

# 30-277

## Adoption of Budget and Certification of City Taxes

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

The City of: Spirit Lake County Name: DICKINSON Date Budget Adopted: 03/13/12  
(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.

712-336-1871

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2011 Property Valuations

Last Official Census

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	203,962,806	197,585,838	4,840
DEBT SERVICE 3a	302,529,690	296,152,722	
Ag Land 4a	326,633		

### 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 1,652,099	1,600,445	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 56,090	54,336	52 0.27500
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 1,708,189	1,654,781	
384.1	3.00375	Ag Land	26 981	981	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 1,709,170	1,655,762	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	0	0.00000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 202,739	196,400	0.99400
Rules	Amt Nec	Other Employee Benefits	31 192,745	186,719	0.94500
<b>Total Employee Benefit Levies (29,30,31)</b>			32 395,484	383,119	65 1.93900
<b>Sub Total Special Revenue Levies (28+32)</b>			33 395,484	383,119	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
		(A)	(B)		
		SSMID 1	34	0	66 0.00000
		SSMID 2	35	0	67 0.00000
		SSMID 3	36	0	68 0.00000
		SSMID 4	37	0	69 0.00000
		SSMID 5	555	0	565 0.00000
		SSMID 6	556	0	566 0.00000
		SSMID 7	1177	0	0.00000
<b>Total SSMID</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies</b>			39 395,484	383,119	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 69,582	68,115	70 0.23000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0.00000
<b>Total Property Taxes (27+39+40+41)</b>			42 2,174,236	2,106,996	72 10.54400

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 **Spirit Lake**

		General	Special Rev	TIF	Debt Serv	Capt Proj	Permanent	Total	Proprietary	Grand
		(A)	(B)	Special Rev	(D)	(E)	(G)	Government	(I)	Total
(1)										
<b>*Annual Report FY 2011</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	860,741	190,184	500,971	54,878	115,445		1,722,219	2,873,667	4,595,886
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	3,174,018	887,549	2,422,622	9,588,008	744,044		16,816,241	3,735,779	20,552,020
Actual Expenditures Except End Bal (pg 12, line 259) *	3	2,939,175	702,263	2,275,117	9,556,100	999,382		16,472,037	3,663,192	20,135,229
Ending Fund Balance June 30 (pg 12, line 261) *	4	1,095,584	375,470	648,476	86,786	-139,893	0	2,066,423	2,946,254	5,012,677
(2)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Re-Estimated FY 2012</b>										
Beginning Fund Balance	5	1,095,584	375,470	648,476	86,786	-139,893	0	2,066,423	2,946,254	5,012,677
Re-Est Revenues	6	3,387,339	860,752	2,425,656	3,036,462	1,691,319	0	11,401,528	5,129,671	16,531,199
Re-Est Expenditures	7	3,663,288	1,012,017	2,636,951	3,115,272	1,514,000	0	11,941,528	5,345,929	17,287,457
Continuing Appropriation	8					0		0	0	0
Ending Fund Balance	9	819,635	224,205	437,181	7,976	37,426	0	1,526,423	2,729,996	4,256,419
(3)		General	Spec Rev	TIF	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
<b>** Budget FY 2013</b>										
Beginning Fund Balance	10	819,635	224,205	437,181	7,976	37,426	0	1,526,423	2,729,996	4,256,419
Revenues	11	3,439,492	941,284	2,331,402	2,883,137	1,630,000	0	11,225,315	3,954,830	15,180,145
Expenditures	12	3,463,523	968,722	2,196,501	2,885,117	1,750,000	0	11,263,863	4,598,044	15,861,907
Continuing Appropriation	13					0		0	0	0
Ending Fund Balance	14	795,604	196,767	572,082	5,996	-82,574	0	1,487,875	2,086,782	3,574,657

\* 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.

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	29,446,382
TIF Non-Bond Loans & Debt - Owed to Other Entities	
Self-Financed or Internal Loan TIF Debt	313,070
Tax Rebate and Other Agreements Paid with TIF Revenues	1,100,000
<b>TOTAL OUTSTANDING TIF INDEBTEDNESS</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.

