

# 42-391

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2020 - ENDING JUNE 30, 2021

Resolution No.: 3/20/2868

The City of: Eldora

County Name: HARDIN

Date Budget Adopted: 3/30/2020

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

641-939-2393  
Telephone Number

  
Signature

County Auditor Date Stamp

### January 1, 2019 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
2a Regular	61,857,880	59,710,873	2,732
3a DEBT SERVICE	61,857,880	59,710,873	
4a Ag Land	1,520,037		

### 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	501,049	483,658	8 10000
<b>Non-Voted Other Permissible Levies</b>					
12(8)	0 67500	Contract for use of Bridge		0	0
12(10)	0 95000	Opr & Maint publicly owned Transit		0	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center		0	0
12(12)	0 13500	Opr & Maint of City owned Civic Center		0	0
12(13)	0 06750	Planning a Sanitary Disposal Project		0	0
12(14)	0 27000	Aviation Authority (under sec.330A.15)		0	0
12(15)	0 06750	Levee Impr. fund in special charter city		0	0
12(17)	Amt Nec	Liability, property & self insurance costs	90,071	86,945	1 45610
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.		0	0
<b>Voted Other Permissible Levies</b>					
12(1)	0 13500	Instrumental/Vocal Music Groups		0	0
12(2)	0 31000	Memorial Building		0	0
12(3)	0 13500	Symphony Orchestra		0	0
12(4)	0 27000	Cultural & Scientific Facilities		0	0
12(5)	As Voted	County Bridge		0	0
12(6)	1 35000	Missi or Missouri River Bridge Const.		0	0
12(9)	0 03375	Aid to a Transit Company		0	0
12(16)	0 20500	Maintain Institution received by gift/devise		0	0
12(18)	1 00000	City Emergency Medical District		0	0
12(20)	0 27000	Support Public Library		0	0
28E 22	1 50000	Unified Law Enforcement		0	0
<b>Total General Fund Regular Levies (5 thru 24)</b>			591,120	570,603	
384 1	3 00375	Ag Land	4,566	4,566	3 00375
<b>Total General Fund Tax Levies (25 + 26)</b>			595,686	575,169	Do Not Add
<b>Special Revenue Levies</b>					
384 5	0 27000	Emergency (if general fund at levy limit)	16,702	16,122	0 27000
384 6	Amt Nec	Police & Fire Retirement		0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	129,768	125,264	2 05794
Rules	Amt Nec	Other Employee Benefits	251,430	242,703	4 06464
<b>Total Employee Benefit Levies (29,30,31)</b>			381,198	367,967	6 16248
<b>Sub Total Special Revenue Levies (28+32)</b>			397,900	384,089	
<b>Valuation</b>					
38E	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1	A	B	0	0
	SSMID 2	A	B	0	0
	SSMID 3	A	B	0	0
	SSMID 4	A	B	0	0
	SSMID 5	A	B	0	0
	SSMID 6	A	B	0	0
	SSMID 7	A	B	0	0
	SSMID 8	A	B	0	0
<b>Total Special Revenue Levies</b>			397,900	384,089	
384 4	Amt Nec	Debt Service Levy 76.10(6)	357,142	344,746	5 77359
384 7	0 67500	Capital Projects (Capital Improv. Reserve)		0	0
<b>Total Property Taxes (27+39+40+41)</b>			1,350,728	1,304,004	21 76217

### 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.

- The prescribed Notice of Public Hearing Budget Estimate Form 631.1 was lawfully published or posted (if applicable) if proof was submitted.
- Budget hearing notices were published or posted not less than 10 days nor more than 20 days prior to the budget hearing.
- Adopted property taxes do not exceed published or posted amounts.
- Adopted expenditures do not exceed published or posted amounts in each of the nine program areas on this form.
- Number of the resolution adopting the budget has been included at the top of this form.
- The budget file uploaded to the S.B.M.T. Area matched the paper copy certified by the city to this office.
- The long term debt schedule Form 703 shows sufficient payment amounts to pay the G.D. debt certified by the city to this office.

<b>CITY NAME</b> Eldora	<b>NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY</b> Fiscal Year July 1, 2020 - June 30, 2021	<b>CITY CODE</b> 42-391
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The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

<b>Meeting Date:</b> 3/10/2020	<b>Meeting Time:</b> 6:15pm	<b>Meeting Location:</b> City Hall Council Chambers
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At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Council will publish notice and hold a hearing on the proposed city budget.

