421	0
Water Well Project	2 319,000	NON-GO	21-08	15,000	4,760	19,760	680		20,440	0
	3	-				0				0
	4	-				0				0
	5	-				0				0
	6	-				0				0
	7	-				0				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				27,000	8,628	35,628	1,233	0	36,861	0

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
	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
TOTALS				27,000	8,628	35,628	1,233	0	36,861	0

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
	61	-				0				0
	62	-				0				0
	63	-				0				0
	64	-				0				0
	65	-				0				0
	66	-				0				0
	67	-				0				0
	68	-				0				0
	69	-				0				0
	70	-				0				0
	71	-				0				0
	72	-				0				0
	73	-				0				0
	74	-				0				0
	75	-				0				0
	76	-				0				0
	77	-				0				0
	78	-				0				0
	79	-				0				0
	80	-				0				0
	81	-				0				0
	82	-				0				0
	83	-				0				0
	84	-				0				0
	85	-				0				0
	86	-				0				0
	87	-				0				0
	88	-				0				0
	89	-				0				0
	90	-				0				0
TOTALS				27,000	8,628	35,628	1,233	0	36,861	0

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
	91	-				0				0
	92	-				0				0
	93	-				0				0
	94	-				0				0
	95	-				0				0
	96	-				0				0
	97	-				0				0
	98	-				0				0
	99	-				0				0
	100	-				0				0
	101	-				0				0
	102	-				0				0
	103	-				0				0
	104	-				0				0
	105	-				0				0
	106	-				0				0
	107	-				0				0
	108	-				0				0
	109	-				0				0
	110	-				0				0
	111	-				0				0
	112	-				0				0
	113	-				0				0
	114	-				0				0
	115	-				0				0
	116	-				0				0
	117	-				0				0
	118	-				0				0
	119	-				0				0
	120	-				0				0
TOTALS				27,000	8,628	35,628	1,233	0	36,861	0

LONG TERM DEBT SCHEDULE - LT DEBT 6

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
	151	-				0				0
	152	-				0				0
	153	-				0				0
	154	-				0				0
	155	-				0				0
	156	-				0				0
	157	-				0				0
	158	-				0				0
	159	-				0				0
	160	-				0				0
	161	-				0				0
	162	-				0				0
	163	-				0				0
	164	-				0				0
	165	-				0				0
	166	-				0				0
	167	-				0				0
	168	-				0				0
	169	-				0				0
	170	-				0				0
	171	-				0				0
	172	-				0				0
	173	-				0				0
	174	-				0				0
	175	-				0				0
	176	-				0				0
	177	-				0				0
	178	-				0				0
	179	-				0				0
	180	-				0				0
TOTALS				27,000	8,628	35,628	1,233	0	36,861	0

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
	181	-				0				0
	182	-				0				0
	183	-				0				0
	184	-				0				0
	185	-				0				0
	186	-				0				0
	187	-				0				0
	188	-				0				0
	189	-				0				0
	190	-				0				0
	191	-				0				0
	192	-				0				0
	193	-				0				0
	194	-				0				0
	195	-				0				0
	196	-				0				0
	197	-				0				0
	198	-				0				0
	199	-				0				0
	200	-				0				0
	201	-				0				0
	202	-				0				0
	203	-				0				0
	204	-				0				0
	205	-				0				0
	206	-				0				0
	207	-				0				0
	208	-				0				0
	209	-				0				0
	210	-				0				0
TOTALS				27,000	8,628	35,628	1,233	0	36,861	0

LONG TERM DEBT SCHEDULE - GRAND TOTALS

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

	Principal Due FY 2025	Interest Due FY 2025	Total Obligation Due FY 2025	Bond Reg./ Paying Agent Fees Due FY 2025	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	0	0	0	0	0	0	0
NON GO - TOTAL	27,000	8,628	35,628	1,233	0	36,861	0
GRAND - TOTAL	27,000	8,628	35,628	1,233	0	36,861	0

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2024 - June 30, 2025

City of: AUBURN

The City Council will conduct a public hearing on the proposed Budget at: (entered upon publish) Meeting Date: (entered upon publish) Meeting Time: (entered upon publish)

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	16.14436
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) 830-7226

City Clerk/Finance Officer's NAME
(entered upon publish)

		Budget FY 2025	Re-estimated FY 2024	Actual FY 2023
Revenues & Other Financing Sources				
Taxes Levied on Property	1	103,428	95,061	101,041
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	103,428	95,061	101,041
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	27,000	4,279	0
Other City Taxes	6	33,822	34,176	34,993
Licenses & Permits	7	615	615	150
Use of Money and Property	8	26,500	32,100	42,736
Intergovernmental	9	169,705	164,438	174,226
Charges for Fees & Service	10	482,120	508,749	478,483
Special Assessments	11	0	0	0
Miscellaneous	12	91,135	233,818	363,844
Other Financing Sources	13	83,000	60,000	0
Transfers In	14	89,334	117,463	88,812
Total Revenues and Other Sources	15	1,106,659	1,250,699	1,284,285
Expenditures & Other Financing Uses				
Public Safety	16	34,690	31,434	26,151
Public Works	17	91,817	91,840	80,556
Health and Social Services	18	1,500	1,500	1,045
Culture and Recreation	19	99,908	94,265	81,924
Community and Economic Development	20	39,505	14,449	72,014
General Government	21	82,852	79,684	133,627
Debt Service	22	0	0	0
Capital Projects	23	50,800	189,574	551,893
Total Government Activities Expenditures	24	401,072	502,746	947,210
Business Type / Enterprises	25	665,565	627,927	581,942
Total ALL Expenditures	26	1,066,637	1,130,673	1,529,152
Transfers Out	27	89,334	117,463	88,812
Total ALL Expenditures/Transfers Out	28	1,155,971	1,248,136	1,617,964
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-49,312	2,563	-333,679
Beginning Fund Balance July 1	30	839,716	837,153	1,170,832
Ending Fund Balance June 30	31	790,404	839,716	837,153