

# 96-920

## Adoption of Budget and Certification of City Taxes

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

The City of: Decorah County Name: WINNESHIEK Date Budget Adopted: 03/01/10  
(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.

563-382-3651  
Telephone Number

Signature

County Auditor Date Stamp		<b>January 1, 2009 Property Valuations</b>		Last Official Census		
	Regular	2a	With Gas & Electric 269,840,375	2b	Without Gas & Electric 264,313,370	8,172
	<b>DEBT SERVICE</b>	3a	279,083,877	3b	273,556,872	
	Ag Land	4a	931,468			

Code		Dollar		(A)	(B)	(C)
Sec.	Limit	Purpose		Request with Utility Replacement	Property Taxes Levied	Rate
384.1	8.10000	Regular General Levy	5	2,185,707	2,140,938	43 8.10000
<b>(384) Non-Voted Other Permissible Levies</b>						
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	111,345	109,064	52 0.41263
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465 0.00000
<b>(384) Voted Other Permissible Levies</b>						
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	2,297,052	2,250,002
384.1	3.00375	Ag Land	26	2,797	2,797	63 3.00279
<b>Total General Fund Tax Levies (25 + 26)</b>				27	2,299,849	2,252,799
<b>Special Revenue Levies</b>						
384.8	0.27000	Emergency (if general fund at levy limit)	28		0	64 0.00000
384.6	Amt Nec	Police & Fire Retirement	29	141,722	138,819	0.52521
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	238,508	233,623	0.88389
	Amt Nec	Other Employee Benefits	31	514,476	503,938	1.90659
<b>Total Employee Benefit Levies (29,30,31)</b>				32	894,706	876,381
<b>Sub Total Special Revenue Levies (28+32)</b>				33	894,706	876,381
<b>Valuation</b>						
386	As Req					
		With Gas & Elec	Without Gas & Elec			
	SSMID 1 (A)	31,998,801 (B)	31,998,801	10,000	10,000	66 0.31251
	SSMID 2 (A)				0	67 0.00000
	SSMID 3 (A)				0	68 0.00000
	SSMID 4 (A)				0	69 0.00000
	SSMID 5 (A)				0	565 0.00000
	SSMID 6 (A)				0	566 0.00000
<b>Total SSMID (34 thru 37)</b>				38	10,000	10,000
<b>Total Special Revenue Levies (33+38)</b>				39	904,706	886,381
384.4	Amt Nec	Debt Service Levy	76.10(6)	199,965	196,006	40 0.71651
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41		0	41 0.00000
<b>Total Property Taxes (27+39+40+41)</b>				42	3,404,520	3,335,186

**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

**Decorah**

		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	1,039,091	1,754,359	240,167	71,639	343,842		3,449,098	854,858	4,303,956
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	5,041,117	1,848,200	350,342	198,972	660,241		8,098,872	2,092,023	10,190,895
Actual Expenditures Except End Bal (pg 12, line 259) *	3	4,797,095	1,917,737	313,839	199,813	912,820		8,141,304	1,754,596	9,895,900
Ending Fund Balance June 30, 2007 (pg 12, line 261) *	4	1,283,113	1,684,822	276,670	70,798	91,263	0	3,406,666	1,192,285	4,598,951
<b>(2)</b> <b>** Re-Estimated FY 2010</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special Rev</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
Beginning Fund Balance	5	1,283,113	1,684,822	276,670	70,798	91,263	0	3,406,666	1,192,285	4,598,951
Re-Est Revenues	6	4,427,929	1,772,974	554,907	221,433	1,331,943	0	8,309,186	1,585,388	9,894,574
Re-Est Expenditures	7	4,344,278	1,811,242	564,283	221,433	1,526,484	0	8,467,720	2,188,802	10,656,522
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	1,366,764	1,646,554	267,294	70,798	-103,278	0	3,248,132	588,871	3,837,003
<b>(3)</b> <b>** Budget FY 2011</b>		<b>General</b>	<b>Spec Rev</b>	<b>TIF Special R</b>	<b>Debt Serv</b>	<b>Capt Proj</b>	<b>Permanent</b>	<b>Tot Govt</b>	<b>Proprietary</b>	<b>Grand Total</b>
Beginning Fund Balance	10	1,366,764	1,646,554	267,294	70,798	-103,278	0	3,248,132	588,871	3,837,003
Revenues	11	4,661,581	1,892,856	301,873	199,965	2,096,162	0	9,152,437	1,520,716	10,673,153
Expenditures	12	4,830,206	1,995,595	305,273	199,965	2,575,444	0	9,906,483	1,662,377	11,568,860
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	1,198,139	1,543,815	263,894	70,798	-582,560	0	2,494,086	447,210	2,941,296

