

96-920

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

The City of: Decorah County Name: WINNESHIEK Date Budget Adopted: 03/05/12
(Date) xxx/xx/xx

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

January 1, 2011 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric	
Regular	280,415,978	275,002,180	
DEBT SERVICE	288,409,799	282,996,001	
Ag Land	1,033,922		

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General Levy	5 2,271,369	2,227,518	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	14 132,526	129,969	52 0.47261
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
Total General Fund Regular Levies (5 thru 24)			25 2,403,895	2,357,487	
384.1	3.00375	Ag Land	26 3,106	3,106	63 3.00375
Total General Fund Tax Levies (25 + 26)			27 2,407,001	2,360,593	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	0	64 0.00000
384.6	Amt Nec	Police & Fire Retirement	29 44,000	43,151	0.15691
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 277,213	271,861	0.98858
Rules	Amt Nec	Other Employee Benefits	31 546,900	536,341	1.95032
Total Employee Benefit Levies (29,30,31)			32 868,113	851,352	65 3.09580
Sub Total Special Revenue Levies (28+32)			33 868,113	851,352	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	S5MID 1 (A)	36,727,378 (B)	36,727,378	34 15,000	66 0.40841
	S5MID 2 (A)			35 0	67 0.00000
	S5MID 3 (A)			36 0	68 0.00000
	S5MID 4 (A)			37 0	69 0.00000
	S5MID 5 (A)			555 0	565 0.00000
	S5MID 6 (A)			556 0	566 0.00000
	S5MID 7 (A)			1177 0	0.00000
Total S5MID			38 15,000	15,000	Do Not Add
Total Special Revenue Levies			39 883,113	866,352	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 252,866	40 248,120	70 0.87676
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	41 0	71 0.00000
Total Property Taxes (27+39+40+41)			42 3,542,980	42 3,475,065	72 12.54517

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
 Budgets that **DO NOT** meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 6) The city is receiving TIF Revenues and has completed the TIF Indebtedness section of the TIF DEBT form in compliance with 384.16(1)

(County Auditor)

Fund Balance Worksheet for City of **Decorah**

(1) *Annual Report FY 2011		General	Special Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Total Government	Proprietary	Grand Total
		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)
Beginning Fund Balance July 1 (pg 5, line 134) *	1	1,892,235	1,480,377	299,447	70,509	302,267		4,044,835	746,568	4,791,403
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	4,806,556	2,018,921	309,909	195,553	979,907		8,310,846	1,460,354	9,771,200
Actual Expenditures Except End Bal (pg 12, line 259) *	3	4,795,635	1,885,596	312,710	199,815	1,426,795		8,620,551	1,544,693	10,165,244
Ending Fund Balance June 30 (pg 12, line 261) *	4	1,903,156	1,613,702	296,646	66,247	-144,621	0	3,735,130	662,229	4,397,359
(2) ** Re-Estimated FY 2012		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	1,903,156	1,613,702	296,646	66,247	-144,621	0	3,735,130	662,229	4,397,359
Re-Est Revenues	6	5,125,721	2,037,642	320,092	199,965	2,377,151	0	10,060,571	1,456,335	11,516,906
Re-Est Expenditures	7	5,586,662	2,112,061	307,975	199,965	2,877,980	0	11,084,643	1,664,269	12,748,912
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	1,442,215	1,539,283	308,763	66,247	-645,450	0	2,711,058	454,295	3,165,353
(3) ** Budget FY 2013		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	10	1,442,215	1,539,283	308,763	66,247	-645,450	0	2,711,058	454,295	3,165,353
Revenues	11	4,913,548	1,869,115	264,850	252,866	3,823,000	0	11,123,379	1,607,269	12,730,648
Expenditures	12	5,002,697	2,268,859	264,850	252,866	3,733,052	0	11,522,324	1,477,517	12,999,841
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	1,353,066	1,139,539	308,763	66,247	-555,502	0	2,312,113	584,047	2,896,160

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2011

** 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.

TOTAL OUTSTANDING TIF INDEBTEDNESS INCLUDING INTEREST OWED	ACTUAL 2011
PRINCIPAL on All Bonds Paid with TIF Revenues including interest to term	1,591,688
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	
Tax Rebate/ments & Other Agreements Paid with TIF Revenues	0
TOTAL OUTSTANDING TIF INDEBTEDNESS	

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.

