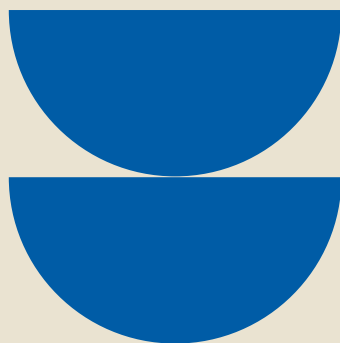
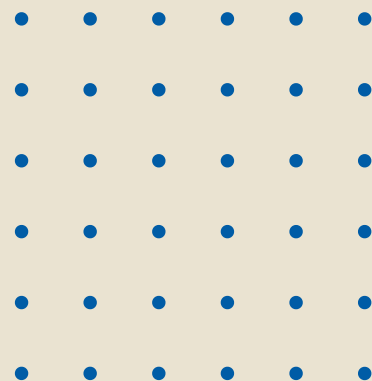
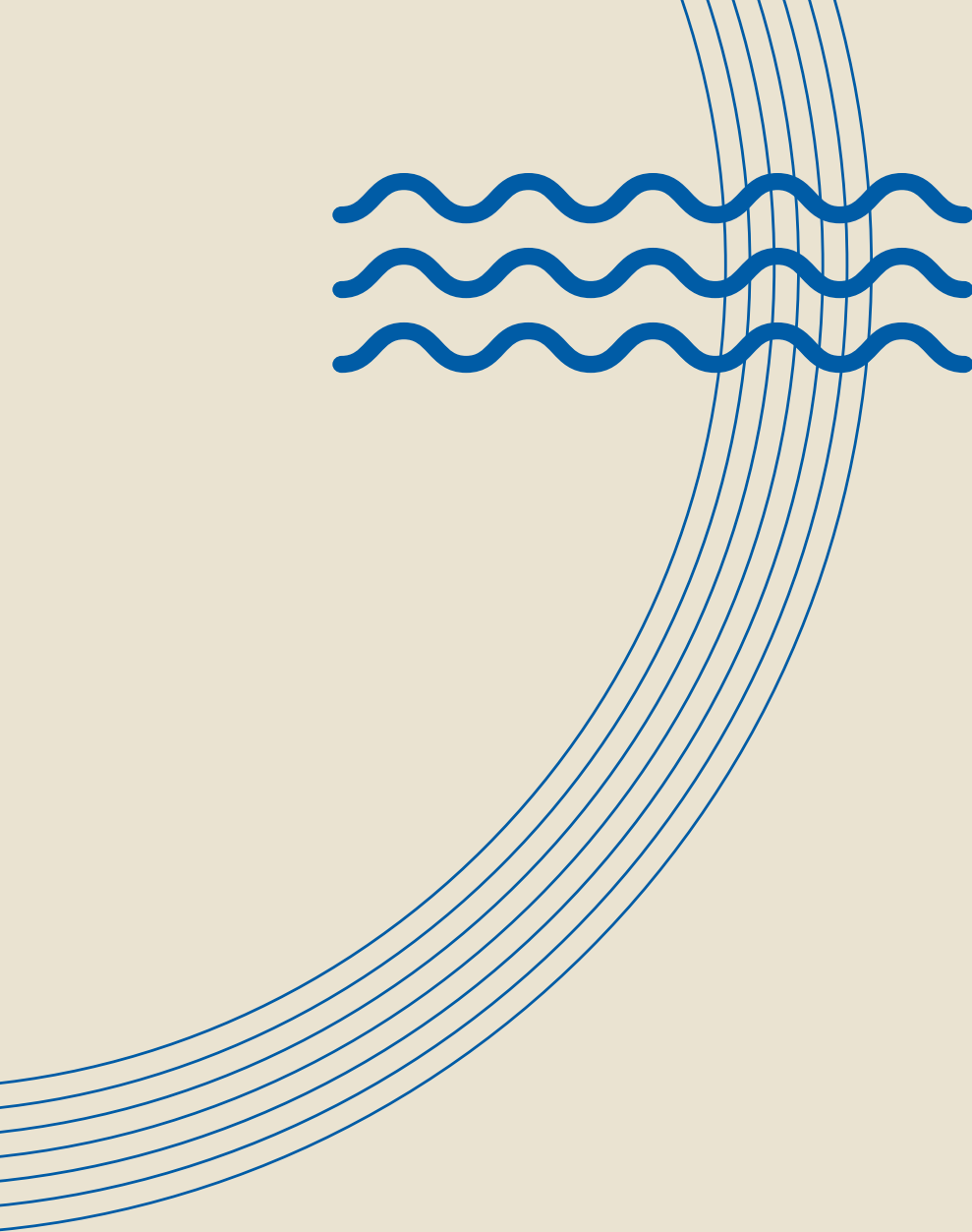




Annual Budget

FISCAL YEAR 2025 | ADOPTED JUNE 4, 2024



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Shaping a new
tomorrow, today.

Introductory Section

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GFOA Distinguished Budget Award
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Mission and Values
Organization Focus Areas
Operational Excellence
Gilbert Facts
Fund Structure
Budget Process
Budget Calendar
Financial Policies



June 4, 2024

Honorable Mayor, Council Members, and the Gilbert Community:

Gilbert continued to grow during FY 2024, although growth is slowing as the inventory of available land declines. Gilbert citizens and businesses are continuing to receive high quality town services as the Town focuses on making long-term quality of life decisions for the future. Inflation was a significant hurdle for many departments and some rates had to be adjusted to compensate for the changes in operational costs. Gilbert is also keeping a close eye on regional water discussions to ensure that our water portfolio and infrastructure are ready for the future. We want to ensure that a shortage at the river does not equal a shortage at the tap for our residents and businesses. We will also remain financially prepared to meet economic challenges that may arise as the economy evolves and potentially transitions into a slower growth or recessionary phase of the typical cycle.

With a population of around 280,000 residents, Gilbert is Arizona's fifth largest city. Cactus Yards was named Outstanding Park of the year again in 2024. Gilbert stands proud as the #2 Best Place to Raise a Family in Arizona (Niche, 2024) and the #2 Fastest Growing City in the U.S. (Ranking Arizona, 2024). Gilbert was also ranked the #1 Best City for Early Retirement (Smart Asset, 2022) and the #3 Healthiest Midsize Employer in Arizona (Phoenix Business Journal, 2023). From FY 2013 to FY 2023, private investment in Gilbert's four employment areas exceeded over \$1.35 Billion. STEM and STEM related job growth has outpaced total job growth in the community over the last 5 years – 24% for STEM/STEM related vs. 12% total job growth (Lightcast, Inc., 2018-2023). Over the last 5 years, Gilbert has added 4.4 million square-feet of office, industrial/flex, and retail space to its inventory, representing an increase of 16.6%. (Costar, Q2 2019 – Q2 2024).

In FY 2024, Gilbert's economic development initiatives continued to yield positive results for the community. In the northwest employment area, SunCap Property Group completed construction of a new 120,000 square-foot building in support of Northrop Grumman's continued investment in the community. In the central employment area, ATLAS initiated construction on a new 60,000 square-foot industrial facility in the Germann Road Employment Corridor and the Gateway employment area saw the completion of Phase I of Power Gateway 202, a 265,000 square-foot employment industrial park west of the southwest corner of Warner and Power Roads. Long-term Gilbert based business resiliency efforts continued as well, with the Gilbert Town Council approving the creation of the Catalyst Business Resource Center, which will officially launch in FY 2025 and provide a one-stop location for Gilbert businesses to access valuable resources to help thrive in the community. Redevelopment efforts also saw significant advancements with Town Council approving a boundary for a new northwest Gilbert redevelopment area, which is the first step in this public process to focus on the northwest part of the community and support reinvestment that will ensure this important economic engine thrives for years to come. Discover Gilbert also had a big year, capped by hosting the LPGA Ford Championship in March at Gilbert's own Seville Golf and Country Club. Over the 7 days of activity, there were approximately 4,735 unique visitors to the event with a total estimated visitor spending of \$1.7M over those 7 days.

A community of excellence demands exceptional governance. Gilbert undertakes a zero-based process for one third of the organization every year, and always applies priority, program, and performance-based approaches. Since 2018, over \$4.4 million has been removed due to the zero-based efforts. Due to inflation, the cumulative zero-based savings reduced from the prior year. Directors are tasked with balancing the budget through consensus, rather than presenting requests and waiting to hear back. This helps build a leadership team that is working together and focused on outcomes that will best meet citizen needs. Only once the directors achieve consensus is the Town Manager presented with the recommended budget. This collaborative and teamwork-focused

approach allows Gilbert to promote transparency, the importance of short- and long-term planning, and maintain a strong return on investment for the zero-based process while staying focused on the citizens and businesses that we all serve in different capacities.

Additionally, Gilbert staff and Council align both short-term goals and resources toward the long-term realization of Gilbert's established strategic initiatives: Strong Economy, Prosperous Community and Exceptional Built Environment. These strategic initiatives guide the formulation of organizational goals and corresponding budget for the following fiscal year. Council retreats, as well as the budget kickoff in September 2023, allow staff to initiate the process with clear direction and focus governing the priorities for service delivery in FY 2025. Gilbert has a "City of the Future" initiative which focuses on maintaining community health in the coming decades by making strategic, future-focused decisions today. Use of performance management and data analytics help the Town make informed decisions on how to best meet citizen needs and prepare for the future.

The budget for FY 2025 reflects an effort to deliver both effective and efficient services to our community. Even given Gilbert's growth, the budget is balanced, and applies the non-recurring level of construction-related revenues toward non-recurring costs. The adopted budget is based off conservative revenue estimates which provide flexibility in responding to possible economic volatility.

FINANCIAL IMPACT

With carry forwards and contingency adjustments, the maximum budget of \$2,344,218,800 was adopted for FY 2025. Most of the increase from FY 2024 is from increased activity in the Capital Improvement Program, especially related to the voter-approved transportation bond projects and additional water projects. The budget includes a capital projects contingency budget of \$100 million to allow Council the flexibility and legal authority to respond to community needs. This contingency is consistent with practice in prior years.

Tax Rates: The budget reflects a levy of \$33.275 million which maintains the property tax rate of \$0.9800 per \$100 of assessed value.

Balanced Financial Plan: The FY 2025 Budget is balanced based upon identified revenues and expenditures.

Constitutional Expenditure Limit: The FY 2025 Budget reflects expenses that will be under the constitutional expenditure limitation. Staff regularly monitors conformity with the constitutional expenditure requirements and will recommend, if necessary, continuing adjustments and modifications necessary to comply with expenditure limitation requirements. The state-imposed expenditure limit was discussed with Council at the Financial retreat and two adjustments will be included for voter consideration on the November General Election Ballot (permanent base adjustment and capital projects accumulation fund).

State Shared Revenues: The FY 2025 Budget reflects State Shared Revenues based upon Census population adjustments and statutory distribution formulas, taking into account currently projected State sales and income tax collections (provided by the Arizona League of Cities and Towns), which reflect the state's budgeted HURF distributions.

Fund Balance: The Revenue Summary lists the use of carry over funds in an amount of \$1,207,499,770. This reflects use of revenues which were received in prior fiscal years in excess of

minimum fund balance. Revenues from the bonds sold in 2022 for both transportation and water related projects are included in this carry over number.

Capital Project Financing – System Development Fees: The FY 2025 Budget reflects revenues projected from the continued collection of System Development Fees as allowed under current State Law.

FUNDING CHALLENGES

Inflation continues to be one of the biggest challenges the Town is facing. While inflation has reduced over the past year, it is still at elevated levels and is affecting operational expenses and infrastructure projects. Construction inflation is adding significant costs to the needed infrastructure projects, both new construction and repair/replacement projects. Council, management, and operational staff will continue working together to meet the needs of the community while working to balance costs and revenues.

Wastewater rates were last changed in 2023. They were calculated to balance revenues and expenditures for a 5 year window of time, but due to inflation and additional infrastructure needs, these rates are being reviewed again. A study is currently under way and new rates are anticipated to go into effect in Spring of 2025. This follows the two-year review cycle that has been established. A study to update Development Service rates is also underway. These fees have not substantially changed in more than a decade and no longer cover the costs to provide building, permitting, and inspection services. Ambulance rates also need to be increased to cover the cost of providing service and are in the process of gaining the necessary state approvals.

Loss of Residential Rental Revenue is also a funding challenge for the Town. The state legislature decided that local governments can no longer change sales tax on Residential Rental transactions starting January 1, 2025. This will be a loss of about \$8m in revenue each year to Gilbert. There was no offsetting legislation to make up for the revenue loss. There will also be a decrease in state shared income tax. This was anticipated for FY 2025 as the flat tax went into place, but income tax collections in 2024 are not as strong as anticipated and will likely lead to lower than expected state shared income tax revenue in FY 2026.

On top of the revenue losses from the state, Gilbert is experiencing a slow-down and leveling off of local sales tax transactions and revenues. FY 2024 revenues are slightly ahead of FY 2023 with only a small amount of growth. Most of the General Fund activities are funded through sales tax revenues, so this is an important area to monitor. In FY 2025, Council will be considering a sales, use, and bed tax increases to fund needed Police, Fire, and Parks & Rec infrastructure.

Another challenge for the Town is the state-imposed expenditure limit. This limit is calculated for each municipality based on their actual expenditures in the year 1980 and then adjusted each year for population growth and inflation. Gilbert traditionally has remained well below this limit. But, cash-funded capital improvement projects count against this spending limit (bond-funded projects are excluded/subtracted). Gilbert has a significant number of capital improvement projects in progress and many of them will use funding sources that count against the expenditure limit. When possible, Gilbert works to save up cash for projects, especially repair and replacement projects so this is likely to be a continuing concern as the Town moves closer to build-out and the “infrastructure maintenance” lifecycle stage. Staff will closely monitor the CIP spending in FY 2025 to ensure Gilbert stays within the state expenditure limit. Changes to the expenditure limit will be requested on the November General Election Ballot to provide more flexibility and local control over Gilbert spending.

QUALITY GOVERNANCE

Gilbert is an amazing community and continues to thrive and overcome challenges. I am a firm believer we are direct reflections of those we surround ourselves daily – we are a community of extraordinary individuals doing extraordinary things. And because of this, Gilbert – our home, our team, our family – has a reflection which is greater than ever.

Respectfully,

A handwritten signature in black ink, appearing to read "Patrick S. Banger". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Patrick S. Banger
Town Manager

PURPOSE OF THE BUDGET DOCUMENT

The budget sets forth a strategic resource allocation plan that is aligned with organizational focus areas, community goals, preferences, and needs. Through the budget, Gilbert demonstrates accountability to its residents and customers. Toward that end, the budget document acts as a policy document, financial plan, operations guide, and a communication device. This section provides the reader with a basic understanding of the components of the budget document and what is included in each.

ORGANIZATION OF THE BUDGET DOCUMENT

The budget document includes seven major areas:

1. The **Introduction** provides the Manager's budget message along with information about Gilbert, including the organization, vision, mission and values, organization focus areas, Gilbert facts, fund structure, budget process, and a summary of policy statements.
2. The **Financial Overview** illustrates the total financial picture of Gilbert, including projected fund balances, five-year fund forecasts, the sources and uses of funds, and property tax information.
3. The operating fund tabs – **General, Enterprise, Streets** - include information on all business units within each fund. Each operating fund section is organized in the same manner with a business unit page and a page for each department within the business unit.
4. The non-operating fund tabs – **Internal Service, Replacement Funds, Special Revenue, and Debt Service** – include information at the fund level.
5. The **Capital Improvement** section includes information regarding the scheduled current year capital projects and the projected operating costs for the projects currently under construction.
6. The **Debt Service** section provides an overview of the types of debt issued, debt capacity, and outstanding debt.
7. The **Appendix** includes a detailed listing of authorized positions (FTE basis), the approved capital outlay list, Arizona Auditor General Schedules A-G, transfer schedules, and a glossary (including acronyms).

Manager's Budget Message

The Manager's budget message is a transmittal letter introducing the budget and the short and long-term goals that the budget addresses. The message outlines the assumptions used in budget development such as economy, revenue constraints, and Council priorities. Also included is an overview of the budget development process, major changes to the budget from prior years, and challenges facing the organization.

Financial Overview

The financial overview begins with charts displaying Gilbert's available revenues (sources) and the expenditures (intended uses). The fund balance pages provide a look at the level of beginning fund balances, budgeted revenues and expenditures, and projected ending fund balance. Every year the budget must be balanced, ensuring that expenditures will never exceed the total available resources.

The Budget Summary provides an overview of the revenue and expenditure history and projections for each category. The Long-Term Financial Planning pages provide the reader with background information on the process, as well as the Five-Year Plans for the major operating funds. Revenues and expenses are shown in detail, followed by a discussion of the major funding sources by type, including assumptions and anticipated future growth.

The property tax page includes all of the property tax rates for each taxing jurisdiction within Gilbert. Gilbert includes four school districts, and taxes are shown for each.

Fund Tabs

The first page in each Fund tab is an overview of the fund(s) within that section. It includes an explanation of the fund's purpose and a summary financial outlook. Also included are the organizational focus areas addressed by departments/divisions within the fund (grayed out if not applicable), an organization chart, benchmarks, and summary personnel and financial information.

Benchmarks listed in the fund tabs are a sample of those included in the Gilbert's 2024 Benchmark Report, available online at www.gilbertaz.gov. Each department identified two to three local and two to three national municipal benchmarks that were appropriate for their particular functional area, based on population and service delivery. A complete list of benchmark communities and performance metrics may be found in the full report.

Organization Charts

Throughout the document are charts that depict the budget organizational structure (not a reporting structure). Shading in a given functional area indicates that the area is funded by an alternate funding source.

Department summaries include the following components:

Purpose Statement: Explain why the Department exists and provides a brief list of services provided.

Accomplishments: Highlight successes and improvements that were completed during the prior fiscal year.

Objectives: Communicate what is going to be accomplished during the budget year, and how those accomplishments align with the department goals and organizational focus areas.

Budget Notes: Explain any noteworthy changes from the previous year.

Performance/Activity Measures: Identify desired outcomes and measure results to better define progress towards the desired service levels. Each performance/activity measure is shown next to the organizational focus area icon that it impacts the most. Please refer to the Organization Focus Areas pages of this document to view a full description of the icons that are represented on the department/division pages.

Personnel by Activity: Depict total approved staffing by Division within the Department for the prior three fiscal years and for the budget year.

Expenses by Division: Reflect total expenses by Division within the Department for the prior three fiscal years and the budget year, including transfers out to cover a division's share of expenses that were incurred elsewhere in the budget.

Expenses by Category: Break out expenses into the categories of personnel, supplies and contractual, capital outlay, and transfers out to provide an overview of the allocation of resources by type.

Operating Results: Some functional areas charge user fees when a specific service provided has a direct benefit to a specific user. Other services provide general public benefit, such as public safety, streets, or parks, and are primarily paid by general revenues, such as sales tax or state-shared revenues. The operating results show the net of direct revenues less expenditures.

Replacement Funds

Replacement funds relate directly to an operating fund but are tracked separately to ensure that aging equipment and/or infrastructure can be replaced or reconstructed. The sole financing source is the respective operating fund. Each replacement fund has a separate fund number in order to identify the fund balance for these activities. In the Annual Comprehensive Financial Report, these funds are reported as part of the operating fund.

Capital Improvements

The Capital Improvement Plan (CIP) is an integral part of the budget process and is updated annually. This document describes all known capital projects with a dollar value greater than \$100,000. Projects included in the FY 2025 budget are shown in the project detail section, which includes a brief description, project prioritization ranking, and a repair and replacement logo (when appropriate). The repair and replacement logo is added to projects to identify them as non-growth-related projects that demonstrate Gilbert's commitment to long range infrastructure planning.

The first year of the CIP is included in the annual adopted budget. Both the initial capital investment and the subsequent impacts to the operating budget are integrated into Gilbert's short and long-term balanced financial plans. Projects in future years are included for planning purposes and are calculated into the five-year forecasts to estimate long-term funding availability.

Debt Service

Gilbert issues debt to finance buildings, recreation facilities, and infrastructure construction. The debt service section explains the types of bonds, the legal criteria, debt limits, capacity, and outstanding debt.

Appendix

Personnel Detail: Every staff position is approved by the Council and is included in the personnel detail. Historic information is included for the prior three years. A small number of positions are shown on the personnel listing as 'Limited Term Agreements' (LTAs). These positions are typically for a one-year period and must be re-authorized/prioritized through the annual budget process.

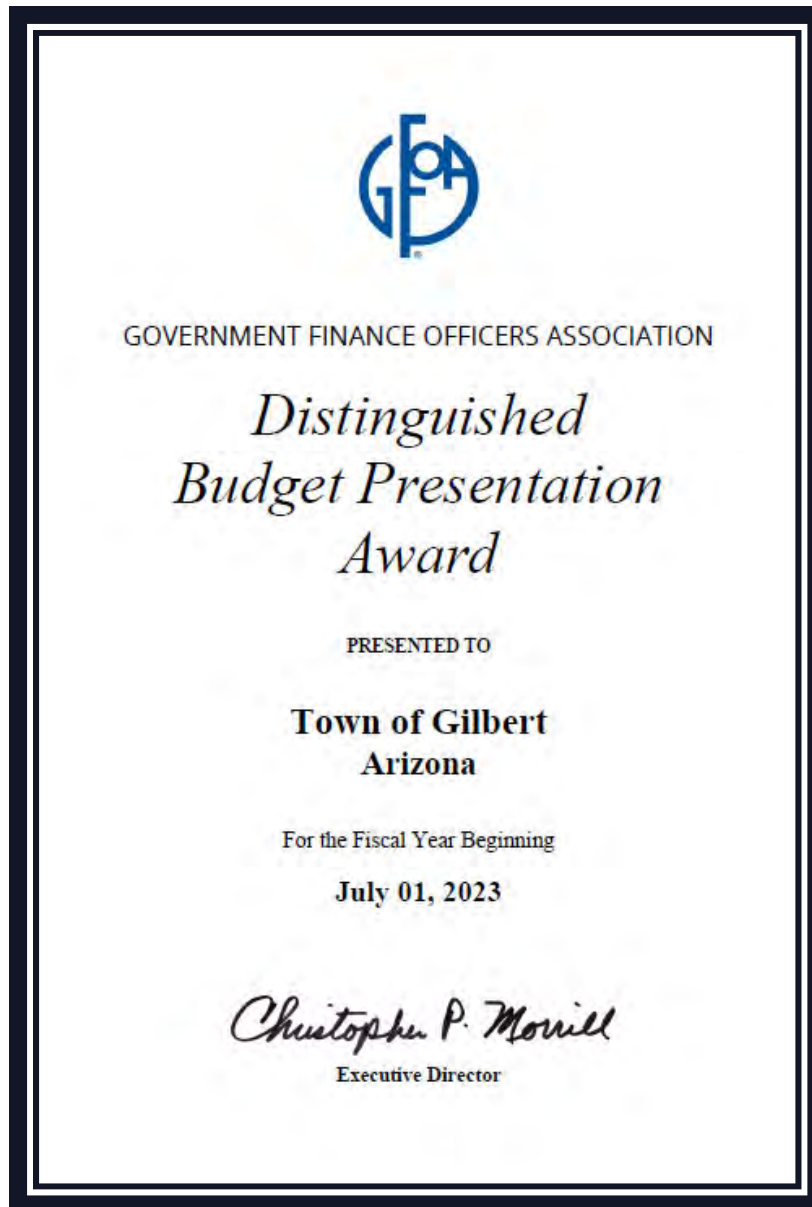
Capital Outlay: Items with a useful life greater than one fiscal period, with capitalized acquisition costs of \$10,000 or more, are individually approved and included in this section.

Transfer Schedules: This part of the budget document illustrates interfund transfers (by fund) that are scheduled for the current fiscal year.

Schedules A-G: This section includes (A) summaries of estimated revenues and expenditures, (B) tax levy and tax rate information, (C) revenues other than property tax, (D) fund types of other financing resources and inter-fund transfers, (E) expenditures within each fund by department, (F) expenditures by department, and (G) full-time employees and personnel compensation by fund. The State of Arizona Office of the Auditor General requires cities and towns to include this information in their annual budgets.

Glossary/Acronyms: Many of the terms used in government are unique. The unique terms are described in the glossary.

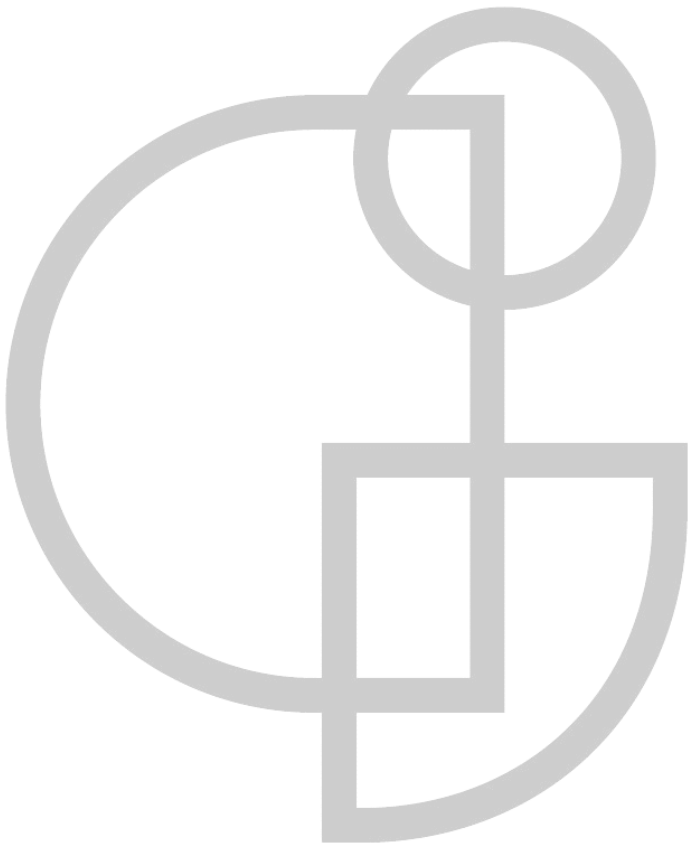
Any questions regarding the document can be directed to 480-503-6835 or budget@gilbertaz.gov.



The Government Finance Officers Association (GFOA) of the United States and Canada presented a Distinguished Budget Presentation Award to the Town of Gilbert for its annual budget for the fiscal year beginning July 1, 2023. Gilbert has received this award for twenty-four consecutive years.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine eligibility for another award.



The Town was incorporated July 6, 1920 and operates under the Council-Manager form of government. Six council members are elected at large to four-year staggered terms. The Council establishes policy through the enactment of laws (ordinances). The Mayor is a member of the Council, directly elected by the voters for a four-year term, and serves as the chairperson of the Council.

MAYOR AND COUNCIL



Mayor
Brigette Peterson



Councilmember
Kathy Tilque



Vice Mayor
Scott Anderson



Councilmember
Chuck Bongiovanni



Councilmember
Yung Koprowski



Councilmember
Bobbi Buchli



Councilmember
Jim Torgeson

EXECUTIVE TEAM

Town Manager, *Patrick Banger*
 Assistant Town Manager, *Mary Goodman*
 Assistant Town Manager, *Leah Rhineheimer*
 Assistant Town Manager, *Dawn Prince*
 Assistant to the Town Manager, *Allyna Bay*
 Assistant to the Town Manager, *Jennika Horta*
 Chief Performance Officer, *Nikki McCarty*
 Chief AI Strategist and Transformation Officer, *Eugene Mejia*

Interim Chief Digital Officer, *Jennifer Harrison*
 Chief People Officer, *Nathan Williams*
 Chief Technology Officer, *Sasan Poureetezadi*
 Development Services Director, *Kyle Mieras*
 Economic Development Director, *Dan Henderson*
 Finance Director, *Håkon Johanson*
 Fire Chief, *Rob Duggan*
 Intergovernmental Affairs Director, *Rob Bohr*
 Management and Budget Director, *Kelly Pfost*
 Parks and Recreation Director, *Robert Carmona*
 Police Chief, *Michael Soelberg*
 Presiding Judge, *David Cutchen*
 Public Works Director, *Jessica Marlow*
 Town Attorney, *Chris Payne*
 Town Clerk, *Chaveli Herrera*

ACKNOWLEDGEMENTS

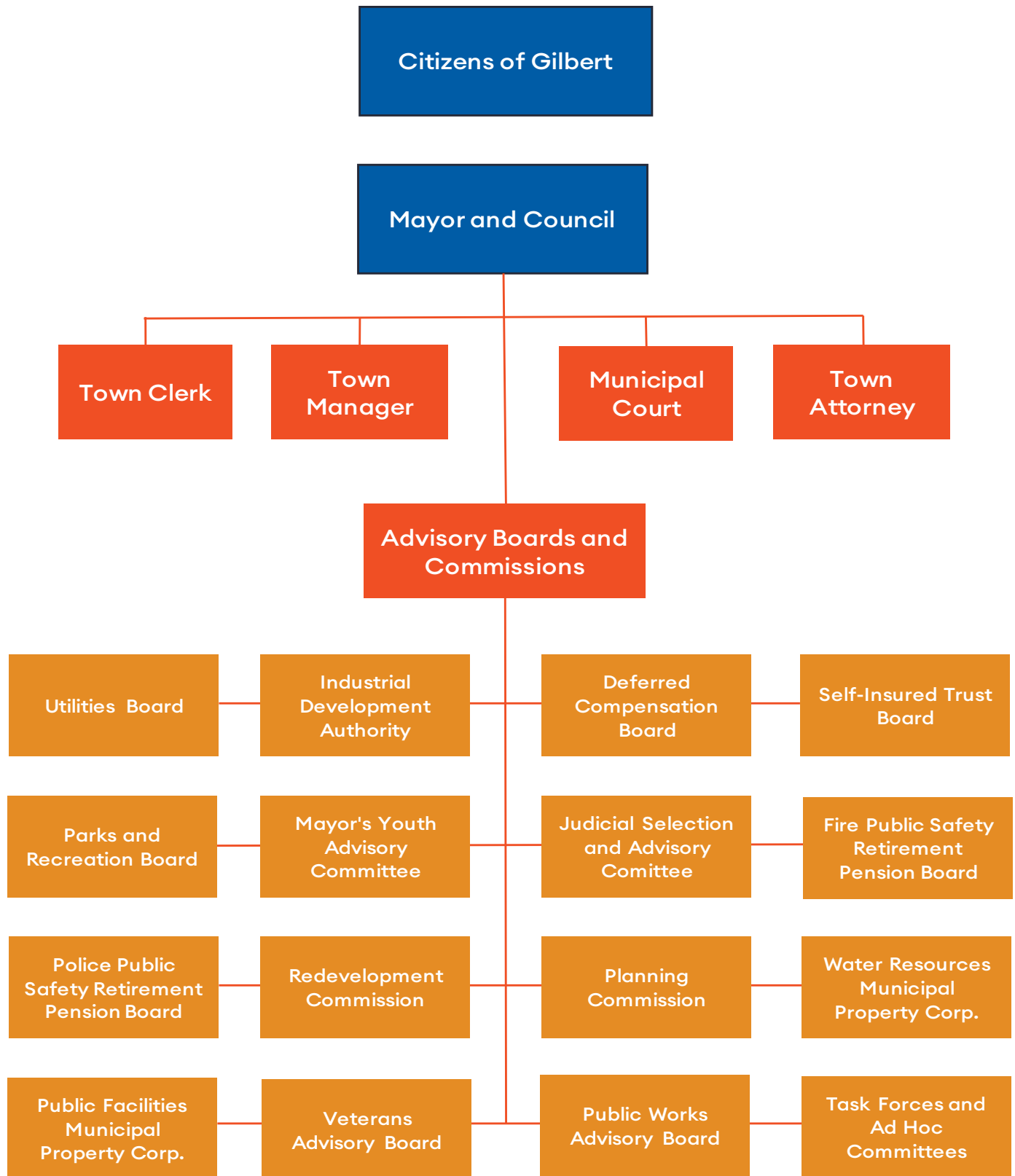
Management and Budget Director, *Kelly Pfost*

Management and Budget Analyst, *Genesis Hart*
 Management and Budget Analyst, *Joseph Hewitt*
 Management and Budget Analyst, *Laura Lorenzen*
 Management and Budget Analyst, *Christopher Scott*

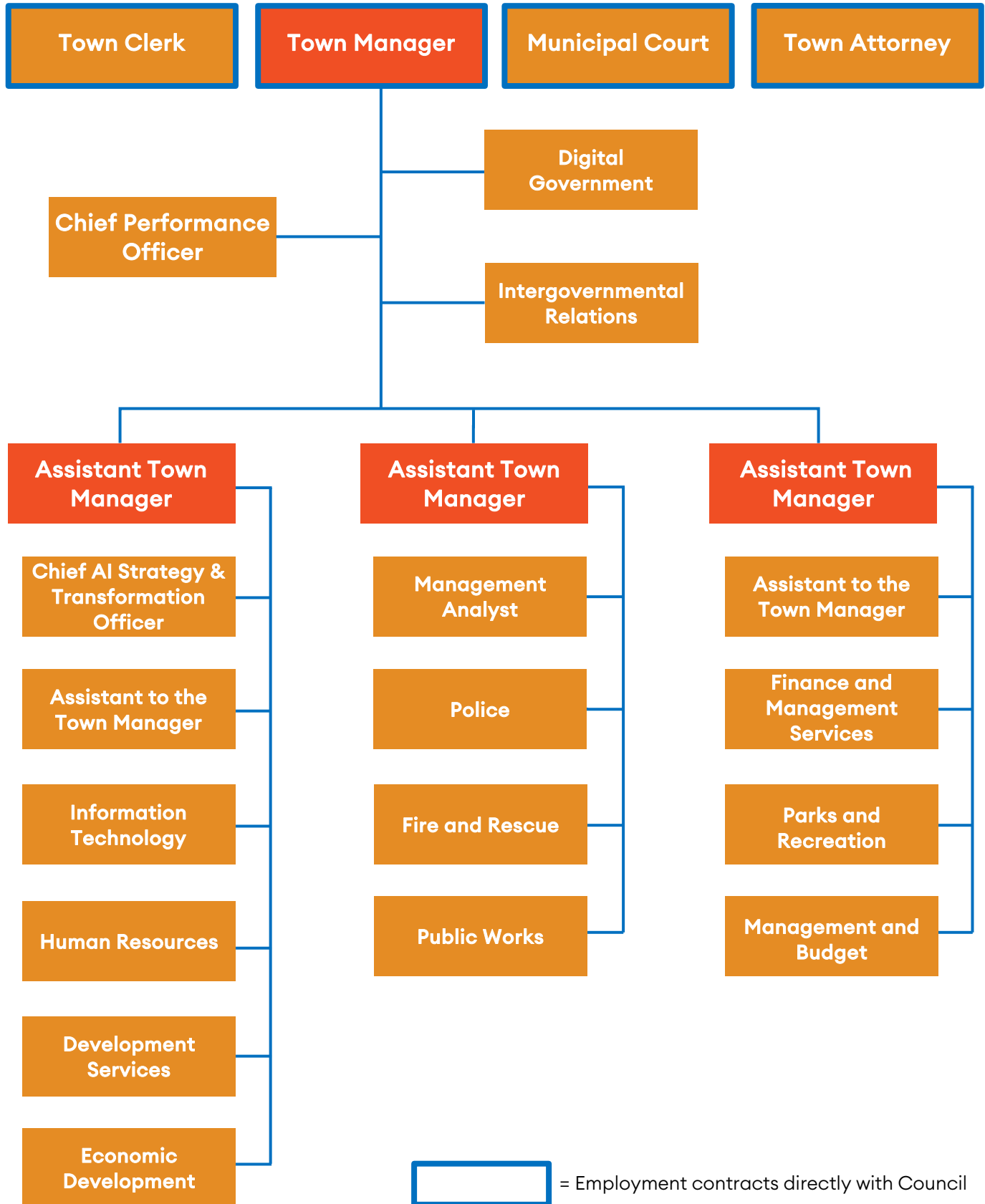
Management and Budget Specialist, *Rachel Shaver*

Special thanks to the Office of Digital Government for cover design

ORGANIZATIONAL REPORT CHART



ORGANIZATIONAL REPORT CHART





DRIVEN	We are passionate and driven to excel - always hungry for new challenges and opportunities to achieve more for our community every day. Average doesn't interest us; we are always pushing ourselves for amazing. We understand the importance of our work and strive every day to give Gilbert the future it deserves.
KIND	We believe in the inherent worth of all people. We are inclusive and spread Gilbert kindness in our words and actions. We promote emotionally intelligent leaders who put people and relationships before processes and tools. We serve each other and the community with respect and civility at all times. We believe the ability to connect and help is just as important as talent and knowledge.
BOLD	We innovate and take risks, so we can keep growing, improving and learning. New ideas and innovative approaches mean sometimes we'll stumble. If we do, we quickly refocus to find the best path forward. Gilbert is a safe place for big ideas. We are committed to constant improvement and doing things differently. We value curiosity and creativity, knowing that community solutions often require new approaches to complex challenges.
HUMBLE	We have a flat organization where titles are the least interesting thing about us. Service is at the heart of everything we do. We all have meaningful contributions to make. We embrace the servant leadership model and relish opportunities to facilitate the success of others. Authenticity and collaboration are critical to our success.

ORGANIZATION FOCUS AREAS

In February 2019, Gilbert unveiled its new mission: “Anticipate. Create. Help people.” As Gilbert celebrated its 100th birthday in 2020, the new mission statement focused on keeping the thriving community that Gilbert is today continuing well into the future. While the community reflects on the last 100 years, there is still more work to be done to prepare Gilbert for the future. To that end, Town leadership and Council meet in strategic retreats during FY 2019 and identified three focus areas to prepare us to become the “City of the Future.” The Town’s focus areas are prosperous community, strong economy, and an exceptional built environment.

COMMUNITY MISSION

Anticipate. Create. Help People.



Organizational alignment with the Gilbert community mission is achieved by establishing individual performance measures and benchmarks that complement department goals, and town-wide focus areas. The FY 202 budget was developed with the Council organization focus areas as a key factor in the decision-making process. The goals and objectives included in the department information tie directly to the organization focus areas, and represent intermediate steps to achieving those Council-identified priorities. **Accordingly, icons (pictured below) are included on each division and department page to highlight the link between the focus areas and individual goals.**

The Council reviews and updates the organization focus areas during their annual retreat. Management staff and departmental personnel utilize the focus areas to guide daily operations. An administrative interpretation of each initiative is included as a starting point from which department goals and action plans follow.

ORGANIZATION FOCUS AREAS



Prosperous Community

Gilbert was once a small town that quickly became the largest town in America. We've created opportunity and the rest of the world has noticed. We've been recognized as the safest, fastest growing and most prosperous city. We'd like to keep it that way.

Individuals and families prosper in clean, safe communities with great schools, high-quality healthcare options and strong social connections. When families evaluate where to put down roots, access to quality schools is paramount, along with an overall feeling of safety. People also want to feel connected – with friends, family and neighbors in a place that feels like home. That's why we're building unique destinations and experiences that create a sense of place and community, at a price that isn't out of reach for the average family's income.



Strong Economy

The backbone of every thriving community is a strong local economy that provides economic opportunity for businesses to grow and individuals to pursue meaningful careers across an array of vocations. This starts with thriving businesses that draw from a high-quality workforce. With this in mind, Gilbert is focusing on attracting high-wage jobs in STEM-related industries, and pursuing higher education opportunities to prepare its residents to embrace the jobs of the future.

Redevelopment to revitalize and energize maturing areas of the Town is also a priority in the years ahead. Gilbert's Heritage District – once an aging, stagnated area – has reinvented itself as a vibrant, family-friendly community gathering place with bustling restaurants and business that draw residents, visitors and tourists from across the region and beyond.

Along with our focus on these economic development strategies, Gilbert is committed to managing its debt and finances properly. Financial stability at the local level will help to bolster a long-term, sustainable and thriving economy.



Exceptional Built Environment

Ensuring well-maintained and sustainable infrastructure is a priority for the Town of Gilbert. Though often unseen, our municipal infrastructure is the foundation of our community, and can often represent some of our largest investments. From water lines to parks, streets to community centers, these services provide critical support for our daily lives. Our goal is to provide clean water, efficient trash collection, economical street maintenance and smooth traffic flow, just to name a few. We are also finalizing a long range infrastructure plan to guide responsible planning and maintenance of critical community assets.

FY2025 Wildly Important Goals

Employee Engagement

Improve Employee Engagement Survey result for the statement, "Senior Management communicates a clear vision of the future" from 52% favorable to 57% favorable by January 2025 (Pulse Survey period).



Prosperous Community

Enhancing Community Safety

Sustainability

Customer Experience



Strong Economy

Northwest Growth Area



Exceptional Built Environment

Water Resiliency and Efficiency

Community Investments for a Sustainable Future



Prosperous Community

FY 2025 Wildly Important Goals

1. **Enhancing Community Safety.** Make strategic investments in an advocacy center, crime lab, innovative programs, force-multiplying technologies, and youth engagement strategies to enhance public safety with advancement in all identified areas during FY2025.
2. **Sustainability.** Evaluate opportunities to enhance sustainability for the organization and community, fostering greater resilience through resource preservation and operational efficiencies. In FY25, the town will establish a vision and guiding principles for sustainability town wide.
3. **Customer Experience.** Preparing for the augmentation of our service lines and transformation of the customer experience through excellence in service delivery and embracing all emerging technologies, including Artificial Intelligence (AI). In Q1 our goal for enhancing the Customer Experience (CX) will be to identify two areas of focus and to deliver those results by June 30th, 2025.



Strong Economy

FY 2025 Wildly Important Goals

1. **Northwest Growth Area Redevelopment.** To maintain the vibrancy of all neighborhoods in Gilbert as great places to live, work, and play, the Town is proactively exploring area revitalization options for the northwest region. These efforts aim to address early signs of decline and mitigate potential impacts on residents and businesses. In order to foster a prosperous community, strong economy, and an exceptional built environment, Gilbert staff will develop and seek Council adoption of a community-driven redevelopment plan for Northwest Gilbert by June 30, 2025.



Exceptional Built Environment

FY 2025 Wildly Important Goals

1. **Water Resiliency and Efficiency.** Continue our water resiliency efforts through employing a multi-pronged strategy to address Colorado River reductions through operational resilience measures, sustainable long-term water portfolio management, and enhanced water conservation and efficiency initiatives. Specific emphasis for FY 2025 will be on the needs and opportunities for reclaimed water as a vital component of the water resources portfolio. Water Resources and Public Works will work together to prepare a reclaimed water supply plan to identify funding needs for incorporation into the Wastewater and Reclaimed Water rate study report that will be completed in the Fall of 2024.
2. **Community Investments for a Sustainable Future.** Advance critical capital investments from planning to design and construction phases in police, fire, parks and infrastructure to meet the needs and demands of our community's continued growth, while sustaining a high quality of life into the future. Project prioritization and resource needs will be identified by June 30, 2025.

FY2024 Wildly Important Goals & Results



Prosperous Community

FY 2024 Wildly Important Goals	FY 2024 Results	Lead (L) Key Stakeholders (KS)	Goal Status
1. Gilbert Advocacy Center. The Gilbert Advocacy Center will allow police, social workers, Office of Child Welfare Investigations/Department of Child Safety investigators, prosecuting attorneys, on-site physicians, forensic interviewers, counselors, and non-profit representatives to work together to reduce the trauma of physical and sexual abuse; a place where victimization is transformed into empowerment. The project team will complete full design of the Gilbert Advocacy Center; the completed design will be trauma-informed and support the provision of comprehensive services, including critical after care services, to victims of violence and neglect in a safe, confidential and supportive environment. Design will be completed by July, 2024.	This WIG is a piece of an overarching, longer-term goal to open a completed Advocacy Center by December 2026, and the FY 2024 goal of completing the design by July 2024 was achieved.	L = PD KS = PW, CIP, TM, Fac	 Achieved
2. Crime Lab Path Forward. This project calls for the review of the Gilbert Regional Forensic Center Needs Assessment which documents the need for the Town of Gilbert to have, design and construct a forensic laboratory. The overall goal of this assessment is to identify the Town's needs and estimated costs required for creating a modern, local facility serving the Town's forensic laboratory caseload. The path forward will build consensus on issues of space, scope, future growth, budget and schedule that will allow informed decisions to be made about the need for a Town of Gilbert Forensics Lab. The project team will present the final report and recommendations to Town Council and, pursuant to council direction, identify potential funding strategies by Spring 2024.	The final Crime Lab report and recommendations were presented to Council and based on their direction, additional discussions regarding potential partnerships and funding sources have begun.	L = PD KS = PW, Fac, CIP	 Achieved
3. Facilities Master Plan and Space Needs Assessment. Complete a comprehensive analysis and assessment of Gilbert's current infrastructure and space utilization. The assessment will include recommendations for optimizing the use of existing space, identifying potential expansion opportunities, and developing a plan for future facility improvements.	Initial assessments of all facilities was complete and a draft plan is being developed. Discussion around the draft plan along with proposed recommendations and discussion will continue into FY 2025.	L = PR KS = PD, TM, PW, CIP, IT	 In Progress
4. Arts & Culture. Partner with HD South on the progress of construction and development of a new Arts, Culture, and Event Center promoting expanded opportunities for arts, culture, and senior programming in Gilbert.	The HD South project is under review with the Redevelopment Commission. In FY 2025 the Town will continue to be a partner with regards to ROW procurement and related construction planning activities.	L = PR KS = CIP, DS, ED, GC	 In Progress

ORGANIZATION FOCUS AREAS

5. Riparian Education Center. Complete the design of the Riparian Education Center at the Southeast Regional Library and explore alternative funding opportunities and partnerships.	An RFP for design is in progress and ongoing efforts to solicit design services will continue into FY 2025.	L = PR KS = PW, TM, CIP	 In Progress
6. Sustainability. Exploration of energy efficiency opportunities (facilities masterplan) Utilizing the results of the Facilities master plan and space needs assessment to Identify opportunities and create associated action plans to increase energy efficiency through prioritized initiatives and projects within Town facilities. Continue identifying and taking action on opportunities at Town Parks and Facilities to minimize and/or transition passive turf to xeriscape or other long-term sustainable and cost-conscious alternatives while exploring additional funding options.	A cross departmental team has been established and work to develop a framework and roadmap for FY 2025 has begun. This WIG will carry forward as an FY 2025 WIG.	L = PR KS = PW, TM, CIP	 In Progress
7. Technology. Identify technology investments that will improve outcomes across various aspects of town operations. Implement cutting edge solutions and leverage data-driven strategies, that will enhance efficiency, optimize processes and deliver even better services and outcomes for Gilbert.	In FY 2024, opportunities for technology enhancements were identified and executed including achieving full operation of drones and the roll-out of a new incident command software solution in the Fire and Rescue Department; Installation of automated license plate readers and flock cameras in the Police Department; and completed the assessment of several different Munis modules to develop a roadmap for implementation. Additionally, the Town Manager's Office created an advisory committee and lead role around Artificial intelligence (AI) and launched a roadmap, employee training and approved tools and resources for the organization.	L = IT, FD, PD KS = FD, PD, HR, FM	 Achieved



Strong Economy

FY 2024 Wildly Important Goals	FY 2024 Results	Lead (L) Key Stakeholders (KS)	Goal Status
1. Northwest Growth Area Redevelopment. Staff efforts are concentrated on developing a plan to further the goals of the General Plan and create a framework for revitalization and redevelopment while guiding the long-term health and vitality of the community and Northwest Gilbert. The goal is to create a unified vision for Northwest Gilbert through public engagement that brings together a vision to ensure the area remains a vibrant hub for employment, investment, and innovation.	Staff received direction from the Council in support of the proposed Northwest Growth area boundary on June 18, 2024.	L = ED KS = TM, DS, PW, PD	 Achieved
2. Tourism. Identify and expand additional destination, signature, and sports events through promoter partnerships, or internally provided to highlight Gilbert as a thriving community to visit and stay.	A special events matrix and scoring system was developed and the Town is anticipating utilizing the matrix in FY25 for a Fall concert event at Gilbert Regional Park.	L = PR, ED KS = TM	 Achieved

ORGANIZATION FOCUS AREAS



Exceptional Built Environment

FY 2024 Wildly Important Goals	FY 2024 Results	Lead (L) Key Stakeholders (KS)	Goal Status
1. Water Resiliency and Efficiency. Gilbert is evaluating the potential impacts of additional reductions to our Colorado River Supply and continues to look for innovative and attainable solutions through Operational Resiliency, Water Conservation and Efficiency, and Long-Term Portfolio Sustainability.	Construction on the North Water Treatment Plant is on schedule and will continue into FY25, with construction estimated to be complete in 2027. Integration of automatic continuous consumption technology was successful and resulted in over 19 million gallons of water savings. Gilbert submitted a renewal for assured water supply through 2035 by the deadline and are awaiting results from the Arizona Department of Water Resources. Additional agreements to support the sustainability of Gilbert's long-term portfolio were successfully negotiated.	L = PW, TM KS =	 Achieved
2. Parks and Recreation Planning Parks Master Plan Update. Complete the Parks and Recreation Master Plan developing a long-term strategy for the development, maintenance, and management of parks, open spaces, and recreational facilities to meet the current and future needs of residents.	Contracts for the design of both Gilbert Regional Park and Desert Sky Park were awarded by Council and the master planning for both parks will occur through FY25.	L = PR, CIP KS = TM	 Achieved
3. Transportation Planning and Funding Needs. Local planning – implementation of current initiatives and contingency planning based upon funding gaps created by regional/state impacts. Integration and prioritization of the TMP into the CIP planning process with consideration of funding sources and identification of any potential future funding impacts. Identification of a long-term regional plan.	New Transportation Planning projects were incorporated into the Capital Improvement Planning document, grant funded projects were submitted for and are awaiting final award and consideration, and the Gilbert Intergovernmental team successfully advocated for state funding for long-term transportation needs. Project and grant coordination efforts will continue into FY25.	L = PW, DS KS = MB, TM, IG	 In Progress
4. Long-term Funding Plans and Options. Continue to identify long term funding needs and opportunities related to critical operations and infrastructure; educate council on long range planning efforts. Engage with the Public Works Advisory Board and present funding strategies to Council by April 2024 to support critical water, solid waste/recycling, wastewater and environmental compliance operations	After presentations to the Public Works Advisory Board and Town Council, new water and solid waste rates were approved by Council and put into effect. In FY25, the Town will work on a timeline to review wastewater and environmental compliance rates.	L = MB, IG KS = TM	 Achieved

Abbreviation Guide

All	All Departments	Fac	Facilities	IT	Information Technology	PW	Public Works
CIO	Chief Innovation Officer	FD	Fire	TM	Town Manager	ST	Streets
CIP	Capital Improvement Plan	FM	Finance and Management	MB	Management and Budget	TC	Town Clerk
DG	Digital Government	GC	Legal	PD	Police	TE	Traffic Engineering
DS	Development Services	HR	Human Resources	PR	Parks and Recreation		
ED	Economic Development	IG	Intergovernmental Relations	TMP	Transportation Master Plan		

For nearly 25 years, Gilbert has been committed to a culture of continuous improvement. Gilbert's first structured improvement approach, CQI (or Continuous Quality Improvement) began in 1994. In 2012, the town adopted Franklin Covey's *The 4 Disciplines of Execution* and the concept of setting Wildly Important Goals (WIGs) to provide structure and accountability to goal setting and goal achievement in the organization. In 2014, Gilbert furthered our efforts in Continuous Improvement by adopting Lean Six Sigma. As Gilbert grows, and the expectations of what defines "great service" evolve, the organization must also evolve, and find the best way to meet the needs and expectations of customers. In FY 2018, Gilbert introduced a fresh approach; EDGE (Employee's Driving Gilbert's Excellence) takes the best parts of CQI and Lean Six Sigma and teaches our employees to participate in Organizational Transformation by aligning people, process, and technology in an ongoing effort to deliver efficiency and effectiveness from a customer-centric point of view. When combined with clearly defined Wildly Important Goals, we are constantly evaluating the work we do and asking ourselves, "Is this the most important thing we can do right now for our customer?"

Since departments are so diverse, it is hard to find a "one size fits all" approach. We believe that through the marrying of our Organizational Transformation approach (EDGE) and *The 4 Disciplines of Execution* (WIGs), we are equipping the organization with a variety of quality tools and agile techniques in order to:

- Improve Service Delivery
- Increase Customer Satisfaction
- Empower Staff to Innovate
- Enhance the Organizational Culture
- Yield a Return on Investment
- Reduce Costs
- Increase Staff Capacity to Deliver Results

Gilbert is dedicated to being a High Performing Organization. We strive every day to be a community where people love to live, work, and play. Our continuous improvement projects for FY 2024 included:

- Established a process for Fire Addressing and Fire Pre-Plan, addressing a gap in receiving, storing and recording critical documents needed for first responders. The previous lack of process for these items resulted in incomplete information available to public safety personnel when responding to calls for multi-family residential complexes such as apartment buildings and commercial spaces. The cross-functional teams of Fire, IT and Development Services evaluated an existing plan review process used by Town of Gilbert to approve new commercial and multi-family buildings as well as tenant improvements (construction) to existing structures. The team incorporated additional requirements for developers to submit addressing plans and pre-plans with their requests without impacting customer delivery metrics such as plan review and permitting turnaround time. This addition to the plan review process ensured the timely submission of addressing plans and pre-plans. As a result, we have reduced wait time of addressing plan uploads from 90 days to 30 days, a reduction of 66%; developer compliance is now at 100% for pre-plans; total man hours saved is approximately 312 hours for the year.
- Review of Enterprise Resource Program (Munis) system to find efficiencies for the People Team. Team has identified modules that were not previously utilized and has started testing and implementation. Project is ongoing, but we expect excellent return on investment when completed.

The organization continues to evolve and enhance efforts around Operational Excellence and Organizational Transformation through continued use of *The 4 Disciplines of Execution* and EDGE. Progress is never-ending, and therefore, Gilbert will continue to evolve and adapt to deliver exceptional service and be the city of the future.



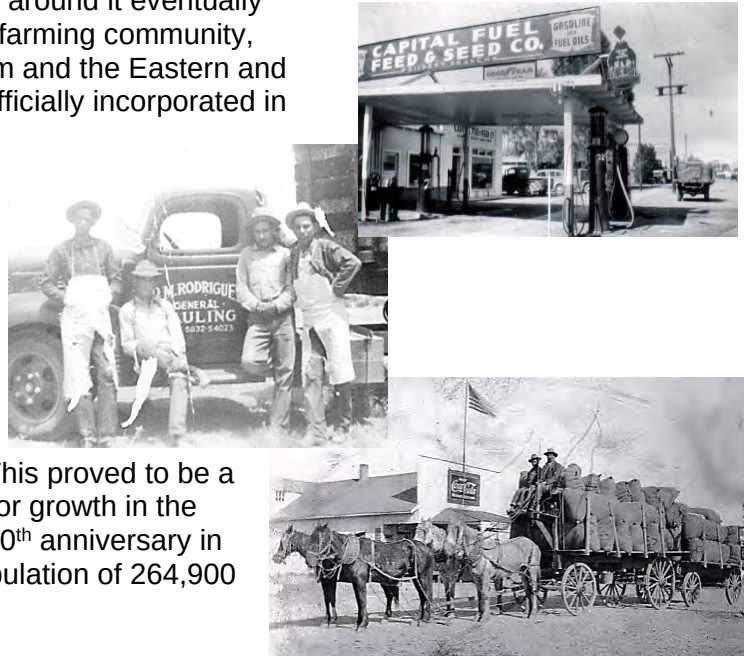
HOURS SAVED IN FY 2024

WITH Fire Addressing and Pre-plan

Gilbert History

HISTORY

In 1902, the Arizona Eastern Railway asked for donations of right of way in order to establish a rail line between Phoenix and Florence. A rail siding was established on property owned by William "Bobby" Gilbert. The siding and the town that sprung up around it eventually became known as Gilbert. Gilbert was a prime farming community, fueled by the construction of the Roosevelt Dam and the Eastern and Consolidated Canals in 1911. The Town was officially incorporated in 1920. It remained an agriculture town for many years and was known as the "Hay Capital of the World" until the late 1920s; Gilbert began to take its current shape during the 1970s when the Town Council approved a strip annexation that encompassed 53 square miles of county land. Although the population was only 1,971 in 1970, the Council realized that Gilbert would eventually grow and develop much like the neighboring communities of Tempe, Mesa, and Chandler. This proved to be a farsighted decision as Gilbert positioned itself for growth in the 1980s and beyond. As Gilbert celebrated its 100th anniversary in 2020, the Town had grown to an estimated population of 264,900 with 72.6 square miles within its planning area.



GILBERT TODAY

Located in the Southeast Valley of the Phoenix metropolitan area, Gilbert is actively growing and diversifying its economic base, citing global-minded innovation and entrepreneurship as keys to productivity. A community that boasts solid infrastructure, a high availability of skilled labor, close proximity to other major markets, and an unbeatable quality of life, Gilbert offers an advantageous business climate.



The community also offers one of the highest concentrations of graduate and professional degrees among competing western U.S. cities. According to 2020 American Community Survey data, more than 45 percent of Gilbert residents hold a bachelor's degree or higher, compared to the Phoenix average of 29 percent. In addition, Gilbert boasts one of the highest median household incomes in the state at \$99,154 (according to Census, 2020).

Gilbert's 2025 estimated population of 288,000 continues to grow, having experienced 21 percent growth between 2005 and 2010; and 29 percent between 2010 and 2020. With attractive demographics, award-winning amenities, and a

business-friendly environment, Gilbert was recently named the #2 Best Place to Raise a Family in Arizona (Niche, 2024) and the #2 Fastest Growing City in the U.S. (Ranking Arizona, 2024). Gilbert was also ranked the #1 Best City for Early Retirement (Smart Asset, 2022) and the #3 Healthiest Midsize Employer in Arizona (Phoenix Business Journal, 2023).

GILBERT AT A GLANCE

Year Founded: 1891
Year Incorporated: 1920

Planning Area: 72.6 square miles
Elevation: 1,273 feet

Annual Average Rainfall: 6.38 inches
Annual Sunshine Days: ~300 days

Source: Maricopa County Weather Sensor Data 2020

Average Temperature in Fahrenheit:
(High / Low)
January 66 / 39
April 83 / 52
July 105 / 77
October 87 / 57

Source: National Oceanic and Atmospheric Administration (NOAA)

Transaction Privilege Tax Rate: 7.8%
State / County 6.3%
Gilbert 1.5%

Total Housing Units: 98,350
Vacancy Rate 2.9%

Census 2020 Population: 267,918

Census Annual Estimates (as of 7/1/23): 275,411
Estimated Population (as of 7/1/24): 281,600

Median Age: 36.4

Under 18 27.6%
15 – 24 13.0%
25 – 44 27.9%
45 – 64 24.3%
65 and over 12.6%

Highway Distances from Gilbert:

Albuquerque, NM 477 Miles
Dallas, TX 1,028 Miles
Denver, CO 841 Miles
Las Vegas, NV 315 Miles
Los Angeles, CA 415 Miles
Phoenix, AZ 12 Miles
Salt Lake City, UT 708 Miles
San Diego, CA 381 Miles
San Francisco, CA 813 Miles
Tucson, AZ 104 Miles

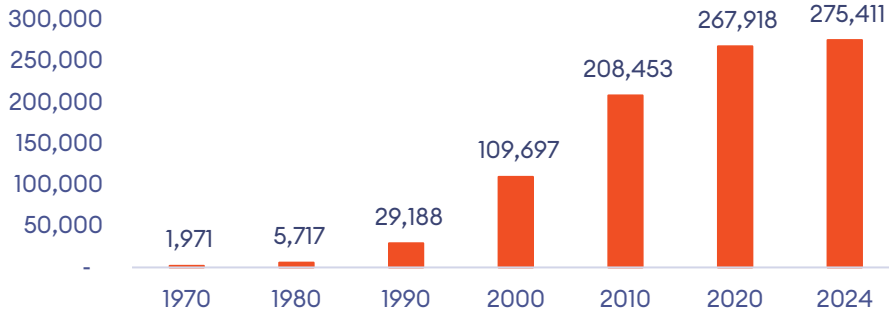
More information can be found at: <http://www.gilbertaz.gov>

Source: Unless otherwise indicated, U.S. Census Annual Population Estimates, 2022



Demographics:

GILBERT POPULATION



MEDIAN AGE

Gilbert	Greater Phoenix
36.4	37.1

EDUCATIONAL ATTAINMENT



	Gilbert	Greater Phoenix
High School Graduate	14.4%	22.3%
Some College, No Degree	20.5%	23.6%
Associate Degree	11.7%	8.8%
Bachelor's Degree	31.6%	21.3%
Graduate/Professional Degree	16.5%	12.3%
High School Graduate or Greater	94.7%	88.1%
Bachelor's Degree or Higher	48.1%	33.5%

Source: U.S. Census American Community Survey, 2022 for the Town of Gilbert, AZ and Maricopa County, AZ

RACE / ETHNICITY



White, 64.01%	Hispanic, 19.43%
Asian, 7.5%	Black or African American, 3.91%
Two or More Races, 3.84%	American Indian, 0.66%
Other Race, 0.61%	Pacific Islander, 0.04%

Source: U.S. Census American Community Survey, 2022 for the Town of Gilbert, AZ

HOUSEHOLD CHARACTERISTICS



	Gilbert	Greater Phoenix
Median owner-occupied housing value	\$602,000	\$466,700
Median household income	\$111,393	\$83,747
Average household size	2.87	2.59

Source: U.S. Census American Community Survey, 2022 for the Town of Gilbert, AZ

AWARDS & RECOGNITIONS

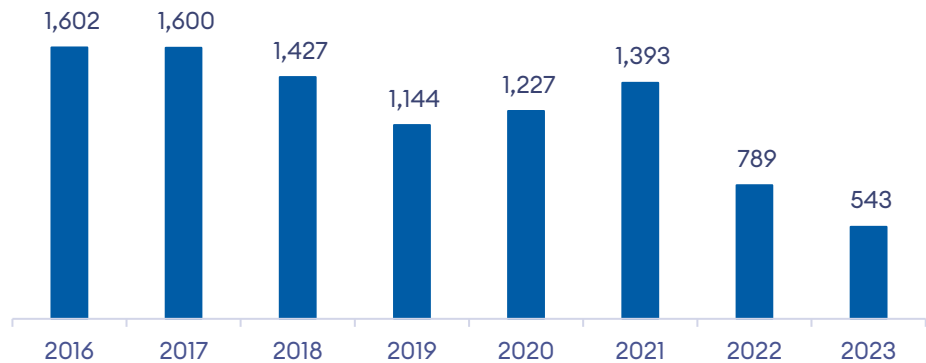
- **#1 City for Economic Growth, 250K-500K Population** (Coworking Café, 2024)
- **#2 Best Place to Raise a Family in Arizona** (Niche, 2024)
- **#2 Fastest Growing City in the U.S.** (Ranking Arizona, 2024)
- **#3 Healthiest Midsize Employer in Arizona** (Phoenix Business Journal, 2023)

#1

City for Economic
Growth, 250K-500K
Population
(Coworking Café, 2024)

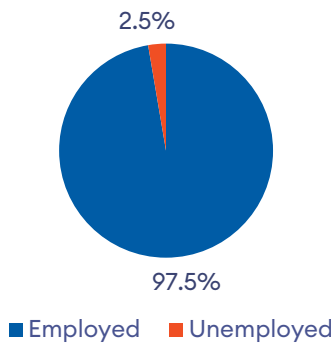
543

Single-Family Housing
Permits issued in 2023



CIVILIAN LABOR FORCE

Labor Force = 154,667



Source: Arizona Office of Economic Opportunity, Local Area
Unemployment Statistics (LAUS) Data - May 2024

PRINCIPAL EMPLOYERS

Employer	Employees
Gilbert Public Schools	2,918
Banner Health	2,539
Town of Gilbert	1,815
Fry's Food and Drug	1,484
Higley Unified School District	1,296
Northrop Grumman	1,152
Wal-Mart Stores, Inc.	1,111
Dignity Health	1,052
Deloitte	835
Silent Aire USA Inc.	778

Source: Gilbert Annual Comprehensive Financial Report (ACFR), FY 2023

ECONOMIC HIGHLIGHTS

- From FY 2014 to FY 2023, private investment in Gilbert's four employment areas totaled over **\$1.35 Billion**.
Source: Gilbert Office of Economic Development
- STEM and STEM related job growth has outpaced total job growth over the last 5 years – **24% for STEM/STEM** related vs. 12% total job growth.
Source: Economic Lightcast Inc., 2018-2023
- Over the last 5 years, Gilbert has added 4.4 million square-feet of office, industrial/flex, and retail space to its inventory, representing an increase of 16.6%.
Source: CoStar 2019 Q2 – 2024 Q2

The financial accounts for Gilbert are organized on the basis of funds or account groups. In governmental accounting, a fund is a separate self-balancing set of accounts used to show operating results for a particular activity or activities. Funds are categorized into three classes: governmental, proprietary, or fiduciary. Different fund types are found within each of these three classes. Major funds are identified and described below.

GOVERNMENTAL FUNDS

Governmental funds include General Funds, Special Revenue Funds, Other Capital Funds, Debt Service Funds, and Special Assessment Funds.

General Funds – General Funds are used for all financial resources except those required to be accounted for in another fund.

- *General Fund (Major Fund)* – The General Fund accounts for the resources and uses of various Gilbert departments. A majority of the daily operating activity is recorded in this fund. Departments included through the General Fund:

- Mayor and Council
- Town Manager
- Digital Government
- Intergovernmental Relations
- Economic Development
- Information Technology
- Human Resources
- Management and Budget
- Town Clerk
- General Counsel/Prosecutor
- Management Services
- Municipal Court
- Development Services
- Police Department
- Fire and Rescue
- Parks and Recreation
- Public Works – Engineering

- *Roadway and Maintenance Fund* – The Roadway and Maintenance Fund accounts for the state shared revenues from Vehicle License Tax, and expenses associated with capital improvement projects, parking garage maintenance, and preventive maintenance for the Streets Department.

Special Revenue Funds – These funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose.

- *Street HURF Fund (Highway User Revenue Fund)*
Street operating costs eligible for state highway revenues are included in this fund. Revenues are primarily derived from state-shared fuel tax.
- *Community Development Block Grant (CDBG) Fund*
This fund accounts for all federal CDBG revenue. The revenue is used for expenditures that create a more viable community, such as downtown renovation and social services.
- *HOME Fund*
This fund accounts for Federal Home Investment Partnership revenue. The revenue is used for expenditures that create and maintain affordable housing within Gilbert.
- *Grants*
The Town accounts for grant revenue and the related expenditures in a separate fund. The entire expense is typically included in this fund and any amount not supported by grant revenue is transferred from another fund.
- *Other Special Revenue*
Other special projects are accounted for in this group of funds. The activity extends beyond one fiscal year and is for a specific event.
- *System Development Fees (SDF)*
This set of funds segregates the revenue to pay for growth-related capital projects. The revenue is used to pay for eligible projects or to repay debt issued for growth-related construction.
- *Ambulance Transport*
This fund includes the revenues and expenditures associated with ambulance transport services operated by the Town.

- **Maintenance Improvement Districts**
Arizona State Statutes provide that improvement districts can be established to pay for streetlights and parkway improvements. Gilbert established two funds for these districts. Revenue is received from the benefitting property owners.

Other Capital Funds – These funds include CIP Admin, bonds, outside sources and Maricopa Association of Governments funding.

Capital Improvement Funds – These funds were established in FY 2019 based on Governmental Accounting Standards Board (GASB) best practices to properly account for capital improvement projects.

Debt Service Funds – The short and long-term payment of principal and interest on borrowed funds is accounted for in these funds.

Special Assessment Funds – Property owners requiring specific capital improvements, from which benefit is primarily restricted to those specific property owners, may form a special assessment district. Special levies are collected from those property owners to cover those costs. There are presently three types of special assessment districts in Gilbert: Improvement Districts, Streetlight Improvement Districts and Parkway Maintenance Improvement Districts.

PROPRIETARY FUNDS

Proprietary funds include Enterprise Funds and Internal Service Funds (ISF). These funds are used to account for any activity for which external (Enterprise) or internal (ISF) users are charged a fee for goods and services.

Enterprise Funds – Gilbert has the following enterprise funds:

- Water
- Wastewater
- Solid Waste – Residential
- Solid Waste – Commercial
- Environmental Compliance

Internal Service Funds – Gilbert has five Internal Service Funds: fleet maintenance, health self-insurance, dental self-insurance, workers' compensation, and general liability. The Internal Service Funds are used to provide service to other departments and to recover the cost of that service. The use of these funds provides a more complete picture of the cost to provide a given public service, because more of the total costs are included in the respective cost center.

FIDUCIARY FUNDS

This fund type is for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units or other funds. Use of these funds facilitates discharge of responsibilities placed upon the governmental unit by virtue of law or other similar authority.



FUND STRUCTURE

	Governmental Funds				Proprietary Funds	
	Major Funds			Non-Major Funds		
Department/Functional Area	General Fund	Roadway and Maintenance Fund	Other Capital Funds	Special Revenue Funds	Enterprise Funds	Internal Service Funds
Mayor and Council	✓					
Town Manager	✓			✓		
Digital Government	✓			✓		
Intergovernmental Relations	✓					
Economic Development	✓			✓		
Information Technology	✓		✓			
Human Resources	✓					✓
Management and Budget	✓					
Town Clerk	✓					
Legal Services	✓			✓		✓
Finance and Management Services	✓					
Municipal Court	✓			✓		
Development Services	✓					
Engineering Services	✓		✓			
Police	✓		✓	✓		
Fire and Rescue	✓		✓	✓		
Parks and Recreation	✓		✓	✓		
Water			✓		✓	
Wastewater			✓		✓	
Solid Waste - Residential			✓		✓	
Solid Waste - Commercial			✓		✓	
Environmental Compliance			✓		✓	
Streets		✓	✓			
Fleet			✓			✓

BUDGET DEVELOPMENT

The Council determines the priorities for the year and staff develops a budget that best incorporates Council priorities and fits within the resources available.

Council set the following boundaries for FY 2025 budget preparation:

- No change in local sales tax rate (1.5%)
- The secondary property tax rate for FY 2025 changed to \$0.98 per \$100 of assessed value. The rate is the result of the levy that is required to fund anticipated debt service payments
- Maintain minimum fund balance policies

The major steps in preparation of the budget were:

- Council input on initiatives, boundaries, and priorities
- Prepare zero based budget on the supplies/contractual budgets for one-third of the organization each fiscal year
- Departments use data, surveys, and public feedback to inform new budget requests
- Review business case for new requests or changes to existing requests for funding tying each back to specific services
- Executive Team reports out on prior year approved FTE benchmarks and results, as well as progress on authorized one-time expenses. Executive Team also completes a review of all vacant positions to determine validity of business case, potential modifications/removal of positions
- Update revenue and expense projections and five-year projections for operating funds
- Collaborative budget process with Executive Team members to determine requests that will be recommended to the Town Manager
- Prioritization of available resources to align with Council priorities and organization focus areas
- Financial Retreat with the Executive Team and Council
- Town Manager finalizes and balances the proposed budget
- Present draft to Council in 1:1 meetings

- Council and public discuss budget in Study Session
- Council reviews and adopts preliminary budget after public hearing
- Council reviews and adopts final budget after public hearing

The Budget Calendar page depicts the timing in more detail.

