

# 31-291

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: Epworth County Name: DUBUQUE Date Budget Adopted: 3/11/2015  
(Date) xxxxxx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

County Auditor Date Stamp		563-876-3320 <small>Telephone Number</small>	_____ <small>Signature</small>
<b>January 1, 2014 Property Valuations</b>			
		With Gas & Electric	Without Gas & Electric
Regular	2a	50,303,092	49,937,387
<b>DEBT SERVICE</b>	3a	55,154,348	54,788,643
Ag Land	4a	451,159	
			Last Official Census 1,860

				TAXES LEVIED		
Code Sec.	Dollar Limit	Purpose		(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5	393,705	390,843	43 7.82666
<b>Non-Voted Other Permissible Levies</b>						
12(8)	0.67500	Contract for use of Bridge	6		0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13		0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14		0	52 0
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465 0
<b>Voted Other Permissible Levies</b>						
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53 0
12(2)	0.81000	Memorial Building	16		0	54 0
12(3)	0.13500	Symphony Orchestra	17		0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56 0
12(5)	As Voted	County Bridge	19		0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58 0
12(9)	0.03375	Aid to a Transit Company	21		0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22		0	60 0
12(18)	1.00000	City Emergency Medical District	463		0	466 0
12(20)	0.27000	Support Public Library	23		0	61 0
28E.22	1.50000	Unified Law Enforcement	24		0	62 0
<b>Total General Fund Regular Levies (5 thru 24)</b>				25 393,705	390,843	
384.1	3.00375	Ag Land	26	1,355	1,355	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>				27 395,060	392,198	Do Not Add
<b>Special Revenue Levies</b>						
384.8	0.27000	Emergency (if general fund at levy limit)	28		0	64 0
384.6	Amt Nec	Police & Fire Retirement	29		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30		0	0
Rules	Amt Nec	Other Employee Benefits	31		0	0
<b>Total Employee Benefit Levies (29,30,31)</b>				32 0	0	65 0
<b>Sub Total Special Revenue Levies (28+32)</b>				33 0	0	
Valuation						
386	As Req	With Gas & Elec	Without Gas & Elec			
	SSMID 1 (A)	(B)		34	0	66 0
	SSMID 2 (A)	(B)		35	0	67 0
	SSMID 3 (A)	(B)		36	0	68 0
	SSMID 4 (A)	(B)		37	0	69 0
	SSMID 5 (A)	(B)		555	0	565 0
	SSMID 6 (A)	(B)		556	0	566 0
	SSMID 7 (A)	(B)		1177	0	0
<b>Total SSMID</b>				38 0	0	Do Not Add
<b>Total Special Revenue Levies</b>				39 0	0	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	130,900	130,032	70 2.37334
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	71 0
<b>Total Property Taxes (27+39+40+41)</b>				42 525,960	522,230	72 10.20000

**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.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

Fund Balance Worksheet for City of **Epworth**

		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 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	506,703	511,290	0	45,841	20,804	0	1,084,638	439,580	1,524,218
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	806,875	296,233	94,074	247,534	0	0	1,444,716	738,635	2,183,351
Actual Expenditures Except End Bal (pg 12, line 259) *	3	668,470	188,490	94,073	244,870	17,768	0	1,213,671	802,344	2,016,015
Ending Fund Balance June 30 (pg 12, line 261) *	4	645,108	619,033	1	48,505	3,036	0	1,315,683	375,871	1,691,554
<b>(2)</b>										
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	645,108	619,033	1	48,505	3,036	0	1,315,683	375,871	1,691,554
Re-Est Revenues	6	689,054	265,000	106,259	242,911	638,036	0	1,941,260	6,250,172	8,191,432
Re-Est Expenditures	7	832,286	477,107	106,259	240,480	641,072	0	2,297,204	6,232,289	8,529,493
Ending Fund Balance	8	501,876	406,926	1	50,936	0	0	959,739	393,754	1,353,493
<b>(3)</b>										
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	501,876	406,926	1	50,936	0	0	959,739	393,754	1,353,493
Revenues	10	819,186	265,000	128,615	248,100	350,000	0	1,810,901	870,297	2,681,198
Expenditures	11	831,259	229,814	128,615	245,515	350,000	0	1,785,203	925,307	2,710,510
Ending Fund Balance	12	489,803	442,112	1	53,521	0	0	985,437	338,744	1,324,181

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

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

CITY OF Epworth

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

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	0
2 Support of a Local Emerg.Mgmt.Comm.	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2016