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	Welcome To Our Home	80,000	65,656	
2	Dickinson County (Ferguson)	10,810	10,098	
3				
4				
5				
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7				
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45				
<b>* TOTAL Rebates or Payments to Entities</b>				

\* 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)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	809,986	188,454						998,440	925,091	862,130
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	98,448							98,448	97,243	96,537
Ambulance	6								0	0	0
Building Inspections	7	57,737	15,936						73,673	69,150	56,134
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	966,171	204,390	0			0		1,170,561	1,091,484	1,014,801
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	273,841	208,929						482,770	629,695	451,829
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		273,000						273,000	256,000	287,855
Traffic Control and Safety	15		39,000						39,000	20,000	8,381
Snow Removal	16	76,000							76,000	64,500	55,727
Highway Engineering	17								0	0	0
Street Cleaning	18	13,000							13,000	17,000	8,396
Airport (if not Enterprise)	19	6,000							6,000	6,000	6,000
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21	61,064	12,875						73,939	48,427	48,038
TOTAL (lines 12 - 21)	22	429,905	533,804	0			0		963,709	1,041,622	866,226
<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	37,300							37,300	34,300	31,666
TOTAL (lines 23 - 29)	30	37,300	0	0			0		37,300	34,300	31,666
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	209,630	93,870						303,500	309,304	259,834
Museum, Band and Theater	32								0	0	0
Parks	33	184,317	42,261						226,578	237,769	175,375
Recreation	34	100,000							100,000	100,000	0
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	7,525							7,525	7,525	77,525
TOTAL (lines 31 - 37)	38	501,472	136,131	0			0		637,603	654,598	512,734

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)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
Economic Development	40		25,000							25,000	350,000	3,845
Housing and Urban Renewal	41									0	0	6,315
Planning & Zoning	42		1,500							1,500	1,500	100,089
Other Com & Econ Development	43		95,175		90,810					185,985	217,429	0
TOTAL (lines 39 - 44)	45		121,675	0	90,810			0		212,485	568,929	110,249
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		44,800	3,591						48,391	51,459	32,335
Clerk, Treasurer, & Finance Adm.	47		160,558	39,453						200,011	176,976	169,802
Elections	48		1,000							1,000	2,000	0
Legal Services & City Attorney	49		33,100							33,100	33,100	29,280
City Hall & General Buildings	50		25,500							25,500	30,000	14,293
Tort Liability	51		31,826							31,826	30,360	0
Other General Government	52		40,216	51,353						91,569	81,131	110,320
TOTAL (lines 46 - 52)	53		337,000	94,397	0			0		431,397	405,026	356,030
<b>DEBT SERVICE</b>	54					2,885,117				2,885,117	3,115,272	9,556,100
Gov Capital Projects	55						500,000			500,000	499,000	385,076
TIF Capital Projects	56						1,250,000			1,250,000	1,015,000	241,030
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		1,750,000	0		1,750,000	1,514,000	626,106
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		2,393,523	968,722	90,810	2,885,117	1,750,000	0		8,088,172	8,425,231	13,073,912
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								1,550,334	1,550,334	1,797,370	1,172,831
Sewer Utility	60								171,455	171,455	362,869	175,831
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								776,939	776,939	869,521	680,397
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	34,500	0
Enterprise DEBT SERVICE	70								0	0	239,660	239,828
Enterprise CAPITAL PROJECTS	71								345,000	345,000	495,000	184,708
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								2,843,728	2,843,728	3,798,920	2,453,595
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		2,393,523	968,722	90,810	2,885,117	1,750,000	0	2,843,728	10,931,900	12,224,151	15,527,507
Regular Transfers Out	75		1,070,000						1,754,316	2,824,316	2,502,109	2,322,827
Internal TIF Loan / Repayment Transfers Out	76				2,105,691					2,105,691	2,561,197	2,284,895
<b>Total ALL Transfers Out</b>	77		1,070,000	0	2,105,691	0	0	0	1,754,316	4,930,007	5,063,306	4,607,722
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+78)</b>	78		3,463,523	968,722	2,196,501	2,885,117	1,750,000	0	4,598,044	15,861,907	17,287,457	20,135,229
Continuing Appropriation	79						0		0	0	0	0
<b>Ending Fund Balance June 30</b>	80		795,604	196,767	572,082	5,996	-82,574	0	2,086,782	3,574,657	4,256,419	5,012,677

