

Annual Urban Renewal Report, Fiscal Year 2024 - 2025

Levy Authority Summary

Local Government Name: EPWORTH
 Local Government Number: 31G291

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts
EPWORTH UR 1	31044	4
EPWORTH UR 2 URBAN RENEWAL	31053	3

TIF Debt Outstanding: 999,343

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	55,970	47,670	Amount of 07-01-2024 Cash Balance Restricted for LMI
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TIF Revenue:	441,610		
TIF Sp. Revenue Fund Interest:	0		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	441,610		

Rebate Expenditures:	20,000		
Non-Rebate Expenditures:	400,587		
Returned to County Treasurer:	0		
Total Expenditures:	420,587		

TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	76,993	71,874	Amount of 06-30-2025 Cash Balance Restricted for LMI
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Year-End Outstanding TIF Obligations, Net of TIF Special Revenue Fund Balance: 501,763

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Urban Renewal Area Data Collection

Local Government Name: EPWORTH (31G291)
 Urban Renewal Area: EPWORTH UR 1
 UR Area Number: 31044

UR Area Creation Date: 01/2011

The purpose is to facilitate the use of tax increment financing in connection with the promotion of business activity and economic development in UR Area, including direct assistance to private enterprise and provision of necessary public infrastructure improvements, including the improvement of Bierman Rd.

UR Area Purpose:

Tax Districts within this Urban Renewal Area

	Base No.	Increment No.	Increment Value Used
EPWORTH CITY/WESTERN DBQ SCH/UR67 INCREMENT	310367	310368	14,176,959
EPWORTH CITY AG/WESTERN DBQ SCH/UR67 INCREMENT	310369	310370	49,768
TAYLOR TWP/WESTERN DBQ SCH/EPWORTH FIRE/EPWORTH UR 67 INCREMENT	310371	310372	440
TAYLOR TWP/WESTERN DBQ SCH/EPWORTH FIRE/UR 96 INCREMENT	310485	310486	0

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	76,869	28,349,608	1,463,454	0	0	-28,000	29,806,681	0	29,806,681
Taxable	55,220	13,137,990	1,122,219	0	0	-28,000	14,232,179	0	14,232,179
Homestead Credits									68

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024: 7,702 0 **Amount of 07-01-2024 Cash Balance Restricted for LMI**

TIF Revenue:	324,121
TIF Sp. Revenue Fund Interest:	0
Property Tax Replacement Claims	0
Asset Sales & Loan Repayments:	0
Total Revenue:	324,121

Rebate Expenditures:	0
Non-Rebate Expenditures:	334,693
Returned to County Treasurer:	0
Total Expenditures:	334,693

TIF Sp. Rev. Fund Cash Balance as of 06-30-2025: -2,870 0 **Amount of 06-30-2025 Cash Balance Restricted for LMI**

Projects For EPWORTH UR 1

Wastewater Facility

Description:	infrastructure improvements
Classification:	Water treatment plants, waste treatment plants & lagoons
Physically Complete:	Yes
Payments Complete:	No

Debts/Obligations For EPWORTH UR 1

2011 Street Improvement

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	04/13/2011
FY of Last Payment:	2018

Wastewater Treatment Facility

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	358,000
Interest:	156,628
Total:	514,628
Annual Appropriation?:	No
Date Incurred:	05/26/2017
FY of Last Payment:	2034

Non-Rebates For EPWORTH UR 1

TIF Expenditure Amount:	334,693
Tied To Debt:	Wastewater Treatment Facility
Tied To Project:	Wastewater Facility

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TIF Taxing District Data Collection

Local Government Name: EPWORTH (31G291)
 Urban Renewal Area: EPWORTH UR 1 (31044)
 TIF Taxing District Name: EPWORTH CITY/WESTERN DBQ SCH/UR67 INCREMENT
 TIF Taxing District Inc. Number: 310368
 TIF Taxing District Base Year: 2010
 FY TIF Revenue First Received: 2013
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2033

