

# 75-697

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: LE MARS County Name: PLYMOUTH Date Budget Adopted: 3/4/2014  
(Date) xxxxxx

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.

County Auditor Date Stamp		712/546-7018 <small>Telephone Number</small>	_____ <small>Signature</small>	
<b>January 1, 2013 Property Valuations</b>				
		With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	2a	<b>323,195,476</b>	<b>307,895,115</b>	9,826
<b>DEBT SERVICE</b>	3a	<b>492,529,138</b>	<b>477,228,777</b>	
Ag Land	4a	<b>614,990</b>		

Code		Dollar	Purpose	(A)	(B)	(C)	
Sec.	Limit			Request with Utility Replacement	Property Taxes Levied	Rate	
384.1	8.10000		Regular General levy	5 2,617,883	2,493,950	43 8.10000	
(384)			Non-Voted Other Permissible Levies				
12(8)	0.67500		Contract for use of Bridge	6	0	44 0	
12(10)	0.95000		Opr & Maint publicly owned Transit	7	0	45 0	
12(11)	Amt Nec		Rent, Ins. Maint of Civic Center	8	0	46 0	
12(12)	0.13500		Opr & Maint of City owned Civic Center	9	0	47 0	
12(13)	0.06750		Planning a Sanitary Disposal Project	10	0	48 0	
12(14)	0.27000		Aviation Authority (under sec.330A.15)	11	0	49 0	
12(16)	0.06750		Levee Impr. fund in special charter city	13	0	51 0	
12(18)	Amt Nec		Liability, property & self insurance costs	14 98,745	94,071	52 0.30553	
12(22)	Amt Nec		Support of a Local Emerg.Mgmt.Comm.	462	0	465 0	
(384)			Voted Other Permissible Levies				
12(1)	0.13500		Instrumental/Vocal Music Groups	15	0	53 0	
12(2)	0.81000		Memorial Building	16	0	54 0	
12(3)	0.13500		Symphony Orchestra	17	0	55 0	
12(4)	0.27000		Cultural & Scientific Facilities	18	0	56 0	
12(5)	As Voted		County Bridge	19	0	57 0	
12(6)	1.35000		Missi or Missouri River Bridge Const.	20	0	58 0	
12(9)	0.03375		Aid to a Transit Company	21	0	59 0	
12(17)	0.20500		Maintain Institution received by gift/devise	22	0	60 0	
12(19)	1.00000		City Emergency Medical District	463	0	466 0	
12(21)	0.27000		Support Public Library	23	0	61 0	
28E.22	1.50000		Unified Law Enforcement	24	0	62 0	
<b>Total General Fund Regular Levies (5 thru 24)</b>				25	<b>2,716,628</b>	<b>2,588,021</b>	
384.1	3.00375		Ag Land	26 1,847	1,847	63 3.00375	
<b>Total General Fund Tax Levies (25 + 26)</b>				27	<b>2,718,475</b>	<b>2,589,868</b>	Do Not Add
Special Revenue Levies							
384.8	0.27000		Emergency (if general fund at levy limit)	28	0	64 0	
384.6	Amt Nec		Police & Fire Retirement	29 279,868	266,619	0.86594	
	Amt Nec		FICA & IPERS (if general fund at levy limit)	30 367,489	350,092	1.13705	
Rules	Amt Nec		Other Employee Benefits	31 798,504	760,701	2.47065	
<b>Total Employee Benefit Levies (29,30,31)</b>				32	<b>1,445,861</b>	<b>1,377,412</b>	65 <b>4.47364</b>
<b>Sub Total Special Revenue Levies (28+32)</b>				33	<b>1,445,861</b>	<b>1,377,412</b>	
Valuation							
386	As Req		With Gas & Elec				
			Without Gas & Elec				
	SSMID 1 (A)	(B)		34	0	66 0	
	SSMID 2 (A)	(B)		35	0	67 0	
	SSMID 3 (A)	(B)		36	0	68 0	
	SSMID 4 (A)	(B)		37	0	69 0	
	SSMID 5 (A)	(B)		555	0	565 0	
	SSMID 6 (A)	(B)		556	0	566 0	
	SSMID 7 (A)	(B)		1177	0	0	
<b>Total SSMID</b>				38	<b>0</b>	Do Not Add	
<b>Total Special Revenue Levies</b>				39	<b>1,445,861</b>	<b>1,377,412</b>	
384.4	Amt Nec		Debt Service Levy 76.10(6)	40 305,778	296,278	70 0.62083	
384.7	0.67500		Capital Projects (Capital Improv. Reserve)	41	0	71 0	
<b>Total Property Taxes (27+39+40+41)</b>				42	<b>4,470,114</b>	<b>4,263,558</b>	72 <b>13.50000</b>