<b>City Web Site (if available):</b> www.eldoraiowa.com		<b>City Telephone Number:</b> 641-939-2393		
<b>Iowa Department of Management</b>	<b>Current Year Certified Property Tax</b> 2019/2020	<b>Budget Year Effective Property Tax</b> 2020/2021**	<b>Budget Year Proposed Maximum Property Tax</b> 2020/2021	<b>Annual % CHG</b>
Regular Taxable Valuation	1 63,428,808	61,857,880	61,857,880	
<b>Tax Levies:</b>				
Regular General	2 \$513,773	\$513,773	\$501,049	
Contract for Use of Bridge	3 \$0	\$0		
Opr & Maint Publicly Owned Transit	4 \$0	\$0		
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.	5 \$0	\$0		
Opr & Maint of City-Owned Civic Center	6 \$0	\$0		
Planning a Sanitary Disposal Project	7 \$0	\$0		
Liability, Property & Self-Insurance Costs	8 \$83,669	\$83,669	\$90,071	
Support of Local Emer. Mgmt. Commission	9 \$0	\$0		
Emergency	10 \$17,126	\$17,126	\$16,702	
Police & Fire Retirement	11 \$0	\$0		
FICA & IPERS	12 \$133,124	\$133,124	\$129,768	
Other Employee Benefits	13 \$195,920	\$195,920	\$251,430	
<b>*Total 384.15A Maximum Tax Levy</b>	14 \$943,612	\$943,612	\$989,020	<b>4.81%</b>
<b>Calculated 384.15A MaximumTax Rate</b>	15 \$14.87671	\$15.25452	\$15.98858	

Explanation of significant increases in the budget:

Increase in liability insurance and health insurance. Lower property tax valuations.

If applicable, the above notice also available online at:  
City of Eldora Facebook page

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

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

**CHECK CITY VALUATIONS**  
 Taxable Valuations By Class By Levy Authority  
 100% Valuations By Class By Levy Authority

**Commercial & Industrial Replacement Claim Estimation**

This sheet has been designed to allow each city to estimate the amount of property tax reimbursement that will be received from the State for each fund.

The City of Eldora

	(A) Commercial - Non-TIF	(B) Commercial - TIF	(C) Industrial - Non-TIF	(D) Industrial - TIF
1 Taxable	12,159,387		4,168,035	
2 100% Assessed	13,510,430		4,631,150	

**REPLACEMENT \$ FILLS TO:**

3 General Fund	\$17,336	REVENUES, LINE 18, COL (C)
4 Special Fund	\$11,670	REVENUES, LINE 18, COL (D)
5 Debt Fund	\$10,474	REVENUES, LINE 18, COL (F)
6 Capital Reserve Fund	\$0	REVENUES, LINE 18, COL (G)

**REPLACEMENT PAYMENT PERCENTAGE**

Beginning in FY 2017-2018, the amount of commercial & industrial replacement payments paid by the State of Iowa to local governments becomes limited by the total amount of payments made in FY 2016-2017. This limitation of total dollars available for repayment of commercial & industrial replacement claims may cause all payments to local governments to be pro-rated. The amount of proration necessary for the budget year will not be known until August, but the dropdown below will allow the estimated commercial & industrial replacement payments to be reduced by a selected proration percentage.

To reduce that estimated amount of commercial & industrial replacement payment budgeted for the coming fiscal year, complete an estimation of the replacement payment above. Once complete, select a proration percentage from the list below. The proration percentage will limit the amount of estimated replacement payment budgeted. This will hopefully prevent an over estimation in the budget year revenues.

- 100%
- 99%
- 98%
- 97%
- 96%
- 95%
- 94%

\* Please input the amount of revenue being received from any grants or reimbursements from the State of Iowa, excluding the replacement amounts on lines 3 through 6 above. Separate the revenues by fund receiving the money.

(A) General	(B) Special Revenue	(C) TIF Sp. Revenue	(D) Debt Service	(E) Capital Projects	(F) Proprietary

Other State Grants & Reimbursements

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Fund Balance Worksheet for City of