UR Designation	
Slum	No
Blighted	No
Economic Development	01/2011

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	28,349,608	1,463,454	0	0	-28,000	29,729,812	0	29,729,812
Taxable	0	13,137,990	1,122,219	0	0	-28,000	14,176,959	0	14,176,959
Homestead Credits									68

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	2,638,944	14,176,959	14,176,959	0	0

FY 2025 TIF Revenue Received: 323,217

TIF Taxing District Data Collection

Local Government Name: EPWORTH (31G291)
 Urban Renewal Area: EPWORTH UR 1 (31044)
 TIF Taxing District Name: EPWORTH CITY AG/WESTERN DBQ SCH/UR67 INCREMENT
 TIF Taxing District Inc. Number: 310370
 TIF Taxing District Base Year: 2010
 FY TIF Revenue First Received: 2013
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2033

UR Designation	
Slum	No
Blighted	No
Economic Development	01/2011

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	69,279	0	0	0	0	0	69,279	0	69,279
Taxable	49,768	0	0	0	0	0	49,768	0	49,768
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	6,509	49,768	49,768	0	0

FY 2025 TIF Revenue Received: 895

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TIF Taxing District Data Collection

Local Government Name: EPWORTH (31G291)
 Urban Renewal Area: EPWORTH UR 1 (31044)
 TIF Taxing District Name: TAYLOR TWP/WESTERN DBQ SCH/EPWORTH FIRE/EPWORTH UR 67 INCREMENT
 TIF Taxing District Inc. Number: 310372
 TIF Taxing District Base Year: 2010
 FY TIF Revenue First Received: 2013
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2033

UR Designation	
Slum	No
Blighted	No
Economic Development	01/2011

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	7,590	0	0	0	0	0	7,590	0	7,590
Taxable	5,452	0	0	0	0	0	5,452	0	5,452
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	7,150	440	440	0	0

FY 2025 TIF Revenue Received: 9

TIF Taxing District Data Collection

Local Government Name: EPWORTH (31G291)
 Urban Renewal Area: EPWORTH UR 1 (31044)
 TIF Taxing District Name: TAYLOR TWP/WESTERN DBQ SCH/EPWORTH FIRE/UR 96 INCREMENT
 TIF Taxing District Inc. Number: 310486
 TIF Taxing District Base Year: 2013
 FY TIF Revenue First Received:
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

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Urban Renewal Area Data Collection

Local Government Name: EPWORTH (31G291)
 Urban Renewal Area: EPWORTH UR 2 URBAN RENEWAL
 UR Area Number: 31053

UR Area Creation Date: 07/2017

To stimulate private investment in residential development and to help finance the cost of streets, water, sanitary sewer, storm sewer, or other public improvements in support of new residential development.

UR Area Purpose:

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
EPWORTH CITY/WESTERN DBQ SCH/UR 124 INCREMENT	310575	310576	5,127,253
EPWORTH CITY AG/WESTERN DBQ SCH/UR 124 INCREMENT	310577	310578	0
TAYLOR TWP/WESTERN DBQ SCH/UR 124 INCREMENT	310579	310580	0

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	11,086,400	0	0	0	-4,000	11,075,900	0	11,075,900
Taxable	0	5,137,753	0	0	0	-4,000	5,127,253	0	5,127,253
Homestead Credits									16

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	48,268	47,670	Amount of 07-01-2024 Cash Balance Restricted for LMI
TIF Revenue:	117,489		
TIF Sp. Revenue Fund Interest:	0		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	117,489		
Rebate Expenditures:	20,000		
Non-Rebate Expenditures:	65,894		
Returned to County Treasurer:	0		
Total Expenditures:	85,894		

TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	79,863	71,874	Amount of 06-30-2025 Cash Balance Restricted for LMI
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Projects For EPWORTH UR 2 URBAN RENEWAL

SW Area Water & Sewer

Description:	Water & Sewer Extensions
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

UR#2 Admin

Description:	Admin & Legal
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	Yes

Developer Rebates

Description:	Developer Rebates
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Bobcat Road Improvements

