

# 82-774

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2010 - ENDING JUNE 30, 2011

The City of: Dixon County Name: SCOTT Date Budget Adopted: 03/09/10  
(Date) xxx/xxxx

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.

563-843-3425  
Telephone Number

Signature

County Auditor Date Stamp	<b>January 1, 2009 Property Valuations</b>		Last Official Census
	Regular	2a <u>5,164,061</u>	2b <u>5,068,678</u>
	<b>DEBT SERVICE</b>	3a _____	3b _____
	Ag Land	4a <u>25,886</u>	_____
	_____		

Code		Dollar Limit	Purpose	(A) Request with Utility Replacement		(B) Property Taxes Levied		(C) Rate	
Sec.									
384.1	8.10000		Regular General Levy	5	41,829	41,056	43	8.10000	
(384)			Non-Voted Other Permissible Levies						
12(8)	0.67500		Contract for use of Bridge	6		0	44	0.00000	
12(10)	0.95000		Opr & Maint publicly owned Transit	7		0	45	0.00000	
12(11)	Amt Nec		Rent, Ins. Maint of Civic Center	8		0	46	0.00000	
12(12)	0.13500		Opr & Maint of City owned Civic Center	9		0	47	0.00000	
12(13)	0.06750		Planning a Sanitary Disposal Project	10		0	48	0.00000	
12(14)	0.27000		Aviation Authority (under sec.330A.15)	11		0	49	0.00000	
12(15)	Amt Nec		Joint city-county building lease	12		0	50	0.00000	
12(16)	0.06750		Levee Impr. fund in special charter city	13		0	51	0.00000	
12(18)	Amt Nec		Liability, property & self insurance costs	14		0	52	0.00000	
12(22)	Amt Nec		Support of a Local Emerg.Mgmt.Comm.	462		0	465	0.00000	
(384)			Voted Other Permissible Levies						
12(1)	0.13500		Instrumental/Vocal Music Groups	15		0	53	0.00000	
12(2)	0.81000		Memorial Building	16		0	54	0.00000	
12(3)	0.13500		Symphony Orchestra	17		0	55	0.00000	
12(4)	0.27000		Cultural & Scientific Facilities	18		0	56	0.00000	
12(5)	As Voted		County Bridge	19		0	57	0.00000	
12(6)	1.35000		Missi or Missouri River Bridge Const.	20		0	58	0.00000	
12(9)	0.03375		Aid to a Transit Company	21		0	59	0.00000	
12(17)	0.20500		Maintain Institution received by gift/devise	22		0	60	0.00000	
12(19)	1.00000		City Emergency Medical District	463		0	466	0.00000	
12(21)	0.27000		Support Public Library	23		0	61	0.00000	
28E.22	1.50000		Unified Law Enforcement	24		0	62	0.00000	
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	<b>41,829</b>	<b>41,056</b>			
384.1	3.00375		Ag Land	26	78	78	63	3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>				27	<b>41,907</b>	<b>41,134</b>		<b>Do Not Add</b>	
Special Revenue Levies									
384.8	0.27000		Emergency (if general fund at levy limit)	28		0	64	0.00000	
384.6	Amt Nec		Police & Fire Retirement	29		0		0.00000	
	Amt Nec		FICA & IPERS (if general fund at levy limit)	30		0		0.00000	
	Amt Nec		Other Employee Benefits	31		0		0.00000	
<b>Total Employee Benefit Levies (29,30,31)</b>				32	<b>0</b>	<b>0</b>	65	<b>0.00000</b>	
<b>Sub Total Special Revenue Levies (28+32)</b>				33	<b>0</b>	<b>0</b>			
Valuation									
386	As Req		With Gas & Elec						
			Without Gas & Elec						
	SSMID 1 (A)		(B)	34		0	66	0.00000	
	SSMID 2 (A)		(B)	35		0	67	0.00000	
	SSMID 3 (A)		(B)	36		0	68	0.00000	
	SSMID 4 (A)		(B)	35a		0	69	0.00000	
	SSMID 5 (A)		(B)	36a		0	565	0.00000	
	SSMID 6 (A)		(B)	37		0	566	0.00000	
<b>Total SSMID (34 thru 37)</b>				38	<b>0</b>	<b>0</b>		<b>Do Not Add</b>	
<b>Total Special Revenue Levies (33+38)</b>				39	<b>0</b>	<b>0</b>			
384.4	Amt Nec		Debt Service Levy	40	76.10(6)	0	70	0.00000	
384.7	0.67500		Capital Projects (Capital Improv. Reserve)	41		0	71	0.00000	
<b>Total Property Taxes (27+39+40+41)</b>				42	<b>41,907</b>	<b>41,134</b>	72	<b>8.10000</b>	

**COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:**

Budgets submitted that DO NOT meet the following criteria are not legal documents and will 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.