THE DATA BELOW NO LONGER CARRIES TO A "REBATES" LINE OF THE RE-EXP P2 & EXP P2 FORMS

Click to view Help with Rebates

REBATES OR PAYMENTS TO ENTITIES FROM TAXES FUNDED BY TIF		EXP P2	RE-EST EXP P2	
ENTITY NAME (Rebates DO NOT include bonds, SRF, project names, etc. See Help page for definition)		BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
1	Bankers Trust	264,850	263,563	261,850
2	Riverwalk		36,267	41,705
3				
4				
5				
6				
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42				
43				
44				
45				
* TOTAL Rebates or Payments to Entities				

* The "Total Rebates or Payments" appears on the Expenditures Pages, Re-Est Exp P2 & EXP P 2, under the Community & Econ Development Program

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,093,391	451,253						1,544,644	1,421,568	1,400,685
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4	3,700							3,700	117,285	51,857
Fire Department	5	260,385	80,295						340,680	321,142	321,466
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	1,357,476	531,548	0			0		1,889,024	1,859,995	1,774,008
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	794,184	1,141,284						1,935,468	2,060,673	1,784,094
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	87,000							87,000	87,000	93,104
Traffic Control and Safety	15	5,000							5,000	9,000	3,921
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19	531,866	13,223						545,089	412,199	124,182
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	1,418,050	1,154,507	0			0		2,572,557	2,568,872	2,005,301
HEALTH & SOCIAL SERVICES											
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	21,269							21,269	29,414	30,364
TOTAL (lines 23 - 29)	30	21,269	0	0			0		21,269	29,414	30,364
CULTURE & RECREATION											
Library Services	31	535,607	120,584						656,191	630,073	666,769
Museum, Band and Theater	32								0	0	0
Parks	33	230,831	68,481						299,312	352,130	301,409
Recreation	34	248,745	37,601						286,346	346,040	240,429
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	384,295	53,488						437,783	452,957	482,565
TOTAL (lines 31 - 37)	38	1,399,478	280,154	0			0		1,679,632	1,781,200	1,691,172

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2013

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2013 (J)	RE-ESTIMATED 2012 (K)	ACTUAL 2011 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		2,000	12,000						14,000	101,608	38,537
Economic Development	40		22,500		264,850					287,350	420,578	483,375
Housing and Urban Renewal	41			15,000						15,000	36,267	0
Planning & Zoning	42		5,600							5,600	5,600	0
Other Com & Econ Development	43			140,000						140,000	0	0
TOTAL (lines 39 - 44)	45		30,100	167,000	264,850			0		461,950	564,053	521,912
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		14,200	1,058						15,258	15,226	12,488
Clerk, Treasurer, & Finance Adm.	47		294,470	67,763						362,233	396,950	332,509
Elections	48									0	0	0
Legal Services & City Attorney	49									0	0	0
City Hall & General Buildings	50		55,624	16,829						72,453	120,149	103,225
Tort Liability	51									0	0	372,540
Other General Government	52		187,030							187,030	425,839	0
TOTAL (lines 46 - 52)	53		551,324	85,650	0			0		636,974	958,164	820,762
DEBT SERVICE	54		100,000			252,866				352,866	199,965	199,815
Gov Capital Projects	55						3,733,052			3,733,052	2,877,980	1,426,795
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		3,733,052	0		3,733,052	2,877,980	1,426,795
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58		4,877,697	2,218,859	264,850	252,866	3,733,052	0		11,347,324	10,839,643	8,470,129
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								665,439	665,439	677,183	532,486
Sewer Utility	60								727,078	727,078	707,213	745,340
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								45,000	45,000	207,605	213,010
Enterprise CAPITAL PROJECTS	71								0	0	32,268	13,857
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								1,437,517	1,437,517	1,624,269	1,504,693
TOTAL ALL EXPENDITURES (lines 58+74)	74		4,877,697	2,218,859	264,850	252,866	3,733,052	0	1,437,517	12,784,841	12,463,912	9,974,822
Regular Transfers Out	75		125,000	50,000					40,000	215,000	285,000	190,422
Internal TIF Loan / Repayment Transfers Out	76								0	0	0	0
Total ALL Transfers Out	77		125,000	50,000	0	0	0	0	40,000	215,000	285,000	190,422
Total Expenditures & Fund Transfers Out (lines 75+78)	78		5,002,697	2,268,859	264,850	252,866	3,733,052	0	1,477,517	12,999,841	12,748,912	10,165,244
Continuing Appropriation	79								0	0	0	0
Ending Fund Balance June 30	80		1,353,066	1,139,539	308,763	66,247	-555,502	0	584,047	2,896,160	3,165,353	4,397,359