\* 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 \_\_\_\_\_ Decorah**

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	2,117,563
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebatelements & Other Agreements Paid with TIF Revenues	109,164
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</b>	<b>2,226,727</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	Bankers Trust	261,800	264,875	262,525
2	Riverwalk	43,473	54,408	51,314
3				
4				
5				
6				
7				
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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	1,076,744	398,985						1,475,729	1,323,956	1,260,604
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4	12,150							12,150	317,842	591,369
Fire Department	5	249,009	64,594						313,603	283,833	273,186
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	1,337,903	463,579	0			0		1,801,482	1,925,631	2,125,159
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	923,958	938,313						1,862,271	1,455,919	1,391,632
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	87,000							87,000	84,000	96,468
Traffic Control and Safety	15	9,000							9,000	6,075	6,519
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport	19	530,487	11,544						542,031	90,882	130,026
Garbage	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	1,550,445	949,857	0			0		2,500,302	1,636,876	1,624,645
<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	21,129							21,129	66,129	21,129
TOTAL (lines 23 - 29)	30	21,129	0	0			0		21,129	66,129	21,129
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	530,324	113,553						643,877	622,280	605,347
Museum, Band and Theater	32								0	0	0
Parks	33	220,954	80,287						301,241	251,929	210,495
Recreation	34	207,789	33,760						241,549	239,217	237,793
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	423,050	56,781						479,831	449,725	416,786
TOTAL (lines 31 - 37)	38	1,382,117	284,381	0			0		1,666,498	1,563,151	1,470,421

**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	2,000	12,000						14,000	16,035	25,665
Economic Development	40	22,500							22,500	22,500	22,500
Housing and Urban Renewal	41		10,000						10,000	25,000	11,202
Planning & Zoning	42	5,600							5,600	3,400	4,446
Other Com & Econ Development	43		155,000						155,000	155,000	171,206
REBATES & PYMTS from TIF DEBT page	44			305,273					305,273	319,283	313,839
TOTAL (lines 39 - 44)	45	30,100	177,000	305,273			0		512,373	541,218	548,858
<b>GENERAL GOVERNMENT</b>											
Mayor, Council, & City Manager	46	14,200	806						15,006	15,056	12,404
Clerk, Treasurer, & Finance Adm.	47	312,826	64,578						377,404	372,780	313,688
Elections	48								0	0	0
Legal Services & City Attorney	49								0	0	0
City Hall & General Buildings	50	49,374	25,394						74,768	95,316	73,620
Tort Liability	51								0	0	0
Other General Government	52	12,112							12,112	12,308	4,899
TOTAL (lines 46 - 52)	53	388,512	90,778	0			0		479,290	495,460	404,611
<b>DEBT SERVICE</b>											
Gov Capital Projects	54				199,965				199,965	221,433	0
TIF Capital Projects	55					2,575,444			2,575,444	1,797,822	1,856,950
TOTAL CAPITAL PROJECTS	56	0	0	0		2,575,444	0		2,575,444	1,997,822	1,856,950
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	4,710,206	1,965,595	305,273	199,965	2,575,444	0		9,756,483	8,447,720	8,051,773
<b>BUSINESS TYPE ACTIVITIES</b>											
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>											
Water Utility	59							650,508	650,508	673,412	618,344
Sewer Utility	60							771,642	771,642	746,338	858,628
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							0	0	0	0
Enterprise DEBT SERVICE	70							200,227	200,227	176,303	125,151
Enterprise CAPITAL PROJECTS	71							0	0	522,749	152,473
Enterprise TIF CAPITAL PROJECTS	72							0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73							1,622,377	1,622,377	2,118,802	1,754,596
TOTAL ALL EXPENDITURES (lines 58+74)	74	4,710,206	1,965,595	305,273	199,965	2,575,444	0	1,622,377	11,378,860	10,566,522	9,806,369
Regular Transfers Out	75	120,000	30,000					40,000	190,000	90,000	89,531
Internal TIF Loan / Repayment Transfers Out	76							0	0	0	0
Total ALL Transfers Out	77	120,000	30,000	0	0	0	0	40,000	190,000	90,000	89,531
Total Expenditures & Fund Transfers Out (lines 75+78)	78	4,830,206	1,995,595	305,273	199,965	2,575,444	0	1,662,377	11,568,860	10,656,522	9,895,900
Continuing Appropriation	79						0	0	0	0	
Ending Fund Balance June 30	80	1,198,139	1,543,815	263,894	70,798	-582,560	0	447,210	2,941,296	3,837,003	4,598,951