Eldora

		2019		2020		2021											
(1)		Annual Report FY		Re-Estimated FY		Budget FY		Total Government (H)		Proprietary (I)		Grand Total (J)					
General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Tot Govt	Proprietary	Grand Total	General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Tot Govt	Proprietary	Grand Total
1	Beginning Fund Balance July 1 (pg 5, line 134) *	265,931	28,639	-85,543	106,082	1,103,756	2,246,006	3,350,362	68,697	635,600	169,055	19,704	-23,148	106,532	976,440	2,323,633	3,300,073
2	Actual Revenues Except Beg Bal (pg 5, line 132) *	15,807	521,618	179,840	450	3,493,475	2,476,138	5,969,613	2,353,950	850,899	3,500	520,134	0	0	3,728,483	1,798,390	5,526,873
3	Actual Expenditures Except End Bal (pg 9, line 136) *	1,270,951	530,553	117,445	0	3,620,791	2,399,111	6,019,902	2,064,249	1,204,465	40,428	355,442	0	0	3,664,584	1,632,573	5,297,157
4	Ending Fund Balance June 30 (pg 9, line 147) *	68,697	19,704	-23,148	106,532	976,440	2,323,633	3,300,073	358,398	282,034	132,127	184,396	-23,148	106,532	1,040,339	2,489,450	3,529,789
(2)		Re-Estimated FY		Budget FY		Total Government (H)		Proprietary (I)		Grand Total (J)							
5	Beginning Fund Balance	132,127	184,396	-23,148	106,532	1,040,339	2,489,450	3,529,789	68,697	635,600	169,055	19,704	-23,148	106,532	976,440	2,323,633	3,300,073
6	Re-Est Revenues	3,500	520,134	0	0	3,728,483	1,798,390	5,526,873	2,353,950	850,899	3,500	520,134	0	0	3,728,483	1,798,390	5,526,873
7	Re-Est Expenditures	40,428	355,442	0	0	3,664,584	1,632,573	5,297,157	2,064,249	1,204,465	40,428	355,442	0	0	3,664,584	1,632,573	5,297,157
8	Ending Fund Balance	132,127	184,396	-23,148	106,532	1,040,339	2,489,450	3,529,789	358,398	282,034	132,127	184,396	-23,148	106,532	1,040,339	2,489,450	3,529,789
(3)		Budget FY		Total Government (H)		Proprietary (I)		Grand Total (J)									
9	Beginning Fund Balance	132,127	184,396	-23,148	106,532	1,040,339	2,489,450	3,529,789	68,697	635,600	169,055	19,704	-23,148	106,532	976,440	2,323,633	3,300,073
10	Revenues	6,000	531,628	0	0	3,757,431	1,720,900	5,478,331	2,298,659	921,144	6,000	531,628	0	0	3,757,431	1,720,900	5,478,331
11	Expenditures	40,428	357,142	0	0	3,643,773	1,651,125	5,294,898	2,162,387	1,083,816	40,428	357,142	0	0	3,643,773	1,651,125	5,294,898
12	Ending Fund Balance	97,699	358,882	-23,148	106,532	1,153,997	2,559,225	3,713,222	494,670	119,362	97,699	358,882	-23,148	106,532	1,153,997	2,559,225	3,713,222

\* The figures in section (1) are taken from FORM F-66(A-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.

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

Fiscal Years

RE-ESTIMATED Fiscal Year Ending 2020

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUE (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2020 (J)	ACTUAL 2019 (K)
<b>PUBLIC SAFETY</b>										
Police Department/Crime Prevention	1	495,338							495,338	505,457
Jail	2								0	0
Emergency Management	3								0	0
Flood Control	4								0	0
Fire Department	5	123,335							123,335	106,242
Ambulance	6								0	7,750
Building Inspections	7								0	0
Miscellaneous Protective Services	8								0	0
Animal Control	9								0	3,658
Other Public Safety	10								0	0
TOTAL (lines 1 - 10)	11	618,673	0				0		618,673	623,107
<b>PUBLIC WORKS</b>										
Roads, Bridges, & Sidewalks	12		417,796						417,796	543,385
Parking - Meter and Off-Street	13								0	0
Street Lighting	14		44,000						44,000	45,536
Traffic Control and Safety	15								0	4,341
Snow Removal	16		5,000						5,000	6,371
Highway Engineering	17								0	0
Street Cleaning	18								0	0
Airport	19								0	0
Garbage (if not Enterprise)	20								0	0
Other Public Works	21								0	0
TOTAL (lines 12 - 21)	22	0	466,796				0		466,796	599,633
<b>HEALTH &amp; SOCIAL SERVICES</b>										
Welfare Assistance	23								0	0
City Hospital	24	47,410							47,410	49,608
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26								0	0
Water, Air, and Mosquito Control	27								0	0
Community Mental Health	28								0	0
Other Health and Social Services	29	340,403							340,403	0
TOTAL (lines 23 - 29)	30	387,813	0				0		387,813	49,608
<b>CULTURE &amp; RECREATION</b>										
Library Services	31	158,694	8,500						167,194	167,583
Museum, Band and Theater	32		78,775						78,775	0
Parks	33	11,100							11,100	35,677
Recreation	34		99,225						99,225	81,150
Cemetery	35	50,189							50,189	3,681
Community Center, Zoo, & Marina	36								0	0
Other Culture and Recreation	37								0	57,737
TOTAL (lines 31 - 37)	38	219,983	186,500				0		406,483	345,828