* 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

2013

Fiscal Years

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2013	RE-ESTIMATED 2012	ACTUAL 2011
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	2,360,593	866,352		248,120	0			3,475,065	3,378,943	3,322,518
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,360,593	866,352		248,120	0			3,475,065	3,378,943	3,322,518
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			264,850					264,850	320,092	309,909
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	46,408	16,761		4,746	0			67,915	67,609	67,679
Utility franchise tax (Iowa Code Chapter 364.2)	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	136,115			116,700			252,815	252,815	256,983
Other Local Option Taxes	12	850,000	0						850,000	870,081	861,599
Subtotal - Other City Taxes (lines 6 thru 12)	13	896,408	152,876		4,746	116,700			1,170,730	1,190,505	1,186,261
Licenses & Permits	14	24,275							24,275	25,425	31,256
Use of Money & Property	15	40,880	18,050					1,500	60,430	61,122	56,583
Intergovernmental:											
Federal Grants & Reimbursements	16	427,500				381,300			808,800	1,775,953	454,290
Road Use Taxes	17		715,000						715,000	760,000	742,511
Other State Grants & Reimbursements	18	70,468							70,468	1,034,468	588,837
Local Grants & Reimbursements	19	282,878						50,000	332,878	302,611	326,906
Subtotal - Intergovernmental (lines 16 thru 19)	20	780,846	715,000	0	0	381,300		50,000	1,927,146	3,873,032	2,112,544
Charges for Fees & Service:											
Water Utility	21							689,692	689,692	628,356	603,690
Sewer Utility	22							815,997	815,997	743,179	760,865
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26	23,846							23,846	22,349	24,466
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	510,200							510,200	498,021	470,464
Subtotal - Charges for Service (lines 21 thru 33)	34	534,046	0		0	0		1,505,689	2,039,735	1,891,905	1,859,485
Special Assessments	35								0	712	12,607
Miscellaneous	36	176,500	66,837			100,000		10,080	353,417	490,170	689,615
Other Financing Sources:											
Regular Operating Transfers In	37	100,000	50,000			25,000		40,000	215,000	285,000	190,422
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	100,000	50,000	0	0	25,000	0	40,000	215,000	285,000	190,422
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					3,200,000			3,200,000	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	100,000	50,000	0	0	3,225,000	0	40,000	3,415,000	285,000	190,422
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	4,913,548	1,869,115	264,850	252,866	3,823,000	0	1,607,269	12,730,648	11,516,906	9,771,200
Beginning Fund Balance July 1	44	1,442,215	1,539,283	308,763	66,247	-645,450	0	454,295	3,165,353	4,397,359	4,791,403
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	6,355,763	3,408,398	573,613	319,113	3,177,550	0	2,061,564	15,896,001	15,914,265	14,562,603

CITY OF Decorah

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2013

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2013	(K) RE-ESTIMATED 2012	(L) ACTUAL 2011
Revenues & Other Financing Sources											
Taxes Levied on Property	1	2,360,593	866,352		248,120	0			3,475,065	3,378,943	3,322,518
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	2,360,593	866,352		248,120	0			3,475,065	3,378,943	3,322,518
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			264,850					264,850	320,092	309,909
Other City Taxes	6	896,408	152,876		4,746	116,700			1,170,730	1,190,505	1,186,261
Licenses & Permits	7	24,275	0					0	24,275	25,425	31,256
Use of Money and Property	8	40,880	18,050	0	0	0	0	1,500	60,430	61,122	56,583
Intergovernmental	9	780,846	715,000	0	0	381,300		50,000	1,927,146	3,873,032	2,112,544
Charges for Fees & Service	10	534,046	0		0	0	0	1,505,689	2,039,735	1,891,905	1,859,485
Special Assessments	11	0	0		0	0		0	0	712	12,607
Miscellaneous	12	176,500	66,837		0	100,000		10,080	353,417	490,170	689,615
Sub-Total Revenues	13	4,813,548	1,819,115	264,850	252,866	598,000	0	1,567,269	9,315,648	11,231,906	9,580,778
Other Financing Sources:											
Total Transfers In	14	100,000	50,000	0	0	25,000	0	40,000	215,000	285,000	190,422
Proceeds of Debt	15	0	0	0	0	3,200,000		0	3,200,000	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	4,913,548	1,869,115	264,850	252,866	3,823,000	0	1,607,269	12,730,648	11,516,906	9,771,200
Expenditures & Other Financing Uses											
Public Safety	18	1,357,476	531,548	0			0		1,889,024	1,859,995	1,774,008
Public Works	19	1,418,050	1,154,507	0			0		2,572,557	2,568,872	2,005,301
Health and Social Services	20	21,269	0	0			0		21,269	29,414	30,364
Culture and Recreation	21	1,399,478	280,154	0			0		1,679,632	1,781,200	1,691,172
Community and Economic Development	22	30,100	167,000	264,850			0		461,950	564,053	521,912
General Government	23	551,324	85,650	0			0		636,974	958,164	820,762
Debt Service	24	100,000	0	0	252,866		0		352,866	199,965	199,815
Capital Projects	25	0	0	0		3,733,052	0		3,733,052	2,877,980	1,426,795
Total Government Activities Expenditures	26	4,877,697	2,218,859	264,850	252,866	3,733,052	0		11,347,324	10,839,643	8,470,129
Business Type Proprietary: Enterprise & ISF	27							1,437,517	1,437,517	1,624,269	1,504,693
Total Gov & Bus Type Expenditures	28	4,877,697	2,218,859	264,850	252,866	3,733,052	0	1,437,517	12,784,841	12,463,912	9,974,822
Total Transfers Out	29	125,000	50,000	0	0	0	0	40,000	215,000	285,000	190,422
Total ALL Expenditures/Fund Transfers Out	30	5,002,697	2,268,859	264,850	252,866	3,733,052	0	1,477,517	12,999,841	12,748,912	10,165,244
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31	-89,149	-399,744	0	0	89,948	0	129,752	-269,193	-1,232,006	-394,044
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	1,442,215	1,539,283	308,763	66,247	-645,450	0	454,295	3,165,353	4,397,359	4,791,403
Ending Fund Balance June 30	35	1,353,066	1,139,539	308,763	66,247	-555,502	0	584,047	2,896,160	3,165,353	4,397,359