**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.

Fund Balance Worksheet for City of **LE MARS**

		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)	
<b>(1)</b>											
<b>*Annual Report FY 2013</b>											
Beginning Fund Balance July 1 (pg 5, line 134) *	1	2,076,844	56,461	918,978	6,011,531	-1,372,258	144,199	7,835,755	5,308,750	13,144,505	
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	6,461,104	4,065,774	4,936,115	2,080,615	4,788,268	2,121	22,333,997	52,807,212	75,141,209	
Actual Expenditures Except End Bal (pg 12, line 259) *	3	6,608,289	3,705,315	5,389,851	7,131,282	4,387,540		27,222,277	50,762,370	77,984,647	
Ending Fund Balance June 30 (pg 12, line 261) *	4	1,929,659	416,920	465,242	960,864	-971,530	146,320	2,947,475	7,353,592	10,301,067	
<b>(2)</b>											
<b>** Re-Estimated FY 2014</b>											
Beginning Fund Balance	5	1,929,659	416,920	465,242	960,864	-971,530	146,320	2,947,475	7,353,592	10,301,067	
Re-Est Revenues	6	6,416,267	3,602,472	3,899,574	1,014,981	3,209,844	0	18,143,138	46,570,826	64,713,964	
Re-Est Expenditures	7	6,340,502	3,602,472	3,584,659	1,014,981	3,209,844	0	17,752,458	46,376,707	64,129,165	
Ending Fund Balance	8	2,005,424	416,920	780,157	960,864	-971,530	146,320	3,338,155	7,547,711	10,885,866	
<b>(3)</b>											
<b>** Budget FY 2015</b>											
Beginning Fund Balance	9	2,005,424	416,920	780,157	960,864	-971,530	146,320	3,338,155	7,547,711	10,885,866	
Revenues	10	6,748,825	3,673,591	4,315,700	830,611	3,281,995	0	18,850,722	62,700,036	81,550,758	
Expenditures	11	6,959,625	3,674,491	3,935,500	1,072,496	3,281,995	0	18,924,107	62,913,760	81,837,867	
Ending Fund Balance	12	1,794,624	416,020	1,160,357	718,979	-971,530	146,320	3,264,770	7,333,987	10,598,757	

\* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2013

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

**CITY OF \_\_\_\_\_ LE MARS \_\_\_\_\_**

**As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.**

**Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The**

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input style="width: 100%; height: 15px;" type="text"/>	0
2 Support of a Local Emerg.Mgmt.Comm.	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2015

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2015	RE-ESTIMATED 2014	ACTUAL 2013
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	1,566,995	279,868						1,846,863	1,713,420	1,721,274
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	589,957	0						589,957	355,866	393,900
Ambulance	6	471,051							471,051	439,534	610,170
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	1,000							1,000	0	458
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	2,629,003	279,868	0			0		2,908,871	2,508,820	2,725,802
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	756,093	805,000						1,561,093	1,522,566	723,226
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	100,000							100,000	105,000	98,130
Traffic Control and Safety	15								0	0	0
Snow Removal	16								0	0	0
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19	105,520							105,520	92,751	92,276
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	961,613	805,000	0			0		1,766,613	1,720,317	913,632
<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	435,709	0						435,709	418,338	396,794
Museum, Band and Theater	32	25,380							25,380	24,900	50,818
Parks	33	630,323	0						630,323	581,243	567,097
Recreation	34	551,217							551,217	531,123	589,189
Cemetery	35	60,465							60,465	52,657	43,660
Community Center, Zoo, & Marina	36	86,954							86,954	78,535	78,846
Other Culture and Recreation	37	19,500							19,500	19,000	16,100
TOTAL (lines 31 - 37)	38	1,809,548	0	0			0		1,809,548	1,705,796	1,742,504