STATE EXPENDITURE LIMIT

The State of Arizona sets a limit on the expenditures of local jurisdictions. State statute sets the limits unless otherwise approved by the voters. Gilbert received voter approval to increase this limit to match the community's desired service levels. Gilbert must budget at or below this limit.

The expenditure limit base approved by the voters must be used in determining Gilbert's expenditure limit until a new base is adopted. Some of the specific items excluded from the expenditure limit are: revenue from bond sales, revenues received for interest, trust and agency accounts, federal and state grants, and amounts accumulated for the purchase of land, buildings, or improvements if the voters approved.

BUDGET AMENDMENTS

Under Arizona Revised Statutes, the budget cannot increase once Council adopts the preliminary budget.

Transfers between budget line items are submitted throughout the year to align the budget with actual expenses and requirements. This provides a more refined picture of what the base should be for the next budget year and assists departments undergoing the zero based budget process.

BUDGET CARRYFORWARD

If completion of a project or acquisition is not guaranteed during a fiscal year, the amount must be included in the budget for the following fiscal year and balanced along with other requests.

CONTINGENCY

The contingency account is used for emergency or unanticipated needs or opportunities.

The General Fund Minimum Fund Balance Policy states that 25% of ongoing expenditures and one year of debt service must be maintained. Annually, this is evaluated to ensure the proposed budget will allow the minimum fund balance to be maintained. For FY 2025 the ongoing budgeted expenditures were \$240M. When calculated at 25% plus one year of debt service, the minimum fund balance requirement is \$64.7M.

While the minimum fund balance is only in case of extreme emergency or high priority of council, contingency is regularly used and budgeted for each year. For FY 2025, the General Fund contingency is approximately \$15.0M.

Gilbert budgets for contingencies in the following funds:

- General
- Streets – Roadway and Maintenance
- Streets – HURF
- Ambulance Transport
- Water
- Wastewater
- Solid Waste – Residential
- Solid Waste – Commercial
- Environmental Compliance
- Replacement Funds
- Capital Improvement Plan (CIP)
- Grants
- Special Revenues
- Fleet

BUDGET BASIS

The budget is prepared on an annual basis in accordance with the Governmental Accounting Standards Board. Gilbert's Governmental Funds consist of the General Fund, Special Revenue Funds, Debt Service Funds, and other Capital Funds. Governmental fund type budgets are developed using the modified accrual basis of accounting.

Under the modified accrual basis, revenues are estimated for the fiscal year that they are accrued. Principal and interest on general long-term debt is budgeted as expenditures when due, whereas other expenditures are budgeted based on the timing of receipt of the goods or services.

Proprietary Fund Budgets (Water, Wastewater, Solid Waste, Environmental Compliance, and

Internal Service Funds) are adopted using the full accrual basis of accounting whereby revenue projections are developed recognizing revenues earned in the period. Expenditure estimates are developed for all expenses incurred during the fiscal year.

The major differences between the budget and the Annual Comprehensive Financial Report (ACFR) are:

- Certain revenues, expenditures, and transfers are not included in the budget, but are accrued and reported on the Generally Accepted Accounting Principles (GAAP) basis. For example, the increases or decreases in compensated absences are not included for budget purposes but are in the ACFR
- Indirect administrative cost allocations to the Enterprise Funds are accounted for as transfers in or out on the budgetary basis, but are recorded as revenues and expenses for the ACFR
- New capital outlays in the Enterprise Funds are presented as expenses in the budget, but recorded as assets in the ACFR
- Depreciation expense is not included in the budget, but is an expense in the ACFR
- Debt service principal payments in the Enterprise Funds are expenses in the budget, but reported as reduction of long-term debt liability in the ACFR
- Encumbrances are treated as expenses in the year the purchase is made for budget purposes

Fund Type	Accounting Basis	Budget Basis
Governmental Fund – General Fund	Modified Accrual	Modified Accrual
Governmental Fund – Streets Fund (HURF)	Modified Accrual	Modified Accrual
Governmental Fund – Roadway and Maintenance Fund (Vehicle License Tax)	Modified Accrual	Modified Accrual
Proprietary Fund – Water	Full Accrual	Full Accrual
Proprietary Fund – Wastewater	Full Accrual	Full Accrual
Proprietary Fund – Solid Waste	Full Accrual	Full Accrual
Proprietary Fund – Environmental Compliance	Full Accrual	Full Accrual

BUDGET CALENDAR

Date	Action
July 1 - July 31, 2023	CIP Team holds initial departmental meetings (review/prioritize new/existing capital improvement projects)
August 10 - August 29, 2023	Executive Team report out; FTE, benchmarks, and status of one-time expenses from FY 2023
August 29, 2023	Executive Team review of staffing vacancies
August 31 - October 26, 2023	Zero base departments and Budget office determine zero base budgets
September 5 - October 26, 2023	Departments enter requests in budget software for FY 2025 new FTE and five-year plans
September 5 - November 20, 2023	Departments enter new requests and capital improvement project (CIP) maintenance needs
September 12 - September 21, 2023	Budget kick-off with the Executive Team, Second in Command, and Supervisors groups
October 26, 2023	CIP deadline for for updated project scopes, project budgets, and prioritization
December 2023	CIP follow-up meetings with departments to review funding/timing/prioritization of projects
December 2023	Financial review of CIP projects
January 2024	Executive Team reviews departmental requests
January 25 - February 15, 2024	Departments revise year end projections based on six months of activity
January 31, 2024	Present Executive Team recommendations to Town Manager
March 5, 2024	Town Manager preliminary recommendations to Executive Team
March 11, 2024	Council financial retreat
March 25 - May 23, 2024	Departments complete purpose statements, current year accomplishments, upcoming year objectives, and performance measures
April 8 - April 16, 2024	Budget office discussions with Council members
April 16, 2024	Town Manager final recommendations to Executive Team
April 24, 2024	CIP stakeholders meeting with various agencies to review status of CIP projects and new projects for FY 2025
May 7, 2024	FY 2025 budget study session with Council
May 7, 2024	Public Hearing to consider declaring June 4, 2024, as the date of public hearing and adoption of the FY 2025 property tax levy
May 21, 2024	Council adopts FY 2025 Preliminary Budget after public hearing
May 21, 2024	Council reviews draft FY 2025-2034 Capital Improvement Plan
June 4, 2024	Council adopts FY 2025 Final Budget after public hearing
June 4, 2024	Council adopts FY 2025-2034 Capital Improvement Plan
June 4, 2024	Public hearing/adoption of FY 2025 property tax levy
June 13 and June 20, 2024	Budget presentaion to Supervisors and Second in Command groups

INTRODUCTION

The Policies of Responsible Financial Management were revised and adopted in March 2024 by Council and establish the framework for overall fiscal planning and management by setting forth guidelines for current activities and long-range planning. The Policies of Responsible Financial Management are intended to foster and support the continued financial strength and stability of Gilbert. The Town complies with these policies. The pages that follow provide a summary of these policies.

PURPOSE

Gilbert's financial policies establish the framework for overall fiscal planning and management. The policies set forth guidelines for both current activities and long range planning. The purposes of the financial policies are:

- **Balanced Budget** – The Town is required, by Arizona Revised Statutes, to adopt a balanced budget each fiscal year. A balanced budget is one in which the sum of estimated revenues and appropriated fund balances is equal to appropriations.
- **Fiscal Conservatism** – To ensure that the Town is at all times in solid financial condition, defined as:
 - o **Maximized efficiency** – best possible service at the lowest possible cost
 - o **Cash solvency** – the ability to pay bills
 - o **Budgetary solvency** – the ability to balance the budget
 - o **Long-term solvency** – the ability to pay future costs
 - o **Service level solvency** – the ability to provide needed and desired services
- **Flexibility** – To ensure the Town is in a position to respond to changes in the economy or new service challenges without an undue amount of financial stress.
- **Transparency and Communication** – To utilize best practices in communicating financial information to facilitate sound decision-making, to promote openness and transparency, and to inspire public confidence and trust.
- **Adherence to the Highest Accounting and Management Practices** – As set by the Governmental Accounting Standards Board and the Government Finance Officers Association standards for financial reporting and budgeting.

SCOPE

Gilbert has an important responsibility to its citizens to carefully account for public funds, to manage its finances wisely, and to plan for the adequate funding of services desired by the public, including the provision and maintenance of public facilities and infrastructure. In times of tight budgets, of major changes in federal and state policies toward local government, and of limited growth in the Town's tax base, Gilbert needs to ensure that it is capable of adequately funding and providing those government services desired by the community. Ultimately, the Town's reputation and success will depend on the public's awareness and acceptance of the management and delivery of these services.

These adopted Policies of Responsible Financial Management establish guidelines for the Town's overall fiscal planning and management. These principles are intended to foster and support the continued financial strength and stability of Gilbert as reflected in its financial goals. Gilbert's financial goals are broad, timeless statements of the financial position the Town seeks to attain:

- To deliver quality services in an affordable, efficient and cost-effective manner and to provide full value for each tax dollar;
- To maintain an adequate financial base to sustain a sufficient level of municipal services, thereby preserving the quality of life in Gilbert;

- To have the ability to withstand local and regional economic fluctuations, to adjust to changes in the service requirements of the community, and to respond to changes in Federal and State priorities and funding as they affect the Town's residents; and
- To maintain a high bond credit rating to ensure the Town's access to the bond markets and to provide assurance to the Town's taxpayers that the Town government is well managed and financially sound.

Following these policies will enhance Gilbert's financial health as well as its credibility with its citizens, the public in general, bond rating agencies, and investors. To achieve these purposes as Gilbert continues to grow and develop, it is important to regularly engage in the process of financial planning including reaffirming and updating these financial guidelines. Policy changes will be needed as the Town continues to grow and become more diverse and complex in the services it provides, as well as the organization under which it operates to provide these services to its citizens.

POLICY STATEMENTS

1) Accounting, Auditing and Financial Procedures

Gilbert produces a Comprehensive Annual Financial Report in accordance with Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board. An independent audit is performed annually, and a request for proposals is prepared every five years to procure services for the annual audit.

2) Budget Administration

The Town Council sets policy and adopts the annual budget at the fund level as a total amount of expenditures. Financial control is set by the Town Council at the fund level, with budgetary control for operating performance administered at the Departmental level by the Town Manager. Budget adjustments for special revenue funds, excluding Highway User Revenue Funds, will be administered by the Office of Management and Budget (OMB), and will not exceed the available revenues. Budget adjustments between funds, projects, or contingency transactions to accommodate Town Council-approved actions, such as bond transactions, will be administered by the OMB, and will not exceed available revenues or the maximum approved expenditure authorization. Grants and restricted appropriations are administered by Town departments. Department directors may authorize transfers within non-personnel budget lines at the same fund, Department, and project level. The Town Manager or his/her designee is authorized to administer a budget adjustment process *within* a fund between Departments or projects. The OMB Director or his/her designee is authorized to approve any adjustments *between* funds, projects, or contingency transactions up to \$50,000. The Town Manager or his/her designee is authorized to approve any adjustments between funds, projects, or contingency transactions up to \$100,000. Town Council action is required to approve adjustments between funds, projects, or contingency transactions over \$100,000. All annual appropriations lapse at year-end and are considered for inclusion in the subsequent year's budget on a case-by-case basis.

3) Council Support Costs

Elected officials refers to those individuals who have completed their oath of office and extends through the length of their term.

Elected officials of the Town of Gilbert are allocated a budget to cover costs associated with the elected office, with each member required to follow town financial policies but able to choose how funds are used.

All budgeting and benefit elections and choices must be submitted by the elected official, to staff, in writing throughout the entirety of their term in office.

All Town property must be returned to the town of Gilbert upon the completion of the term of office.

Employee Benefits

- All Gilbert elected officials:
 - o can elect to enroll in the Town Health and Dental benefit programs,
 - o are covered by Workers' Compensation for work-related injuries, and
 - o are not eligible for vacation, sick leave, holiday pay, or other similar compensation.

Transportation Support

Elected officials are provided the following choices to address the costs associated with transportation while conducting public business:

Choice 1:

Vehicle allowance of either 600 miles per month for the position of Mayor or 300 miles per month for the remaining six elected officials for travel within the Phoenix metropolitan area.

The formula amount of the monthly allowance is determined by taking the current published IRS Business Travel per mile rate, multiplied by either the 600 miles or the 300 miles (with elected officials notified when the rate changes). This allowance is subject to tax and withholding as required by law.

Choice 2:

Mileage reimbursement for personal vehicle usage at the current published Internal Revenue Service rate, based upon a monthly submittal of a log of miles driven. The log must include details as required by Town financial policies.

NOTE:

Elected officials who choose to receive a vehicle allowance cannot use pool vehicles or mileage reimbursement within the Phoenix metropolitan area. The chart below provides further clarity.

Type of Travel	Allowed when Receiving Vehicle Allowance?	Allowed when NOT Receiving Vehicle Allowance?
Pool Vehicle within Phoenix Metropolitan Area	No	Yes
Pool Vehicle outside Phoenix Metropolitan Area	Yes	Yes
Mileage Reimbursement for travel within Phoenix Metro	No	Yes
Mileage Reimbursement for travel outside Phoenix Metro	Yes	Yes

Communication Support

Gilbert's elected officials are provided the following technology to allow for public accessibility and resources while conducting public business:

- a standard Town computer and operating software and related supplies for use only in conducting the public business, subject to any tax and withholding required by law,
- a Town-issued cell phone with voicemail and connection to the Town e-mail system, and
- a voicemail account to be managed by the elected official.

Expenditure Reimbursement and Purchasing Card

Expenditures not otherwise identified in this policy will be reimbursed or paid as follows:

- Elected officials may choose to have a Town purchasing card issued in their name for use in conducting public business.

- o Any elected official who chooses this option must agree to and comply with the provisions of the organization's Purchasing Card Policy.
- Elected officials can be directly reimbursed by direct deposit for expenses incurred in conducting the public business upon the written request for reimbursement and the submittal of expense documentation, as required by the Town's financial policies.

Travel, Training, Memberships, and Community Events

In serving the community, Elected officials may wish to participate in professional conferences and training opportunities, as well as represent the community at events. Each elected official is provided an individual budget line for employee professional development to include conference attendance, training, and other community-related attendance expenses. The amounts allocated to Elected official's employee development accounts shall be determined annually through the town budget development and adoption process.

The Arizona Constitution established the gift clause which prohibits the donation of public funds to a private individual or entity unless it serves a direct public purpose, and the public value is proportionate to the public contribution.

Each Elected official determines the use of their individual employee development funds but each expense should correlate to professional development or provides a direct benefit to the community. Political contributions are strictly prohibited, and funds are not intended to be used to make a direct charitable contribution to any organization, group or individual. Ultimately, each elected official is accountable to justify the community benefit related to any expenditure.

Elected officials may utilize their annual employee development allocation for attendance to a conference, training, or informational event.

- Elected official participation is included with Gilbert's membership in several professional organizations.
- Elected official's individual employee development budget, in following Town's financial policies, can only be used to cover any expenses related to the Elected officials' attendance to a conference, training or informational event beyond that which is not otherwise covered by membership dues.
 - o This can include registration fees, travel costs and food.
 - o Any fees incurred due to late cancellation or non-attendance of an elected official shall be charged to their individual employee development budget.

Other Expenses

- Gilbert elected officials can choose to use their employee development fund to attend and/or purchase a sponsorship/table at a community or informational event (not for attendance at a political party fundraising event).
 - o Multiple elected officials can share the expense but this split in expenses should be made in writing to staff prior to the incurrence of the expense.

Office Space

The Town provides an individual office for the mayor and a shared office for the Councilmembers. The office space includes the necessary resources for conducting official business.

The Office of Intergovernmental Relations staff provides staff support for Gilbert's elected officials.

4) Interfund Loans

Gilbert may loan resources from one fund to another fund experiencing a temporary cash shortage. Interfund loans differ from a transfer of funds in that the amounts are provided with a requirement for repayment. Loans shall be documented with repayment terms clearly described. The Town Manager or his/her designee is authorized to approve interfund loans up to \$100,000 which have a repayment term within the following fiscal year. All other interfund loans must be approved through Town Council action.

Factors to be considered when evaluating an interfund loan may include:

- The borrowing fund's current financial condition;
- Estimates of the borrowing fund's future resources to repay the loan;
- The purpose of the loan;
- The established repayment terms, including whether interest will be paid;
- The loan's current status; and
- The frequency of making loans.

5) Long-Range Planning

Gilbert needs to have the ability to anticipate future challenges in revenue and expense imbalances so that corrective action can be taken before a crisis develops. In order to provide Town officials with pertinent data to make decisions for multi-year policy direction, the OMB Director shall annually develop, with the assistance of Town Departments, five-year revenue and expenditure forecasts for the General Fund, Enterprise, and Streets funds. These forecasts will identify changes in revenue and expenditures due to projected new development in the Town, economic indicators, legislative or program changes, labor agreements, and capital projects coming online. These forecasts are based on assumptions derived from boundaries set by the Town Council or Executive Team, economic indicators, anticipated operational needs, capital projects scheduled in the Capital Improvement Plan (CIP), and required rate increases to maintain appropriate service levels.

Departments are required to assess and report annually on needed capital improvement projects for the subsequent five years. Projects will only be included in the five-year CIP if a legitimate source is identified to fund the project. Project needs identified without an available funding source will remain outside of the five-year program. The first year of the CIP is adopted as budget and is constrained by the same legal requirements.

During the budgeting process, all capital improvement projects are analyzed to determine priority based on safety/liability, cost effectiveness, community support, and urgency.

OMB reviews all Council Communication documents to determine the financial impact of requests.

OMB reviews grant applications to determine whether matching funds are available and whether Gilbert will be responsible for funding a program after grant funding ceases.

6) Repair and Replacement Funding

Gilbert shall budget annually for the repair and replacement of fleet and capital infrastructure items. Appropriate funding levels for repair and replacement shall be established through the Capital Improvement Plan and annual operating budget processes. Funding will be prioritized each year to reflect the needs of the Town in accordance with plans established to manage the repair and replacement cycles of fleet and infrastructure.

A) Infrastructure

1. Purpose – To provide for a fiscally responsible infrastructure repair and replacement program that will enable Gilbert to maintain service delivery to citizens.
2. Objective(s) – A consistent, comprehensive framework to
 - Support the stewardship of public assets;
 - Meet established standards and ensure regulatory compliance; and
 - Accurately forecast future financial requirements.
3. The Repair and Replacement Funds in General Fund, Water, Wastewater, Solid Waste, and Environmental Compliance are funded through an Infrastructure Replacement Fund Cost Allocation. The replacement fund cost allocation is determined using a ratio of

actual asset value in the funds and the projected useful life of those assets. The replacement fund allocation ensures sufficient fund balance to fund the infrastructure replacement program. The Infrastructure Replacement Fund fund balance will be reviewed annually to determine if it is over/under funded and contribution rates will be adjusted after significant infrastructure has been added which would materially affect the contribution calculations. This will help provide more stability in the contribution rate and allow for better consistency in financial planning.

B) Fleet and Rolling Stock

1. Purpose – To provide for fiscally responsible vehicle and equipment replacement that will enable Gilbert to maximize vehicle utilization, ensure public/employee safety and maintain a positive public image.
2. Objective(s) – Vehicles and equipment are kept in service as long as economically feasible and are retired at the optimum point of useful life. This policy is applicable to all Departments.
3. All Town vehicles and equipment maintained by Fleet Services are governed by this policy and the Fleet Replacement Procedure.
4. Fleet Services will evaluate the fleet annually, through maintenance records review and physical evaluations. Vehicles will also be evaluated based on years of service, miles or hours as outlined in the Fleet Replacement Procedure. A determination will be made to replace or retain the vehicle. A listing of vehicles recommended for replacement will be sent to OMB for inclusion in the budget process.
5. Vehicles that are replaced will be declared as surplus and sold at auction or another disposal method as chosen by the Purchasing Agent.
6. Vehicles will be replaced on a 'like for like' basis unless a business need is demonstrated and approved.
7. All replacement vehicles are funded using the Replacement Fund. The Replacement Fund is funded using the five year plan as determined by Fleet Services and annual depreciation of rolling stock assets. This ensures sufficient fund balance to fund the vehicle/equipment replacement program. The Replacement Fund fund balance will be reviewed annually to determine if the fund is over/under funded.
8. The Town Council is responsible for final approval of all vehicle/equipment replacement as part of the formal budget adoption.

C) Information Technology (IT) Equipment

1. Purpose – To provide for fiscally responsible IT equipment repair and replacement to protect the Town's investment in information technology as a tool for conducting the Town's business and providing service to the citizens of Gilbert.
2. Objective(s) – IT equipment will be repaired or replaced in accordance with the appropriate replacement cycles to ensure that the Town is positioned to be a technology leader, providing the most efficient and cost effective technology solutions to citizens and staff.
3. IT Equipment Useful Life and Recommended Replacement Cycle
 - a. All equipment is on a schedule for replacement based on useful life. IT equipment useful life will vary based on the type of use, location, etc. The recommended cycle is a guideline. Discretion is given to the Chief Technology Officer in making the final determination.
4. The Replacement Fund Allocation is determined using the five-year plan generated by the IT Department Director. The five year plan will be evaluated annually to determine the replacement fund allocation for the upcoming fiscal year.
5. All IT replacement equipment is funded using the IT Replacement fund. The IT Replacement Fund is funded through a Replacement Fund Cost Allocation. The

replacement fund allocation ensures sufficient fund balance to fund the IT Equipment Replacement Program. The IT replacement fund balance will be reviewed annually to determine if it is over/under funded.

D) Facilities

1. Purpose – To provide for fiscally responsible facilities repair and replacement to protect the Town's investment in buildings/facilities, and to ensure that the physical buildings are fit for their intended purpose.
2. Objective(s) – Facilities are repaired as long as economically feasible to ensure the safety of the citizens and staff. Facilities will be retired from service when it is in the best interest of the Town.
3. All Town facilities are governed by this policy.
4. Repairs to facilities/buildings will be done with the intention of:
 - a. Re-instating the physical condition of the facility to a specified standard;
 - b. Preventing further deterioration or failure;
 - c. Replacing components at the end of their useful life; and
 - d. Making temporary repairs for immediate health, safety, and security reasons.
5. The Facilities Replacement fund is funded through a Replacement Fund Cost Allocation. The Replacement Fund Cost Allocation is determined using the five year plan generated by the Facilities Division and using a ratio of actual asset value in the funds and the projected useful life of those assets. The five year plan will be evaluated annually to determine the replacement fund allocation for the upcoming fiscal year. The replacement fund allocation ensures sufficient fund balance to fund the facilities replacement program. The facilities replacement fund balance will be reviewed annually to determine if it is over/under funded.

7) Zero-Based Budgeting

Gilbert shall prepare a zero-based budget on the supplies and contractual budgets for one-third of the organization each fiscal year. Through this process, all expenses must be justified based on history and current levels of approved service.

The Office of Management and Budget analyzes each budget line item based on historical spending and current service levels. OMB then collaborates with the participating departments to establish a final recommendation. These final recommendations are summarized and presented to the Executive Team and Town Council.

Continuing to reset department budgets through zero-based budgeting helps ensure that resources are correctly aligned with the costs needed to deliver approved levels of service. Any savings is appropriated back to the fund level and is then available to fund budget requests when the budget is built for the following fiscal year.

8) Contingency

Gilbert appropriates dollars in the major operating and replacement funds—General, Water, Wastewater, Streets (HURF), Roadway and Maintenance, and Environmental Services funds for emergency and unforeseen events and opportunities. The amount of contingency is calculated excluding non-operating items such as capital project transfers and debt service payments. Sufficient funds shall be allocated each year in the budget process. Budgeting for contingency funds will be based on most-likely occurrences and levels of service for the following fiscal year.

9) Revenue Diversification

Gilbert values a diversified mix of revenue sources to mitigate the risk of volatility. Gilbert's goal is a diversified General Fund revenue base which includes sales taxes, state shared revenues, and other

revenue sources. Gilbert has a secondary property tax which can only be used for voter-authorized general obligation debt and not for operating expenditures.

The major source of revenue for the General Fund is sales tax. Since sales tax is a direct function of business cycles and inflation, it is important to make every effort to improve the diversity of the Town's revenue sources.

Gilbert will strive to maintain a diversified and stable revenue base to shelter it from economic changes or short-term fluctuations by doing the following:

- Periodically conducting a cost of service study to determine if all allowable fees are being properly calculated and set at an appropriate level
- Establishing new charges and fees as appropriate and as permitted by law.
- Pursuing legislative change, when necessary, to permit changes or establishment of user charges and fees.
- Aggressively collecting all revenues, related interest and late penalties as authorized by the Arizona Revised Statutes.

10) Use of Revenue

Gilbert avoids dependence on temporary revenue sources to fund recurring government services. One-time revenues should be used only for one-time expenditures and not for ongoing expenditures. By definition, one-time revenues cannot be relied on in future budget years. Examples of one-time revenues are unexpected audit collections for sales tax, sales of Town assets, or one-time payments to the Town.

Sales tax revenue is a volatile source of revenue since it is a direct function of economic cycles. Sales tax revenues that exceed the normal growth rate should be used for one-time expenditures or to increase reserves for the inevitable economic downturns. When sales tax revenue growth is less than the normal growth rate, it may be necessary to use reserves until appropriate expenditure reductions or other measures can be implemented. Interest income is also volatile. Any interest earnings that exceed the average annual earnings over the last ten years should be used for one-time expenditures or to increase reserves.

The best use of one-time revenues is to invest in projects that will result in long term operating cost savings. Appropriate uses of one-time revenues include strategic investments, such as early debt retirement, capital expenditures that will reduce operating costs, information technology projects that will improve efficiency and special projects that will not incur ongoing operating costs. If projects are deemed appropriate strategic investments and do include increased ongoing operating costs, these costs should be acknowledged and planned for in long-range planning efforts prior to approval.

11) Investment Policy

The Town maintains an Investment Policy which applies to the investment of operating funds, capital improvement funds, debt service funds, reserve funds, and other funds which may be under the Town's control and not subject to a separate investment policy, restriction (i.e. bond covenants) or regulation. The investment of public monies is regulated by Title 35 of the Arizona Revised Statutes.

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield. The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. The Finance Director shall establish and maintain an internal control structure designed to provide reasonable assurance that Gilbert's assets are protected from loss, theft, or misuse. Investments will align with eligible investments as defined by Arizona Revised Statutes §35-323. Investments shall follow the parameters set forth in the Investment Policy to include appropriate diversification of investments and to the extent possible, Gilbert shall

attempt to match its investments with anticipated cash flow requirements.

12) Fees and Charges

User fees and charges are payments for purchased, publicly provided services that benefit specific individuals. Gilbert relies on user fees and charges to supplement other revenue sources in order to provide public services.

- Indirect cost charges will be assessed to reflect the full cost of identified services.
- Gilbert may establish user fees and charges for certain services provided to users receiving a specific benefit.
- On a regular basis, Gilbert will conduct a cost of service study to identify the full cost of providing a service for which fees are charged. The calculation of full cost will include all reasonable and justifiable direct and indirect cost components.
- User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.
- Gilbert shall establish cost allocation models to determine the administrative service charges due to the appropriate operating fund for overhead and staff support provided to another fund.
- User fees in Enterprise Fund and Ambulance Transport Fund operations are calculated to recover the entire cost of operations, including indirect costs, debt service, reserve for replacement, and overhead costs (for Enterprise Funds).
- The general policy of the Town regarding fees and charges is based upon the following considerations:
 - o Tax dollars should support essential Town services that benefit and are available to everyone in the community (such as parks, police, and fire protection).
 - o For most services that largely or solely benefit individuals, Gilbert should recover full or partial costs of service delivery through user fees.

The full cost of providing a service includes the following:

- Direct costs associated with providing the service, including:
 - o The cost of the time all employees spend on the service, including fringe benefits.
 - o Other direct costs, such as supplies and materials, contractual services, or internal service fund charges associated with the service.
- Department, division supervision, or clerical support, etc.
- Departmental indirect costs.
- Town-wide indirect costs.

13) Debt Management

Purpose - Gilbert utilizes long term debt to finance capital projects with long useful lives. Financing capital projects with debt provides opportunities for: intergenerational equity, inter-jurisdictional equity, cash flow requirements, and strategic opportunities or leveraging of funding sources.

Objective(s) - The objective of this debt management policy is to provide guidelines for the:

- Issuance of bonds to finance necessary long-term capital projects;
- Preservation of the Town's bond ratings;
- Maintenance of adequate debt reserves; and
- Compliance with debt instrument covenants and provisions, and required disclosures to investors, underwriters and rating agencies.

These policy guidelines will also be used when evaluating the purpose, necessity and condition under which debt will be issued. These policies are meant to supplement the legal framework of public debt laws provided by the Arizona Constitution, State statutes, Federal tax laws and Gilbert's current bond resolutions and covenants. The Finance and Management Services Department (Finance) Director is charged with carrying out this policy. Finance and OMB Departments work collaboratively in implementing the policy.

Conditions and Process of Debt Issuance:

While the issuance of bonds is frequently an appropriate method of financing long-term capital projects, such issuance must be carefully monitored to preserve the Town's credit strength and to provide the necessary flexibility to fund future capital needs.

- The Finance and OMB Departments will work together with the Engineering Services Division to identify and prioritize potential capital investments, the related costs and benefits.
- Finance, OMB and Town Manager's Office will identify potential funding sources for each improvement as outlined in the Capital Improvement Plan.
- Finance and OMB will utilize other professionals as necessary to ensure compliance with the requirements of the issuance of bonds. Approval from Town Council must also be obtained.
- Finance will utilize other professionals as necessary to determine whether the bonds will be sold competitively, or as a negotiated sale, or as a direct placement with a financial institution. The determination will be based on the financing needs and prevailing market conditions.
- Other conditions that need to be considered include: market conditions, financial limits (see below under "Restrictions on Debt Issuance"), long-term forecasts and specific funding sources. Finance and OMB will be responsible for reviewing the funding sources and financial forecasts to ensure compliance with existing bond covenants, debt limits and the potential impact on existing bond ratings prior to the issuance of any new bonds.
- Finance and OMB will ensure that pledged resources of the Town are adequate, in any general economic situation, so as to not hinder the Town's ability to pay its debt when due.

Types of Debt Instruments Utilized by the Town:

- **General Obligation (G.O.) Bonds.** G.O. bonds are backed by the full-faith and credit of the Town and are secured by secondary property taxes. The term of any bond will not exceed the useful life of the capital project/facility for which the borrowing is intended. The general target for maturity of G.O. bonds will be between 15 and 30 years, with consideration given to statutory restrictions to the system development fee planning period. Reserve funds, when required, will be provided to adequately meet debt service requirements in subsequent years. Interest earnings on bond fund balances will primarily be used to pay for other uses or purposes of the project; secondarily, it will be used for payment of debt service on the bonds. Secondary property tax levy and corresponding tax rates will be determined each year as part of the budgetary process (pursuant to State law) to pay the necessary debt service payments of the G.O. bonds currently outstanding or expected to be issued within the fiscal year.
- **Revenue Bonds.** Revenue bonds are defined as bonds on which the debt service is payable from the revenue generated from the operation of the project being financed or a category of facilities, from other non-tax sources of the Town, or from other designated taxes such as highway user revenues, excise tax, or special fees or taxes. Revenue bonds will be analyzed carefully by the Finance and OMB Departments for fiscal soundness. Part of this analysis may include a feasibility report prepared by an independent consultant prior to the issuance of "utility" supported revenue bonds to ensure the generation of sufficient revenues to meet debt service requirements, compliance with existing bond covenants and to protect the bondholders. Debt Service Reserve Funds should be utilized if required by existing bond covenants when necessary or as prevailing market conditions dictate. Interest earnings on the reserve fund balances will be used in accordance with bond covenants. The target for maturity of Revenue bonds may be between 15 and 30 years in length but will not exceed the useful life of the capital project or facility for which the borrowing is intended.
- **Municipal Property Corporation (MPC) Bonds.** An MPC is a non-profit corporation created by the Town as a financing mechanism for the purpose of financing the construction or acquisition of Town capital improvement projects. The MPC is governed by a board of directors consisting of citizens from the community appointed by the Town Council. MPC bonds are secured by excise taxes and/or other undesignated general fund revenues.

- Improvement District Bonds. Improvement District bonds shall be issued only when the formation of the district demonstrates a clear and significant purpose for the Town. It is intended that Improvement District bonds will be primarily issued for neighborhoods desiring improvements to their property such as roads, water lines, sewer lines, streetlights, and drainage. The District must provide a specific benefit to the property owners and the creation of an Improvement District must be approved by Town Council. The Town will review each project through active involvement of Town staff and/or selected consultants to prepare projections, review pro-forma information and business plans, perform engineering studies, analyze minimum debt coverage and value to debt ratios, and conduct other analyses necessary to consider the proposal against specified criteria. Principal and interest owed on the bonds are paid from assessments on the property benefiting from the particular bond-funded project.

Restrictions on Debt Issuance:

- Where appropriate, Gilbert will consider “pay as you go” capital financing and/or the use of system development fees.
- Gilbert will not issue bonds to fund current operations.
- Gilbert will comply with applicable debt service coverage limitations in the bond covenants for Revenue bonds and obligations.
- Under the provisions of the Arizona Constitution, outstanding general obligation bonded debt for combined water, wastewater, electric, parks and open space, streets and public safety purposes may not exceed 20% of Gilbert's net limited property valuation, nor may outstanding general obligation bonded debt for all other purposes exceed 6% of Gilbert's net limited property valuation.

Debt Management Process:

- Gilbert will monitor the debt portfolio for restructuring or refunding opportunities. Refunding bonds will be measured against a standard of the net present value debt service savings exceeding 3% of the principal amount of the bonds being refunded, or if the net present value savings exceed \$500,000, or for the purposes of modifying restrictive covenants or to modify the existing debt structure to the benefit of the Town.
- Gilbert will maintain regular contact with rating agencies through telephonic conferences, meetings, or visits on and off-site. Gilbert will secure ratings on all bonds issued when economically feasible.
- Finance shall maintain a debt book for all bonds issued and update the book on an annual basis. This debt book shall include specific information regarding the size and type of debt issued, projects financed by the bonds, debt service schedules and other pertinent information related to each specific bond issue.
- This policy shall be reviewed and updated each year by the Finance and OMB Departments.

14) Post-Issuance Compliance for Tax-Exempt Governmental Bonds

Purpose - Tax-exempt bonds are bonds that receive preferential tax treatment. These bonds, issued by or on behalf of state and local governments, are subject to applicable federal tax requirements both at the time of issuance and for so long as the bonds remain outstanding. The on-going nature of post-issuance compliance requirements applicable to tax-exempt governmental bonds requires Gilbert to actively monitor compliance throughout the entire period the bonds remain outstanding. This due diligence significantly improves Gilbert's ability to identify noncompliance and prevent violations from occurring, or correct identified violations in a timely manner (when prevention is not possible), to ensure the continued tax-advantaged status of the bonds. Post-issuance tax compliance begins with the debt issuance process itself and provides for continuing focus on investment of bond proceeds and use of bond-financed property.

Objective(s) – The objective of this policy is compliance with:

- The terms of Sections 103 and 141 through 150 of the Internal Revenue Code of 1986, as

amended (the "Code"), and the U.S. Treasury Regulations promulgated thereunder (the "Treasury Regulations"), to take certain actions subsequent to the issuance of such bonds to ensure the continuing tax-exempt status of such bonds and reimbursement of advances made for capital expenditures paid before issuance of the bonds;

- Section 6001 of the Code and Section 1.6001-1(a) of the Treasury Regulations impose record retention requirements on Gilbert with respect to its tax-exempt governmental bonds.

Responsible Parties

The Finance Director shall be the Compliance Coordinator (the "Coordinator") and shall be the party primarily responsible for ensuring that the Issuer successfully carries out its post-issuance compliance requirements under applicable provisions of the Code and Treasury Regulations with regard to all tax-exempt governmental obligations of the Issuer. The Coordinator shall identify any additional Town employees who will be responsible for each section of the policy, notify the current holder of that position of the responsibilities, and provide that person a copy of the policy. The Coordinator will also be assisted in carrying out post-issuance compliance requirements by other professionals such as bond counsel, financial advisor, paying agent, trustee and rebate analyst. The Coordinator shall utilize any other professionals as are necessary to ensure compliance with the post-issuance compliance requirements of the Issuer. In addition,

- The Issuer will maintain a copy of the transcript of proceedings in connection with the issuance of any tax-exempt obligations. The Coordinator will obtain such records as are necessary to meet the requirements of this policy.
- The Coordinator shall examine IRS publications and such other resources as are necessary to understand and meet the requirements of this policy.
- The Coordinator shall periodically review this Policy for any necessary changes due to revisions made to the Code.
- Training and education of Coordinator and responsible parties will be sought and implemented upon changes to the Code or continuing disclosure requirements.
- The Coordinator shall provide training to any new employees holding responsibility for all or portions of this policy.

Financing Transcripts

The Coordinator shall confirm the proper filing of an IRS Form 8038 and maintain a transcript of proceedings for all tax-exempt obligations of the Issuer. The transcript of proceedings shall include, at a minimum:

- IRS Form 8038
- Minutes, resolutions, affidavits, agreements and certificates
- Certifications of issue price from the underwriter
- Formal documents from the elections required by the IRS
- Correspondence relating to bond financings
- Official Statement
- Debt retirement schedule
- Continuing disclosure undertaking
- Trust indenture (if applicable)
- Rating letters

Proper Use of Proceeds

The Coordinator shall review the resolution authorizing the issuance for each tax-exempt obligation.

The Coordinator shall perform or oversee the following:

- Create separate projects into which the proceeds of the bond issue shall be deposited.
- Determine whether the Issuer needs to reimburse itself for pre-issuance expenditures; if within 60 days of the original expenditure, the Issuer adopts an "official intent" that the reimbursement should occur.
- Review all requisitions, draw schedules, draw requests, invoices and bills requesting payment from the project.

- Determine whether payment from the project is appropriate, and if so, make payment from the project.
- Obtain a computation of the bond yield on the bond issue from the Town's financial advisor.
- Ensure that all investments acquired with proceeds are purchased at fair market value.
- Identify bond proceeds or applicable debt service allocations that must be invested with a yield-restriction and monitor the investments of any yield-restricted funds to ensure that the yield on such investments does not exceed the yield to which such investments are restricted.

Timely Expenditure and Arbitrage/Rebate Compliance

The Coordinator shall review the Tax-Exemption Certificate (or equivalent) for each tax-exempt obligation issued and the records provided in the financing transcripts, and shall:

- Monitor and ensure that proceeds of each such issue are spent within the temporary period set forth in such certificate.
- Monitor and ensure that the proceeds are spent in accordance with one or more of the applicable exceptions to rebate as set forth in such certificate.
- During the temporary period, compare investment earnings to bond yield.
- Not less than 60 days prior to a required expenditure date, confer with Finance staff if it will fail to meet the applicable temporary period or rebate exception expenditure requirements of the Tax-Exemption Certificate.
- If bond proceeds are held longer than a temporary period, then Finance will restrict yield.
- Contact the rebate analyst, if necessary (and, if appropriate, bond counsel) prior to the fifth anniversary of the date of issuance of each issue of tax-exempt governmental bonds of the Issuer, each fifth anniversary thereafter, and upon final payment to arrange for calculations of the rebate requirements with respect to such tax-exempt governmental bonds.
- In the event the Issuer fails to meet a temporary period or rebate exception:
 - o Procure a timely computation of any rebate liability and, if rebate is due, file an IRS Form 8038-T and arrange for payment of such rebate liability.
 - o Arrange for timely computation and payment of "yield reduction payments" (as such term is defined in the Code and Treasury Regulations), if applicable.

Proper Use of Bond Financed Assets

The Coordinator shall:

- Maintain appropriate records and a list of all bond financed assets. Such records shall include the actual amount of proceeds (including investment earnings) spent on each of the bond financed assets.
- With respect to each bond financed asset, the Coordinator will monitor and confer with bond counsel (including legal counsel review) with respect to all proposed:
 - o Management contracts
 - o Service agreements
 - o Research contracts
 - o Naming rights contracts
 - o Ownership documentation
 - o Leases or sub-leases
 - o Leasehold improvement contracts
 - o Joint venture, limited liability or partnership arrangements
 - o Sale of property
 - o Any other change in use of such asset
- Maintain a copy of the proposed agreement, contract, lease or arrangement, together with the response by bond counsel with respect to said proposal for at least five (5) years after retirement of all tax-exempt obligations issued to fund all or any portion of bond financed assets.
- Monitor the use of all bond financed assets. Ensure training and educational resources to any staff that have the primary responsibility for the operation, maintenance or inspection of bond financed assets with regard to the limitations on the private business use and on the private

security or payments with respect to bond financed assets.

- In the event the Issuer takes an action with respect to a bond financed asset, which causes the private business tests or private loan financing test to be met, the Coordinator shall contact bond counsel and ensure timely remedial action under IRS Regulation Section 1.141-12.
- Monitor any changes in the tax law compliance with regards to bond financed assets throughout the term of tax-exempt bonds.

Record Retention Requirements

The Coordinator shall collect and retain the following records with respect to each issue of tax- exempt governmental bonds of the Issuer and with respect to the assets financed with the proceeds of such bonds:

- Audited financial statements of the Issuer
- Appraisals, demand surveys or feasibility studies, if any, with respect to the facilities to be financed with the proceeds of such bonds
- Bond election publications and brochures (if applicable)
- Trustee or paying agent statements
- Investments and the gains (or losses) from such investments and allocations of investment earnings
- Applications, approvals and other documentation of grants
- Allocations of proceeds to expenditures (including costs of issuance) and the dates and amounts of such expenditures (including any changes to the allocations)
- Contracts entered into for the construction, renovation, or purchase of bond financed assets
- Payment requests and corresponding records showing payment
- An asset list or schedule of all bond-financed depreciable property and any depreciation schedules with respect to such assets
- Investment contracts, credit enhancement transactions, and the bidding of financial products related to the proceeds (if applicable)
- Arbitrage rebate reports and records of rebate and yield reduction payments, if any
- Copies of all Form 8038 returns filed with the IRS
- Reports of any prior IRS examinations of bond financings
- Transcript prepared with respect to such tax-exempt governmental bonds

These records shall be stored in any format deemed appropriate by the Coordinator and shall be retained for a period equal to the life of the tax-exempt governmental bonds with respect to which the records are collected (which shall include the life of any bonds issued to refund any portion of such tax-exempt governmental bonds or to refund any refunding bonds) plus three (3) years.

Continuing Disclosure

The Coordinator shall ensure compliance with each continuing disclosure certificate and annually, per continuing disclosure agreements, file audited annual financial statements and other information required by each continuing disclosure agreement on the Municipal Securities Rulemaking Board's Electronic Municipal Market Access (EMMA) website. The Coordinator will monitor material events as described in each continuing disclosure agreement and ensure compliance with material event disclosure. Events to be reported shall be reported promptly, but in no event not later than ten (10) business days after the day of the occurrence of the event, if required by continuing disclosure agreement. Currently, such notice shall be given in the event of:

- Principal and interest payment delinquencies
- Non-payment related defaults, if material
- Unscheduled draws on debt service reserves reflecting financial difficulties
- Unscheduled draws on credit enhancements relating to the bonds reflecting financial difficulties
- Substitution of credit or liquidity providers, or their failure to perform
- Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material

notices or determinations with respect to the tax-exempt status of the bonds, or material events affecting the tax-exempt status of the bonds

- Modifications to rights of holders of the bonds, if material
- Bond calls (excluding sinking fund mandatory redemptions), if material, and tender offers
- Defeasances of the bonds
- Release, substitution, or sale of property securing repayment of the bonds, if material
- Rating changes on the bonds
- Bankruptcy, insolvency, receivership or similar event of the Issuer
- The consummation of a merger, consolidation, or acquisition involving the Issuer or the sale of all or substantially all of the assets of the Issuer, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material
- Appointment of a successor or additional trustee or the change of name of a trustee, if material
- Incurrence of a financial obligation, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation, any of which affect security holders, if material
- Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation, any of which reflect financial difficulties

In the event there is a failure to file the required audited annual financial statements and/or other information required by each continuing disclosure agreement, the Coordinator shall file a Failure to File notification on EMMA. Such notice should include the Base CUSIPs affected, detail of what was not filed, and an anticipated date when the required information will be made available. As indicated in each continuing disclosure, issuing a Failure to File may also require the Coordinator to issue unaudited financial statements and operating data. The Coordinator shall ensure the updated information is posted on EMMA once it becomes available.

15) Purchasing

The Town shall require adequate financial controls to be included in the Town's standard contract terms so as to provide assurance of minimum risk and access to review compliance with contract terms and conditions. Among these controls are the right to audit all provisions of contracts, the right to require appropriate levels of insurance, and the right to require complete financial reports if appropriate for the solicitation. All Purchasing transactions in the Town shall adhere to the adopted Purchasing Code.

16) Capital Improvement Plan

Gilbert adopts a Capital Improvement Plan and Program on an annual basis that provides for all improvements needed. The Capital Improvement Plan is a public document that communicates timing and costs associated with constructing, staffing, maintaining, and operating publicly financed facilities and improvements with a total cost over \$100,000. The Capital Improvement Program includes the first five years of the Capital Improvement Plan. The combination of the Capital Improvement Plan and Capital Improvement Program serve as the basis for Gilbert's System Development Fee calculations and associated Infrastructure Improvement Plan (IIP). The IIP is adopted as a separate document which meets and follows the requirements outlined in A.R.S. § 9-463.05.

Projects included within the five-year program must have sound cost estimates, an identified site, and verified financing sources, as well as confirmation it can be operationally staffed and maintained within the budget resources. The first five years of projected costs are combined with other data gathering techniques to project operating results for five years. This information is the basis for developing the next year's budget and is incorporated into the five-year financial forecasts.

The purpose of the Capital Improvement Plan is to systematically identify, plan, schedule, finance, track and monitor capital projects to ensure cost-effectiveness as well as conformance to established

policies.

- The Town Manager will annually submit a financially balanced, multi-year Capital Improvement Plan for review by the Town Council pursuant to the timeline established in the annual budget preparation schedule. The Capital Improvement Plan will incorporate a methodology to determine a general sense of project priority according to developed criteria.
- The Capital Improvement Plan shall provide:
 - o A statement of the objectives of the Capital Improvement Plan, including the relationship with the Town's General Plan, department master plans, necessary service levels, and expected facility needs, as appropriate.
 - o An implementation program for each of the capital improvements that provides for the coordination and timing of project construction among various Town departments.
 - o An estimate of each project's costs, anticipated sources of revenue for financing the project, and an estimate of the impact of each project on Town revenues and operating budgets. No capital project shall be funded unless operating impacts have been assessed and the necessary funds can be reasonably anticipated to be available when needed.
 - o For the systematic improvement, maintenance, and replacement of the Town's capital infrastructure as needed.
 - o A summary of proposed debt requirements.
- The Town will match programs and activities identified in the Capital Improvement Plan with associated funding sources. Reimbursements shall be applied to like projects and activities.
- The performance and continued use of capital infrastructure is essential to delivering public services. Deferring essential maintenance and/or asset replacement can negatively impact service delivery and increase long term costs. As such, the Town will periodically assess the condition of assets and infrastructure and appropriately plan for required major maintenance and replacement needs. Efforts will be made to allocate sufficient funds in the multi-year capital plan and operating budgets for condition assessment, preventative and major maintenance, and repair and replacement of critical infrastructure assets.

17) Fund Balance Classifications

The Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, established accounting and financial reporting standards for all governments that report governmental funds. Governmental funds are defined as funds generally used to account for activities supported by taxes, grants, and similar resources and include the general fund, special revenue funds, debt service funds, and capital projects funds. GASB Statement No. 54 does not apply to proprietary or fiduciary funds which include the enterprise, internal service, trust and agency funds.

Definitions of Fund Balance Classifications

Nonspendable: Amounts that cannot be spent because they are either (a) not in spendable form such as inventory or (b) legally or contractually required to be maintained intact.

Restricted: Amounts that can only be used for specific purposes pursuant to constraints imposed *externally* by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.

Committed: Amounts that can only be used for specific purposes pursuant to constraints imposed *internally* by formal action of the governing body.

Assigned: Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned: This residual classification is specific for the general fund and represents fund balance that has not been assigned to other funds; and that has not been restricted, committed, or assigned to specific purposes within the general fund.

For purposes of this policy and in accordance with GASB Statement No. 54, unrestricted fund balance shall consist of the “committed”, “assigned” and “unassigned” portions of fund balance.

- When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, as a general rule, the Town would consider the restricted amount to have been spent first.
- When an expenditure is incurred for purposes for which committed, assigned and unassigned fund balances are available, as a general rule, the Town would first reduce the committed amounts, followed by assigned amounts, and then unassigned.
- For *committed* fund balance: formal action by Town Council through resolution is required to establish, modify or rescind *committed* fund balance. Such Town Council resolution must occur before the end of the reporting period.
- For *assigned* fund balance: The Town Council authorizes the Finance Director to assign fund balance amounts to a specific purpose.

18) Minimum Unrestricted Fund Balance

GASB Statement No. 54 requires entities to create a formal policy that establishes a minimum level at which unrestricted general fund balance is to be maintained.

Fund balance is an important indicator of Gilbert's financial position. Maintaining reserves is considered a prudent management practice. Adequate fund balances are maintained to allow Gilbert to continue providing services to the community in case of unexpected emergencies or requirements and/or economic downturns.

A minimum unrestricted fund balance policy ensures the continuance of sound financial management of public resources when faced with unanticipated events that could adversely affect the financial condition of Gilbert and jeopardize the continuation of public services. This policy will ensure Gilbert maintains adequate unrestricted fund balance in the General Fund to provide the capacity to:

- Provide funds for unforeseen expenditures related to emergencies;
- Mitigate significant economic downturns or revenue shortfalls;
- Stabilize the volatility of primary revenue streams;
- Allow for responsiveness to legislative changes;
- Secure and maintain investment grade bond ratings; and
- Provide for long-term stability of the Town's financial status.

Gilbert shall establish and maintain a minimum unrestricted fund balance for the General Fund. This fund balance shall be adjusted for nonspendable funds to ensure adequate balance is retained based on actual cash available. Gilbert shall retain a minimum requirement of 90 days working capital of the current fiscal year, which is equal to approximately 25% of General Fund budgeted ongoing expenditures, plus one year's worth of General Fund debt service payments. Current fiscal year expenditures shall be less capital outlay and transfers out budgeted for the General Fund. For purposes of this calculation, the expenditures shall be the budget as originally adopted by ordinance. Appropriation from the minimum unrestricted fund balance shall require the approval of the Town Council. The Town Council may authorize use of the minimum unrestricted fund balance for unanticipated events threatening the public health, safety or welfare. The use of minimum unrestricted fund balance should be utilized only after all budget sources have been examined for available funds.

Any use of the minimum unrestricted fund balance must include a repayment plan based on a multi-year financial projection that plans to restore the fund balance to the minimum adopted level within the

three fiscal years following the fiscal year in which the event occurred.

A similar minimum fund balance of 90 days working capital, which is equal to approximately 25% of budget ongoing expenditures, plus one year's worth of debt service payments will also be kept in the Enterprise Funds and the Ambulance Transport Fund. Due to higher volatility in annual expenditure amounts, a 30% minimum fund balance will be kept in the self-insurance fund for health insurance. Compliance with the provisions of this policy shall be reviewed as part of the annual budget adoption process.

19) Capital Assets

GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, established financial reporting standards for governments which specifically includes the reporting of all capital assets, including infrastructure assets. Capitalization of capital assets includes land, construction-in-progress, buildings, improvements other than buildings, machinery and equipment, infrastructure, water rights, and plant and equipment. The asset amounts represented in the Town's financial statements should be documented by an inventory listing supported with detailed records for the historical or estimated historical cost of each asset. Finance will work with Town officials and other departments to ensure that a capital asset management procedure is developed and followed to be accordance with GASB Statement No. 34. The capital asset management procedure defines the capitalization threshold and estimated useful life for each asset type, as determined by Finance based on information received from various Town departments. Individual assets (other than infrastructure) with an actual or estimated historical cost that meet or exceed the capitalization threshold and have a life expectancy greater than one year will be included in the capital asset records and presented in the financial statements. Major improvements are capitalized and depreciated over the remaining useful lives of the related capital assets.

The cost of maintenance and repairs that do increase the utility of the asset (through increased capacity or serviceability) or materially extend its total estimated useful life are not capitalized.

20) Appraisal Policy for Purchase and Sale of Real Property

Prior to the acquisition of or disposition of real property, the Town shall obtain an independent appraisal performed by a certified real estate appraiser licensed in the State of Arizona. The appraisal shall not be more than twelve (12) months old at the time a purchase or sale agreement is presented to the Town Council, except that an appraisal will not be required for the acquisition or disposition of real property that either: (a) does not exceed \$25,000 in full cash value, as indicated by the most recent valuation information available from the Maricopa County Assessor's Office; or (b) is an undevelopable remnant parcel not exceeding one-fourth (1/4) of an acre in land area, as determined by the Town Engineer.

The purpose of the foregoing policy is to ensure fair market value is paid for the purchase of real property and received for Town-owned parcels, as well as streamline the process for acquisition and disposition of parcels of relatively insignificant value. Notwithstanding such policy, the Town Council shall reserve the right to require independent appraisal of any real property considered for acquisition or disposition by the Town regardless of indicated full cash value or land area. Further, regardless of whether an appraisal is obtained with respect to any real property proposed for acquisition or disposition by the Town, all final decisions concerning the Town's acquisition and disposition of real property shall be reserved to the Town Council.

21) Debt Service Reserve Policy

Revenues from the secondary property tax rate are used exclusively to pay debt service on the Town's general obligation bonds. Annual changes in debt service payments and property valuation will result in volatility of the property tax rate. State statute allows for municipalities to purposefully create reserve

funds of up to 10% which can be used to smooth annual rate volatility or to proactively protect against unexpected collection risk or delinquency. The Town's debt service reserve policy is as follows:

After current year debt service payments are encumbered, if the debt service fund balance exceeds 5% of next year's debt service cost, the Town Council may consider the use of fund balance (in excess of the 5%) for the following purposes, in order:

1. Reduce total interest cost;
2. Reduce total term of debt outstanding;
3. Reduce the proposed levy/tax rate; and/or
4. Hold the balance to leverage for future opportunities.

22) Economic Development Reserve

Recognizing the importance of investment in local economic development activities, the Town shall annually budget an Economic Development Reserve of \$5 million in the General Fund for the purpose of supporting economic development activities in Gilbert. Utilization of this funding shall occur within existing Town policies on expenditures and use of funding, requiring Town Council approval for expenditures exceeding \$100,000.

23) Public Safety Personnel Retirement System (PSPRS) Pension Funding

Gilbert sworn police and fire personnel participate in the Public Safety Personnel Retirement System (PSPRS). Employees joining PSPRS on or after July 1, 2017, are part of the Tier 3 benefits. Tier 3 is a pooled system with employees from many municipalities across the state, including Gilbert, participating together. Tier 1 and Tier 2 are not pooled and Gilbert is responsible to maintain the funding balance between promised benefits and available assets. The funding ratio indicates the amount of assets that are already available in the PSPRS trust to pay future benefits. Gilbert targets a funding ratio of 90% or higher for the non-pooled systems.

If the funding ratio on police or fire falls below 90%, Gilbert will take action to improve the funding ratio. As needed, steps may include:

- Sending all contributions for the entire fiscal year to PSPRS on July 1, under the assumption that PSPRS will have better investment earnings than the Town during the year;
- Remitting the full budgeted amount for retirement contributions, which are usually higher than the actual expenditures so the difference would become an excess contribution;
- Adding a defined dollar amount to the ongoing budget which is above the calculated annual contribution amount;
- Using amounts in excess of the anticipated beginning fund balance (once the final revenues and expenditures from the prior year are reasonably known) to send an additional payment to PSPRS; and/or
- Budget using the highest historical PSPRS employer contribution rates which keeps the contributions more stable as the rates decline in response to a declining unfunded liability.

Gilbert will also maintain compliance with A.R.S. § 38-863.01 in relation to PSPRS funding policy reporting.

24) Cost Containment

Gilbert values its history and emphasis of maximizing cost containment opportunities, as demonstrated by its continual placement amongst the lowest cost per citizen of comparative communities in the Phoenix metropolitan area. As a trendsetter in this regard, comparisons with other communities will be important, but they will only be used as an indication of how Gilbert can improve. Gilbert will continually strive to improve upon this performance, embedding cost containment into its budget strategies and daily operations.

25) Grant Application, Acceptance and Administration

The purpose of this policy is to outline the application, acceptance, and administration of grants used to support Town programs. This policy applies to all grants received by the Town, including federal, state, county, tribal nation, corporate, and private foundation grants. Gilbert recognizes its duty to be a responsible steward of taxpayer dollars. As such, Gilbert will consider the following while assessing each application, acceptance and use of grant funding:

- Tax impact;
- Value to the local taxpayer;
- Resulting financial, administrative and/or regulatory burden;
- Appropriate use of temporary funding; and
- Resolution of genuine problem/need.

Grant Evaluation

Prior to the submittal of a grant application, the grant's program requirements should be evaluated to determine consistency with Town values and departmental program goals.

Prior to recommending acceptance and use of grant funds, staff will consider and be prepared to discuss any additional requirements or implied commitments attached to the use of the funds. A thorough review will be conducted, with considerations that include, but are not limited to:

- Impacts to staffing and workload;
- Implications for future year(s) budget(s);
- Matching fund requirements; and
- Provision of same or similar services by other community organizations.

For federally funded grants, the following must also be considered:

- Environmental, historic preservation, performance, audit, and/or reporting requirements;
- Federal employment, non-discrimination, preference, and/or hiring requirements;
- Compliance with the Uniform Guidance procurement standards as outlined in Title 2 of the Code of Federal Regulations (CFR);
- Dedicated revenue source for the granted purpose (vs. general fund);
- Competitive vs. entitlement funds;
- Funding for federal mandates; and
- Any additional requirements defined by the grantor agency.

Grant Application and Acceptance

1. Prior to submitting a grant application, each Department shall be responsible for coordinating review of the grant with OMB and Finance. OMB will determine available budget if the grant is not already budgeted. Finance will review any draft grant documentation for reporting requirements and potential impacts to the annual external audit.
2. The Town Council must authorize the application and acceptance of grants which meet any of the following criteria:
 - Federally funded grants;
 - Grants of \$100,000 or more;
 - Grants that require the Town to hire additional staff; and
 - Grants that will require the Town to continue to fund personnel or other costs beyond the term of the grant.

All other grant applications may be approved by the Department Director.

3. Once the grant is approved and the grant agreement is signed by all parties, the Department

shall send the signed grant agreement to Finance and OMB to set up the grant in the financial system and establish the appropriate budget, which is required prior to any grant expenditures.

Grant Administration

Due to the decentralized manner in which grants are administered within the Town, it is necessary to have a central point of contact. Finance will be that central point in order to maintain internal control over grants and to provide reasonable assurance that the Town as a whole is managing its grants in compliance with laws, regulations, and the provisions of the grant agreements.

Title 2 of the CFR, Part 200 outlines procedures to grantees that receive Federal awards and are required to have a Single Audit. These procedures are described herein.

In coordination with Departments receiving grants, Finance shall:

- Identify, in the Town's accounts, all Federal awards received and expended and the Federal programs under which they were provided. Federal program and award identification shall include, as applicable, the Catalog of Federal Domestic Assistance (CFDA) title and number, award number and year, name of the Federal agency, and name of the pass-through entity.
- Prepare a general bill in the financial system and provide to the Department to include in the reimbursement request.
- Maintain internal controls over Federal programs that provide reasonable assurance that the Town is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of the Federal programs.
- Prepare appropriate financial statements including the Schedule of Expenditures of Federal Awards (SEFA).
- Ensure that the required audits are properly performed and submitted when due.

Departmental Responsibility

Departmental management is responsible for developing, preparing and submitting the grant application. Additionally, Departmental management is responsible for compliance with all grant requirements, which include the following:

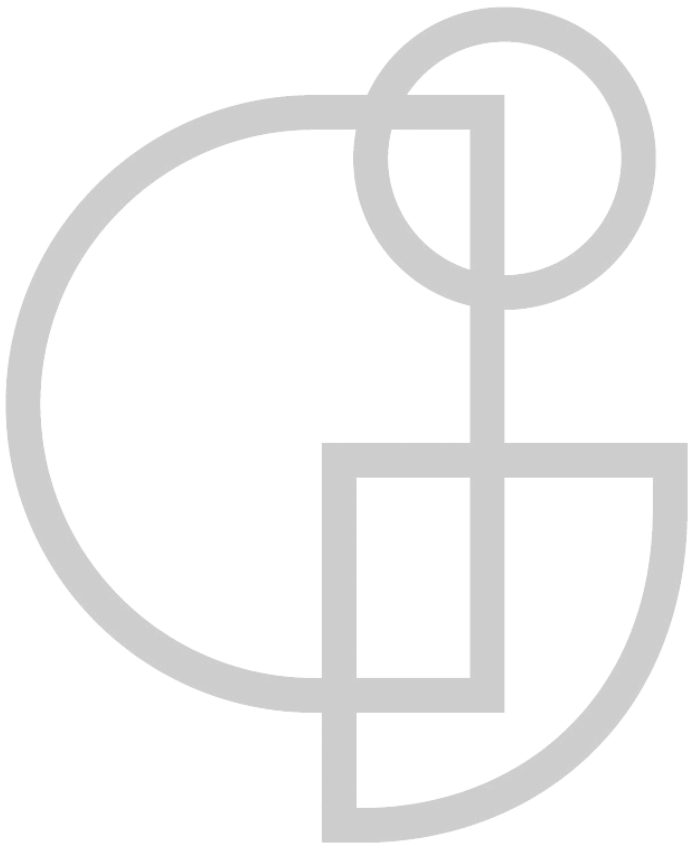
- All laws, regulations, and provisions of contracts or grant agreements related to any of the federal programs.
- All reporting (financial and programmatic) and project completion activities. Financial reports must be sent to Finance prior to submittal for review and approval. A final copy of the report must be sent to Finance.
- Review all planned purchases prior to acquisition to ensure they are authorized purchases per the grant requirements and the Town's Purchasing Code. Any procurement requirements stipulated in the grant agreement are required to be used in addition to the Town's Purchasing Code.
- Completing a grant reimbursement request at least quarterly unless the grant stipulates otherwise. Grant amounts expended in excess of \$100,000 should be submitted for reimbursement monthly unless the grant stipulates otherwise. Any expenditures not included in

a prior reimbursement request as of June 30 must be submitted for reimbursement, regardless of last submission.

- Grant reimbursement requests must be based on actual expenditures per the Town's financial system. Finance will prepare a general bill to the grantor and provide to the Department for inclusion in the reimbursement request. All reimbursement requests prepared by the Department must be sent to Finance for review and approval prior to submission to grantor agency. A final copy of the reimbursement request must be sent to Finance.
- Other requirements including:
 - o Compliance with specified expenditure rules and limitations;
 - o Records retention;
 - o Monitoring of pass-through to sub-recipients, sub-grantees and/or other Town Departments for the completion of grant-related activities;
 - o Contractor/subcontractor monitoring (activities and performance);
 - o Separate tracking of grant funded assets that do not meet the Town's capitalization threshold; and
 - o Any additional requirements detailed in federal regulations related to federal grants.

26) Data In Decision Making

Gilbert has the privilege and opportunity to provide services to our residents that have concrete and meaningful impacts on their daily lives. Inherent in that privilege is a responsibility to be efficient and transparent in our use of taxpayer dollars. Advances in technology and data availability have created the opportunity for cities to perform rigorous evaluations rapidly and inexpensively. Gilbert supports the use of data in decision making and encourages departments to rigorously evaluate all programs, practices, and policies wherever feasible. Town departments are encouraged to integrate rigorous evaluation methods into their day-to-day operations and decision-making processes as they strive for excellence and transparency in service delivery. Departments may receive support and technical assistance for data analysis through the Office of Management and Budget, which has data-trained analysts; through the Office of Digital Government, which has data strategists and a data storyteller; or through data champions embedded in departments throughout the town. Department directors are encouraged to nominate a data champion within their department to lead and coordinate use of rigorous evaluation and data analysis of their operations. Departments are encouraged to use the results of their rigorous evaluations to inform their budget requests by including documentation on program evaluations and prioritizing programs that have been shown to be successful and cost effective.





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Financial Overview

Short-Term Financial Plans

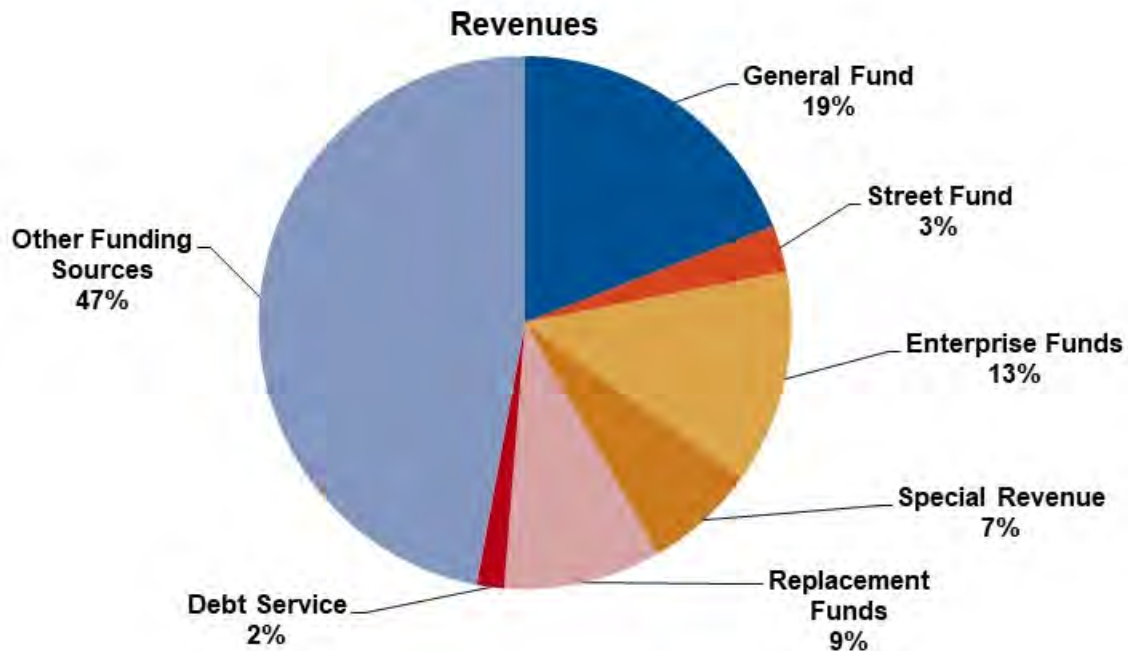
- Revenue and Expense Summary
- Fund Balances
- Budget Summary
- Revenue Summary by Fund
- Revenue Summary by Fund by Type
- Revenue Detail
- Expense Summary
- Expense Detail
- Property Tax Rates
- Personnel Summary

Long-Term Financial Plans

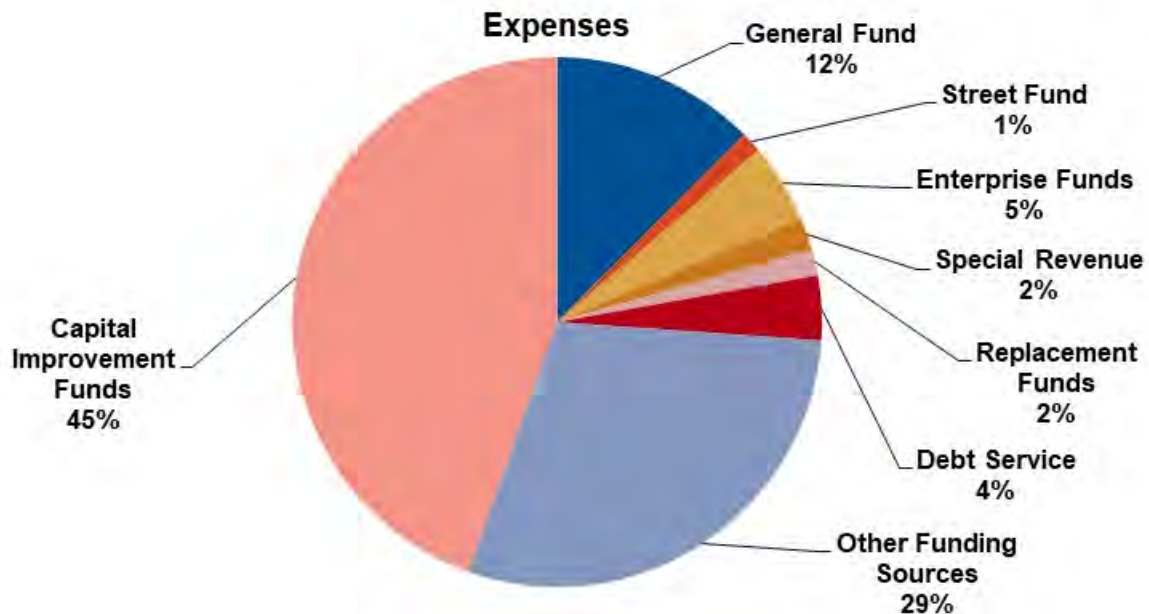
- Long-Term Financial Planning
- Revenue Sources
- Five-Year Forecasts



REVENUE AND EXPENSE SUMMARY



The funds available for FY 2025 are approximately \$2,370,685,000. This consists of new revenue and funds carried forward from the previous fiscal years. The revenue detail for each area is found within the budget document – either in the financial section or in the budget detail for that department. The main sources of revenue for Other Funding Sources include bond proceeds and revenue from external sources. The graph above shows percentage of sources by major category, excluding Internal Service Funds.



The total expenditures for FY 2025 are approximately \$2,290,853,000. The expenditure detail for each area is found within the budget document – either in the summary section or in the budget detail for that department. The graph above shows percentage of expenditures by major category, excluding Internal Service Funds.