(County Auditor)

Fund Balance Worksheet for City of

**Dixon**

		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 2009</b>											
Beginning Fund Balance July 1, 2006 (pg 5, line 134) *	1	375,173						375,173		375,173	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	168,725						168,725		168,725	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	279,658						279,658		279,658	
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	264,240	0	0	0	0	0	264,240	0	264,240	
<b>(2)</b>											
<b>** Re-Estimated FY 2010</b>											
Beginning Fund Balance	5	264,240	0	0	0	0	0	264,240	0	264,240	
Re-Est Revenues	6	90,012	23,200	0	0	0	0	113,212	50,200	163,412	
Re-Est Expenditures	7	77,077	0	0	0	0	0	77,077	49,450	126,527	
Continuing Appropriation	8					0		0	0	0	
Ending Fund Balance	9	277,175	23,200	0	0	0	0	300,375	750	301,125	
<b>(3)</b>											
<b>** Budget FY 2011</b>											
Beginning Fund Balance	10	277,175	23,200	0	0	0	0	300,375	750	301,125	
Revenues	11	96,907	23,200	0	0	0	0	120,107	52,200	172,307	
Expenditures	12	149,877	0	0	0	0	0	149,877	0	149,877	
Continuing Appropriation	13					0		0	0	0	
Ending Fund Balance	14	224,205	46,400	0	0	0	0	270,605	52,950	323,555	

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2009

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

**CITY OF \_\_\_\_\_ Dixon**

The Total Outstanding TIF Indebtedness is not used to determine the constitutional debt limit. Indebtedness as defined in Iowa Code Section 384.16, subsection 1, includes any TIF-financed agreement including all remaining payments for any annual appropriation agreements. Include the TOTAL amount for all remaining years of the agreement. Use best estimates for any agreement where the actual amount for future years is not known.

Include the total amount of outstanding loans, advances, indebtedness, or bonds outstanding, including interest, at the close of the most recently ended fiscal year through the remaining term of the indebtedness, which will be paid from TIF revenues.

<b>TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED</b>	<b>ACTUAL 2009</b>
OUTSTANDING PRINCIPAL as of June 30th on All Bonds Paid with TIF Revenues including interest to term	
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</b>	<b>0</b>

TIF Revenues are those moneys paid into the Special Fund created in section 403.19.  
 DO NOT include bond payments made with a Debt Service levy on property  
 Include ONLY debt that is to be repaid from future Tax Increment Financing revenues.  
 All debt and interest should only be listed once.  
 Include principal and interest to term in all amounts.

<b>REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF</b>		<b>BUDGET 2011</b>	<b>RE-ESTIMATED 2010</b>	<b>ACTUAL 2009</b>
<b>ENTITY NAME</b> Rebates do not include lending institutions such as Banker Trust, etc. those are Debt Service payments				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2011

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 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	5,000							5,000	2,600	1,590
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	2,700							2,700	2,700	2,700
Ambulance	6								0	0	0
Building Inspections	7	300							300	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	750							750	100	100
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	8,750	0	0			0		8,750	5,400	4,390
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	20,000							20,000	12,515	169,797
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	7,500							7,500	6,500	6,130
Traffic Control and Safety	15	600							600	225	588
Snow Removal	16	7,000							7,000	4,500	5,160
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19								0	0	0
Garbage	20	17,000							17,000	15,100	14,666
Other Public Works	21	50,000							50,000	0	0
TOTAL (lines 12 - 21)	22	102,100	0	0			0		102,100	38,840	196,341
<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	0
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	9,977							9,977	9,632	9,654
Museum, Band and Theater	32								0	0	0
Parks	33	1,350							1,350	1,200	1,196
Recreation	34	200							200	200	200
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37								0	0	0
TOTAL (lines 31 - 37)	38	11,527	0	0			0		11,527	11,032	11,050

EXPENDITURES SCHEDULE PAGE 2  
Fiscal Year Ending 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>											
Community Beautification	39								0	0	0
Economic Development	40								0	0	0
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42								0	0	0
Other Com & Econ Development	43								0	0	0
REBATES & PYMTS from TIF DEBT page	44			0					0	0	0
TOTAL (lines 39 - 44)	45	0	0	0				0	0	0	0
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	6,000							6,000	3,500	4,027
Clerk, Treasurer, & Finance Adm.	47	8,500							8,500	6,500	6,584
Elections	48	0							0	1,255	0
Legal Services & City Attorney	49	2,000							2,000	800	1,017
City Hall & General Buildings	50	8,000							8,000	4,750	6,945
Tort Liability	51	3,000							3,000	5,000	5,288
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	27,500	0	0				0	27,500	21,805	23,861
<b>DEBT SERVICE</b>											
Gov Capital Projects	54								0	0	0
TIF Capital Projects	55								0	0	0
TIF Capital Projects	56								0	0	0
TOTAL CAPITAL PROJECTS	57	0	0	0		0	0		0	0	0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	149,877	0	0	0	0	0		149,877	77,077	235,642
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59								0	25,000	26,448
Sewer Utility	60								0	24,450	17,568
Electric Utility	61								0	0	0
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	0
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							0	0	49,450	44,016
TOTAL ALL EXPENDITURES (lines 58+74)	74	149,877	0	0	0	0	0	0	149,877	126,527	279,658
Regular Transfers Out	75								0	0	0
Internal TIF Loan / Repayment Transfers Out	76								0	0	0
Total ALL Transfers Out	77	0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78	149,877	0	0	0	0	0	0	149,877	126,527	279,658
Continuing Appropriation	79								0	0	
Ending Fund Balance June 30	80	224,205	46,400	0	0	0	0	52,950	323,555	301,125	264,240

\* 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.