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2015

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 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39			0						0	0	0
Economic Development	40			100,000	0					100,000	100,000	130,601
Housing and Urban Renewal	41			0						0	0	0
Planning & Zoning	42		115,918							115,918	104,906	99,622
Other Com & Econ Development	43		78,464	35,000	7,500					120,964	141,500	350,438
TOTAL (lines 39 - 44)	45		194,382	135,000	7,500			0		336,882	346,406	580,661
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		417,488							417,488	373,073	383,515
Clerk, Treasurer, & Finance Adm.	47		542,591							542,591	508,103	507,485
Elections	48									0	0	0
Legal Services & City Attorney	49		85,000							85,000	92,000	100,169
City Hall & General Buildings	50									0	0	0
Tort Liability	51		320,000							320,000	323,180	321,179
Other General Government	52			10,000						10,000	10,000	10,256
TOTAL (lines 46 - 52)	53		1,365,079	10,000	0			0		1,375,079	1,306,356	1,322,604
<b>DEBT SERVICE</b>	54			0		1,072,496				1,072,496	1,014,981	7,131,282
Gov Capital Projects	55			800,475			3,281,995			4,082,470	3,997,769	4,983,863
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	800,475	0		3,281,995	0		4,082,470	3,997,769	4,983,863
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		6,959,625	2,030,343	7,500	1,072,496	3,281,995	0		13,351,959	12,600,445	19,400,348
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								1,180,906	1,180,906	1,082,827	1,534,863
Sewer Utility	60								2,153,310	2,153,310	1,639,606	1,736,451
Electric Utility	61								0	0	0	0
Gas Utility	62								0	0	0	0
Airport	63								0	0	0	0
Landfill/Garbage	64								731,943	731,943	566,941	536,497
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								215,000	215,000	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69								52,292,812	52,292,812	38,971,215	34,516,342
Enterprise DEBT SERVICE	70								2,786,036	2,786,036	1,600,826	9,425,606
Enterprise CAPITAL PROJECTS	71								0	0	0	2,051,695
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								59,360,007	59,360,007	43,861,415	49,801,454
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		6,959,625	2,030,343	7,500	1,072,496	3,281,995	0	59,360,007	72,711,966	56,461,860	69,201,802
Regular Transfers Out	75		0	1,644,148			0		3,553,753	5,197,901	4,101,146	3,416,211
Internal TIF Loan / Repayment Transfers Out	76				3,928,000					3,928,000	3,566,159	5,366,634
<b>Total ALL Transfers Out</b>	77		0	1,644,148	3,928,000	0	0	0	3,553,753	9,125,901	7,667,305	8,782,845
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		6,959,625	3,674,491	3,935,500	1,072,496	3,281,995	0	62,913,760	81,837,867	64,129,165	77,984,647
<b>Ending Fund Balance June 30</b>	79		1,794,624	416,020	1,160,357	718,979	-971,530	146,320	7,333,987	10,598,757	10,885,866	10,301,067