FUND BALANCES

	Starting Balance	Revenue	Transfer Revenue	Total Sources
GENERAL FUND	\$ 173,076,329	\$ 279,711,100	\$ 12,257,000	\$ 465,044,429
STREETS				
Roadway & Maintenance	22,285,268	13,358,000	-	\$ 35,643,268
HURF	11,231,601	20,465,000	-	\$ 31,696,601
ENTERPRISE FUNDS				
Water	70,725,908	105,805,500	-	\$ 176,531,408
Wastewater	30,720,015	48,661,000	2,029,360	\$ 81,410,375
Solid Waste - Residential	6,410,043	29,271,700	-	\$ 35,681,743
Solid Waste - Commercial	958,764	4,292,000	-	\$ 5,250,764
Environmental Compliance	3,197,355	7,505,000	-	\$ 10,702,355
INTERNAL SERVICE				
Fleet Maintenance	746,098	13,356,000	-	\$ 14,102,098
Health Self-Insurance	3,624,530	27,060,000	-	\$ 30,684,530
Dental Self-Insurance	1,205,107	1,380,000	-	\$ 2,585,107
Workers' Compensation	1,010,421	4,650,000	-	\$ 5,660,421
General Liability	110,889	5,893,000	-	\$ 6,003,889
REPAIR & REPLACEMENT FUNDS				
General	64,089,599	200,000	11,100,000	\$ 75,389,599
Streets	8,694,624	50,000	670,000	\$ 9,414,624
Ambulance Service	898,995	-	200,000	\$ 1,098,995
Water	82,368,592	500,000	41,815,000	\$ 124,683,592
Wastewater	50,163,978	200,000	16,400,000	\$ 66,763,978
Solid Waste - Residential	1,574,880	8,000	2,750,000	\$ 4,332,880
Solid Waste - Commercial	1,439,259	5,000	430,000	\$ 1,874,259
Environmental Compliance	15,102,474	20,000	2,500,000	\$ 17,622,474
Fleet	1,084,376	3,500	300,000	\$ 1,387,876
SUB TOTAL OPERATING FUNDS	550,719,105	562,394,800	90,451,360	\$ 1,203,565,265
SPECIAL REVENUE FUNDS				
Miscellaneous Grants	707,111	58,112,870	-	\$ 58,819,981
CDBG/HOME	15,714	4,557,720	-	\$ 4,573,434
Street Light Improvement	(139,335)	2,228,500	-	\$ 2,089,165
Parkway Improvement	203,610	1,088,230	-	\$ 1,291,840
Police Impound	129,176	100,000	150,000	\$ 379,176
Ambulance Service	1,093,712	6,935,000	-	\$ 8,028,712
Other Special Revenue	4,845,633	3,922,380	-	\$ 8,768,013
Traffic Signal SDF	13,992,309	1,015,000	-	\$ 15,007,309
Police SDF	2,902,849	1,300,000	-	\$ 4,202,849
Fire SDF	(7,569,460)	1,000,000	-	\$ (6,569,460)
Parks and Recreation SDF	38,796,488	5,050,000	-	\$ 43,846,488
Roads SDF	11,611,588	3,020,000	-	\$ 14,631,588
Water SDF	(61,063)	5,000,000	15,000,000	\$ 19,938,937
Water Resource SDF	(13,531,209)	3,500,000	-	\$ (10,031,209)
Neely Wastewater SDF	1,828,284	100,000	-	\$ 1,928,284
Greenfield Wastewater SDF	7,308,467	2,020,000	-	\$ 9,328,467



FUND BALANCES

	Expense	Transfer Expense	Total Uses	Ending Balance
GENERAL FUND	\$ 285,631,120	\$ 114,681,653	\$ 400,312,773	\$ 64,731,656
STREETS				
Roadway & Maintenance	8,999,680	24,058,781	\$ 33,058,461	\$ 2,584,807
HURF	20,500,890	1,670,090	\$ 22,170,980	\$ 9,525,621
ENTERPRISE FUNDS				
Water	51,201,650	89,221,400	\$ 140,423,050	\$ 36,108,358
Wastewater	29,450,100	34,532,200	\$ 63,982,300	\$ 17,428,075
Solid Waste - Residential	23,507,475	6,313,290	\$ 29,820,765	\$ 5,860,978
Solid Waste - Commercial	3,638,905	727,036	\$ 4,365,941	\$ 884,823
Environmental Compliance	3,185,225	3,491,904	\$ 6,677,129	\$ 4,025,226
INTERNAL SERVICE				
Fleet Maintenance	13,279,150	331,132	\$ 13,610,282	\$ 491,816
Health Self-Insurance	29,115,320	-	\$ 29,115,320	\$ 1,569,210
Dental Self-Insurance	1,575,000	-	\$ 1,575,000	\$ 1,010,107
Workers' Compensation	3,849,290	1,300,000	\$ 5,149,290	\$ 511,131
General Liability	5,546,900	-	\$ 5,546,900	\$ 456,989
REPAIR & REPLACEMENT FUNDS				
General	21,048,150	39,011,148	\$ 60,059,298	\$ 15,330,301
Streets	1,356,180	-	\$ 1,356,180	\$ 8,058,444
Ambulance Service	892,000	-	\$ 892,000	\$ 206,995
Water	3,110,300	84,590,385	\$ 87,700,685	\$ 36,982,907
Wastewater	4,612,060	57,863,231	\$ 62,475,291	\$ 4,288,687
Solid Waste - Residential	4,324,500	-	\$ 4,324,500	\$ 8,380
Solid Waste - Commercial	300,000	-	\$ 300,000	\$ 1,574,259
Environmental Compliance	788,000	6,495,271	\$ 7,283,271	\$ 10,339,203
Fleet	213,000	1,107,330	\$ 1,320,330	\$ 67,546
SUB TOTAL OPERATING FUNDS	516,124,895	465,394,851	\$ 981,519,746	\$ 222,045,519
SPECIAL REVENUE FUNDS				
Miscellaneous Grants	27,332,300	30,780,571	\$ 58,112,871	\$ 707,110
CDBG/HOME	2,192,490	2,365,232	\$ 4,557,722	\$ 15,712
Street Light Improvement	2,123,500	-	\$ 2,123,500	\$ (34,335)
Parkway Improvement	1,236,170	-	\$ 1,236,170	\$ 55,670
Police Impound	222,510	30,000	\$ 252,510	\$ 126,666
Ambulance Service	6,625,420	620,000	\$ 7,245,420	\$ 783,292
Other Special Revenue	5,204,570	1,479,000	\$ 6,683,570	\$ 2,084,443
Traffic Signal SDF	-	7,911,267	\$ 7,911,267	\$ 7,096,042
Police SDF	229,660	8,105,043	\$ 8,334,703	\$ (4,131,854)
Fire SDF	-	3,375,010	\$ 3,375,010	\$ (9,944,470)
Parks and Recreation SDF	-	18,540,311	\$ 18,540,311	\$ 25,306,177
Roads SDF	-	34,663,027	\$ 34,663,027	\$ (20,031,439)
Water SDF	-	50,299,576	\$ 50,299,576	\$ (30,360,639)
Water Resource SDF	-	1,343,690	\$ 1,343,690	\$ (11,374,899)
Neely Wastewater SDF	-	1,716,858	\$ 1,716,858	\$ 211,426
Greenfield Wastewater SDF	-	13,555,610	\$ 13,555,610	\$ (4,227,143)



FUND BALANCES

	Starting Balance	Revenue	Transfer Revenue	Total Sources
OTHER FUNDING SOURCES				
CIP Administration	-	3,988,430	-	\$ 3,988,430
Contingency	-	100,000,000	-	\$ 100,000,000
GO Bonds Proceeds	188,033,548	314,600,000	-	\$ 502,633,548
Water Outside Sources	28,247,629	-	-	\$ 28,247,629
Outside Sources	37,582,174	5,764,000	-	\$ 43,346,174
Prop 400	21,336,934	10,563,000	-	\$ 31,899,934
MPC - Water System	399,473,903	6,477,000	-	\$ 405,950,903
CAPITAL IMPROVEMENT FUNDS				
Redevelopment	-	-	77,700,915	\$ 77,700,915
Streets	-	-	453,003,128	\$ 453,003,128
Traffic Control	-	-	33,809,978	\$ 33,809,978
Parks & Recreation	-	-	91,852,463	\$ 91,852,463
Municipal Facilities	-	-	107,386,007	\$ 107,386,007
Water	-	-	155,570,316	\$ 155,570,316
Wastewater	-	-	76,929,898	\$ 76,929,898
Storm Water	-	-	24,096,625	\$ 24,096,625
DEBT SERVICE	5,475,186	33,982,100	55,209,630	\$ 94,666,916
TOTAL ALL FUNDS	\$ 1,293,002,353	\$ 1,136,719,030	\$ 1,181,160,320	\$ 3,610,881,703

The Fund Balances table shows the estimated carry forward balance combined with new revenue and transfers from other funds to provide an available resources column. Total uses include expenses and transfers to other funds that subtract from the available resources. The ending balance is a projection based on estimated beginning balance plus an assumption of 100% budgeted revenue collection and 100% budgeted funds expended.

Some of the funds indicate a planned deficit position during this fiscal year. The following is an explanation of the variance:

- The Water Resource SDF and Fire SDF Funds have planned deficits due to cash funding of capital projects. Internal loans are in place for these funds. Gilbert updates the 10-Year Capital Improvement Plan annually to determine long range cash balances in these funds.
- The Roads SDF, Police SDF, Water SDF, and Greenfield Wastewater SDF do not have internal loans in place. Due to the timing of CIP projects, if spending is sufficient to warrant an internal loan, one will be presented to Council.
- The deficit in the MPC - Water System is due to the increases in Capital Improvement Plan (CIP) project costs. Gilbert will use all bond funding until depleted during which time we will be saving cash to complete the project costs in excess of the bond proceeds. If insufficient cash has been saved, additional bonds may be considered by Council.
- SLID fund balance decreases due to a class action lawsuit. The County will be issuing refunds in FY 2025 which Gilbert will incorporate into future year assessments.

In order for a Capital Improvement Plan (CIP) project to begin, sufficient funding must be in place for the duration of the project. While the expenditures will occur over a period of years, budget authority is needed for contracts to be issued in year one. As a result, fund balances do not reflect the anticipated fund balance at the end of the fiscal year.



FUND BALANCES

	Expense	Transfer Expense	Total Uses	Ending Balance
OTHER FUNDING SOURCES				
CIP Administration	3,988,430	-	\$ 3,988,430	\$ -
Contingency	100,000,000	-	\$ 100,000,000	\$ -
GO Bonds Proceeds	-	468,055,326	\$ 468,055,326	\$ 34,578,222
Water Outside Sources	-	28,247,629	\$ 28,247,629	\$ -
Outside Sources	-	8,162,047	\$ 8,162,047	\$ 35,184,127
Prop 400	-	23,070,792	\$ 23,070,792	\$ 8,829,142
MPC - Water System	568,465,005	13,444,480	\$ 581,909,485	\$ (175,958,582)
CAPITAL IMPROVEMENT FUNDS				
Redevelopment	77,700,915	-	\$ 77,700,915	\$ -
Streets	453,003,128	-	\$ 453,003,128	\$ -
Traffic Control	33,809,978	-	\$ 33,809,978	\$ -
Parks & Recreation	91,852,463	-	\$ 91,852,463	\$ -
Municipal Facilities	107,386,007	-	\$ 107,386,007	\$ -
Water	155,570,316	-	\$ 155,570,316	\$ -
Wastewater	76,929,898	-	\$ 76,929,898	\$ -
Storm Water	24,096,625	-	\$ 24,096,625	\$ -
DEBT SERVICE	90,124,520	-	\$ 90,124,520	\$ 4,542,396
TOTAL ALL FUNDS	\$ 2,344,218,800	\$ 1,181,160,320	\$ 3,525,379,120	\$ 85,502,583

The following funds indicate a reduction in fund balance in excess of 10% as a result of planned CIP transfer expenses; Roadway and Maintenance, Water, Wastewater, Water Repair and Replacement, Wastewater Repair and Replacement, Environmental Compliance Repair and Replacement, and Fleet Repair and Replacement. Money authorized in these funds during the prior year was unspent and shows in the beginning fund balance. This spending will be reauthorized in the FY 2025 budget and the fund balance will decline as planned or carry forward into the next year if unspent.

General Repair and Replacement fund decreases largely as a result of planned CIP transfer expenses. Other items that affected this ending balance are the increase in planned contingency and the replacement of Fire apparatus that were ordered in FY 2023 and FY 2024 and are anticipated to be received in FY 2025.

The General Fund ending balance decreases largely due to planned CIP transfer expenses and from conservative revenue practices. Gilbert purposely budgets revenues low to protect against volatility and then uses the money for one-time projects in the following year. The ending fund balance is still in excess of the Minimum Fund Balance which is defined in the Financial Policies adopted by Council.

The Ambulance Transport Repair and Replacement fund ordered ambulances in FY 2023 with delivery anticipated to be in FY 2025.

Solid Waste - Residential Repair and Replacement Fund was unable to order needed replacement vehicles in FY 2023 due to supply chain issues. The vehicles were ordered in FY 2024 with delivery scheduled for FY 2025.

Health Self-Insurance, Dental Self-Insurance, and Workers' Compensation ending balances decrease largely due to high claims. The approved budget for FY 2025 for these funds includes allowed expenditure of all fund balance in excess of the minimum fund balance.



BUDGET SUMMARY

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
General Fund	1,168.24	1,226.74	1,247.74	1,248.36	1,263.36
Streets Funds	57.66	59.66	59.66	59.66	59.66
Enterprise Funds	293.27	301.27	305.27	305.27	316.27
Internal Service Funds	27.00	32.00	34.00	34.00	36.00
Replacement Funds	0.00	0.00	0.00	0.00	0.00
Special Revenue	49.01	49.01	54.01	54.01	58.01
Capital Improvements	14.90	17.90	19.90	19.90	20.40
Debt Service	0.00	0.00	0.00	0.00	0.00
Total Personnel	1,610.08	1,686.58	1,720.58	1,721.20	1,753.70

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
General Fund	180,414,963	209,585,413	272,625,000	242,354,562	285,631,120
Streets Funds	21,968,448	25,413,735	29,728,810	28,712,773	29,500,570
Enterprise Funds	70,717,250	76,674,472	98,662,620	94,396,006	110,983,355
Internal Service Funds	38,519,838	45,040,851	42,842,770	46,983,361	53,365,660
Replacement Funds	5,224,796	8,989,065	26,617,050	16,151,390	36,644,190
Special Revenue	10,093,472	13,721,690	22,485,570	13,684,363	45,166,620
Capital Improvements	116,176,869	136,331,093	1,467,546,360	116,079,368	1,692,802,765
Debt Service	52,479,294	65,592,182	88,993,120	86,839,580	90,124,520
Total Expenses	\$ 495,594,930	\$ 581,348,501	\$ 2,049,501,300	\$ 645,201,403	\$ 2,344,218,800

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	165,494,175	199,541,759	225,113,700	205,586,092	239,967,950
Supplies & Contractual	209,631,781	240,156,102	449,016,050	312,474,230	501,190,640
Capital Outlay	120,468,974	141,650,640	1,375,371,550	127,141,081	1,603,060,210
Total Expenses	\$ 495,594,930	\$ 581,348,501	\$ 2,049,501,300	\$ 645,201,403	\$ 2,344,218,800



BUDGET SUMMARY

REVENUE BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
General Fund	240,037,364	276,437,213	270,623,900	288,613,150	279,711,100
Streets Funds	31,314,991	35,078,570	32,973,000	33,473,000	33,823,000
Enterprise Funds	115,094,753	134,564,311	155,429,000	157,453,700	195,535,200
Internal Service Funds	37,120,896	45,850,320	44,588,490	47,185,000	52,339,000
Replacement Funds	2,605,926	5,585,871	588,500	2,600,000	986,500
Special Revenue	48,280,160	43,588,021	67,925,190	35,158,123	98,949,700
Capital Improvements	734,629,371	43,015,128	334,021,310	46,459,601	441,392,430
Debt Service	29,106,622	30,558,530	34,177,100	31,857,100	33,982,100
Total Revenue	\$ 1,238,190,083	\$ 614,677,964	\$ 940,326,490	\$ 642,799,674	\$ 1,136,719,030

REVENUE BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Taxes and Fees	177,026,861	191,898,861	176,829,980	188,033,249	196,741,730
Intergovernmental	139,312,594	138,303,005	198,290,370	189,922,134	217,471,170
Licenses and Permits	4,109,258	2,927,638	2,651,000	2,610,000	2,100,000
Charges for Service	49,250,103	61,965,771	62,924,400	64,137,731	71,645,530
Fines and Forfeitures	3,231,005	3,059,373	2,795,000	2,810,000	2,690,000
Enterprise Revenue	111,907,604	128,628,113	152,513,000	153,348,500	191,880,000
Miscellaneous Revenue	753,352,658	87,895,203	344,322,740	41,938,060	454,190,600
Total Revenue	\$ 1,238,190,083	\$ 614,677,964	\$ 940,326,490	\$ 642,799,674	\$ 1,136,719,030

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	1,238,190,083	614,677,964	940,326,490	642,799,674	1,136,719,030
Transfers In	184,521,332	210,212,459	978,182,149	217,605,904	1,181,160,320
Total Sources	\$ 1,422,711,415	\$ 824,890,423	\$ 1,918,508,639	\$ 860,405,578	\$ 2,317,879,350
Total Expenses	495,594,930	581,348,501	2,049,501,300	645,201,403	2,344,218,800
Transfers Out	184,521,332	210,212,457	978,182,149	217,605,904	1,181,160,320
Total Uses	\$ 680,116,262	\$ 791,560,958	\$ 3,027,683,449	\$ 862,807,307	\$ 3,525,379,120
Net Operating Result	\$ 742,595,153	\$ 33,329,465	\$(1,109,174,810)	\$ (2,401,729)	\$(1,207,499,770)



REVENUE SUMMARY BY FUND

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
GENERAL FUND					
Non-Allocated	219,392,886	255,138,447	252,183,000	269,738,000	261,338,000
Mayor & Council	121,652	123,384	118,000	-	-
Town Manager	22,513	19,303	20,000	138,000	138,000
Economic Development	169,688	208,259	200,000	-	50,000
Information Technology	4,174	22,815	-	-	-
Human Resources	313	226	-	-	-
Town Clerk	4,945	19,626	-	20,000	20,000
Legal	10,118	16,415	-	-	-
Finance & Mgmt Svcs	186,731	285,414	150,000	220,000	220,000
Municipal Court	295,084	264,523	270,000	225,000	225,000
Development Svcs	6,240,519	5,355,893	4,461,000	4,089,500	3,424,500
Police	3,692,139	3,950,485	3,413,000	3,460,500	3,358,000
Fire & Rescue	2,357,422	2,701,521	2,532,300	2,663,000	2,822,000
Parks & Recreation	7,539,180	8,327,460	7,276,600	8,059,150	8,115,600
Public Works	-	3,442	-	-	-
TOTAL GENERAL FUND	\$ 240,037,364	\$ 276,437,213	\$ 270,623,900	\$ 288,613,150	\$ 279,711,100
STREETS					
Roadway & Maintenance	12,060,402	14,047,645	12,608,000	13,108,000	13,358,000
HURF	19,254,589	21,030,925	20,365,000	20,365,000	20,465,000
TOTAL STREETS	\$ 31,314,991	\$ 35,078,570	\$ 32,973,000	\$ 33,473,000	\$ 33,823,000
ENTERPRISE OPERATIONS					
Water	58,084,710	68,886,268	78,235,500	78,930,500	105,805,500
Wastewater	32,580,604	35,994,741	44,026,000	44,211,000	48,661,000
Solid Waste - Residential	16,646,603	20,644,836	22,655,000	23,031,700	29,271,700
Solid Waste - Commercial	3,127,184	3,623,289	3,707,500	3,770,500	4,292,000
Environmental Compliance	4,655,652	5,415,177	6,805,000	7,510,000	7,505,000
TOTAL ENTERPRISE OPERATIONS	\$ 115,094,753	\$ 134,564,311	\$ 155,429,000	\$ 157,453,700	\$ 195,535,200
INTERNAL SERVICES	\$ 37,120,896	\$ 45,850,320	\$ 44,588,490	\$ 47,185,000	\$ 52,339,000
REPAIR & REPLACEMENT FUNDS					
General	383,896	1,104,546	50,000	645,000	200,000
Streets	68,912	193,499	20,000	50,000	50,000
Ambulance Transport	562	5,321	-	-	-
Water	1,320,427	2,284,866	300,000	1,000,000	500,000
Wastewater	594,164	1,529,320	200,000	600,000	200,000
Solid Waste - Residential	107,247	103,574	8,000	60,000	8,000
Solid Waste - Commercial	50,948	44,309	2,000	30,000	5,000
Environmental Compliance	71,943	286,750	5,000	200,000	20,000
Fleet	7,827	33,686	3,500	15,000	3,500
TOTAL REPAIR & REPLACEMENT	\$ 2,605,926	\$ 5,585,871	\$ 588,500	\$ 2,600,000	\$ 986,500



REVENUE SUMMARY BY FUND

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
SPECIAL REVENUE FUNDS					
Miscellaneous Grants	2,646,319	2,631,120	32,913,020	3,228,320	58,112,870
CDBG/HOME	2,398,259	1,554,716	2,756,670	1,164,234	4,557,720
Maintenance Districts	2,722,155	3,007,104	2,879,980	2,748,249	3,316,730
Police Impound	87,812	102,018	90,000	130,000	100,000
Ambulance Service	4,369,812	6,042,229	7,000,000	5,600,000	6,935,000
Other Special Revenue	3,490,188	3,288,149	3,135,520	1,887,320	3,922,380
Development Fees	32,565,615	26,962,685	19,150,000	20,400,000	22,005,000
TOTAL SPECIAL REVENUE FUNDS	\$ 48,280,160	\$ 43,588,021	\$ 67,925,190	\$ 35,158,123	\$ 98,949,700
OTHER FUNDING SOURCES	\$ 734,629,371	\$ 43,015,128	\$ 334,021,310	\$ 46,459,601	\$ 441,392,430
DEBT SERVICE	\$ 29,106,622	\$ 30,558,530	\$ 34,177,100	\$ 31,857,100	\$ 33,982,100
GRAND TOTAL REVENUE	\$1,238,190,083	\$ 614,677,964	\$ 940,326,490	\$ 642,799,674	\$ 1,136,719,030
CARRY OVER FUNDS					\$ 1,207,499,770
TOTAL RESOURCES					\$ 2,344,218,800



REVENUE SUMMARY BY FUND BY TYPE

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
GENERAL FUND					
Taxes and Fees	145,194,143	157,812,175	141,350,000	153,400,000	161,000,000
Licenses and Permits	4,067,520	2,883,959	2,610,000	2,569,000	2,059,000
Intergovernmental	76,223,606	96,428,723	113,845,300	117,814,000	102,958,000
Charges for Service	9,444,902	10,926,612	9,172,600	9,824,130	9,758,100
Fines and Forfeitures	2,794,014	2,762,393	2,510,000	2,490,000	2,425,000
Other Non-Operating	2,313,179	5,623,351	1,136,000	2,516,020	1,511,000
TOTAL GENERAL FUND	\$ 240,037,364	\$ 276,437,213	\$ 270,623,900	\$ 288,613,150	\$ 279,711,100
STREETS					
Intergovernmental	30,840,386	33,899,909	32,800,000	33,300,000	33,650,000
Charges for Service	45,664	36,905	33,000	33,000	33,000
Fines and Forfeitures	13,944	7,744	-	-	-
Other Non-Operating	414,997	1,134,012	140,000	140,000	140,000
TOTAL STREETS	\$ 31,314,991	\$ 35,078,570	\$ 32,973,000	\$ 33,473,000	\$ 33,823,000
ENTERPRISE OPERATIONS					
Licenses and Permits	41,738	43,679	41,000	41,000	41,000
Intergovernmental	2,075,150	2,640,049	2,500,000	2,719,200	3,064,200
Charges for Service	111,907,604	128,626,092	152,513,000	153,348,500	191,880,000
Other Non-Operating	1,070,261	3,254,491	375,000	1,345,000	550,000
TOTAL ENTERPRISE OPERATIONS	\$ 115,094,753	\$ 134,564,311	\$ 155,429,000	\$ 157,453,700	\$ 195,535,200
INTERNAL SERVICES					
Intergovernmental	426,556	387,503	425,000	425,000	425,000
Charges for Service	33,048,447	42,158,011	42,893,490	45,405,000	50,781,000
Other Non-Operating	3,645,893	3,304,806	1,270,000	1,355,000	1,133,000
TOTAL INTERNAL SERVICES	\$ 37,120,896	\$ 45,850,320	\$ 44,588,490	\$ 47,185,000	\$ 52,339,000
REPAIR & REPLACEMENT FUNDS					
Intergovernmental	540,935	-	-	-	-
Other Non-Operating	2,064,991	5,585,871	588,500	2,600,000	986,500
TOTAL REPAIR & REPLACEMENT	\$ 2,605,926	\$ 5,585,871	\$ 588,500	\$ 2,600,000	\$ 986,500
SPECIAL REVENUE FUNDS					
Taxes and Fees	4,199,211	4,505,015	3,879,980	3,298,249	3,966,730
Intergovernmental	6,359,821	4,885,518	36,383,070	5,135,934	63,383,970
Charges for Service	4,618,256	6,347,219	7,140,000	5,780,000	7,085,000
Fines and Forfeitures	423,047	289,236	285,000	320,000	265,000
Other Non-Operating	32,679,825	27,561,033	20,237,140	20,623,940	24,249,000
TOTAL SPECIAL REVENUE FUNDS	\$ 48,280,160	\$ 43,588,021	\$ 67,925,190	\$ 35,158,123	\$ 98,949,700



REVENUE SUMMARY BY FUND BY TYPE

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
OTHER FUNDING SOURCES					
Intergovernmental	22,846,140	61,303	12,337,000	30,528,000	13,990,000
Charges for Service	2,078,136	2,494,864	3,685,310	3,095,601	3,988,430
Other Non-Operating	709,705,095	40,458,961	317,999,000	12,836,000	423,414,000
TOTAL OTHER FUNDING SOURCES	\$ 734,629,371	\$ 43,015,128	\$ 334,021,310	\$ 46,459,601	\$ 441,392,430
DEBT SERVICE					
Taxes and Fees	27,633,507	29,581,671	31,600,000	31,335,000	31,775,000
Charges for Service	14,698	4,181	-	-	-
Other Non-Operating	1,458,417	972,678	2,577,100	522,100	2,207,100
TOTAL DEBT SERVICE	\$ 29,106,622	\$ 30,558,530	\$ 34,177,100	\$ 31,857,100	\$ 33,982,100
GRAND TOTAL REVENUE	\$ 1,238,190,083	\$ 614,677,964	\$ 940,326,490	\$ 642,799,674	\$ 1,136,719,030



REVENUE DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
GENERAL FUND					
Non-Allocated					
Privilege License Tax	141,424,364	153,995,290	138,000,000	150,000,000	157,800,000
CATV Franchise Fee	1,555,750	1,431,396	1,300,000	1,300,000	1,100,000
Electric Franchise	412,746	446,864	400,000	400,000	400,000
Natural Gas Franchise	691,909	882,819	650,000	700,000	700,000
State Shared Privilege License Tax	37,695,602	40,375,215	37,000,000	41,000,000	40,000,000
Urban Revenue Sharing	34,970,919	51,814,325	73,000,000	73,000,000	59,000,000
SRP In Lieu	1,086,374	1,039,806	1,000,000	1,000,000	1,000,000
Investment Income	1,137,711	4,615,057	500,000	2,000,000	1,000,000
Other Revenue	417,511	537,675	333,000	338,000	338,000
Total Non-Allocated	219,392,886	255,138,447	252,183,000	269,738,000	261,338,000
Mayor & Council	121,652	123,384	118,000	-	-
Town Manager	1,792	-	-	-	-
Community Activities	20,721	19,303	20,000	138,000	138,000
Economic Development Admin	127	110	-	-	50,000
Tourism	169,561	208,149	200,000	-	-
Total Economic Development	169,688	208,259	200,000	-	50,000
Information Technology					
Information Technology Admin	382	280	-	-	-
Applications Support	892	-	-	-	-
Infrastructure	2,900	22,535	-	-	-
Total Information Technology	4,174	22,815	-	-	-
Human Resources					
Human Resources Admin	313	226	-	-	-
Total Human Resources	313	226	-	-	-
Town Clerk	4,945	19,626	-	20,000	20,000
Legal					
General Counsel	9,991	16,165	-	-	-
Town Prosecutor	127	250	-	-	-
Total Legal	10,118	16,415	-	-	-
Finance and Mgmt Svcs					
Accounting	8,295	105,139	-	70,000	70,000
Purchasing	155,436	164,275	150,000	150,000	150,000
Tax Compliance	23,000	16,000	-	-	-
Total Finance and Mgmt Svcs	186,731	285,414	150,000	220,000	220,000
Municipal Court	295,084	264,523	270,000	225,000	225,000



REVENUE DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Development Svcs					
Development Svcs Admin	426,463	413,991	417,500	397,500	387,500
Permits and Licensing	551,871	373,758	390,000	340,000	315,000
Building	3,134,220	2,893,998	2,300,000	2,300,000	1,700,000
Engineering	1,123,212	795,416	573,500	517,000	512,000
Code	170	170	-	-	-
Planning	2,166	-	-	-	-
Fire	381,899	420,991	350,000	340,000	335,000
Planning and Development	620,518	457,569	430,000	195,000	175,000
Total Development Services	6,240,519	5,355,893	4,461,000	4,089,500	3,424,500
Police					
Police Admin	716,932	873,893	800,000	800,000	800,000
Support Svcs Admin	449,133	368,396	350,000	350,000	300,000
Communication	210	1,068	-	-	-
Hiring	3,339	37	-	-	-
Planning & Research	44	-	-	-	-
Public Affairs	-	500	-	-	-
Counseling Svcs	236,141	251,187	250,000	250,000	250,000
Crime Prevention	50	-	-	-	-
Property & Evidence	85,000	114,481	75,000	75,000	75,000
Records	27,938	21,565	25,000	3,000	-
Training	80,836	197,300	80,000	130,000	130,000
Patrol Admin	382	-	-	-	-
Patrol	552,786	498,469	465,000	480,000	465,000
Civilian Patrol	5,489	-	-	-	-
Detention	276,048	258,964	205,000	190,000	175,000
Special Assignment Unit	-	106	-	-	-
Family Violence Unit	255	-	-	-	-
Property Crimes	14,100	12,800	13,000	13,000	13,000
Drug Enforcement Unit	15	13	-	-	-
SWAT	2,881	-	-	-	-
Crime Suppression Team	701	748	-	-	-
K-9 Unit	12,412	15,941	-	19,500	-
Traffic Unit	1,227,447	1,335,017	1,150,000	1,150,000	1,150,000
Total Police	3,692,139	3,950,485	3,413,000	3,460,500	3,358,000
Fire & Rescue					
Fire Admin	497,404	579,393	517,000	520,000	522,000
Fire Training	20,449	28,869	27,000	32,000	34,000
Operations	1,749,000	1,966,583	1,910,000	2,045,000	2,200,000
Resource	2,650	13,049	-	-	-
Community	11,397	45,073	7,300	2,000	2,000
Prevention	76,522	68,554	71,000	64,000	64,000
Total Fire & Rescue	2,357,422	2,701,521	2,532,300	2,663,000	2,822,000



REVENUE DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Parks & Recreation					
Parks Admin	1,019	25	-	1,800	-
Parks & Open Space Admin	138	26	-	100	-
Freestone	87,026	79,985	65,000	73,000	67,000
Crossroads	311,547	308,329	245,000	259,500	249,500
McQueen	139,760	134,765	105,000	118,000	112,000
Discovery	63,216	64,759	63,000	63,000	63,000
Desert Sky	72,908	76,684	60,000	77,000	67,000
Gilbert Regional	174,608	175,814	150,000	164,820	150,000
Riparian Preserve	46,510	42,871	23,000	33,000	25,000
Cosmo Dog	1,388	2,130	500	1,000	1,000
Hetchler	26,109	20,233	25,000	25,000	25,000
Nichols	2,762	9,000	-	-	-
Cactus Yards	1,731,357	1,637,702	1,636,500	1,698,000	1,716,500
Cemetery	205,475	134,161	70,000	70,000	70,000
Neighborhood/Community Parks	745	1,711	500	1,000	500
Mesquite Pool	125,211	80,274	58,000	59,500	65,000
Greenfield Pool	122,468	139,257	92,000	96,000	98,000
Perry Pool	106,025	96,290	85,000	85,000	87,000
Williams Field Pool	88,972	79,062	70,000	73,000	73,000
Freestone Recreation Center	878,498	1,055,944	976,000	1,092,000	1,060,000
McQueen Activity Center	396,043	446,128	389,000	449,650	494,000
Community Center	163,802	180,510	138,000	176,780	185,000
Adult Sports	223,810	225,605	-	-	-
Youth Sports	9,100	6,435	-	-	-
Adaptive Recreation Program	28,493	36,690	28,000	35,000	35,000
Special Events	608,000	595,451	450,000	600,000	550,000
Adult and Youth Sports	-	-	177,100	175,000	177,100
Outdoor Recreation	-	-	10,000	10,000	10,000
Southeast Regional Library	185,843	315,776	165,000	222,000	235,000
Perry Branch Library	150,013	135,283	130,000	135,000	135,000
Facilities Admin	15,086	-	-	-	-
Municipal Building I	-	1,780	-	-	-
Municipal Building II	1,287	-	-	-	-
Public Safety Center	256,417	181,071	-	-	-
Heritage Annex	54,192	59,764	55,000	60,000	60,000
University Building	1,256,072	1,994,595	2,000,000	2,200,000	2,300,000
Public Safety Training Facility	5,280	9,350	10,000	5,000	5,000
Total Parks & Recreation	7,539,180	8,327,460	7,276,600	8,059,150	8,115,600
Public Works					
Traffic	-	3,442	-	-	-
Total Public Works	-	3,442	-	-	-
TOTAL GENERAL FUND	\$ 240,037,364	\$ 276,437,213	\$ 270,623,900	\$ 288,613,150	\$ 279,711,100



REVENUE DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
STREETS					
Roadway & Maintenance					
Non-Allocated					
Vehicle License Tax	11,896,469	13,549,169	12,500,000	13,000,000	13,250,000
Investment Income	118,969	444,198	75,000	75,000	75,000
Other Revenue	-	19,489	-	-	-
Total Non-Allocated	12,015,438	14,012,856	12,575,000	13,075,000	13,325,000
Roadway & Maint Admin	42,774	33,554	33,000	33,000	33,000
Alternate Transportation	2,190	1,235	-	-	-
Total Roadway & Maintenance	12,060,402	14,047,645	12,608,000	13,108,000	13,358,000
HURF					
Non-Allocated					
Highway User Tax	18,943,917	20,350,740	20,300,000	20,300,000	20,400,000
Investment Income	99,296	359,760	65,000	65,000	65,000
Other Revenue	99,905	134,978	-	-	-
Total Non-Allocated	19,143,118	20,845,478	20,365,000	20,365,000	20,465,000
Administration	18,680	-	-	-	-
Crack Sealing	350	-	-	-	-
Preventive Maintenance	2,400	-	-	-	-
Street Lighting	71,789	131,972	-	-	-
Traffic Signal Maintenance	9,493	-	-	-	-
Street Signs	7,109	3,986	-	-	-
Traffic Operations Center	-	48,054	-	-	-
Landscape Maintenance	1,650	1,435	-	-	-
Total HURF	19,254,589	21,030,925	20,365,000	20,365,000	20,465,000
TOTAL STREETS	\$ 31,314,991	\$ 35,078,570	\$ 32,973,000	\$ 33,473,000	\$ 33,823,000
WATER					
Non-Allocated					
Meter Water Sales	52,767,110	62,073,499	73,375,000	73,425,000	100,500,000
Meter Installation and Repair	190,606	146,405	175,000	150,000	175,000
Hydrant Water-Metered Sales	985,515	805,962	750,000	750,000	750,000
Account Activation Fee	249,899	206,372	150,000	150,000	100,000
Account Disconnect Fee	388,701	455,518	335,000	335,000	335,000
Late Fees	560,626	583,142	525,000	525,000	525,000
Investment Income	425,158	1,526,292	250,000	600,000	400,000
Other Revenue	237,657	195,321	166,000	166,000	166,000
Total Non-Allocated	55,805,272	65,992,511	75,726,000	76,101,000	102,951,000



REVENUE DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Public Works Admin	4,322	2,514	-	-	-
North Water Treatment Plant	123,635	2,790	-	-	-
Santan Vista Treatment Plant	2,075,150	2,353,661	2,500,000	2,500,000	2,500,000
Water Resources	-	532,320	-	320,000	-
Conservation	-	-	-	-	345,000
Metering	31,315	-	7,000	7,000	7,000
Distribution	45,016	2,472	2,500	2,500	2,500
TOTAL WATER	\$ 58,084,710	\$ 68,886,268	\$ 78,235,500	\$ 78,930,500	\$ 105,805,500
WASTEWATER					
Non-Allocated					
Reuse/Recharge Water Use	1,287,520	1,301,430	1,500,000	2,300,000	1,750,000
Residential-Wastewater	27,260,153	30,227,401	38,000,000	37,400,000	42,000,000
Commercial-Wastewater	3,008,332	3,160,471	4,300,000	4,000,000	4,600,000
Investment Income	206,623	544,799	75,000	300,000	100,000
Other Revenue	196,750	101,281	-	-	-
Total Non-Allocated	31,959,378	35,335,382	43,875,000	44,000,000	48,450,000
Wastewater Admin	4,679	14,831	-	-	-
Gravity Systems	510	-	-	-	-
Neely Treatment Facility	72,019	89,304	-	-	-
Greenfield Treatment Plant	-	271,104	-	-	-
Effluent Reuse	127	-	-	-	-
Effluent Recharge	532,153	270,413	140,000	200,000	200,000
Wastewater Quality	11,738	13,707	11,000	11,000	11,000
TOTAL WASTEWATER	\$ 32,580,604	\$ 35,994,741	\$ 44,026,000	\$ 44,211,000	\$ 48,661,000
SOLID WASTE - RESIDENTIAL					
Non-Allocated					
ES Collection	16,343,622	20,180,163	22,500,000	22,500,000	28,800,000
Investment Income	76,489	176,927	40,000	100,000	40,000
Other Revenue	5,328	6,705	-	-	-
Total Non-Allocated	16,425,439	20,363,795	22,540,000	22,600,000	28,840,000
Residential Collections	93,264	160,310	90,000	110,000	110,000
Uncontained Collections	25,021	42,690	15,000	50,000	50,000
Recycling	87,986	59,226	-	250,000	250,000
Environmental Programs	14,893	18,815	10,000	21,700	21,700
TOTAL SOLID WASTE - RESIDENTIAL	\$ 16,646,603	\$ 20,644,836	\$ 22,655,000	\$ 23,031,700	\$ 29,271,700
SOLID WASTE - COMMERCIAL					
Non-Allocated					
Investment Income	9,067	31,676	5,000	15,000	5,000
Other Revenue	4,145	5,056	2,000	5,000	2,000
Total Non-Allocated	13,212	36,732	7,000	20,000	7,000



REVENUE DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	30,000	30,000	30,000	30,000	30,000
Commercial Collections	2,082,957	2,427,884	2,520,000	2,545,000	2,950,000
Rolloffs	1,001,015	1,128,673	1,150,500	1,175,500	1,305,000
TOTAL SOLID WASTE - COMMERCIAL	\$ 3,127,184	\$ 3,623,289	\$ 3,707,500	\$ 3,770,500	\$ 4,292,000
ENVIRONMENTAL COMPLIANCE					
Non-Allocated					
Environmental Compliance Fee	4,645,302	5,388,513	6,800,000	7,500,000	7,500,000
Investment Income	10,095	26,633	5,000	10,000	5,000
Other Revenue	255	31	-	-	-
Total Non-Allocated	4,655,652	5,415,177	6,805,000	7,510,000	7,505,000
TOTAL ENV COMPLIANCE	\$ 4,655,652	\$ 5,415,177	\$ 6,805,000	\$ 7,510,000	\$ 7,505,000
INTERNAL SERVICES					
Fleet Shop Operations	9,634,174	11,621,128	11,575,000	12,540,000	13,356,000
Health Self-Insurance Trust	22,727,389	24,192,598	23,130,000	23,950,000	27,060,000
Dental Self-Insurance Trust	1,406,581	1,460,073	1,325,000	1,385,000	1,380,000
Workers' Compensation	3,352,752	4,540,908	4,210,000	4,300,000	4,650,000
General Liability	-	4,035,613	4,348,490	5,010,000	5,893,000
TOTAL INTERNAL SERVICES	\$ 37,120,896	\$ 45,850,320	\$ 44,588,490	\$ 47,185,000	\$ 52,339,000
REPAIR & REPLACEMENT FUNDS					
General	383,896	1,104,546	50,000	645,000	200,000
Streets	68,912	193,499	20,000	50,000	50,000
Ambulance Transport	562	5,321	-	-	-
Water	1,320,427	2,284,866	300,000	1,000,000	500,000
Wastewater	594,164	1,529,320	200,000	600,000	200,000
Solid Waste - Residential	107,247	103,574	8,000	60,000	8,000
Solid Waste - Commercial	50,948	44,309	2,000	30,000	5,000
Environmental Compliance	71,943	286,750	5,000	200,000	20,000
Fleet	7,827	33,686	3,500	15,000	3,500
TOTAL REPAIR & REPLACEMENT	\$ 2,605,926	\$ 5,585,871	\$ 588,500	\$ 2,600,000	\$ 986,500
SPECIAL REVENUE FUNDS					
Miscellaneous Grants	2,646,319	2,631,120	32,913,020	3,228,320	58,112,870
CDBG/HOME	2,398,259	1,554,716	2,756,670	1,164,234	4,557,720
Maintenance Districts					
Street Light Improvement	1,870,376	1,860,656	2,002,600	1,870,869	2,228,500
Parkway Improvement	851,779	1,146,448	877,380	877,380	1,088,230
Total Maintenance Districts	2,722,155	3,007,104	2,879,980	2,748,249	3,316,730



REVENUE DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Police Impound	87,812	102,018	90,000	130,000	100,000
Ambulance Service	4,369,812	6,042,229	7,000,000	5,600,000	6,935,000
Other Special Revenue	3,490,188	3,288,149	3,135,520	1,887,320	3,922,380
Development Fees					
Solid Waste Container	-	-	-	-	-
Traffic Signal SDF	1,450,403	1,436,559	765,000	765,000	1,015,000
Police SDF	1,617,939	1,387,209	755,000	1,005,000	1,300,000
Fire SDF	1,847,922	1,351,977	1,000,000	1,200,000	1,000,000
Parks & Recreation SDF	8,855,677	8,344,711	5,065,000	5,565,000	5,050,000
General Government SDF	2,125,348	908,935	-	-	-
Roads SDF	3,830,129	3,486,508	2,005,000	2,305,000	3,020,000
Water SDF	5,178,558	4,262,034	4,000,000	4,000,000	5,000,000
Water Resources SDF	4,457,932	3,252,140	3,500,000	3,500,000	3,500,000
Wastewater SDF	-	-	-	-	-
Neely Wastewater SDF	53,281	65,844	10,000	10,000	100,000
Greenfield Wastewater SDF	3,148,426	2,466,768	2,050,000	2,050,000	2,020,000
Total Development Fees	32,565,615	26,962,685	19,150,000	20,400,000	22,005,000
TOTAL SPECIAL REVENUE FUNDS	\$ 48,280,160	\$ 43,588,021	\$ 67,925,190	\$ 35,158,123	\$ 98,949,700
OTHER FUNDING SOURCES					
CIP Administration	2,078,241	2,494,864	3,685,310	3,095,601	3,988,430
CIP Contingency	-	-	100,000,000	-	100,000,000
GO Bond Proceeds	202,212,478	5,078,146	200,000,000	2,000,000	314,600,000
Water Outside Sources	-	-	-	28,700,000	-
Outside Sources	13,771,558	23,032,360	7,949,000	786,000	5,764,000
Prop 400 - MAG	15,103,333	639,552	9,552,000	1,812,000	10,563,000
MPC - Public Facilities	630	1,731	-	-	-
MPC - Water System	501,463,124	11,766,760	12,835,000	10,066,000	6,477,000
MPC - Wastewater System	7	1,715	-	-	-
TOTAL OTHER FUNDING SOURCES	\$ 734,629,371	\$ 43,015,128	\$ 334,021,310	\$ 46,459,601	\$ 441,392,430
DEBT SERVICE					
General Obligation Debt	27,724,074	29,891,037	31,625,000	31,360,000	31,800,000
Improvement Districts	1,368,654	498,180	2,542,100	487,100	2,172,100
Revenue Obligations	13,894	169,313	10,000	10,000	10,000
TOTAL DEBT SERVICE	\$ 29,106,622	\$ 30,558,530	\$ 34,177,100	\$ 31,857,100	\$ 33,982,100
GRAND TOTAL REVENUE	\$1,238,190,083	\$ 614,677,964	\$ 940,326,490	\$ 642,799,674	\$1,136,719,030



EXPENSE SUMMARY

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
GENERAL FUND					
Mayor & Council	732,067	840,074	875,450	970,238	1,048,270
Town Manager	2,650,983	2,906,688	3,264,740	3,012,989	4,382,490
Digital Government	1,546,152	1,521,848	1,863,590	1,786,288	2,001,550
Intergovernmental	431,133	472,998	464,020	484,557	484,240
Economic Development	2,275,588	2,893,638	3,350,120	2,980,559	3,079,760
Information Technology	13,720,906	18,605,467	25,902,360	22,962,849	22,729,040
Human Resources	2,731,907	3,109,826	3,533,090	3,590,594	3,860,110
Management & Budget	745,322	875,112	843,980	902,946	905,260
Town Clerk	914,726	936,178	756,050	803,249	1,036,930
Legal	4,165,956	4,628,892	4,958,360	4,970,355	5,481,360
Finance & Management Svcs	3,135,197	3,682,212	4,363,840	4,219,884	4,860,650
Municipal Court	3,684,598	4,157,995	3,852,750	4,234,421	4,625,040
Development Svcs	8,046,482	9,061,014	9,217,940	9,413,289	10,225,160
Police	61,489,091	74,778,576	77,631,930	82,470,165	81,642,150
Fire & Rescue	40,868,885	47,128,424	46,249,940	47,060,017	52,843,090
Parks & Recreation	24,038,074	28,688,841	36,226,230	36,778,218	35,483,370
Engineering Services	786,435	1,051,216	1,686,660	1,282,884	1,489,060
Non-Departmental	8,451,461	4,246,414	32,583,950	8,431,060	34,453,590
Contingency/Reserves	-	-	15,000,000	6,000,000	15,000,000
TOTAL GENERAL FUND	\$ 180,414,963	\$ 209,585,413	\$ 272,625,000	\$ 242,354,562	\$ 285,631,120
STREETS					
Roadway & Maintenance	6,524,595	6,204,612	8,439,290	7,724,736	8,999,680
HURF	15,443,853	19,209,123	21,289,520	20,988,037	20,500,890
TOTAL STREETS	\$ 21,968,448	\$ 25,413,735	\$ 29,728,810	\$ 28,712,773	\$ 29,500,570
ENTERPRISE OPERATIONS					
Water	30,704,500	31,481,737	45,867,900	42,400,701	51,201,650
Wastewater	19,530,029	21,193,979	24,791,980	24,255,176	29,450,100
Solid Waste - Residential	16,086,872	18,836,026	21,258,260	21,276,669	23,507,475
Solid Waste - Commercial	2,489,481	2,954,210	3,289,940	3,341,916	3,638,905
Environmental Compliance	1,906,368	2,208,520	3,454,540	3,121,544	3,185,225
TOTAL ENTERPRISE	\$ 70,717,250	\$ 76,674,472	\$ 98,662,620	\$ 94,396,006	\$ 110,983,355
INTERNAL SERVICES	\$ 38,519,838	\$ 45,040,851	\$ 42,842,770	\$ 46,983,361	\$ 53,365,660
REPAIR & REPLACEMENT FUNDS					
General	1,731,341	6,011,065	11,261,960	5,645,800	21,048,150
Streets	272,153	98,324	907,860	93,360	1,356,180
Ambulance Service	-	591,239	892,000	-	892,000
Water	23,312	149,151	2,964,500	1,964,500	3,110,300
Wastewater	1,043,753	1,091,766	4,093,220	4,302,720	4,612,060
Solid Waste - Residential	2,041,119	418,686	4,664,500	3,112,000	4,324,500
Solid Waste - Commercial	-	356,316	924,010	624,010	300,000
Environmental Compliance	18,680	20,400	500,000	100,000	788,000
Fleet	94,438	252,118	409,000	309,000	213,000
TOTAL REPAIR & REPLACEMENT	\$ 5,224,796	\$ 8,989,065	\$ 26,617,050	\$ 16,151,390	\$ 36,644,190



EXPENSE SUMMARY

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
SPECIAL REVENUE FUNDS					
Miscellaneous Grants	687,874	1,948,976	6,381,140	1,352,278	27,332,300
CDBG/HOME	1,229,687	1,449,591	1,919,890	1,063,780	2,192,490
Maintenance Districts	2,766,293	2,917,850	3,255,980	3,208,282	3,359,670
Police Impound	137,710	175,915	209,960	174,102	222,510
Ambulance Service	4,005,970	5,306,349	6,027,380	5,416,798	6,625,420
Other Special Revenue	804,690	1,535,359	3,279,160	2,227,063	5,204,570
Development Fees	461,248	387,650	1,412,060	242,060	229,660
TOTAL SPECIAL REVENUE FUNDS	\$ 10,093,472	\$ 13,721,690	\$ 22,485,570	\$ 13,684,363	\$ 45,166,620
OTHER FUNDING SOURCES					
CIP Administration	2,078,241	2,511,864	3,685,310	3,095,601	3,988,430
CIP Contingency	-	-	100,000,000	-	100,000,000
GO Bond Proceeds	661,938	-	-	-	-
MPC - Water System	22,702,077	48,033,215	541,048,781	45,765,803	568,465,005
MPC - Wastewater System	-	-	-	-	-
TOTAL OTHER FUNDING SOURCES	\$ 25,442,256	\$ 50,545,079	\$ 644,734,091	\$ 48,861,404	\$ 672,453,435
CAPITAL IMPROVEMENT FUNDS					
Redevelopment	11,908,354	1,646,050	86,965,980	1,832,534	77,700,915
Streets	22,575,006	24,193,624	361,556,050	23,684,373	453,003,128
Traffic Signals	3,839,062	2,782,318	28,171,640	2,441,875	33,809,978
Parks	2,403,439	3,493,089	74,535,960	1,182,113	91,852,463
Municipal Facilities	15,147,836	18,804,515	83,454,570	14,476,026	107,386,007
Water	17,030,318	10,503,810	92,533,789	12,204,204	155,570,316
Wastewater	17,448,379	24,183,224	90,676,260	11,296,063	76,929,898
Storm Water	382,219	179,384	4,918,020	100,776	24,096,625
TOTAL CAPITAL IMPROVEMENT	\$ 90,734,613	\$ 85,786,014	\$ 822,812,269	\$ 67,217,964	\$ 1,020,349,330
DEBT SERVICE					
General Obligation Debt	27,187,538	29,595,175	31,125,960	31,125,960	32,661,680
Improvement Districts	1,360,444	487,172	2,642,600	489,000	2,253,210
MPC - Public Facilities	7,013,650	7,013,500	7,023,250	7,023,290	7,019,790
MPC - Water System	11,032,456	22,612,654	42,309,850	42,309,870	42,300,630
MPC - Wastewater System	3,624,750	3,623,600	3,625,250	3,625,250	3,627,750
Revenue Obligations	2,260,456	2,260,081	2,266,210	2,266,210	2,261,460
TOTAL DEBT SERVICE	\$ 52,479,294	\$ 65,592,182	\$ 88,993,120	\$ 86,839,580	\$ 90,124,520
GRAND TOTAL EXPENSES	\$ 495,594,930	\$ 581,348,501	\$ 2,049,501,300	\$ 645,201,403	\$ 2,344,218,800



EXPENSE DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
GENERAL FUND					
Mayor & Council	702,395	813,007	823,830	924,827	989,150
Boards & Commissions	29,672	27,067	51,620	45,411	59,120
Town Manager	1,752,153	1,978,714	2,147,580	2,005,343	2,582,720
Community Resources	513,830	677,238	810,260	755,272	1,334,130
Emergency Mgmt & Safety	385,000	250,736	306,900	252,374	465,640
Digital Government	1,546,152	1,521,848	1,863,590	1,786,288	2,001,550
Intergovernmental	431,133	472,998	464,020	484,557	484,240
Economic Development					
Economic Development Admin	1,618,133	2,088,616	2,534,520	2,273,843	2,808,760
Tourism	564,881	710,638	638,600	505,716	-
Redevelopment	92,574	94,384	177,000	201,000	271,000
Total Economic Development	2,275,588	2,893,638	3,350,120	2,980,559	3,079,760
Information Technology					
Information Technology Admin	1,143,737	1,413,001	1,438,970	1,422,058	1,353,350
Applications Support	4,672,155	5,879,745	7,441,120	7,558,284	7,701,570
Desktop Support	2,597,426	5,492,716	9,093,840	8,232,186	5,466,680
Infrastructure	3,810,241	3,949,761	5,381,750	3,314,895	6,140,250
GIS	1,053,648	1,182,190	1,184,880	1,140,206	1,149,000
IT Security	443,699	688,054	1,361,800	1,295,220	918,190
Total Information Technology	13,720,906	18,605,467	25,902,360	22,962,849	22,729,040
Human Resources					
Human Resources Admin	2,148,714	2,663,269	2,829,940	2,833,358	2,950,930
Learning & Development	583,193	446,557	561,580	607,892	618,460
Safety	-	-	141,570	149,344	290,720
Total Human Resources	2,731,907	3,109,826	3,533,090	3,590,594	3,860,110
Management & Budget	745,322	875,112	843,980	902,946	905,260
Town Clerk	914,726	936,178	756,050	803,249	1,036,930
Legal					
General Counsel	1,821,870	1,775,653	2,112,610	2,024,753	2,150,010
Town Prosecutor	2,344,086	2,853,239	2,845,750	2,945,602	3,331,350
Total Legal	4,165,956	4,628,892	4,958,360	4,970,355	5,481,360
Finance & Management Services					
Finance & Management Svcs Admin	235,863	264,116	261,900	274,301	417,360
Accounting	1,571,127	1,725,178	2,098,240	1,973,992	2,335,700
Purchasing	694,762	773,758	762,150	809,233	816,660
Tax Compliance	633,445	919,160	1,241,550	1,162,358	1,290,930
Total Finance & Management Svcs	3,135,197	3,682,212	4,363,840	4,219,884	4,860,650
Municipal Court	3,684,598	4,157,995	3,852,750	4,234,421	4,625,040
Development Services					
Development Services Admin	358,720	429,106	367,780	459,301	399,030
Permits & Licensing	962,850	854,994	795,830	706,861	922,760
Plan Review & Inspection Admin	274,345	305,528	306,240	310,744	311,670
Building	1,744,784	1,869,949	1,983,990	1,733,325	2,171,850
Engineering	1,702,947	1,894,392	2,031,730	2,166,502	2,283,640



EXPENSE DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Code	621,489	745,177	675,710	810,265	753,580
Planning	4,870	1,302	-	571	-
Fire	290,432	324,961	322,670	343,651	341,820
Planning & Development	1,118,210	1,409,459	1,446,550	1,493,107	1,612,130
Transportation Planning	381,973	437,843	466,120	487,053	493,610
Development Engineering	585,862	788,303	821,320	901,909	935,070
Total Development Svcs	8,046,482	9,061,014	9,217,940	9,413,289	10,225,160
Police					
Police Admin	842,379	1,067,360	1,005,130	1,229,964	1,071,220
Support Services Admin	2,053,757	2,205,257	6,387,370	6,192,610	4,742,570
Communication	3,601,722	5,072,198	5,650,760	5,999,697	6,227,830
Hiring	916,633	1,327,620	1,269,790	1,305,400	1,337,280
Planning & Research	328,607	372,624	350,560	378,134	367,410
Public Affairs	327,085	370,356	347,380	467,137	465,420
Counseling Services	966,096	1,074,056	1,056,890	1,168,995	1,111,070
Crime Prevention	139,451	173,052	156,930	199,834	197,910
Property & Evidence	681,676	861,356	786,970	717,784	816,660
Records	1,299,505	1,680,444	1,933,750	1,998,288	2,025,490
Volunteer Services	103,645	115,121	109,000	111,935	113,080
Redaction	88,533	100,803	166,300	111,610	198,810
Peer Support	560	580,786	840,580	831,750	800,400
Office Professional Stds Admin	786,762	644,613	632,760	627,296	564,150
Internal Affairs	475,769	462,085	476,210	453,368	466,710
Training	5,474,639	6,252,185	3,149,870	5,157,252	3,425,650
Patrol Administration	2,158,927	2,557,803	2,454,800	2,571,288	3,334,610
Patrol	21,101,437	24,059,382	24,405,010	25,858,220	25,649,110
Civilian Patrol	485,982	512,665	616,880	635,881	653,150
Detention	1,275,886	1,650,483	1,684,170	338,586	1,935,030
Teleserve	648,693	663,342	709,670	617,236	744,200
Bike Unit	918,414	1,079,500	1,096,640	1,212,951	1,088,610
Crisis Response Team	-	728,408	770,310	737,857	817,170
Investigations Admin	919,704	1,209,256	1,226,290	1,360,088	2,027,200
Special Assignment Unit	1,408,972	1,343,801	1,268,340	1,222,044	1,290,160
Financial Crimes Unit	1,476,687	1,011,458	982,660	1,014,341	1,004,030
Family Violence Unit	1,033,729	1,320,753	1,230,540	1,510,421	1,326,570
Special Victims Unit	1,506,328	1,859,824	1,777,950	1,756,686	1,793,460
Violent Crimes Unit	884,376	1,119,312	1,091,870	1,237,841	1,209,930
Property Crimes	1,171,151	1,364,247	1,535,450	1,511,283	1,625,560
Crime Scene Unit	841,568	1,206,048	1,455,460	1,247,603	1,451,760
Intel Unit	940,958	1,084,196	1,254,300	1,370,678	1,177,740
Drug Unit	62,549	856,728	987,410	1,197,847	1,077,480
Forensics Unit	2,363	1,155,949	1,087,860	1,222,849	1,149,180
SWAT	334,455	493,338	575,220	453,811	624,250
Crime Suppression Team	1,169,183	1,057,335	1,042,090	1,108,893	1,094,130
K-9 Unit	599,310	574,081	626,590	838,576	711,010
School Resource	1,841,399	2,394,515	2,301,420	2,979,028	2,592,340
Traffic Unit	2,620,201	3,116,236	3,130,750	3,515,103	3,333,810
Total Police	61,489,091	74,778,576	77,631,930	82,470,165	81,642,150



EXPENSE DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Fire & Rescue					
Fire Admin	1,209,109	3,291,228	1,936,290	1,994,780	1,926,170
Fire Training	1,202,361	1,206,554	1,229,490	1,217,088	1,336,600
Operations	30,812,030	36,828,596	36,148,850	36,954,887	42,176,100
Resource	6,544,270	4,424,946	5,431,840	5,261,109	5,748,310
Community	411,537	499,188	539,810	606,580	589,450
Prevention	689,578	877,912	963,660	1,025,573	1,066,460
Total Fire & Rescue	40,868,885	47,128,424	46,249,940	47,060,017	52,843,090
Parks & Recreation					
Parks Admin	1,524,495	1,904,947	1,948,890	2,449,277	2,184,640
Parks & Open Space Admin	3,358,657	3,921,095	4,774,230	4,691,392	4,703,490
Freestone	467,836	674,212	750,040	706,100	1,138,160
Crossroads	339,648	409,084	546,560	578,850	707,960
McQueen	326,512	419,780	585,390	612,880	635,450
Discovery	318,375	288,206	334,670	357,600	407,420
Desert Sky	166,033	230,017	302,880	507,940	260,200
Gilbert Regional	514,005	619,410	1,175,840	1,045,360	763,980
Riparian Preserve	335,391	474,826	670,880	683,718	644,740
Cosmo Dog	149,599	193,992	291,090	354,900	263,360
Hetchler	105,163	131,114	141,120	149,000	170,550
Heritage District	69,224	66,216	71,350	71,410	68,180
Water Tower	118,119	45,895	79,830	29,580	91,040
Nichols	34,055	26,278	59,540	29,600	42,500
Cactus Yards	2,113,814	2,231,162	2,864,250	2,789,273	2,504,400
Zanjero	19,717	27,289	37,510	32,350	46,210
Cemetery	6,245	7,468	7,000	7,000	7,500
Neighborhood/Community Parks	244,891	276,555	389,860	447,990	354,590
Trails, Washes & Other	217,039	254,925	466,590	349,030	529,520
Mesquite Pool	320,685	417,715	360,530	403,870	376,600
Greenfield Pool	246,021	350,246	322,240	310,702	323,130
Perry Pool	205,661	262,070	303,400	240,244	292,820
Williams Field Pool	217,779	282,570	309,370	267,170	303,710
Freestone Recreation Center	1,295,780	1,574,863	1,949,710	2,033,166	1,770,220
McQueen Activity Center	692,680	690,935	914,180	945,592	871,730
Community Center	520,142	562,680	686,670	726,474	632,890
Adult Sports	184,446	210,732	-	41,637	-
Youth Sports	17,632	19,687	-	11,515	-
Adaptive Recreation Program	72,903	82,875	280,210	217,926	272,030
Special Events	1,080,783	1,244,239	1,287,020	1,292,677	1,295,580
Adult and Youth Sports	-	-	234,210	117,500	243,460
Outdoor Recreation	-	-	50,000	25,050	50,000
Southeast Regional Library	2,773,049	3,026,524	3,427,470	3,516,283	3,245,910
Perry Branch Library	834,574	1,025,937	1,167,270	1,167,270	1,167,270
Facilities Admin	1,527,203	1,909,994	2,661,090	2,765,353	2,359,490
Municipal Building I	151,524	625,862	425,540	558,820	665,940
Municipal Building II	205,745	250,344	579,640	566,220	564,380
Public Safety Center	1,366,856	1,257,376	1,623,830	1,593,390	1,623,240
Public Works Facility	163,076	252,995	552,090	420,780	492,390
South Area Service Center	682,049	801,175	1,144,600	1,120,895	1,085,420



EXPENSE DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Radio Maintenance Facility	35,247	29,208	31,580	34,880	36,660
Heritage Annex	23,995	33,161	34,050	35,300	29,040
University Building	424,408	547,022	1,152,960	1,161,870	823,650
Public Safety Training Facility	555,999	990,833	1,231,050	1,310,384	1,433,920
Neely Facility	11,019	37,327	-	-	-
Total Parks & Recreation	24,038,074	28,688,841	36,226,230	36,778,218	35,483,370
Engineering Services					
Engineering	181,481	346,531	951,450	645,330	779,830
Traffic	604,954	704,685	735,210	637,554	709,230
Total Engineering Services	786,435	1,051,216	1,686,660	1,282,884	1,489,060
Non-Departmental					
Phoenix Mesa Gateway Airport	350,000	350,000	350,000	350,000	350,000
Outside Agencies	-	-	446,210	446,210	-
Other	8,101,461	3,896,414	31,787,740	7,634,850	34,103,590
Contingency	-	-	10,000,000	6,000,000	15,000,000
ED Reserve	-	-	5,000,000	-	-
Total Non-Departmental	8,451,461	4,246,414	47,583,950	14,431,060	49,453,590
TOTAL GENERAL FUND	\$ 180,414,963	\$ 209,585,413	\$ 272,625,000	\$ 242,354,562	\$ 285,631,120
STREETS					
Roadway & Maintenance					
Roadway & Maintenance Admin	6,524,595	6,204,612	7,360,290	7,460,736	8,086,460
Alternate Transportation	-	-	5,000	-	-
Non-Departmental					
Other	-	-	174,000	164,000	13,220
Contingency	-	-	900,000	100,000	900,000
Total Non-Departmental	-	-	1,074,000	264,000	913,220
Total Roadway & Maintenance	6,524,595	6,204,612	8,439,290	7,724,736	8,999,680
HURF					
Administration	655,125	711,883	710,950	689,250	749,640
Public Works Admin	150,263	174,511	167,780	171,440	245,490
Utility Locates	114,503	114,207	133,910	132,090	148,660
Asphalt Patching	666,512	718,526	723,070	727,444	685,480
Crack Sealing	537,420	724,595	1,243,550	1,178,773	788,290
Fog Sealing	1,056,545	1,437,747	1,406,140	1,330,062	1,219,640
Hazard Response	208,973	287,909	221,070	306,510	274,390
Preventive Maintenance	461,893	617,715	652,620	709,099	630,410
Street Lighting	4,413,462	5,411,730	4,597,290	4,695,446	4,931,070
Traffic Signal Maintenance	1,501,714	1,982,901	2,882,860	2,875,080	1,889,280
Street Marking	546,090	714,049	643,050	667,241	684,950
Street Signs	579,192	599,310	776,120	719,875	675,840
Traffic Operations Center	978,433	1,176,337	1,509,640	1,586,834	1,521,560
Landscape Maintenance	2,279,106	2,349,696	2,414,790	2,861,787	2,936,390
Concrete Repair	991,983	1,808,828	1,813,580	1,703,395	1,296,100
Shoulder Maintenance	221,843	267,410	263,360	395,210	276,350



EXPENSE DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Non-Departmental					
Other	80,796	111,769	629,740	138,500	947,350
Contingency	-	-	500,000	100,000	600,000
Total Non-Departmental	80,796	111,769	1,129,740	238,500	1,547,350
Total HURF	15,443,853	19,209,123	21,289,520	20,988,037	20,500,890
TOTAL STREETS	\$ 21,968,448	\$ 25,413,735	\$ 29,728,810	\$ 28,712,773	\$ 29,500,570
WATER					
Water Admin	478,109	547,722	596,970	637,566	633,080
Public Works Admin	325,429	353,738	368,570	955,079	631,910
Utilities	836,245	890,591	909,160	934,292	929,890
Utility Locates	305,341	304,551	357,090	323,880	396,450
North Water Treatment Plant	4,975,613	3,735,149	6,483,180	5,781,701	8,612,740
Santan Vista Treatment Plant	4,552,520	5,331,007	5,419,340	5,128,207	5,662,570
Well Production	3,638,715	3,975,681	4,909,950	4,828,077	5,256,060
SCADA Field Operations	794,416	949,288	1,061,990	1,017,712	1,238,990
Water Resources	6,351,705	6,105,328	9,572,600	9,126,590	10,594,360
Conservation	440,627	550,813	846,520	727,078	1,416,810
Metering	3,926,177	4,196,182	6,827,810	6,920,516	6,070,690
Distribution	2,706,756	3,042,156	3,193,140	2,792,780	3,803,230
Water Quality	913,522	941,876	1,052,900	1,100,866	1,336,590
Backflow	254,156	225,389	226,520	225,357	211,470
Non-Departmental					
Other	205,169	332,266	1,542,160	401,000	1,906,810
Contingency	-	-	2,500,000	1,500,000	2,500,000
Total Non-Departmental	205,169	332,266	4,042,160	1,901,000	4,406,810
TOTAL WATER FUND	\$ 30,704,500	\$ 31,481,737	\$ 45,867,900	\$ 42,400,701	\$ 51,201,650
WASTEWATER					
Wastewater Admin	440,766	674,017	777,650	786,783	939,430
Public Works Admin	182,892	197,151	195,630	195,630	358,520
Utilities	799,567	861,777	871,760	871,760	872,930
Utility Locates	305,341	304,551	357,090	357,090	396,440
Lift Stations	1,843,264	1,986,343	1,777,250	1,951,082	2,393,210
Gravity Systems	2,689,816	3,368,725	3,234,050	3,313,310	3,316,130
Neely Treatment Facility	6,211,220	5,176,661	5,862,170	5,664,721	5,855,540
Greenfield Treatment Plant	4,126,625	4,867,094	5,675,810	5,661,385	7,875,810
Effluent Reuse	1,535,189	1,907,812	1,774,840	2,221,922	1,893,470
Effluent Recharge	741,066	961,151	900,640	1,116,969	960,720
Wastewater Quality	573,372	719,652	789,440	889,874	1,014,070
Non-Departmental					
Other	80,911	169,045	575,650	224,650	823,830
Contingency	-	-	2,000,000	1,000,000	2,750,000
Total Non-Departmental	80,911	169,045	2,575,650	1,224,650	3,573,830
TOTAL WASTEWATER FUND	\$ 19,530,029	\$ 21,193,979	\$ 24,791,980	\$ 24,255,176	\$ 29,450,100



EXPENSE DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
SOLID WASTE - RESIDENTIAL					
Administration	708,860	776,927	1,142,960	1,445,426	1,772,400
Public Works Admin	157,991	168,852	168,900	168,900	286,900
Utilities	792,232	848,681	861,030	861,030	857,450
Residential Collections	8,328,912	9,910,708	9,158,570	10,924,704	10,677,810
Uncontained Collections	2,607,311	2,887,421	3,267,360	2,961,040	3,101,510
Recycling	2,659,652	3,391,137	4,018,760	3,628,893	4,110,875
Environmental Programs	697,282	684,855	826,400	842,396	809,550
Non-Departmental					
Other	134,632	167,445	814,280	194,280	890,980
Contingency	-	-	1,000,000	250,000	1,000,000
Total Non-Departmental	134,632	167,445	1,814,280	444,280	1,890,980
TOTAL SOLID WASTE RESIDENTIAL	\$ 16,086,872	\$ 18,836,026	\$ 21,258,260	\$ 21,276,669	\$ 23,507,475
SOLID WASTE - COMMERCIAL					
Administration	36,641	30,994	46,380	171,588	238,010
Public Works Admin	24,042	27,355	26,070	26,070	46,320
Utilities	7,335	7,858	9,610	9,610	10,360
Commercial Collections	1,609,636	1,924,072	1,849,430	2,104,100	2,124,055
Rolloffs	791,325	941,301	993,960	1,001,058	1,000,420
Non-Departmental					
Other	20,502	22,630	114,490	29,490	119,740
Contingency	-	-	250,000	-	100,000
Total Non-Departmental	20,502	22,630	364,490	29,490	219,740
TOTAL SOLID WASTE COMMERCIAL	\$ 2,489,481	\$ 2,954,210	\$ 3,289,940	\$ 3,341,916	\$ 3,638,905
ENVIRONMENTAL COMPLIANCE					
Administration	-	-	-	-	-
Public Works Admin	18,032	21,696	22,220	22,220	36,460
Utilities	9,780	10,477	9,530	9,530	9,440
Utility Locates	38,168	38,069	44,630	44,630	49,560
Street Cleaning	953,113	1,067,717	957,070	1,004,653	1,068,175
Storm Water	869,029	1,044,625	2,046,710	1,909,131	1,531,770
Non-Departmental					
Other	18,246	25,936	124,380	31,380	239,820
Contingency	-	-	250,000	100,000	250,000
Total Non-Departmental	18,246	25,936	374,380	131,380	489,820
TOTAL ENV COMPLIANCE	\$ 1,906,368	\$ 2,208,520	\$ 3,454,540	\$ 3,121,544	\$ 3,185,225
INTERNAL SERVICES					
Fleet Shop Operations	9,233,064	10,698,596	11,089,160	11,884,472	13,279,150
Health Self-Insurance Trust	25,234,697	26,140,688	22,674,470	25,135,171	29,115,320
Dental Self-Insurance Trust	1,393,770	1,354,226	1,520,000	1,501,590	1,575,000
Workers' Compensation	2,658,307	2,830,620	3,201,450	3,712,125	3,849,290
General Liability	-	4,016,721	4,357,690	4,750,003	5,546,900
TOTAL INTERNAL SERVICES	\$ 38,519,838	\$ 41,024,130	\$ 38,485,080	\$ 42,233,358	\$ 47,818,760



EXPENSE DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
REPAIR & REPLACEMENT FUNDS					
General	1,731,341	6,011,065	11,261,960	5,645,800	21,048,150
Streets	272,153	98,324	907,860	93,360	1,356,180
Ambulance Transport	-	591,239	892,000	-	892,000
Water	23,312	149,151	2,964,500	1,964,500	3,110,300
Wastewater	1,043,753	1,091,766	4,093,220	4,302,720	4,612,060
Solid Waste - Residential	2,041,119	418,686	4,664,500	3,112,000	4,324,500
Solid Waste - Commercial	-	356,316	924,010	624,010	300,000
Environmental Compliance	18,680	20,400	500,000	100,000	788,000
Fleet	94,438	252,118	409,000	309,000	213,000
TOTAL REPAIR & REPLACEMENT	\$ 5,224,796	\$ 8,989,065	\$ 26,617,050	\$ 16,151,390	\$ 36,644,190
SPECIAL REVENUE FUNDS					
Miscellaneous Grants	687,874	1,948,976	6,381,140	1,352,278	27,332,300
CDBG/HOME	1,229,687	1,449,591	1,919,890	1,063,780	2,192,490
Street Light Improvement	1,884,168	1,940,466	2,016,400	2,016,400	2,123,500
Parkway Improvement	882,125	977,384	1,239,580	1,191,882	1,236,170
Police Impound	137,710	175,915	209,960	174,102	222,510
Ambulance Services	4,005,970	5,306,349	6,027,380	5,416,798	6,625,420
Other Special Revenue	804,690	1,535,359	3,279,160	2,227,063	5,204,570
Traffic Signal SDF	-	2,750	-	-	-
Police SDF	454,115	368,400	242,060	242,060	229,660
Fire SDF	-	2,750	1,170,000	-	-
Parks and Recreation SDF	-	2,750	-	-	-
Roads SDF	-	2,750	-	-	-
Water SDF	7,133	2,750	-	-	-
Water Resources SDF	-	2,750	-	-	-
Neely Wastewater SDF	-	1,375	-	-	-
Greenfield Wastewater SDF	-	1,375	-	-	-
TOTAL SPECIAL REVENUE FUNDS	\$ 10,093,472	\$ 13,721,690	\$ 22,485,570	\$ 13,684,363	\$ 45,166,620
OTHER FUNDING SOURCES					
CIP Administration	2,078,241	2,511,864	3,685,310	3,095,601	3,988,430
CIP Contingency	-	-	100,000,000	-	100,000,000
GO Bond Proceeds	661,938	-	-	-	-
MPC - Water System	22,702,077	48,033,215	541,048,781	45,765,803	568,465,005
TOTAL OTHER FUNDING SOURCES	\$ 25,442,256	\$ 50,545,079	\$ 644,734,091	\$ 48,861,404	\$ 672,453,435
CAPITAL IMPROVEMENT FUNDS					
Redevelopment	11,908,354	1,646,050	86,965,980	1,832,534	77,700,915
Streets	22,575,006	24,193,624	361,556,050	23,684,373	453,003,128
Traffic Signals	3,839,062	2,782,318	28,171,640	2,441,875	33,809,978
Parks	2,403,439	3,493,089	74,535,960	1,182,113	91,852,463
Municipal Facilities	15,147,836	18,804,515	83,454,570	14,476,026	107,386,007
Water	17,030,318	10,503,810	92,533,789	12,204,204	155,570,316
Wastewater	17,448,379	24,183,224	90,676,260	11,296,063	76,929,898
Storm Water	382,219	179,384	4,918,020	100,776	24,096,625
TOTAL CAPITAL IMPROVEMENT	\$ 90,734,613	\$ 85,786,014	\$ 822,812,269	\$ 67,217,964	\$ 1,020,349,330



EXPENSE DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
DEBT SERVICE					
General Obligation Debt	27,187,538	29,595,175	31,125,960	31,125,960	32,661,680
Improvement Districts	1,360,444	487,172	2,642,600	489,000	2,253,210
MPC - Public Facilities	7,013,650	7,013,500	7,023,250	7,023,290	7,019,790
MPC - Water System	11,032,456	22,612,654	42,309,850	42,309,870	42,300,630
MPC - Wastewater System	3,624,750	3,623,600	3,625,250	3,625,250	3,627,750
Revenue Obligations	2,260,456	2,260,081	2,266,210	2,266,210	2,261,460
TOTAL DEBT SERVICE	\$ 52,479,294	\$ 65,592,182	\$ 88,993,120	\$ 86,839,580	\$ 90,124,520
GRAND TOTAL EXPENSES	\$ 495,594,930	\$ 581,348,501	\$ 2,049,501,300	\$ 645,201,403	\$ 2,344,218,800

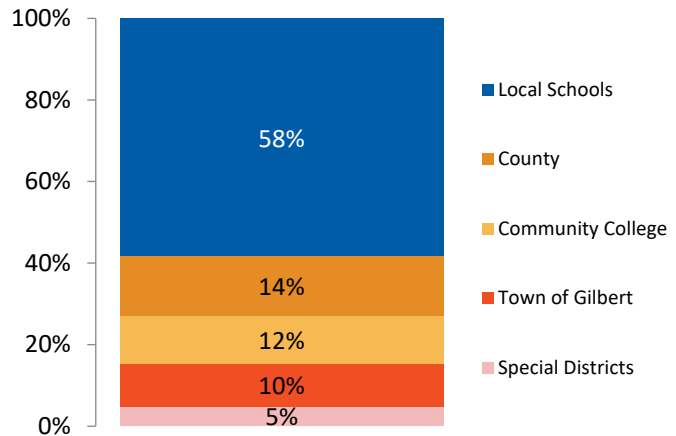


PROPERTY TAX RATES

The property tax rate for Gilbert is approximately \$.98/\$100 in secondary assessed valuation. There is no primary property tax. Town of Gilbert property tax is collected for debt repayment only, not for operations.

