

# 85-815

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

The City of: Gilbert County Name: STORY Date Budget Adopted: 3/2/2015  
(Date) xx/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.

515-233-2670

Telephone Number

Signature

County Auditor Date Stamp

### January 1, 2014 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular	35,172,811	34,814,052	1,082
<b>DEBT SERVICE</b>	35,172,811	34,814,052	
Ag Land	283,634		

### 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	5 284,900	281,994	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(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 24,589	24,338	52 0.69909
12(21)	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(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	463	0	466 0
12(20)	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>	25 309,489	306,332	
384.1	3.00375	Ag Land	26 852	852	63 3.00375
		<b>Total General Fund Tax Levies (25 + 26)</b>	27 310,341	307,184	<b>Do Not Add</b>
		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	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 28,361	28,072	0.80633
Rules	Amt Nec	Other Employee Benefits	31 48,733	48,236	1.38553
		<b>Total Employee Benefit Levies (29,30,31)</b>	32 77,094	76,308	65 2.19186
		<b>Sub Total Special Revenue Levies (28+32)</b>	33 77,094	76,308	
		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 0	0	<b>Do Not Add</b>
		<b>Total Special Revenue Levies</b>	39 77,094	76,308	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 0	0	70 0
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41 21,600	21,380	71 0.61411
		<b>Total Property Taxes (27+39+40+41)</b>	42 409,035	404,872	72 11.60506

### 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.

( County Auditor )

Fund Balance Worksheet for City of

**Gilbert**

		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 2014</b>										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	441,642	170,761	0	0	-2,711	0	609,692	690,669	1,300,361
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	460,447	323,865	0	0	695,744	0	1,480,056	339,449	1,819,505
Actual Expenditures Except End Bal (pg 12, line 259) *	3	970,636	356,404	0	0	0	0	1,327,040	173,684	1,500,724
Ending Fund Balance June 30 (pg 12, line 261) *	4	-68,547	138,222	0	0	693,033	0	762,708	856,434	1,619,142
<b>(2)</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>
<b>** Re-Estimated FY 2015</b>										
Beginning Fund Balance	5	-68,547	138,222	0	0	693,033	0	762,708	856,434	1,619,142
Re-Est Revenues	6	492,282	292,211	0	0	371,634	0	1,156,127	341,125	1,497,252
Re-Est Expenditures	7	367,544	343,666	0	0	351,500	0	1,062,710	288,297	1,351,007
Ending Fund Balance	8	56,191	86,767	0	0	713,167	0	856,125	909,262	1,765,387
<b>(3)</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>
<b>** Budget FY 2016</b>										
Beginning Fund Balance	9	56,191	86,767	0	0	713,167	0	856,125	909,262	1,765,387
Revenues	10	507,267	311,511	0	0	21,600	0	840,378	328,730	1,169,108
Expenditures	11	421,808	377,031	0	0	8,000	0	806,839	321,056	1,127,895
Ending Fund Balance	12	141,650	21,247	0	0	726,767	0	889,664	916,936	1,806,600

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

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

**CITY OF \_\_\_\_\_ Gilbert \_\_\_\_\_**

**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**

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	0	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 2016

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2016	RE-ESTIMATED 2015	ACTUAL 2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<b>PUBLIC SAFETY</b>											
Police Department/Crime Prevention	1	59,694							59,694	57,952	52,264
Jail	2								0	0	0
Emergency Management	3	1,300	0						1,300	1,250	287
Flood Control	4								0	0	0
Fire Department	5	26,000	0						26,000	26,000	26,000
Ambulance	6								0	0	0
Building Inspections	7	20,100	0						20,100	17,667	13,640
Miscellaneous Protective Services	8	0	0						0	0	0
Animal Control	9	450							450	450	39
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	107,544	0				0		107,544	103,319	92,230
<b>PUBLIC WORKS</b>											
Roads, Bridges, & Sidewalks	12	0	147,900						147,900	114,790	155,072
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		23,000						23,000	23,000	21,188
Traffic Control and Safety	15								0	0	0
Snow Removal	16		1,500						1,500	1,500	332
Highway Engineering	17								0	0	0
Street Cleaning	18		900						900	900	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20	15,100							15,100	9,947	14,769
Other Public Works	21		100						100	100	0
TOTAL (lines 12 - 21)	22	15,100	173,400				0		188,500	150,237	191,361
<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	525							525	525	35
Community Mental Health	28								0	0	0
Other Health and Social Services	29	0	5,750						5,750	5,750	4,350
TOTAL (lines 23 - 29)	30	525	5,750				0		6,275	6,275	4,385
<b>CULTURE &amp; RECREATION</b>											
Library Services	31	53,650	0						53,650	53,150	40,933
Museum, Band and Theater	32								0	0	14,889
Parks	33	75,429	21,701						97,130	88,910	53,149
Recreation	34								0	0	0
Cemetery	35	1,250							1,250	1,250	1,000
Community Center, Zoo, & Marina	36	4,000							4,000	1,000	0
Other Culture and Recreation	37	100							100	100	0
TOTAL (lines 31 - 37)	38	134,429	21,701				0		156,130	144,410	109,971