\* 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
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	1,655,762	383,119		68,115	0			2,106,996	1,986,575	1,950,264
	2								0	0	0
	3	1,655,762	383,119		68,115	0			2,106,996	1,986,575	1,950,264
	4								0	0	0
	5			2,321,402					2,321,402	2,415,656	2,415,385
Other City Taxes:											
	6	53,408	12,365		1,467	0			67,240	66,162	65,214
	7	40,000							40,000	39,000	41,531
	8								0	0	0
	9								0	0	0
	10	5,000							5,000	5,500	4,074
	11	85,000							85,000	85,000	84,810
	12	850,000							850,000	845,000	769,733
	13	1,033,408	12,365		1,467	0			1,047,240	1,040,662	965,362
	14	37,200							37,200	29,200	27,899
	15	9,000	300	10,000	6,000			19,000	44,300	54,500	48,782
Intergovernmental:											
	16								0	0	53,482
	17		441,000						441,000	400,000	404,023
	18	2,000				120,000			122,000	5,000	28,504
	19	34,000							34,000	152,700	62,400
	20	36,000	441,000	0	0	120,000		0	597,000	557,700	548,409
Charges for Fees & Service:											
	21							1,832,500	1,832,500	2,018,500	1,738,566
	22							310,000	310,000	290,000	296,100
	23							0	0	0	0
	24							0	0	0	0
	25							0	0	0	0
	26							0	0	0	0
	27							858,000	858,000	825,000	827,082
	28							0	0	0	0
	29							0	0	0	0
	30							0	0	0	0
	31							0	0	0	0
	32							0	0	0	0
	33	57,000	3,000						60,000	47,500	22,325
	34	57,000	3,000		0	0		3,000,500	3,060,500	3,181,000	2,884,073
	35								0	0	1,821
	36	64,000	41,500			30,000			135,500	101,200	231,595
Other Financing Sources:											
	37	547,122	60,000		857,864	580,000		779,330	2,824,316	2,502,109	2,322,827
	38				1,949,691			156,000	2,105,691	2,561,197	2,284,895
	39	547,122	60,000	0	2,807,555	580,000	0	935,330	4,930,007	5,063,306	4,607,722
	40							900,000	900,000	2,101,400	6,870,708
	41							0	0	0	0
	42	547,122	60,000	0	2,807,555	1,480,000	0	935,330	5,830,007	7,164,706	11,478,430
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)											
	43	3,439,492	941,284	2,331,402	2,883,137	1,630,000	0	3,954,830	15,180,145	16,531,199	20,552,020
	44	819,635	224,205	437,181	7,976	37,426	0	2,729,996	4,256,419	5,012,677	4,595,886
	45	4,259,127	1,165,489	2,768,583	2,891,113	1,667,426	0	6,684,826	19,436,564	21,543,876	25,147,906