Residents in Gilbert, based on address, are served primarily within four school districts. Each district has a unique primary and secondary tax rate. The distribution of property tax based on FY 2025 information is shown below for each district. These figures exclude certain special districts. The graph to the right shows the percentage allocation for the Gilbert School District.

Property Tax in Gilbert School District Area



	Gilbert School District	Chandler School District	Higley School District	Mesa School District
Primary (Operating)				
State	\$0.00	\$0.00	\$0.00	\$0.00
County	\$1.16	\$1.16	\$1.16	\$1.16
Community College	\$1.05	\$1.05	\$1.05	\$1.05
Special Health Care District	\$0.17	\$0.17	\$0.17	\$0.17
Gilbert	\$0.00	\$0.00	\$0.00	\$0.00
East Valley Institute	\$0.05	\$0.05	\$0.05	\$0.05
Local School District	\$3.34	\$3.39	\$3.54	\$3.56
Total Primary	\$5.77	\$5.82	\$5.97	\$5.99
Secondary (Debt)				
County	\$0.00	\$0.00	\$0.00	\$0.00
Community College	\$0.06	\$0.06	\$0.06	\$0.06
Flood Control	\$0.15	\$0.15	\$0.15	\$0.15
County Library	\$0.05	\$0.05	\$0.05	\$0.05
Central Arizona Project	\$0.14	\$0.14	\$0.14	\$0.14
Special Health Care District	\$0.09	\$0.09	\$0.09	\$0.09
Gilbert	\$0.98	\$0.98	\$0.98	\$0.98
East Valley Institute	\$0.00	\$0.00	\$0.00	\$0.00
Local School District	\$2.11	\$2.39	\$2.75	\$3.05
Total Secondary	\$3.57	\$3.85	\$4.21	\$4.51
Total				
State	\$0.00	\$0.00	\$0.00	\$0.00
County	\$1.16	\$1.16	\$1.16	\$1.16
Community College	\$1.10	\$1.10	\$1.10	\$1.10
Flood Control	\$0.15	\$0.15	\$0.15	\$0.15
County Library	\$0.05	\$0.05	\$0.05	\$0.05
Central Arizona Project	\$0.14	\$0.14	\$0.14	\$0.14
Special Health Care District	\$0.26	\$0.26	\$0.26	\$0.26
Gilbert	\$0.98	\$0.98	\$0.98	\$0.98
East Valley Institute	\$0.05	\$0.05	\$0.05	\$0.05
Local School District	\$5.45	\$5.78	\$6.29	\$6.61
Total Tax Rate	\$9.34	\$9.67	\$10.18	\$10.50



PERSONNEL SUMMARY

	<u>Actual FY 2022</u>	<u>Actual FY 2023</u>	<u>Budget FY 2024</u>	<u>Projected FY 2024</u>	<u>Budget FY 2025</u>	<u>% by Fund FY 2025</u>
GENERAL FUND						
Mayor and Council	2.00	2.00	2.00	3.00	3.00	
Town Manager	11.35	12.85	11.85	12.85	14.85	
Digital Government	14.00	13.00	13.00	13.00	13.00	
Intergovernmental	2.00	2.00	2.00	2.00	2.00	
Economic Development	9.00	10.00	10.00	10.00	9.00	
Information Technology	52.00	54.00	56.00	54.62	57.62	
Human Resources	21.00	22.50	24.75	24.75	25.75	
Management and Budget	6.00	6.00	6.00	6.00	6.00	
Town Clerk	6.00	7.00	7.00	7.00	7.00	
Legal	31.00	33.25	36.25	36.25	38.25	
Finance and Mgmt Services	28.50	29.00	30.00	30.00	31.00	
Municipal Court	32.07	32.07	32.07	32.07	34.07	
Development Services	76.82	78.82	78.82	78.82	79.82	
Police	465.60	487.60	494.60	494.60	496.60	
Fire and Rescue	225.00	245.00	249.00	249.00	250.00	
Parks and Recreation	179.30	183.05	185.80	185.80	186.30	
Engineering Services	6.60	8.60	8.60	8.60	9.10	
TOTAL GENERAL FUND	1,168.24	1,226.74	1,247.74	1,248.36	1,263.36	72%
STREETS FUND	57.66	59.66	59.66	59.66	59.66	3%
ENTERPRISE FUNDS						
Water	136.93	140.93	141.93	141.93	149.93	
Wastewater	49.50	53.50	53.50	53.50	54.50	
Solid Waste - Residential	85.81	85.81	85.81	84.13	86.13	
Solid Waste - Commercial	8.44	8.44	8.44	10.12	10.12	
Environmental Compliance	12.59	12.59	15.59	15.59	15.59	
ENTERPRISE FUNDS	293.27	301.27	305.27	305.27	316.27	18%
INTERNAL SERVICE FUNDS	27.00	32.00	34.00	34.00	36.00	2%
SPECIAL REVENUE	49.01	49.01	54.01	54.01	58.01	3%
CIP ADMINISTRATION	14.90	17.90	19.90	19.90	20.40	1%
TOTAL TOWN POSITIONS	1,610.08	1,686.58	1,720.58	1,721.20	1,753.70	100%

Background

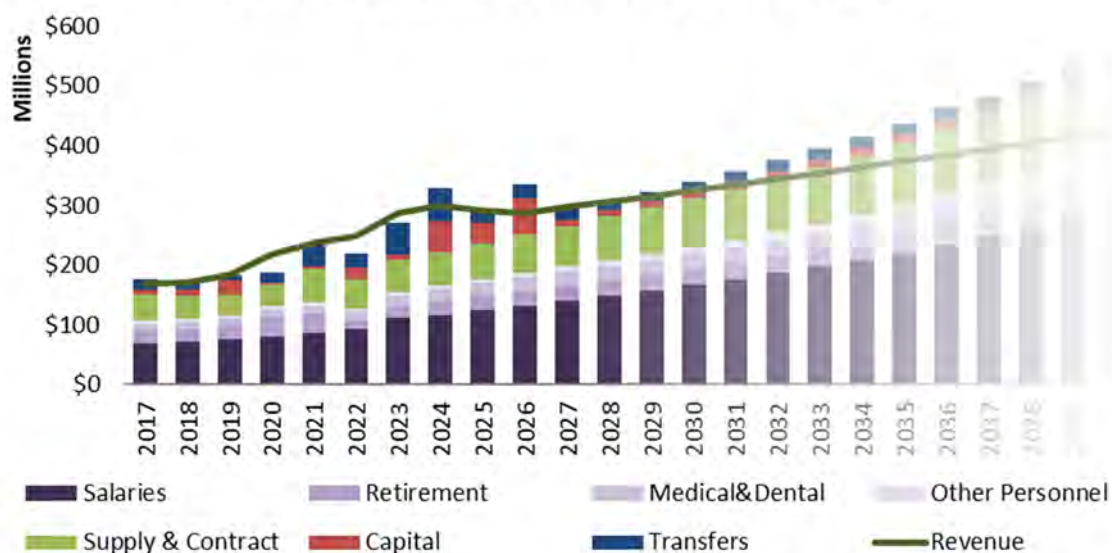
Gilbert maintains a keen focus on long-term financial security. Three organizational focus areas (strong economy, prosperous community, and exceptional built environment) have been adopted to help support the Town's efforts to avoid the typical rise and decline of cities. Gilbert wants to break the cycle and remain a stable, vibrant community. The long-term financial planning efforts described in this section highlight some of the ways Gilbert is working to maintain a strong economy.



General Fund Long-Term Financial Model

Gilbert prepares an annual update to the Long-Term Financial Plan (LTFP). The plan is a tool that provides Council and citizens with information necessary to understand Gilbert's financial condition. This dynamic tool allows the Town policy makers and staff to envision how the future might look if current revenue and expenditure trends continue. The long-term financial impact of today's decisions can also be projected.

General Fund Revenues & Expenditures

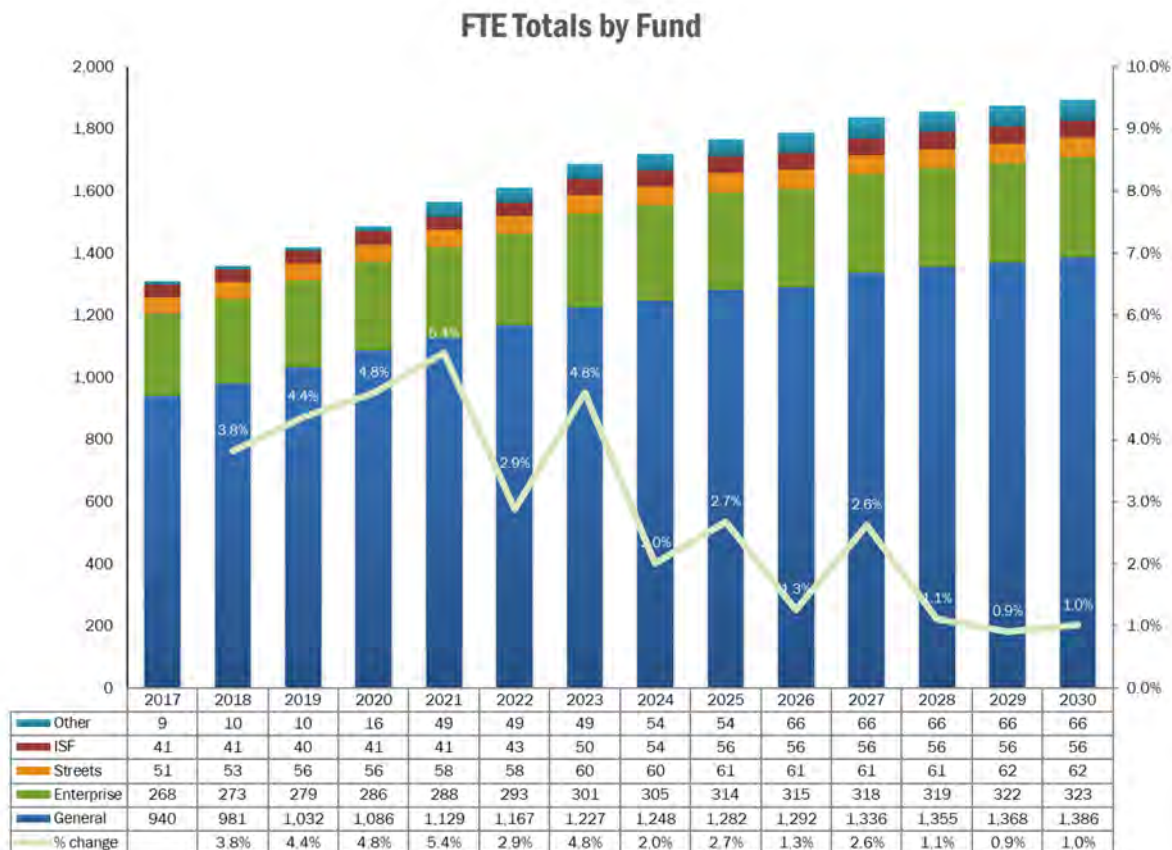


Results: Changes made by the state legislature will affect sales tax revenues from Residential Rental. Starting January 1, 2025, sales tax on Residential Rental will no longer be collected by local governments, including Gilbert. This will result in about an \$8m loss of revenue for the Town and negatively impact the ability to balance future revenues and expenditures for the General Fund. Sales tax is the largest General Fund revenue source and is conservatively projected at \$5m of growth per year. Although the Town was prepared for a decrease in sales tax revenues due to economic volatility, actual sales tax collections increased by about 1% during FY 2024. In the model, a flat dollar amount is used instead of a percentage rate so that as the Town continues to grow, the ratio of sales tax growth to total sales tax naturally declines over time.

What changed from last year: In the FY 2025 LTFP, FY 2023 actual revenues and expenditures were added. Updated Staffing Model forecasts were incorporated. Assumption data was updated (i.e. retirement and benefit rates). Development Service fees are assumed to increase to better cover the cost of providing these services. A rate study is currently underway and will be taken back to Council in Fall 2024. Operating costs for a Crime Lab, Family Advocacy Center, and future recreation amenities have also been included in the forecasting to better prepare for future operational needs.

What new things are on the horizon: Gilbert continues to monitor future capital improvement needs and plan for them in the Capital Improvement Plan. FY 2025 continues to have higher transfers planned due to increased Repair and Replacement Fund contributions using one-time funds. This will help the Town be better prepared to maintain infrastructure as it ages. Additional one-time money will be reserved in preparation to pay down the University Building debt when it is callable and transferred into the Water SDF fund to help it maintain a positive fund balance.

Staffing Forecast



The Long-Term Financial Model projects staffing costs using data from our detailed Staffing Forecast that is updated with input from departments. The forecast was developed with the town's build out in mind, and currently projects through 2030. The model projects utilizing three main drivers: 1) growth to support existing FTE ratios to department-identified metrics, e.g. calls for service in Fire; 2) additional weights for proposed enhancements to existing service lines, new requirements and/or increased demand; and 3) policy-level changes that would add or remove lines of service, e.g. a new park.

Five-Year Plans

Balanced Five-Year Plans are updated and maintained each year for the General Fund and Enterprise Funds, HURF, and Roadway and Maintenance Fund (VLT), incorporating adopted Gilbert policies of Responsible Financial Management, expenditure patterns, revenue trends, fund balances, and other known financial impacts. These plans include planned department requests for the upcoming five years, known revenue and expenditure changes, capital outlay, and CIP projects. By balancing a full five-year window, timing of CIP projects becomes more of a realistic plan for infrastructure timing and less of a wish list. This timeframe also allows for advanced planning. For example, in FY 2023 the Five-Year Plans in Water and Solid Waste Services indicated that rate adjustments needed to be considered for the long-term health of the funds. Expenditures were closely reviewed in all the enterprise funds and then a rate study was undertaken. New rates were put into place for Water, Solid Waste - Residential, and Solid Waste - Commercial in April 2024.

Having both a Five-Year Plan and a Long-Term Financial Plan (LTFP) for the General Fund provides two different forecasting methods which help the Town review trends and data from different angles, providing a more informed view of the future. The Five-Year Plan takes a more detailed look at a shorter timeframe while the LTFP looks at the impact trend changes can have over a longer horizon.

The five-year forecasts for the General Fund, Enterprise Funds, and Streets Funds have been included in this document.

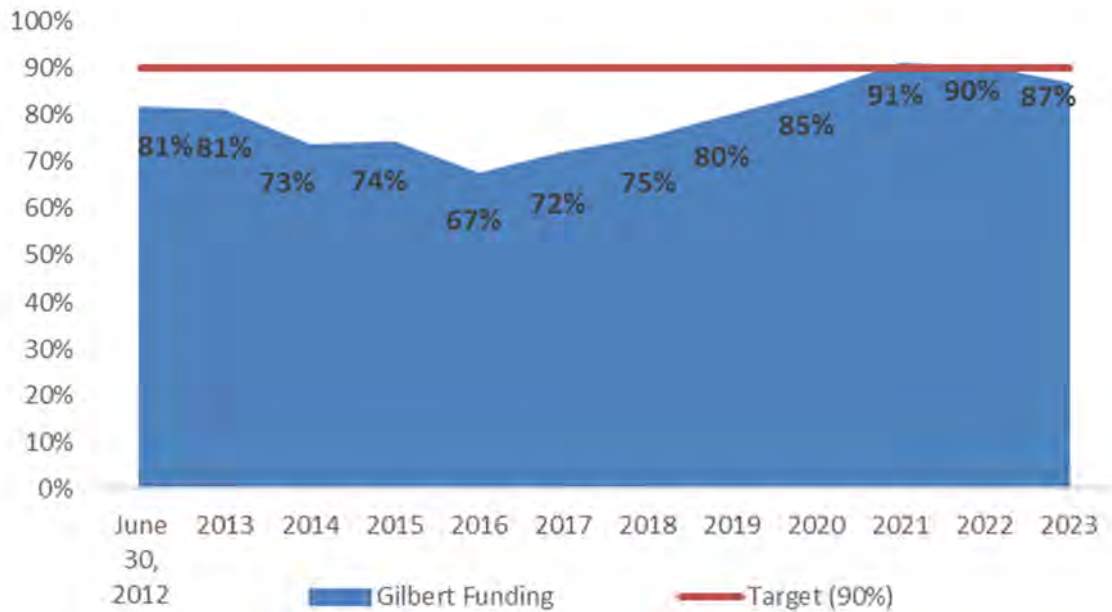
Pension Liabilities

Gilbert participates in a variety of pension systems. Most employees are part of the Arizona State Retirement System (ASRS). Elected officials participate in the Elected Officials' Retirement Plan (EORP). Sworn police and fire employees participate in the Public Safety Personnel Retirement System (PSPRS). Most of the systems are pooled with multiple jurisdictions participating. In a pooled system, all the participants pay the same rate and the assets/liabilities are jointly held.

Retirement System	Participants	Structure	Funded Status
			Pension only/Pension and Health June 30, 2023
ASRS	Civilian Employees	Pooled	71.8% / 73.1%
EORP	Elected Officials	Pooled	39.0% / 41.2%
PSPRS (Tiers 1&2)	Sworn Fire	Individual	85.9% / 86.3%
PSPRS (Tiers 1&2)	Sworn Police	Individual	87.2% / 87.7%
PSPRS (Tier 3)	Sworn Fire & Police	Pooled	107.3% / 108.9%

Sworn employees hired before July 1, 2017, are part of Tiers 1 and 2 in the PSPRS system. Sworn employees entering service after that date are part of Tier 3. PSPRS is pooled for Tier 3 employees. Tier 1 and 2 for both Police and Fire are individual plans with the Town of Gilbert bearing responsibility for the unfunded liability. In FY 2016, the Town began an active effort to pay down the unfunded liability and increase the funding ratio. By June 30, 2021, the funding ratio for Police and Fire combined reached 91% funded. The June 30, 2023, report showed that funding had slipped below the 90% target and Gilbert will re-implement funding strategies for FY2025. For details on Gilbert's funding strategy, see the PSPRS Pension Funding section of Gilbert's Policies of Responsible Financial Management.

Police and Fire Combined PSPRS Funding Status



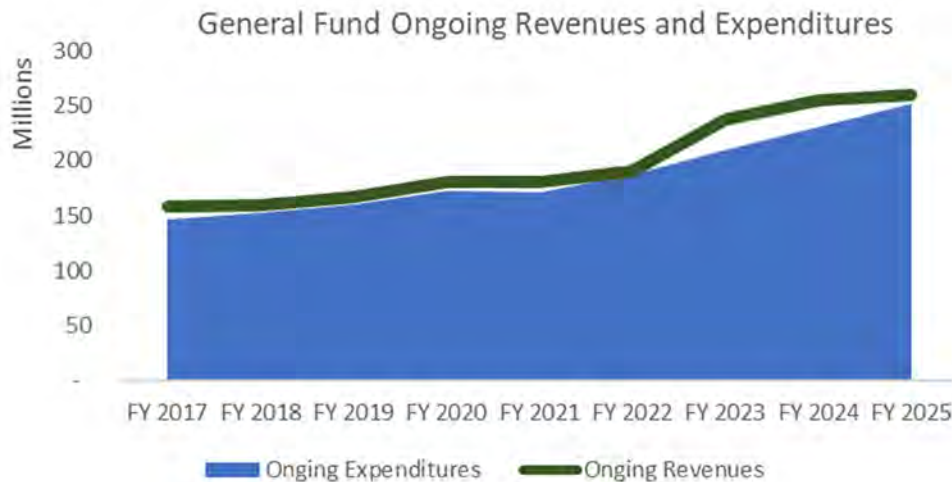
Debt Analysis

Gilbert uses debt carefully and strategically evaluates options to reduce interest costs. At the March 2020 Financial Retreat, Council directed staff to begin setting aside funds to pay down General Fund debt when it is callable in July 2025. This will significantly reduce the amount of interest paid by the Town. On the November 2021 ballot, voters authorized \$515m in Transportation funding. The Town will use secondary property tax to repay the debt over time, working to keep the property tax rate at \$0.99 per \$100 of assessed value or less. In FY 2022, the Town also issued debt through the Water Resource Municipal Property Corporation to fund needed water-related projects. These bonds will be repaid with a combination of water operating, water repair and replacement, water system development fees, and water resources system development fees. Capacity was built into the new water utility rates to accommodate the debt service payments. At the March 2024 Financial Retreat, Council discussed Police, Fire, and Park/Recreation infrastructure needs. Depending on the funding option that Council chooses and the timing of construction, additional bonds may be needed in the future. These future projects are considered in the Capital Improvement Plan with “2026 PFMP Bonds” as the identified funding source. As always, the Town would work to cash fund as much as possible and bond for as little as possible to reduce interest and repayment costs.

One-Time vs Ongoing Expenditures

Gilbert avoids the use of one-time revenue to support ongoing expenditures. Also, in recognition that sales tax can be volatile depending on economic conditions, and sales tax from construction is the most volatile of Gilbert’s sales tax categories, Gilbert has chosen to designate \$5m of construction sales tax as one-time money each year instead of counting on it as ongoing revenue. This helps protect the Town from changes in the economy.

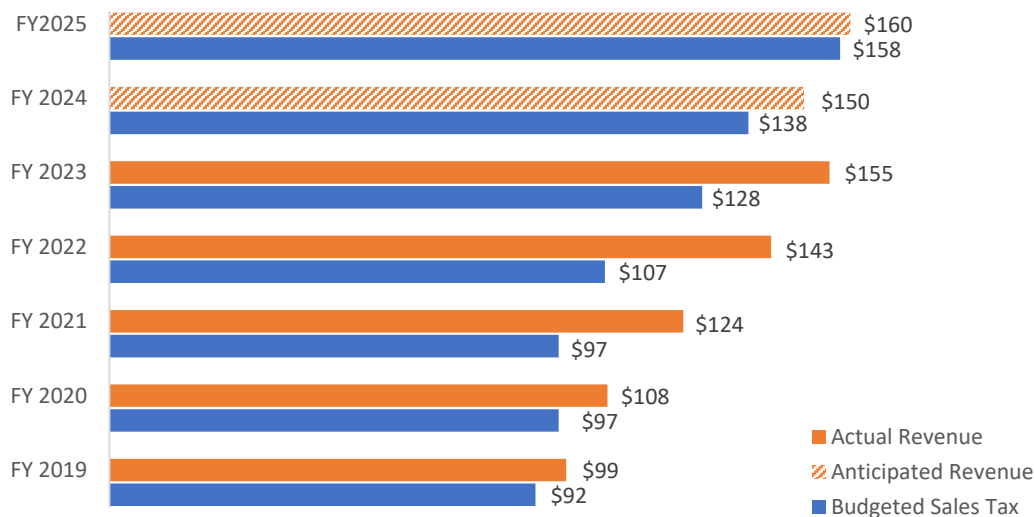
Each year when the budget is developed, staff carefully monitor ongoing expenditures to ensure that the recommended budget does not exceed ongoing revenues. For the past few years, extra buffer has been built into the budget in case of an economic downturn. There is capacity for sales tax revenues to decline without having to make cuts to the ongoing budget.



Preparation for Economic Volatility

Sales tax is the major revenue source for Gilbert's General Fund operations, which makes General Fund the most susceptible to changing economic conditions. To protect against volatility, Gilbert under budgets sales tax revenues, removes \$5m of construction sales tax to be used for one-time (not ongoing) expenditures, maintains \$15m of General Fund contingency, and maintains an additional minimum fund balance (3 months operating plus one year of debt service) in case of a rainy day.

Sales Tax Budget vs Actual (In millions)



Conservatively budgeting sales tax helps Gilbert keep expenditures low and provides time to react if revenues decline. Assuming revenues come in above budget, the money is then used for one-time expenditures the following year (after the money has already been received). This practice has proven to be very effective and helpful in providing reaction time for economic changes related to COVID-19.

Contingency and minimum fund balances are also kept in all the enterprise funds to help protect against changing market conditions, although the revenue sources for the enterprise funds are much more stable and predictable.

Zero Based Budgeting

As part of Gilbert's strategy for long-term financial health, 1/3 of the Town completes zero based budgeting each year. This approach has saved the Town about \$4.4m since FY 2018. Continuing to reset department budgets through zero based budgeting helps ensure that resources are correctly aligned with the costs needed to deliver approved levels of service. \$3.3m was added to budgets during the FY2025 Zero Base process because of inflation.

Zero Base Summary



Benchmarking

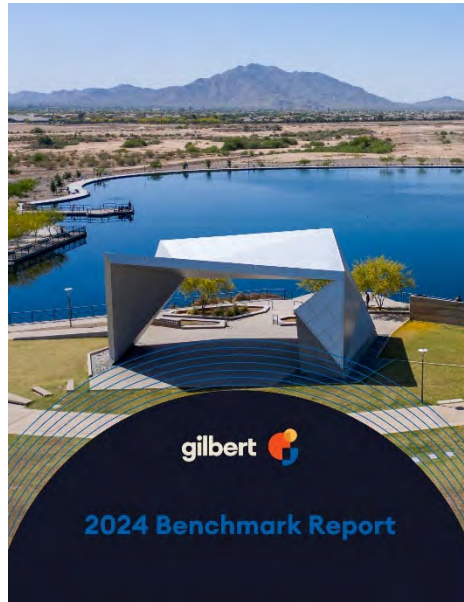
Gilbert makes a continuous effort to benchmark with other communities in relation to performance, cost of living, and cost of service. Benchmarking provides data to help Gilbert ensure services are being provided in a cost-effective manner and gives insight into areas of future improvement.

The Town participates in the Valley Benchmark Communities group, which is an ongoing regional collaborative that identifies measures that are relevant to citizens and public managers in an effort to identify and gauge municipal performance. Through this collaborative, citizens can weigh Gilbert on a local scale to see how the Town performs when compared to our neighboring jurisdictions. In addition, every two years the Town produces the Gilbert Benchmark Report, which compares Gilbert to 41 communities in 13 states across 75 different measures. These measures touch on almost every major service area in the Town. The report allows any external organization or individual to see how Gilbert's performance stacks up against its peers locally and nationally. Finally, in 2018, the Town of Gilbert became a founding member of the Arizona Data Coalition. The group consists of municipalities that have developed an open data portal and it meets regularly with the purpose of ensuring that the data reported can be compared across municipalities.

Copies of the benchmark reports can be found at <http://www.gilbertaz.gov> under the Management and Budget department page.



LONG-TERM FINANCIAL PLANNING



Annual Financial Retreat with Council

Each year, Council and staff meet to discuss financial topics. This is an opportunity to review progress, examine financial data, set and review financial goals, and discuss concerns or future opportunities. In March 2024, the Financial Retreat included discussion on:

- Capital Improvement Cost Estimating Methodology
- Quality of Life Investments and Available Revenue Sources for Capital Projects
- Ambulance System Current and Allowable Rates
- Health Trust Update and Potential Plan Design Changes
- Development Service Fee Schedule
- Pension Funding Update (PSPRS and ASRS)
- State Expenditure Limit Discussion and Potential Ballot Questions
- Long Term Financial Model Review

Fiscal Policy Review

Gilbert's Policies of Responsible Financial Management are reviewed and updated annually in an effort to continually improve fiscal sustainability and best practices. All changes are brought to Council for consideration and adoption.

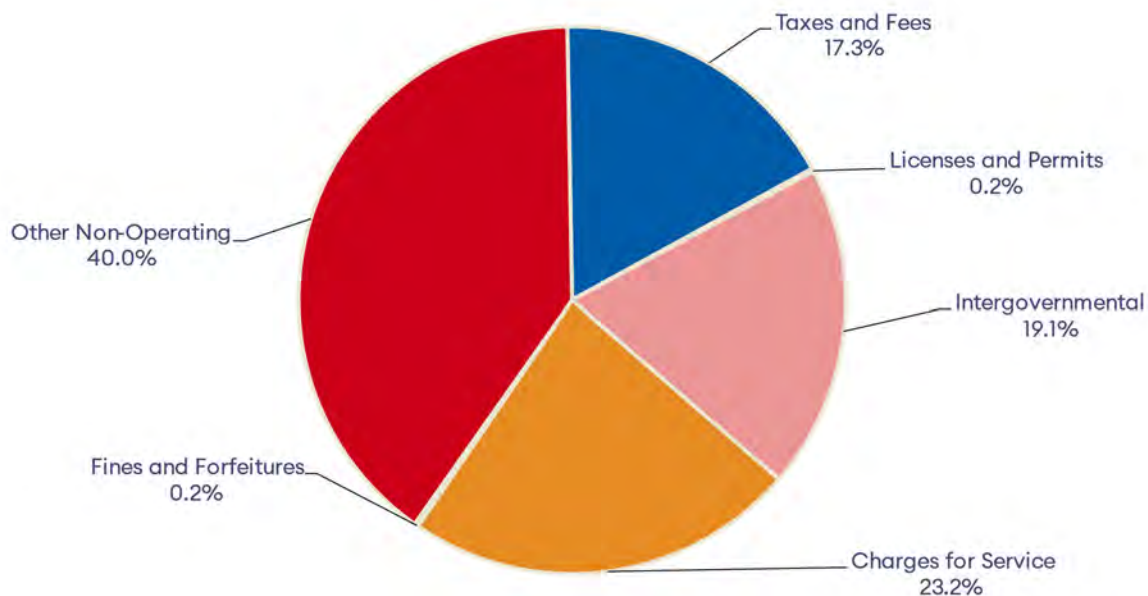
ALL REVENUE SOURCES

This section of the budget document includes detailed information regarding revenue types, including historical information, assumptions for the FY 2025 budget, and future projections. Information on bond proceeds, property tax, and special assessments is found in the debt section.

The total revenue anticipated for FY 2025 is \$2,344,218,800. Of this amount, \$1,136,719,030 is anticipated in new revenue collections and \$1,207,499,770 in carryover funds, as fund balance is also applied for one-time expenses. Historically, large spikes in revenue in a given year can typically be attributed to the sale of bonds for capital projects, however current levels of construction-related revenues are also considered nonrecurring and are therefore applied toward nonrecurring expenses. Details on areas of change are found in the summary section of the budget. The major revenue sources for all funds are shown on the table and graph below by major categories.

FY 2025 Revenue Sources All Funds by Type (Excludes Transfers)

Revenue Type	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Taxes and Fees	177,026,861	191,898,861	176,829,980	188,033,249	196,741,730
Licenses and Permits	4,109,258	2,927,638	2,651,000	2,610,000	2,100,000
Intergovernmental	139,312,594	138,303,005	198,290,370	189,922,134	217,471,170
Charges for Service	161,157,707	190,593,884	215,437,400	217,486,231	263,525,530
Fines and Forfeitures	3,231,005	3,059,373	2,795,000	2,810,000	2,690,000
Other Non-Operating	753,352,658	87,895,203	344,322,740	41,938,060	454,190,600
Total	\$ 1,238,190,083	\$ 614,677,964	\$ 940,326,490	\$ 642,799,674	\$ 1,136,719,030





REVENUE SOURCES

TAXES AND FEES

Local Sales Tax

Gilbert levies a one and one-half percent sales tax on sales transacted within Gilbert’s boundary. The State collects sales tax revenue and remits the amount collected weekly. Gilbert has seen strong sales tax growth for the past ten years, but FY 2024 sales tax was fairly flat. Staff cautiously monitors the amounts attributable to construction as the town approaches build out and allocates \$5 million of sales tax received from construction activities to one-time instead of ongoing expenses.

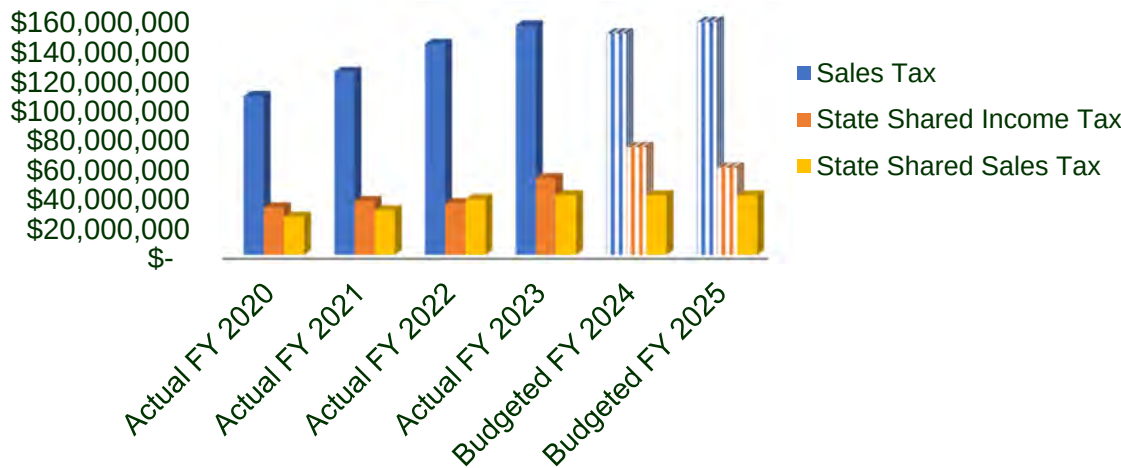
The projections are based on historical trends and the following assumptions:

- Retail sales tax will remain somewhat stable in Gilbert, and will increase slowly over time
- Any future spikes in construction sales tax will be considered one-time, not sustainable
- Permit activity will level off as growth continues at a more even pace
- Sales Tax on Residential Rental will end starting January 2025

Sales Tax



Below is a five year history of the three major revenue sources for the General Fund:



Property Tax

Gilbert has a secondary property tax rate, which can only be used to repay debt issued for voter approved bonds. General Obligation bonds are issued to pay for construction of streets, parks, public safety, facilities, and utility infrastructure. The rate is approximately \$0.98 per \$100 in secondary assessed value, which equates to about 10% of the total property tax rate for property in the Gilbert School District. While the Gilbert School District is the largest, there are four school districts that cover Gilbert including Gilbert, Higley, Mesa, and Chandler.

More information on general obligation debt and the property tax is found in the debt section as well as on the property tax rate page.

System Development Fees

System Development Fees (SDF) are charged to all new development. The fees are collected to pay for infrastructure required due to growth, so that new growth is provided the same level of service as the existing community. Fees are collected for traffic signals, transportation, water, water resources, wastewater, parks, police, and fire. The general government SDF was discontinued in June 2022. Gilbert completed a full SDF study in partnership with a third party consultant, adopted April 2024. The new fees went into effect July 2024.

LICENSE AND PERMITS

License fees are charged for business registration and alcoholic beverage licenses. Permit fees are charged for building, fire, engineering, signs, and alarms. Permit fee revenue is subject to changes in the construction industry.

INTERGOVERNMENTAL

Funding received from any other government agency is considered intergovernmental. The largest source is state shared revenue for sales tax, income tax, highway user revenue, vehicle license tax and local transportation assistance fund.

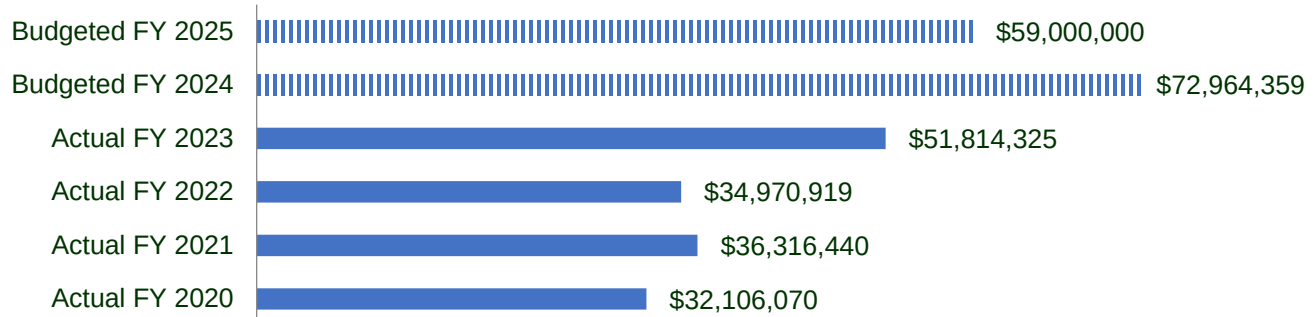
State Shared Sales Tax

Twenty-five percent of the distribution base of state sales tax is distributed based on the relation of Gilbert's population to the total population of all incorporated cities and towns in the state. Projected revenues are based on estimates from the Arizona League of Cities and Towns.

State Shared Income Tax

Eighteen percent of the state income tax is distributed based on the relation of Gilbert's population to the total population of all incorporated cities and towns in the state. There is a two year time lag in distribution. Therefore, the tax on income earned in FY 2023 is distributed to cities in FY 2025. This is sometimes referred to as Urban Revenue Sharing. During COVID, a filing extension was available. The later income tax filing means revenues were recognized in the following fiscal year, which is why the revenues for FY 2022 are lower than usual and then the revenues were higher in FY 2023. The formula for revenue sharing increased from 15% to 18% in FY 2024, but the flat tax didn't go into effect until tax year 2023 (FY 2025 revenues). This is why the FY 2024 revenues are higher than usual. FY 2025 revenues are likely to be lower so about \$20m of the FY 2024 State Shared Income Tax was used for one-time purposes. FY 2025 revenue estimates are based on Gilbert's proportionate share of income tax revenues received by the state in FY2023.

State Shared Income Tax



Highway User Revenue (HURF)

Cities and towns receive 27.5% of the highway user revenue fund. One half of the monies received are distributed based on the relation of Gilbert's population to the total population of all incorporated cities and towns in the State. The remaining one half is distributed based on the basis of the "county of origin" of gasoline sales and the relation of Gilbert's population to the total incorporated population of Maricopa County. These funds must be used solely for street purposes. Projected revenues are based on estimates from the Arizona League of Cities and Towns.

Vehicle License Tax (VLT)

Twenty-five percent of the net revenues collected for the licensing of motor vehicles by the county are distributed back based on the population of Gilbert in relation to the total incorporated population of Maricopa County. These revenues are not restricted, but Gilbert chooses to use them for transportation-related needs. Projected revenues are based on estimates from the Arizona League of Cities and Towns.

Arizona Lottery Fund (ALF)

The State Lottery distributes funds based on population. ALF funds are applied only to transit-related expenses.

CHARGES FOR SERVICE

All charges for service are based on the philosophy that whoever benefits from the service should pay a portion or all of the cost to provide that service. Charges for service include user fees for recreation services, and enterprise revenue including water consumption, wastewater, solid waste disposal, and environmental compliance. The goal is for internal services, enterprise operations, and all adult sports to be 100% self-supporting. Gilbert completes an annual rate review to examine the rates and rate structures for Water, Wastewater, Solid Waste, and Environmental Compliance.

Water

Water user fees are reviewed annually to ensure that revenue is able to cover 100% of the actual and anticipated cost of providing water to customers. The cost includes pumping water from the ground, treating the surface and ground water, distributing the water to customers, reading the meters, and maintaining the system. The largest revenue source for the Water Fund is revenues received from

meter water sales. Due to an increase in infrastructure needs at the North Water Treatment Plant, a new rate analysis was completed, and new rates went into place April 2024. Revenue projections are based on historic trends, plus the rate increase.

Wastewater

Staff reviews wastewater fees annually to ensure revenue covers 100% of the cost of operations. Wastewater operations include collection, treatment, and recovery of wastewater. Wastewater revenues primarily consist of residential/commercial wastewater charges for and charges for reclaimed water. Of these three revenue sources, the largest revenue source is residential sewer, contributing approximately 87% of the total fund revenues. Commercial and reclaimed revenues account for approximately 9% and 4% respectively. A rate study was completed in order to balance ongoing revenues and expenditures. The new rates went into effect April 2023. Revenue projections are based on historic trends, plus the rate increase.

Solid Waste

Solid Waste - Residential includes solid waste collection of residential barrels, uncontained, and recycling. It also includes the operation of the household hazardous waste facility. Solid Waste - Commercial includes solid waste collection for commercial and roll-off customers. Annual rate reviews ensure that revenue covers the total cost of operations. The costs impacting rates the most in these funds are personnel, landfill tipping fees, equipment maintenance, and replacement. A new rate study were completed and new rates went into effect April 2024. Revenue projections are based on historic trends, plus the rate increase.

Environmental Compliance

Environmental Compliance was first organized, and a fee adopted in FY 2019 in order to appropriately fund storm water and street cleaning operations as well as required environmental compliance programs, such as air quality etc. The fee is a flat fee and is assessed to all residential and commercial customers. New rates went into effect April 2023. Revenue projections are based on historic trends, plus the rate increase.

FINES AND FORFEITS

Fines are collected by the Court based on citations issued by the Police Department and cases prosecuted by the Prosecutor's office.

OTHER NON-OPERATING

This revenue category includes property rental, insurance recoveries, donations and contributions, and other one-time revenue not categorized elsewhere. Most of the other non-operating is highly unpredictable and is included in the budget at a minimal amount unless a specific source is known during budget preparation.

Investment Income

In order to maximize available resources, Gilbert reviews upcoming expenditure needs and works with a financial advisor to appropriately invest cash. This is accomplished through a well-diversified portfolio of investments consistent with A.R.S. §35-323. Gilbert's investment strategy is guided by written policy with a focus on safety, liquidity, and returns.

Assessments

Assessment districts are established for street lights, parkway improvements, and capital improvements that benefit specific users. The street light district (SLID) revenue is based on the cost of electricity for the district area. The amount is revised and levied every year, and each district is calculated separately. Parkway Improvement Districts (PKID) pay for the cost of maintenance and improvements in parkway areas for eleven subdivisions in Gilbert. The amount for each PKID is levied on an equal per lot basis. The levy for these districts is calculated and assessed annually based on projected and historical costs. The levy for street lights and parkway maintenance is collected on the property tax bill and is included with taxes and fees.

Capital Improvement Districts repay improvement debt issued for one-time construction of infrastructure. The benefited property in the area is levied an assessment to repay the debt issued. This revenue is included in the other non-operating category.



GENERAL FUND FIVE-YEAR FORECAST

GENERAL FUND - FIVE-YEAR FORECAST					
	Budget FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029
BEGINNING FUND BALANCE (Less Committed)	173,075,000	64,731,000	104,810,000	141,721,000	132,531,000
REVENUE	279,711,000	331,706,000	339,686,000	347,916,000	356,407,000
TOTAL REVENUE	279,711,000	331,706,000	339,686,000	347,916,000	356,407,000
TRANSFERS IN	12,257,000	12,257,000	12,257,000	12,257,000	12,257,000
TOTAL SOURCES	465,043,000	408,694,000	456,753,000	501,894,000	501,195,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	240,081,000	240,081,000	240,081,000	240,081,000	240,081,000
CIP MAINTENANCE COSTS		4,084,000	9,684,000	15,973,000	21,168,000
FIVE-YEAR PLAN		4,500,000	9,000,000	13,500,000	19,000,000
SUB-TOTAL ONGOING EXPENDITURES	240,081,000	248,665,000	258,765,000	269,554,000	280,249,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	16,818,000				
FIVE-YEAR PLAN		10,000,000	10,000,000	10,000,000	10,500,000
CAPITAL OUTLAY	13,732,000				
CONTINGENCY	15,000,000				
ECONOMIC DEVELOPMENT RESERVE	-				
SUB-TOTAL ONE-TIME EXPENDITURES	45,550,000	10,000,000	10,000,000	10,000,000	10,500,000
TRANSFER OUT					
CAPITAL	83,718,000	18,056,000	9,834,000	55,828,000	105,197,000
OTHER	30,963,000	27,163,000	36,433,000	33,981,000	33,981,000
SUB-TOTAL TRANSFERS OUT	114,681,000	45,219,000	46,267,000	89,809,000	139,178,000
TOTAL USES	400,312,000	303,884,000	315,032,000	369,363,000	429,927,000
ANNUAL OPERATING RESULT	(108,344,000)	40,079,000	36,911,000	(9,190,000)	(61,263,000)
FUND BALANCE	64,731,000	104,810,000	141,721,000	132,531,000	71,268,000
MINIMUM FUND BALANCE	64,730,000	62,880,000	78,671,000	78,921,000	81,591,000
FUND BALANCE ABOVE MINIMUM	1,000	41,930,000	63,050,000	53,610,000	(10,323,000)

Five-Year Plan Assumptions:

- ✓ Revenue projections include a potential increase in the Sales tax rate in FY 2025 for cash funding of CIP projects. This increase would be effective for a partial year in FY 2025 and ongoing in FY 2026 and beyond if approved by Council. Associated bonds may be issued in FY 2027 as needed.
- ✓ Transfers Out in FY 2025 include a one-time amount of \$15,000,000 for Water SDF.
- ✓ Compensation structure is maintained in five-year plan as directed by compensation philosophy adopted by Council.
- ✓ Minimum fund balance per policy is calculated at three months of ongoing operating expenses and one year of debt service.
- ✓ Contingency and Economic Development Reserve funds are included in FY 2025 at \$15,000,000 which is consistent with prior years.
- ✓ Beginning fund balance does not include \$28,794,000 for future opportunities which may include the ability to buy down debt.



ROADWAY AND MAINTENANCE FIVE-YEAR FORECAST

ROADWAY AND MAINTENANCE FUND - FIVE-YEAR FORECAST					
	Budget FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029
BEGINNING FUND BALANCE (Less Committed)	22,285,000	2,585,000	4,205,000	(11,679,000)	(21,837,000)
REVENUE	13,358,000	13,623,000	13,893,000	14,169,000	14,450,000
TOTAL REVENUE	13,358,000	13,623,000	13,893,000	14,169,000	14,450,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	35,643,000	16,208,000	18,098,000	2,490,000	(7,387,000)
ONGOING EXPENDITURES					
BASE EXPENDITURES	7,309,000	7,309,000	7,309,000	7,309,000	7,309,000
CIP MAINTENANCE COSTS		-	-	-	147,000
FIVE-YEAR PLAN		104,000	208,000	312,000	416,000
SUB-TOTAL ONGOING EXPENDITURES	7,309,000	7,413,000	7,517,000	7,621,000	7,872,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	770,000				
FIVE-YEAR PLAN		-	-	-	-
CAPITAL OUTLAY	20,000				
CONTINGENCY	900,000				
SUB-TOTAL ONE-TIME EXPENDITURES	1,690,000	-	-	-	-
TRANSFER OUT					
CAPITAL	23,389,000	3,564,000	19,106,000	13,824,000	1,916,000
OTHER	670,000	1,026,000	3,154,000	2,882,000	1,034,000
SUB-TOTAL TRANSFERS OUT	24,059,000	4,590,000	22,260,000	16,706,000	2,950,000
TOTAL USES	33,058,000	12,003,000	29,777,000	24,327,000	10,822,000
ANNUAL OPERATING RESULT	(19,700,000)	1,620,000	(15,884,000)	(10,158,000)	3,628,000
FUND BALANCE	2,585,000	4,205,000	(11,679,000)	(21,837,000)	(18,209,000)
MINIMUM FUND BALANCE	1,830,000	1,850,000	1,880,000	1,910,000	1,970,000
FUND BALANCE ABOVE MINIMUM	755,000	2,355,000	(13,559,000)	(23,747,000)	(20,179,000)

Five-Year Plan Assumptions:

- ✓ FY 2025 Transfers Out Other are the contributions to the Repair and Replacement Fund for rolling stock.
- ✓ Increase in revenue is a result of increase in Vehicle License Tax, based on anticipated growth of 2% per year.
- ✓ Timing and funding sources of Capital Projects currently included in FY 2026-2029 will be closely evaluated against available revenue so minimum fund balance is met.



STREETS FIVE-YEAR FORECAST

STREETS FUND - FIVE-YEAR FORECAST					
	Budget FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029
BEGINNING FUND BALANCE (Less Committed)	11,232,000	9,526,000	8,669,000	7,722,000	6,709,000
REVENUE	20,465,000	20,669,000	20,875,000	21,083,000	21,293,000
TOTAL REVENUE	20,465,000	20,669,000	20,875,000	21,083,000	21,293,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	31,697,000	30,195,000	29,544,000	28,805,000	28,002,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	18,784,000	18,784,000	18,784,000	18,784,000	18,784,000
CIP MAINTENANCE COSTS		294,000	325,000	334,000	344,000
FIVE-YEAR PLAN		(89,000)	87,000	287,000	488,000
SUB-TOTAL ONGOING EXPENDITURES	18,784,000	18,989,000	19,196,000	19,405,000	19,616,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	879,000				
FIVE-YEAR PLAN		867,000	956,000	1,021,000	1,085,000
CAPITAL OUTLAY	238,000				
CONTINGENCY	600,000				
SUB-TOTAL ONE-TIME EXPENDITURES	1,717,000	867,000	956,000	1,021,000	1,085,000
TRANSFER OUT					
CAPITAL	-	-	-	-	-
OTHER	1,670,000	1,670,000	1,670,000	1,670,000	1,670,000
SUB-TOTAL TRANSFERS OUT	1,670,000	1,670,000	1,670,000	1,670,000	1,670,000
TOTAL USES	22,171,000	21,526,000	21,822,000	22,096,000	22,371,000
ANNUAL OPERATING RESULT	(1,706,000)	(857,000)	(947,000)	(1,013,000)	(1,078,000)
FUND BALANCE	9,526,000	8,669,000	7,722,000	6,709,000	5,631,000
MINIMUM FUND BALANCE	4,700,000	4,750,000	4,800,000	4,850,000	4,900,000
FUND BALANCE ABOVE MINIMUM	4,826,000	3,919,000	2,922,000	1,859,000	731,000

Five-Year Plan Assumptions:

- ✓ FY 2025 Transfers Out Other is an overhead allocation to the General Fund.
- ✓ Increase in revenue is a result of increase in Highway User Fee, based on anticipated growth of 1% per year.



WATER FUND FIVE-YEAR FORECAST

WATER FUND - FIVE-YEAR FORECAST					
	Budget FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029
BEGINNING FUND BALANCE (Less Committed)	70,726,000	36,108,000	47,168,000	16,592,000	35,352,000
REVENUE	105,806,000	136,164,000	170,151,000	173,015,000	175,929,000
TOTAL REVENUE	105,806,000	136,164,000	170,151,000	173,015,000	175,929,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	176,532,000	172,272,000	217,319,000	189,607,000	211,281,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	45,881,000	45,881,000	45,881,000	45,881,000	45,881,000
CIP MAINTENANCE COSTS		372,000	2,652,000	2,652,000	2,652,000
FIVE-YEAR PLAN		2,582,000	3,315,000	4,234,000	4,887,000
SUB-TOTAL ONGOING EXPENDITURES	45,881,000	48,835,000	51,848,000	52,767,000	53,420,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	2,571,000				
FIVE-YEAR PLAN		349,000	62,073,000	650,000	-
CAPITAL OUTLAY	250,000				
CONTINGENCY	2,500,000				
SUB-TOTAL ONE-TIME EXPENDITURES	5,321,000	349,000	62,073,000	650,000	-
TRANSFER OUT					
CAPITAL	35,241,000	16,624,000	22,510,000	31,542,000	14,758,000
OTHER	53,981,000	59,296,000	64,296,000	69,296,000	104,296,000
SUB-TOTAL TRANSFERS OUT	89,222,000	75,920,000	86,806,000	100,838,000	119,054,000
TOTAL USES	140,424,000	125,104,000	200,727,000	154,255,000	172,474,000
ANNUAL OPERATING RESULT	(34,618,000)	11,060,000	(30,576,000)	18,760,000	3,455,000
FUND BALANCE	36,108,000	47,168,000	16,592,000	35,352,000	38,807,000
MINIMUM FUND BALANCE	33,600,000	34,330,000	35,090,000	35,320,000	35,480,000
FUND BALANCE ABOVE MINIMUM	2,508,000	12,838,000	(18,498,000)	32,000	3,327,000

Five-Year Plan Assumptions:

- ✓ The plan assumes a 25% rate increase beginning in the fourth quarter of FY 2025, as well as a 32% rate increase beginning in the fourth quarter of FY 2026. The Town Council has approved the rate increase for both FY2025
- ✓ An additional increase in revenue is based on an anticipated growth rate in customers of 1.75%
- ✓ Transfer Out Other increased transfers to the Repair and Replacement Fund in FY 2026-2029
- ✓ In the One-Time Expenditures associated with the Five-Year Plan, \$62 million is included in FY 2027 to finish paying for CIP projects after the 2022 WRMP Bonds are exhausted



WASTEWATER FUND FIVE-YEAR FORECAST

WASTEWATER FUND - FIVE-YEAR FORECAST					
	Budget FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029
BEGINNING FUND BALANCE (Less Committed)	30,720,000	17,427,000	12,674,000	15,284,000	9,850,000
REVENUE	48,661,000	66,596,000	67,726,000	68,875,000	70,045,000
TOTAL REVENUE	48,661,000	66,596,000	67,726,000	68,875,000	70,045,000
TRANSFERS IN	2,029,000	2,029,000	2,029,000	2,029,000	2,029,000
TOTAL SOURCES	81,410,000	86,052,000	82,429,000	86,188,000	81,924,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	22,991,000	22,991,000	22,991,000	22,991,000	22,991,000
CIP MAINTENANCE COSTS		87,000	479,000	484,000	484,000
FIVE-YEAR PLAN		498,000	866,000	1,141,000	1,416,000
SUB-TOTAL ONGOING EXPENDITURES	22,991,000	23,576,000	24,336,000	24,616,000	24,891,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	3,627,000				
FIVE-YEAR PLAN		3,384,000	5,221,000	10,785,000	4,837,000
CAPITAL OUTLAY	83,000				
CONTINGENCY	2,750,000				
SUB-TOTAL ONE-TIME EXPENDITURES	6,460,000	3,384,000	5,221,000	10,785,000	4,837,000
TRANSFER OUT					
CAPITAL	16,144,000	12,664,000	4,513,000	5,229,000	3,894,000
OTHER	18,388,000	33,754,000	33,075,000	35,708,000	35,611,000
SUB-TOTAL TRANSFERS OUT	34,532,000	46,418,000	37,588,000	40,937,000	39,505,000
TOTAL USES	63,983,000	73,378,000	67,145,000	76,338,000	69,233,000
ANNUAL OPERATING RESULT	(13,293,000)	(4,753,000)	2,610,000	(5,434,000)	2,841,000
FUND BALANCE	17,427,000	12,674,000	15,284,000	9,850,000	12,691,000
MINIMUM FUND BALANCE	9,450,000	9,590,000	9,780,000	12,240,000	12,310,000
FUND BALANCE ABOVE MINIMUM	7,977,000	3,084,000	5,504,000	(2,390,000)	381,000

Five-Year Plan Assumptions:

- ✓ The plan assumes a 55% rate increase beginning in the fourth quarter of FY 2025. The Town is working with a rate consultant to determine the best approach to maintain fund balance.
- ✓ The plan assumes that starting in FY 2027, Water Resources Municipal Property Corporation bonds will be used to fund approximately \$31.1 million of projects in the Operating Fund and approximately \$87.6M of projects in the Replacement Fund.
- ✓ An additional increase in revenue is based on an anticipated growth rate in customers of 1.75% for both residential and commercial accounts.
- ✓ Transfers Out Other includes a transfer to the Repair and Replacement Fund and an overhead allocation to the General Fund. The plan assumes increased transfers to the Repair and Replacement Fund in FY 2025-2029.



SOLID WASTE - RESIDENTIAL FIVE-YEAR FORECAST

SOLID WASTE - RESIDENTIAL FUND - FIVE-YEAR FORECAST					
	Budget FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029
BEGINNING FUND BALANCE (Less Committed)	6,409,000	5,859,000	6,361,000	8,132,000	10,230,000
REVENUE	29,271,700	30,219,000	32,055,000	32,613,000	33,181,000
TOTAL REVENUE	29,271,700	30,219,000	32,055,000	32,613,000	33,181,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	35,680,700	36,078,000	38,416,000	40,745,000	43,411,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	22,271,000	22,271,000	22,271,000	22,271,000	22,271,000
CIP MAINTENANCE COSTS		-	-	-	-
FIVE-YEAR PLAN		1,123,000	1,363,000	1,520,000	1,806,000
SUB-TOTAL ONGOING EXPENDITURES	22,271,000	23,394,000	23,634,000	23,791,000	24,077,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	182,000				
FIVE-YEAR PLAN		898,000	616,000	799,000	3,000
CAPITAL OUTLAY	55,000				
CONTINGENCY	1,000,000				
SUB-TOTAL ONE-TIME EXPENDITURES	1,237,000	898,000	616,000	799,000	3,000
TRANSFER OUT					
CAPITAL	1,388,000	-	318,000	-	7,341,000
OTHER	4,925,000	5,425,000	5,716,000	5,925,000	6,670,000
SUB-TOTAL TRANSFERS OUT	6,313,000	5,425,000	6,034,000	5,925,000	14,011,000
TOTAL USES	29,821,000	29,717,000	30,284,000	30,515,000	38,091,000
ANNUAL OPERATING RESULT	(549,300)	502,000	1,771,000	2,098,000	(4,910,000)
FUND BALANCE	5,859,700	6,361,000	8,132,000	10,230,000	5,320,000
MINIMUM FUND BALANCE	5,570,000	5,850,000	5,910,000	5,950,000	5,620,000
FUND BALANCE ABOVE MINIMUM	289,700	511,000	2,222,000	4,280,000	(300,000)

Five-Year Plan Assumptions:

- ✓ The plan assumes a 6% rate increase beginning in the fourth quarter for FY 2026, as well as increased transfers to the Repair and Replacement Fund in FY 2025-2029.
- ✓ Transfers Out in FY 2025 include a one-time amount of \$1,250,000 to Repair and Replacement Fund.
- ✓ An additional increase in revenue is based on an anticipated growth rate in customers of 1.75% for residential accounts.



SOLID WASTE - COMMERCIAL FIVE-YEAR FORECAST

SOLID WASTE - COMMERCIAL FUND - FIVE-YEAR FORECAST					
	Budget FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029
BEGINNING FUND BALANCE (Less Committed)	959,000	885,000	970,000	1,078,000	1,300,000
REVENUE	4,292,000	4,387,000	4,674,000	4,674,000	4,674,000
TOTAL REVENUE	4,292,000	4,387,000	4,674,000	4,674,000	4,674,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	5,251,000	5,272,000	5,644,000	5,752,000	5,974,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	3,515,000	3,515,000	3,515,000	3,515,000	3,515,000
CIP MAINTENANCE COSTS		-	-	-	-
FIVE-YEAR PLAN		75,000	150,000	225,000	300,000
SUB-TOTAL ONGOING EXPENDITURES	3,515,000	3,590,000	3,665,000	3,740,000	3,815,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	24,000				
FIVE-YEAR PLAN		-	-	-	-
CAPITAL OUTLAY	-				
CONTINGENCY	100,000				
SUB-TOTAL ONE-TIME EXPENDITURES	124,000	-	-	-	-
TRANSFER OUT					
CAPITAL	15,000	-	167,000	-	-
OTHER	712,000	712,000	734,000	712,000	712,000
SUB-TOTAL TRANSFERS OUT	727,000	712,000	901,000	712,000	712,000
TOTAL USES	4,366,000	4,302,000	4,566,000	4,452,000	4,527,000
ANNUAL OPERATING RESULT	(74,000)	85,000	108,000	222,000	147,000
FUND BALANCE	885,000	970,000	1,078,000	1,300,000	1,447,000
MINIMUM FUND BALANCE	880,000	900,000	920,000	940,000	950,000
FUND BALANCE ABOVE MINIMUM	5,000	70,000	158,000	360,000	497,000

Five-Year Plan Assumptions:

- ✓ The plan assumes a 9% rate increase beginning in the fourth quarter of FY 2026.
- ✓ The plan assumes no new additional growth in the upcoming years.

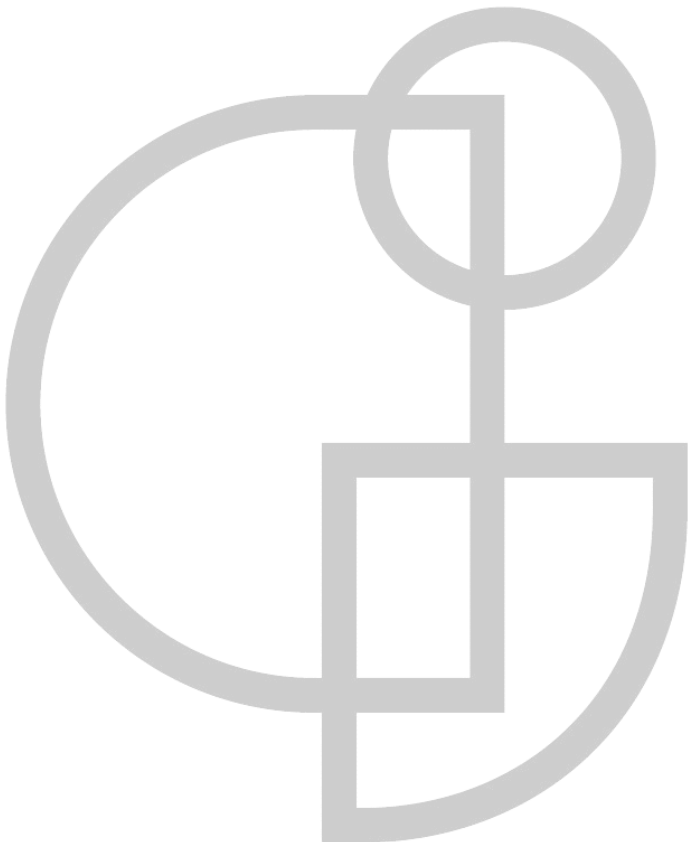


ENVIRONMENTAL COMPLIANCE FIVE-YEAR FORECAST

ENVIRONMENTAL COMPLIANCE FUND - FIVE-YEAR FORECAST					
	Budget FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029
BEGINNING FUND BALANCE (Less Committed)	3,197,000	4,025,000	5,813,000	5,944,000	917,000
REVENUE	7,505,000	7,599,000	7,694,000	7,790,000	7,887,000
TOTAL REVENUE	7,505,000	7,599,000	7,694,000	7,790,000	7,887,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	10,702,000	11,624,000	13,507,000	13,734,000	8,804,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	2,775,225	2,775,000	2,775,000	2,775,000	2,775,000
CIP MAINTENANCE COSTS		119,000	149,000	149,000	149,000
FIVE-YEAR PLAN		50,000	100,000	150,000	200,000
SUB-TOTAL ONGOING EXPENDITURES	2,775,225	2,944,000	3,024,000	3,074,000	3,124,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	60,000				
FIVE-YEAR PLAN		-	-	-	-
CAPITAL OUTLAY	100,000				
CONTINGENCY	250,000				
SUB-TOTAL ONE-TIME EXPENDITURES	410,000	-	-	-	-
TRANSFER OUT					
CAPITAL	625,354	-	1,480,000	5,928,000	10,875,000
OTHER	2,866,550	2,867,000	3,059,000	3,815,000	4,933,000
SUB-TOTAL TRANSFERS OUT	3,491,904	2,867,000	4,539,000	9,743,000	15,808,000
TOTAL USES	6,677,000	5,811,000	7,563,000	12,817,000	18,932,000
ANNUAL OPERATING RESULT	828,000	1,788,000	131,000	(5,027,000)	(11,045,000)
FUND BALANCE	4,025,000	5,813,000	5,944,000	917,000	(10,128,000)
MINIMUM FUND BALANCE	690,000	740,000	760,000	770,000	780,000
FUND BALANCE ABOVE MINIMUM	3,335,000	5,073,000	5,184,000	147,000	(10,908,000)

Five-Year Plan Assumptions:

- ✓ The fund is working to save up for larger CIP projects planned for FY 2028 and FY 2029.
- ✓ An additional increase in revenue is based on an anticipated growth rate in customers of 1.25% for environmental compliance accounts.

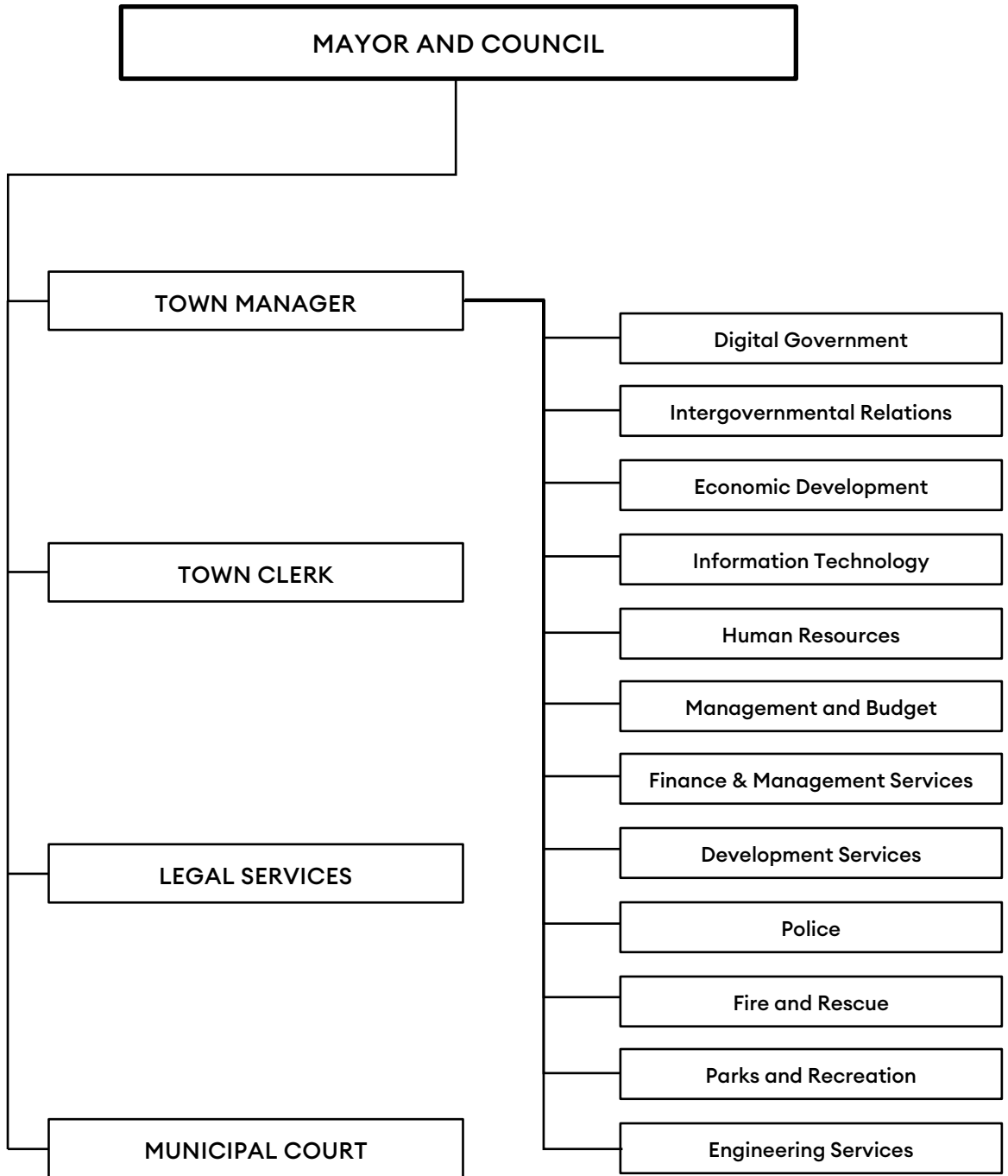




Shaping a new
tomorrow, today.