\* 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	2,252,799	886,381		196,006	0			3,335,186	2,922,647	2,899,406
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,252,799	886,381		196,006	0			3,335,186	2,922,647	2,899,406
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			301,873					301,873	554,907	350,342
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	47,050	18,325		3,959	0			69,334	77,037	76,872
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		155,000			66,000			221,000	225,984	242,412
Other Local Option Taxes *	12	800,000							800,000	818,188	844,261
Subtotal - Other City Taxes (lines 6 thru 12)	13	847,050	173,325		3,959	66,000			1,090,334	1,121,209	1,163,545
Licenses & Permits	14	24,575							24,575	24,595	27,451
Use of Money & Property	15	58,921	22,300					7,100	88,321	88,454	99,716
Intergovernmental:											
Federal Grants & Reimbursements	16	493,950							493,950	74,200	326,425
Road Use Taxes	17		694,620						694,620	764,129	678,029
Other State Grants & Reimbursements	18	3,000				1,766,243			1,769,243	1,024,888	584,910
Local Grants & Reimbursements	19	255,866						90,000	345,866	306,486	324,401
Subtotal - Intergovernmental (lines 16 thru 19)	20	752,816	694,620	0	0	1,766,243		90,000	3,303,679	2,169,703	1,913,765
Charges for Fees & Service:											
Water Utility	21							622,100	622,100	635,671	643,052
Sewer Utility	22							761,516	761,516	776,398	795,763
Electric Utility	23							0	0	0	0
Gas Utility	24							0	0	0	0
Parking	25							0	0	0	0
Airport	26	20,120							20,120	18,815	20,048
Landfill/Garbage	27								0	0	0
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	419,200							419,200	417,120	424,409
Subtotal - Charges for Service (lines 21 thru 33)	34	439,320	0		0	0	0	1,383,616	1,822,936	1,848,004	1,883,272
Special Assessments	35								0	0	85,855
Miscellaneous	36	166,100	86,230			263,919			516,249	1,075,055	926,809
Other Financing Sources:											
Regular Operating Transfers In	37	120,000	30,000					40,000	190,000	90,000	89,531
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	120,000	30,000	0	0	0	0	40,000	190,000	90,000	89,531
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	750,903
Proceeds of Capital Asset Sales	41								0	0	300
Subtotal-Other Financing Sources (lines 38 thru 40)	42	120,000	30,000	0	0	0	0	40,000	190,000	90,000	840,734
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	4,661,581	1,892,856	301,873	199,965	2,096,162	0	1,520,716	10,673,153	9,894,574	10,190,895
Beginning Fund Balance July 1	44	1,366,764	1,646,554	267,294	70,798	-103,278	0	588,871	3,837,003	4,598,951	4,303,956
<b>TOTAL REVENUES &amp; BEGIN BALANCE (lines #2-#43)</b>	45	<b>6,028,345</b>	<b>3,539,410</b>	<b>569,167</b>	<b>270,763</b>	<b>1,992,884</b>	<b>0</b>	<b>2,109,587</b>	<b>14,510,156</b>	<b>14,493,525</b>	<b>14,494,851</b>