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2  
 RE-ESTIMATED Fiscal Year Ending 2020

Fiscal Years

(A)	(B)	Fiscal Years												
		GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2020 (J)	ACTUAL 2019 (K)				
<b>GOVERNMENT ACTIVITIES CONT.</b>														
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>														
	39													
	40	15,376										15,376	9,572	0
	41													0
	42													0
	43													0
	44													0
	45	15,376	0	0								15,376	9,572	0
	TOTAL (lines 39 - 44)													
<b>GENERAL GOVERNMENT</b>														
	46	50,800										50,800	0	0
	47	67,503										67,503	0	0
	48	1,100										1,100	0	0
	49	12,000										12,000	0	0
	50											0	0	0
	51	113,800										113,800	82,928	0
	52	222,943										222,943	292,380	0
	53	468,146	0	0								468,146	375,308	0
	54	20,000	109,744	0	355,442							485,186	530,553	0
	55											0	117,445	0
	56											0	0	0
	57	0	0	0	0	0	0	0	0	0	0	0	117,445	0
	58	1,729,991	763,040	0	355,442	0	0	0	0	0	0	2,848,473	2,651,054	0
	TOTAL Governmental Activities Expenditures (lines 1+2+3+30+38+44+52+53+54)													
<b>BUSINESS TYPE ACTIVITIES</b>														
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>														
	59													
	60													
	61													
	62													
	63													
	64													
	65													
	66													
	67													
	68													
	69													
	70													
	71													
	72													
	73													
	74	1,729,991	763,040	0	355,442	0	0	0	0	0	0	4,362,311	4,998,665	0
	75	334,258	441,425	40,428	0	0	0	0	0	0	0	894,418	908,554	0
	76											40,428	112,603	0
	77	334,258	441,425	40,428	0	0	0	0	0	0	0	934,846	1,021,237	0
	78	2,064,249	1,204,465	40,428	355,442	0	0	0	0	0	0	5,297,157	6,019,902	0
	79	358,398	282,034	132,127	184,396	-23,148	106,532	0	0	0	0	3,529,789	3,300,073	0
	TOTAL ALL EXPENDITURES (lines 58+74)													
	Regular Transfers Out													
	Internal TIF Loan Transfers Out													
	TOTAL ALL Transfers Out													
	Total Expenditures and Other Fin Uses (lines 73+74)													
	Ending Fund Balance June 30													

THE USE OF THE CONTINUING APPROPRIATION IS VOLUNTARY. SUCH EXPENDITURES DO NOT REQUIRE AN AMENDMENT. HOWEVER THE ORIGINAL AMOUNT OF THE CAPITAL PROJECT MUST HAVE APPEARED ON A PREVIOUS YEAR'S BUDGET TO OBTAIN THE SPENDING AUTHORITY. THE CONTINUING APPROPRIATION CAN NOT BE FOR A YEAR PRIOR TO THE ACTUAL YEAR. CONTINUING APPROPRIATIONS END WITH THE ACTUAL YEAR. SEE INSTRUCTIONS.