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

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 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>												
Community Beautification	39									0	0	0
Economic Development	40									0	0	0
Housing and Urban Renewal	41		0							0	0	0
Planning & Zoning	42		12,500							12,500	12,500	2,170
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	45		12,500	0	0			0		12,500	12,500	2,170
<b>GENERAL GOVERNMENT</b>												
Mayor, Council, & City Manager	46		5,650	485						6,135	6,151	4,164
Clerk, Treasurer, & Finance Adm.	47		132,010	25,695						157,705	126,268	136,537
Elections	48		1,750							1,750	1,750	0
Legal Services & City Attorney	49		10,000							10,000	10,000	9,493
City Hall & General Buildings	50		300							300	300	165
Tort Liability	51									0	0	0
Other General Government	52									0	0	0
TOTAL (lines 46 - 52)	53		149,710	26,180	0			0		175,890	144,469	150,359
<b>DEBT SERVICE</b>	54									0	0	0
Gov Capital Projects	55		0				8,000			8,000	351,500	635,895
TIF Capital Projects	56									0	0	0
<b>TOTAL CAPITAL PROJECTS</b>	57		0	0	0		8,000	0		8,000	351,500	635,895
<b>TOTAL Government Activities Expenditures</b> (lines 11+22+30+38+45+53+54+57)	58		419,808	227,031	0	0	8,000	0		654,839	912,710	1,186,371
<b>BUSINESS TYPE ACTIVITIES</b>												
<b>Proprietary: Enterprise &amp; Budgeted ISF</b>												
Water Utility	59								232,913	232,913	204,767	116,997
Sewer Utility	60								71,243	71,243	67,955	52,825
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								14,900	14,900	13,575	3,193
Other Business Type (city hosp., ISF, parking, etc.)	69								2,000	2,000	2,000	669
Enterprise DEBT SERVICE	70								0	0	0	0
Enterprise CAPITAL PROJECTS	71								0	0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0	0
<b>TOTAL Business Type Expenditures (lines 59 - 73)</b>	73								321,056	321,056	288,297	173,684
<b>TOTAL ALL EXPENDITURES (lines 58+74)</b>	74		419,808	227,031	0	0	8,000	0	321,056	975,895	1,201,007	1,360,055
Regular Transfers Out	75		2,000	150,000			0		0	152,000	150,000	140,669
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
<b>Total ALL Transfers Out</b>	77		2,000	150,000	0	0	0	0	0	152,000	150,000	140,669
<b>Total Expenditures &amp; Fund Transfers Out (lines 75+76)</b>	78		421,808	377,031	0	0	8,000	0	321,056	1,127,895	1,351,007	1,500,724
<b>Ending Fund Balance June 30</b>	79		141,650	21,247	0	0	726,767	0	916,936	1,806,600	1,765,387	1,619,142

\* 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

2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>											
	1	307,184	76,308		0	21,380			404,872	358,291	339,703
	2								0	0	0
	3	307,184	76,308		0	21,380			404,872	358,291	339,703
	4								0	0	0
	5								0	0	0
Other City Taxes:											
	6	3,157	786		0	220			4,163	5,283	1,769
	7								0	0	0
	8	4,312							4,312	0	0
	9								0	0	0
	10								0	0	0
	11								0	0	0
	12		125,885						125,885	130,000	140,000
	13	7,469	126,671		0	220			134,360	135,283	141,769
	14	17,390							17,390	38,390	22,169
	15	1,000	0					950	1,950	2,500	638
Intergovernmental:											
	16					0			0	0	0
	17		106,577						106,577	104,413	127,941
	18	3,834	955	0	0	0		0	4,789	0	0
	19	0							0	0	2,500
	20	3,834	107,532	0	0	0		0	111,366	104,413	130,441
Charges for Fees & Service:											
	21							179,745	179,745	195,450	180,828
	22							130,615	130,615	127,575	140,450
	23								0	0	0
	24								0	0	0
	25								0	0	0
	26								0	0	0
	27	11,600							11,600	11,100	11,505
	28								0	0	0
	29								0	0	0
	30								0	0	1,677
	31								0	0	0
	32							17,420	17,420	16,600	17,119
	33	2,900	0						2,900	2,900	2,897
	34	14,500	0		0	0	0	327,780	342,280	353,625	354,476
	35	0							0	0	0
	36	3,890	1,000			0		0	4,890	354,750	689,640
Other Financing Sources:											
	37	152,000	0			0		0	152,000	150,000	140,669
	38								0	0	0
	39	152,000	0	0	0	0	0	0	152,000	150,000	140,669
	40								0	0	0
	41								0	0	0
	42	152,000	0	0	0	0	0	0	152,000	150,000	140,669
<b>Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, &amp; 41)</b>											
	43	507,267	311,511	0	0	21,600	0	328,730	1,169,108	1,497,252	1,819,505
	44	56,191	86,767	0	0	713,167	0	909,262	1,765,387	1,619,142	1,300,361
	45	563,458	398,278	0	0	734,767	0	1,237,992	2,934,495	3,116,394	3,119,866