\* 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 2015

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 2015	(K) RE-ESTIMATED 2014	(L) ACTUAL 2013
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
Taxes Levied on Property	1	2,589,868	1,377,412		296,278	0			4,263,558	4,418,739	3,945,179
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	2,589,868	1,377,412		296,278	0			4,263,558	4,418,739	3,945,179
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			3,054,700					3,054,700	3,052,415	4,134,213
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	128,607	68,449		9,500	0			206,556	199,946	206,875
Utility franchise tax (Iowa Code Chapter 364.2)	7	65,000							65,000	65,000	63,294
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		125,000						125,000	125,000	117,433
Other Local Option Taxes	12		975,000						975,000	975,000	954,604
Subtotal - Other City Taxes (lines 6 thru 12)	13	193,607	1,168,449		9,500	0			1,371,556	1,364,946	1,342,206
Licenses & Permits	14	68,750	0						68,750	58,750	88,768
Use of Money & Property	15	287,000	1,100	0	0	0		0	288,100	281,300	338,020
Intergovernmental:											
Federal Grants & Reimbursements	16	5,400	0					0	5,400	0	368,627
Road Use Taxes	17		955,000						955,000	940,000	940,996
Other State Grants & Reimbursements	18	48,910	21,630	0	7,803	0		0	78,343	15,000	774,941
Local Grants & Reimbursements	19	91,500		1,261,000					1,352,500	932,659	86,717
Subtotal - Intergovernmental (lines 16 thru 19)	20	145,810	976,630	1,261,000	7,803	0		0	2,391,243	1,887,659	2,171,281
Charges for Fees & Service:											
Water Utility	21							2,221,800	2,221,800	2,128,500	2,002,260
Sewer Utility	22							4,570,000	4,570,000	2,957,000	2,888,150
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							618,000	618,000	640,000	618,261
Hospital	28							51,875,000	51,875,000	38,600,000	34,142,493
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		215,000	215,000	225,000	211,872
Other Fees & Charges for Service	33	955,450				0		414,200	1,369,650	1,335,350	1,300,910
Subtotal - Charges for Service (lines 21 thru 33)	34	955,450	0		0	0	0	59,914,000	60,869,450	45,885,850	41,163,946
Special Assessments	35							0	0	0	0
Miscellaneous	36	67,500	50,000					0	117,500	97,000	1,749,965
Other Financing Sources:											
Regular Operating Transfers In	37	2,221,840	100,000		90,025		0	2,786,036	5,197,901	4,101,146	3,416,211
Internal TIF Loan Transfers In	38	219,000	0	0	427,005	3,281,995			3,928,000	3,566,159	5,366,634
Subtotal ALL Operating Transfers In	39	2,440,840	100,000	0	517,030	3,281,995	0	2,786,036	9,125,901	7,667,305	8,782,845
Proceeds of Debt (Excluding TIF Internal Borrowing)	40	0	0		0	0		0	0	0	11,199,182
Proceeds of Capital Asset Sales	41	0						0	0	0	225,604
Subtotal-Other Financing Sources (lines 38 thru 40)	42	2,440,840	100,000	0	517,030	3,281,995	0	2,786,036	9,125,901	7,667,305	20,207,631
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	6,748,825	3,673,591	4,315,700	830,611	3,281,995	0	62,700,036	81,550,758	64,713,964	75,141,209
Beginning Fund Balance July 1	44	2,005,424	416,920	780,157	960,864	-971,530	146,320	7,547,711	10,885,866	10,301,067	13,144,505
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	8,754,249	4,090,511	5,095,857	1,791,475	2,310,465	146,320	70,247,747	92,436,624	75,015,031	88,285,714