**RE-ESTIMATED REVENUES DETAIL**  
**RE-ESTIMATED Fiscal Year Ending 2020**

**Fiscal Years**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	RE-ESTIMATED	ACTUAL
		(C)	REVENUES	SPECIAL	SERVICE	PROJECTS	(H)	(I)	2020	2019
			(D)	REVENUES	(F)	(G)	(H)	(I)	(J)	(K)
				(E)						
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
1 Taxes Levied on Property		595,220	316,042		343,354				1,254,616	1,277,106
2 Less: Uncollected Property Taxes - Levy Year									0	0
3 Net Current Property Taxes (line 1 minus line 2)		595,220	316,042		343,354	0			1,254,616	1,277,106
4 Delinquent Property Taxes									0	0
5 TIF Revenues				3,500					3,500	15,807
6 Other City Taxes										
7 Utility Tax Replacement Excise Taxes		19,433	11,259		11,532				42,224	6,870
8 Utility franchise tax (Iowa Code Chapter 364.2)		99,000							99,000	107,758
9 Parimutuel wager tax									0	0
10 Gaming wager tax									0	0
11 Mobile Home Taxes		12,500							12,500	13,882
12 Hotel/Motel Taxes		290,000							290,000	338,913
13 Other Local Option Taxes		420,933	11,259		11,532	0			443,724	459,423
14 Subtotal - Other City Taxes (lines 6 thru 13)		6,025							6,025	7,758
15 Licenses & Permits									134,100	103,679
16 Use of Money & Property			134,100						0	0
17 Intergovernmental:										
18 Federal Grants & Reimbursements										
19 Road Use Taxes			327,840						327,840	352,915
20 Other State Grants & Reimbursements		16,811	9,740						26,551	38,554
21 Local Grants & Reimbursements		22,000	3,171						25,171	52,754
22 Subtotal - Intergovernmental (lines 16 thru 19)		38,811	340,751	0	0	0		0	379,562	444,243
23 Charges for Fees & Service:										
24 Water Utility								414,900	414,900	403,594
25 Sewer Utility								1,164,315	1,164,315	1,127,712
26 Electric Utility								0	0	0
27 Gas Utility								0	0	0
28 Parking								0	0	0
29 Airport								110,000	110,000	110,162
30 Landfill/Garbage		44,100						44,100	44,100	0
31 Hospital								0	0	0
32 Transit								0	0	0
33 Cable TV, Internet & Telephone								0	0	0
34 Housing Authority								0	0	0
35 Storm Water Utility								87,375	436,750	596,013
36 Other Fees & Charges for Service		349,375	0		0	0		1,776,590	2,170,065	2,237,481
37 Subtotal - Charges for Service (lines 21 thru 36)		393,475	0		0	0		0	22,047	26,110
38 Special Assessments			22,047						178,388	194,771
39 Miscellaneous		163,688	14,700							
40 Other Financing Sources:										
41 Regular Operating Transfers In		735,798	12,000					21,800	894,418	908,554
42 Internal TIF Loan Transfers In									40,428	112,683
43 Subtotal ALL Operating Transfers In		735,798	12,000	0	165,248	0	0	21,800	934,846	1,021,237
44 Proceeds of Debt (Excluding TIF Internal Borrowing)									0	180,000
45 Proceeds of Capital Asset Sales									0	0
46 Subtotal-Other Financing Sources (lines 36 thru 45)		735,798	12,000	0	165,248	0	0	21,800	934,846	1,201,237
47 Total Revenues except for beginning fund balance		2,353,950	850,899	3,500	520,134	0	0	1,798,390	5,526,873	5,969,613
48 (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)										
49 Beginning Fund Balance July 1		66,697	635,600	169,055	19,704	-23,148	106,532	2,323,633	3,300,073	3,350,362
50 TOTAL REVENUES & BEGIN BALANCE (lines 1 thru 49)		2,422,647	1,486,499	172,555	539,838	-23,148	106,532	4,122,023	8,826,946	9,319,975



**EXPENDITURES SCHEDULE PAGE 1**  
**Fiscal Year Ending 2021**

**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 2021 (J)	RE-ESTIMATED 2020 (K)	ACTUAL 2019 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	504,604							504,604	495,338	505,457
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	113,841							113,841	123,335	106,242
Ambulance	6								0	0	7,750
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	3,658
Other Public Safety	10						0		0	0	0
<b>TOTAL (lines 1 - 10)</b>	<b>11</b>	<b>618,445</b>	<b>0</b>				<b>0</b>		<b>618,445</b>	<b>618,673</b>	<b>623,107</b>
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12		380,875						380,875	417,796	543,385
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		47,000						47,000	44,000	45,536
Traffic Control and Safety	15								0	0	4,341
Snow Removal	16		5,500						5,500	5,000	6,371
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								0	0	0
Other Public Works	21								0	0	0
<b>TOTAL (lines 12 - 21)</b>	<b>22</b>	<b>0</b>	<b>433,375</b>				<b>0</b>		<b>433,375</b>	<b>466,796</b>	<b>599,633</b>
<b>HEALTH &amp; SOCIAL SERVICES</b>											
Welfare Assistance	23								0	0	0
City Hospital	24	46,400							46,400	47,410	49,608
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	377,245							377,245	340,403	0
<b>TOTAL (lines 23 - 29)</b>	<b>30</b>	<b>423,645</b>	<b>0</b>				<b>0</b>		<b>423,645</b>	<b>387,813</b>	<b>49,608</b>
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	166,603	8,500						175,103	167,194	167,583
Museum, Band and Theater	32		75,700						75,700	78,775	0
Parks	33	21,434							21,434	11,100	35,677
Recreation	34		99,420						99,420	99,225	81,150
Cemetery	35	48,059							48,059	50,189	3,681
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37						0		0	0	57,737
<b>TOTAL (lines 31 - 37)</b>	<b>38</b>	<b>236,096</b>	<b>183,620</b>				<b>0</b>		<b>419,716</b>	<b>406,483</b>	<b>345,828</b>