Description:	Bobcat Road
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

LMI Related Projects

Description:	LMI related projects
Classification:	Low and Moderate Income Housing
Physically Complete:	No
Payments Complete:	No

Debts/Obligations For EPWORTH UR 2 URBAN RENEWAL

SW EXTENSION LOAN

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	405,000
Interest:	79,715
Total:	484,715
Annual Appropriation?:	No
Date Incurred:	12/12/2018
FY of Last Payment:	2032

UR #2 Admin

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	12/12/2017
FY of Last Payment:	2022

LMI Requirement

Debt/Obligation Type:	Outstanding LMI Housing Obligations
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	07/01/2020
FY of Last Payment:	2032

Developer Rebates

Debt/Obligation Type:	Rebates
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	Yes
Date Incurred:	08/09/2017
FY of Last Payment:	2027

Bobcat Road Improvements

Debt/Obligation Type:	Internal Loans
Principal:	0
Interest:	0
Total:	0
Annual Appropriation?:	No
Date Incurred:	02/27/2019
FY of Last Payment:	2031

Non-Rebates For EPWORTH UR 2 URBAN RENEWAL

TIF Expenditure Amount:	65,894
Tied To Debt:	SW EXTENSION LOAN
Tied To Project:	SW Area Water & Sewer

TIF Expenditure Amount:	0
Tied To Debt:	UR #2 Admin
Tied To Project:	UR#2 Admin

TIF Expenditure Amount:	0
Tied To Debt:	LMI Requirement
Tied To Project:	LMI Related Projects

Rebates For EPWORTH UR 2 URBAN RENEWAL

Fox Ridge #1

TIF Expenditure Amount:	20,000
Rebate Paid To:	Rausch Construction
Tied To Debt:	UR #2 Admin
Tied To Project:	Developer Rebates
Projected Final FY of Rebate:	2027

Income Housing For EPWORTH UR 2 URBAN RENEWAL

Amount of FY 2025 expenditures that provide or aid in the provision of public improvements related to housing and residential development:	85,894
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Lots for low and moderate income housing:	0
Construction of low and moderate income housing:	0
Grants, credits or other direct assistance to low and moderate income families:	0
Payments to a low and moderate income housing fund established by the municipality, including matching funds for any state or federal moneys used for such purposes:	0
Other low and moderate income housing assistance:	0

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TIF Taxing District Data Collection

Local Government Name: EPWORTH (31G291)
 Urban Renewal Area: EPWORTH UR 2 URBAN RENEWAL (31053)
 TIF Taxing District Name: EPWORTH CITY/WESTERN DBQ SCH/UR 124 INCREMENT
 TIF Taxing District Inc. Number: 310576
 TIF Taxing District Base Year: 2017
 FY TIF Revenue First Received: 2021
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	11,086,400	0	0	0	-4,000	11,075,900	0	11,075,900
Taxable	0	5,137,753	0	0	0	-4,000	5,127,253	0	5,127,253
Homestead Credits									16

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	5,127,253	5,127,253	0	0

FY 2025 TIF Revenue Received: 117,489

TIF Taxing District Data Collection

Local Government Name: EPWORTH (31G291)
 Urban Renewal Area: EPWORTH UR 2 URBAN RENEWAL (31053)
 TIF Taxing District Name: EPWORTH CITY AG/WESTERN DBQ SCH/UR 124 INCREMENT
 TIF Taxing District Inc. Number: 310578
 TIF Taxing District Base Year: 2017
 FY TIF Revenue First Received: 0
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	66,478	0	0	0	0

FY 2025 TIF Revenue Received: 0

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TIF Taxing District Data Collection

Local Government Name: EPWORTH (31G291)
 Urban Renewal Area: EPWORTH UR 2 URBAN RENEWAL (31053)
 TIF Taxing District Name: TAYLOR TWP/WESTERN DBQ SCH/UR 124 INCREMENT
 TIF Taxing District Inc. Number: 310580
 TIF Taxing District Base Year: 2017
 FY TIF Revenue First Received:
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0