General Fund

General Fund Summary
General Fund Benchmarks
Mayor and Council
Town Manager
Digital Government
Intergovernmental Relations
Economic Development
Information Technology
Human Resources
Management and Budget
Town Clerk
Legal Services
Finance and Management Services
Municipal Court
Development Services
Police
Fire and Rescue
Parks and Recreation
Engineering Services



FUND DESCRIPTION

The General Fund is the largest operating fund in the budget and includes the most diverse operations. The General Fund provides accounting for all activities that do not have a specific revenue source. The revenue collected for support of the entire community is deposited in the General Fund to finance Public Safety, Development Services, Parks and Recreation, and Internal Support functions. Much of the General Fund is supported by tax revenues, but services that benefit a specific user often recover all or part of the cost of service through a user fee. The following table indicates the percentage of tax support provided for each major area:

Program	FY 2025 Budgeted Expenses	FY 2025 Fee Supported	FY 2025 Transfer Supported	FY 2025 Tax Supported	FY 2025 % Tax Supported
Mayor and Council	\$ 1,048,270	\$ -	\$ 331,660	\$ 716,610	68%
Manager	4,382,490	138,000	997,280	3,247,210	74%
Digital Communication	2,001,550	-	569,520	1,432,030	72%
Intergovernmental Relations	484,240	-	158,420	325,820	67%
Economic Development	3,079,760	50,000	-	3,029,760	98%
Information Technology	22,729,040	-	4,017,630	18,711,410	82%
Human Resources	3,860,110	-	827,490	3,032,620	79%
Management and Budget	905,260	-	296,160	609,100	67%
Town Clerk	1,036,930	20,000	-	1,016,930	98%
Legal Services	5,481,360	-	639,260	4,842,100	88%
Management Services	4,860,650	220,000	1,167,860	3,472,790	71%
Municipal Court	4,625,040	225,000	-	4,400,040	95%
Development Services	10,225,160	3,424,500	-	6,800,660	67%
Police	81,642,150	3,358,000	30,000	78,254,150	96%
Fire and Rescue	52,843,090	2,822,000	80,000	49,941,090	95%
Parks and Recreation	35,483,370	8,115,600	821,720	26,546,050	75%
Public Works Engineering	1,489,060	-	-	1,489,060	100%
Non-Departmental*	164,135,243	-	2,320,000	161,815,243	99%
Total General Fund	\$ 400,312,773	\$ 18,373,100	\$ 12,257,000	\$ 369,682,673	92%

*Expenses include transfers.

The total General Fund revenue budget including fees and taxes is \$279,711,000. Fees charged to recover the cost of service total \$18,373,000. The tax supported (non-allocated) revenue of \$261,338,000 is detailed in the Financial Overview section. The tax supported amount includes use of fund balance. In addition, transfers from other operating funds as a recovery of costs incurred to support the operations of Water, Wastewater, Solid Waste - Residential, Solid Waste - Commercial, Environmental Compliance, and Streets total \$12,257,000.

ORGANIZATIONAL FOCUS AREAS

These icons indicate the organizational focus areas addressed throughout the General Fund.

Prosperous
Community



Strong Economy



Exceptional Built
Environment





GENERAL FUND

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Mayor and Council	2.00	2.00	2.00	3.00	3.00
Manager	11.35	12.85	11.85	12.85	14.85
Digital Government	14.00	13.00	13.00	13.00	13.00
Intergovernmental Relations	2.00	2.00	2.00	2.00	2.00
Economic Development	9.00	10.00	10.00	10.00	9.00
Information Technology	52.00	54.00	56.00	54.62	57.62
Human Resources	21.00	22.50	24.75	24.75	25.75
Management and Budget	6.00	6.00	6.00	6.00	6.00
Town Clerk	6.00	7.00	7.00	7.00	7.00
Legal Services	31.00	33.25	36.25	36.25	38.25
Management Services	28.50	29.00	30.00	30.00	31.00
Municipal Court	32.07	32.07	32.07	32.07	34.07
Development Services	76.82	78.82	78.82	78.82	79.82
Police	465.60	487.60	494.60	494.60	496.60
Fire and Rescue	225.00	245.00	249.00	249.00	250.00
Parks and Recreation	179.30	183.05	185.80	185.80	186.30
Public Works Engineering	6.60	8.60	8.60	8.60	9.10
Non-Departmental	0.00	0.00	0.00	0.00	0.00
Total Personnel	1,168.24	1,226.74	1,247.74	1,248.36	1,263.36

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Mayor and Council	732,067	840,074	875,450	970,238	1,048,270
Manager	2,650,983	2,906,688	3,264,740	3,012,989	4,382,490
Digital Government	1,546,152	1,521,848	1,863,590	1,786,288	2,001,550
Intergovernmental Relations	431,133	472,998	464,020	484,557	484,240
Economic Development	2,275,588	2,893,638	3,350,120	2,980,559	3,079,760
Information Technology	13,720,906	18,605,467	25,902,360	22,962,849	22,729,040
Human Resources	2,731,907	3,109,826	3,533,090	3,590,594	3,860,110
Management and Budget	745,322	875,112	843,980	902,946	905,260
Town Clerk	914,726	936,178	756,050	803,249	1,036,930
Legal Services	4,165,956	4,628,892	4,958,360	4,970,355	5,481,360
Management Services	3,135,197	3,682,212	4,363,840	4,219,884	4,860,650
Municipal Court	3,684,598	4,157,995	3,852,750	4,234,421	4,625,040
Development Services	8,046,482	9,061,014	9,217,940	9,413,289	10,225,160
Police	61,489,091	74,778,576	77,631,930	82,470,165	81,642,150
Fire and Rescue	40,868,885	47,128,424	46,249,940	47,060,017	52,843,090
Parks and Recreation	24,038,074	28,688,841	36,226,230	36,778,218	35,483,370
Public Works Engineering	786,435	1,051,216	1,686,660	1,282,884	1,489,060
Non-Departmental	8,451,461	4,246,414	47,583,950	14,431,060	49,453,590
Total Expenses	\$180,414,963	\$209,585,413	\$ 272,625,000	\$242,354,562	\$ 285,631,120

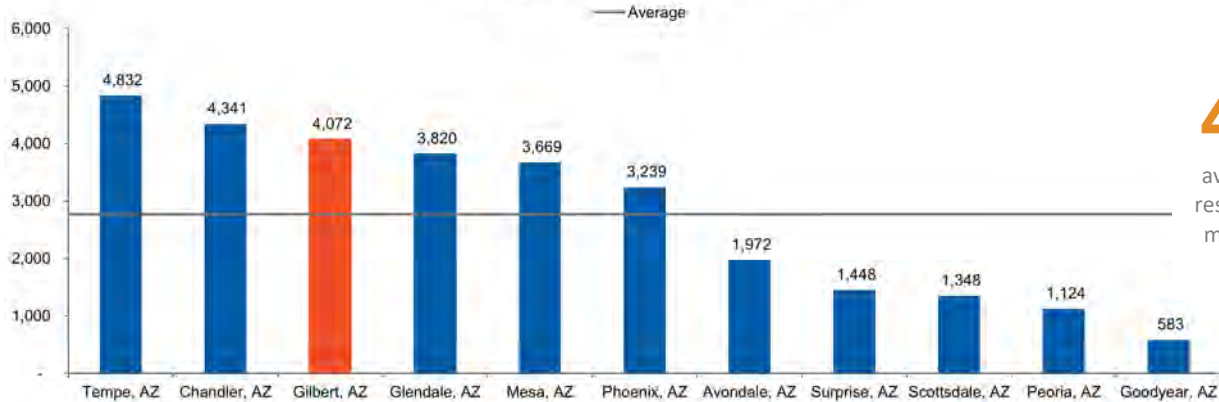


GENERAL FUND

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	127,668,108	154,863,998	174,672,100	159,011,950	183,765,470
Supplies & Contractual	48,877,462	53,696,584	94,131,220	76,505,279	88,133,780
Capital Outlay	3,869,393	1,024,831	3,821,680	6,837,333	13,731,870
Total Expenses	\$180,414,963	\$209,585,413	\$ 272,625,000	\$242,354,562	\$ 285,631,120

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	240,037,364	276,437,213	270,623,900	288,613,150	279,711,100
Transfers In	7,532,017	9,984,225	10,081,260	12,028,960	12,257,000
Total Sources	\$247,569,381	\$286,421,438	\$ 280,705,160	\$300,642,110	\$ 291,968,100
Total Expenses	180,414,963	209,585,413	272,625,000	242,354,562	285,631,120
Transfers Out	44,030,234	53,256,025	107,951,188	55,811,551	114,681,653
Total Uses	\$224,445,197	\$262,841,438	\$ 380,576,188	\$298,166,113	\$ 400,312,773
Net Operating Result	\$ 23,124,184	\$ 23,580,000	\$ (99,871,028)	\$ 2,475,997	\$ (108,344,673)

Population Density



4,072

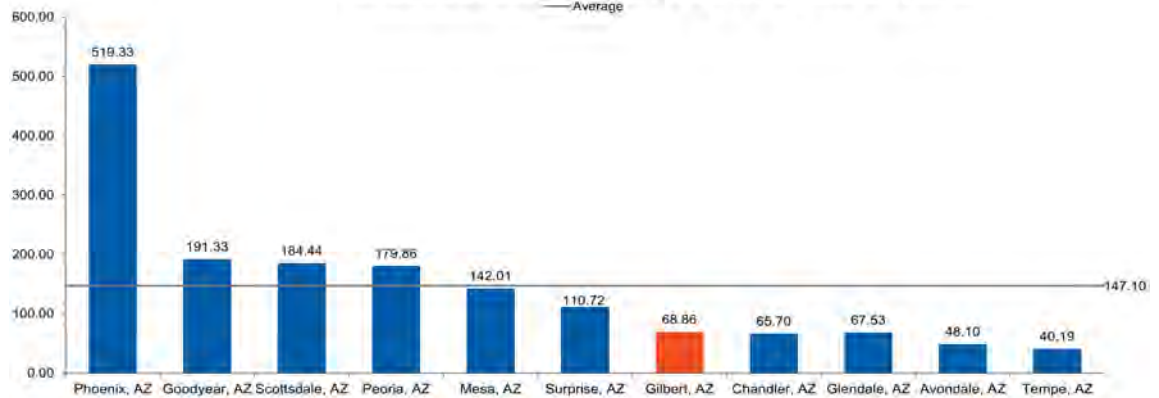
average number of residents per square mile within Gilbert

Source: July 1, 2023 Maricopa Association of Governments (MAG) Population Estimates

Incorporated Land Area in Square Miles

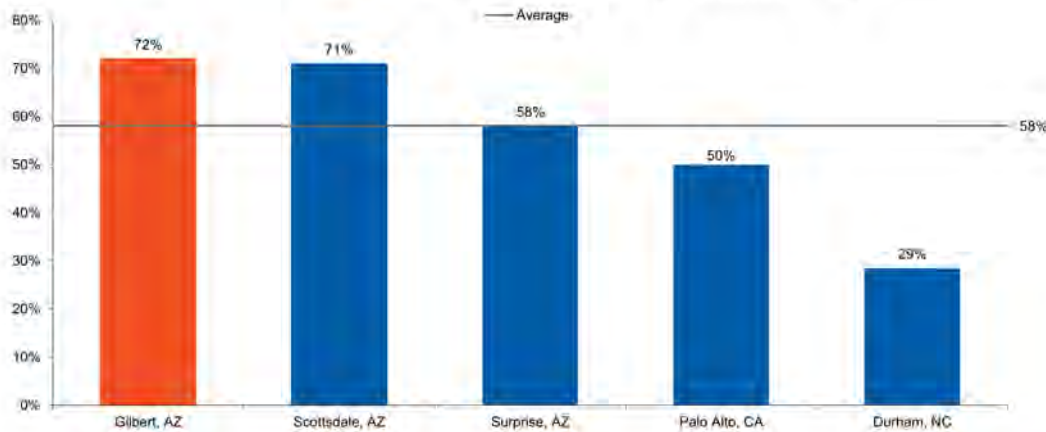
68.86

total square miles of incorporated area within Gilbert



Note: The Municipal Planning Area of Gilbert is 72.6 square miles; the total incorporated land area is 68.82 square miles. Source: Census Gazetteer 2023

Value of Services for Taxes Paid

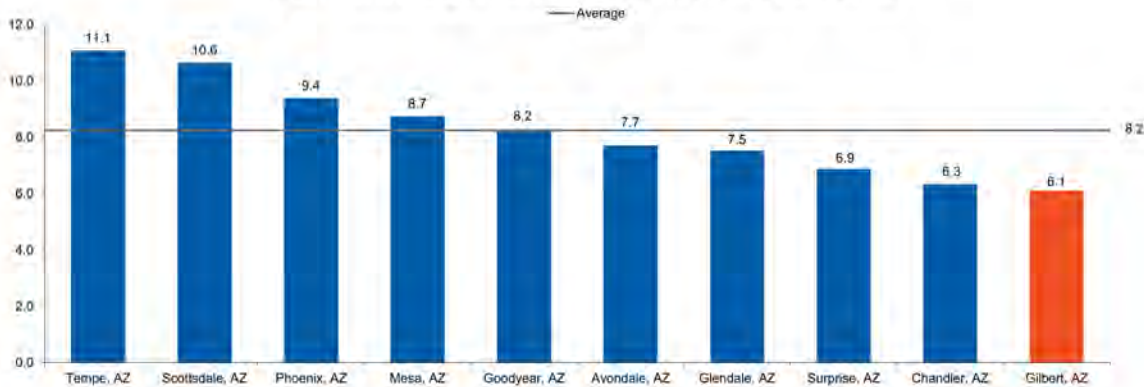


72%

of Gilbert residents who rate quality of services for taxes paid as good or excellent

Note: Figures represent survey respondents in each community who answered "good" or "excellent". Source: Municipal National Community Survey (NCS). Durham, NC report completed in 2023; Gilbert, 2023; Scottsdale, 2023; Surprise, 2023; Palo Alto, CA, 2023.

Full-Time Equivalents per 1,000 Residents

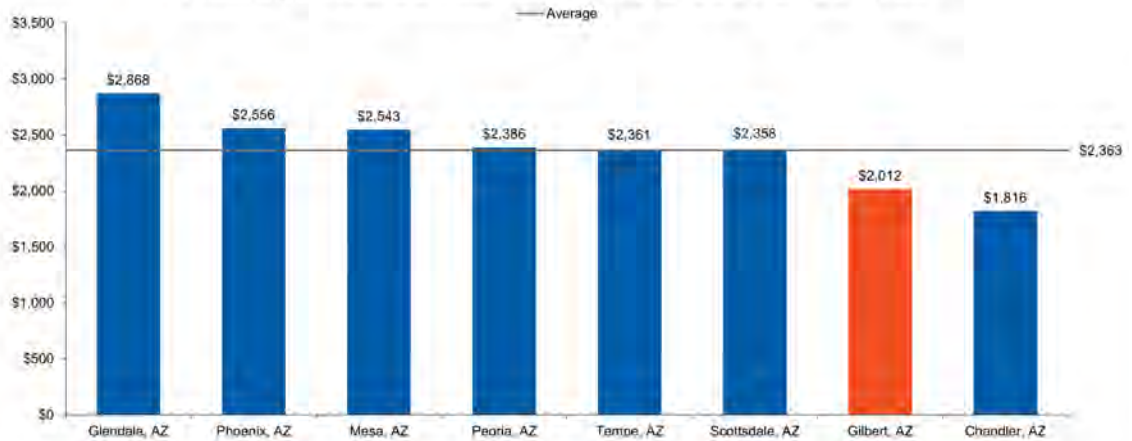


6.1

adopted Full Time Equivalents (FTE) per 1,000 residents in Gilbert FY 2023

Source: Valley Benchmark Communities, FY 2022-2023

Average Residential Household Cost of Service

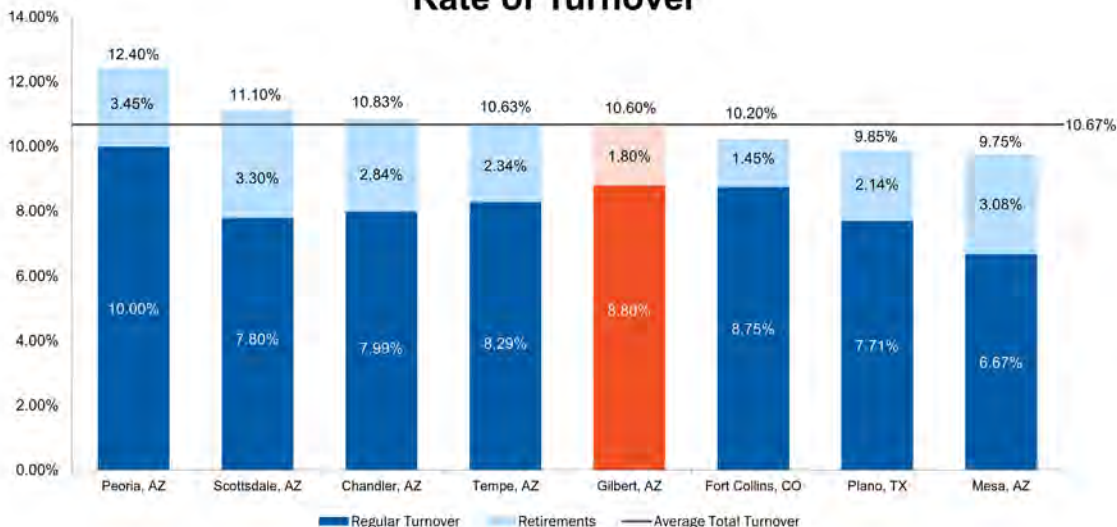


\$2,012

average residential household cost of service in Gilbert

Source: City of Tempe, 2023 Comparative Cost of Services Report

Rate of Turnover

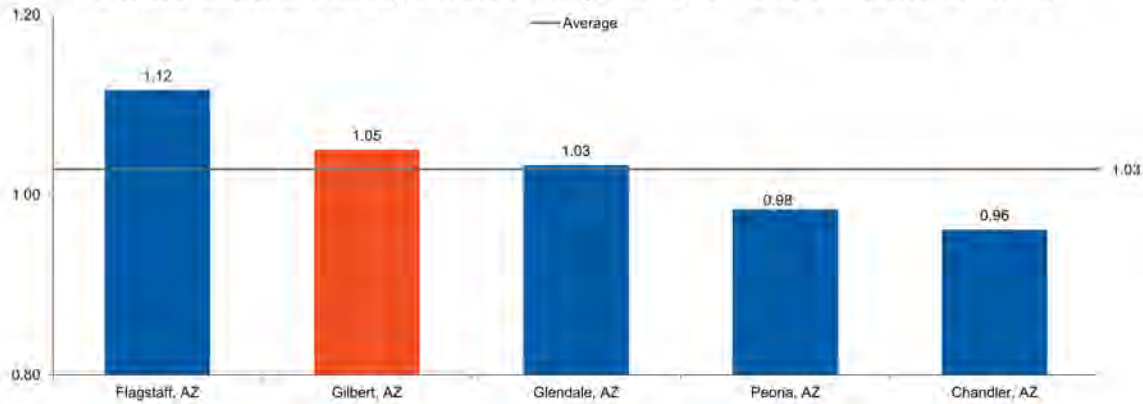


10.60%

rate of turnover for Gilbert employees in FY 2023

Note: Data represents full time (sworn and non-sworn), excluding seasonal and part-time. Source: Information provided was obtained from municipal Human Resources staff for FY 2023.

Court Cases Filed, Cases Disposed, and Clearance Rates



Source: AZ Courts, 2022

Comparison to Benchmark Communities			
City / Town	Cases Filed	Cases Disposed	Clearance Rate
Flagstaff, AZ	8,542	9,530	1.12
Gilbert, AZ	19,102	20,046	1.05
Glendale, AZ	26,969	27,845	1.03
Peoria, AZ	10,948	10,764	0.98
Chandler, AZ	37,474	36,009	0.96

1.05

Gilbert's clearance rate in 2022

Source: Arizona Administrative Office of the Courts Statistical Data Reports, FY 2022

Note: Cost of processing a case that results in a sufficient outcome.

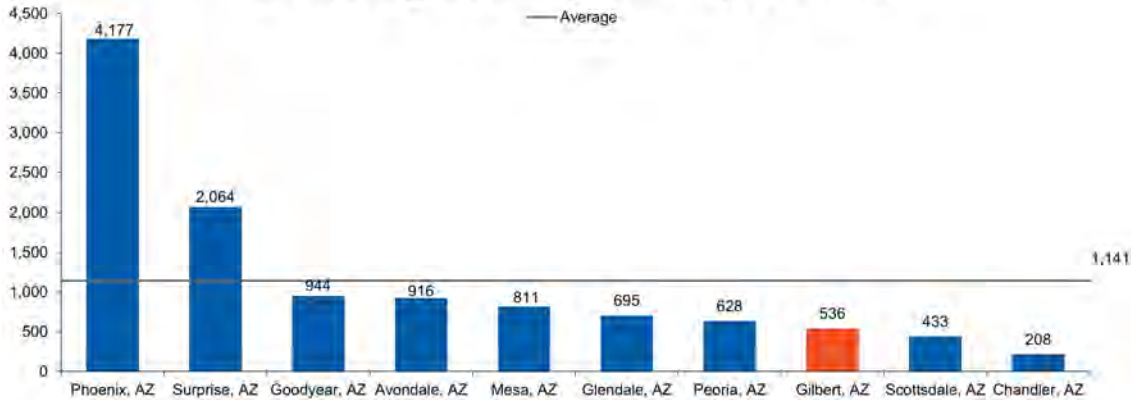
\$183.81

average cost per court case in FY 2022

Cost per Court Case



Total Single Family Building Permits

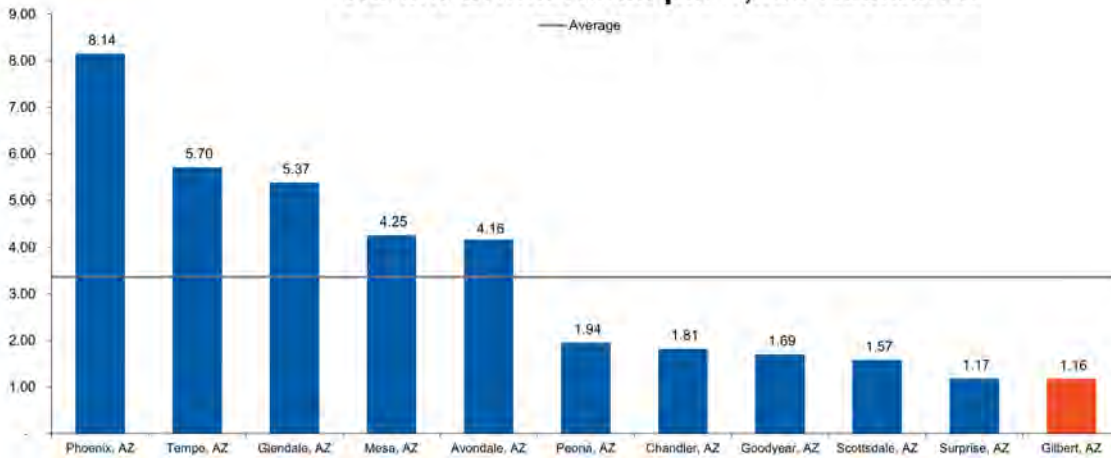


536

single family home
permits issued
in 2023

Note: Total number of single family building permits for calendar year 2023. Source: Central Homebuilders Association of Arizona

Violent Crime Rates per 1,000 Residents



1.16

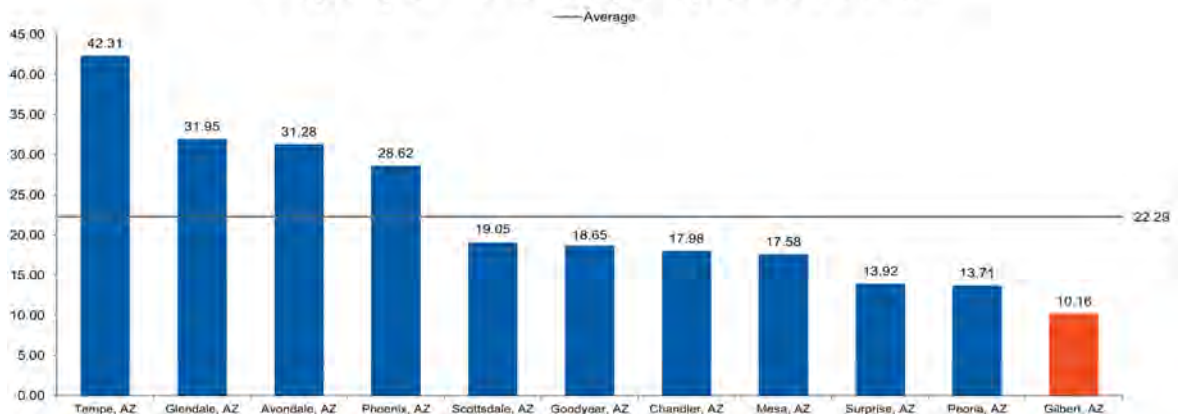
reported violent
crimes per 1,000
residents of
Gilbert in FY 2023

Note: Violent crime rate measures the reported number of violent crimes per 1,000 residents. Source: Valley Benchmark Communities, FY 2022-2023

Property Crime Rates per 1,000 Residents

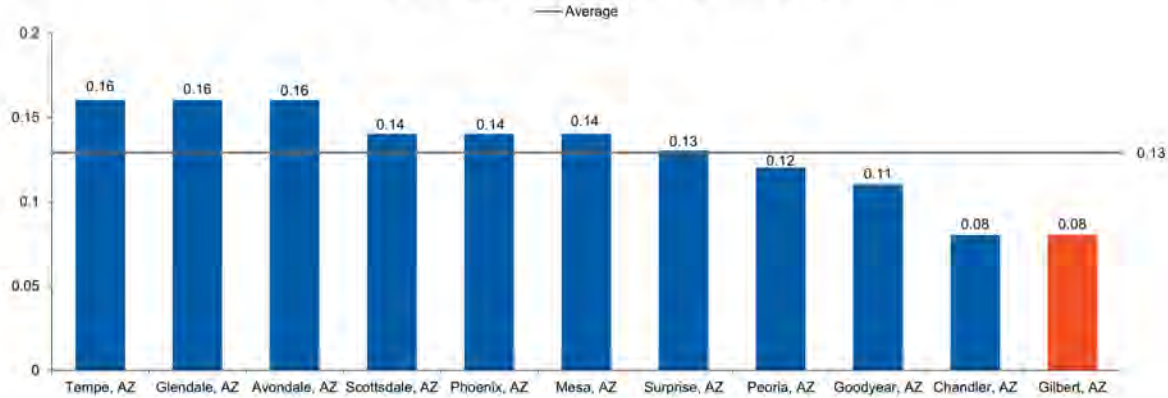
10.16

reported property
crimes per 1,000
residents of Gilbert
in FY 2022



Note: Property crime rate measures the reported number of property crimes per 1,000 residents. Source: Valley Benchmark Communities, FY 2022-2023

Total Fire Calls per Resident

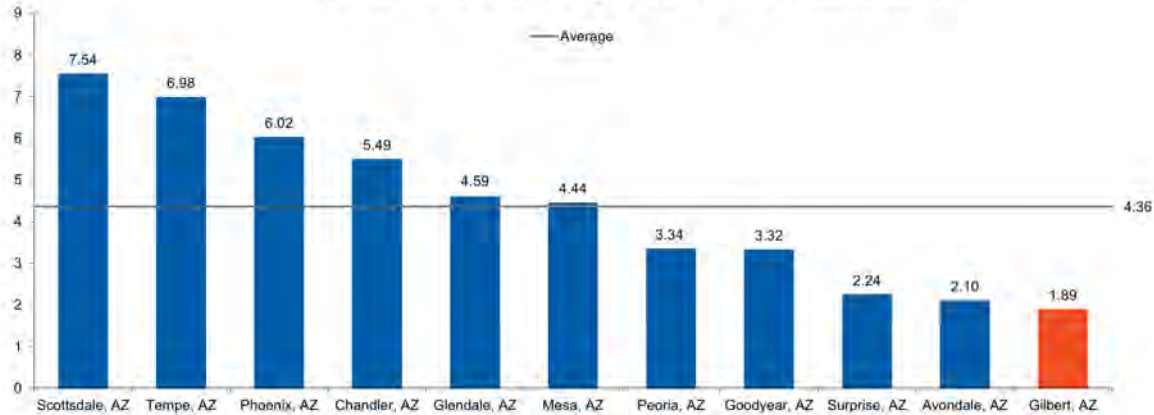


0.08

calls for service
per Gilbert
resident
in FY 2023

Source: Valley Benchmark Communities, FY 2022-2023

Total Park Acreage per 1,000 Residents

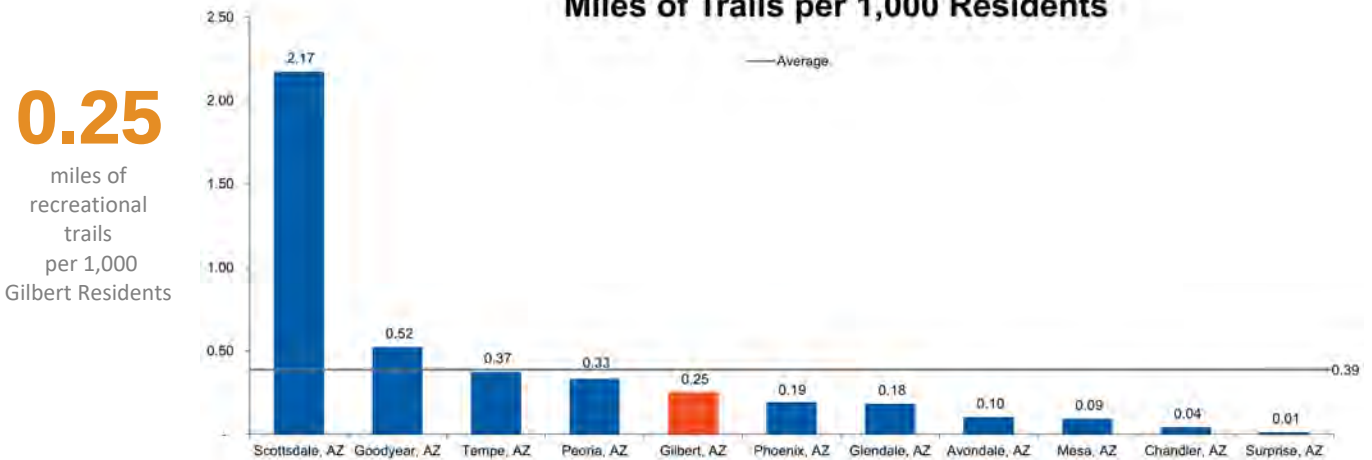


1.89

acres of Parks and
Recreation space
per 1,000 Gilbert
Residents

Note: Park acreage includes developed park acreage, golf course acreage, and stadium acreage. Natural preserve acreage and planned park acreage are not included. Source: Valley Benchmark Communities, FY 2022-2023

Miles of Trails per 1,000 Residents



0.25

miles of
recreational
trails
per 1,000
Gilbert Residents

Source: Valley Benchmark Communities, FY 2022-2023

MAYOR AND COUNCIL

PURPOSE STATEMENT

The Mayor and Council provide Community leadership, develop policies to guide Gilbert in delivering services and achieving community goals and advance and promote the physical, social, cultural and economic environment of Gilbert through effective civic leadership and the participation of our citizens. The Town Council is comprised of the Mayor and six Councilmembers. The Council establishes policy through the enactment of laws (ordinances) and the adoption of resolutions. The Mayor and Councilmembers are elected at-large, representing the entire community. Members are elected for four-year terms at general municipal elections that are held every two years, resulting in an overlap in terms of office.

ACCOMPLISHMENTS FY 2024

- ◆ Continued to develop, foster, maintain and facilitate relationships with Federal, State, County, Tribal, and local partners
- ◆ Continued to establish routine joint meeting schedules with other elected bodies that partner with the town, including municipal, tribal, and educational partners
- ◆ Created a new Council Outreach Coordinator position to further assist Councilmembers with their duties as elected officials
- ◆ Created three ad hoc committees on Teen Violence, Code of Ethics, and Communications

OBJECTIVES FY 2025

Prosperous Community

- ◆ Provide vision and implement strategic initiatives
- ◆ Prepare for onboarding of incoming Mayor and Councilmembers
- ◆ Continue to work with Councilmembers to identify opportunities to further their connection with residents

BUDGET NOTES

Personnel expenditures have increased due to Council authorizing a mid-year FTE for a Council Outreach Coordinator. Supplies and Contractual increased as a result of additional budget authorization for Education and Training for the Mayor and Councilmembers.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Number of Statewide Committees with Councilmember Participation	8	10	10	10	10
	Number of Regional Committees with Councilmember Participation	13	15	15	15	15



MAYOR AND COUNCIL

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Mayor and Council	2.00	2.00	2.00	3.00	3.00
Boards and Commissions	0.00	0.00	0.00	0.00	0.00
Total Personnel	2.00	2.00	2.00	3.00	3.00

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Mayor and Council	702,395	813,007	823,830	924,827	989,150
Boards and Commissions	29,672	27,067	51,620	45,411	59,120
Total Expenses	\$ 732,067	\$ 840,074	\$ 875,450	\$ 970,238	\$ 1,048,270

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	527,453	633,851	635,810	667,202	792,570
Supplies & Contractual	204,614	206,223	239,640	303,036	255,700
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 732,067	\$ 840,074	\$ 875,450	\$ 970,238	\$ 1,048,270

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	121,652	123,384	118,000	-	-
Total Expenses	732,067	840,074	875,450	970,238	1,048,270
Net Operating Result	\$ (610,415)	\$ (716,690)	\$ (757,450)	\$ (970,238)	\$ (1,048,270)

PURPOSE STATEMENT

The Town Manager implements policies developed by the Town Council by providing leadership to employees, building relationships with external partners, and ensuring responsive, cost-effective, local government services are provided to residents. The Town Manager's Office directs and coordinates organizational activities; promotes community relations; reviews and recommends the annual operating and capital budgets; reviews financial forecasts and management analysis; performs budgetary control functions; submits recommendations to the Town Council; promotes economic development; and coordinates special projects.

ACCOMPLISHMENTS FY 2024

- ◆ 90% design of Phase 1 of Gilbert's Advocacy Center project was completed and site remediation took place in preparation for groundbreaking and construction in FY 2025
- ◆ NW Growth Area boundaries were identified by the Council as a redevelopment area, and planning and implementation of strategies for revitalization continue. Successfully designed and broke ground on construction for remodeled Town Emergency Operations Center and PD Dispatch/911 facilities
- ◆ The Ocotillo Bridge design was completed to 100% and groundbreaking will commence at the beginning of FY 2025
- ◆ The Public Works Advisory Board was created and is now providing community stakeholder involvement on large scale infrastructure projects within Gilbert
- ◆ Gilbert continued to address water resilience efforts through such strategies as water exchange agreements, implementation of conservation initiatives, acceleration of well projects, and community education
- ◆ Appointed a Chief AI Strategist and Transformation Officer to lead the

establishment of AI Policies and an AI Working Group for the Town, ensuring responsible and ethical deployment of AI technologies for the benefit of the community

OBJECTIVES FY 2025

Prosperous Community

- ◆ Evaluate opportunities to enhance sustainability for the organization and community, fostering greater resilience through resources preservation and operational efficiencies
- ◆ Prepare for the augmentation of our service lines and transformation of the customer experience through excellence in service delivery and embracing all emerging technologies, including AI
- ◆ Continue water resilience efforts by employing a multi-pronged strategy to address Colorado River reductions through operational resilience measures, sustainability, long-term water portfolio management, and enhanced water conservation and efficiency initiatives

Exceptional Built Environment

- ◆ Lead investments in police, fire, parks, and infrastructure to meet the demands of community growth while sustaining a high quality of life into the future

BUDGET NOTES

The number of authorized FTE increases in FY 2025 due to a Management Analyst being reclassified from a Limited Term Agreement (LTA) to a FTE. In addition, one FTE (TVA/TLO Coordinator) moved from the Police Department into the Manager's Office. The increase in Supplies and Contractual from FY 2024 Budget to FY 2025 Budget is a result of one-time carry forwards in the amount of \$550,000 in the Community Resources division.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Overall Quality of Life in Gilbert (Good or Excellent) per National Citizen Survey	N/A	93%	N/A	90%	>90%
	Percentage of Residents Rating Value for Service for Taxes Paid (Good or Excellent) per National Citizen Survey	N/A	72%	N/A	70%	>70%
	Percentage of Residents Rating Overall Quality of City/Town Services (Good or Excellent) per National Citizen Survey	N/A	79%	N/A	85%	>85%



TOWN MANAGER

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Town Manager	7.00	9.50	9.50	10.50	11.50
Community Resources	1.35	1.35	1.35	1.35	1.35
Emergency Mgt	3.00	2.00	1.00	1.00	2.00
Total Personnel	11.35	12.85	11.85	12.85	14.85

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Town Manager	1,752,153	1,978,714	2,147,580	2,005,343	2,582,720
Community Resources	513,830	677,238	810,260	755,272	1,334,130
Emergency Mgt	385,000	250,736	306,900	252,374	465,640
Total Expenses	\$ 2,650,983	\$ 2,906,688	\$ 3,264,740	\$ 3,012,989	\$ 4,382,490

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	1,867,505	2,203,445	2,416,860	2,092,086	3,020,740
Supplies & Contractual	783,478	703,243	847,880	920,903	1,361,750
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 2,650,983	\$ 2,906,688	\$ 3,264,740	\$ 3,012,989	\$ 4,382,490

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	22,513	19,303	20,000	138,000	138,000
Total Expenses	2,650,983	2,906,688	3,264,740	3,012,989	4,382,490
Net Operating Result	\$ (2,628,470)	\$ (2,887,385)	\$ (3,244,740)	\$ (2,874,989)	\$ (4,244,490)

PURPOSE STATEMENT

The Office of Digital Government works with Town Departments to create civic and digital engagement opportunities for all residents. The team is responsible for all internal, external, and digital communications, video productions, media relations and marketing efforts for Gilbert and leverages digital tools to engage and connect with residents. Through our innovative use of technology, we are engaging residents and visitors with sleek web design, high-quality and high-definition video production, providing access to data, the use of data and data storytelling, social media, and other forms of digital media.

ACCOMPLISHMENTS FY 2024

- ◆ Execution of major marketing projects including Gilbert's first electric fire truck, water shortage and initiatives, utility rate changes, teen violence outreach, various safety campaigns, and all special events including the LPGA coming to Gilbert
- ◆ Evaluated and consolidated social media platforms to focus on fewer channels that have a greater reach
- ◆ Averaged more than 3.6 million social media impressions and 189,000 social media engagements per month

OBJECTIVES FY 2025

Prosperous Community

- ◆ Execution of major marketing and education campaigns around sales tax, expenditure limit ballot initiatives, water shortage, Advocacy Center and other CIP projects, and large-scale organizational initiatives
- ◆ Evaluate various outreach methods and research new opportunities to further engage the community, including use of AI
- ◆ Roll out Canva Enterprise organization-wide to streamline content creation

BUDGET NOTES

No additional FTE were added in FY 2025. Supplies and Contractual have increased slightly due to a one-time budget in the amount of \$7,500 for additional photography/drone/videography equipment. Actual salaries in FY 2022 and FY 2023 were low due to vacancies.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Average Social Media Impressions Per Post	7,240	4,186	4,500	7,717	5,000
	Social Media Engagements Per Post	427	444	462	478	>250
	E-newsletter Clicks	N/A	101,090	87,725	94,407	29,000
	E-newsletter Opens	N/A	230,000	240,000	677,255	240,000



DIGITAL GOVERNMENT

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Digital Government	14.00	13.00	13.00	13.00	13.00
Total Personnel	14.00	13.00	13.00	13.00	13.00

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Digital Government	1,546,152	1,521,848	1,863,590	1,786,288	2,001,550
Total Expenses	\$ 1,546,152	\$ 1,521,848	\$ 1,863,590	\$ 1,786,288	\$ 2,001,550

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	1,391,219	1,337,749	1,638,310	1,562,887	1,767,180
Supplies & Contractual	154,933	184,099	225,280	223,401	234,370
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 1,546,152	\$ 1,521,848	\$ 1,863,590	\$ 1,786,288	\$ 2,001,550

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	-	-	-	-	-
Total Expenses	1,546,152	1,521,848	1,863,590	1,786,288	2,001,550
Net Operating Result	\$ (1,546,152)	\$ (1,521,848)	\$ (1,863,590)	\$ (1,786,288)	\$ (2,001,550)

INTERGOVERNMENTAL RELATIONS

PURPOSE STATEMENT

The purpose of the Intergovernmental Relations department is to represent and advocate for the Town of Gilbert for the benefit of its residents and business community. The mission is to build, foster, maintain, and facilitate meaningful and strategic relationships on behalf of Gilbert both internally and externally with local, tribal, regional, state, and federal organizations. The Intergovernmental Relations department houses the Town's policy and legislative team and Mayor and Council office staff.

ACCOMPLISHMENTS FY 2024

- ◆ Reviewed over 1,500 bills introduced at the Arizona state legislature and worked with appropriate departments to analyze potential local government impact. Closely tracked over 100 bills by working with staff to determine Gilbert specifics and then worked with other stakeholders, cities, organizations and legislators to represent our interests
- ◆ Explored programs and funding opportunities at the federal, state, and regional levels and worked with management to provide notification of opportunities, analyze Gilbert needs and pursue appropriate projects and initiatives. Gilbert staff worked closely with AZ legislators and staff to secure and protect \$27M in state funds toward well site implementation awarded in FY 2024. Gilbert staff worked with US Senate offices to secure \$600,000 for a pump station rehabilitation project awarded through the congressional direct spending program in FY 2024

- ◆ Distributed the New Laws report from the 2023 legislative session and worked with management and staff to ensure all appropriate departments are aware and prepared prior to the effective date and/or other legislative deadlines for over 40 local-government-related laws

OBJECTIVES FY 2025

Prosperous Community

- ◆ Distribute a new laws report that includes bills tracked by the League of Arizona Cities and Towns and the Arizona Municipal Water Users Association. Reports will be distributed to management and staff to ensure all appropriate departments are aware and prepared for new state laws prior to the effective date
- ◆ Continue to explore programs and funding opportunities at the federal, state and regional levels and work with management to analyze Gilbert needs and pursue the appropriate projects and initiatives to pursue based on those opportunities

BUDGET NOTES

The Intergovernmental Relations budget has no material changes in personnel or operations for FY 2025.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Total Number of Bills Introduced During the Annual Arizona State Legislative Session	1,768	1,561	1,629	1,600	NA
	Number of Bills Tracked That had a Direct Impact on Gilbert	70	40	30	30	NA
	Number of Bills Enacted Requiring Significant Town Resources for Implementation	3	4	4	4	NA



INTERGOVERNMENTAL RELATIONS

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Intergovernmental Relations	2.00	2.00	2.00	2.00	2.00
Total Personnel	2.00	2.00	2.00	2.00	2.00

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Intergovernmental Relations	431,133	472,998	464,020	484,557	484,240
Total Expenses	\$ 431,133	\$ 472,998	\$ 464,020	\$ 484,557	\$ 484,240

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	319,758	359,882	346,410	370,304	366,460
Supplies & Contractual	111,375	113,116	117,610	114,253	117,780
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 431,133	\$ 472,998	\$ 464,020	\$ 484,557	\$ 484,240

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	-	-	-	-	-
Total Expenses	431,133	472,998	464,020	484,557	484,240
Net Operating Result	\$ (431,133)	\$ (472,998)	\$ (464,020)	\$ (484,557)	\$ (484,240)

ECONOMIC DEVELOPMENT

PURPOSE STATEMENT

The purpose of the Gilbert Office of Economic Development is to attract, grow, and retain business and industry to the community. Economic Development works with other divisions and departments to ensure Gilbert's tourism, redevelopment, real estate, and overall business climate remains competitive and open to business.

ACCOMPLISHMENTS FY 2024

- ◆ Created and implemented a marketing plan that supports business development, tourism, and redevelopment efforts
- ◆ In coordination with other community partners, expanded Gilbert's support for entrepreneurs and start-ups in the community, as well as support for residents looking for workforce development assistance
- ◆ Continued the implementation of the Tourism Strategic Plan, focusing on connecting with constituents, creating promotional content, and further instituting industry best practices for tourism marketing and management
- ◆ Successfully hosted the LPGA Ford Championship golf tournament at Seville Golf Club, with Discover Gilbert serving as the official host, promoting Gilbert as a destination to a national and international audience
- ◆ Developed and began implementing a functional and integrated wayfinding system to assist visitors in navigating the downtown Heritage District and create a unique atmosphere
- ◆ Engaged the community in identifying a boundary for a new redevelopment area for

northwest Gilbert and presented the recommendation to Town Council for their consideration

OBJECTIVES FY 2025

Strong Economy

- ◆ Continue implementation of the Economic Development Strategic Plan, focusing on developing additional entrepreneurial and small business support programs and continuing to engage with businesses in target industries to assist in their expansion to the community
- ◆ Continue implementation of the Tourism Strategic Plan, focusing on connecting with constituents, creating promotional content, and further instituting industry best practices for tourism marketing and management
- ◆ Work towards becoming an accredited destination marketing organization through Destinations International
- ◆ Continue implementation of the functional and integrated wayfinding system to assist visitors in navigating the downtown Heritage District and create a unique atmosphere
- ◆ Draft the redevelopment plan for the new northwest Gilbert redevelopment area and bring to the Town Council for consideration

BUDGET NOTES

Expenses include continued funding of the business technical assistance program and added Wayfinding for the Heritage District. The Tourism budget is now funded by Bed Tax dollars including one additional FTE, for a total of two.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Lead Generation	293	230	242	200	200
	Staff Assisted Projects	20	16	20	20	20
	Announced Capital Investment	\$358M	\$211M	\$255M	\$200M	\$200M
	Announced Jobs	1,954	810	1,000	1,200	1,200
	Retention Calls	65	99	100	100	100



ECONOMIC DEVELOPMENT

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Economic Development	9.00	10.00	10.00	10.00	9.00
Total Personnel	9.00	10.00	10.00	10.00	9.00

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Economic Development	1,618,133	2,088,616	2,534,520	2,273,843	2,808,760
Tourism	564,881	710,638	638,600	505,716	-
Redevelopment	92,574	94,384	177,000	201,000	271,000
Total Expenses	\$ 2,275,588	\$ 2,893,638	\$ 3,350,120	\$ 2,980,559	\$ 3,079,760

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	1,268,589	1,372,310	1,426,520	1,562,959	1,378,730
Supplies & Contractual	1,006,999	1,521,328	1,923,600	1,417,600	1,701,030
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 2,275,588	\$ 2,893,638	\$ 3,350,120	\$ 2,980,559	\$ 3,079,760

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	169,688	208,259	200,000	-	50,000
Total Expenses	2,275,588	2,893,638	3,350,120	2,980,559	3,079,760
Net Operating Result	\$ (2,105,900)	\$ (2,685,379)	\$ (3,150,120)	\$ (2,980,559)	\$ (3,029,760)

INFORMATION TECHNOLOGY

PURPOSE STATEMENT

Providing technology services including customer care, enterprise infrastructure operations, enterprise applications intelligence, project management, public safety support services, GIS, and information security.

ACCOMPLISHMENTS FY 2024

- ◆ Finalized and delivered Performance Management and Data Governance project plan and implemented cloud-enabled scalable technology stack that includes Microsoft Azure, Snowflake, Matillion, and Microsoft Purview along with enterprise-wide dashboarding and standardized visualization platform
- ◆ Successfully completed and executed a lift-and-shift of Tyler ERP and Cashiering to the Tyler/Amazon Web Services (AWS) cloud
- ◆ Created a Cloud Strategy 2.0 that will include improved planning, documentation, governance, and decision matrix to more effectively and efficiently leverage cloud technologies
- ◆ Completed and delivered a new state-of-the-art EOC technology rich environment to support and improve Public Safety capabilities and operational capacity for monitoring emergency and non-emergency situations
- ◆ Completed and delivered a new cutting-edge and modernized PD dispatch center with the latest technologies to improve operational capabilities and enhanced functionality
- ◆ Completed multiple enhancements in our Courts environment that include modern AV capabilities as well as upgrades to legacy database systems Brokered Adobe ELA to

include Acrobat, Sign, and Express for all users -- to include advanced AI capabilities and Microsoft 365 integration

- ◆ Completed Microsoft G5 Enterprise License Agreement (ELA) to include advanced collaboration and feature sets such as BI, AI and security, and successfully deployed Bing for enterprise to include Copilot

OBJECTIVES FY 2025

Exceptional Built Environment

- ◆ Complete knowledge transfer to staff from current vendor for Azure, Snowflake, and Matillion
- ◆ Update IT Roadmap per stakeholder feedback
- ◆ Complete lift-and-shift of OnBase to the AWS cloud
- ◆ Continue AV modernization of Town conference rooms
- ◆ Complete DocuSign to Adobe Sign migration
- ◆ Implement Microsoft Copilot to leverage AI capabilities
- ◆ Continue SCADA modernization efforts
- ◆ Implement Munis PAR and Benefits modules and prepare for Time and Labor module implementation

BUDGET NOTES

During FY 2024, the Intern positions were reduced by .38 FTE to correctly represent the number of hours worked. For FY 2025, positions added include a Data Governance Manager, a Cloud Engineer and an IT Specialist. The Supplies and Contractual budget decreased from the FY 2024 budget due to a reduction in the carryforwards requested by the department.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Application Availability	99.42	99.60	99.70	99.70	99.90
	Network Availability	99.98	99.81	99.98	99.98	99.99
	Average Time to Close a Ticket (Hours)	3.80	3.70	3.68	3.69	3.50
	Device to Employee Ratio	1.95:1	1.96:1	2.00:1	2.00:1	2.00:1
	Number of Work Orders per FTE Annually	7.20:1	9.60:1	9.60:1	9.60:1	9.60:1



INFORMATION TECHNOLOGY

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Information Technology Admin	6.00	6.50	6.50	6.31	6.31
Applications Support	14.00	15.00	15.00	15.00	16.00
Desktop Support	11.50	12.50	13.50	13.31	14.31
Infrastructure	10.00	11.00	11.00	10.00	11.00
GIS	8.50	7.00	7.00	7.00	7.00
IT Security	2.00	2.00	3.00	3.00	3.00
Total Personnel	52.00	54.00	56.00	54.62	57.62

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Information Technology Admin	1,143,737	1,413,001	1,438,970	1,422,058	1,353,350
Applications Support	4,672,155	5,879,745	7,441,120	7,558,284	7,701,570
Desktop Support	2,597,426	5,492,716	9,093,840	8,232,186	5,466,680
Infrastructure	3,810,241	3,949,761	5,381,750	3,314,895	6,140,250
GIS	1,053,648	1,182,190	1,184,880	1,140,206	1,149,000
IT Security	443,699	688,054	1,361,800	1,295,220	918,190
Total Expenses	\$ 13,720,906	\$ 18,605,467	\$ 25,902,360	\$ 22,962,849	\$ 22,729,040

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	5,917,794	6,704,983	7,510,090	7,197,583	7,843,470
Supplies & Contractual	7,345,879	11,865,831	15,763,270	13,135,866	14,885,570
Capital Outlay	457,233	34,653	2,629,000	2,629,400	-
Total Expenses	\$ 13,720,906	\$ 18,605,467	\$ 25,902,360	\$ 22,962,849	\$ 22,729,040

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	4,174	22,815	-	-	-
Total Expenses	13,720,906	18,605,467	25,902,360	22,962,849	22,729,040
Net Operating Result	\$(13,716,732)	\$(18,582,652)	\$(25,902,360)	\$(22,962,849)	\$(22,729,040)

PURPOSE STATEMENT

The People Team mission is “Helping Gilbert thrive by serving those who serve.” We work to attract, retain, and develop high-performing staff who align with the Town values of Driven, Kind, Humble, and Bold. We provide compensation, benefits, wellness, policies and guidelines, employee and leader development, using people data and analytics that engage and empower Town staff to provide the best possible sustainable services to those who live, work, and play in Gilbert.

ACCOMPLISHMENTS FY 2024

- ◆ Identified Key Performance Indicators (KPI) Data for People Team divisions
- ◆ Completed an in-depth benefits survey
- ◆ Received State and National awards for Healthiest Employer
- ◆ Kicked off new Employee Engagement Survey with Perceptyx with a 71% participation rate
- ◆ Launched in-depth review of Human Resources Information System (HRIS) for increased utilization
- ◆ Launched Stay Interviews in March 2024
- ◆ Began leader NEO program
- ◆ Helped launch Recharge Room pilot for Public Safety

OBJECTIVES FY 2025

Prosperous Community

- ◆ Increase participation in Employee Engagement Survey to 80%
- ◆ Utilize additional modules in HRIS (benefits, leave, workers compensation)
- ◆ Hire two safety professionals to begin Public Entity Partnership Program (PEPP)/Voluntary Protection Program (VPP) certification efforts
- ◆ RFP for Benefits Network and Administrator
- ◆ Launch Lifestyle Spending Accounts (LSA) and identify retirement rollover plan
- ◆ Town-wide launch of Preventative MRI program
- ◆ Values-based leadership program deployment

BUDGET NOTES

The FY2025 budget includes the addition of an Engagement Survey for the town as well as additional professional development opportunities for staff. Safety added an additional coordinator FTE.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Benchmarked Positions Completed	63%	84%	53%	50%	50%
	Wellness Measure - Culture of Wellness	55%	55%	70%	75%	80%
	Career Roadmap Enrollment	200	77	36	36	45
	Percentage of applicants that are either a veteran (goal of 15%), female (goal of 42%), or person of color (goal of 40%)	13/38/37	13/38/37	10/41/39	10/41/40	15/42/40



HUMAN RESOURCES

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
HR Administration	17.00	18.50	19.75	19.75	19.75
Learning and Development	4.00	4.00	4.00	4.00	4.00
Safety	0.00	0.00	1.00	1.00	2.00
Total Personnel	21.00	22.50	24.75	24.75	25.75

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
HR Administration	2,148,714	2,663,269	2,829,940	2,833,358	2,950,930
Learning and Development	583,193	446,557	561,580	607,892	618,460
Safety	-	-	141,570	149,344	290,720
Total Expenses	\$ 2,731,907	\$ 3,109,826	\$ 3,533,090	\$ 3,590,594	\$ 3,860,110

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	2,374,623	2,752,368	3,004,200	3,067,114	3,333,360
Supplies & Contractual	357,284	357,458	528,890	523,480	526,750
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 2,731,907	\$ 3,109,826	\$ 3,533,090	\$ 3,590,594	\$ 3,860,110

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	313	226	-	-	-
Total Expenses	2,731,907	3,109,826	3,533,090	3,590,594	3,860,110
Net Operating Result	\$ (2,731,594)	\$ (3,109,600)	\$ (3,533,090)	\$ (3,590,594)	\$ (3,860,110)

MANAGEMENT AND BUDGET

PURPOSE STATEMENT

Management and Budget is responsible for developing, enacting, and implementing Gilbert's budget, financial strategic planning, and benchmarking. The department assists in the oversight of the Town's resources, including meeting legal requirements for financial management and developing Town-wide policies.

ACCOMPLISHMENTS FY 2024

- ◆ Completed transfer of Development Agreement Database into the Energov platform
- ◆ Council adopted updated System Development Fees
- ◆ Council adopted updated utility rates for Water, Solid Waste – Residential and Solid Waste – Commercial funds
- ◆ Completed Gilbert and Valley Benchmark Cities (VBC) benchmark reports
- ◆ Completed zero-base budgets for one-third of the Town's departments
- ◆ Received the Distinguished Budget Presentation Award for the 25th consecutive year from the Government Finance Officers Association

OBJECTIVES FY 2025

Prosperous Community

- ◆ Complete updated Development Service Fee study
- ◆ Update utility rates for Wastewater
- ◆ Complete VBC benchmark report
- ◆ Prepare documents to ask voters for a permanent base adjustment and capital projects exemption to State imposed expenditure limit
- ◆ Prepare documents for Council to consider sales, use, and bed tax increases

Strong Economy

- ◆ Complete zero-base budgets for one-third of the Town departments
- ◆ Support departments in data driven decision making
- ◆ Receive the Distinguished Budget Presentation Award for the 26th consecutive year from the Government Finance Officers Association

BUDGET NOTES

Management and Budget has no material increases in personnel or operational costs for FY2025.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Maintain High Quality Bond Rating for G.O. (S&P/Fitch/Moody's)	AAA/Aaa/AAA	AAA/Aaa/AAA	AAA/Aaa/AAA	AAA/Aaa/AAA	AAA/Aaa/AAA
	Savings from Refinancing Debt at a Lower Interest Rate Since 2012 (Present Value - Cumulative)	\$38.1M	\$38.1M	\$38.1M	\$38.1M	Use all opportunities
	Amount of Debt Paid Off Early Since 2012 (Cumulative)	\$66.9M	\$66.9M	\$66.9M	\$66.9M	Use all opportunities
	Public Safety Retirement System (PSPRS) Percent Funded	90%	87%	88%	88%	>90%
	Zero Based Budget Savings (Cumulative)	\$8.6M	\$9.2M	\$7.6M	\$4.4M	1/3 Town each Year



MANAGEMENT AND BUDGET

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Management and Budget	6.00	6.00	6.00	6.00	6.00
Total Personnel	6.00	6.00	6.00	6.00	6.00

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Management and Budget	745,322	875,112	843,980	902,946	905,260
Total Expenses	\$ 745,322	\$ 875,112	\$ 843,980	\$ 902,946	\$ 905,260

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	735,193	859,978	827,130	886,581	888,030
Supplies & Contractual	10,129	15,134	16,850	16,365	17,230
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 745,322	\$ 875,112	\$ 843,980	\$ 902,946	\$ 905,260

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	-	-	-	-	-
Total Expenses	745,322	875,112	843,980	902,946	905,260
Net Operating Result	\$ (745,322)	\$ (875,112)	\$ (843,980)	\$ (902,946)	\$ (905,260)

PURPOSE STATEMENT

The Town Clerk serves the citizens in a courteous impartial manner that promotes confidence and trust, provides all customers with quality service in an efficient and timely manner, and works in harmony with elected officials. The Clerk's Office prepares council agendas and related documents; records legislative actions; attests official actions of the Council; maintains, protects, preserves official records of the Town; and conducts fair and impartial Town elections in accordance with federal, state, and local laws.

ACCOMPLISHMENTS FY 2024

- ◆ Implemented changes initiated by new legislation for primary elections and facilitated a successful 2024 candidate filing period
- ◆ Implemented changes initiated by the new legislation regarding primary elections
- ◆ Assisted with execution of new Public Works Advisory Board
- ◆ Assisted with town-wide volunteer hour tracking and recognition with Better Impact
- ◆ Facilitated Council Subcommittees on Code of Ethics, Communications, Board and Commission Processes, and Teen Violence which led to new policies and rules of procedure
- ◆ Worked with boards and commission to implement new rules of procedures and amend bylaws
- ◆ Assisted in coordinating various large microfiche and digitization projects across the organization

- ◆ Implemented large updates to our public records requests platforms to assist in the number of requests received and efficiency in processing

OBJECTIVES FY 2025

Prosperous Community

- ◆ Develop and implement resources geared toward voter outreach and education
- ◆ Conduct a Primary and General Election for the 2024 election cycle
- ◆ Continue working with key stakeholders on records management and digitization of Town records
- ◆ Continue working with key stakeholders on the processing of public records and implement improvements through our platform
- ◆ Continue evaluating and updating processes and forms for efficiency and transparency

Exceptional Built Environment

- ◆ Continue developing team members to become Master Municipal Clerks (MMC), Certified Municipal Clerks (CMC), and State Election Officials
- ◆ Train staff on essential duties across the departments for continued support

BUDGET NOTES

Supplies and Contractual expenditures for FY 2025 increase as a result of one-time election costs being included in the FY 2025 budget.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Percentage of Public Records Requests Responded to Within 24 Hours	98%	98%	99%	99%	100%
	Percentage of Subpoenas Responded to Within Timeframe Established by Law	100%	100%	100%	100%	100%
	Percentage of Council Agendas and Public Notices Posted at Least 24 Hours Prior to Meeting in Conformance with Open Meeting Law	100%	100%	100%	100%	100%
	Percentage of Draft Minutes Posted to Website Within Three Working Days of Meeting for Accessibility and Transparency	100%	100%	100%	100%	100%
	Percentage of Elections Held that Comply with Federal, State and Local Laws	100%	100%	100%	100%	100%



TOWN CLERK

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Town Clerk	6.00	7.00	7.00	7.00	7.00
Total Personnel	6.00	7.00	7.00	7.00	7.00

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Town Clerk	914,726	936,178	756,050	803,249	1,036,930
Total Expenses	\$ 914,726	\$ 936,178	\$ 756,050	\$ 803,249	\$ 1,036,930

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	534,297	700,604	690,990	738,429	743,310
Supplies & Contractual	380,429	235,574	65,060	64,820	293,620
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 914,726	\$ 936,178	\$ 756,050	\$ 803,249	\$ 1,036,930

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	4,945	19,626	-	20,000	20,000
Total Expenses	914,726	936,178	756,050	803,249	1,036,930
Net Operating Result	\$ (909,781)	\$ (916,552)	\$ (756,050)	\$ (783,249)	\$ (1,016,930)

PURPOSE STATEMENT

The mission of the Gilbert Town Attorney's Office is to provide the highest quality legal services to the Mayor and Council, as well as to the more than two dozen Town Departments, Boards, and Commissions. The Prosecutor's Office is dedicated to handling criminal misdemeanor cases in a fair and just manner, safeguarding the rights of both the victim and the accused, and protecting the citizens of Gilbert.

ACCOMPLISHMENTS FY 2024

- ◆ Prosecutors and Victim Advocates continued the focus on addressing domestic violence in our community and addressing the unique struggles faced by Veterans through our DV Court and VA Court programs
- ◆ Implemented file retention process to comply with record keeping and paperless standards
- ◆ Increased efficiency in completing internal processes like video redaction, disclosure, and case entry despite a 35% increase in cases over the past two years
- ◆ Reviewed and updated all Council-approved policies
- ◆ Reviewed and revised Council Rules of Procedure and Order

OBJECTIVES FY 2025

Prosperous Community

- ◆ Upgrade prosecution case management system to work more efficiently with Courts and Police and provide better service to Victims
- ◆ Standardize tracking of leases, licenses, and agreements to ensure compliance with terms

Exceptional Built Environment

- ◆ Create a space where victims and their families can comfortably and safely observe and participate in Court proceedings
- ◆ Create more opportunities for internal cross-training to encourage growth and understanding of the various roles within the department
- ◆ Implement program overseeing agreements, licenses, easements, etc. on Town right-of-way and Town property

BUDGET NOTES

Contractual costs have increased in FY 2025 due to the purchase of new victim notification software and employee training and development. The personnel budget has increased due to the addition of FTEs for one Assistant Town Prosecutor and one Legal Secretary.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Per Capita Legal Expenditures (Town Attorney's Office)	\$6.75	\$6.25	\$7.56	\$7.75	<\$7.50
	Risk Management Recovery Claims Collections	\$174,000	\$341,000	\$300,000	\$300,000	N/A
	Number of Criminal Cases	4,088	5,148	5,550	6,000	N/A



LEGAL SERVICES

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
General Counsel	8.00	8.25	9.25	9.25	9.25
Prosecutor	23.00	25.00	27.00	27.00	29.00
Total Personnel	31.00	33.25	36.25	36.25	38.25

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
General Counsel	1,821,870	1,775,653	2,112,610	2,024,753	2,150,010
Prosecutor	2,344,086	2,853,239	2,845,750	2,945,602	3,331,350
Total Expenses	\$ 4,165,956	\$ 4,628,892	\$ 4,958,360	\$ 4,970,355	\$ 5,481,360

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	3,601,170	4,211,389	4,364,020	4,490,985	4,850,860
Supplies & Contractual	564,786	417,503	564,340	428,677	630,500
Capital Outlay	-	-	30,000	50,693	-
Total Expenses	\$ 4,165,956	\$ 4,628,892	\$ 4,958,360	\$ 4,970,355	\$ 5,481,360

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	10,118	16,415	-	-	-
Total Expenses	4,165,956	4,628,892	4,958,360	4,970,355	5,481,360
Net Operating Result	\$ (4,155,838)	\$ (4,612,477)	\$ (4,958,360)	\$ (4,970,355)	\$ (5,481,360)

PURPOSE STATEMENT

Finance and Management Services produces transparent and audited financial statements, manages payroll and vendor payments, manages contracts and procurement requirements, tax compliance, utility billing and customer service, revenue contracts, and health and benefit internal charges.

ACCOMPLISHMENTS FY 2024

- ◆ Completed implementation of a new technology solution to improve efficiency in preparing the Annual Comprehensive Financial Report
- ◆ Received Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Report for the 32nd year
- ◆ Finalized the Internal Audit Assessment
- ◆ Completed contract with new payment process which allows for modern options for customers
- ◆ Participated in Statewide Minority Supplier event on how to conduct Business with Gilbert

OBJECTIVES FY 2025

Prosperous Community

- ◆ Improve month-end close process by leveraging a new technology solution
- ◆ Complete Phase 2 of vendor payment enhancements incorporating faster, more efficient payment methods
- ◆ Go-live with new Utility Billing system and Invoice Cloud payment platform
- ◆ Supporting Compliance with Complex Federal Grant Requirements

BUDGET NOTES

Contractual costs have increased in FY 2025 due to increases in software costs. The personnel budget has increased due to the addition of FTEs for one Accounting Supervisor, one Grants Coordinator, and one part-time Tax Records Specialist.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Percentage of Reviewed Taxpayers Brought into Compliance	97%	98%	95%	95%	>90%
	Customer Satisfaction (Taxpayers engaged with Tax Compliance team)	95%	95%	95%	95%	>90%



FINANCE AND MANAGEMENT SERVICES

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	1.00	1.00	1.00	1.00	1.00
Accounting	14.00	14.00	14.00	14.00	15.00
Purchasing	7.00	7.00	7.00	7.00	7.00
Tax Compliance	6.50	7.00	8.00	8.00	8.00
Total Personnel	28.50	29.00	30.00	30.00	31.00

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	235,863	264,116	261,900	274,301	417,360
Accounting	1,571,127	1,725,178	2,098,240	1,973,992	2,335,700
Purchasing	694,762	773,758	762,150	809,233	816,660
Tax Compliance	633,445	919,160	1,241,550	1,162,358	1,290,930
Total Expenses	\$ 3,135,197	\$ 3,682,212	\$ 4,363,840	\$ 4,219,884	\$ 4,860,650

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	2,948,768	3,234,310	3,532,170	3,262,843	3,860,230
Supplies & Contractual	186,429	447,902	831,670	757,041	1,000,420
Capital Outlay	-	-	-	200,000	-
Total Expenses	\$ 3,135,197	\$ 3,682,212	\$ 4,363,840	\$ 4,219,884	\$ 4,860,650

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	186,731	285,414	150,000	220,000	220,000
Total Expenses	3,135,197	3,682,212	4,363,840	4,219,884	4,860,650
Net Operating Result	\$ (2,948,466)	\$ (3,396,798)	\$ (4,213,840)	\$ (3,999,884)	\$ (4,640,650)

PURPOSE STATEMENT

Municipal Court resolves the cases filed in the court in a timely and just manner, consistent with the Constitutions of the United States and Arizona, Arizona State Law, and local ordinances.

ACCOMPLISHMENTS FY 2024

- ◆ Reclaimed two courtrooms from county tenant and improved technology to facilitate virtual appearances offering an option of telephonic hearings and a safer in-custody environment
- ◆ Implemented electronic motion queues for judges and work queues for staff eliminating most paper files in courtroom operations

OBJECTIVES FY 2025

Prosperous Community

- ◆ Implement a date forward paperless records environment conforming to Arizona Supreme Court standards

BUDGET NOTES

The Municipal Court budget for FY 2025 has increased due to the addition of FTEs for one Associate Judge and one Judicial Assistant.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Average Monthly Percentage of Active Cases Under 90 Days Old	68%	70%	70%	70%	>60%
	Maintain a Case Disposition Rate of 1.00 or Greater	1.05	0.99	1.00	1.00	>1.00
	Maintain a Competitive Cost per Disposed Case Relative to Benchmarked Courts	\$199	\$195	\$190	\$200	\$200



MUNICIPAL COURT

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Municipal Court	32.07	32.07	32.07	32.07	34.07
Total Personnel	32.07	32.07	32.07	32.07	34.07

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Municipal Court	3,684,598	4,157,995	3,852,750	4,234,421	4,625,040
Total Expenses	\$ 3,684,598	\$ 4,157,995	\$ 3,852,750	\$ 4,234,421	\$ 4,625,040

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	3,171,806	3,625,585	3,411,660	3,731,357	4,065,540
Supplies & Contractual	512,792	532,410	441,090	503,064	559,500
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 3,684,598	\$ 4,157,995	\$ 3,852,750	\$ 4,234,421	\$ 4,625,040

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	295,084	264,523	270,000	225,000	225,000
Total Expenses	3,684,598	4,157,995	3,852,750	4,234,421	4,625,040
Net Operating Result	\$ (3,389,514)	\$ (3,893,472)	\$ (3,582,750)	\$ (4,009,421)	\$ (4,400,040)

DEVELOPMENT SERVICES

PURPOSE STATEMENT

Development Services is committed to ensure that the development of Gilbert is exceptionally planned, efficient, safe, and well maintained.