**CITY OF Spirit Lake**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2013**

**Fiscal Years**

(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)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	1,655,762	383,119		68,115	0			2,106,996	1,986,575	1,950,264
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	1,655,762	383,119		68,115	0			2,106,996	1,986,575	1,950,264
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			2,321,402					2,321,402	2,415,656	2,415,385
Other City Taxes	6	1,033,408	12,365		1,467	0			1,047,240	1,040,662	965,362
Licenses & Permits	7	37,200	0					0	37,200	29,200	27,899
Use of Money and Property	8	9,000	300	10,000	6,000	0	0	19,000	44,300	54,500	48,782
Intergovernmental	9	36,000	441,000	0	0	120,000		0	597,000	557,700	548,409
Charges for Fees & Service	10	57,000	3,000		0	0	0	3,000,500	3,060,500	3,181,000	2,884,073
Special Assessments	11	0	0		0	0		0	0	0	1,821
Miscellaneous	12	64,000	41,500		0	30,000		0	135,500	101,200	231,595
Sub-Total Revenues	13	2,892,370	881,284	2,331,402	75,582	150,000		3,019,500	9,350,138	9,366,493	9,073,590
<b>Other Financing Sources:</b>											
Total Transfers In	14	547,122	60,000	0	2,807,555	580,000	0	935,330	4,930,007	5,063,306	4,607,722
Proceeds of Debt	15	0	0	0	0	900,000		0	900,000	2,101,400	6,870,708
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	3,439,492	941,284	2,331,402	2,883,137	1,630,000	0	3,954,830	15,180,145	16,531,199	20,552,020
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	966,171	204,390	0			0		1,170,561	1,091,484	1,014,801
Public Works	19	429,905	533,804	0			0		963,709	1,041,622	866,226
Health and Social Services	20	37,300	0	0			0		37,300	34,300	31,666
Culture and Recreation	21	501,472	136,131	0			0		637,603	654,598	512,734
Community and Economic Development	22	121,675	0	90,810			0		212,485	568,929	110,249
General Government	23	337,000	94,397	0			0		431,397	405,026	356,030
Debt Service	24	0	0	0	2,885,117		0		2,885,117	3,115,272	9,556,100
Capital Projects	25	0	0	0		1,750,000	0		1,750,000	1,514,000	626,106
Total Government Activities Expenditures	26	2,393,523	968,722	90,810	2,885,117	1,750,000	0		8,088,172	8,425,231	13,073,912
Business Type Proprietary: Enterprise & ISF	27							2,843,728	2,843,728	3,798,920	2,453,595
Total Gov & Bus Type Expenditures	28	2,393,523	968,722	90,810	2,885,117	1,750,000	0	2,843,728	10,931,900	12,224,151	15,527,507
Total Transfers Out	29	1,070,000	0	2,105,691	0	0	0	1,754,316	4,930,007	5,063,306	4,607,722
Total ALL Expenditures/Fund Transfers Out	30	3,463,523	968,722	2,196,501	2,885,117	1,750,000	0	4,598,044	15,861,907	17,287,457	20,135,229
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-24,031	-27,438	134,901	-1,980	-120,000	0	-643,214	-681,762	-756,258	416,791
Continuing Appropriation	33					0		0	0	0	
Beginning Fund Balance July 1	34	819,635	224,205	437,181	7,976	37,426	0	2,729,996	4,256,419	5,012,677	4,595,886
Ending Fund Balance June 30	35	795,604	196,767	572,082	5,996	-82,574	0	2,086,782	3,574,657	4,256,419	5,012,677