**REVENUES DETAIL**  
Fiscal Year Ending 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	41,134	0		0	0			41,134	39,160	39,123
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	41,134	0		0	0			41,134	39,160	39,123
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	773	0		0	0			773	852	0
Utility franchise tax	7								0	0	0
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	35,000							35,000	31,000	34,240
Subtotal - Other City Taxes (lines 6 thru 12)	13	35,773	0		0	0			35,773	31,852	34,240
Licenses & Permits	14	500							500	500	175
Use of Money & Property	15	3,000							3,000	3,000	6,814
Intergovernmental:											
Federal Grants & Reimbursements	16	0							0	0	0
Road Use Taxes	17		23,200						23,200	23,200	23,200
Other State Grants & Reimbursements	18								0	0	0
Local Grants & Reimbursements	19								0	0	0
Subtotal - Intergovernmental (lines 16 thru 19)	20	0	23,200	0	0	0		0	23,200	23,200	23,200
Charges for Fees & Service:											
Water Utility	21							43,000	43,000	41,000	39,069
Sewer Utility	22							9,200	9,200	9,200	9,396
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26							0	0	0	0
Landfill/Garbage	27	16,500						0	16,500	15,500	15,287
Hospital	28							0	0	0	0
Transit	29							0	0	0	0
Cable TV, Internet & Telephone	30							0	0	0	0
Housing Authority	31							0	0	0	0
Storm Water Utility	32							0	0	0	0
Other Fees & Charges for Service	33							0	0	0	0
Subtotal - Charges for Service (lines 21 thru 33)	34	16,500	0		0	0	0	52,200	68,700	65,700	63,752
Special Assessments	35								0	0	0
Miscellaneous	36								0	0	1,421
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0	0	0	0	0	0
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>	43	96,907	23,200	0	0	0	0	52,200	172,307	163,412	168,725
Beginning Fund Balance July 1	44	277,175	23,200	0	0	0	0	750	301,125	264,240	375,173
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines #2-#43)</b>	45	374,082	46,400	0	0	0	0	52,950	473,432	427,652	543,898

CITY OF

Dixon

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2011

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2011 (J)	RE-ESTIMATED 2010 (K)	ACTUAL 2009 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	41,134	0		0	0			41,134	39,160	39,123
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	41,134	0		0	0			41,134	39,160	39,123
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	35,773	0		0	0			35,773	31,852	34,240
Licenses & Permits	7	500	0					0	500	500	175
Use of Money and Property	8	3,000	0	0	0	0	0	0	3,000	3,000	6,814
Intergovernmental	9	0	23,200	0	0	0		0	23,200	23,200	23,200
Charges for Fees & Service	10	16,500	0		0	0	0	52,200	68,700	65,700	63,752
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	0	0		0	0		0	0	0	1,421
Sub-Total Revenues	13	96,907	23,200	0	0	0	0	52,200	172,307	163,412	168,725
<b>Other Financing Sources:</b>											
Total Transfers In	14	0	0	0	0	0		0	0	0	0
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	96,907	23,200	0	0	0	0	52,200	172,307	163,412	168,725
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	8,750	0	0			0		8,750	5,400	4,390
Public Works	19	102,100	0	0			0		102,100	38,840	196,341
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	11,527	0	0			0		11,527	11,032	11,050
Community and Economic Development	22	0	0	0			0		0	0	0
General Government	23	27,500	0	0			0		27,500	21,805	23,861
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		0	0		0	0	0
Total Government Activities Expenditures	26	149,877	0	0	0	0	0		149,877	77,077	235,642
Business Type Proprietary: Enterprise & ISF	27							0	0	49,450	44,016
Total Gov & Bus Type Expenditures	28	149,877	0	0	0	0	0	0	149,877	126,527	279,658
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	149,877	0	0	0	0	0	0	149,877	126,527	279,658
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-52,970	23,200	0	0	0	0	52,200	22,430	36,885	-110,933
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	277,175	23,200	0	0	0	0	750	301,125	264,240	375,173
Ending Fund Balance June 30	35	224,205	46,400	0	0	0	0	52,950	323,555	301,125	264,240

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

City Name: Dixon

Fiscal Year  
2011

	Project Name (A)	Amount of Issue (B)	Date certified To County Auditor (C)	Principal Due FY 2011 (D)	Interest Due FY 2011 +(E)	Bond Reg & Other Fees Due FY 2011 +(F)	Total Obligation Due FY 2011 =(G)	Amount Paid by Other Sources or Debt Service Fund Balance -(H)	Amount Paid by Current Year Utility Replacement and Debt Service Taxes =(I)
(1)							0		0
(2)							0		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
	<b>TOTALS</b>			0	0	0	0	0	0