**CITY OF**  
**Decorah**  
**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	2,252,799	886,381		196,006	0			3,335,186	2,922,647	2,899,406
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	2,252,799	886,381		196,006	0			3,335,186	2,922,647	2,899,406
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			301,873					301,873	554,907	350,342
Other City Taxes	6	847,050	173,325		3,959	66,000			1,090,334	1,121,209	1,163,545
Licenses & Permits	7	24,575	0					0	24,575	24,595	27,451
Use of Money and Property	8	58,921	22,300	0	0	0	0	7,100	88,321	88,454	99,716
Intergovernmental	9	752,816	694,620	0	0	1,766,243		90,000	3,303,679	2,169,703	1,913,765
Charges for Fees & Service	10	439,320	0		0	0	0	1,383,616	1,822,936	1,848,004	1,883,272
Special Assessments	11	0	0		0	0		0	0	0	85,855
Miscellaneous	12	166,100	86,230		0	263,919		0	516,249	1,075,055	926,809
Sub-Total Revenues	13	4,541,581	1,862,856	301,873	199,965	2,096,162	0	1,480,716	10,483,153	9,804,574	9,350,161
<b>Other Financing Sources:</b>											
<b>Total Transfers In</b>	14	120,000	30,000	0	0	0	0	40,000	190,000	90,000	89,531
Proceeds of Debt	15	0	0	0	0	0		0	0	0	750,903
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	300
<b>Total Revenues and Other Sources</b>	17	4,661,581	1,892,856	301,873	199,965	2,096,162	0	1,520,716	10,673,153	9,894,574	10,190,895
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	1,337,903	463,579	0			0		1,801,482	1,925,631	2,125,159
Public Works	19	1,550,445	949,857	0			0		2,500,302	1,636,876	1,624,645
Health and Social Services	20	21,129	0	0			0		21,129	66,129	21,129
Culture and Recreation	21	1,382,117	284,381	0			0		1,666,498	1,563,151	1,470,421
Community and Economic Development	22	30,100	177,000	305,273			0		512,373	541,218	548,858
General Government	23	388,512	90,778	0			0		479,290	495,460	404,611
Debt Service	24	0	0	0	199,965		0		199,965	221,433	0
Capital Projects	25	0	0	0		2,575,444	0		2,575,444	1,997,822	1,856,950
<b>Total Government Activities Expenditures</b>	26	4,710,206	1,965,595	305,273	199,965	2,575,444	0		9,756,483	8,447,720	8,051,773
Business Type Proprietary: Enterprise & ISF	27							1,622,377	1,622,377	2,118,802	1,754,596
<b>Total Gov &amp; Bus Type Expenditures</b>	28	4,710,206	1,965,595	305,273	199,965	2,575,444	0	1,622,377	11,378,860	10,566,522	9,806,369
<b>Total Transfers Out</b>	29	120,000	30,000	0	0	0	0	40,000	190,000	90,000	89,531
<b>Total ALL Expenditures/Fund Transfers Out</b>	30	4,830,206	1,995,595	305,273	199,965	2,575,444	0	1,662,377	11,568,860	10,656,522	9,895,900
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-168,625	-102,739	-3,400	0	-479,282	0	-141,661	-895,707	-761,948	294,995
Continuing Appropriation	33					0		0	0	0	
<b>Beginning Fund Balance July 1</b>	34	1,366,764	1,646,554	267,294	70,798	-103,278	0	588,871	3,837,003	4,598,951	4,303,956
<b>Ending Fund Balance June 30</b>	35	1,198,139	1,543,815	263,894	70,798	-582,560	0	447,210	2,941,296	3,837,003	4,598,951