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

City Name: Spirit Lake

Fiscal Year  
2013

	<b>Project Name (A)</b>	<b>Amount of Issue (B)</b>	<b>Date Certified to County Auditor (C)</b>	<b>Principal Due FY 2013 (D)</b>	<b>Interest Due FY 2013 +(E)</b>	<b>Bond Reg/Other Fees Due FY 2013 +(F)</b>	<b>Total Obligation Due FY 2013 =(G)</b>	<b>Paid from Funds OTHER THAN Current Year Property Taxes -(H)</b>	<b>Amount Paid by Current Year Debt Service Levy =(I)</b>
(1)	2005 Annual Appropriation Bond	5,000,000	July-05	395,000	191,428	500	586,928	586,928	0
(2)	2006 Annual Appropriation Bond	4,300,000	July-06	0	183,262	500	183,762	183,762	0
(3)	2003 DWSRF Revenue Bond for Water Plant	3,217,000		169,000	64,920	5,410	239,330	239,330	0
(4)	2007 DWSRF G.O. Water Tower	2,397,000	Nov-06	152,000	52,320	4,360	208,680	208,680	0
(5)	2007 Series A G.O. Bond	1,010,000	Apr-07	100,000	4,400	500	104,900	104,900	0
(6)	2007 Series B G.O. Bond	5,390,000	June-07	225,000	217,313	500	442,813	442,813	0
(7)	2007 Series C G.O. Bond	610,000	Jun-07	25,000	22,823	500	48,323	48,323	0
(8)	2007 DWSRF Water Plant G.O. Bond	4,800,000	July-08	203,000	124,980	10,415	338,395	338,395	0
(9)	2008 G.O. Capital Loan Note	325,000	Sept-08	65,000	5,203	0	70,203	621	69,582
(10)	2009 Series A G.O. Bond	3,135,000	Nov-09	50,000	104,330	500	154,830	154,830	0
(11)	2010 Series A G.O. Bond	4,095,000		280,000	84,950	500	365,450	365,450	0
(12)	2010 Series B G.O. Bond	2,565,000		120,000	56,828	500	177,328	177,328	0
(13)	2011 G.O. TIF Bond	1,025,000		100,000	15,408	500	115,908	115,908	0
(14)	2011 G.O. Water Plnt Equip	590,000		0	10,238		10,238	10,238	0
(15)	2011 SRF G.O. Storm Water	103,000		68,140	1,860		70,000	70,000	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>			1,952,140	1,140,263	24,685	3,117,088	3,047,506	69,582

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

Fiscal Year  
2013

City Name: Spirit Lake

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
(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
			1,952,140	1,140,263	24,685	3,117,088	3,047,506	69,582



RECEIVED

JUL 30 2012

30-277

IOWA CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION  
MANAGEMENT TO the Auditor of

DICKINSON

County, Iowa:

The City Council of Spirit Lake In said County/Countries met on July 10, 2012

, 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. 2612-75

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

Be it Resolved by the Council of the City of Spirit Lake, Iowa, that the current budget (as previously amended) is amended as set out in Section 1. Following notice published and the public hearing held July 10, 2012, 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:

2012 JUL 12 AM 8:28  
IOWA CITY CLERK OF COURSE

Revenues & Other Financing Sources	Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
Taxes Levied on Property	2,106,996	0	2,106,996
Less: Uncollected Property Taxes-Lewy Year	0	0	0
Net Current Property Taxes	2,106,996	0	2,106,996
Delinquent Property Taxes	0	0	0
TIF Revenues	2,321,402	0	2,321,402
Other City Taxes	1,047,240	0	1,047,240
Licenses & Permits	37,200	0	37,200
Use of Money and Property	44,300	0	44,300
Intergovernmental	597,000	0	597,000
Charges for Services	3,060,500	0	3,060,500
Special Assessments	0	0	0
Miscellaneous	135,500	0	135,500
Other Financing Sources	5,830,007	14,345,000	20,175,007
Total Revenues and Other Sources	15,180,145	14,345,000	29,525,145
Expenditures & Other Financing Uses			
Public Safety	1,170,561	0	1,170,561
Public Works	963,709	0	963,709
Health and Social Services	37,300	0	37,300
Culture and Recreation	637,603	0	637,603
Community and Economic Development	212,485	0	212,485
General Government	431,397	0	431,397
Debt Service	2,885,117	13,673,677	16,558,794
Capital Projects	1,750,000	105,006	1,855,006
Total Government Activities Expenditures	8,088,172	13,778,683	21,866,855
Business Type / Enterprises	2,843,728	16,030	2,859,758
Total Gov Activities & Business Expenditures	10,931,900	13,794,713	24,726,613
Transfers Out	4,930,007	0	4,930,007
Total Expenditures/Transfers Out	15,861,907	13,794,713	29,656,620
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year	-681,762	550,287	-131,475
Continuing Appropriation	0	N/A	0
Beginning Fund Balance July 1	4,256,419	0	4,256,419
Ending Fund Balance June 30	3,574,657	550,287	4,124,944

Passed this 16th day of July 2012

Signature

Signature

City Clerk/Finance Officer

Mayor