**CITY OF LE MARS**  
**ADOPTED BUDGET SUMMARY**  
**YEAR ENDED JUNE 30, 2015**

**Fiscal Years**

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2015 (J)	RE-ESTIMATED 2014 (K)	ACTUAL 2013 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	2,589,868	1,377,412		296,278	0			4,263,558	4,418,739	3,945,179
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	2,589,868	1,377,412		296,278	0			4,263,558	4,418,739	3,945,179
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			3,054,700					3,054,700	3,052,415	4,134,213
Other City Taxes	6	193,607	1,168,449		9,500	0			1,371,556	1,364,946	1,342,206
Licenses & Permits	7	68,750	0					0	68,750	58,750	88,768
Use of Money and Property	8	287,000	1,100	0	0	0	0	0	288,100	281,300	338,020
Intergovernmental	9	145,810	976,630	1,261,000	7,803	0		0	2,391,243	1,887,659	2,171,281
Charges for Fees & Service	10	955,450	0		0	0	0	59,914,000	60,869,450	45,885,850	41,163,946
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	67,500	50,000		0	0	0	0	117,500	97,000	1,749,965
Sub-Total Revenues	13	4,307,985	3,573,591	4,315,700	313,581	0	0	59,914,000	72,424,857	57,046,659	54,933,578
<b>Other Financing Sources:</b>											
Total Transfers In	14	2,440,840	100,000	0	517,030	3,281,995	0	2,786,036	9,125,901	7,667,305	8,782,845
Proceeds of Debt	15	0	0	0	0	0	0	0	0	0	11,199,182
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	225,604
Total Revenues and Other Sources	17	6,748,825	3,673,591	4,315,700	830,611	3,281,995	0	62,700,036	81,550,758	64,713,964	75,141,209
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	2,629,003	279,868	0			0		2,908,871	2,508,820	2,725,802
Public Works	19	961,613	805,000	0			0		1,766,613	1,720,317	913,632
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	1,809,548	0	0			0		1,809,548	1,705,796	1,742,504
Community and Economic Development	22	194,382	135,000	7,500			0		336,882	346,406	580,661
General Government	23	1,365,079	10,000	0			0		1,375,079	1,306,356	1,322,604
Debt Service	24	0	0	0	1,072,496		0		1,072,496	1,014,981	7,131,282
Capital Projects	25	0	800,475	0		3,281,995	0		4,082,470	3,997,769	4,983,863
Total Government Activities Expenditures	26	6,959,625	2,030,343	7,500	1,072,496	3,281,995	0		13,351,959	12,600,445	19,400,348
Business Type Proprietary: Enterprise & ISF	27							59,360,007	59,360,007	43,861,415	49,801,454
Total Gov & Bus Type Expenditures	28	6,959,625	2,030,343	7,500	1,072,496	3,281,995	0	59,360,007	72,711,966	56,461,860	69,201,802
Total Transfers Out	29	0	1,644,148	3,928,000	0	0	0	3,553,753	9,125,901	7,667,305	8,782,845
Total ALL Expenditures/Fund Transfers Out	30	6,959,625	3,674,491	3,935,500	1,072,496	3,281,995	0	62,913,760	81,837,867	64,129,165	77,984,647
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	-210,800	-900	380,200	-241,885	0	0	-213,724	-287,109	584,799	-2,843,438
Beginning Fund Balance July 1	33	2,005,424	416,920	780,157	960,864	-971,530	146,320	7,547,711	10,885,866	10,301,067	13,144,505
Ending Fund Balance June 30	34	1,794,624	416,020	1,160,357	718,979	-971,530	146,320	7,333,987	10,598,757	10,885,866	10,301,067

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

City Name: LE MARS

Fiscal Year  
2015

	Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1)	2010 GO Adv Refund Notes	2,095,000		355,000	31,719		386,719	386,719	0
(2)	2011 GO Refund Notes	4,950,000		755,000	63,458		818,458	668,890	149,568
(3)	2012 GO Refund Notes	1,115,000		155,000	9,013		164,013	7,803	156,210
(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>			1,265,000	104,190	0	1,369,190	1,063,412	305,778

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

Fiscal Year  
2015

City Name: LE MARS

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 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(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
				1,265,000	104,190	0	1,369,190	1,063,412	305,778

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

City Name: LE MARS

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

Fiscal Year

2015

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 + (E)	Bond Reg/Other Fees Due FY 2015 + (F)	Total Obligation Due FY 2015 = (G)	Paid from Funds OTHER THAN Current Year Property Taxes - (H)	Amount Paid by Current Year Debt Service Levy = (I)
(61)						0		0
(62)						0		0
(63)						0		0
(64)						0		0
(65)						0		0
(66)						0		0
(67)						0		0
(68)						0		0
(69)						0		0
(70)						0		0
(71)						0		0
(72)						0		0
(73)						0		0
(74)						0		0
(75)						0		0
(76)						0		0
(77)						0		0
(78)						0		0
(79)						0		0
(80)						0		0
(81)						0		0
(82)						0		0
(83)						0		0
(84)						0		0
(85)						0		0
(86)						0		0
(87)						0		0
(88)						0		0
(89)						0		0
(90)						0		0
			1,265,000	104,190	0	1,369,190	1,063,412	305,778