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

Fiscal Year  
2011

City Name: Decorah

	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)	2002 St. Imp	1,766,000		200,214	21,068	150	221,432	21,467	199,965
(2)	WWTP-SRF	825,000		53,000	16,140	1,345	70,485	70,485	0
(3)	Mound St. TIF	416,132		43,473			43,473	43,473	0
(4)	DBP TIF	2,115,000		195,000	66,400	400	261,800	261,800	0
(5)	2008 Bond Issue	750,000		65,000	27,318	400	92,718	92,718	0
(6)	REDLG Loan	360,000		36,000			36,000	36,000	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>			592,687	130,926	2,295	725,908	525,943	199,965

**LONG TERM DEBT SCHEDULE**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**  
**PAGE 2**

Fiscal Year

2011

City Name: Decorah

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

	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)	Paid from Funds OTHER THAN Current Year Property Taxes - (H)	Amount Paid by Current Year Debt Service Levy #NAME?
(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	
				592,687	130,926	2,295	725,908	525,943	199,965

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

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

City of Decorah, Iowa

The City Council will conduct a public hearing on the proposed Budget at Decorah City Hall Council Chambers  
on March 1, 2010 at 7:45 p.m.  
(Date) xx/xx/xx (hour)

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 . . . . . \$ 12.54483

The estimated tax levy rate per \$1000 valuation on Agricultural land is . . . . . \$ 3.00279

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part  
of the proposed budget.

563-382-3651  
phone number

Wanda Hemesath  
City Clerk/Finance Officer's NAME

		Budget FY 2011	Re-estimated FY 2010	Actual FY 2009
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	3,335,186	2,922,647	2,899,406
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>3,335,186</b>	<b>2,922,647</b>	<b>2,899,406</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	301,873	554,907	350,342
Other City Taxes	6	1,090,334	1,121,209	1,163,545
Licenses & Permits	7	24,575	24,595	27,451
Use of Money and Property	8	88,321	88,454	99,716
Intergovernmental	9	3,303,679	2,169,703	1,913,765
Charges for Fees & Service	10	1,822,936	1,848,004	1,883,272
Special Assessments	11	0	0	85,855
Miscellaneous	12	516,249	1,075,055	926,809
Other Financing Sources	13	190,000	90,000	840,734
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>10,673,153</b>	<b>9,894,574</b>	<b>10,190,895</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	1,801,482	1,925,631	2,125,159
Public Works	16	2,500,302	1,636,876	1,624,645
Health and Social Services	17	21,129	66,129	21,129
Culture and Recreation	18	1,666,498	1,563,151	1,470,421
Community and Economic Development	19	512,373	541,218	548,858
General Government	20	479,290	495,460	404,611
Debt Service	21	199,965	221,433	0
Capital Projects	22	2,575,444	1,997,822	1,856,950
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>9,756,483</b>	<b>8,447,720</b>	<b>8,051,773</b>
Business Type / Enterprises	24	1,622,377	2,118,802	1,754,596
<b>Total ALL Expenditures</b>	<b>25</b>	<b>11,378,860</b>	<b>10,566,522</b>	<b>9,806,369</b>
Transfers Out	26	190,000	90,000	89,531
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>11,568,860</b>	<b>10,656,522</b>	<b>9,895,900</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-895,707</b>	<b>-761,948</b>	<b>294,995</b>
<b>Continuing Appropriation</b>	<b>29</b>	<b>0</b>	<b>0</b>	
Beginning Fund Balance July 1	30	3,837,003	4,598,951	4,303,956
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>2,941,296</b>	<b>3,837,003</b>	<b>4,598,951</b>