EXPENDITURES SCHEDULE PAGE 2  
Fiscal Year Ending 2021

Fiscal Years

	(A)	(B)	2021										ACTUAL 2019 (L)
			GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2021 (J)	RE-ESTIMATED 2020 (K)		
<b>GOVERNMENT ACTIVITIES CONT.</b>													
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>													
39	Community Beautification											0	0
40	Economic Development	16,690										16,690	15,376
41	Housing and Urban Renewal											0	0
42	Planning & Zoning											0	0
43	Other Com & Econ Development											0	0
44	TIF Rebates											0	0
45	TOTAL (lines 39 - 44)	16,690	0									16,690	15,376
<b>GENERAL GOVERNMENT</b>													
46	Mayor, Council, & City Manager	69,800										69,800	50,800
47	Clerk, Treasurer, & Finance Adm.	52,969										52,969	67,503
48	Elections											0	1,100
49	Legal Services & City Attorney	11,000										11,000	12,000
50	City Hall & General Buildings											0	0
51	Tort Liability	131,373										131,373	113,800
52	Other General Government	214,315										214,315	222,943
53	TOTAL (lines 46 - 52)	479,457	0									479,457	468,146
54	<b>DEBT SERVICE</b>	20,000	37,800				357,142					414,942	485,186
55	Gov Capital Projects											0	0
56	TIF Capital Projects											0	0
57	TOTAL CAPITAL PROJECTS	0	0									0	0
58	<b>TOTAL Government Activities Expenditures</b> <i>(lines 11+22+30+38+45+53+54+57)</i>	1,794,333	654,795	0	357,142	0						2,806,270	2,848,473
<b>BUSINESS TYPE ACTIVITIES</b>													
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>													
59	Water Utility											378,352	343,446
60	Sewer Utility											626,395	476,780
61	Electric Utility											0	0
62	Gas Utility											0	0
63	Airport											97,901	98,072
64	Landfill/Garbage											0	0
65	Transit											0	0
66	Cable TV, Internet & Telephone											0	0
67	Housing Authority											0	0
68	Storm Water Utility											0	0
69	Other Business Type (city hosp., ISF, parking, etc.)											0	0
70	Enterprise DEBT SERVICE											111,930	111,930
71	Enterprise CAPITAL PROJECTS											482,602	483,610
72	Enterprise TIF CAPITAL PROJECTS											0	0
73	<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>											1,585,250	1,513,838
74	<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	1,794,333	654,795	0	357,142	0						4,391,520	4,362,311
75	Regular Transfers Out	368,054	429,021	40,428								862,950	894,418
76	Internal TIF Loan / Repayment			40,428								40,428	40,428
77	<b>Total ALL Transfers Out</b>	368,054	429,021	40,428	0	0						903,378	934,846
78	<b>Total Expenditures &amp; Fund Transfers Out (lines 75-78)</b>	2,162,387	1,083,816	40,428	357,142	0						5,294,898	5,297,157
79	<b>Ending Fund Balance June 30</b>	494,670	119,362	97,699	358,882	-23,148	106,532	2,559,225	3,713,222	3,529,789	3,300,073		