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

City Name: Decorah

Fiscal Year
2013

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)	02 Street Project	1,766,000		107,900	2,435	150	110,485		110,485
(2)	08 Bond Issue	750,000		70,000	22,443	450	92,893	20,487	72,406
(3)	WWTP	825,000		56,000	12,900	1,075	69,975		69,975
(4)		2,115,000		215,000	49,400	400	264,800	264,800	0
(5)		360,000		45,000			45,000	45,000	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
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(25)							0		0
(26)							0		0
(27)							0		0
(28)							0		0
(29)							0		0
(30)							0		0
	TOTALS			493,900	87,178	2,075	583,153	330,287	252,866

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

Fiscal Year

2013

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 2013 (D)	Interest Due FY 2013 +(E)	Bond Reg/Other Fees Due FY 2013 +(F)	Total Obligation Due FY 2013 =(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
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(58)						0		0
(59)						0		0
(60)						0		0
			493,900	87,178	2,075	583,153	330,287	252,866

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2012 - ENDING JUNE 30, 2013

City of Decorah, Iowa

The City Council will conduct a public hearing on the proposed Budget at Decorah City Hall
on March 5, 2012 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 \$ 12.54517

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

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 2013	Re-estimated FY 2012	Actual FY 2011
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	3,475,065	3,378,943	3,322,518
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	3,475,065	3,378,943	3,322,518
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	264,850	320,092	309,909
Other City Taxes	6	1,170,730	1,190,505	1,186,261
Licenses & Permits	7	24,275	25,425	31,256
Use of Money and Property	8	60,430	61,122	56,583
Intergovernmental	9	1,927,146	3,873,032	2,112,544
Charges for Fees & Service	10	2,039,735	1,891,905	1,859,485
Special Assessments	11	0	712	12,607
Miscellaneous	12	353,417	490,170	689,615
Other Financing Sources	13	3,415,000	285,000	190,422
Total Revenues and Other Sources	14	12,730,648	11,516,906	9,771,200
Expenditures & Other Financing Uses				
Public Safety	15	1,889,024	1,859,995	1,774,008
Public Works	16	2,572,557	2,568,872	2,005,301
Health and Social Services	17	21,269	29,414	30,364
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Community and Economic Development	19	461,950	564,053	521,912
General Government	20	636,974	958,164	820,762
Debt Service	21	352,866	199,965	199,815
Capital Projects	22	3,733,052	2,877,980	1,426,795
Total Government Activities Expenditures	23	11,347,324	10,839,643	8,470,129
Business Type / Enterprises	24	1,437,517	1,624,269	1,504,693
Total ALL Expenditures	25	12,784,841	12,463,912	9,974,822
Transfers Out	26	215,000	285,000	190,422
Total ALL Expenditures/Transfers Out	27	12,999,841	12,748,912	10,165,244
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	28	-269,193	-1,232,006	-394,044
Continuing Appropriation	29	0	0	
Beginning Fund Balance July 1	30	3,165,353	4,397,359	4,791,403
Ending Fund Balance June 30	31	2,896,160	3,165,353	4,397,359

RECEIVED

96-920

JUN 10 2013

IOWA DEPT. OF MANAGEMENT

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of WINNESHEIK County, Iowa:

The City Council of Decorah in said County/COUNTIES met on May 6, 2013, at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any, thereupon, the following resolution was introduced.

RESOLUTION No. 2559

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE : 2013 (AS AMENDED LAST ON .)

Be it Resolved by the Council of the City of Decorah 4/18/13

Section 1. Following notice published and the public hearing held, May 6, 2013 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

Table with 4 columns: Description, Total Budget as certified or last amended, Current Amendment, Total Budget after Current Amendment. Rows include Revenues & Other Financing Sources, Expenditures & Other Financing Uses, and Ending Fund Balance June 30.

Passed this 6th day of May, 2013

Signature of Alinda Amerath, City Clerk/Finance Officer

Signature of Mayor