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	144,368							144,368	100,590	98,892
Jail	2								0	0	0
Emergency Management	3	2,450							2,450	2,520	2,641
Flood Control	4								0	0	0
Fire Department	5	245,217							245,217	160,592	58,923
Ambulance	6								0	0	0
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	392,035	0				0		392,035	263,702	160,456
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		88,113						88,113	75,085	107,951
Parking - Meter and Off-Street	13								0	0	15,757
Street Lighting	14		17,700						17,700	19,300	2,852
Traffic Control and Safety	15		3,500						3,500	3,500	0
Snow Removal	16		75,904						75,904	55,277	59,352
Highway Engineering	17		1,000						1,000	8,000	486
Street Cleaning	18		7,000						7,000	7,000	2,092
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	85,800							85,800	84,800	75,349
Other Public Works	21	84,863							84,863	78,354	191,999
TOTAL (lines 12 - 21)	22	170,663	193,217				0		363,880	331,316	455,838
<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								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0				0		0	0	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	48,000							48,000	46,243	44,498
Museum, Band and Theater	32	1,500							1,500	4,062	1,726
Parks	33	57,150							57,150	48,546	34,537
Recreation	34	7,000							7,000	7,000	4,860
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36	19,750							19,750	19,600	10,053
Other Culture and Recreation	37	9,700							9,700	2,700	1,225
TOTAL (lines 31 - 37)	38	143,100	0				0		143,100	128,151	96,899

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39		13,600	0						13,600	13,600	0
Economic Development	40		3,000							3,000	4,000	5,000
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42		0							0	4,000	4,000
Other Com & Econ Development	43									0	0	8,556
TOTAL (lines 39 - 44)	45		16,600	0	0			0		16,600	21,600	17,556
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		7,997							7,997	7,997	7,114
Clerk, Treasurer, & Finance Adm.	47		82,414							82,414	73,056	80,777
Elections	48		750							750	0	692
Legal Services & City Attorney	49		10,000							10,000	10,000	4,824
City Hall & General Buildings	50		2,100							2,100	2,100	2,725
Tort Liability	51									0	0	0
Other General Government	52		5,600							5,600	4,541	11,126
TOTAL (lines 46 - 52)	53		108,861	0	0			0		108,861	97,694	107,258
<b>DEBT SERVICE</b>	54					245,515				245,515	240,480	244,870
Gov Capital Projects	55		0				350,000			350,000	782,568	36,721
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		350,000	0		350,000	782,568	36,721
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		831,259	193,217	0	245,515	350,000	0		1,619,991	1,865,511	1,119,598
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								126,016	126,016	146,647	204,353
Sewer Utility	60								144,500	144,500	131,275	329,401
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								3,000	3,000	3,000	1,700
Enterprise DEBT SERVICE	70								401,791	401,791	96,000	30,553
Enterprise CAPITAL PROJECTS	71								250,000	250,000	5,683,138	179,837
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								925,307	925,307	6,060,060	745,844
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		831,259	193,217	0	245,515	350,000	0	925,307	2,545,298	7,925,571	1,865,442
Regular Transfers Out	75		0	36,597		0			0	36,597	497,663	56,500
Internal TIF Loan / Repayment Transfers Out	76				128,615					128,615	106,259	94,073
<b>Total ALL Transfers Out</b>	77		0	36,597	128,615	0	0	0	0	165,212	603,922	150,573
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		831,259	229,814	128,615	245,515	350,000	0	925,307	2,710,510	8,529,493	2,016,015
<b>Ending Fund Balance June 30</b>	79		489,803	442,112	1	53,521	0	0	338,744	1,324,181	1,353,493	1,691,554

\* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

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

REVENUES DETAIL  
Fiscal Year Ending 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	392,198	0		130,032	0			522,230	500,827	494,718
	2								0	0	0
	3	392,198	0		130,032	0			522,230	500,827	494,718
	4								0	0	0
	5			128,615					128,615	106,259	94,074
<b>Other City Taxes:</b>											
	6	2,862	0		868	0			3,730	3,755	4,190
	7								0	0	0
	8								0	0	0
	9								0	0	0
	10	600			400				1,000	1,000	2,398
	11								0	0	0
	12	90,000	90,000						180,000	180,000	221,010
	13	93,462	90,000		1,268	0			184,730	184,755	227,598
	14	8,935							8,935	2,054	12,228
	15	10,700			300	0		400	11,400	14,700	17,107
<b>Intergovernmental:</b>											
	16	0				0			0	26,475	14,044
	17		175,000						175,000	175,000	185,728
	18	7,891	0	0	1,885	0		0	9,776	10,106	11,749
	19								0	65,000	20,648
	20	7,891	175,000	0	1,885	0		0	184,776	276,581	232,169
<b>Charges for Fees &amp; Service:</b>											
	21							174,600	174,600	174,013	181,155
	22							391,700	391,700	387,486	282,445
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	91,000							91,000	86,000	98,501
	28								0	0	0
	29								0	0	0
	30								0	0	0
	31								0	0	0
	32								0	0	0
	33	7,800							7,800	7,000	13,605
	34	98,800	0		0	0	0	566,300	665,100	654,499	575,706
	35	0			0	0			0	55,617	3,142
	36	24,200						3,000	27,200	22,055	196,199
<b>Other Financing Sources:</b>											
	37	0	0			0		36,597	36,597	497,663	56,500
	38			0	114,615			14,000	128,615	106,259	94,073
	39	0	0	0	114,615	0	0	50,597	165,212	603,922	150,573
	40					350,000		250,000	600,000	5,770,163	179,837
	41	183,000							183,000	0	0
	42	183,000	0	0	114,615	350,000	0	300,597	948,212	6,374,085	330,410
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	819,186	265,000	128,615	248,100	350,000	0	870,297	2,681,198	8,191,432	2,183,351
	44	501,876	406,926	1	50,936	0	0	393,754	1,353,493	1,691,554	1,524,218
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines 42+43)</b>											
	45	1,321,062	671,926	128,616	299,036	350,000	0	1,264,051	4,034,691	9,882,986	3,707,569