\* 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 2021

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2021 (J)	RE-ESTIMATED 2020 (K)	ACTUAL 2019 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
1	Taxes Levied on Property	575,169	384,089		344,746	0			1,304,004	1,254,616	1,277,106
2	Less: Uncollected Property Taxes - Levy Year								0	0	0
3	Net Current Property Taxes (line 1 minus line 2)	575,169	384,089		344,746	0			1,304,004	1,254,616	1,277,106
4	Delinquent Property Taxes								0	0	0
5	TIF Revenues			6,000					6,000	3,500	15,807
<b>Other City Taxes:</b>											
6	Utility Tax Replacement Excise Taxes	20,517	13,811		12,396	0			46,724	42,224	6,870
7	Utility franchise tax (Iowa Code Chapter 364.2)	125,600							125,600	99,000	107,758
8	Parimutuel wager tax								0	0	0
9	Gaming wager tax								0	0	0
10	Mobile Home Taxes								0	0	0
11	Hotel/Motel Taxes	12,500							12,500	12,500	13,882
12	Other Local Option Taxes	287,000							287,000	290,000	330,913
13	Subtotal - Other City Taxes (lines 6 thru 12)	445,617	13,811		12,396	0			471,824	443,724	459,423
14	Licenses & Permits	6,550							6,550	6,025	7,756
15	Use of Money & Property		134,150						134,150	134,100	103,679
<b>Intergovernmental:</b>											
16	Federal Grants & Reimbursements								0	0	0
17	Road Use Taxes		344,232						344,232	327,840	352,935
18	Other State Grants & Reimbursements	17,336	11,670	0	10,474	0			39,480	26,551	38,584
19	Local Grants & Reimbursements	22,000	3,171						25,171	25,171	52,754
20	Subtotal - Intergovernmental (lines 16 thru 19)	39,336	359,073	0	10,474	0			408,883	379,562	444,243
<b>Charges for Fees &amp; Service:</b>											
21	Water Utility							433,092	433,092	414,900	403,594
22	Sewer Utility							1,176,008	1,176,008	1,164,315	1,127,712
23	Electric Utility							0	0	0	0
24	Gas Utility							0	0	0	0
25	Parking							0	0	0	0
26	Airport							0	0	0	0
27	Landfill/Garbage							110,000	110,000	110,000	110,162
28	Hospital	59,544							59,544	44,100	0
29	Transit							0	0	0	0
30	Cable TV, Internet & Telephone							0	0	0	0
31	Housing Authority							0	0	0	0
32	Storm Water Utility							0	0	0	0
33	Other Fees & Charges for Service	376,450							376,450	436,750	596,013
34	Subtotal - Charges for Service (lines 21 thru 33)	435,994	0		0	0		1,719,100	2,155,094	2,170,065	2,237,481
35	Special Assessments		17,221						17,221	22,047	28,110
36	Miscellaneous	64,427	6,800						71,227	178,388	194,771
<b>Other Financing Sources:</b>											
37	Regular Operating Transfers In	731,566	6,000		123,584			1,800	862,950	894,418	908,554
38	Internal TIF Loan Transfers In				40,428				40,428	40,428	112,683
39	Subtotal ALL Operating Transfers In	731,566	6,000	0	164,012	0		1,800	903,378	934,846	1,021,237
40	Proceeds of Debt (Excluding TIF Internal Borrowing)								0	0	180,000
41	Proceeds of Capital Asset Sales								0	0	0
42	Subtotal-Other Financing Sources (lines 38 thru 40)	731,566	6,000	0	164,012	0		1,800	903,378	934,846	1,201,237
43	Total Revenues except for beginning fund balance (lines 3, 4, 5, 14, 15, 20, 34, 35, 36, & 41)	2,298,659	921,144	6,000	531,628	0		1,720,900	5,478,331	5,526,873	5,969,613
44	Beginning Fund Balance July 1	358,398	282,034	132,127	184,396	-23,148	106,532	2,489,450	3,529,789	3,300,073	3,350,362
45	TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	2,657,057	1,203,178	138,127	716,024	-23,148	106,532	4,210,350	9,008,120	8,826,946	9,319,975