ACCOMPLISHMENTS FY 2024

- ◆ Updated parking section of Land Development Code
- ◆ New mixed-use ordinance and design guidelines won best new ordinance in the state by American Planning Association (APA)
- ◆ Gilbert's Transportation Master Plan won best transportation plan in the state by APA
- ◆ Community Rating System upgrade from a Class 7 to a Class 6 community saving residents additional costs on flood insurance

OBJECTIVES FY 2025

Exceptional Built Environment

- ◆ Update Development Services Fee Schedule
- ◆ Complete Park and Ride Relocation Study
- ◆ Adoption of Community Preservation Ordinance

BUDGET NOTES

Contractual expenses increased due to Permits and Licensing fees. Plan Review and Inspection added one Engineering Inspector FTE.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Percent of Planning Review Comments Returned on Schedule	66%	69%	86%	90%	>90%
	Percent of Building Safety and Fire Inspection Requests Completed Within Scheduled Times	100%	100%	100%	100%	100%
	Percent of Code Compliance Cases Resolved Through Community Outreach and Education	99%	99%	99%	98%	>98%



DEVELOPMENT SERVICES

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	2.00	2.00	2.00	2.00	2.00
Permits and Licensing	7.52	7.52	7.52	7.52	7.52
Plan Review and Inspection	45.80	45.80	45.80	45.80	46.80
Planning Services	14.00	14.00	14.00	14.00	14.00
Transportation Planning	3.00	3.50	3.50	3.50	3.50
Development Engineering	4.50	6.00	6.00	6.00	6.00
Total Personnel	76.82	78.82	78.82	78.82	79.82

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	358,720	429,106	367,780	459,301	399,030
Permits and Licensing	962,850	854,994	795,830	706,861	922,760
Plan Review and Inspection	4,638,867	5,141,309	5,320,340	5,365,058	5,862,560
Planning Services	1,118,210	1,409,459	1,446,550	1,493,107	1,612,130
Transportation Planning	381,973	437,843	466,120	487,053	493,610
Development Engineering	585,862	788,303	821,320	901,909	935,070
Total Expenses	\$ 8,046,482	\$ 9,061,014	\$ 9,217,940	\$ 9,413,289	\$ 10,225,160

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	7,024,324	8,135,480	8,445,650	8,516,958	9,054,720
Supplies & Contractual	1,022,158	925,534	772,290	896,331	1,170,440
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 8,046,482	\$ 9,061,014	\$ 9,217,940	\$ 9,413,289	\$ 10,225,160

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	6,240,519	5,355,893	4,461,000	4,089,500	3,424,500
Total Expenses	8,046,482	9,061,014	9,217,940	9,413,289	10,225,160
Net Operating Result	\$ (1,805,963)	\$ (3,705,121)	\$ (4,756,940)	\$ (5,323,789)	\$ (6,800,660)

PURPOSE STATEMENT

The Gilbert Police Department's mission is to serve as law enforcement leaders in protecting and assisting all people in our community through effective problem solving, professional service, and the relentless pursuit of those who victimize our citizens and compromise public safety.

ACCOMPLISHMENTS FY 2024

- ◆ Named 2nd safest city out of the 100 largest US cities
- ◆ Overall Part 1 Crimes reduced by 5% for 2023
- ◆ Completed construction on the remodel and expansion of the primary and backup Emergency Operations Centers, Dispatch Center, Gilbert Youth and Adult Resource Center, and Administrative Sections
- ◆ Completed design Phase 1 of the Gilbert Advocacy Center
- ◆ Implemented an embedded Counselor with the Crisis Response Team, focusing on the mental health calls for service
- ◆ Implemented contract with Solari to provide mental health training and call deferrals on mental health related calls
- ◆ Deployed Axon Fleet Camera systems in all Patrol vehicles
- ◆ Launched Recharge Room Pilot Project with Gilbert Fire and Rescue to focus on the mental and physical health of our employees

OBJECTIVES FY 2025

Prosperous Community

- ◆ Reduce overall crime and maintain ranking as one of the top five safest cities out of the 100 largest cities in the United States

Exceptional Built Environment

- ◆ Begin construction on Gilbert Advocacy Center Phase 1
- ◆ Obtain funding to begin design and construction of Gilbert Advocacy Center Phase 2 & 3
- ◆ Complete Space Needs Assessment for the Police Department
- ◆ Obtain funding for design and construction of the Public Safety Building expansion, San Tan Police Station, and Crime Lab
- ◆ Complete integration of Case Services online citizen reporting system
- ◆ Expand the Patrol based Unmanned Aircraft System (UAS)

BUDGET NOTES

The FY 2025 personnel budget includes the addition of: (1) Police Officer-Patrol, (1) Police Community Engagement Officer, (1) Detention Facility Manager, (2) Victim Advocates, (1) Victim Advocate Intern. The Supplies and Contractual increased due to one-time expenditures to upgrade mobile radio equipment in FY 2025 along with the addition of a command van and expansion of the Unmanned Aircraft System (UAS) Program.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Clearance Rates Compared to National - Violent Crimes	41.3%	36.9%	45.8%	42.0%	>32.5%
	Clearance Rates Compared to National - Property Crimes	18.9%	18.5%	19.5%	19.0%	>10.7%
	Time Between Emergency Call Received to Responder Arrival	4:28	4:34	4:43	4:35	<5:30
	Success Rate Answering Emergency 911 Calls Within 15 seconds	93.9%	94.3%	98.2%	97.0%	>90.0%
	Maintain Domestic Violence Recidivism Rate of Less Than 5%	2.7%	3.1%	2.8%	3.0%	<5.0%

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	4.00	4.00	4.00	4.00	4.00
Support Services	102.50	115.50	117.50	117.50	118.50
Office of Professional Stds	24.00	21.00	22.00	22.00	22.00
Patrol	219.10	226.10	228.10	228.10	230.10
Criminal Investigations	72.00	78.00	80.00	80.00	79.00
Special Enforcement Unit	44.00	43.00	43.00	43.00	43.00
Total Sworn	313.00	323.00	325.00	325.00	327.00
Total Civilian	152.60	164.60	169.60	169.60	169.60
Total Personnel	465.60	487.60	494.60	494.60	496.60

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	842,379	1,067,360	1,005,130	1,229,964	1,071,220
Support Services	10,507,270	13,933,673	19,056,280	19,483,174	18,403,930
Office of Professional Stds	6,737,170	7,358,883	4,258,840	6,237,916	4,456,510
Patrol	26,589,339	31,251,583	31,737,480	31,972,019	34,221,880
Criminal Investigations	10,248,385	13,531,572	13,898,130	14,651,681	15,133,070
Special Enforcement Unit	6,564,548	7,635,505	7,676,070	8,895,411	8,355,540
Total Expenses	\$ 61,489,091	\$ 74,778,576	\$ 77,631,930	\$ 82,470,165	\$ 81,642,150

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	53,307,005	65,068,824	63,127,460	65,815,390	67,561,960
Supplies & Contractual	7,720,947	9,265,310	14,091,370	14,341,115	12,362,180
Capital Outlay	461,139	444,442	413,100	2,313,660	1,718,010
Total Expenses	\$ 61,489,091	\$ 74,778,576	\$ 77,631,930	\$ 82,470,165	\$ 81,642,150

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	3,692,139	3,950,485	3,413,000	3,460,500	3,358,000
Total Expenses	61,489,091	74,778,576	77,631,930	82,470,165	81,642,150
Net Operating Result	\$ (57,796,952)	\$ (70,828,091)	\$ (74,218,930)	\$ (79,009,665)	\$ (78,284,150)

PURPOSE STATEMENT

Gilbert Fire and Rescue Department (GFRD) aims to protect the lives, property and environment of the people who live, work, play and travel in Gilbert by: serving with integrity, trust, and respect; rapid and effective emergency response; innovative community risk reduction programs; and maintenance of a highly trained and dedicated workforce.

ACCOMPLISHMENTS FY 2024

- ◆ Completion and implementation of Alternative Schedule Research Report
- ◆ Implementation of Communications Best-Practices Report
- ◆ Deployed Volterra pumper and ladder trucks to ensure safe, reliable apparatus availability
- ◆ Implementation of leadership training for company and command officers
- ◆ Launched Center for Public Safety Excellence (CPSE) re-accreditation process
- ◆ Initiated 6-month pilot recharge rooms to support physical and mental health
- ◆ Ambulance Transportation Division met all response time and compliance standards
- ◆ Expanded special training for at-risk youth: S.A.F.E. (Sensory Awareness Family Event) Public Safety Day

OBJECTIVES FY 2025

Prosperous Community

- ◆ Implementation of Captain Academy
- ◆ Meet all response time and reporting compliance standards for the Ambulance Transportation Division
- ◆ Improve the GFRD's ability to identify, collect, and report data
- ◆ Improve asset management and budget forecasting for the Fire Resource Division
- ◆ Develop design of Fire Admin workplace
- ◆ Develop design of Fire Fleet Maintenance building
- ◆ Develop a long-term Transportation program that ensures maintaining CON requirements and the health and well-being of our members
- ◆ Expand and enhance Community Risk Reduction (CRR) model focused to address community needs

BUDGET NOTES

For FY 2025, personnel costs increase as a result of the addition of a Preplan Technician and increases to overtime. Multiple one-time expenditures are budgeted in FY 2025 totaling approximately \$4,700,000 including \$737,000 in carry forwards from FY 2024, \$2,963,000 for new air packs and air cylinders, and \$245,000 for a Draxxon command vehicle. Other one-times include A/C and evap cooler replacements, additional training, water heaters, SCBA decon washer, and miscellaneous supplies and equipment.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	90 th percentile response time from call received in Dispatch to on scene for Moderate Risk EMS incidents (90 percent of the time response takes this amount of time or less)	*7:39	7:34	7:22	7:22	≤6:00
	90 th percentile response time from call received in Dispatch to on scene for Moderate Risk Fire incidents (90 percent of the time response takes this amount of time or less)	*7:27	7:12	6:40	6:40	≤7:20
	Code 3 Ambulance response time - <8:59 minutes	95.95%	96.59%	96.49%	96.50%	≥90.00%
	Code 3 Ambulance response time - <14:59 minutes	99.91%	100.00%	99.91%	99.90%	≥95.00%
	Code 3 Ambulance response time - <19:59 minutes	100.00%	100.00%	100.00%	100.00%	≥95.00%
*Migration to new RMS system in February 2022 impacted reporting methods and available data						



FIRE AND RESCUE

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	7.00	9.00	9.00	9.00	9.00
Training	5.00	5.00	6.00	6.00	6.00
Operations	204.00	221.00	223.00	223.00	224.00
Prevention and Education	9.00	10.00	11.00	11.00	11.00
Total Personnel	225.00	245.00	249.00	249.00	250.00

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	1,209,109	3,291,228	1,936,290	1,994,780	1,926,170
Training	1,202,361	1,206,554	1,229,490	1,217,088	1,336,600
Operations	37,356,300	41,253,542	41,580,690	42,215,996	47,924,410
Prevention and Education	1,101,115	1,377,100	1,503,470	1,632,153	1,655,910
Total Expenses	\$ 40,868,885	\$ 47,128,424	\$ 46,249,940	\$ 47,060,017	\$ 52,843,090

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	32,012,307	40,485,569	38,337,510	39,325,576	41,435,360
Supplies & Contractual	6,098,605	6,230,039	7,298,320	6,823,131	7,804,870
Capital Outlay	2,757,973	412,816	614,110	911,310	3,602,860
Total Expenses	\$ 40,868,885	\$ 47,128,424	\$ 46,249,940	\$ 47,060,017	\$ 52,843,090

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	2,357,422	2,701,521	2,532,300	2,663,000	2,822,000
Total Expenses	40,868,885	47,128,424	46,249,940	47,060,017	52,843,090
Net Operating Result	\$(38,511,463)	\$(44,426,903)	\$(43,717,640)	\$(44,397,017)	\$(50,021,090)

PARKS AND RECREATION

PURPOSE STATEMENT

The Parks and Recreation Department strives to be the department of the future through offering innovative and accessible community programs, special events, and public spaces. As Gilbert continues to grow, Parks and Recreation aims to develop and maintain high quality parks, multi-use paths, pools, recreation centers, and Town facilities to meet the needs of Gilbert's residents and visitors.

ACCOMPLISHMENTS FY 2024

- ◆ Updated the Master Plan for the first time in 10 years
- ◆ Completed playground replacements at Cactus Yards, Sonora Town, and Freestone Recreation Center
- ◆ Completed updates to six multi-use paths from the Capital Improvement Plan
- ◆ Started work on the facility masterplan and space needs assessment
- ◆ Completed the design and construction of new Emergency Operations Center and Emergency Dispatch Center
- ◆ Completed the design of updates to Water Tower Plaza and started construction
- ◆ Completed Multi-Use Path Right of Way Assessment and incorporated data and recommendations into future CIP path projects
- ◆ Cactus Yards was named Outstanding Park of the Year for the 5th year by USSSA

OBJECTIVES FY 2025

Prosperous Community

- ◆ Complete the design of Gilbert Regional Park, Desert Sky Park, and the Riparian Education Center
- ◆ Complete construction of updates to Water Tower Plaza

Strong Economy

- ◆ Complete turf reductions in identified areas for water reduction savings
- ◆ Replace Energy Management System at three Town facilities

Exceptional Built Environment

- ◆ Complete and approve the facility masterplan and space needs assessment
- ◆ Reseal and repair parking lots at six parks
- ◆ Implement new security hardware and software infrastructure at six Town facilities
- ◆ Renovate and repair budgeted plumbing projects at six Town locations

BUDGET NOTES

FTE increased due to an additional Facilities Maintenance Technician. Contractual expenses decreased due to less one time funding.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Rentals (Indoor & Outdoor)	16,305	18,381	20,740	21,500	23,000
	Attendance (Events & Programs)	412,366	609,319	680,775	755,660	750,000
	Social Media (Impressions/Engagements)	8,568,601 / 463,370	7,106,933 / 540,504	6,108,003 / 318,079	6,300,000 / 350,000	6,500,000 / 400,000
	Percent of Satisfaction Ratings Above Average or Excellent on Program and Event Surveys	90%	87%	88%	90%	90%
	Level of Preventative Maintenance Compared to Corrective Maintenance (Preventative % / Corrective %)	70% / 30%	70% / 30%	70% / 30%	70% / 30%	80% / 20%



PARKS AND RECREATION

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	13.73	13.73	13.73	13.73	13.73
Parks and Open Space	75.86	76.86	76.86	76.86	76.36
Aquatics	18.09	18.09	18.09	18.09	18.09
Recreation Centers	43.13	43.13	43.13	43.13	43.13
Precreation Programs	9.24	9.99	11.74	11.74	11.74
Facilities Maintenance	19.25	21.25	22.25	22.25	23.25
Total Personnel	179.30	183.05	185.80	185.80	186.30

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	1,524,495	1,904,947	1,948,890	2,449,277	2,184,640
Parks and Open Space	8,904,323	10,297,524	13,548,630	13,443,973	13,339,250
Aquatics	990,146	1,312,601	1,295,540	1,221,986	1,296,260
Recreation Centers	6,116,225	6,880,939	8,145,300	8,388,785	7,688,020
Precreation Programs	1,355,764	1,557,533	1,851,440	1,706,305	1,861,070
Facilities Maintenance	5,147,121	6,735,297	9,436,430	9,567,892	9,114,130
Total Expenses	\$ 24,038,074	\$ 28,688,841	\$ 36,226,230	\$ 36,778,218	\$ 35,483,370

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	9,962,856	12,261,389	12,973,360	12,821,992	13,939,680
Supplies & Contractual	13,882,670	16,294,532	23,193,400	23,895,956	21,420,690
Capital Outlay	192,548	132,920	59,470	60,270	123,000
Total Expenses	\$ 24,038,074	\$ 28,688,841	\$ 36,226,230	\$ 36,778,218	\$ 35,483,370

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	7,539,180	8,327,460	7,276,600	8,059,150	8,115,600
Total Expenses	24,038,074	28,688,841	36,226,230	36,778,218	35,483,370
Net Operating Result	\$(16,498,894)	\$(20,361,381)	\$(28,949,630)	\$(28,719,068)	\$(27,367,770)

PURPOSE STATEMENT

Engineering Services promotes safe and efficient public infrastructure improvements while working to minimize short and long-term maintenance demands. We focus on three areas: Capital Improvement Projects (CIP), Traffic Engineering and Infrastructure Engineering. CIP manages the Capital Improvement Plan and is depicted in a separate section. Traffic Engineering keeps our traffic system safe and efficient. Infrastructure Engineering establishes design standards and integrates engineering data across the entire organization. All areas of engineering strive to provide timely and excellent customer service in all we do. We work with residents, businesses, outside agencies, and other Town departments/divisions to deliver on the Town's commitment to be Best in Class for the Town's public infrastructure to all of our residents and visitors.

ACCOMPLISHMENTS FY 2024

- ◆ Updated the midday and overnight traffic signal timing for all signals in the Town
- ◆ Coordinated with Tomar Electronics and Digital team to create a training video for the use of the new preemption with feedback indicator light
- ◆ Completed full conversion to LED for signal luminaire and street name signs

OBJECTIVES FY 2025

Exceptional Built Environment

- ◆ Update Engineering Standards by creating a right turn lane detail, creating a meter pedestal foundation detail and updating the conduit connection detail
- ◆ Develop and implement a signal audit procedure
- ◆ Update the preemption at all signals with the preemption with feedback indication light
- ◆ Develop and implement a standards and details change tool for documenting and managing changes made to include why requested/necessary and the foundational discovery for the recommended change
- ◆ Support the final development of core performance metrics for all three lines of service in Engineering, Infrastructure, Traffic, and CIP

BUDGET NOTES

FY 2024, an Administrative Assistant position was split between Engineering and CIP. For FY 2025, an additional .50 Administrative Assistant FTE was approved which will allow both departments to have a dedicated Administrative Assistant. As a result of the zero-based budget process for FY 2025, the Supplies and Contractual budget was brought in line with actual ongoing expenditures.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Percentage of Citizen Contacts Responded to Within 24 Hours	95%	96%	95%	95%	≤95%
	Percentage of Plan Reviews Completed within the Review Period	93%	88%	93%	95%	≤95%



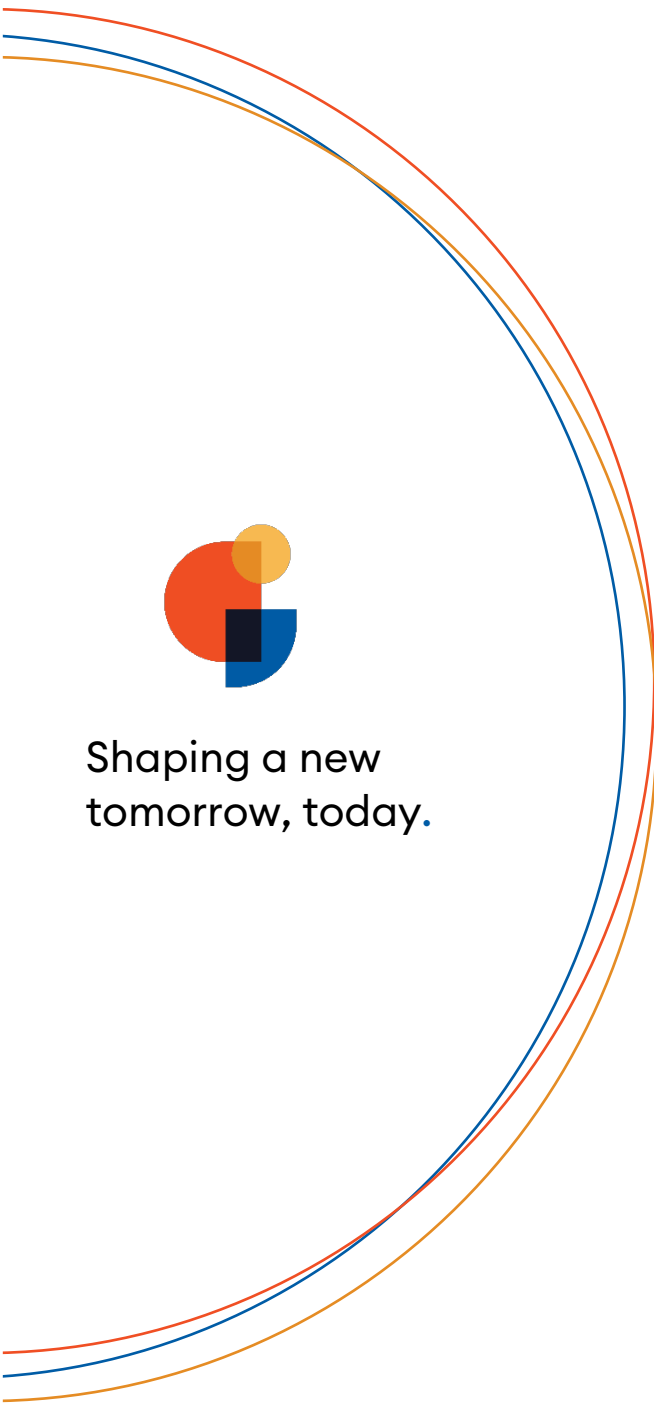
ENGINEERING SERVICES

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Engineering Admin	1.35	3.35	3.35	3.35	4.10
Traffic Engineering	5.25	5.25	5.25	5.25	5.00
Total Personnel	6.60	8.60	8.60	8.60	9.10

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Engineering Admin	181,481	346,531	951,450	645,330	779,830
Traffic Engineering	604,954	704,685	735,210	637,554	709,230
Total Expenses	\$ 786,435	\$ 1,051,216	\$ 1,686,660	\$ 1,282,884	\$ 1,489,060

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	703,441	916,282	1,147,000	901,704	1,243,630
Supplies & Contractual	82,494	134,934	463,660	309,180	207,430
Capital Outlay	500	-	76,000	72,000	38,000
Total Expenses	\$ 786,435	\$ 1,051,216	\$ 1,686,660	\$ 1,282,884	\$ 1,489,060

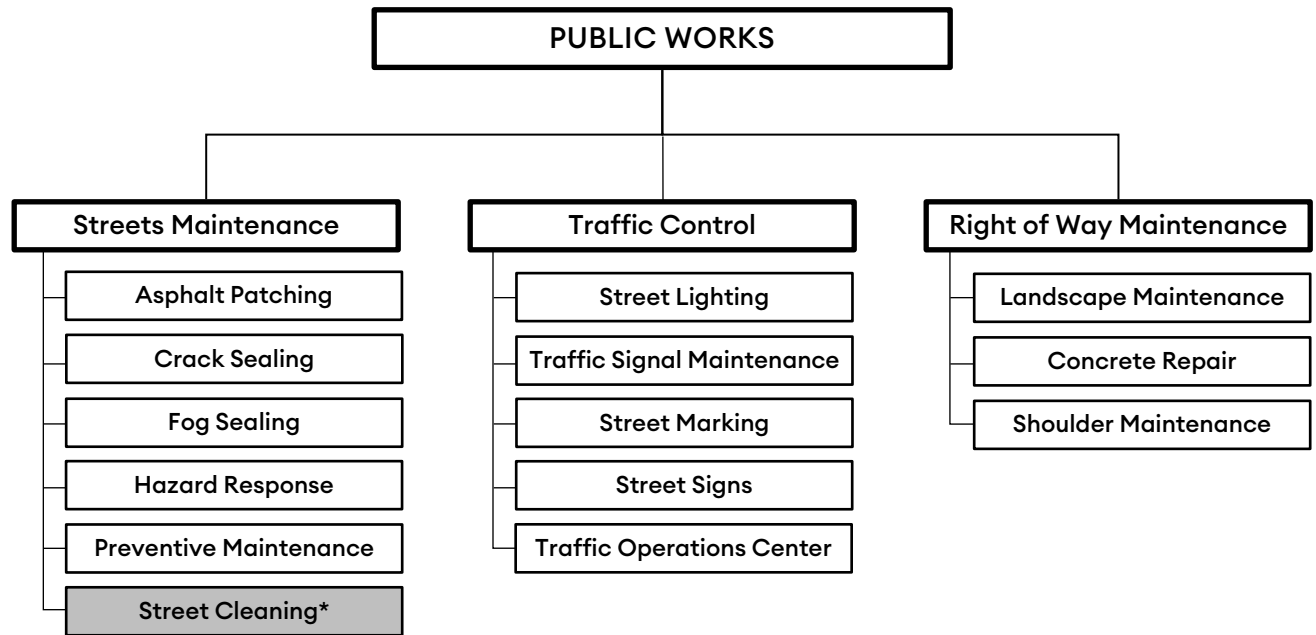
OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	-	3,442	-	-	-
Total Expenses	786,435	1,051,216	1,686,660	1,282,884	1,489,060
Net Operating Result	\$ (786,435)	\$ (1,047,774)	\$ (1,686,660)	\$ (1,282,884)	\$ (1,489,060)



Shaping a new
tomorrow, today.

Streets Fund

- Streets Fund Summary
- Streets Fund Benchmarks
- Streets



*Street Cleaning is supervised out of the Streets Division, but the budget is included in the Environmental Compliance Fund

FUND DESCRIPTION

It is Streets' mission to provide a safe, reliable, and efficient roadway system that encompasses the following operations: streets maintenance, traffic control systems, rights-of-way, and storm drain systems.

To responsibly and efficiently accomplish this mission, goals have been set for each area of responsibility. In order to maintain proactive operation and maintenance programs, planning and teamwork are emphasized. The Streets Division maintains the necessary tools, equipment, and properly trained and skilled personnel in order to meet customer expectations and resolve problems at the most appropriate level of responsibility. State-shared gasoline tax (HURF) and Vehicle License Tax (VLT) revenues fund Gilbert's Street Division. Beginning in FY 2017, these two revenues were recorded in separate funds, as HURF is a restricted funding source governed by Arizona State Statute. VLT is in the Roadway and Maintenance Fund, these funds are not restricted.

FUND ACTIVITY

The following is a statement of revenue, expenses and transfers for the Streets funds based on the adopted budget for FY 2025.

	Roadway and Maintenance	HURF
Total Operating Revenues	\$ 13,358,000	\$ 20,465,000
Total Operating Expenses	(8,999,680)	(20,500,890)
Operating Income (Loss)	<u>\$ 4,358,320</u>	<u>\$ (35,890)</u>
Non-Operating Revenues (Expenses)	-	-
Income (Loss) Before Transfers	<u>\$ 4,358,320</u>	<u>\$ (35,890)</u>
Transfers In	-	-
Transfers Out	(24,058,781)	(1,670,090)
Net Income	<u>\$ (19,700,461)</u>	<u>\$ (1,705,980)</u>

ORGANIZATIONAL FOCUS AREAS

These icons indicate the organizational focus areas addressed throughout the Streets Fund.

Prosperous
Community



Strong Economy



Exceptional Built
Environment

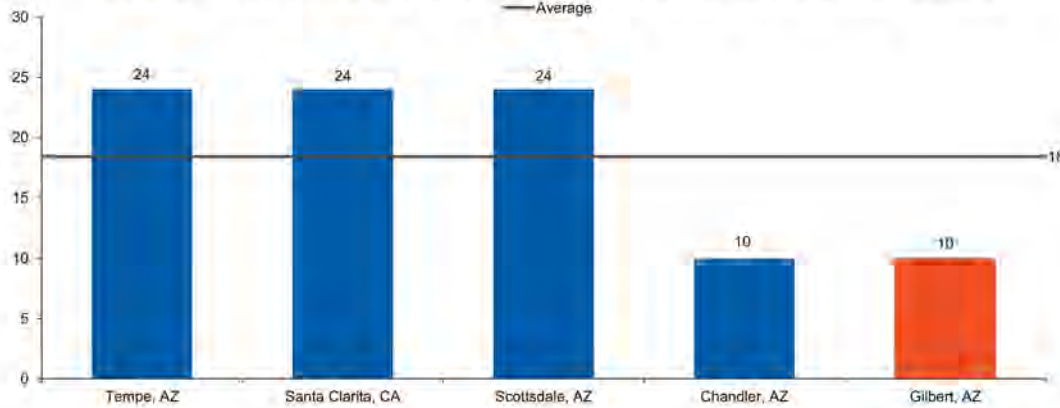




STREETS FUND

PERSONNEL BY DIVISION	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Roadway and Maintenance	1.00	1.00	1.00	1.00	1.00
HURF	56.66	58.66	58.66	58.66	58.66
Total Personnel	57.66	59.66	59.66	59.66	59.66
EXPENSES BY DIVISION	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Roadway and Maintenance	6,524,595	6,204,612	8,439,290	7,724,736	8,999,680
HURF	15,443,853	19,209,123	21,289,520	20,988,037	20,500,890
Total Expenses	\$ 21,968,448	\$ 25,413,735	\$ 29,728,810	\$ 28,712,773	\$ 29,500,570
EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	5,243,088	6,256,368	6,659,700	6,265,540	7,159,260
Supplies & Contractual	16,712,170	19,119,891	22,809,780	22,154,498	22,083,100
Capital Outlay	13,190	37,476	259,330	292,735	258,210
Total Expenses	\$ 21,968,448	\$ 25,413,735	\$ 29,728,810	\$ 28,712,773	\$ 29,500,570
OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	31,314,991	35,078,570	32,973,000	33,473,000	33,823,000
Transfers In	-	83,000	164,000	-	-
Total Sources	\$ 31,314,991	\$ 35,161,570	\$ 33,137,000	\$ 33,473,000	\$ 33,823,000
Total Expenses	21,968,448	25,413,735	29,728,810	28,712,773	29,500,570
Transfers Out	4,443,726	3,827,925	19,141,957	3,215,377	25,728,871
Total Uses	\$ 26,412,174	\$ 29,241,660	\$ 48,870,767	\$ 31,928,150	\$ 55,229,441
Net Operating Result	\$ 4,902,817	\$ 5,919,910	\$(15,733,767)	\$ 1,544,850	\$(21,406,441)

Average No. of Hours to Cover Graffiti once Work Order Issued



10

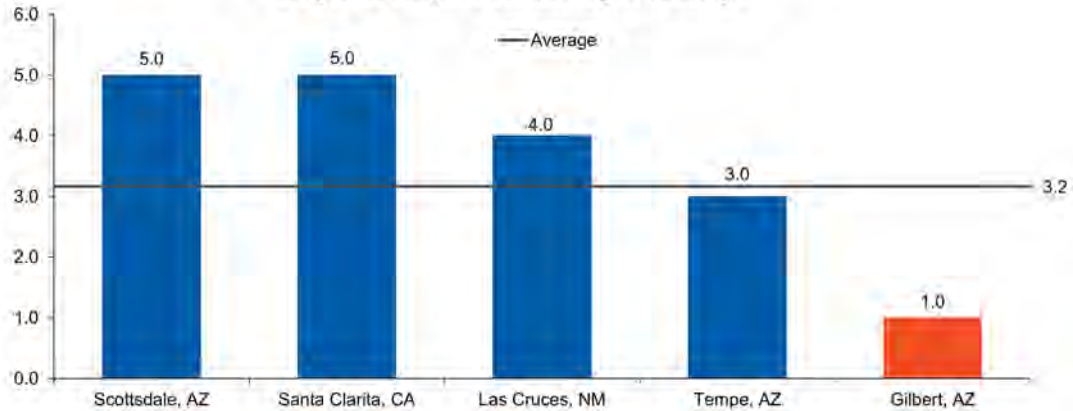
Average number of hours to cover graffiti in Gilbert

Note: For Scottsdale, AZ, the median of the range is provided above. Source: Information provided was obtained from municipal streets staff for FY 2024.

1

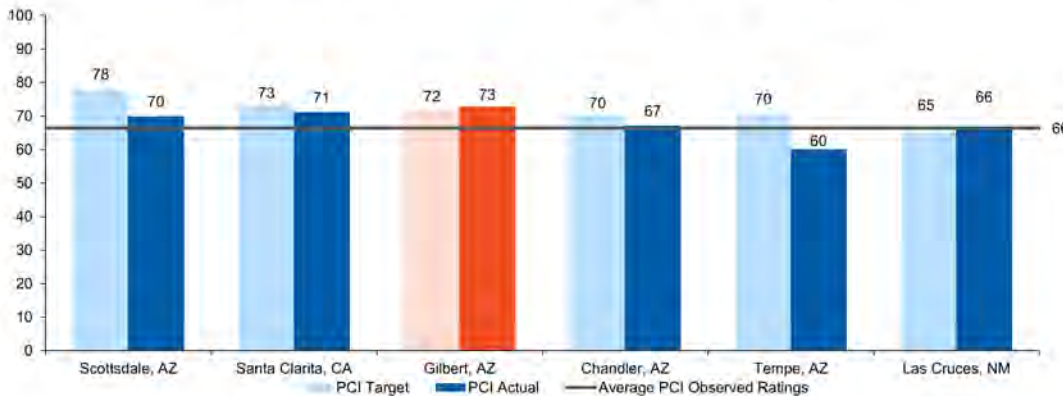
average days to repair streetlight outage in Gilbert

Days to Repair Streetlight Outage



Note: The average number of days to repair a streetlight outage once the city or town is notified of the outage. Source: Information provided was obtained from municipal budget documents and public works staff for FY 2024.

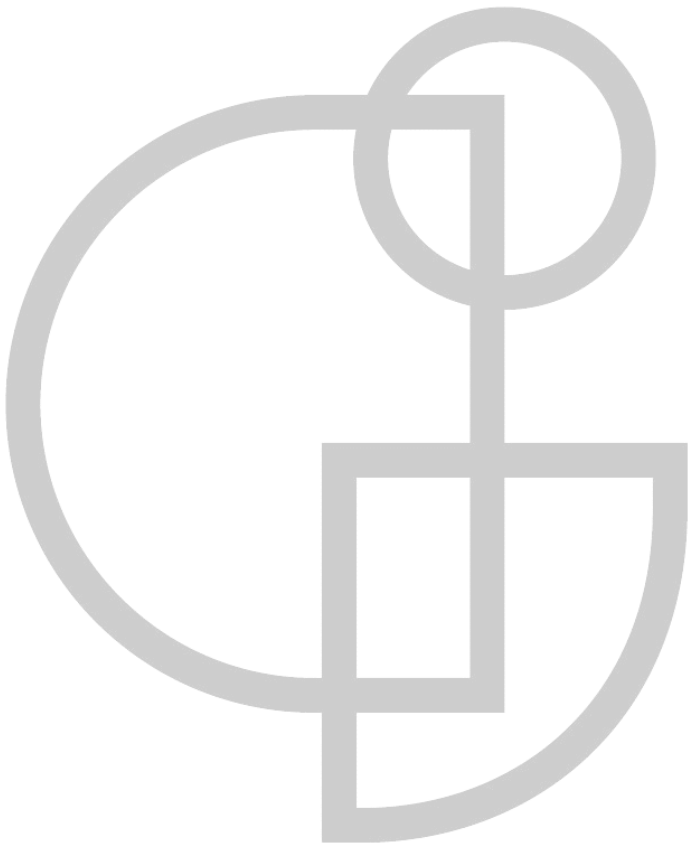
Pavement Condition Index: Actual vs. Target



73

Pavement Condition Index (PCI) ranking of Gilbert streets

Source: Information provided was obtained from municipal streets staff for FY 2024.



PURPOSE STATEMENT

The mission of Streets Maintenance is to maintain the roadway system ensuring a high degree of reliability, safety, rideability and meeting or exceeding all applicable regulations for roadways in a cost-effective manner.

ACCOMPLISHMENTS FY 2024

- ◆ Maintained a network Pavement Condition Index (PCI) of 72.8
- ◆ Applied Seal Coat to 77 miles of Residential Roadway
- ◆ Applied micro-surfacing to 14 miles of Arterial Roadways
- ◆ Upgraded 418 streetlights to current standards (LRIP)
- ◆ Crack Sealed 100% of all roadways prior to scheduled maintenance
- ◆ Replaced over 62 trees that were lost due to storm damage
- ◆ Completed arterial LED conversion, totaling 5,200 change outs
- ◆ Replaced over 2,100 non-regulatory signs

OBJECTIVES FY 2025

Exceptional Built Environment

- ◆ Maintain a network Pavement Condition Index (PCI) of 72
- ◆ Re-rate 25% of roadway network
- ◆ Replace 100% of all identified streetlights scheduled for replacement per LRIP
- ◆ Complete 100% of streetlight work orders reported within 7 days
- ◆ Replace all regulatory signs over ten years old
- ◆ Replace all non-regulatory signs over 15 years old
- ◆ Replace all stop sign knockdowns within one hour of receiving notification
- ◆ Replace 100% of all trees that were lost due to storm damage

BUDGET NOTES

Contractual costs have increased in FY 2025 due to landscape maintenance contracts, street light replacements, and increased material costs.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Network Pavement Condition Index (PCI)	72.5	72.6	72.8	72.0	72.0
	Total Pothole Requests Completed Within One Working Day	N/A	N/A	93.5%	100.0%	100.0%
	Streetlight Repairs Made Within Seven Days	100.0%	100.0%	100.0%	100.0%	100.0%
	Regulatory Signs Over 10 Years Old Replaced	0	2,868	703	315	315
	Total Graffiti Requests Completed Within Two Working Days	N/A	N/A	86.3%	90.0%	90.0%

STREETS

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	4.00	4.00	4.00	4.00	4.00
Streets Maintenance	24.01	24.01	24.01	24.01	24.01
Traffic Control	24.66	26.66	26.66	26.66	26.66
Right of Way Maintenance	4.99	4.99	4.99	4.99	4.99
Total Personnel	57.66	59.66	59.66	59.66	59.66

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	7,444,486	7,205,213	8,377,930	8,453,516	9,230,250
Streets Maintenance	2,931,343	3,786,492	4,246,450	4,251,888	3,598,210
Traffic Control	8,018,891	9,884,327	10,408,960	10,544,476	9,702,700
Right of Way Maintenance	3,492,932	4,425,934	4,491,730	4,960,392	4,508,840
Non-Departmental	80,796	111,769	2,203,740	502,500	2,460,570
Total Expenses	\$ 21,968,448	\$ 25,413,735	\$ 29,728,810	\$ 28,712,773	\$ 29,500,570

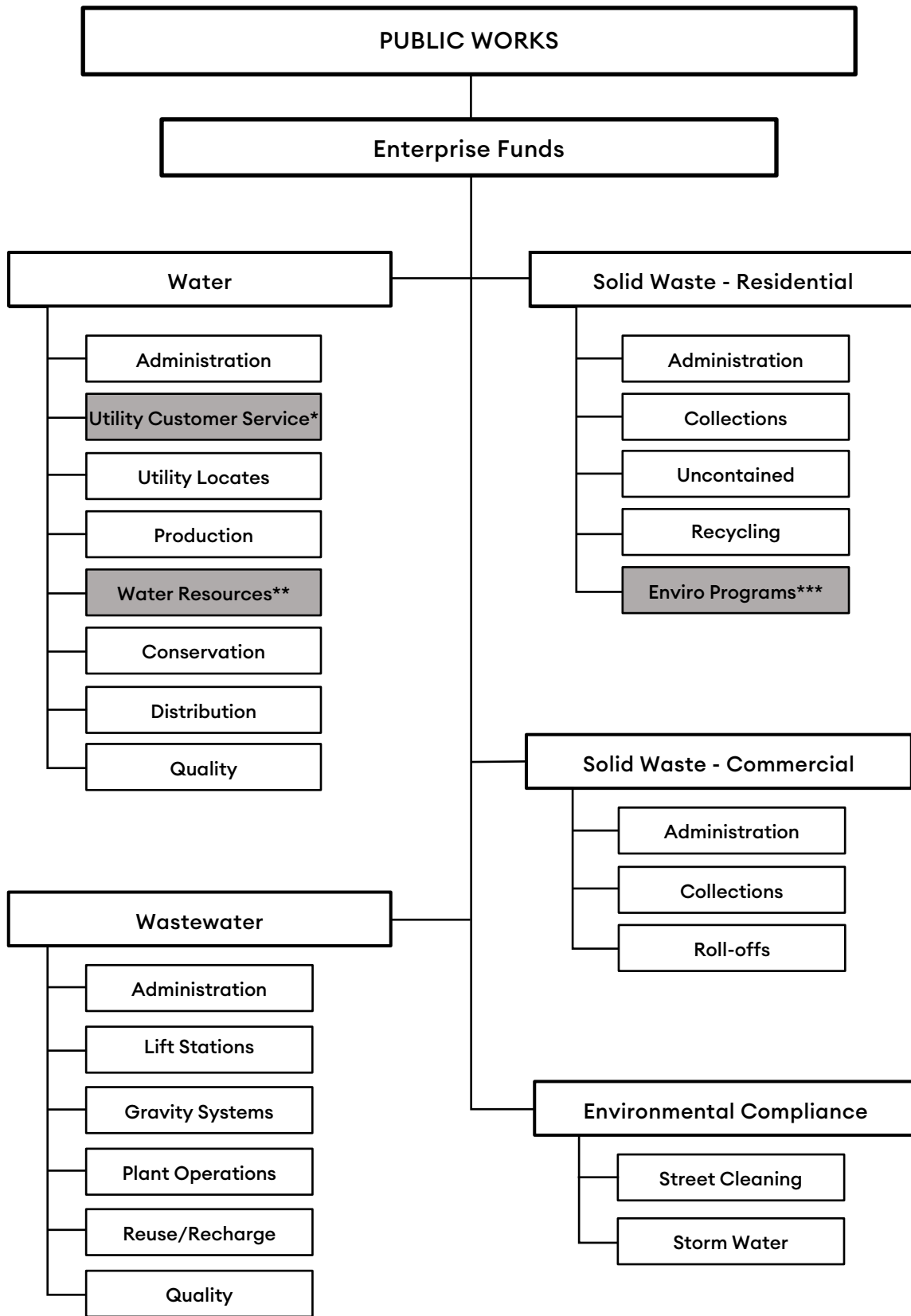
EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	5,243,088	6,256,368	6,659,700	6,265,540	7,159,260
Supplies & Contractual	16,712,170	19,119,891	22,809,780	22,154,498	22,083,100
Capital Outlay	13,190	37,476	259,330	292,735	258,210
Total Expenses	\$ 21,968,448	\$ 25,413,735	\$ 29,728,810	\$ 28,712,773	\$ 29,500,570



Shaping a new
tomorrow, today.

Enterprise Funds

Enterprise Funds Summary
Enterprise Fund Benchmarks
Water
Wastewater
Solid Waste – Residential
Solid Waste – Commercial
Environmental Compliance



*Utility Customer Service is supervised out of the Finance Department, but the budget is included in the Water Fund

**Water Resources is supervised out of the Town Manager's Office, but the budget is included in the Water Fund

***Environmental Programs is supervised out of the Environmental Compliance Division, but the budget is included in the Solid Waste Residential Fund

FUNDS DESCRIPTION

Enterprise funds are designed to allow a government operation to reflect a financial picture similar to a business enterprise. Gilbert operates these funds on the philosophy that the fees charged will cover 100% of the cost to provide these services – including cost of internal support from the General Fund. Enterprise Funds include:

Water - Ensure a safe, dependable water supply.

Wastewater - Provide a safe, dependable wastewater collection/treatment system, and a reclaimed water reuse system.

Solid Waste - Residential - Environmentally sound collection and disposal of solid waste for residential customers, and environmental compliance programs such as storm water and air quality.

Solid Waste - Commercial - Environmentally sound collection and disposal of solid waste for commercial customers.

Environmental Compliance - Environmental compliance programs such as storm water, air quality and street cleaning.

FUND ACTIVITY

The following is a statement of revenue, expenses, and transfers for the Enterprise Funds based on the adopted budget for FY 2025.

	Water	Wastewater	Solid Waste Residential	Solid Waste Commercial	Environmental Compliance
Total Operating Revenues	\$ 105,805,500	\$ 48,661,000	\$ 29,271,700	\$ 4,292,000	\$ 7,505,000
Total Operating Expenses	(51,201,650)	(29,450,100)	(23,507,475)	(3,638,905)	(3,185,225)
Operating Income (Loss)	<u>\$ 54,603,850</u>	<u>\$ 19,210,900</u>	<u>\$ 5,764,225</u>	<u>\$ 653,095</u>	<u>\$ 4,319,775</u>
Non-Operating Revenues (Expenses)	-	-	-	-	-
Income (Loss) Before Transfers	<u>\$ 54,603,850</u>	<u>\$ 19,210,900</u>	<u>\$ 5,764,225</u>	<u>\$ 653,095</u>	<u>\$ 4,319,775</u>
Transfers In	-	2,029,360	-	-	-
Transfers Out	(89,221,400)	(34,532,200)	(6,313,290)	(727,036)	(3,491,904)
Net Income	<u>\$ (34,617,550)</u>	<u>\$ (13,291,940)</u>	<u>\$ (549,065)</u>	<u>\$ (73,941)</u>	<u>\$ 827,871</u>

ORGANIZATIONAL FOCUS AREAS

These icons indicate the organizational focus areas addressed throughout the Enterprise Funds.

Prosperous
Community



Strong Economy



Exceptional Built
Environment



ENTERPRISE FUNDS

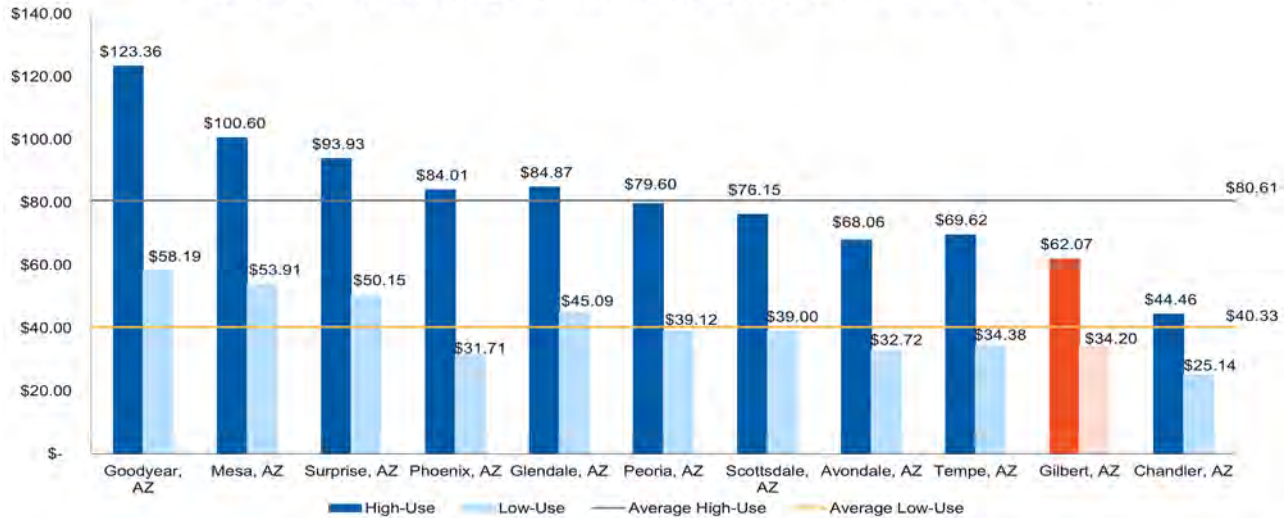
PERSONNEL BY DIVISION	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Water	136.93	140.93	141.93	141.93	149.93
Wastewater	49.50	53.50	53.50	53.50	54.50
Solid Waste - Residential	85.81	85.81	85.81	84.13	86.13
Solid Waste - Commercial	8.44	8.44	8.44	10.12	10.12
Environmental Compliance	12.59	12.59	15.59	15.59	15.59
Total Personnel	293.27	301.27	305.27	305.27	316.27

EXPENSES BY DIVISION	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Water	30,704,500	31,481,737	45,867,900	42,400,701	51,201,650
Wastewater	19,530,029	21,193,979	24,791,980	24,255,176	29,450,100
Solid Waste - Residential	16,086,872	18,836,026	21,258,260	21,276,669	23,507,475
Solid Waste - Commercial	2,489,481	2,954,210	3,289,940	3,341,916	3,638,905
Environmental Compliance	1,906,368	2,208,520	3,454,540	3,121,544	3,185,225
Total Expenses	\$ 70,717,250	\$ 76,674,472	\$ 98,662,620	\$ 94,396,006	\$110,983,355

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	24,063,308	28,130,623	31,337,020	29,068,915	34,976,140
Supplies & Contractual	46,327,723	47,993,950	66,387,320	64,369,557	75,519,895
Capital Outlay	326,219	549,899	938,280	957,534	487,320
Total Expenses	\$ 70,717,250	\$ 76,674,472	\$ 98,662,620	\$ 94,396,006	\$110,983,355

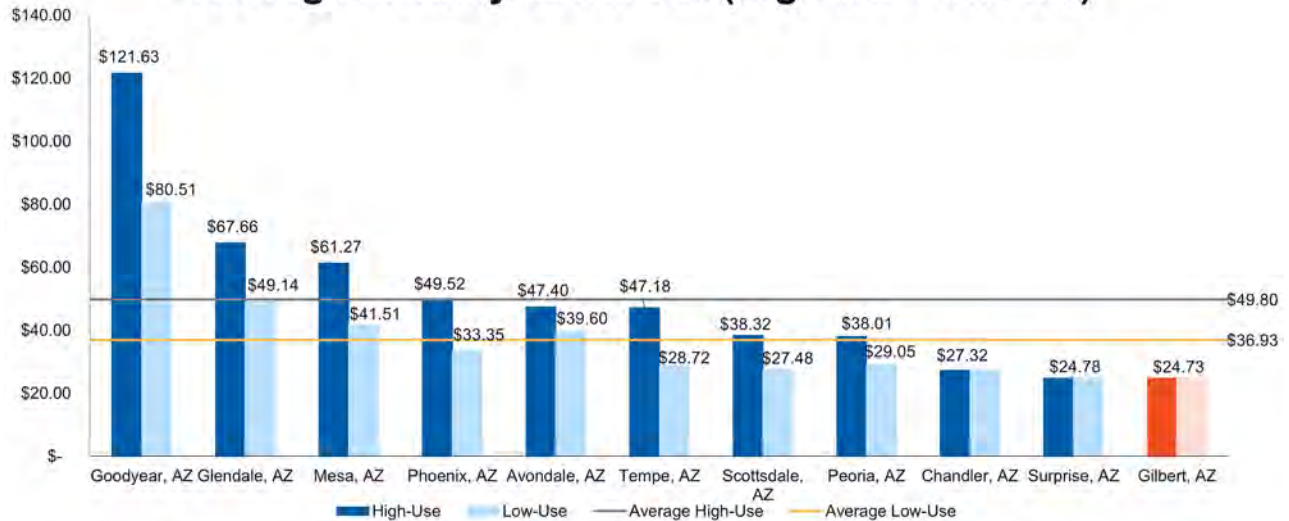
OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	115,094,753	134,564,311	155,429,000	157,453,700	195,535,200
Transfers In	1,024,631	2,367,351	2,535,000	3,769,360	2,029,360
Total Sources	\$116,119,384	\$136,931,662	\$157,964,000	\$161,223,060	\$197,564,560
Total Expenses	70,717,250	76,674,472	98,662,620	94,396,006	110,983,355
Transfers Out	41,117,121	52,730,989	100,382,782	56,664,102	134,285,830
Total Uses	\$111,834,371	\$129,405,461	\$199,045,402	\$151,060,108	\$245,269,185
Net Operating Result	\$ 4,285,013	\$ 7,526,201	\$ (41,081,402)	\$ 10,162,952	\$ (47,704,625)

Average Monthly Water Bill (High and Low-Use)



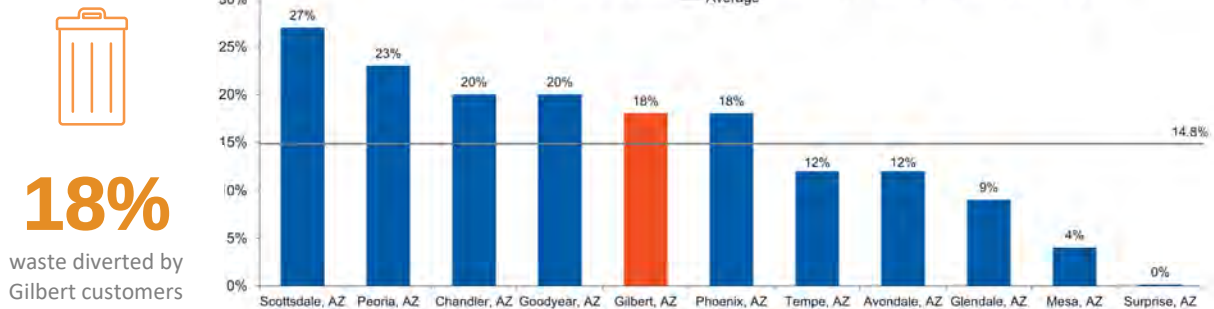
Note: Figures assume high-use for Single Family Residential (SFR) equates to 17,000 gallons on a 1" meter; low-use for SFR equates to 9,000 gallons on a ¾" meter. Source: Valley Benchmark Communities, FY 2022-2023

Average Monthly Sewer Bill (High and Low-Use)



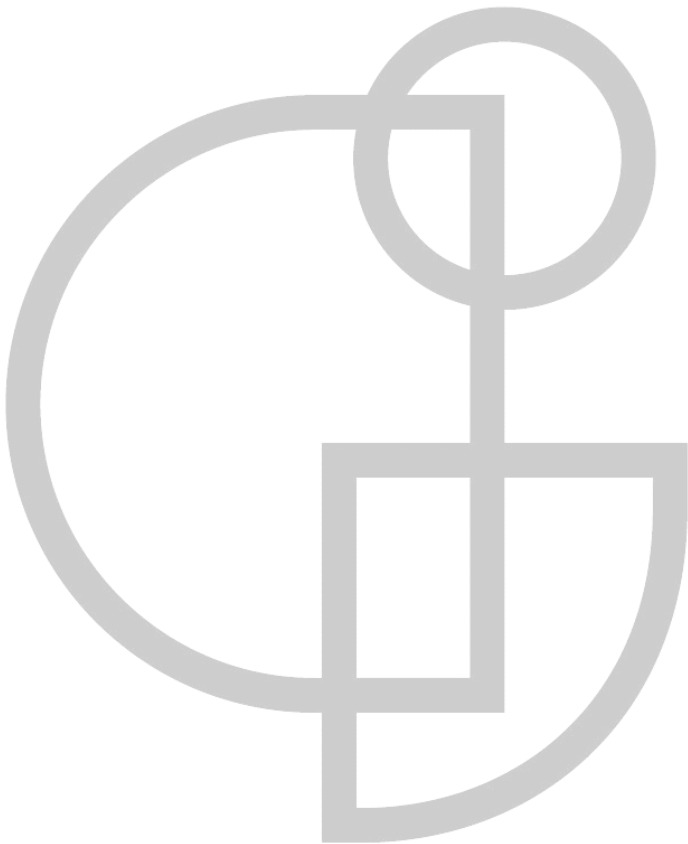
Note: Figures assume high-use for SFR equates to 12,000 gallons; low-use for Single Family Residential (SFR) equates to 8,000 gallons. Source: Valley Benchmark Communities, FY 2022-2023

Residential Waste Diverted Through Recycling



18%
waste diverted by
Gilbert customers

Source: Valley Benchmark Communities, FY 2022-2023



PURPOSE STATEMENT

Provide safe and reliable water to our community through operational resiliency, enhanced customer service, and water resource adequacy.

ACCOMPLISHMENTS FY 2024

- ◆ The NWTP Replacement project reached final completion of GMP 1 and GMP 2 and is in construction on GMP 3 and GMP 4 which are scheduled to be completed in 2026 and include the majority of the treatment processes for the new plant
- ◆ Construction began on Gilbert's well drilling program which is scheduled to install eight new drinking water wells by the end of 2025
- ◆ Water Conservation launched the grass removal rebate program in 2023. As of April 2024 a total of 391 rebates were issued including 241 smart controller, 2 non-residential grass removal, and 148 residential grass removal rebates
- ◆ Gilbert entered into an Exchange Agreement with the City of Tucson that provides resiliency to Gilbert in future shortage years
- ◆ Gilbert was awarded \$6.3 million in grant funds from WIFA for water conservation projects to be completed over the next two years
- ◆ Gilbert submitted its Designation of Assured Water Supply Application to ADWR

OBJECTIVES FY 2025

Exceptional Built Environment

- ◆ Continue design and construction activities of the NWTP Expansion and Reconstruction (WA1589)
- ◆ Continue design and construction activities of drinking water wells in the well program
- ◆ Water Resources and Conservation will continue to explore opportunities to better insulate and diversify Gilbert's water portfolio as we face unprecedented shortages on the Colorado River

BUDGET NOTES

Personnel increases include a Water Apprenticeship, Assistant Public Works Director, Data Strategist, Water Treatment Plant Operator, Water Meter Supervisor, Utility Supervisor, Senior Utility Technician, and a Utility Worker. Contractual increases are due to an increase cost of raw water and an increase in utilities and operational costs.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Peak Day Demand (Million Gallons)	72.6	74.3	75.9	78.0	N/A
	Daily Average Water Production (Million Gallons)	49.9	49.8	51.0	50.0	N/A
	Surface to Ground Water Production Ratio	78/22	70/30	70/30	70/30	90/10
	Number of Large Water Users Utilizing Waterfluence Platform	312	315	319	325	350
	Fire Hydrant PM's Completed	3,565	3,502	3,502	3,502	3,502

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	28.35	29.35	29.35	29.35	32.35
Production	50.00	51.00	51.00	51.00	52.00
Resources and Conservation	6.38	7.38	8.38	8.38	8.38
Distribution	44.00	45.00	45.00	45.00	49.00
Quality	8.20	8.20	8.20	8.20	8.20
Total Personnel	136.93	140.93	141.93	141.93	149.93

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	1,945,124	2,096,602	2,231,790	2,850,817	2,591,330
Production	13,961,264	13,991,125	17,874,460	16,755,697	20,770,360
Resources and Conservation	6,792,332	6,656,141	10,419,120	9,853,668	12,011,170
Distribution	6,632,933	7,238,338	10,020,950	9,713,296	9,873,920
Quality	1,167,678	1,167,265	1,279,420	1,326,223	1,548,060
Non-Departmental	205,169	332,266	4,042,160	1,901,000	4,406,810
Total Expenses	\$ 30,704,500	\$ 31,481,737	\$ 45,867,900	\$ 42,400,701	\$ 51,201,650

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	10,372,931	11,775,584	13,526,950	11,954,959	15,639,380
Supplies & Contractual	20,050,184	19,468,914	32,284,040	30,388,832	35,312,770
Capital Outlay	281,385	237,239	56,910	56,910	249,500
Total Expenses	\$ 30,704,500	\$ 31,481,737	\$ 45,867,900	\$ 42,400,701	\$ 51,201,650

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	58,084,710	68,886,268	78,235,500	78,930,500	105,805,500
Transfers In	-	161,000	-	-	-
Total Sources	\$ 58,084,710	\$ 69,047,268	\$ 78,235,500	\$ 78,930,500	\$105,805,500
Total Expenses	30,704,500	31,481,737	45,867,900	42,400,701	51,201,650
Transfers Out	21,307,130	28,386,492	59,697,510	32,720,242	89,221,400
Total Uses	\$ 52,011,630	\$ 59,868,229	\$ 105,565,410	\$ 75,120,943	\$140,423,050
Net Operating Result	\$ 6,073,080	\$ 9,179,039	\$ (27,329,910)	\$ 3,809,557	\$ (34,617,550)

PURPOSE STATEMENT

The Wastewater department provides safe, secure, and continuous wastewater collection, treatment, and reclaimed water distribution services for the Town of Gilbert.

ACCOMPLISHMENTS FY 2024

- ◆ Performed routine sewer pipeline cleaning to prevent blockages, overflows, and odors for more than 20% of the system
- ◆ Conducted routine inspections equivalent to 7% of the entire sewer system using televised inspection equipment in order to identify problem areas that can lead to blockages, overflows, and deterioration of infrastructure
- ◆ Performed all regulatory required sampling and monitoring and submitted reports on schedule to oversight agencies
- ◆ Completed first phase of the Manhole Rehabilitation project – this endeavor rebuilt manholes with a grade 5 inspection result which is equivalent to an emergency repair of each asset

OBJECTIVES FY 2025

Exceptional Built Environment

- ◆ Respond to emergency customer contact events within one hour to minimize public health, safety, and environmental hazards

- ◆ Continue to monitor and add odor and corrosion control chemicals to the sewer system to minimize odor complaints and extend infrastructure life
- ◆ Inspect all lift station sites daily to verify proper operational performance and perform scheduled maintenance on related equipment
- ◆ Monitor and distribute reclaimed water to customer sites daily to meet irrigation demands, thus reducing use of potable water
- ◆ Perform routine sewer pipeline cleaning equivalent to 20% of the sewer system and conduct routine inspections equivalent to 15% of the sewer system
- ◆ Inspect and educate all commercial businesses of concern once annually to verify compliance with wastewater and storm water code requirements and ensure that proper pretreatment device operation and maintenance is being performed
- ◆ Conduct all wastewater flow metering and sampling events to verify flows to wastewater treatment plants and check system health as well as verify wastewater loading rates for wastewater treatment billing purposes

BUDGET NOTES

Contractual costs have increased in FY 2025 due to maintenance at the Greenfield and Neely Treatment Plants. The personnel budget has increased due to the addition of one FTE for a Wastewater Apprentice.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Percent of Sewer System Cleaned	23%	15%	20%	20%	20%
	Percent of Sewer System Inspected	17%	5%	7%	15%	15%
	Percent of Available Treatment Capacity Utilized at Neely Treatment Plant	91%	82%	78%	80%	<100%
	Percent of Available Treatment Capacity Utilized at Greenfield Treatment Plant	60%	60%	80%	84%	<100%
	Percent of Total Reclaimed Water Supply Directly Reused by Customers (With Percent Remaining Going to Groundwater Recharge)	40%	34%	43%	43%	40%



WASTEWATER

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	3.50	5.50	5.50	5.50	5.50
Collections	25.20	25.20	25.20	25.20	26.20
Plant Operations	0.00	0.00	0.00	0.00	0.00
Reclaimed	14.80	14.80	14.80	14.80	14.80
Quality	6.00	8.00	8.00	8.00	8.00
Total Personnel	49.50	53.50	53.50	53.50	54.50

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	1,728,566	2,037,496	2,202,130	2,211,263	2,567,320
Collections	4,533,080	5,355,068	5,011,300	5,264,392	5,709,340
Plant Operations	10,337,845	10,043,755	11,537,980	11,326,106	13,731,350
Reclaimed	2,276,255	2,868,963	2,675,480	3,338,891	2,854,190
Quality	573,372	719,652	789,440	889,874	1,014,070
Non-Departmental	80,911	169,045	2,575,650	1,224,650	3,573,830
Total Expenses	\$ 19,530,029	\$ 21,193,979	\$ 24,791,980	\$ 24,255,176	\$ 29,450,100

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	5,008,960	5,830,849	6,415,840	6,318,943	7,261,990
Supplies & Contractual	14,476,577	15,050,470	18,260,770	17,820,863	22,105,540
Capital Outlay	44,492	312,660	115,370	115,370	82,570
Total Expenses	\$ 19,530,029	\$ 21,193,979	\$ 24,791,980	\$ 24,255,176	\$ 29,450,100

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	32,580,604	35,994,741	44,026,000	44,211,000	48,661,000
Transfers In	1,024,631	2,089,351	1,035,000	2,269,360	2,029,360
Total Sources	\$ 33,605,235	\$ 38,084,092	\$ 45,061,000	\$ 46,480,360	\$ 50,690,360
Total Expenses	19,530,029	21,193,979	24,791,980	24,255,176	29,450,100
Transfers Out	13,137,520	17,475,685	31,740,097	16,780,198	34,532,200
Total Uses	\$ 32,667,549	\$ 38,669,664	\$ 56,532,077	\$ 41,035,374	\$ 63,982,300
Net Operating Result	\$ 937,686	\$ (585,572)	\$(11,471,077)	\$ 5,444,986	\$(13,291,940)

SOLID WASTE - RESIDENTIAL

PURPOSE STATEMENT

Solid Waste - Residential Collections provides refuse, recycling, and bulk collection for Town residents. Residential includes the collection and disposition of contained and uncontained refuse, recycling, household hazardous waste (HHW), and green organics material. Outreach is performed to engage and educate residents of programs and services.

ACCOMPLISHMENTS FY 2024

- ◆ Implemented route auditing of residential containers to provide accurate quantities of containers for residents
- ◆ Began beta test for glass drop off containers collecting 17.35 tons of glass
- ◆ Began field tests for green waste diversion through the Bulk Trash service line with 40 tons collected/diverted
- ◆ Increased efforts in outreach and education for the HHW, Bulk, and Recycle programs
- ◆ Christmas Tree Recycling resulted in the collection and donation of 2,200 trees
- ◆ Received three first place awards for Top Drivers in Rear Load, Front Load, and Roll Off at the State SWANA Road-e-o and one first place award for the Top Driver in Rear Load at the International Road-e-o
- ◆ Achieved 25% reduction in lost or missing containers
- ◆ Completed 200 hours of cross-training for all lines of service

OBJECTIVES FY 2025

Exceptional Built Environment

- ◆ Explore additional avenues to increase diversion through green waste and recycling initiatives by June 30
- ◆ Study use of green waste containers for curbside collection service
- ◆ Continue to use route auditing to provide accurate quantities of containers for residents
- ◆ Formalize operator onboarding/training with a focus on accident avoidance/reduction in severity/frequency of incidents and accidents
- ◆ Complete black container pilot program and develop phase two plan

BUDGET NOTES

The FY 2025 personnel budget includes the addition of: (1) Solid Waste & Recycling Outreach Specialist and (1) Solid Waste Operator. The Supplies and Contractual budget increased due to the increased costs for transfer station fees.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Total Tons of Contained Refuse Collected	88,206	86,607	85,016	86,610	87,000
	Total Tons of Uncontained Refuse Collected	18,761	18,418	17,390	18,205	19,000
	Recycling Diversion Rate – Residential Contained	18.00%	17.54%	16.98%	17.40%	≥17.00%
	Total Tons of Recycling Collected (Blue Cans)	18,403	17,594	15,718	16,000	17,000



SOLID WASTE - RESIDENTIAL

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	6.31	6.31	6.31	12.30	13.30
Residential Collections	33.29	33.29	33.29	29.47	30.14
Uncontained Collections	23.00	23.00	23.00	19.00	19.00
Recycling	18.21	18.21	18.21	18.36	18.69
Environmental Programs	5.00	5.00	5.00	5.00	5.00
Total Personnel	85.81	85.81	85.81	84.13	86.13

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	1,659,083	1,794,460	2,172,890	2,475,356	2,916,750
Residential Collections	8,328,912	9,910,708	9,158,570	10,924,704	10,677,810
Uncontained Collections	2,607,311	2,887,421	3,267,360	2,961,040	3,101,510
Recycling	2,659,652	3,391,137	4,018,760	3,628,893	4,110,875
Environmental Programs	697,282	684,855	826,400	842,396	809,550
Non-Departmental	134,632	167,445	1,814,280	444,280	1,890,980
Total Expenses	\$ 16,086,872	\$ 18,836,026	\$ 21,258,260	\$ 21,276,669	\$ 23,507,475

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	6,877,045	8,350,981	8,806,880	8,349,927	9,196,710
Supplies & Contractual	9,209,827	10,485,045	12,350,380	12,816,904	14,255,515
Capital Outlay	-	-	101,000	109,838	55,250
Total Expenses	\$ 16,086,872	\$ 18,836,026	\$ 21,258,260	\$ 21,276,669	\$ 23,507,475

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	16,646,603	20,644,836	22,655,000	23,031,700	29,271,700
Transfers In	-	92,000	1,500,000	1,500,000	-
Total Sources	\$ 16,646,603	\$ 20,736,836	\$ 24,155,000	\$ 24,531,700	\$ 29,271,700
Total Expenses	16,086,872	18,836,026	21,258,260	21,276,669	23,507,475
Transfers Out	3,317,712	3,280,972	4,485,090	3,455,290	6,313,290
Total Uses	\$ 19,404,584	\$ 22,116,998	\$ 25,743,350	\$ 24,731,959	\$ 29,820,765
Net Operating Result	\$ (2,757,981)	\$ (1,380,162)	\$ (1,588,350)	\$ (200,259)	\$ (549,065)

SOLID WASTE - COMMERCIAL

PURPOSE STATEMENT

Solid Waste - Commercial Collections provides refuse and recycling collection for commercial businesses within the Town.

ACCOMPLISHMENTS FY 2024

- ◆ Completed rebranding of commercial containers and roll-offs
- ◆ Completed 320 hours of cross training to maximize efficiencies in the front-load and roll off lines of service
- ◆ Redesigned new employee Front End Loader (FEL) and Roll Off (RO) training program with safety focus

OBJECTIVES FY 2025

Exceptional Built Environment

- ◆ Complete 240 hours of cross training to maximize efficiencies in the front-load and roll-off lines of service; completing cross training for all operators
- ◆ Evaluate and update all FEL and RO standard operating procedures

BUDGET NOTES

There were no FTEs added in FY 2025. The Supplies and Contractual budget increased due to disposal fee costs, increased motorized vehicle repair and maintenance costs, and one-time expenditures to upgrade roll off containers.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Tons of Refuse Collected	18,587	18,116	17,872	18,202	19,000
	Tons of Cardboard Collected	640	485	565	567	600
	Recycling Rate - Diversion	3.36%	2.60%	3.07%	3.02%	4.00%
	Roll-Off Serviced	2,929	4,005	3,996	3,996	4,100
	Roll-off Collections (tons)	11,511	15,505	12,847	14,807	15,000



SOLID WASTE - COMMERCIAL

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	0.44	0.44	0.44	2.12	2.12
Commercial Collections	6.00	6.00	6.00	6.00	6.00
Commercial Rolloffs	2.00	2.00	2.00	2.00	2.00
Total Personnel	8.44	8.44	8.44	10.12	10.12

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	68,018	66,207	82,060	207,268	294,690
Commercial Collections	1,609,636	1,924,072	1,849,430	2,104,100	2,124,055
Commercial Rolloffs	791,325	941,301	993,960	1,001,058	1,000,420
Non-Departmental	20,502	22,630	364,490	29,490	219,740
Total Expenses	\$ 2,489,481	\$ 2,954,210	\$ 3,289,940	\$ 3,341,916	\$ 3,638,905

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	816,687	1,013,174	1,074,940	1,164,942	1,257,510
Supplies & Contractual	1,672,794	1,941,036	2,215,000	2,176,558	2,381,395
Capital Outlay	-	-	-	416	-
Total Expenses	\$ 2,489,481	\$ 2,954,210	\$ 3,289,940	\$ 3,341,916	\$ 3,638,905

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	3,127,184	3,623,289	3,707,500	3,770,500	4,292,000
Transfers In	-	9,000	-	-	-
Total Sources	\$ 3,127,184	\$ 3,632,289	\$ 3,707,500	\$ 3,770,500	\$ 4,292,000
Total Expenses	2,489,481	2,954,210	3,289,940	3,341,916	3,638,905
Transfers Out	572,948	633,497	706,821	695,909	727,036
Total Uses	\$ 3,062,429	\$ 3,587,707	\$ 3,996,761	\$ 4,037,825	\$ 4,365,941
Net Operating Result	\$ 64,755	\$ 44,582	\$ (289,261)	\$ (267,325)	\$ (73,941)

ENVIRONMENTAL COMPLIANCE

PURPOSE STATEMENT

To ensure continuous implementation of pollution prevention control measures that contribute to cleaner air, surface water, and groundwater for our community. These operations keep the Town of Gilbert in compliance with federal, state, and county government guidelines.