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

City Name: LE MARS

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

Fiscal Year

2015

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(91)						0		0
(92)						0		0
(93)						0		0
(94)						0		0
(95)						0		0
(96)						0		0
(97)						0		0
(98)						0		0
(99)						0		0
(100)						0		0
(101)						0		0
(102)						0		0
(103)						0		0
(104)						0		0
(105)						0		0
(106)						0		0
(107)						0		0
(108)						0		0
(109)						0		0
(110)						0		0
(111)						0		0
(112)						0		0
(113)						0		0
(114)						0		0
(115)						0		0
(116)						0		0
(117)						0		0
(118)						0		0
(119)						0		0
(120)						0		0
			1,265,000	104,190	0	1,369,190	1,063,412	305,778

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

Fiscal Year  
2015

City Name: LE MARS

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 2015 (D)	Interest Due FY 2015 +(E)	Bond Reg/Other Fees Due FY 2015 +(F)	Total Obligation Due FY 2015 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(121)						0		0
(122)						0		0
(123)						0		0
(124)						0		0
(125)						0		0
(126)						0		0
(127)						0		0
(128)						0		0
(129)						0		0
(130)						0		0
(131)						0		0
(132)						0		0
(133)						0		0
(134)						0		0
(135)						0		0
(136)						0		0
(137)						0		0
(138)						0		0
(139)						0		0
(140)						0		0
(141)						0		0
(142)						0		0
(143)						0		0
(144)						0		0
(145)						0		0
(146)						0		0
(147)						0		0
(148)						0		0
(149)						0		0
(150)						0		0
			1,265,000	104,190	0	1,369,190	1,063,412	305,778

## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

City of LE MARS, Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall Council Chambers

on 3/4/2014 at 12:00 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 . . . . . \$ 13.50000

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.

712/546-7018  
phone number

Beverly Langel, City Clerk  
City Clerk/Finance Officer's NAME

		Budget FY 2015	Re-estimated FY 2014	Actual FY 2013
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	4,263,558	4,418,739	3,945,179
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>4,263,558</b>	<b>4,418,739</b>	<b>3,945,179</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	3,054,700	3,052,415	4,134,213
Other City Taxes	6	1,371,556	1,364,946	1,342,206
Licenses & Permits	7	68,750	58,750	88,768
Use of Money and Property	8	288,100	281,300	338,020
Intergovernmental	9	2,391,243	1,887,659	2,171,281
Charges for Fees & Service	10	60,869,450	45,885,850	41,163,946
Special Assessments	11	0	0	0
Miscellaneous	12	117,500	97,000	1,749,965
Other Financing Sources	13	9,125,901	7,667,305	20,207,631
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>81,550,758</b>	<b>64,713,964</b>	<b>75,141,209</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	2,908,871	2,508,820	2,725,802
Public Works	16	1,766,613	1,720,317	913,632
Health and Social Services	17	0	0	0
Culture and Recreation	18	1,809,548	1,705,796	1,742,504
Community and Economic Development	19	336,882	346,406	580,661
General Government	20	1,375,079	1,306,356	1,322,604
Debt Service	21	1,072,496	1,014,981	7,131,282
Capital Projects	22	4,082,470	3,997,769	4,983,863
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>13,351,959</b>	<b>12,600,445</b>	<b>19,400,348</b>
Business Type / Enterprises	24	59,360,007	43,861,415	49,801,454
<b>Total ALL Expenditures</b>	<b>25</b>	<b>72,711,966</b>	<b>56,461,860</b>	<b>69,201,802</b>
Transfers Out	26	9,125,901	7,667,305	8,782,845
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>81,837,867</b>	<b>64,129,165</b>	<b>77,984,647</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-287,109</b>	<b>584,799</b>	<b>-2,843,438</b>
Beginning Fund Balance July 1	29	10,885,866	10,301,067	13,144,505
<b>Ending Fund Balance June 30</b>	<b>30</b>	<b>10,598,757</b>	<b>10,885,866</b>	<b>10,301,067</b>