**CITY OF Epworth**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2016**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	392,198	0		130,032	0			522,230	500,827	494,718
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	392,198	0		130,032	0			522,230	500,827	494,718
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			128,615					128,615	106,259	94,074
Other City Taxes	6	93,462	90,000		1,268	0			184,730	184,755	227,598
Licenses & Permits	7	8,935	0					0	8,935	2,054	12,228
Use of Money and Property	8	10,700	0	0	300	0	0	400	11,400	14,700	17,107
Intergovernmental	9	7,891	175,000	0	1,885	0		0	184,776	276,581	232,169
Charges for Fees & Service	10	98,800	0		0	0	0	566,300	665,100	654,499	575,706
Special Assessments	11	0	0		0	0		0	0	55,617	3,142
Miscellaneous	12	24,200	0		0	0	0	3,000	27,200	22,055	196,199
Sub-Total Revenues	13	636,186	265,000	128,615	133,485	0	0	569,700	1,732,986	1,817,347	1,852,941
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	114,615	0	0	50,597	165,212	603,922	150,573
Proceeds of Debt	15	0	0	0	0	350,000		250,000	600,000	5,770,163	179,837
Proceeds of Capital Asset Sales	16	183,000	0	0	0	0	0	0	183,000	0	0
Total Revenues and Other Sources	17	819,186	265,000	128,615	248,100	350,000	0	870,297	2,681,198	8,191,432	2,183,351
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	392,035	0	0			0		392,035	263,702	160,456
Public Works	19	170,663	193,217	0			0		363,880	331,316	455,838
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	143,100	0	0			0		143,100	128,151	96,899
Community and Economic Development	22	16,600	0	0			0		16,600	21,600	17,556
General Government	23	108,861	0	0			0		108,861	97,694	107,258
Debt Service	24	0	0	0	245,515		0		245,515	240,480	244,870
Capital Projects	25	0	0	0		350,000	0		350,000	782,568	36,721
Total Government Activities Expenditures	26	831,259	193,217	0	245,515	350,000	0		1,619,991	1,865,511	1,119,598
Business Type Proprietary: Enterprise & ISF	27							925,307	925,307	6,060,060	745,844
Total Gov & Bus Type Expenditures	28	831,259	193,217	0	245,515	350,000	0	925,307	2,545,298	7,925,571	1,865,442
Total Transfers Out	29	0	36,597	128,615	0	0	0	0	165,212	603,922	150,573
Total ALL Expenditures/Fund Transfers Out	30	831,259	229,814	128,615	245,515	350,000	0	925,307	2,710,510	8,529,493	2,016,015
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-12,073	35,186	0	2,585	0	0	-55,010	-29,312	-338,061	167,336
Beginning Fund Balance July 1	33	501,876	406,926	1	50,936	0	0	393,754	1,353,493	1,691,554	1,524,218
Ending Fund Balance June 30	34	489,803	442,112	1	53,521	0	0	338,744	1,324,181	1,353,493	1,691,554

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

City Name: Epworth

Fiscal Year  
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE							0	0
(2) FIRE STATION	875,000	05/20/2008	60,000	21,933	500	82,433		82,433
(3) FIRE STATION	300,000	2008	33,332			33,332		33,332
(4) 2011 ST IMPROV	825,000	4/25/2011	120,000	9,250	500	129,750	128,615	1,135
(5) 2014 SEWER GO LOAN	2,500,000	11/28/2014	110,000	46,376		156,376	142,376	14,000
(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			323,332	77,559	1,000	401,891	270,991	130,900