CITY OF

Eldora

ADOPTED BUDGET SUMMARY  
YEAR ENDED JUNE 30, 2021

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL REVENUES	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2021	RE-ESTIMATED 2020	ACTUAL 2019
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	575,169	384,089		344,746				1,304,004	1,254,616	1,277,106
Less: Uncollected Property Taxes-Lewy Year	2	0	0						0	0	0
Net Current Property Taxes	3	575,169	384,089		344,746				1,304,004	1,254,616	1,277,106
Delinquent Property Taxes	4	0	0		0				0	0	0
TIF Revenues	5			6,000					6,000	3,500	15,807
Other City Taxes	6	445,617	13,811		12,396				471,824	443,724	459,423
Licenses & Permits	7	6,550	0						6,550	6,025	7,756
Use of Money and Property	8	0	134,150	0	0		0	0	134,150	134,100	103,679
Intergovernmental	9	39,336	359,073	0	10,474		0	0	408,883	379,562	444,243
Charges for Fees & Service	10	435,994	0				0	1,719,100	2,155,094	2,170,065	2,237,481
Special Assessments	11	0	17,221		0		0	0	17,221	22,047	28,110
Miscellaneous	12	64,427	6,800		0		0	0	71,227	178,388	194,771
Sub-Total Revenues	13	1,567,093	915,144	6,000	367,616		0	1,719,100	4,574,953	4,592,027	4,768,376
Other Financing Sources:											
Total Transfers In	14	731,566	6,000	0	164,012		0	1,800	903,378	934,846	1,021,237
Proceeds of Debt	15	0	0	0	0		0	0	0	0	180,000
Proceeds of Capital Asset Sales	16	0	0	0	0		0	0	0	0	0
Total Revenues and Other Sources	17	2,298,659	921,144	6,000	531,628		0	1,720,900	5,478,331	5,526,873	5,969,613
Expenditures & Other Financing Uses											
Public Safety	18	618,445	0	0			0		618,445	618,673	623,107
Public Works	19	0	433,375	0			0		433,375	466,796	599,633
Health and Social Services	20	423,645	0	0			0		423,645	387,813	49,608
Culture and Recreation	21	236,096	183,620	0			0		419,716	406,483	345,828
Community and Economic Development	22	16,690	0	0			0		16,690	15,376	9,572
General Government	23	479,457	0	0			0		479,457	468,146	375,308
Debt Service	24	20,000	37,800	0	357,142		0		414,942	485,186	530,553
Capital Projects	25	0	0	0			0		0	0	117,445
Total Government Activities Expenditures	26	1,794,333	654,795	0	357,142		0		2,806,270	2,848,473	2,651,054
Business Type Proprietary: Enterprise & ISF	27							1,585,250	1,585,250	1,513,838	2,347,611
Total Gov & Bus Type Expenditures	28	1,794,333	654,795	0	357,142		0	1,585,250	4,391,520	4,362,311	4,998,665
Total Transfers Out	29	368,054	429,021	40,428			0	65,875	903,378	934,846	1,021,237
Total ALL Expenditures/Fund Transfers Out	30	2,162,387	1,083,816	40,428	357,142		0	1,651,125	5,294,898	5,297,157	6,019,902
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	136,272	-162,672	-34,428	174,486		0	69,775	183,433	229,716	-50,289
	32										
Beginning Fund Balance July 1	33	358,398	282,034	132,127	184,396	-23,148	106,532	2,489,450	3,529,789	3,300,073	3,350,362
Ending Fund Balance June 30	34	494,670	119,362	97,699	358,882	-23,148	106,532	2,559,225	3,713,222	3,529,789	3,300,073

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

Fiscal Year  
 2021

City Name: Eldora

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY 2021	Interest Due FY 2021	Total Obligation Due FY 2021	Bond Reg./Paying Agent Fees Due FY 2021	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
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	GO - TOTAL										
	NON-GO TOTAL										
	GRAND TOTAL										
(1)	2012 Street Improvement Refinancing	1,230,000	NO SELECTION	11-12-2458	140,000	5,600	145,600	500		45,000	101,100
(2)	2010 Disaster Loan	198,800	NO SELECTION		20,000		20,000				20,000
(3)	2013 General Fund Loan	340,000	NO SELECTION	6-13-2531	45,000	2,048	47,048			47,048	0
(4)	2015 A General Capital Loan	1,170,000	NO SELECTION	12-15-2052	120,000	14,270	134,270	500		37,800	96,970
(5)	2012 Sewer Revenue	5,660,000	NO SELECTION	11-12-2773	400,000	67,930	467,930	500		466,430	0
(6)	2010 Water Revenue	210,000	NO SELECTION	08-10-2013	10,000	3,673	13,673	500		14,173	0
(7)	2017 A General Purpose & Refinancing Bond	1,195,000	NO SELECTION	08-17-2700	135,000	24,450	159,450	500		40,428	119,522
(8)	2017 B Corporate Purpose Bond	565,000	NO SELECTION	08-17-2701	0	19,050	19,050	500			19,550
(9)	2019 EMS ambulance loan	180,000	NO SELECTION	01-19-2789	36,676	3,088	39,764			39,764	0
(10)			NO SELECTION								
(11)			NO SELECTION								
(12)			NO SELECTION								
(13)			NO SELECTION								
(14)			NO SELECTION								
(15)			NO SELECTION								
(16)			NO SELECTION								
(17)			NO SELECTION								
(18)			NO SELECTION								
(19)			NO SELECTION								
(20)			NO SELECTION								
(21)			NO SELECTION								
(22)			NO SELECTION								
(23)			NO SELECTION								
(24)			NO SELECTION								
(25)			NO SELECTION								
(26)			NO SELECTION								
(27)			NO SELECTION								
(28)			NO SELECTION								
(29)			NO SELECTION								
(30)			NO SELECTION								
	TOTALS				906,676	140,109	1,046,785	3,000	0	692,643	357,142