CITY OF

Gilbert

ADOPTED BUDGET SUMMARY  
YEAR ENDED JUNE 30, 2016

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2016 (J)	RE-ESTIMATED 2015 (K)	ACTUAL 2014 (L)
<b>Revenues &amp; Other Financing Sources</b>											
Taxes Levied on Property	1	307,184	76,308		0	21,380			404,872	358,291	339,703
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	307,184	76,308		0	21,380			404,872	358,291	339,703
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	7,469	126,671		0	220			134,360	135,283	141,769
Licenses & Permits	7	17,390	0					0	17,390	38,390	22,169
Use of Money and Property	8	1,000	0	0	0	0	0	950	1,950	2,500	638
Intergovernmental	9	3,834	107,532	0	0	0		0	111,366	104,413	130,441
Charges for Fees & Service	10	14,500	0		0	0		327,780	342,280	353,625	354,476
Special Assessments	11	0	0		0	0		0	0	0	0
Miscellaneous	12	3,890	1,000		0	0		0	4,890	354,750	689,640
Sub-Total Revenues	13	355,267	311,511	0	0	21,600	0	328,730	1,017,108	1,347,252	1,678,836
<b>Other Financing Sources:</b>											
Total Transfers In	14	152,000	0	0	0	0	0	0	152,000	150,000	140,669
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0		0	0	0	0
Total Revenues and Other Sources	17	507,267	311,511	0	0	21,600	0	328,730	1,169,108	1,497,252	1,819,505
<b>Expenditures &amp; Other Financing Uses</b>											
Public Safety	18	107,544	0	0			0		107,544	103,319	92,230
Public Works	19	15,100	173,400	0			0		188,500	150,237	191,361
Health and Social Services	20	525	5,750	0			0		6,275	6,275	4,385
Culture and Recreation	21	134,429	21,701	0			0		156,130	144,410	109,971
Community and Economic Development	22	12,500	0	0			0		12,500	12,500	2,170
General Government	23	149,710	26,180	0			0		175,890	144,469	150,359
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0	0		8,000	0		8,000	351,500	635,895
Total Government Activities Expenditures	26	419,808	227,031	0	0	8,000	0		654,839	912,710	1,186,371
Business Type Proprietary: Enterprise & ISF	27							321,056	321,056	288,297	173,684
Total Gov & Bus Type Expenditures	28	419,808	227,031	0	0	8,000	0	321,056	975,895	1,201,007	1,360,055
Total Transfers Out	29	2,000	150,000	0	0	0	0	0	152,000	150,000	140,669
Total ALL Expenditures/Fund Transfers Out	30	421,808	377,031	0	0	8,000	0	321,056	1,127,895	1,351,007	1,500,724
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	85,459	-65,520	0	0	13,600	0	7,674	41,213	146,245	318,781
Beginning Fund Balance July 1	33	56,191	86,767	0	0	713,167	0	909,262	1,765,387	1,619,142	1,300,361
Ending Fund Balance June 30	34	141,650	21,247	0	0	726,767	0	916,936	1,806,600	1,765,387	1,619,142

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

City Name: Gilbert

Fiscal Year  
2016

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2016 (D)	Interest Due FY 2016 +(E)	Bond Reg/Other Fees Due FY 2016 +(F)	Total Obligation Due FY 2016 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy =(I)
(1) D/S BACKFILL REVENUE								0
(2)						0		0
(3)						0		0
(4)						0		0
(5)						0		0
(6)						0		0
(7)						0		0
(8)						0		0
(9)						0		0
(10)						0		0
(11)						0		0
(12)						0		0
(13)						0		0
(14)						0		0
(15)						0		0
(16)						0		0
(17)						0		0
(18)						0		0
(19)						0		0
(20)						0		0
(21)						0		0
(22)						0		0
(23)						0		0
(24)						0		0
(25)						0		0
(26)						0		0
(27)						0		0
(28)						0		0
(29)						0		0
(30)						0		0
TOTALS			0	0	0	0	0	0