ACCOMPLISHMENTS FY 2024

- ◆ Increased consistency in data and reporting to be in compliance with ADEQ MS4 Permit due to the addition of Stormwater Supervisor and Operations and Maintenance (O&M) Cleaning Crew positions
- ◆ Implemented an awning at the Household Hazardous Waste Facility loading dock that will increase ADEQ compliance and allow for longer material storage periods, increasing cost savings
- ◆ Continued to work on the Green Gilbert initiative with restaurants and businesses in Gilbert, certifying nine new businesses
- ◆ Increased storm line/storm structure cleaning and improved customer service due to the addition of the O&M Cleaning Crew as well as the combination cleaning truck

OBJECTIVES FY 2025

Prosperous Community

- ◆ Educate Gilbert's residents on best management practices for stormwater, air quality, and proper disposal of hazardous waste
- ◆ Educate internal customers on pollution prevention through Town-owned facility inspections

Exceptional Built Environment

- ◆ Inspect stormwater infrastructure to assess the condition, identify problem areas, and increase the life of the material
- ◆ Collect hazardous material from residents to avoid landfill and groundwater contamination by reuse or responsible disposal
- ◆ Clean stormwater pipe to increase the lifespan of the infrastructure and mitigate flooding to keep the roads safe during storm events

BUDGET NOTES

The FY 2025 budget for Environmental Compliance increased due to stormwater infrastructure repair and maintenance costs. Additional routing software licenses are included in the FY 2025 budget for street cleaning.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Inspect 416 Stormwater Structures Annually (4,992 per year)	3,326	4,157	4,992	4,992	4,992
	Collect and Track Household Hazardous Waste Received from Residents (lbs)	611,308	593,701	623,052	602,504	602,504
	Clean 7,000 ft of Stormwater Pipe Annually (84,000 per year)	28,743	28,110	35,793	84,000	84,000
	Attend 15 Outreach Events Annually	14	15	15	15	15
	Complete 160 Internal Facility Inspections Annually	211	171	183	160	160



ENVIRONMENTAL COMPLIANCE

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	0.00	0.00	0.00	0.00	0.00
Street Cleaning	6.34	6.34	6.34	6.34	6.34
Storm Water	6.25	6.25	9.25	9.25	9.25
Total Personnel	12.59	12.59	15.59	15.59	15.59

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Administration	65,980	70,242	76,380	76,380	95,460
Street Cleaning	953,113	1,067,717	957,070	1,004,653	1,068,175
Storm Water	869,029	1,044,625	2,046,710	1,909,131	1,531,770
Non-Departmental	18,246	25,936	374,380	131,380	489,820
Total Expenses	\$ 1,906,368	\$ 2,208,520	\$ 3,454,540	\$ 3,121,544	\$ 3,185,225

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	987,685	1,160,035	1,512,410	1,280,144	1,620,550
Supplies & Contractual	918,341	1,048,485	1,277,130	1,166,400	1,464,675
Capital Outlay	342	-	665,000	675,000	100,000
Total Expenses	\$ 1,906,368	\$ 2,208,520	\$ 3,454,540	\$ 3,121,544	\$ 3,185,225

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	4,655,652	5,415,177	6,805,000	7,510,000	7,505,000
Transfers In	-	16,000	-	-	-
Total Sources	\$ 4,655,652	\$ 5,431,177	\$ 6,805,000	\$ 7,510,000	\$ 7,505,000
Total Expenses	1,906,368	2,208,520	3,454,540	3,121,544	3,185,225
Transfers Out	2,781,811	2,954,343	3,753,264	3,012,463	3,491,904
Total Uses	\$ 4,688,179	\$ 5,162,863	\$ 7,207,804	\$ 6,134,007	\$ 6,677,129
Net Operating Result	\$ (32,527)	\$ 268,314	\$ (402,804)	\$ 1,375,993	\$ 827,871



Shaping a new
tomorrow, today.

Internal Service Funds

Internal Service Funds Summary

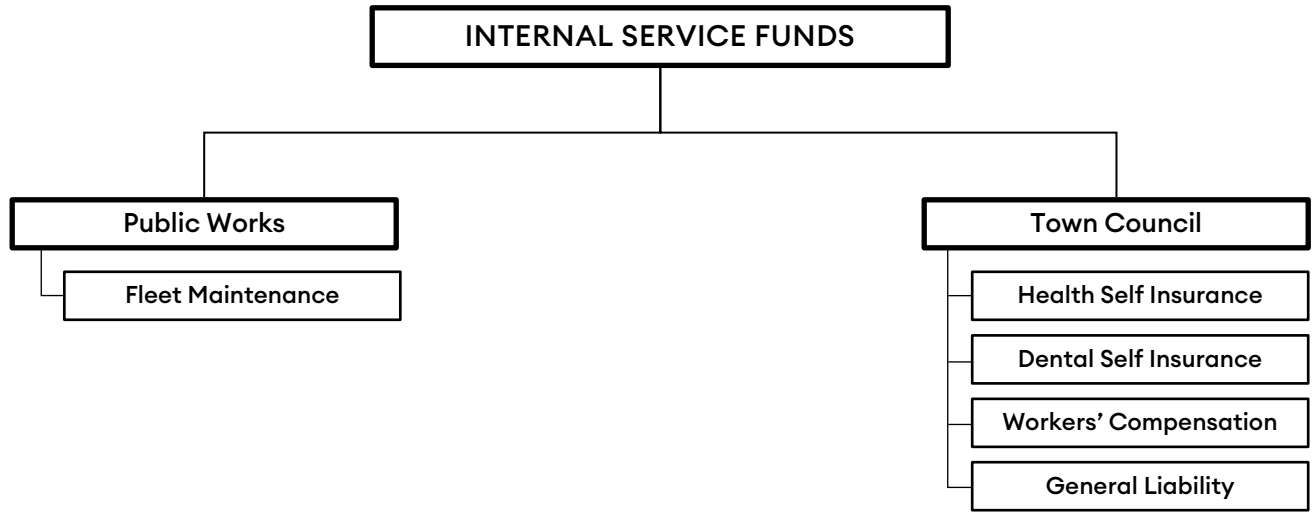
Fleet Maintenance

Health Self Insurance

Dental Self Insurance

Workers' Compensation

General Liability



FUND DESCRIPTION

The Internal Service Funds (ISF) provide a method to charge the internal user of services based on their use. The concept is the same as enterprise funds, except the customers are internal. The goal of these funds is to allocate 100% of the cost of the service to the appropriate internal users. Gilbert has set up the following internal service funds:

Fleet Maintenance - Maintenance of all passenger vehicles.

Health Self Insurance - Accounting for self-insurance for health coverage under direction of a trust board.

Dental Self Insurance - Accounting for self-insurance for dental coverage under direction of a trust board.

Workers' Compensation - Accounting for self-insurance for workers' compensation claims under the direction of a trust board.

General Liability - Accounting for the general liability claims under the direction of a trust board and Risk Manager.

FUND INFORMATION

Fleet Maintenance undergoes a rate review annually. This year, the recommended hourly rate is \$138.00 per hour. The hourly rate is calculated based on the total labor-related budget amounts divided by an estimate of productive hours. A percentage is added to the sale of parts to cover the cost of shop and operating supplies. The parts mark-up percentage is 30%. Fuel has a mark-up of \$.26 per gallon, for diesel and unleaded, to cover the cost of maintaining and replacing the fueling system. Compressed natural gas also has a mark-up of \$.26 per diesel gallon equivalent. Outside services has a 11% markup.

Health Self Insurance accounts for costs of health insurance. All contributions are deposited into this fund, and claims are paid as approved by the third-party administrator. The Town of Gilbert medical plan was created July 1, 2003. The plan is self-funded and administered by Aetna.

Dental Self Insurance accounts for costs of dental insurance. All contributions are deposited in this fund. The Dental Self Insurance Fund was created July 1, 2010. The plan is self-funded and administered by Delta Dental.

Workers' Compensation accounts for the cost of workers' compensation claims. All contributions are deposited into the fund and claims are paid as approved by the third-party administrator, Corvel Corporation. The Town of Gilbert Workers' Compensation fund was created July 1, 2020.

General Liability accounts for the cost of claims and liability insurance premiums. The Town of Gilbert General Liability fund was created July 1, 2022.

ORGANIZATIONAL FOCUS AREAS

These icons indicate the organizational focus areas addressed throughout the Internal Service Funds.

Prosperous
Community



Strong Economy



Exceptional Built
Environment





INTERNAL SERVICE FUNDS

PERSONNEL BY DIVISION	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Fleet Maintenance	26.00	30.00	31.00	31.00	33.00
Health Self Insurance	0.00	0.00	1.00	1.00	1.00
Dental Self Insurance	0.00	0.00	0.00	0.00	0.00
Workers' Compensation	1.00	1.00	1.00	1.00	1.00
General Liability	0.00	1.00	1.00	1.00	1.00
Total Personnel	27.00	32.00	34.00	34.00	36.00

EXPENSES BY DIVISION	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Fleet Maintenance	9,233,064	10,698,596	11,089,160	11,884,472	13,279,150
Health Self Insurance	25,234,697	26,140,688	22,674,470	25,135,171	29,115,320
Dental Self Insurance	1,393,770	1,354,226	1,520,000	1,501,590	1,575,000
Workers' Compensation	2,658,307	2,830,620	3,201,450	3,712,125	3,849,290
General Liability	-	4,016,721	4,357,690	4,750,003	5,546,900
Total Expenses	\$ 38,519,838	\$ 45,040,851	\$ 42,842,770	\$ 46,983,361	\$ 53,365,660

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	2,461,138	2,947,890	3,374,230	3,160,446	3,876,440
Supplies & Contractual	35,973,386	42,092,514	39,298,540	43,782,915	49,215,220
Capital Outlay	85,314	447	170,000	40,000	274,000
Total Expenses	\$ 38,519,838	\$ 45,040,851	\$ 42,842,770	\$ 46,983,361	\$ 53,365,660

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	37,120,896	45,850,320	44,588,490	47,185,000	52,339,000
Transfers In	3,300,000	2,237,300	-	-	-
Total Sources	\$ 40,420,896	\$ 48,087,620	\$ 44,588,490	\$ 47,185,000	\$ 52,339,000
Total Expenses	38,519,838	45,040,851	42,842,770	46,983,361	53,365,660
Transfers Out	300,000	377,175	411,539	300,000	1,631,132
Total Uses	\$ 38,819,838	\$ 45,418,026	\$ 43,254,309	\$ 47,283,361	\$ 54,996,792
Net Operating Result	\$ 1,601,058	\$ 2,669,594	\$ 1,334,181	\$ (98,361)	\$ (2,657,792)

FLEET MAINTENANCE

PURPOSE STATEMENT

To provide vehicle and equipment maintenance, repair, acquisition, get-ready, and end-of life disposition in a cost-effective manner, while ensuring maximum availability for duty and extending vehicle life through a proactive preventative maintenance program.

ACCOMPLISHMENTS FY 2024

- ◆ Continued implementation of the new Fleet Management Information System (FMIS)
- ◆ Completed 3rd Party assessment and a targeted review of Fleet Operations

OBJECTIVES FY 2025

Exceptional Built Environment

- ◆ Implement 2-5 of the recommended action items identified in the 3rd Party Fleet assessment
- ◆ Revise performance measures and objectives for Fleet

BUDGET NOTES

Contractual costs have increased in FY 2025 due to the cost of fuel and parts, and the purchase of three new vehicle lifts. The personnel budget has increased due to the addition of FTEs for two Fleet Technicians.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Technician Productivity Ratio	59.46%	69.00%	68.00%	70.00%	>70.00%
	Total Number of Work Orders Processed	8,158	8,576	8,050	>8,000	>8,000
	Scheduled vs Unscheduled Maintenance	57%/43%	68%/32%	25%/75%	70%/30%	70%/30%
	Total Number of Vehicles/Equipment Supported	995	1,058	1,120	>1,000	>1,000



FLEET MAINTENANCE

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Fleet Maintenance	26.00	30.00	31.00	31.00	33.00
Total Personnel	26.00	30.00	31.00	31.00	33.00

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Fleet Maintenance	9,233,064	10,698,596	11,089,160	11,884,472	13,279,150
Total Expenses	\$ 9,233,064	\$ 10,698,596	\$ 11,089,160	\$ 11,884,472	\$ 13,279,150

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	2,275,721	2,603,659	2,965,810	2,779,792	3,442,430
Supplies & Contractual	6,872,029	8,094,490	7,953,350	9,064,680	9,562,720
Capital Outlay	85,314	447	170,000	40,000	274,000
Total Expenses	\$ 9,233,064	\$ 10,698,596	\$ 11,089,160	\$ 11,884,472	\$ 13,279,150

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	9,634,174	11,621,128	11,575,000	12,540,000	13,356,000
Transfers In	-	36,000	-	-	-
Total Sources	\$ 9,634,174	\$ 11,657,128	\$ 11,575,000	\$ 12,540,000	\$ 13,356,000
Total Expenses	9,233,064	10,698,596	11,089,160	11,884,472	13,279,150
Transfers Out	300,000	344,155	411,539	300,000	331,132
Total Uses	\$ 9,533,064	\$ 11,042,751	\$ 11,500,699	\$ 12,184,472	\$ 13,610,282
Net Operating Result	\$ 101,110	\$ 614,377	\$ 74,301	\$ 355,528	\$ (254,282)

HEALTH SELF INSURANCE

PURPOSE STATEMENT

The Health Self Insurance Fund provides financing for health benefits for Town employees, their dependents, and eligible members under retiree and Consolidated Omnibus Budget Reconciliation Act (COBRA) continuation.

ACCOMPLISHMENTS FY 2024

- ◆ Minimal increase of 6% for health premiums
- ◆ Added biometric health screening for 336 participants
- ◆ Transitioned to new benefits broker
- ◆ Completed evaluation of benefits module in current Human Resources Information System (HRIS)

OBJECTIVES FY 2025

Prosperous Community

- ◆ Maintain a minimum fund balance
- ◆ Provide a competitive benefit package to Town employees and provide education in order to improve utilization and understanding of benefits
- ◆ Add a High Deductible Health Plan (HDHP) option

BUDGET NOTES

Gilbert will offer an additional High Deductible plan for FY2025. Changes also include Family and Employee plus one options for each plan. Rate increases for the Preferred Plan and for the Banner plan were approved for FY2025.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Average Total Plan Cost (Expense per Participating Employee per Month) (Industry Average \$1,486)	\$1,387	\$1,388	\$1,419	\$1,449	<\$1,486
	Average Actual Total Premium per Employee per Month (Industry Average \$380)	\$194	\$204	\$216	\$226	<\$380
	Average Actual Town Premium Contribution per Employee per Month (Industry Average \$958)	\$1,005	\$1,055	\$1,118	\$1,184	<\$958
	Health Plan Participants	1,353	1,436	1,483	1,550	N/A
	Reserve in Excess of Established Incurred but Not Reported (IBNR) Claims	\$8.28M	\$5.14M	\$4.40M	\$4.00M	\$6.80M



HEALTH SELF INSURANCE

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Health Self Insurance	0.00	0.00	1.00	1.00	1.00
Total Personnel	0.00	0.00	1.00	1.00	1.00

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Health Self Insurance	25,234,697	26,140,688	22,674,470	25,135,171	29,115,320
Total Expenses	\$ 25,234,697	\$ 26,140,688	\$ 22,674,470	\$ 25,135,171	\$ 29,115,320

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	101,813	123,960	144,480	135,171	160,320
Supplies & Contractual	25,132,884	26,016,728	22,529,990	25,000,000	28,955,000
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 25,234,697	\$ 26,140,688	\$ 22,674,470	\$ 25,135,171	\$ 29,115,320

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	22,727,389	24,192,598	23,130,000	23,950,000	27,060,000
Transfers In	2,000,000	1,300	-	-	-
Total Sources	\$ 24,727,389	\$ 24,193,898	\$ 23,130,000	\$ 23,950,000	\$ 27,060,000
Total Expenses	25,234,697	26,140,688	22,674,470	25,135,171	29,115,320
Transfers Out	-	-	-	-	-
Total Uses	\$ 25,234,697	\$ 26,140,688	\$ 22,674,470	\$ 25,135,171	\$ 29,115,320
Net Operating Result	\$ (507,308)	\$ (1,946,790)	\$ 455,530	\$ (1,185,171)	\$ (2,055,320)

DENTAL SELF INSURANCE

PURPOSE STATEMENT

The Dental Self Insurance Fund provides financing for dental benefits for Town employees, their dependents, and eligible members under retiree and Consolidated Omnibus Budget Reconciliation Act (COBRA) continuation.

ACCOMPLISHMENTS FY 2024

- ◆ Sufficient premiums to pay plan expenses
- ◆ Maintained plan with 5% decrease to premiums
- ◆ Offered onsite mobile dental services

OBJECTIVES FY 2025

Prosperous Community

- ◆ Increase preventive visits by 10%
- ◆ Increase education around dental health
- ◆ Maintain minimum fund balance

BUDGET NOTES

The contribution rate for dental premiums is shared between the Town of Gilbert and employees. The Town of Gilbert contribution rate for dental premiums is 80% of the total premium (both single and family coverage). Employees pay 20% of the premium. Retirees and COBRA participants are responsible for full premium costs.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Average Total Plan Cost (Expense per Participating Employee per Month) (Industry Average \$62 to \$95)	\$80	\$80	\$83	\$80	<\$95
	Average Actual Premium per Employee per Month (Industry Average \$34)	\$17	\$16	\$16	\$15	<\$34
	Average Actual Town Premium Contribution per Employee per Month (Industry Average \$42)	\$69	\$67	\$67	\$65	<\$42
	Dental Plan Participants	1,377	1,443	1,490	1,500	N/A
	Reserve in Excess of Established Incurred but Not Reported (IBNR) Claims	\$1.36M	\$1.34M	\$1.00M	\$1.00M	\$380.00K



DENTAL SELF INSURANCE

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Dental Self Insurance	0.00	0.00	0.00	0.00	0.00
Total Personnel	0.00	0.00	0.00	0.00	0.00

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Dental Self Insurance	1,393,770	1,354,226	1,520,000	1,501,590	1,575,000
Total Expenses	\$ 1,393,770	\$ 1,354,226	\$ 1,520,000	\$ 1,501,590	\$ 1,575,000

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	-	-	-	-	-
Supplies & Contractual	1,393,770	1,354,226	1,520,000	1,501,590	1,575,000
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 1,393,770	\$ 1,354,226	\$ 1,520,000	\$ 1,501,590	\$ 1,575,000

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	1,406,581	1,460,073	1,325,000	1,385,000	1,380,000
Transfers In	-	-	-	-	-
Total Sources	\$ 1,406,581	\$ 1,460,073	\$ 1,325,000	\$ 1,385,000	\$ 1,380,000
Total Expenses	1,393,770	1,354,226	1,520,000	1,501,590	1,575,000
Transfers Out	-	-	-	-	-
Total Uses	\$ 1,393,770	\$ 1,354,226	\$ 1,520,000	\$ 1,501,590	\$ 1,575,000
Net Operating Result	\$ 12,811	\$ 105,847	\$ (195,000)	\$ (116,590)	\$ (195,000)

WORKERS' COMPENSATION

PURPOSE STATEMENT

The Workers' Compensation Self Insurance Fund provides for a cost-effective Occupational Safety & Health Act (OSHA) program and ensures that the program is in compliance with all state and federal OSHA requirements.

ACCOMPLISHMENTS FY 2024

- ◆ Completed Ergonomics Training
- ◆ Implemented Safety Hotline for anonymous tips

OBJECTIVES FY 2025

Prosperous Community

- ◆ Monitor and affect the number of lost days through an aggressive Return to Work/Modified Duty program
- ◆ Reduce the number of OSHA recordable injuries through an aggressive safety and education program
- ◆ Identify necessary reserve amount to remove the Letter of Credit requirement from the Industrial Commission of Arizona

BUDGET NOTES

The Workers' Compensation Self Insurance Fund was implemented in FY 2021. Prior to this time the workers' compensation plan was fully insured through a workers' compensation company.

The Town is working to build up a minimum fund balance for the workers' compensation fund.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	OSHA Recordable Injuries	169	160	128	150	<150
	Lost Days Due to Injury	612	600	570	600	<600



WORKERS' COMPENSATION

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Workers' Compensation	1.00	1.00	1.00	1.00	1.00
Total Personnel	1.00	1.00	1.00	1.00	1.00

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Workers' Compensation	2,658,307	2,830,620	3,201,450	3,712,125	3,849,290
Total Expenses	\$ 2,658,307	\$ 2,830,620	\$ 3,201,450	\$ 3,712,125	\$ 3,849,290

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	83,604	83,600	122,040	104,769	118,790
Supplies & Contractual	2,574,703	2,747,020	3,079,410	3,607,356	3,730,500
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 2,658,307	\$ 2,830,620	\$ 3,201,450	\$ 3,712,125	\$ 3,849,290

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	3,352,752	4,540,908	4,210,000	4,300,000	4,650,000
Transfers In	1,300,000	-	-	-	-
Total Sources	\$ 4,652,752	\$ 4,540,908	\$ 4,210,000	\$ 4,300,000	\$ 4,650,000
Total Expenses	2,658,307	2,830,620	3,201,450	3,712,125	3,849,290
Transfers Out	-	33,020	-	-	1,300,000
Total Uses	\$ 2,658,307	\$ 2,863,640	\$ 3,201,450	\$ 3,712,125	\$ 5,149,290
Net Operating Result	\$ 1,994,445	\$ 1,677,268	\$ 1,008,550	\$ 587,875	\$ (499,290)

GENERAL LIABILITY

PURPOSE STATEMENT

The purpose of the General Liability Trust Fund is to provide funding for all costs related to the management and administration of losses and claims against the Town of Gilbert and to ensure the Town is in compliance with state requirements.

ACCOMPLISHMENTS FY 2024

- ◆ Ensure adequate funding for the Risk Management Trust Fund to pay claims related expenses and meet ARS 11-981 requirements

OBJECTIVES FY 2025

Prosperous Community

- ◆ Identify the necessary reserve amount to adequately fund Risk Management payments annually

BUDGET NOTES

Costs for liability insurance have increased for FY 2025.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	Number of Settlement Payments Made	N/A	95	100	120	N/A
	Dollar Value of Settlement Payments Made	N/A	\$422,265	\$600,000	\$700,000	N/A
	Number of Other Payments Made related to Settlements (Legal and Other Professional services)	N/A	152	240	300	N/A
	Dollar Value of Other Payments Made Related to Settlements (Legal and Other Professional services)	N/A	\$311,567	\$375,000	\$450,000	N/A



GENERAL LIABILITY

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
General Liability	0.00	1.00	1.00	1.00	1.00
Total Personnel	0.00	1.00	1.00	1.00	1.00

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
General Liability	-	4,016,721	4,357,690	4,750,003	5,546,900
Total Expenses	\$ -	\$ 4,016,721	\$ 4,357,690	\$ 4,750,003	\$ 5,546,900

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	-	136,671	141,900	140,714	154,900
Supplies & Contractual	-	3,880,050	4,215,790	4,609,289	5,392,000
Capital Outlay	-	-	-	-	-
Total Expenses	\$ -	\$ 4,016,721	\$ 4,357,690	\$ 4,750,003	\$ 5,546,900

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	-	4,035,613	4,348,490	5,010,000	5,893,000
Transfers In	-	2,200,000	-	-	-
Total Sources	\$ -	\$ 6,235,613	\$ 4,348,490	\$ 5,010,000	\$ 5,893,000
Total Expenses	-	4,016,721	4,357,690	4,750,003	5,546,900
Transfers Out	-	-	-	-	-
Total Uses	\$ -	\$ 4,016,721	\$ 4,357,690	\$ 4,750,003	\$ 5,546,900
Net Operating Result	\$ -	\$ 2,218,892	\$ (9,200)	\$ 259,997	\$ 346,100

Replacement Funds

Replacement Funds



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FUNDS DESCRIPTION

Replacement Funds are savings accounts for replacement of rolling stock, equipment, and/or infrastructure. Gilbert established replacement funds to account for the use of the assets over time, to provide for the interim period between high-growth and build out, and to reduce the intergenerational inequities of future generations replacing the infrastructure “used up” by the previous generation. If funds were not available for replacement, substantial fee increases might be necessary and/or debt issued unnecessarily, which increases the cost of replacement by the cost of interest and related debt issuance. The Council decided to fund the Replacement Funds for the replacement value of rolling stock and equipment in FY 2006. The intent of this decision was to ensure that the amount deposited in the replacement fund, in addition to the residual value of the asset sold would be sufficient to purchase a replacement asset.

FUND INFORMATION

General Repair and Replacement – Gilbert established the General Equipment Replacement Fund in FY 2002. The General Fund makes contributions to the General Equipment Replacement Fund based on the useful life of the rolling stock and equipment. Future rolling stock and equipment replacements will be purchased through this fund. In FY 2021, Gilbert began expanding the Repair and Replacement Fund to include infrastructure, as well as rolling stock.

Streets Equipment Replacement – Gilbert established the Streets Equipment Replacement Fund in FY 2002. The Roadway and Maintenance Fund makes contributions to the Streets Equipment Replacement Fund based on the useful life of the rolling stock and equipment. Future rolling stock and equipment replacements will be purchased through this fund.

Ambulance Service Replacement – Gilbert established the Ambulance Service Replacement Fund in FY 2021. The Ambulance Service Fund makes contributions to the Ambulance Service Replacement Fund based on the useful life of the rolling stock and equipment. Future rolling stock and equipment replacements will be purchased through this fund.

Water Repair and Replacement – Gilbert established a Water Repair and Replacement Fund in FY 2004 to annually set aside the cost of using assets over their useful life. It is the intention to use this funding in the future to replace infrastructure that benefits the community as a whole such as wells, larger diameters water mains, reservoirs, and treatment facilities. The Water Repair and Replacement Fund includes a fleet replacement component.

Wastewater Repair and Replacement – Gilbert established a Wastewater Repair and Replacement Fund in FY 2004 to annually set aside the cost of using assets over the life of the assets. It is the intention to use this funding in the future to replace infrastructure that benefits the community as a whole, such as lift stations, larger diameter wastewater mains, reclaimed water reservoirs, and wastewater treatment facilities. The Wastewater Repair and Replacement Fund also includes a fleet replacement component.

Solid Waste - Residential Equipment Replacement – The Solid Waste - Residential Fund makes contributions to the Solid Waste - Residential Equipment Replacement Fund based on the useful life of the infrastructure and rolling stock assets, in order to finance future replacement. This structure evens out the cash flow in the operating fund and provides better cost information upon which to base user fees. The FY 2019 contributions

REPLACEMENT FUNDS

decreased with the creation of the new Environmental Compliance Fund and corresponding Equipment Replacement Fund.

Solid Waste - Commercial Equipment Replacement – The Solid Waste - Commercial Fund makes contributions to the Solid Waste - Commercial Equipment Replacement Fund based on the useful life of the infrastructure and rolling stock to finance future replacement. This structure evens out the cash flow in the operating fund and provides better cost information upon which to base user fees.

Environmental Compliance Repair and Replacement – Gilbert established the Environmental Compliance Repair and Replacement Fund in FY 2019. The Environmental Compliance Fund will make contributions to the Environmental Compliance Repair and Replacement Fund based on the useful life of the Storm Water infrastructure, as well as the Street Cleaning rolling stock and equipment.

Fleet Maintenance Equipment Replacement – Fleet Maintenance charges internal customers for service rendered. A portion of this internal charge includes funding for replacement of the fuel and compressed natural gas system, facility space, and certain equipment. The funding is then transferred to the Fleet Maintenance Equipment Replacement Fund for future replacement of Fleet assets.

The anticipated fund balance as of July 1, 2024 for each replacement fund is listed below.

Fund	Fund Balance
General	\$ 64,089,599
Streets	8,694,624
Ambulance Service	898,995
Water	82,368,592
Wastewater	50,163,978
Solid Waste - Residential	1,574,880
Solid Waste - Commercial	1,439,259
Environmental Compliance	15,102,474
Fleet Maintenance	1,084,376
Total Fund Balance	\$ 225,416,777

Based on budgeted revenues and expenditures for FY 2025, the anticipated ending fund balance for each replacement fund is as follows:

Fund	Fund Balance
General	\$ 15,330,301
Streets	8,058,444
Ambulance Service	206,995
Water	36,982,907
Wastewater	4,288,687
Solid Waste - Residential	8,380
Solid Waste - Commercial	1,574,259
Environmental Compliance	10,339,203
Fleet Maintenance	67,546
Total Fund Balance	\$ 76,856,722



REPLACEMENT FUNDS

GENERAL REPLACEMENT FUND	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	383,896	1,104,546	50,000	645,000	200,000
Transfers In	14,300,000	32,926,450	22,300,000	22,300,000	11,100,000
Total Sources	\$ 14,683,896	\$ 34,030,996	\$ 22,350,000	\$ 22,945,000	\$ 11,300,000
Total Expenses	1,731,341	6,011,065	11,261,960	5,645,800	21,048,150
Transfers Out	10,977,138	8,644,741	37,177,931	2,225,896	39,011,148
Total Uses	\$ 12,708,479	\$ 14,655,806	\$ 48,439,891	\$ 7,871,696	\$ 60,059,298
Net Operating Result	\$ 1,975,417	\$ 19,375,190	\$ (26,089,891)	\$ 15,073,304	\$ (48,759,298)

STREETS REPLACEMENT FUND	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	68,912	193,499	20,000	50,000	50,000
Transfers In	670,000	670,000	670,000	670,000	670,000
Total Sources	\$ 738,912	\$ 863,499	\$ 690,000	\$ 720,000	\$ 720,000
Total Expenses	272,153	98,324	907,860	93,360	1,356,180
Transfers Out	-	-	-	-	-
Total Uses	\$ 272,153	\$ 98,324	\$ 907,860	\$ 93,360	\$ 1,356,180
Net Operating Result	\$ 466,759	\$ 765,175	\$ (217,860)	\$ 626,640	\$ (636,180)

AMBULANCE SERVICE REPLACEMENT FUND	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	562	5,321	-	-	-
Transfers In	176,000	350,000	300,000	300,000	200,000
Total Sources	\$ 176,562	\$ 355,321	\$ 300,000	\$ 300,000	\$ 200,000
Total Expenses	-	591,239	892,000	-	892,000
Transfers Out	-	-	-	-	-
Total Uses	\$ -	\$ 591,239	\$ 892,000	\$ -	\$ 892,000
Net Operating Result	\$ 176,562	\$ (235,918)	\$ (592,000)	\$ 300,000	\$ (692,000)

WATER REPLACEMENT FUND	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	1,320,427	2,284,866	300,000	1,000,000	500,000
Transfers In	15,638,528	16,038,098	16,815,000	16,815,000	41,815,000
Total Sources	\$ 16,958,955	\$ 18,322,964	\$ 17,115,000	\$ 17,815,000	\$ 42,315,000
Total Expenses	23,312	149,151	2,964,500	1,964,500	3,110,300
Transfers Out	12,886,111	11,015,289	72,468,905	24,668,229	84,590,385
Total Uses	\$ 12,909,423	\$ 11,164,440	\$ 75,433,405	\$ 26,632,729	\$ 87,700,685
Net Operating Result	\$ 4,049,532	\$ 7,158,524	\$ (58,318,405)	\$ (8,817,729)	\$ (45,385,685)



REPLACEMENT FUNDS

WASTEWATER REPLACEMENT FUND	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	594,164	1,529,320	200,000	600,000	200,000
Transfers In	10,200,000	14,400,000	14,400,000	14,400,000	16,400,000
Total Sources	\$ 10,794,164	\$ 15,929,320	\$ 14,600,000	\$ 15,000,000	\$ 16,600,000
Total Expenses	1,043,753	1,091,766	4,093,220	4,302,720	4,612,060
Transfers Out	8,166,038	21,219,104	68,682,283	10,877,659	57,863,231
Total Uses	\$ 9,209,791	\$ 22,310,870	\$ 72,775,503	\$ 15,180,379	\$ 62,475,291
Net Operating Result	\$ 1,584,373	\$ (6,381,550)	\$ (58,175,503)	\$ (180,379)	\$ (45,875,291)

SOLID WASTE RES REPLACEMENT FUND	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	107,247	103,574	8,000	60,000	8,000
Transfers In	1,345,000	1,500,000	1,500,000	1,500,000	2,750,000
Total Sources	\$ 1,452,247	\$ 1,603,574	\$ 1,508,000	\$ 1,560,000	\$ 2,758,000
Total Expenses	2,041,119	418,686	4,664,500	3,112,000	4,324,500
Transfers Out	-	-	-	-	-
Total Uses	\$ 2,041,119	\$ 418,686	\$ 4,664,500	\$ 3,112,000	\$ 4,324,500
Net Operating Result	\$ (588,872)	\$ 1,184,888	\$ (3,156,500)	\$ (1,552,000)	\$ (1,566,500)

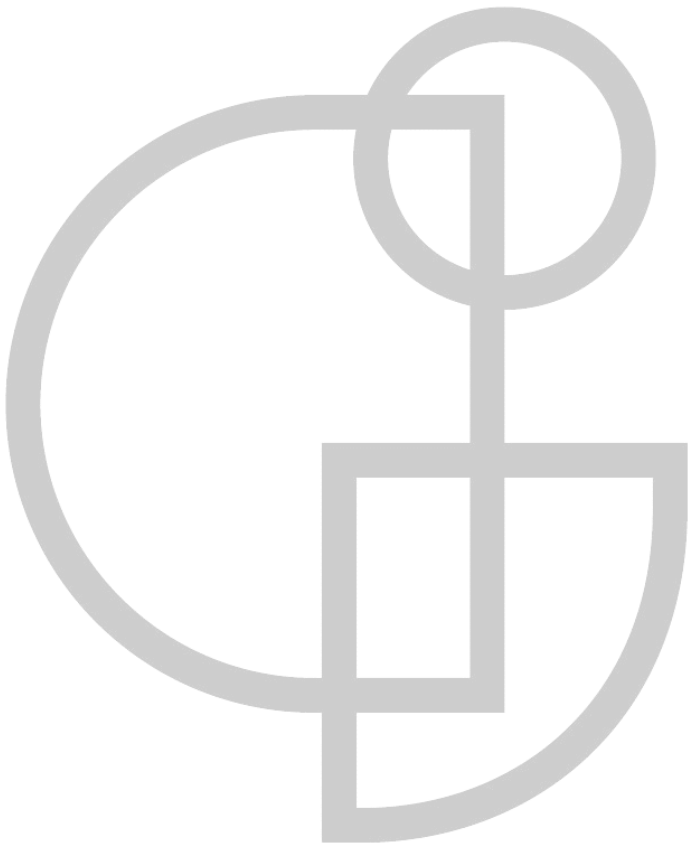
SOLID WASTE COMM REPLACEMENT FUND	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	50,948	44,309	2,000	30,000	5,000
Transfers In	365,000	400,000	430,000	430,000	430,000
Total Sources	\$ 415,948	\$ 444,309	\$ 432,000	\$ 460,000	\$ 435,000
Total Expenses	-	356,316	924,010	624,010	300,000
Transfers Out	-	-	-	-	-
Total Uses	\$ -	\$ 356,316	\$ 924,010	\$ 624,010	\$ 300,000
Net Operating Result	\$ 415,948	\$ 87,993	\$ (492,010)	\$ (164,010)	\$ 135,000

ENVIRO COMPLIANCE REPLACEMENT FUND	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	71,943	286,750	5,000	200,000	20,000
Transfers In	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Total Sources	\$ 2,571,943	\$ 2,786,750	\$ 2,505,000	\$ 2,700,000	\$ 2,520,000
Total Expenses	18,680	20,400	500,000	100,000	788,000
Transfers Out	3,258	15,001	3,531,916	3,473	6,495,271
Total Uses	\$ 21,938	\$ 35,401	\$ 4,031,916	\$ 103,473	\$ 7,283,271
Net Operating Result	\$ 2,550,005	\$ 2,751,349	\$ (1,526,916)	\$ 2,596,527	\$ (4,763,271)



REPLACEMENT FUNDS

<i>FLEET MAINTENANCE REPLACEMENT FUND</i>	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	7,827	33,686	3,500	15,000	3,500
Transfers In	300,000	300,000	300,000	300,000	300,000
Total Sources	\$ 307,827	\$ 333,686	\$ 303,500	\$ 315,000	\$ 303,500
Total Expenses	94,438	252,118	409,000	309,000	213,000
Transfers Out	2,064	218,674	1,226,631	5,672	1,107,330
Total Uses	\$ 96,502	\$ 470,792	\$ 1,635,631	\$ 314,672	\$ 1,320,330
Net Operating Result	\$ 211,325	\$ (137,106)	\$ (1,332,131)	\$ 328	\$ (1,016,830)



Special Revenue

Special Revenue



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FUNDS DESCRIPTION

Special Revenue Funds are a distinct type of fund that are used to account for a specific activity. The activities range from System Development Fees to Police Impound. Each fund is treated like a separate checkbook. These funds are typically used to provide additional transparency on the use of revenues which have special restrictions.

FUND INFORMATION

Following is a brief description of each Special Revenue Fund.

Grants – The Grant Fund houses the revenues and expenses for all federal and state grant activity in Gilbert except those related to a specific capital project or the CDBG or HOME programs. All expenses related to a grant are found here. The portion of these expenses not funded with grant revenues is financed with transfers from other funds.

CDBG/HOME – The CDGB/HOME Funds include activities for federally funded programs that promote sustainable neighborhoods, repair and replace aging infrastructure, increase disability access, and promote fair housing and redevelopment activities for low to moderate areas and households.

Special Districts – These districts are established under Arizona Revised Statute to pay for streetlights and parkway improvements in various areas of Gilbert. The revenue for these districts is a levy amount on the annual property tax bill of the homeowners within the district.

Police Impound – The Police Impound Fund was established as a result of Arizona Law A.R.S. 28-3511. This law requires a mandatory tow and 30-day impound of vehicles when the driver commits specific civil traffic and criminal traffic offenses. Expenditures associated with the tow program operations and administration is recorded in this fund.

Ambulance Service – The Ambulance Service Fund includes the revenues and expenditures associated with the ambulance transport services operated by the Town of Gilbert.

Other Special Revenue – This category of funds includes a wide array of unique activities, each required to be accounted for separately. They are consolidated here for reporting purposes. Funds in this category include, but are not limited to, the following:

Public Safety Funds – Contributions to support awards and special activities such as victim assistance.

Confiscated Funds – Dollars provided through confiscation of property by the Police Department.

JCEF Funds – Judicial Collection Enforcement Fund is a mandatory fee established by the State of Arizona. When a defendant is placed on a payment plan or fails to appear in Civil Traffic Court, the fee is imposed. This is a restricted fund which requires prior authorization from the State through a grant process to expend funds.

Fill the Gap – This fee is mandated by the State of Arizona. The purpose is to set aside funds to assist the Municipal Court in times when there is insufficient funding for projects. This is a restricted fund which requires prior authorization from the State through a grant process to expend funds.

SPECIAL REVENUE FUNDS

Court Automation Fund – When a defendant attends traffic school, 25% of the fee received is deposited into the Court Automation Fund. This is a non-restricted fund that is authorized by municipal code and statute. Historically, funding has been used to acquire necessary hardware and software, and for employee development.

Court Enhancement Fund – This fee was established to further court operations. It is assessed on a per charge basis when a fine is imposed. This is a non-restricted fund that is authorized by municipal code and statute. Historically, funding has been used for staffing needs, operational supplies, and employee development.

Bed Tax – Is a tax collected from the business of operating a hotel, motel, vacation rental, or similar accommodations. The first 2% of Bed Tax (beginning after the base retail rate) is unrestricted and can be used for general town operations. Bed tax above 2% must be used exclusively by the city or town for the promotion of tourism, ARS §9-500.06.

System Development Fees – The System Development Fee Funds provide the accounting for the revenue collected from building permits to pay for various infrastructure in the community that is required due to growth.

Below is a table outlining the anticipated Special Revenue Fund balances as of June 30, 2025, based on the anticipated revenue and expenditures, including transfers, for FY 2025.

	Estimated Starting Balance	Revenue	Expense	Estimated Ending Balance
Grants	\$ 707,111	58,112,870	58,112,871	\$ 707,110
CDBG/HOME	\$ 15,714	4,557,720	4,557,722	\$ 15,712
Street Light Improvement	\$ (139,335)	2,228,500	2,123,500	\$ (34,335)
Parkway Improvement	\$ 203,610	1,088,230	1,236,170	\$ 55,670
Police Impound	\$ 129,176	250,000	252,510	\$ 126,666
Ambulance Service	\$ 1,093,712	6,935,000	7,245,420	\$ 783,292
Other Special Revenue	\$ 4,845,633	3,922,380	6,683,570	\$ 2,084,443
Traffic Signal SDF	\$ 13,992,309	1,015,000	7,911,267	\$ 7,096,042
Police SDF	\$ 2,902,849	1,300,000	8,334,703	\$ (4,131,854)
Fire SDF	\$ (7,569,460)	1,000,000	3,375,010	\$ (9,944,470)
Parks and Recreation SDF	\$ 38,796,488	5,050,000	18,540,311	\$ 25,306,177
Road Maintenance SDF	\$ 11,611,588	3,020,000	34,663,027	\$ (20,031,439)
Water SDF	\$ (61,063)	20,000,000	50,299,576	\$ (30,360,639)
Water Resource Fee	\$ (13,531,209)	3,500,000	1,343,690	\$ (11,374,899)
Wastewater SDF - Neely	\$ 1,828,284	100,000	1,716,858	\$ 211,426
Wastewater SDF - Greenfield	\$ 7,308,467	2,020,000	13,555,610	\$ (4,227,143)



SPECIAL REVENUE FUNDS

GRANTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	2,646,319	2,631,120	32,913,020	3,228,320	58,112,870
Transfers In	-	14,000	-	-	-
Total Sources	\$ 2,646,319	\$ 2,645,120	\$ 32,913,020	\$ 3,228,320	\$ 58,112,870
Total Expenses	687,874	1,948,976	6,381,140	1,352,278	27,332,300
Transfers Out	1,958,840	606,315	26,517,765	1,258,337	30,780,571
Total Uses	\$ 2,646,714	\$ 2,555,291	\$ 32,898,905	\$ 2,610,615	\$ 58,112,871
Net Operating Result	\$ (395)	\$ 89,829	\$ 14,115	\$ 617,705	\$ (1)

CDBG/HOME FUNDS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	2,398,259	1,554,716	2,756,670	1,164,234	4,557,720
Transfers In	-	-	-	-	-
Total Sources	\$ 2,398,259	\$ 1,554,716	\$ 2,756,670	\$ 1,164,234	\$ 4,557,720
Total Expenses	1,229,687	1,449,591	1,919,890	1,063,780	2,192,490
Transfers Out	1,168,738	108,041	836,777	100,454	2,365,232
Total Uses	\$ 2,398,425	\$ 1,557,632	\$ 2,756,667	\$ 1,164,234	\$ 4,557,722
Net Operating Result	\$ (166)	\$ (2,916)	\$ 3	\$ -	\$ (2)

SPECIAL DISTRICTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	2,722,155	3,007,104	2,879,980	2,748,249	3,316,730
Transfers In	-	-	-	-	-
Total Sources	\$ 2,722,155	\$ 3,007,104	\$ 2,879,980	\$ 2,748,249	\$ 3,316,730
Total Expenses	2,766,293	2,917,850	3,255,980	3,208,282	3,359,670
Transfers Out	-	-	-	-	-
Total Uses	\$ 2,766,293	\$ 2,917,850	\$ 3,255,980	\$ 3,208,282	\$ 3,359,670
Net Operating Result	\$ (44,138)	\$ 89,254	\$ (376,000)	\$ (460,033)	\$ (42,940)

POLICE IMPOUND	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	87,812	102,018	90,000	130,000	100,000
Transfers In	75,000	100,000	150,000	150,000	150,000
Total Sources	\$ 162,812	\$ 202,018	\$ 240,000	\$ 280,000	\$ 250,000
Total Expenses	137,710	175,915	209,960	174,102	222,510
Transfers Out	12,818	19,600	15,000	22,000	30,000
Total Uses	\$ 150,528	\$ 195,515	\$ 224,960	\$ 196,102	\$ 252,510
Net Operating Result	\$ 12,284	\$ 6,503	\$ 15,040	\$ 83,898	\$ (2,510)



SPECIAL REVENUE FUNDS

AMBULANCE SERVICE	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	4,369,812	6,042,229	7,000,000	5,600,000	6,935,000
Transfers In	-	47,000	-	-	-
Total Sources	\$ 4,369,812	\$ 6,089,229	\$ 7,000,000	\$ 5,600,000	\$ 6,935,000
Total Expenses	4,005,970	5,306,349	6,027,380	5,416,798	6,625,420
Transfers Out	204,500	757,564	680,000	680,000	620,000
Total Uses	\$ 4,210,470	\$ 6,063,913	\$ 6,707,380	\$ 6,096,798	\$ 7,245,420
Net Operating Result	\$ 159,342	\$ 25,316	\$ 292,620	\$ (496,798)	\$ (310,420)

OTHER SPECIAL REVENUE	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	3,490,188	3,288,149	3,135,520	1,887,320	3,922,380
Transfers In	-	-	-	-	-
Total Sources	\$ 3,490,188	\$ 3,288,149	\$ 3,135,520	\$ 1,887,320	\$ 3,922,380
Total Expenses	804,690	1,535,359	3,279,160	2,227,063	5,204,570
Transfers Out	-	-	1,479,000	1,940,700	1,479,000
Total Uses	\$ 804,690	\$ 1,535,359	\$ 4,758,160	\$ 4,167,763	\$ 6,683,570
Net Operating Result	\$ 2,685,498	\$ 1,752,790	\$ (1,622,640)	\$ (2,280,443)	\$ (2,761,190)

SYSTEM DEVELOPMENT FEES	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	32,565,615	26,962,685	19,150,000	20,400,000	22,005,000
Transfers In	1,335,661	5,000,000	20,000,000	20,000,000	15,000,000
Total Sources	\$ 33,901,276	\$ 31,962,685	\$ 39,150,000	\$ 40,400,000	\$ 37,005,000
Total Expenses	461,248	387,650	1,412,060	242,060	229,660
Transfers Out	31,589,884	27,713,695	91,578,969	33,098,539	139,510,392
Total Uses	\$ 32,051,132	\$ 28,101,345	\$ 92,991,029	\$ 33,340,599	\$ 139,740,052
Net Operating Result	\$ 1,850,144	\$ 3,861,340	\$ (53,841,029)	\$ 7,059,401	\$ (102,735,052)



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Other Capital Funds

Other Capital Funds Summary
Guide to the Capital Improvement Plan
Capital Improvement Plan Summary
Capital Improvement Plan Operating Impacts
Ten-Year CIP Plan by Funding Source
Street Project Locator
Streets Project Summary
Streets Project Detail
Traffic Control Project Locator
Traffic Control Project Summary
Traffic Control Project Detail
Municipal Facilities Project Locator
Municipal Facilities Project Summary
Municipal Facilities Project Detail
Redevelopment Project Locator
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Redevelopment Project Detail
Storm Water Project Locator
Storm Water Project Summary
Storm Water Project Detail
Water Project Locator
Water Project Summary
Water Project Detail
Wastewater Project Locator
Wastewater Project Summary
Wastewater Project Detail
Parks and Recreation Project Locator
Parks and Recreation Project Summary
Parks and Recreation Project Detail



OTHER CAPITAL FUNDS

PURPOSE STATEMENT

Plan and deliver timely and cost effective; new or modernized; safe and secure quality infrastructure projects to Town standards that benefit Town residents, the general public, and operations.

ACCOMPLISHMENTS FY 2024

- ◆ Completed the Dispatch Center remodel (MF2480)
- ◆ GMP 4 awarded for North Water Treatment Plant (NWTP) Expansion and Reconstruction (WA1589)
- ◆ Awarded construction on Ocotillo Bridge phase of project (ST0540)
- ◆ Began construction/design for 31 transportation bond projects

OBJECTIVES FY 2025

Exceptional Built Environment

- ◆ Award of construction bid for phase 1 of the Advocacy Center (MF2490)
- ◆ Award of GMP 5 for North Water Treatment Plant (NWTP) Expansion and Reconstruction (WA1589)
- ◆ Achieve 40% completion of construction on bridge phase for Ocotillo Rd - Greenfield to Higley (ST0540)
- ◆ Reopen Water Tower Plaza in Winter 2024
- ◆ Begin construction for 12 transportation bond projects
- ◆ Award GMP 3 to equip seven wells from the wells program to effectively and strategically provide for current and future drinking water demands
- ◆ Complete design for Queen Creek Wash Crossing at Higley (PR1327)

BUDGET NOTES

In FY 2024, an Administrative Assistant position is split between Engineering and CIP. For FY 2025, an additional .50 Administrative Assistant FTE was approved which will allow both departments to have a dedicated Administrative Assistant. One-time costs of approximately \$342,000 are included in FY 2025 CIP Administration budget for cost estimation services, software integrations, training, and carryforwards from FY 2024.

Org Focus	PERFORMANCE MEASURES	Actual FY 2022	Actual FY 2023	Projected FY 2024	Expected FY 2025	Target
	New Projects Scoped and Cost Estimated	83	105	82	63	As Needed
	New Contracts Issued	100	80	172	180	As Needed
	Total Investment in Capital Projects (in Millions)	\$100	\$120	\$180	\$240	\$160
	Manage Active Projects	149	155	168	200	As Needed



OTHER CAPITAL FUNDS

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Capital Projects Admin	14.90	17.90	19.90	19.90	20.40
Total Personnel	14.90	17.90	19.90	19.90	20.40

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Capital Projects Admin	2,078,241	2,511,864	3,685,310	3,095,601	3,988,430
CIP Contingency	-	-	100,000,000	-	100,000,000
GO Bond Proceeds	661,938	-	-	-	-
MPC - Water System	22,702,077	48,033,215	541,048,781	45,765,803	568,465,005
Redevelopment CIP	11,908,354	1,646,050	86,965,980	1,832,534	77,700,915
Streets CIP	22,575,006	24,193,624	361,556,050	23,684,373	453,003,128
Traffic Control CIP	3,839,062	2,782,318	28,171,640	2,441,875	33,809,978
Parks and Recreation CIP	2,403,439	3,493,089	74,535,960	1,182,113	91,852,463
Municipal Facilities CIP	15,147,836	18,804,515	83,454,570	14,476,026	107,386,007
Water CIP	17,030,318	10,503,810	92,533,789	12,204,204	155,570,316
Wastewater CIP	17,448,379	24,183,224	90,676,260	11,296,063	76,929,898
Storm Water CIP	382,219	179,384	4,918,020	100,776	24,096,625
Total Expenses	\$116,176,869	\$136,331,093	\$ 1,467,546,360	\$116,079,368	\$ 1,692,802,765

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	1,900,043	2,291,159	3,234,640	2,729,965	3,386,400
Supplies & Contractual	3,070,693	2,994,292	106,985,410	1,521,444	121,946,675
Capital Outlay	111,206,133	131,045,642	1,357,326,310	111,827,959	1,567,469,690
Total Expenses	\$116,176,869	\$136,331,093	\$ 1,467,546,360	\$116,079,368	\$ 1,692,802,765

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	734,629,371	43,015,128	334,021,310	46,459,601	441,392,430
Transfers In	97,551,795	85,804,612	822,812,269	67,217,964	1,020,349,330
Total Sources	\$832,181,166	\$128,819,740	\$ 1,156,833,579	\$113,677,565	\$ 1,461,741,760
Total Expenses	116,176,869	136,331,093	1,467,546,360	116,079,368	1,692,802,765
Transfers Out	27,660,862	29,702,319	446,099,506	26,733,915	540,980,274
Total Uses	\$143,837,731	\$166,033,412	\$ 1,913,645,866	\$142,813,283	\$ 2,233,783,039
Net Operating Result	\$688,343,435	\$ (37,213,672)	\$ (756,812,287)	\$ (29,135,718)	\$ (772,041,279)

GUIDE TO CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan Summary

Provides the reader an overview of the Capital Improvement Plan development and adoption process, including a discussion related to the timelines and prioritization criteria that is used to effectively allocate resources for the budget year.

Projects are grouped by project type, and a summary of the ten-year plan shows planned expenditures for each of these areas:

- Streets (ST) • Municipal Facilities (MF) • Storm Water (SW) • Wastewater (WW)
- Traffic (TS) • Redevelopment (RD) • Water (WA) • Parks and Recreation (PR)

A summary of funding sources is also provided for the same ten-year period.

Operations/Maintenance and Revenue Impact

This section presents the expenses associated with staffing, maintaining, and operating the completed project. This information is then carried over to Gilbert's Long-Term Financial Plan and annual operating budget to reflect the ongoing income and expenses upon project completion.

Additionally, any revenues that are generated from the completion of the project are shown.

Capital Improvement Plan – Ten-Year Plan

Projects are presented in detail by funding source, by project for the ten-year plan. The amounts shown represent the engineer's preliminary estimate of the cost, timing of expenditures and applicable funding sources. All estimates are in today's dollars.

Project Type Detail Sections

Summary by Project Type with Map - A detailed table of all project expenses and funding sources for the ten-year plan is presented by project type, along with a map highlighting locations for the FY 2025 projects. Following each summary and map, descriptions of each project that are included in the FY 2025 budget are presented.

Project Title - This represents a descriptive name for the requested capital project. It may name a specific building, development, section of roadway, park, or intersection, etc. Located next to the project name, a Repair and Maintenance Icon (shown right) may appear. This indicates that the purpose of the project is either repair of or replacement of existing infrastructure. This demonstrates Gilbert's commitment to maintaining existing infrastructure to reduce the overall cost of ownership and provide for more reliable service to the citizens.



Project Description - This describes the requested capital project. The narrative generally includes a physical description of the improvements (e.g. 24,000 square-foot building, three miles of road, 12-acre park with playground equipment, etc.) and the justification for the project or alternatives to constructing the improvement.

Prioritization Ranking - Each project receives a prioritization ranking score during the CIP development process. The ranking is shown in the upper right-hand corner of each project description.

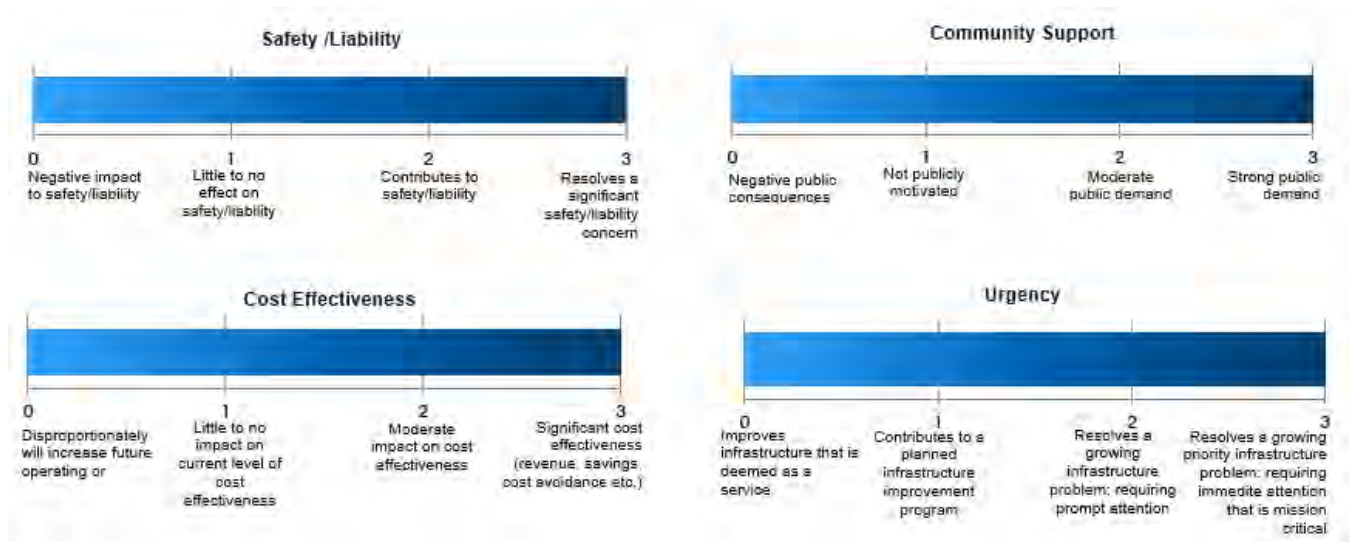
CAPITAL IMPROVEMENT PLAN SUMMARY

The Capital Improvement planning process begins in the late summer/fall each year and follows the same development schedule as the operating budgets.

Departments identify capital needs and present the business case for their requests to the CIP/Engineering group. The Engineering group reviews the capital needs with the departments, clarifies and refines the scope of work and provides cost estimates. Once cost estimates are provided, the Management and Budget Department works with the departments to prioritize requests (discussed further in an upcoming section) and fund each project appropriately. The budget review includes a review of the capital needs in relation to the five-year plans and long-term financial planning documents. The results of the prioritization and five-year plans are utilized during Executive Team and Town Management discussions as projects are recommended or not recommended to Council for adoption in the proposed budget.



In September/October, determining the capital needs is the focus of CIP development. Departments/stakeholders review each recommended capital improvement project based on four evaluation criteria to determine which projects are the most advantageous to pursue.





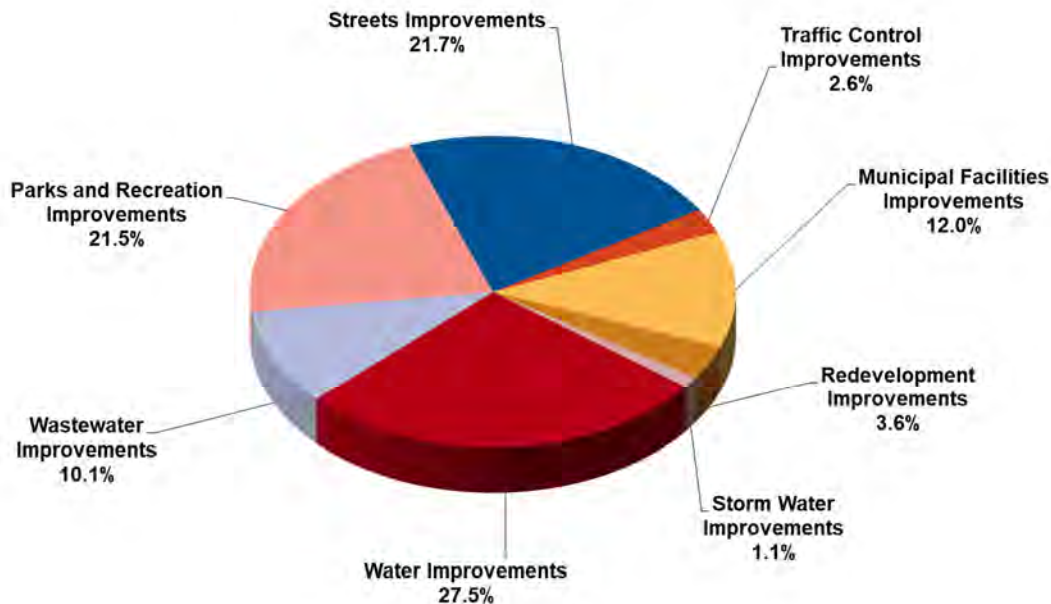
CAPITAL IMPROVEMENT PLAN SUMMARY

The Executive Team and Town Management provide input on how each of these scores is weighted when the total ranking is calculated. Based on this calculation, each project receives a single total project ranking score ranging from 0 to 3, with 3 being the highest possible score. The score is one of the elements that is considered in both the Executive Team and Town Management deliberations.

Upon completion of this process, the CIP is incorporated into the proposed budget, and presented to Council for consideration. The FY 2025 - 2034 Capital Improvement Plan was adopted on June 4, 2024. Only the first year of the plan (FY 2025) is funded. The other years are adopted for planning and forecasting purposes. The following is a summary of the ten-year plan. Detailed descriptions of the projects budgeted for FY 2025 are found in the pages that follow.

Capital Expenses (1,000s):	Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10
Streets Improvements	\$ 1,386,390	\$ 100,525	\$ 453,003	\$ 43,922	\$ 5,986	\$ 542,316	\$ 108,398	\$ 132,240	\$ -
Traffic Control Improvements	164,239	5,641	33,811	35,199	2,921	25,200	11,002	50,465	-
Municipal Facilities Improvements	766,956	118,937	107,386	303,651	12,203	40,929	12,538	90,259	81,053
Redevelopment Improvements	228,468	11,465	77,701	159	44,279	61,817	510	32,537	-
Storm Water Improvements	72,774	290	24,097	1,268	1,917	34,327	10,875	-	-
Water Improvements	1,755,305	159,109	724,038	123,318	73,654	60,247	89,268	515,509	10,162
Wastewater Improvements	643,293	79,471	76,930	84,423	194,081	111,003	17,660	79,725	-
Parks and Recreation Improvements	1,370,651	3,764	91,854	347,605	133,396	84,082	43,979	439,030	226,941
Total Capital Expenses	\$ 6,388,076	\$ 479,202	\$ 1,588,820	\$ 939,545	\$ 468,437	\$ 959,921	\$ 294,230	\$ 1,339,765	\$ 318,156

Capital Improvement Plan By Project Type



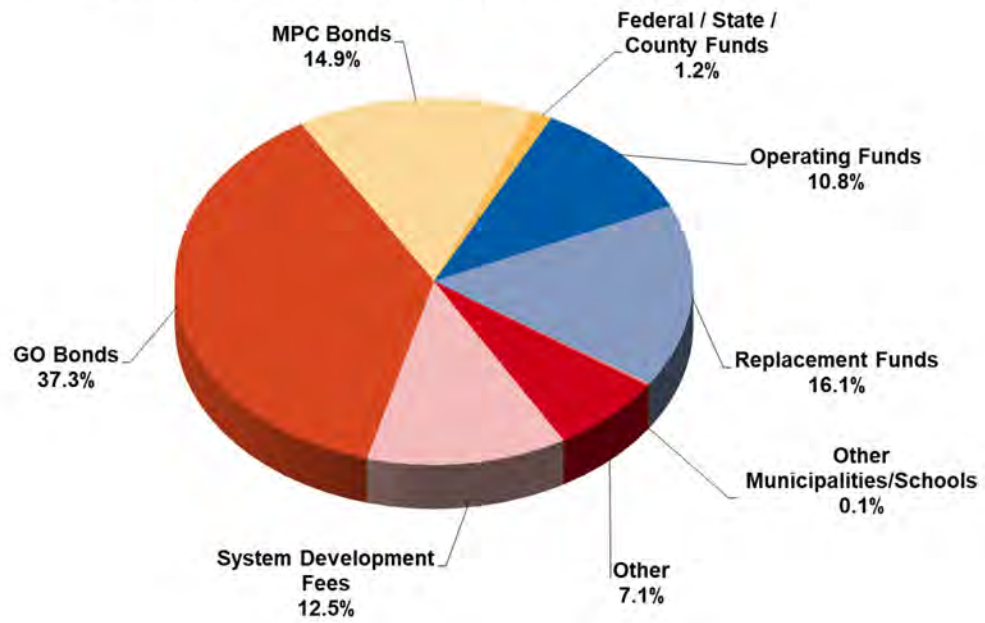


CAPITAL IMPROVEMENT PLAN SUMMARY

Capital Sources: (1,000s)	Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10
2027 WRMPC (WW)	31,123	-	-	-	24,052	7,071	-	-	-
2027 WRMPC (WW R&R)	99,969	-	-	-	31,179	44,034	12,378	12,378	-
2009 PFMPC Bonds	14,496	14,496	-	-	-	-	-	-	-
2022 WRMPC (Water SDF)	173,598	32,648	140,950	-	-	-	-	-	-
2022 WRMPC (Water)	157,935	22,489	115,322	20,124	-	-	-	-	-
2007 WRMPC Bonds	13	13	-	-	-	-	-	-	-
WRMPC - Intergov Contrib	3,544	67	3,477	-	-	-	-	-	-
2016 WRMPC Bonds (SDF)	1,136	1,136	-	-	-	-	-	-	-
2022 WRMPC (WR SDF)	18,587	-	18,587	-	-	-	-	-	-
2022 WRMPC (Water R&R)	407,769	63,716	303,575	40,478	-	-	-	-	-
2001 GO Bonds 02-03	1	1	-	-	-	-	-	-	-
2006 GO Bonds 08	2,314	2,314	-	-	-	-	-	-	-
2007 GO Bonds 08	3,354	3,354	-	-	-	-	-	-	-
2017 GO Bonds	22,249	22,249	-	-	-	-	-	-	-
Potential WRMPC (WR SDF)	42,338	-	-	18,913	23,425	-	-	-	-
2026 PFMPC Bonds	676,632	-	-	496,030	109,285	71,317	-	-	-
2020 GO Pub Safety Bonds	65,454	65,454	-	-	-	-	-	-	-
2022 GO Bonds (Transport)	520,332	17,767	468,056	34,509	-	-	-	-	-
26/28 Potential StreetBond	846,429	-	-	-	-	589,091	81,316	176,022	-
30/32 Potential Parks Bond	243,202	-	-	-	-	-	-	243,202	-
Maricopa County	1,410	-	1,410	-	-	-	-	-	-
State Funds	7,900	7,900	-	-	-	-	-	-	-
State Grant	3,061	61	3,000	-	-	-	-	-	-
Federal Funds	25,984	1,803	24,181	-	-	-	-	-	-
Federal Grant	3,600	-	3,600	-	-	-	-	-	-
CDBG	5,010	2,135	2,365	-	-	-	510	-	-
MAG RTP Arterial Fund	41,392	29,872	10,513	1,007	-	-	-	-	-
MAG Revolving Fund	9,228	(2,323)	12,558	(1,007)	-	-	-	-	-
Potential MAG Extension	68,229	-	-	-	-	36,770	31,459	-	-
Intergovernmental	28,700	452	28,248	-	-	-	-	-	-
Developer Contribution	41,688	5,853	94	2,909	17,974	14,858	-	-	-
Salt River Project	19	19	-	-	-	-	-	-	-
City of Chandler	3,946	-	-	-	-	3,946	-	-	-
CIP Outside Sources	14,055	5,295	2,757	522	-	-	-	-	5,481
CIP O/S Revolving Fund	5,445	2,629	2,097	(522)	-	1,241	-	-	-
City of Mesa	8,573	-	-	-	-	8,573	-	-	-
General Repl Fund	251,967	1,570	39,012	30,924	11,043	8,765	6,127	73,473	81,053
Water Repl Fund	571,776	7,890	64,500	8,395	13,220	36,330	41,847	399,594	-
Wastewater Repl Fund	197,207	63,804	57,864	26,114	12,903	9,501	1,388	25,633	-
Env. Compliance Repl Fund	8,262	22	6,495	1,268	477	-	-	-	-
Fleet Repl Fund	1,339	232	1,107	-	-	-	-	-	-
General Fund (CIP)	91,618	-	15,799	7,369	3,708	3,708	41,505	19,529	-
General Fund	210,218	33,231	67,918	10,687	6,126	2,120	1,544	83,111	5,481
Water Fund	188,540	11,279	35,241	15,113	19,920	27,191	12,402	57,232	10,162
Wastewater Fund	76,027	8,245	16,143	12,664	4,513	5,229	3,894	25,339	-
Solid Waste - Residential	9,984	936	1,389	-	318	-	7,341	-	-
Solid Waste - Commercial	193	11	15	-	167	-	-	-	-
Roadway and Maint. Fund	91,495	5,425	23,389	3,564	19,106	13,824	1,916	24,271	-
Fleet Fund	34	3	31	-	-	-	-	-	-
Env. Compliance Fund	19,177	268	626	-	1,480	5,928	10,875	-	-
Police SDF	36,061	1,544	8,060	26,419	-	19	-	19	-
Fire SDF	5,316	-	1,500	3,778	-	19	-	19	-
Park SDF	106,990	11	15,693	76,009	11,239	4,019	-	19	-
Signal SDF	46,079	2,946	7,912	32,083	-	2,098	-	1,040	-
Water SDF	172,790	2,137	35,745	26,833	12,439	7,974	29,121	58,541	-
Water Resources SDF	38,240	18,605	-	-	6,533	6,551	6,533	18	-
Greenfield Wastewater SDF	184,509	8,856	9,928	44,578	101,715	15,684	-	3,748	-
Neely Wastewater SDF	35,336	1,311	1,717	744	3,410	15,348	-	12,806	-
Future Growth Funding	106,664	-	-	-	-	-	-	106,664	-
Roads SDF	66,653	7,097	34,663	-	-	18,712	4,074	2,107	-
Private Fund	49,205	-	-	-	34,205	-	-	15,000	-
Investment Income	30	30	-	-	-	-	-	-	-
Unidentified	215,979	-	-	-	-	-	-	-	215,979
Miscellaneous	7,672	4,349	3,283	40	-	-	-	-	-
Total Sources	\$ 6,388,076	\$ 479,202	\$ 1,588,820	\$ 939,545	\$ 468,437	\$ 959,921	\$ 294,230	\$ 1,339,765	\$ 318,156

CAPITAL IMPROVEMENT PLAN SUMMARY

Capital Improvement Plan By Funding Source Type





CAPITAL IMPROVEMENT PLAN OPERATING IMPACTS

One of the considerations when a project is being proposed is the operating impacts that will result upon completion of the project. These impacts have been incorporated into the operating budget five-year forecasts (Financial Overview Section) and are most commonly for personnel, supplies, contractual services or utility costs. Certain projects may also generate revenue upon completion. Ongoing impacts are compounded year over year, while one-time impacts are shown in the anticipated year.

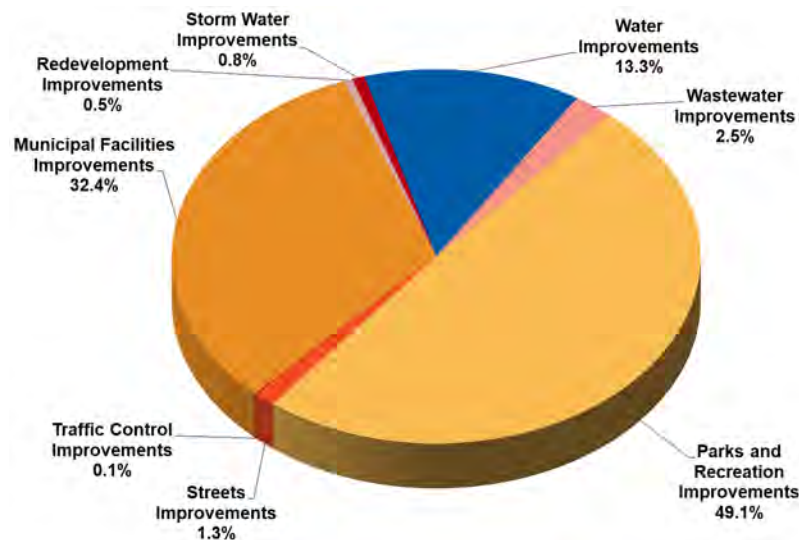
The FY 2026-2029 expense operating impacts are shown by project type below. There are no operating impacts shown in FY 2025 as these costs are included in the departmental operating budgets.

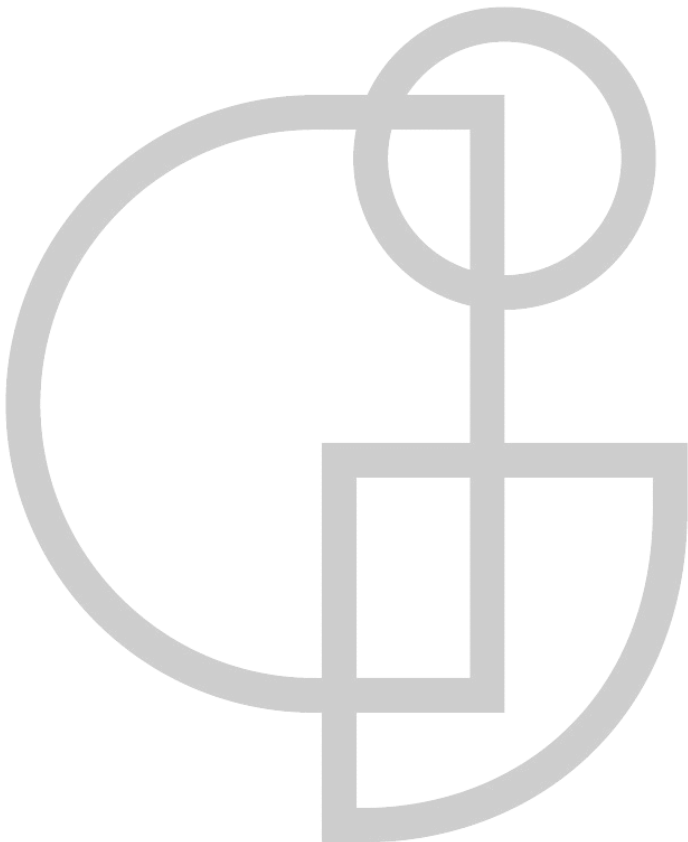
Operation and Maintenance Impact (1,000s):	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Streets Improvements	-	201	201	201	208	811
Traffic Control Improvements	-	12	15	15	15	57
Municipal Facilities Improvements	-	1,863	2,175	8,090	8,090	20,218
Redevelopment Improvements	-	42	43	43	197	325
Storm Water Improvements	-	120	120	120	120	480
Water Improvements	-	372	2,652	2,652	2,652	8,328
Wastewater Improvements	-	87	479	484	484	1,534
Parks and Recreation Improvements	-	2,221	7,509	7,883	13,078	30,691
Net Additional Operating Cost	\$ -	\$ 4,918	\$ 13,194	\$ 19,488	\$ 24,844	\$ 62,444

The operating impacts by expense type and anticipated revenue are shown below:

Operation and Maintenance Impact (1,000s):	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Personnel	-	1,902	4,017	9,658	10,647	26,224
Contractual Services	-	1,089	4,533	4,681	6,481	16,784
Supplies	-	1,205	3,296	3,671	5,438	13,610
Utilities	-	721	1,346	1,464	2,264	5,795
Insurance	-	1	2	14	14	31
Total O&M Impact	\$ -	\$ 4,918	\$ 13,194	\$ 19,488	\$ 24,844	\$ 62,444
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Impacts by Project Type







TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2025	FY 2026
2001 GO Bonds 02-03					
PR0850	Santan Vista Trail Imp Phase 3	1	1	-	-
Total 2001 GO Bonds 02-03		\$ 1	\$ 1	\$ -	\$ -
2006 GO Bonds 08					
ST1120	Val Vista Dr - Appleby to Merlot	2,314	2,314	-	-
Total 2006 GO Bonds 08		\$ 2,314	\$ 2,314	\$ -	\$ -
2007 GO Bonds 08					
ST0540	Ocotillo Rd - Greenfield to Higley	246	246	-	-
ST0980	Higley Rd - Riggs to Stacey	1,973	1,973	-	-
ST1120	Val Vista Dr - Appleby to Merlot	1,135	1,135	-	-
Total 2007 GO Bonds 08		\$ 3,354	\$ 3,354	\$ -	\$ -
2007 WRMPC Bonds					
WA0880	Site 32 Well	13	13	-	-
Total 2007 WRMPC Bonds		\$ 13	\$ 13	\$ -	\$ -
2009 PFMPC Bonds					
MF0400	Public Safety Training Facility	14,496	14,496	-	-
Total 2009 PFMPC Bonds		\$ 14,496	\$ 14,496	\$ -	\$ -
2016 WRMPC Bonds (SDF)					
WA1230	Site 20 Reservoir Construction	1,136	1,136	-	-
Total 2016 WRMPC Bonds (SDF)		\$ 1,136	\$ 1,136	\$ -	\$ -
2017 GO Bonds					
RD1210	Phoenix Avenue Pedestrian Mall	24	24	-	-
ST0990	Ocotillo Rd - 148th to Greenfield	1,806	1,806	-	-
ST1120	Val Vista Dr - Appleby to Merlot	4,059	4,059	-	-
ST1140	Lindsay Rd - Queen Creek to Ocotillo	1,404	1,404	-	-
ST1170	Lindsay Rd - Pecos to SR202	4,819	4,819	-	-
ST1320	Elliot and Gilbert Intersection	66	66	-	-
ST1380	Elliot and Cooper Intersection	3,893	3,893	-	-
ST1600	Railroad Crossings Improvements	210	210	-	-
ST1720	Val Vista Lakes Improvements	554	554	-	-
ST1770	Guadalupe Rd - Arizona to McQueen	5,333	5,333	-	-
ST1860	Gilbert and Warner Intersection	81	81	-	-
Total 2017 GO Bonds		\$ 22,249	\$ 22,249	\$ -	\$ -
2020 GO Pub Safety Bonds					
MF0400	Public Safety Training Facility	65,454	65,454	-	-
Total 2020 GO Pub Safety Bonds		\$ 65,454	\$ 65,454	\$ -	\$ -
2022 GO Bonds (Transport)					
PR1314	Marathon Trail Crossing at Pecos	1,383	-	1,383	-
PR1315	Marathon Trail Crossing at Higley	1,336	-	1,336	-
PR1316	Heritage Trail Crossing at Guadalupe	1,077	21	1,056	-
PR1317	San Tan Vista Trail Crossing at Pecos	705	12	693	-
PR1318	Heritage Trail Crossing at Lindsay	270	6	264	-
PR1319	Marathon Trail at Power and Guadalupe	2,681	-	2,681	-
PR1340	Gilbert Road Multiuse Path	2,084	-	2,084	-
PR1342	Regional Park Drive Extension	5,732	-	5,732	-
RD1190	Parking Garage 3	9,493	-	9,493	-
RD1210	Phoenix Avenue Pedestrian Mall	7,119	-	7,119	-
RD2130	Ash Street Re-Alignment	9,192	-	9,192	-
RD2190	Vaughn Ventilator	38,871	1,065	37,806	-
RD2220	Gilbert Road Median Improvements	3,566	-	3,566	-
RD2270	Veterans Memorial Pedestrian Bridge	25	-	25	-
ST0540	Ocotillo Rd - Greenfield to Higley	84,996	-	84,996	-
ST0980	Higley Rd - Riggs to Stacey	17,704	-	11,393	6,311
ST0990	Ocotillo Rd - 148th to Greenfield	34,684	3,305	31,379	-
ST1140	Lindsay Rd - Queen Creek to Ocotillo	9,636	719	8,917	-
ST1180	Warner Rd - Power to East of Recker	10,992	18	10,974	-
ST1200	Power Rd - Guadalupe to SR202	21,962	3	16,694	5,265
ST1320	Elliot and Gilbert Intersection	19	8	11	-
ST1600	Railroad Crossings Improvements	2,335	14	2,321	-
ST1620	Mesquite St - Lindsay to Val Vista	15,494	715	14,779	-
ST1720	Val Vista Lakes Improvements	81,885	472	61,766	19,647
ST1770	Guadalupe Rd - Arizona to McQueen	5,182	2,205	2,977	-

TEN-YEAR CIP PLAN BY FUNDING SOURCE

[illegible]



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2025	FY 2026
ST1800	Cooper Rd - Encinas to Baseline	12,918	-	12,918	-
ST1840	Cooley Station Transit Center	2,586	2,586	-	-
ST1870	McQueen and Elliot Intersection	12,061	-	12,061	-
ST1910	McQueen and Guadalupe Intersection	12,910	-	12,910	-
ST1960	Market and Williams Field Intersection	1,624	8	1,616	-
ST1970	Val Vista and Mercy Intersection	1,406	71	1,335	-
ST2010	Higley and Queen Creek Intersection	5,575	100	5,475	-
ST2105	School Safety and Congestion Improve	7,211	6	7,205	-
ST2115	Porter Acres Improvements	13,616	-	13,616	-
ST2116	Melody and Pioneer Improvements	5,018	262	4,756	-
ST2117	KA-LO Park Improvements	6,087	348	5,739	-
ST2127	Pecos Rd - Lindsay to Val Vista	15,776	-	15,776	-
ST2130	Somerton Blvd - Williams Fld to Recker	18,336	4,015	14,321	-
ST2133	Cooper and Warner Intersection	170	-	-	170
SW0122	Vaughn Basin Relocation	16,376	-	16,376	-
TS1940	Fiber Optic Strategic Build Out	20,239	1,808	15,315	3,116
Total 2022 GO Bonds (Transport)		\$ 520,332	\$ 17,767	\$ 468,056	\$ 34,509
2022 WRMPC (Water R&R)					
WA1589	NWTP Upgrades and Reconstruction	366,693	63,637	262,578	40,478
WA1594	SVWTP Raw Water Cathodic Protection	3,546	74	3,472	-
WA1614	Transmission Main Assessment Phase 3	27,735	5	27,730	-
WA1633	NWTP Finished Water Pump Station	9,795	-	9,795	-
Total 2022 WRMPC (Water R&R)		\$ 407,769	\$ 63,716	\$ 303,575	\$ 40,478
2022 WRMPC (Water SDF)					
WA0270	Site 34 Well and Reservoir	11,184	162	11,022	-
WA0670	Zone 2 to Zone 4 Interconnect	999	1	998	-
WA0800	Site 33 Well Development	7,143	501	6,642	-
WA0810	Site 20B Well Development	10,178	2,178	8,000	-
WA0880	Site 32 Well	11,050	138	10,912	-
WA1230	Site 20 Reservoir Construction	16,466	3,022	13,444	-
WA1589	NWTP Upgrades and Reconstruction	116,578	26,646	89,932	-
Total 2022 WRMPC (Water SDF)		\$ 173,598	\$ 32,648	\$ 140,950	\$ -
2022 WRMPC (Water)					
WA0670	Zone 2 to Zone 4 Interconnect	999	1	998	-
WA1589	NWTP Upgrades and Reconstruction	156,936	22,488	114,324	20,124
Total 2022 WRMPC (Water)		\$ 157,935	\$ 22,489	\$ 115,322	\$ 20,124
2022 WRMPC (WR SDF)					
WA0830	Water Rights - WMAT Settlement	13,241	-	13,241	-
WA0940	Water Rights - Phase 2	5,346	-	5,346	-
Total 2022 WRMPC (WR SDF)		\$ 18,587	\$ -	\$ 18,587	\$ -
2026 PFMP Bonds					
MF2470	Public Safety Center Expansion	8,240	-	-	8,240
MF2491	Advocacy Center Phase 2 and 3	52,326	-	-	52,326
MF2510	Fire Station 4 Rebuild	14,627	-	-	14,627
MF2524	Crime Lab	76,843	-	-	76,843
MF2546	Fire Administration Remodel	9,846	-	-	9,846
MF2553	San Tan Police Substation	81,293	-	-	81,293
MF2557	Public Safety Maintenance Facility	20,047	-	-	20,047
PR0330	Marathon Trail Improvements	45,116	-	-	-
PR0710	Riparian Education Center	13,173	-	-	13,173
PR1230	Canal Trail Lighting	26,201	-	-	-
PR1321	Gilbert Regional Park Phase 2 and 3	203,427	-	-	203,427
PR1322	Desert Sky Park Phase 2	104,477	-	-	-
PR1326	Freestone Park Pickleball Complex	16,208	-	-	16,208
PR1361	Freestone Park Splash Pad	4,808	-	-	-
Total 2026 PFMP Bonds		\$ 676,632	\$ -	\$ -	\$ 496,030
2027 WRMPC (WW R&R)					
WW1050	System Wide Force Main Retrofit	49,512	-	-	-
WW1200	GWRP Expansion Phase 4	7,806	-	-	-
WW1231	Neely Admin Building Repairs	4,279	-	-	-
WW1242	Manhole Rehabilitation Phase 1	4,453	-	-	-
WW1270	Baseline & Greenfield Gravity Line	9,377	-	-	-

TEN-YEAR CIP PLAN BY FUNDING SOURCE

[illegible]



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2025	FY 2026
WW1276	Williams Field Reclaimed Line	7,520	-	-	-
WW1287	Greenfield Rd Reclaimed Rehab	17,022	-	-	-
Total 2027 WRMPC (WW R&R)		\$ 99,969	\$ -	\$ -	\$ -
2027 WRMPC (WW)					
WW0960	Riparian Distribution Structure	10,655	-	-	-
WW1234	Higley Reclaimed Water Line	17,262	-	-	-
WW1243	Agriopia Odor Control Site	3,206	-	-	-
Total 2027 WRMPC (WW)		\$ 31,123	\$ -	\$ -	\$ -
26/28 Potential StreetBond					
MF2526	Traffic Operations Center	34,951	-	-	-
RD1190	Parking Garage 3	50,874	-	-	-
RD2266	West Commercial Alley Improvements	4,614	-	-	-
RD2267	Fancy Hat Street Improvements	5,112	-	-	-
RD2270	Veterans Memorial Pedestrian Bridge	17,582	-	-	-
RD2271	Water Tower Way - North Alley Phase	3,115	-	-	-
ST0780	Baseline Rd - Greenfield to Power	12,927	-	-	-
ST0800	Recker Rd - Ocotillo to Chandler Hts	14,497	-	-	-
ST0840	Hunt Highway - Val Vista to 164th	97,900	-	-	-
ST1150	Hunt Highway - Stacey to Recker	24,047	-	-	-
ST1160	Recker Rd - Riggs to Hunt Highway	18,858	-	-	-
ST1270	Val Vista Dr - Riggs to Hunt Highway	14,752	-	-	-
ST1300	Warner and Greenfield Intersection	15,789	-	-	-
ST1310	Ray and Gilbert Intersection	12,707	-	-	-
ST1320	Elliot and Gilbert Intersection	12,358	-	-	-
ST1330	Guadalupe and Val Vista Intersection	9,727	-	-	-
ST1340	Guadalupe and Power Intersection	14,096	-	-	-
ST1390	Elliot and Higley Intersection	9,160	-	-	-
ST1570	Constellation - South of Coldwater	9,611	-	-	-
ST1840	Cooley Station Transit Center	16,986	-	-	-
ST1860	Gilbert and Warner Intersection	12,627	-	-	-
ST1880	Lindsay and Guadalupe Intersection	6,398	-	-	-
ST1920	Val Vista and Ray Intersection	15,345	-	-	-
ST1940	Power and Queen Creek Intersection	12,193	-	-	-
ST1980	Market and San Tan Village Intersection	2,588	-	-	-
ST1990	Higley and Inverness Intersection	1,965	-	-	-
ST2000	Power and Pecos Intersection	97,114	-	-	-
ST2050	Various Roadway Improvements	7,452	-	-	-
ST2080	Bus Stop Improvements	2,768	-	-	-
ST2102	Safe Route Enhancements	71,958	-	-	-
ST2103	Germann and Power Intersection	3,204	-	-	-
ST2105	School Safety and Congestion Improve	24,340	-	-	-
ST2106	Lindsay and Elliot Intersection	1,620	-	-	-
ST2107	Val Vista and Warner Intersection	5,275	-	-	-
ST2108	Gilbert and Guadalupe Intersection	1,257	-	-	-
ST2113	White Fence Farms 4 Improvements	13,281	-	-	-
ST2114	Brentwood Acres Improvements	4,350	-	-	-
ST2118	College Park Improvements	11,156	-	-	-
ST2128	McQueen Rd and UPRR Improvements	13,483	-	-	-
ST2129	Val Vista Dr and UPRR Improvements	15,759	-	-	-
ST2131	Val Vista and Williams Fld Intersection	3,874	-	-	-
ST2133	Cooper and Warner Intersection	6,016	-	-	-
ST2135	Higley Rd - Warner to Amber Lane	9,415	-	-	-
ST2139	Higley and Germann Intersection	10,677	-	-	-
SW0125	Riggs Road Channel Restoration	28,399	-	-	-
TS1942	Advanced Mid-Block Detection	64,252	-	-	-
Total 26/28 Potential StreetBond		\$ 846,429	\$ -	\$ -	\$ -
30/32 Potential Parks Bond					
PR0240	Freestone Skate and Tennis Facility	10,302	-	-	-
PR0530	Crossroads Park Lake Improvements	9,844	-	-	-
PR0850	Santan Vista Trail Imp Phase 3	20,296	-	-	-
PR1010	Santan Freeway Trail Imp West Leg	13,431	-	-	-
PR1020	Santan Freeway Trail Imp East Leg	27,184	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	Beyond 10 Yrs
1,618	5,902	-	-	-	-	-	-	-
-	17,022	-	-	-	-	-	-	-
\$ 31,179	\$ 44,034	\$ 12,378	\$ 12,378	\$ -	\$ -	\$ -	\$ -	\$ -
10,655	-	-	-	-	-	-	-	-
10,191	7,071	-	-	-	-	-	-	-
3,206	-	-	-	-	-	-	-	-
\$ 24,052	\$ 7,071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	34,951	-	-	-	-	-	-	-
-	50,874	-	-	-	-	-	-	-
-	4,614	-	-	-	-	-	-	-
-	5,112	-	-	-	-	-	-	-
-	-	-	-	1,657	15,925	-	-	-
-	-	-	-	3,115	-	-	-	-
-	12,927	-	-	-	-	-	-	-
-	14,497	-	-	-	-	-	-	-
-	-	-	-	-	-	-	97,900	-
-	24,047	-	-	-	-	-	-	-
-	18,858	-	-	-	-	-	-	-
-	14,752	-	-	-	-	-	-	-
-	-	-	-	15,789	-	-	-	-
-	-	12,707	-	-	-	-	-	-
-	12,358	-	-	-	-	-	-	-
-	-	9,727	-	-	-	-	-	-
-	14,096	-	-	-	-	-	-	-
-	9,160	-	-	-	-	-	-	-
-	9,611	-	-	-	-	-	-	-
-	16,986	-	-	-	-	-	-	-
-	12,627	-	-	-	-	-	-	-
-	6,398	-	-	-	-	-	-	-
-	-	15,345	-	-	-	-	-	-
-	-	12,193	-	-	-	-	-	-
-	2,588	-	-	-	-	-	-	-
-	1,965	-	-	-	-	-	-	-
-	97,114	-	-	-	-	-	-	-
-	-	7,452	-	-	-	-	-	-
-	2,768	-	-	-	-	-	-	-
-	71,958	-	-	-	-	-	-	-
-	3,204	-	-	-	-	-	-	-
-	24,340	-	-	-	-	-	-	-
-	1,620	-	-	-	-	-	-	-
-	5,275	-	-	-	-	-	-	-
-	1,257	-	-	-	-	-	-	-
-	13,281	-	-	-	-	-	-	-
-	4,350	-	-	-	-	-	-	-
-	11,156	-	-	-	-	-	-	-
-	-	13,483	-	-	-	-	-	-
-	15,759	-	-	-	-	-	-	-
-	3,874	-	-	-	-	-	-	-
-	6,016	-	-	-	-	-	-	-
-	9,415	-	-	-	-	-	-	-
-	10,677	-	-	-	-	-	-	-
-	28,399	-	-	-	-	-	-	-
-	12,207	10,409	10,409	10,409	10,409	10,409	-	-
\$ -	\$ 589,091	\$ 81,316	\$ 10,409	\$ 30,970	\$ 26,334	\$ 10,409	\$ 97,900	\$ -
-	-	-	-	-	10,302	-	-	-
-	-	-	-	-	9,844	-	-	-
-	-	-	-	-	20,296	-	-	-
-	-	-	-	-	13,431	-	-	-
-	-	-	-	-	27,184	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2025	FY 2026
PR1311	Nichols Park at Water Ranch Phase 2	50,848	-	-	-
PR1324	Queen Creek and Sonoqui Wash Trail	2,385	-	-	-
PR1333	Crossroads Dog Park Improvements	7,160	-	-	-
PR1338	Freestone Park Ballfield Imp	20,704	-	-	-
PR1344	Veterans Park Upgrades	8,036	-	-	-
PR1354	Rittenhouse/Consolidated Canal	18,627	-	-	-
PR1355	Rittenhouse/Consolidated Canal	33,226	-	-	-
PR1357	South Gilbert Pool	15,000	-	-	-
PR1358	Town Wide Playground Enhancements	6,159	-	-	-
Total 30/32 Potential Parks Bond		\$ 243,202	\$ -	\$ -	\$ -
CDBG					
PR1348	Community Center Kitchen Remodel	200	29	171	-
RD2261	Heritage Center Site and ADA Improv	2,328	134	2,194	-
RD2262	ADA Sidewalk Repairs	2,482	1,972	-	-
Total CDBG		\$ 5,010	\$ 2,135	\$ 2,365	\$ -
CIP O/S Revolving Fund					
MF0400	Public Safety Training Facility	(59)	(59)	-	-
MF2527	Primary EOC Renovation	4,555	4,555	-	-
PR0330	Marathon Trail Improvements	(89)	(89)	-	-
PR1322	Desert Sky Park Phase 2	317	11	306	-
PR1359	Greenfield Pool Renovation	-	-	522	(522)
RD1210	Phoenix Avenue Pedestrian Mall	90	86	4	-
ST0540	Ocotillo Rd - Greenfield to Higley	375	375	-	-
ST0780	Baseline Rd - Greenfield to Power	-	(215)	-	-
ST0800	Recker Rd - Ocotillo to Chandler Hts	-	(60)	-	-
ST1120	Val Vista Dr - Appleby to Merlot	(50)	(127)	77	-
ST1150	Hunt Highway - Stacey to Recker	-	(135)	-	-
ST1170	Lindsay Rd - Pecos to SR202	(57)	(104)	47	-
ST1180	Warner Rd - Power to East of Recker	369	-	369	-
ST1200	Power Rd - Guadalupe to SR202	-	(55)	55	-
ST1380	Elliot and Cooper Intersection	(6)	(6)	-	-
ST1570	Constellation - South of Coldwater	-	(731)	-	-
ST1860	Gilbert and Warner Intersection	-	(100)	-	-
ST2120	Higley and Riggs Intersection	-	(275)	275	-
ST2126	Stacey Rd - Higley to 172nd	-	(160)	160	-
TS1951	Germann and Silverado Signal	-	(282)	282	-
Total CIP O/S Revolving Fund		\$ 5,445	\$ 2,629	\$ 2,097	\$ (522)
CIP Outside Sources					
MF0400	Public Safety Training Facility	59	59	-	-
PR1325	Mesquite Aquatic Center Improvements	5,481	-	-	-
PR1359	Greenfield Pool Renovation	522	-	-	522
ST1120	Val Vista Dr - Appleby to Merlot	5,236	5,236	-	-
ST2101	Bus Stop Shelter Replacements	2,757	-	2,757	-
Total CIP Outside Sources		\$ 14,055	\$ 5,295	\$ 2,757	\$ 522
City of Chandler					
WA1620	SVWTP Transmission Main Assmt Phase 1	3,646	-	-	-
WA1649	SVWTP Condition Assessment	300	-	-	-
Total City of Chandler		\$ 3,946	\$ -	\$ -	\$ -
City of Mesa					
ST0780	Baseline Rd - Greenfield to Power	8,573	-	-	-
Total City of Mesa		\$ 8,573	\$ -	\$ -	\$ -
Developer Contribution					
PR0330	Marathon Trail Improvements	89	89	-	-
ST0780	Baseline Rd - Greenfield to Power	305	305	-	-
ST0800	Recker Rd - Ocotillo to Chandler Hts	60	60	-	-
ST0840	Hunt Highway - Val Vista to 164th	40	40	-	-
ST1120	Val Vista Dr - Appleby to Merlot	3,553	3,553	-	-
ST1150	Hunt Highway - Stacey to Recker	135	135	-	-
ST1200	Power Rd - Guadalupe to SR202	55	55	-	-
ST1380	Elliot and Cooper Intersection	6	6	-	-
ST1570	Constellation - South of Coldwater	731	731	-	-
ST1860	Gilbert and Warner Intersection	100	100	-	-

TEN-YEAR CIP PLAN BY FUNDING SOURCE

[illegible]



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2025	FY 2026
ST2120	Higley and Riggs Intersection	431	337	94	-
ST2121	Queen Creek and Val Vista Intersection	560	-	-	-
ST2126	Stacey Rd - Higley to 172nd	160	160	-	-
TS1951	Germann and Silverado Signal	282	282	-	-
WA1120	Power Rd Water Line	2,909	-	-	2,909
WW1270	Baseline & Greenfield Gravity Line	17,414	-	-	-
WW1272	Fiesta Tech Facility Upgrades 1	14,858	-	-	-
Total Developer Contribution		\$ 41,688	\$ 5,853	\$ 94	\$ 2,909
Env. Compliance Fund					
MF2420	South Area Service Center Paving	40	-	-	-
SW0070	Sonoqui Wash Restoration	10,875	-	-	-
SW0100	Hunt Highway Channel Protection	5,928	-	-	-
SW0120	2023 Storm Water Master Plan	650	267	383	-
SW0121	Nichols Park Basin Improvements	1,440	-	-	-
SW0126	Drywell Inspection and Rehab	244	1	243	-
Total Env. Compliance Fund		\$ 19,177	\$ 268	\$ 626	\$ -
Env. Compliance Repl Fund					
SW0124	Crossroads SW Pump Station Rehab	300	-	300	-
SW0127	Village II SW Pump Station Rehab	890	8	882	-
SW0128	Vaughn SW Pump Station Rehab	1,158	4	1,154	-
SW0129	Nichols SW Pump Station Rehab	477	-	-	-
SW0130	Freestone SW Pump Station Rehab	719	9	710	-
SW0131	Houston Ave Storm Drain Rehab	705	1	704	-
SW0132	Val Vista Lakes Storm System Rehab	2,437	-	1,169	1,268
SW0133	Stormwater Channel Rehab	615	-	615	-
SW0134	Stormwater Minor Rehab	961	-	961	-
Total Env. Compliance Repl Fund		\$ 8,262	\$ 22	\$ 6,495	\$ 1,268
Federal Funds					
MF2490	Advocacy Center Phase 1	22,952	1,803	21,149	-
TS1952	Advance Detection Safety Improve Ph 2	3,032	-	3,032	-
Total Federal Funds		\$ 25,984	\$ 1,803	\$ 24,181	\$ -
Federal Grant					
PR1347	Turf Removal Project	3,000	-	3,000	-
SW0124	Crossroads SW Pump Station Rehab	600	-	600	-
Total Federal Grant		\$ 3,600	\$ -	\$ 3,600	\$ -
Fire SDF					
MF2160	Adaptive Response Unit 2 (ARU-2)	1,600	-	-	1,600
MF2290	Adaptive Response Unit 1 (ARU-1)	1,500	-	1,500	-
MF2510	Fire Station 4 Rebuild	2,178	-	-	2,178
MF2552	2028 System Development Fee Study	19	-	-	-
MF2558	2033 System Development Fee Update	19	-	-	-
Total Fire SDF		\$ 5,316	\$ -	\$ 1,500	\$ 3,778
Fleet Fund					
MF2460	Comprehensive Needs Assessment	34	3	31	-
Total Fleet Fund		\$ 34	\$ 3	\$ 31	\$ -
Fleet Repl Fund					
MF2440	NASC Fuel Facility	1,339	232	1,107	-
Total Fleet Repl Fund		\$ 1,339	\$ 232	\$ 1,107	\$ -
Future Growth Funding					
PR0030	Freestone Park Expansion - North	33,648	-	-	-
PR0390	Crossroads Park Phase 2	15,952	-	-	-
PR0580	Rittenhouse Trail Improvements	20,106	-	-	-
PR1100	Western Powerline Trail Phase 5	6,106	-	-	-
PR1210	Santan Vista Trail Imp Phase 5	8,958	-	-	-
PR1351	Knox Trail Improvements	4,850	-	-	-
PR1352	Gilbert/Zanjero Trail	13,011	-	-	-
RD2210	The Neighborhood Park	4,033	-	-	-
Total Future Growth Funding		\$ 106,664	\$ -	\$ -	\$ -
General Fund					
MF0400	Public Safety Training Facility	10,900	10,900	-	-
MF2370	Welcome Home Veterans Park	450	-	450	-
MF2410	North Area Service Center Paving	1,602	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	Beyond 10 Yrs
-	-	-	-	-	-	-	-	-
560	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
17,414	-	-	-	-	-	-	-	-
-	14,858	-	-	-	-	-	-	-
\$ 17,974	\$ 14,858	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	-	-	-	-	-	-	-	-
-	-	10,875	-	-	-	-	-	-
-	5,928	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,440	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 1,480	\$ 5,928	\$ 10,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
477	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
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-	-	-	-	33,648	-	-	-	-
-	-	-	-	-	15,952	-	-	-
-	-	-	20,106	-	-	-	-	-
-	-	-	-	-	-	6,106	-	-
-	-	-	8,958	-	-	-	-	-
-	-	-	4,850	-	-	-	-	-
-	-	-	13,011	-	-	-	-	-
-	-	-	-	-	4,033	-	-	-
\$ -	\$ -	\$ -	\$ 46,925	\$ 33,648	\$ 19,985	\$ 6,106	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,602	-	-	-	-	-	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2025	FY 2026
MF2420	South Area Service Center Paving	939	-	-	-
MF2440	NASC Fuel Facility	7,698	-	7,698	-
MF2460	Comprehensive Needs Assessment	1,060	177	883	-
MF2480	Police Dispatch Center Expansion	12,097	10,723	1,374	-
MF2490	Advocacy Center Phase 1	20,243	159	20,084	-
MF2524	Crime Lab	4,155	139	4,016	-
MF2527	Primary EOC Renovation	3,197	727	2,470	-
MF2532	SASC Vehicle Service/Repair Facility	731	51	680	-
MF2533	Fuel Stations Shade Structures	658	3	655	-
MF2534	Fuel Dispensing Pump Replacement	617	141	476	-
MF2536	Fire Station 11 Remodel	6,986	2	220	-
MF2540	SASC Access Improvements	718	3	97	618
MF2543	Fire Station 10 Remodel	3,254	-	-	-
MF2546	Fire Administration Remodel	3,853	47	3,806	-
MF2547	SASC Space Needs Master Plan	463	-	-	463
MF2551	Electric Charging Stations Conversion	473	5	468	-
MF2554	2028 General Plan Update	586	-	-	-
MF2555	Police Department Community Office	18,578	-	-	-
MF2556	Prosecutor Office Expansion	600	-	600	-
MF2559	Topaz Radio Infrastructure Phase 2	9,993	-	569	1,782
PR0560	Parks and Trails Signs	233	133	100	-
PR0570	Urban Lakes Renovation	1,372	1,372	-	-
PR0710	Riparian Education Center	300	2	298	-
PR1040	Water Tower Plaza	6,013	628	5,385	-
PR1110	SERL Parking Lot Connection	5,539	24	-	5,515
PR1240	Cosmo Park Turf Project	1,164	-	-	-
PR1270	Trail Crossings at RR Tracks Study	665	-	-	-
PR1310	Trail Safety Crossing Improvements	413	114	299	-
PR1322	Desert Sky Park Phase 2	11,112	-	11,112	-
PR1323	Marathon Trail Crossing at Power	147	5	142	-
PR1324	Queen Creek and Sonoqui Wash Trail	187	-	187	-
PR1325	Mesquite Aquatic Center Improvements	5,481	-	-	-
PR1327	Queen Creek Wash Crossing at Higley	1,589	-	464	1,125
PR1328	Western Powerline Trail Water Feature	632	-	632	-
PR1329	Trail System Repairs	81	64	17	-
PR1330	Vehicular Shade Structures	3,795	-	-	-
PR1331	Cactus Yards Ballfield Improvements	654	-	-	-
PR1332	Freestone Rec Gymnasium Expansion	28,422	-	-	-
PR1334	SERL Furniture Replacement	491	-	-	491
PR1335	Page Park Recreational Improvements	7,012	-	-	-
PR1336	Parks Facility Fiber Connection	1,172	82	1,090	-
PR1337	Parks and Rec Master Plan Update	505	371	134	-
PR1341	Trail Right-of-Way Assessment	228	105	123	-
PR1345	Shade Structures	1,070	-	377	693
PR1347	Turf Removal Project	948	-	948	-
PR1356	Heritage Park Improvements	11,824	-	-	-
PR1362	Lindsay/Western Canal Assessment	180	-	180	-
RD1190	Parking Garage 3	507	-	507	-
RD2190	Vaughn Ventilator	8,272	6,895	1,377	-
ST1160	Recker Rd - Riggs to Hunt Highway	104	104	-	-
ST1570	Constellation - South of Coldwater	55	55	-	-
TS1940	Fiber Optic Strategic Build Out	200	200	-	-
Total General Fund		\$ 210,218	\$ 33,231	\$ 67,918	\$ 10,687
General Fund (CIP)					
MF2470	Public Safety Center Expansion	1,558	-	1,558	-
MF2491	Advocacy Center Phase 2 and 3	2,800	-	2,800	-
MF2510	Fire Station 4 Rebuild	3,799	-	3,799	-
MF2537	Fire Station 5 Remodel	3,228	-	-	-
MF2538	Fire Station 8 Remodel	3,708	-	-	-
MF2539	Fire Station 2 Remodel	3,708	-	-	-
MF2541	Fire Station 1 Remodel	2,146	-	-	-
MF2542	Fire Station 3 Remodel	2,813	-	-	-

FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	Beyond 10 Yrs
939	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
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-	-	-	-	-	1,199	5,565	-	-
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-	-	-	-	-	-	-	3,254	-
-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-
-	586	-	-	-	-	-	-	-
-	-	-	-	-	18,578	-	-	-
-	-	-	-	-	-	-	-	-
1,756	1,534	1,544	296	628	628	628	628	-
-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,164	-	-	-	-	-	-	-	-
665	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	5,481
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	3,795	-	-	-	-	-
-	-	-	-	654	-	-	-	-
-	-	-	-	-	28,422	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	7,012	-
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-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	11,824	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 6,126	\$ 2,120	\$ 1,544	\$ 4,091	\$ 1,282	\$ 48,827	\$ 6,193	\$ 22,718	\$ 5,481
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	3,228	-	-	-	-	-
-	3,708	-	-	-	-	-	-	-
3,708	-	-	-	-	-	-	-	-
-	-	-	-	2,146	-	-	-	-
-	-	-	-	-	2,813	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2025	FY 2026
MF2546	Fire Administration Remodel	1,893	-	1,893	-
MF2550	Fire Station 6 Remodel	3,653	-	-	-
MF2553	San Tan Police Substation	9,369	-	2,000	7,369
MF2557	Public Safety Maintenance Facility	3,749	-	3,749	-
PR1323	Marathon Trail Crossing at Power	3,535	-	-	-
PR1360	South Gilbert Recreation Center	37,852	-	-	-
RD2090	Western Powerline Shared Use Path	7,807	-	-	-
Total General Fund (CIP)		\$ 91,618	\$ -	\$ 15,799	\$ 7,369
General Repl Fund					
MF2360	Public Safety Roof Replacement	6,684	-	6,684	-
MF2480	Police Dispatch Center Expansion	2,631	824	1,807	-
MF2536	Fire Station 11 Remodel	13,527	-	-	-
MF2537	Fire Station 5 Remodel	13,888	-	-	-
MF2538	Fire Station 8 Remodel	12,146	-	-	-
MF2539	Fire Station 2 Remodel	10,891	-	-	-
MF2541	Fire Station 1 Remodel	18,861	-	-	-
MF2542	Fire Station 3 Remodel	12,497	-	-	-
MF2543	Fire Station 10 Remodel	9,762	-	-	-
MF2544	Fire Station 7 Remodel	14,435	-	-	-
MF2545	Fire Station 9 Remodel	12,223	-	-	-
MF2550	Fire Station 6 Remodel	13,341	-	-	-
PR0570	Urban Lakes Renovation	42,436	-	4,268	8,979
PR1040	Water Tower Plaza	11,278	394	10,884	-
PR1160	Irrigation System Replacements	48,846	-	12,770	21,753
PR1290	Cactus Yards Parking Lot	6,378	-	1,000	-
PR1329	Trail System Repairs	743	351	200	192
PR1346	Playground Replacements	878	1	877	-
PR1359	Greenfield Pool Renovation	522	-	522	-
Total General Repl Fund		\$ 251,967	\$ 1,570	\$ 39,012	\$ 30,924
Greenfield Wastewater SDF					
MF2552	2028 System Development Fee Study	9	-	-	-
MF2558	2033 System Development Fee Update	9	-	-	-
ST0990	Ocotillo Rd - 148th to Greenfield	5,000	-	5,000	-
WW0770	South Recharge Site Phase 2	10,067	8,783	1,284	-
WW0940	Aquifer Storage and Recovery Wells	28,387	73	3,644	24,670
WW1200	GWRP Expansion Phase 4	114,692	-	-	18,422
WW1210	Val Vista Reclaimed Water Line	1,256	-	-	240
WW1220	Riggs Reclaimed Water Line	1,345	-	-	200
WW1233	Reservoir 3 Reclaimed Recovery Well	3,739	-	-	-
WW1256	Greenfield Area Parallel Relief Sewers	3,691	-	-	-
WW1275	Charbray Reclaimed Line	1,046	-	-	1,046
WW1276	Williams Field Reclaimed Line	15,268	-	-	-
Total Greenfield Wastewater SDF		\$ 184,509	\$ 8,856	\$ 9,928	\$ 44,578
Intergovernmental					
WA1609	Site 36 Well Development	7,175	167	7,008	-
WA1610	Site 37 Well Development	7,175	109	7,066	-
WA1611	Site 38 Well Development	7,175	55	7,120	-
WA1612	Site 39 Well Development	7,175	121	7,054	-
Total Intergovernmental		\$ 28,700	\$ 452	\$ 28,248	\$ -
Investment Income					
PR0390	Crossroads Park Phase 2	5	5	-	-
PR0850	Santan Vista Trail Imp Phase 3	3	3	-	-
ST0780	Baseline Rd - Greenfield to Power	22	22	-	-
Total Investment Income		\$ 30	\$ 30	\$ -	\$ -
MAG Revolving Fund					
ST0990	Ocotillo Rd - 148th to Greenfield	44	44	-	-
ST1120	Val Vista Dr - Appleby to Merlot	(2,755)	(4,005)	1,250	-
ST1170	Lindsay Rd - Pecos to SR202	435	(374)	809	-
ST1180	Warner Rd - Power to East of Recker	456	456	-	-
ST1380	Elliot and Cooper Intersection	(925)	(925)	-	-
ST1590	Higley and Pecos Intersection	3,089	268	2,821	-
ST1770	Guadalupe Rd - Arizona to McQueen	3,918	852	3,066	-

TEN-YEAR CIP PLAN BY FUNDING SOURCE

[illegible]



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2025	FY 2026
ST1830	Higley Rd - North of Elliot	3,958	246	3,712	-
ST1870	McQueen and Elliot Intersection	-	177	(71)	(106)
ST1910	McQueen and Guadalupe Intersection	1,008	938	70	-
TS1962	Signal Pre-emption Update	-	-	901	(901)
Total MAG Revolving Fund		\$ 9,228	\$ (2,323)	\$ 12,558	\$ (1,007)
MAG RTP Arterial Fund					
ST1120	Val Vista Dr - Appleby to Merlot	19,870	19,870	-	-
ST1170	Lindsay Rd - Pecos to SR202	7,609	7,609	-	-
ST1380	Elliot and Cooper Intersection	7,914	2,393	5,521	-
ST1870	McQueen and Elliot Intersection	5,098	-	4,992	106
TS1962	Signal Pre-emption Update	901	-	-	901
Total MAG RTP Arterial Fund		\$ 41,392	\$ 29,872	\$ 10,513	\$ 1,007
Maricopa County					
ST1140	Lindsay Rd - Queen Creek to Ocotillo	1,410	-	1,410	-
Total Maricopa County		\$ 1,410	\$ -	\$ 1,410	\$ -
Miscellaneous					
MF0400	Public Safety Training Facility	6,153	4,349	1,804	-
PR0710	Riparian Education Center	40	-	-	40
PR1110	SERL Parking Lot Connection	872	-	872	-
ST2101	Bus Stop Shelter Replacements	607	-	607	-
Total Miscellaneous		\$ 7,672	\$ 4,349	\$ 3,283	\$ 40
Neely Wastewater SDF					
MF2552	2028 System Development Fee Study	9	-	-	-
MF2558	2033 System Development Fee Update	9	-	-	-
WW0690	System Relief Sewers Phase 1	3,772	1,311	1,717	744
WW1255	Neely Area Parallel Relief Sewers	5,906	-	-	-
WW1268	Elliot Rd Reclaimed Line	12,797	-	-	-
WW1271	Recker & Morrison Ranch Gravity Line	1,232	-	-	-
WW1277	Pecos Rd Reclaimed Line	11,611	-	-	-
Total Neely Wastewater SDF		\$ 35,336	\$ 1,311	\$ 1,717	\$ 744
Park SDF					
MF2552	2028 System Development Fee Study	19	-	-	-
MF2558	2033 System Development Fee Update	19	-	-	-
PR0330	Marathon Trail Improvements	4,000	-	-	-
PR0970	Santan Vista Trail Imp Phase 4	5,191	-	5,191	-
PR1314	Marathon Trail Crossing at Pecos	565	-	565	-
PR1320	San Tan Vista Trail Crossing at Ray	1,010	-	1,010	-
PR1321	Gilbert Regional Park Phase 2 and 3	64,000	11	8,927	55,062
PR1349	Western Powerline Trail Phase 6	8,430	-	-	8,430
PR1350	Western Powerline Trail Phase 7	12,517	-	-	12,517
PR1353	Rittenhouse/Consolidated Canal	11,239	-	-	-
Total Park SDF		\$ 106,990	\$ 11	\$ 15,693	\$ 76,009
Police SDF					
MF2470	Public Safety Center Expansion	29,393	-	4,674	24,719
MF2480	Police Dispatch Center Expansion	4,930	1,544	3,386	-
MF2552	2028 System Development Fee Study	19	-	-	-
MF2553	San Tan Police Substation	1,700	-	-	1,700
MF2558	2033 System Development Fee Update	19	-	-	-
Total Police SDF		\$ 36,061	\$ 1,544	\$ 8,060	\$ 26,419
Potential MAG Extension					
ST2128	McQueen Rd and UPRR Improvements	31,459	-	-	-
ST2129	Val Vista Dr and UPRR Improvements	36,770	-	-	-
Total Potential MAG Extension		\$ 68,229	\$ -	\$ -	\$ -
Potential WRMPC (WR SDF)					
WA0940	Water Rights - Phase 2	18,913	-	-	18,913
WA1200	Water Rights Resiliency and Capacity	23,425	-	-	-
Total Potential WRMPC (WR SDF)		\$ 42,338	\$ -	\$ -	\$ 18,913
Private Fund					
PR1357	South Gilbert Pool	15,000	-	-	-
RD2170	The Living Room Plaza	34,205	-	-	-
Total Private Fund		\$ 49,205	\$ -	\$ -	\$ -



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	Beyond 10 Yrs
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-	-	-	-	-	-	-	-	-
-	5,906	-	-	-	-	-	-	-
-	-	-	2,707	10,090	-	-	-	-
1,232	-	-	-	-	-	-	-	-
2,178	9,433	-	-	-	-	-	-	-
\$ 3,410	\$ 15,348	\$ -	\$ 2,707	\$ 10,090	\$ -	\$ 9	\$ -	\$ -
-	19	-	-	-	-	-	-	-
-	-	-	-	-	-	19	-	-
-	4,000	-	-	-	-	-	-	-
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11,239	-	-	-	-	-	-	-	-
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-	36,770	-	-	-	-	-	-	-
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23,425	-	-	-	-	-	-	-	-
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34,205	-	-	-	-	-	-	-	-
\$ 34,205	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2025	FY 2026
Roads SDF					
MF2552	2028 System Development Fee Study	19	-	-	-
MF2558	2033 System Development Fee Update	19	-	-	-
ST0540	Ocotillo Rd - Greenfield to Higley	27,939	2,219	25,720	-
ST0980	Higley Rd - Riggs to Stacey	3,166	-	3,166	-
ST0990	Ocotillo Rd - 148th to Greenfield	6,459	4,225	2,234	-
ST1300	Warner and Greenfield Intersection	1,852	-	-	-
ST1310	Ray and Gilbert Intersection	1,503	-	-	-
ST1320	Elliot and Gilbert Intersection	1,450	-	-	-
ST1330	Guadalupe and Val Vista Intersection	1,141	-	-	-
ST1340	Guadalupe and Power Intersection	1,238	-	-	-
ST1390	Elliot and Higley Intersection	1,132	-	-	-
ST1870	McQueen and Elliot Intersection	2,217	-	2,217	-
ST1880	Lindsay and Guadalupe Intersection	673	-	-	-
ST1910	McQueen and Guadalupe Intersection	1,979	653	1,326	-
ST1940	Power and Queen Creek Intersection	1,430	-	-	-
ST1980	Market and San Tan Village Intersection	314	-	-	-
ST2000	Power and Pecos Intersection	11,393	-	-	-
ST2103	Germann and Power Intersection	376	-	-	-
ST2106	Lindsay and Elliot Intersection	190	-	-	-
ST2107	Val Vista and Warner Intersection	619	-	-	-
ST2108	Gilbert and Guadalupe Intersection	148	-	-	-
ST2131	Val Vista and Williams Fld Intersection	454	-	-	-
ST2133	Cooper and Warner Intersection	706	-	-	-
ST2134	Higley and Guadalupe Intersection	236	-	-	-
Total Roads SDF		\$ 66,653	\$ 7,097	\$ 34,663	\$ -
Roadway and Maint. Fund					
MF2410	North Area Service Center Paving	564	-	-	-
MF2420	South Area Service Center Paving	121	-	-	-
MF2460	Comprehensive Needs Assessment	88	1	87	-
MF2526	Traffic Operations Center	2,000	222	1,778	-
RD2120	Circulation Plan	623	573	50	-
RD2190	Vaughn Ventilator	182	182	-	-
RD2200	Parking Master Plan Update	315	235	80	-
RD2263	Passenger Loading Zones	1,516	299	-	-
RD2268	Water Tower Way - South Ash Phase	2,678	-	2,678	-
RD2269	Water Tower Way - Core Phase	10,233	-	-	159
ST1050	Elliot Rd - Neely to Burk	11,601	-	-	-
ST1550	ADA Upgrades in Public ROW	4,379	2,022	1,247	370
ST1850	Greenfield at Knox Right Turn Lane	783	117	666	-
ST1890	Chandler Heights - Recker to Power	3,000	5	2,995	-
ST1960	Market and Williams Field Intersection	87	87	-	-
ST1970	Val Vista and Mercy Intersection	87	87	-	-
ST1980	Market and San Tan Village Intersection	90	65	25	-
ST1990	Higley and Inverness Intersection	87	57	30	-
ST2010	Higley and Queen Creek Intersection	87	87	-	-
ST2050	Various Roadway Improvements	75	75	-	-
ST2070	Integrated Transit Center Dev Plan	320	20	-	-
ST2104	Higley and Germann Intersection	75	64	11	-
ST2105	School Safety and Congestion Improve	150	150	-	-
ST2110	Cooper and Madera Park Intersection	641	75	566	-
ST2111	148th St - Spur to Appleby	2,811	147	2,664	-
ST2119	Mews Road - Higley to 1/2 Mile East	332	19	313	-
ST2121	Queen Creek and Val Vista Intersection	3,732	-	-	-
ST2122	Hearne Way and Gilbert Crosswalks	254	4	250	-
ST2123	Guadalupe and Oak Access Assessment	163	52	111	-
ST2124	San Tan Village and SR202 Intersection	1,081	53	1,028	-
ST2125	ADA Intersection Improvements	6,617	-	-	1,324
ST2126	Stacey Rd - Higley to 172nd	311	40	271	-
ST2132	Town Wide Signal Pole Replacement	750	-	750	-
ST2134	Higley and Guadalupe Intersection	2,011	-	-	-
ST2135	Higley Rd - Warner to Amber Lane	350	-	350	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	Beyond 10 Yrs
-	19	-	-	-	-	-	-	-
-	-	-	-	-	-	19	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	1,852	-	-	-	-
-	-	1,503	-	-	-	-	-	-
-	1,450	-	-	-	-	-	-	-
-	-	1,141	-	-	-	-	-	-
-	1,238	-	-	-	-	-	-	-
-	1,132	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	673	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	1,430	-	-	-	-	-	-
-	314	-	-	-	-	-	-	-
-	11,393	-	-	-	-	-	-	-
-	376	-	-	-	-	-	-	-
-	190	-	-	-	-	-	-	-
-	619	-	-	-	-	-	-	-
-	148	-	-	-	-	-	-	-
-	454	-	-	-	-	-	-	-
-	706	-	-	-	-	-	-	-
-	-	-	236	-	-	-	-	-
\$ -	\$ 18,712	\$ 4,074	\$ 236	\$ 1,852	\$ -	\$ 19	\$ -	\$ -
564	-	-	-	-	-	-	-	-
121	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,217	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
10,074	-	-	-	-	-	-	-	-
-	-	-	11,601	-	-	-	-	-
370	370	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-
3,732	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,324	1,323	1,323	1,323	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,011	-	-	-	-	-
-	-	-	-	-	-	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2025	FY 2026
ST2136	Canal Crossings Access Study	250	-	250	-
ST2137	Germann Rd and Ranch House Parkway Improvement	429	-	-	429
ST2138	Lexington and Lindsay Intersection	1,728	-	-	500
ST2140	Val Vista Bike & Ped Safety Study	133	-	-	133
ST2141	Guadalupe Bike & Ped Safety Study	193	-	-	193
ST2142	Greenfield Bike & Ped Safety Study	163	-	-	163
ST2143	Oak and Guadalupe Improvements	820	-	820	-
ST2144	Town Wide Bicycle Network Study	293	-	-	293
TS1330	Advanced Fiber System - Phase 5	6,584	-	-	-
TS1340	Advanced Fiber System - Phase 6	4,330	-	-	-
TS1500	Riggs and Recker Signal	506	-	506	-
TS1700	Smart Signal Control System	6,024	625	37	-
TS1951	Germann and Silverado Signal	915	-	915	-
TS1952	Advance Detection Safety Improve Ph 2	1,013	62	951	-
TS1954	ITS Network Master Plan	558	-	558	-
TS1955	Trail Crossing Improvements	2,446	-	-	-
TS1956	School Zone Flashers and Signs	650	-	650	-
TS1957	Baseline and Claiborne Access Imp	150	-	-	-
TS1958	Signal Inventory Study	393	-	393	-
TS1959	TSMO Plan Update	443	-	-	-
TS1960	Mid Block Traffic Counter	2,921	-	-	-
TS1961	Elliot and William Dillard Signal	1,060	-	1,060	-
TS1962	Signal Pre-emption Update	1,299	-	1,299	-
Total Roadway and Maint. Fund		\$ 91,495	\$ 5,425	\$ 23,389	\$ 3,564
Salt River Project					
PR0390	Crossroads Park Phase 2	19	19	-	-
Total Salt River Project		\$ 19	\$ 19	\$ -	\$ -
Signal SDF					
MF2552	2028 System Development Fee Study	19	-	-	-
MF2558	2033 System Development Fee Update	19	-	-	-
TS1330	Advanced Fiber System - Phase 5	1,254	-	-	-
TS1340	Advanced Fiber System - Phase 6	825	-	-	-
TS1440	Recker and Galveston Signal	1,419	68	1,351	-
TS1450	Recker and Somerton Signal	876	841	35	-
TS1460	Williams Field and Wade Signal	807	48	759	-
TS1470	Williams Field and Somerton Signal	754	730	24	-
TS1500	Riggs and Recker Signal	1,520	-	1,520	-
TS1570	Recker and Warner Signal	575	575	-	-
TS1620	Higley and Coldwater Signal	2,396	-	-	2,396
TS1700	Smart Signal Control System	1,147	119	7	-
TS1920	American Heroes and Gilbert Signal	882	286	596	-
TS1943	Higley and Bridges Signal	1,501	105	1,396	-
TS1944	Higley and Morrison Ranch Signal	1,493	102	1,391	-
TS1946	Cooper and Velero Signal	1,615	5	-	1,610
TS1948	Val Vista and Boston Signal	900	67	833	-
TS1950	Ray and Sanders Signal	2,872	-	-	2,872
TS1953	Ray and Catalina Signal	3,091	-	-	3,091
TS1964	Gilbert and Long Meadows Signal	1,560	-	-	1,560
TS1965	Rochester and Williams Field Signal	1,543	-	-	1,543
TS1966	Williams Field and Ashland Ranch Signal	828	-	-	828
TS1967	Guadalupe and Cole Signal	1,477	-	-	1,477
TS1968	Chestnut and Val Vista Signal	1,450	-	-	1,450
TS1969	Germann and Possee Trail Signal	1,994	-	-	1,994
TS1970	Riggs and Constellation Way Signal	1,488	-	-	1,488
TS1971	Recker and Houston Signal	2,366	-	-	2,366
TS1972	Gilbert and Galveston Signal	850	-	-	850
TS1973	McQueen and Juniper Signal	1,808	-	-	1,808
TS1974	Germann and Autum Signal	1,967	-	-	1,967
TS1975	Germann and Reseda Signal	1,257	-	-	1,257
TS1976	Williams Field and Rockwell Signal	1,554	-	-	1,554
TS1977	Recker and Orchid Lane Signal	1,972	-	-	1,972
Total Signal SDF		\$ 46,079	\$ 2,946	\$ 7,912	\$ 32,083



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	Beyond 10 Yrs
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,228	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	6,584	-	-	-	-	-	-	-
-	4,330	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	5,362	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,446	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	150	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	443	-	-	-	-	-	-
2,921	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 19,106	\$ 13,824	\$ 1,916	\$ 24,271	\$ -	\$ -	\$ -	\$ -	\$ -
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-	19	-	-	-	-	-	-	-
-	-	-	-	-	-	19	-	-
-	1,254	-	-	-	-	-	-	-
-	825	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
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\$ -	\$ 2,098	\$ -	\$ 1,021	\$ -	\$ -	\$ 19	\$ -	\$ -



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2025	FY 2026
Solid Waste - Commercial					
MF2310	Utility Billing System Replacement	15	8	7	-
MF2420	South Area Service Center Paving	167	-	-	-
MF2460	Comprehensive Needs Assessment	11	3	8	-
Total Solid Waste - Commercial		\$ 193	\$ 11	\$ 15	\$ -
Solid Waste - Residential					
MF0320	Transfer Station	7,741	-	400	-
MF2310	Utility Billing System Replacement	1,797	901	896	-
MF2410	North Area Service Center Paving	44	-	-	-
MF2420	South Area Service Center Paving	274	-	-	-
MF2460	Comprehensive Needs Assessment	126	33	93	-
ST1120	Val Vista Dr - Appleby to Merlot	2	2	-	-
Total Solid Waste - Residential		\$ 9,984	\$ 936	\$ 1,389	\$ -
State Funds					
ST0540	Ocotillo Rd - Greenfield to Higley	7,900	7,900	-	-
Total State Funds		\$ 7,900	\$ 7,900	\$ -	\$ -
State Grant					
MF2480	Police Dispatch Center Expansion	61	61	-	-
WA1625	Desert Sky Utilities Improvements	323	-	323	-
WA1640	Fire Flow Improvements Phase 1	1,763	-	1,763	-
WA1643	Fire Flow Improvements Phase 4	914	-	914	-
Total State Grant		\$ 3,061	\$ 61	\$ 3,000	\$ -
Unidentified					
PR0370	Culture and Education Center	122,397	-	-	-
PR0420	Freestone Recreation Center Pool	33,786	-	-	-
PR0630	McQueen Park Phase 4	11,511	-	-	-
PR1080	Discovery Park Playground Structure	3,988	-	-	-
PR1312	Gilbert Youth Soccer Complex Phase 2	44,297	-	-	-
Total Unidentified		\$ 215,979	\$ -	\$ -	\$ -
Wastewater Fund					
MF2310	Utility Billing System Replacement	1,287	645	642	-
MF2410	North Area Service Center Paving	389	-	-	-
MF2420	South Area Service Center Paving	433	-	-	-
MF2460	Comprehensive Needs Assessment	72	1	71	-
PR1342	Regional Park Drive Extension	1,824	-	1,824	-
RD2130	Ash Street Re-Alignment	1,425	-	1,425	-
ST0980	Higley Rd - Riggs to Stacey	729	-	-	729
ST1120	Val Vista Dr - Appleby to Merlot	1,280	1,212	68	-
WA1542	2022 Vulnerability Assessment	198	164	34	-
WA1584	2022 Int Water Resources Master Plan	591	573	18	-
WA1615	2027 Vulnerability Assessment/ERP	161	-	-	-
WA1616	2032 Vulnerability Assessment/ERP	161	-	-	-
WA1660	2027 Int Water Resources Master Plan	612	-	-	-
WW0690	System Relief Sewers Phase 1	5,621	1,908	2,597	1,116
WW0770	South Recharge Site Phase 2	441	441	-	-
WW0960	Riparian Distribution Structure	978	7	971	-
WW0970	GWRP Various Plant Improvements	3,952	1,571	2,381	-
WW1050	System Wide Force Main Retrofit	250	250	-	-
WW1070	Turner Ranch Gravity Sewer Upgrade	8,496	-	-	-
WW1160	Layton Lakes Odor Control	2,160	1,150	1,010	-
WW1170	Western Canal Odor Control	1,035	240	618	177
WW1180	Gilbert and Ray Sewer Outfall	55	55	-	-
WW1233	Reservoir 3 Reclaimed Recovery Well	1,841	-	-	-
WW1235	SASC Odor Control Site	3,138	-	-	3,138
WW1237	Islands Lift Station Improvements	374	-	-	-
WW1238	Lift Station Property Acquisition	348	-	-	348
WW1252	Commons Lift Station Improvements	2,123	28	404	1,691
WW1260	Access and Security Improvements	1,317	-	-	-
WW1262	Site 3 Chlorine Generation System	705	-	-	-
WW1263	Utility System Fiber Optic Connection	6,419	-	889	944
WW1264	Higley and Ocotillo Dosing Station	1,577	-	-	-
WW1265	Val Vista and Ocotillo Odor Control	1,731	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	Beyond 10 Yrs
-	-	-	-	-	-	-	-	-
167	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	7,341	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
44	-	-	-	-	-	-	-	-
274	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 318	\$ -	\$ 7,341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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-	-	-	-	-	-	-	-	122,397
-	-	-	-	-	-	-	-	33,786
-	-	-	-	-	-	-	-	11,511
-	-	-	-	-	-	-	-	3,988
-	-	-	-	-	-	-	-	44,297
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215,979
-	-	-	-	-	-	-	-	-
389	-	-	-	-	-	-	-	-
433	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
161	-	-	-	-	-	-	-	-
-	-	-	-	-	161	-	-	-
612	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	8,496	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	1,841	-	-	-	-
-	-	-	-	-	-	-	-	-
374	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	1,317	-	-	-	-	-	-
-	-	-	-	705	-	-	-	-
433	4,153	-	-	-	-	-	-	-
-	-	1,577	-	-	-	-	-	-
-	-	-	-	1,731	-	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2025	FY 2026
WW1266	Lindsay and Pecos Odor Control	1,544	-	-	-
WW1267	BioFilter - Greenfield and Germann	1,594	-	-	-
WW1269	BioFilter - Lindsay and Queen Creek	2,549	-	-	-
WW1273	Reclaimed System Surge Evaluation	3,429	-	-	-
WW1274	Reclaimed Zone Split Improvements	996	-	-	-
WW1278	SCADA & Communications Master Plan	380	-	-	380
WW1279	GWRP - Flow Monitoring Program	293	-	-	-
WW1280	Reclaimed Control Valve Upgrades	3,486	-	-	-
WW1283	Neely WRF O&M Documentation Update	745	-	-	-
WW1284	Lift Station Emergency Power	1,759	-	-	1,759
WW1285	Town Wide Arc Flash Phase 1	716	-	716	-
WW1288	Reclaimed - System Flushing Sites	549	-	-	549
WW1289	Reclaimed - Reservoir Safety Imp	366	-	366	-
WW1290	GWRP Various Plant Improvements Ph 2	5,308	-	2,109	1,833
WW1291	Town Wide ARV Improvements	590	-	-	-
Total Wastewater Fund		\$ 76,027	\$ 8,245	\$ 16,143	\$ 12,664
Wastewater Repl Fund					
ST1860	Gilbert and Warner Intersection	5,215	150	-	-
WW0970	GWRP Various Plant Improvements	4,249	1,816	2,433	-
WW1050	System Wide Force Main Retrofit	30,014	3,318	14,318	12,378
WW1060	Concrete Pipe Gravity Sewer Rehab	18,590	3,279	15,311	-
WW1090	Neely Activated Sludge Pump Station Repl	8,857	5,597	3,260	-
WW1100	Neely Oxidation Ditch Rotor Repl	15,263	8,333	6,930	-
WW1110	Neely Effluent Filter Replacement	11,518	8,468	3,050	-
WW1130	Neely Odor Control System	2,581	44	2,537	-
WW1140	GWRP Repair and Replacement Phase 3	20,540	19,263	1,277	-
WW1180	Gilbert and Ray Sewer Outfall	1,254	134	1,120	-
WW1200	GWRP Expansion Phase 4	1,494	-	-	1,494
WW1210	Val Vista Reclaimed Water Line	3,769	-	-	721
WW1220	Riggs Reclaimed Water Line	4,234	-	-	800
WW1231	Neely Admin Building Repairs	1,706	1,193	513	-
WW1237	Islands Lift Station Improvements	1,826	-	-	-
WW1242	Manhole Rehabilitation Phase 1	7,270	6,383	887	-
WW1248	Manhole Rehabilitation Phase 2	10,691	5,069	277	5,345
WW1251	Layton Lakes/Crossroads Lift Station	3,459	10	3,449	-
WW1252	Commons Lift Station Improvements	2,145	29	415	1,701
WW1253	Oak Sewer Realignment	1,388	-	-	-
WW1259	Neely WRF Concrete Assessment	2,655	718	148	-
WW1268	Elliot Rd Reclaimed Line	25,633	-	-	-
WW1271	Recker & Morrison Ranch Gravity Line	410	-	-	-
WW1272	Fiesta Tech Facility Upgrades 1	1,292	-	-	-
WW1275	Charbray Reclaimed Line	1,046	-	-	1,046
WW1277	Pecos Rd Reclaimed Line	3,870	-	-	-
WW1286	Reservoir 3 Control System R&R	1,264	-	-	1,264
WW1290	GWRP Various Plant Improvements Ph 2	4,974	-	1,939	1,365
Total Wastewater Repl Fund		\$ 197,207	\$ 63,804	\$ 57,864	\$ 26,114
Water Fund					
MF2310	Utility Billing System Replacement	1,441	723	718	-
MF2410	North Area Service Center Paving	1,733	-	-	-
MF2420	South Area Service Center Paving	433	-	-	-
MF2460	Comprehensive Needs Assessment	201	2	199	-
PR1342	Regional Park Drive Extension	1,194	-	1,194	-
ST1120	Val Vista Dr - Appleby to Merlot	1,290	1,290	-	-
ST1390	Elliot and Higley Intersection	492	-	-	-
WA1200	Water Rights Resiliency and Capacity	23,426	-	-	-
WA1410	Zones 1 and 2 Split Valves	3,153	43	1,936	-
WA1450	Transmission Main Assessment Phase 1	507	1	506	-
WA1480	Site 25 Arsenic Mitigation	4,649	-	-	-
WA1490	Cathodic Protection Assessment	1,176	-	1,176	-
WA1540	Lindsay Rd Water Line	2,277	-	-	-
WA1542	2022 Vulnerability Assessment	198	164	34	-
WA1547	Zone 1 System Connectivity	5,047	-	1,915	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	Beyond 10 Yrs
-	-	-	-	1,544	-	-	-	-
-	-	-	-	1,594	-	-	-	-
-	-	-	-	2,549	-	-	-	-
-	-	-	3,429	-	-	-	-	-
-	-	-	996	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	293	-
-	486	1,000	1,000	1,000	-	-	-	-
745	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,366	-	-	-	-	-	-	-	-
-	590	-	-	-	-	-	-	-
\$ 4,513	\$ 5,229	\$ 3,894	\$ 5,425	\$ 10,964	\$ 8,657	\$ -	\$ 293	\$ -
-	5,065	-	-	-	-	-	-	-
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3,048	-	-	-	-	-	-	-	-
3,434	-	-	-	-	-	-	-	-
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1,826	-	-	-	-	-	-	-	-
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-	-	1,388	-	-	-	-	-	-
1,789	-	-	-	-	-	-	-	-
-	-	-	5,423	20,210	-	-	-	-
410	-	-	-	-	-	-	-	-
-	1,292	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
726	3,144	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,670	-	-	-	-	-	-	-	-
\$ 12,903	\$ 9,501	\$ 1,388	\$ 5,423	\$ 20,210	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
1,733	-	-	-	-	-	-	-	-
433	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	492	-	-	-	-	-	-	-
11,713	11,713	-	-	-	-	-	-	-
-	1,174	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	4,649	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,277	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	3,132	-	-	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2025	FY 2026
WA1579	NWTP SCADA/I&C Support Services	317	98	219	-
WA1582	NWTP South Reservoir Improvements	10,840	7,932	2,908	-
WA1584	2022 Int Water Resources Master Plan	665	644	21	-
WA1595	Power Rd Water Line	454	14	440	-
WA1600	Stratland Estates Utility Separation	10,342	85	531	-
WA1601	Guadalupe Rd Water Line Abandonment	1,012	56	956	-
WA1603	Site 21 Booster Upgrades	4,710	3	4,707	-
WA1608	Well Siting Analysis Phase 1	1,093	81	1,012	-
WA1609	Site 36 Well Development	4,917	-	3,359	1,558
WA1610	Site 37 Well Development	4,917	-	3,359	1,558
WA1611	Site 38 Well Development	4,917	-	3,359	1,558
WA1612	Site 39 Well Development	4,917	-	3,359	1,558
WA1615	2027 Vulnerability Assessment/ERP	161	-	-	-
WA1616	2032 Vulnerability Assessment/ERP	161	-	-	-
WA1617	Lead and Copper Compliance Program	330	141	189	-
WA1620	SVWTP Transmission Main Assmt Phase 1	3,646	-	-	-
WA1624	Site 19 Electric & Chlorine Upgrade	5,337	-	-	-
WA1625	Desert Sky Utilities Improvements	185	1	184	-
WA1630	Site 44 Well Facility Development	11,946	-	-	-
WA1631	Water Rights - SRP CAP Interconnect	8,500	-	1,000	2,500
WA1632	Transmission Main Assessment Phase 5	1,182	-	-	-
WA1634	Zone 1 Relief Transmission Main 1	5,862	-	-	-
WA1635	Zone 1 Relief Transmission Main 2	13,406	-	-	-
WA1637	Zone 2 Relief Transmission Main 1	2,608	-	-	-
WA1638	Zone 2 Relief Transmission Main 2	2,742	-	-	2,742
WA1639	Water System Surge Evaluation	3,358	-	-	-
WA1640	Fire Flow Improvements Phase 1	3,005	-	-	-
WA1641	Fire Flow Improvements Phase 2	4,408	-	-	-
WA1642	Fire Flow Improvements Phase 3	2,944	-	-	-
WA1643	Fire Flow Improvements Phase 4	3,707	-	-	-
WA1644	Fire Flow Improvements Phase 5	3,904	-	-	-
WA1645	Fire Flow Improvements Phase 6	763	-	-	-
WA1646	Fire Flow Improvements Phase 7	1,197	-	-	-
WA1647	Fire Flow Improvements Phase 8	340	-	-	-
WA1648	Fire Flow Improvements Phase 9	253	-	-	-
WA1649	SVWTP Condition Assessment	300	-	-	-
WA1651	Unidirectional Flushing Program	168	1	167	-
WA1654	System Droughts Interconnects	1,211	-	1,211	-
WA1655	Water Site Study	913	-	-	-
WA1656	Zone 3 - In-Line Booster Station	265	-	-	265
WA1657	Water Crossing Rehab Assessment	2,544	-	222	2,322
WA1660	2027 Int Water Resources Master Plan	613	-	-	-
WW1263	Utility System Fiber Optic Connection	6,263	-	360	1,052
Total Water Fund		\$ 188,540	\$ 11,279	\$ 35,241	\$ 15,113
Water Repl Fund					
PR1040	Water Tower Plaza	1,034	-	1,034	-
RD2130	Ash Street Re-Alignment	2,185	-	2,185	-
ST1320	Elliot and Gilbert Intersection	1,805	-	-	-
ST1620	Mesquite St - Lindsay to Val Vista	2,280	-	2,280	-
ST1720	Val Vista Lakes Improvements	16,532	45	8,092	8,395
ST1800	Cooper Rd - Encinas to Baseline	2,933	-	2,933	-
ST1830	Higley Rd - North of Elliot	732	-	732	-
ST1880	Lindsay and Guadalupe Intersection	1,485	-	-	-
ST1910	McQueen and Guadalupe Intersection	722	-	722	-
ST1920	Val Vista and Ray Intersection	635	-	-	-
ST2000	Power and Pecos Intersection	564	-	-	-
ST2113	White Fence Farms 4 Improvements	762	-	-	-
ST2114	Brentwood Acres Improvements	2,524	-	-	-
ST2115	Porter Acres Improvements	2,811	-	2,811	-
ST2116	Melody and Pioneer Improvements	609	-	609	-
ST2117	KA-LO Park Improvements	790	-	790	-
ST2118	College Park Improvements	2,716	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	Beyond 10 Yrs
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	491	9,235	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
161	-	-	-	-	-	-	-	-
-	-	-	-	-	161	-	-	-
-	-	-	-	-	-	-	-	-
-	3,646	-	-	-	-	-	-	-
-	-	5,337	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,784	10,162
2,500	2,500	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,182	-
-	-	-	-	-	5,862	-	-	-
-	-	-	-	-	13,406	-	-	-
-	-	-	-	2,608	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	3,358	-	-	-	-	-	-
-	3,005	-	-	-	-	-	-	-
-	-	-	-	4,408	-	-	-	-
-	-	-	2,944	-	-	-	-	-
-	-	3,707	-	-	-	-	-	-
-	-	-	-	-	-	-	3,904	-
-	-	-	763	-	-	-	-	-
-	-	-	1,197	-	-	-	-	-
-	-	-	-	-	-	-	340	-
-	-	-	-	-	-	-	253	-
-	300	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	913	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
613	-	-	-	-	-	-	-	-
490	4,361	-	-	-	-	-	-	-
\$ 19,920	\$ 27,191	\$ 12,402	\$ 14,089	\$ 16,251	\$ 19,429	\$ -	\$ 7,463	\$ 10,162
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,805	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,485	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	635	-	-	-	-	-	-
-	564	-	-	-	-	-	-	-
-	762	-	-	-	-	-	-	-
-	2,524	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,716	-	-	-	-	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

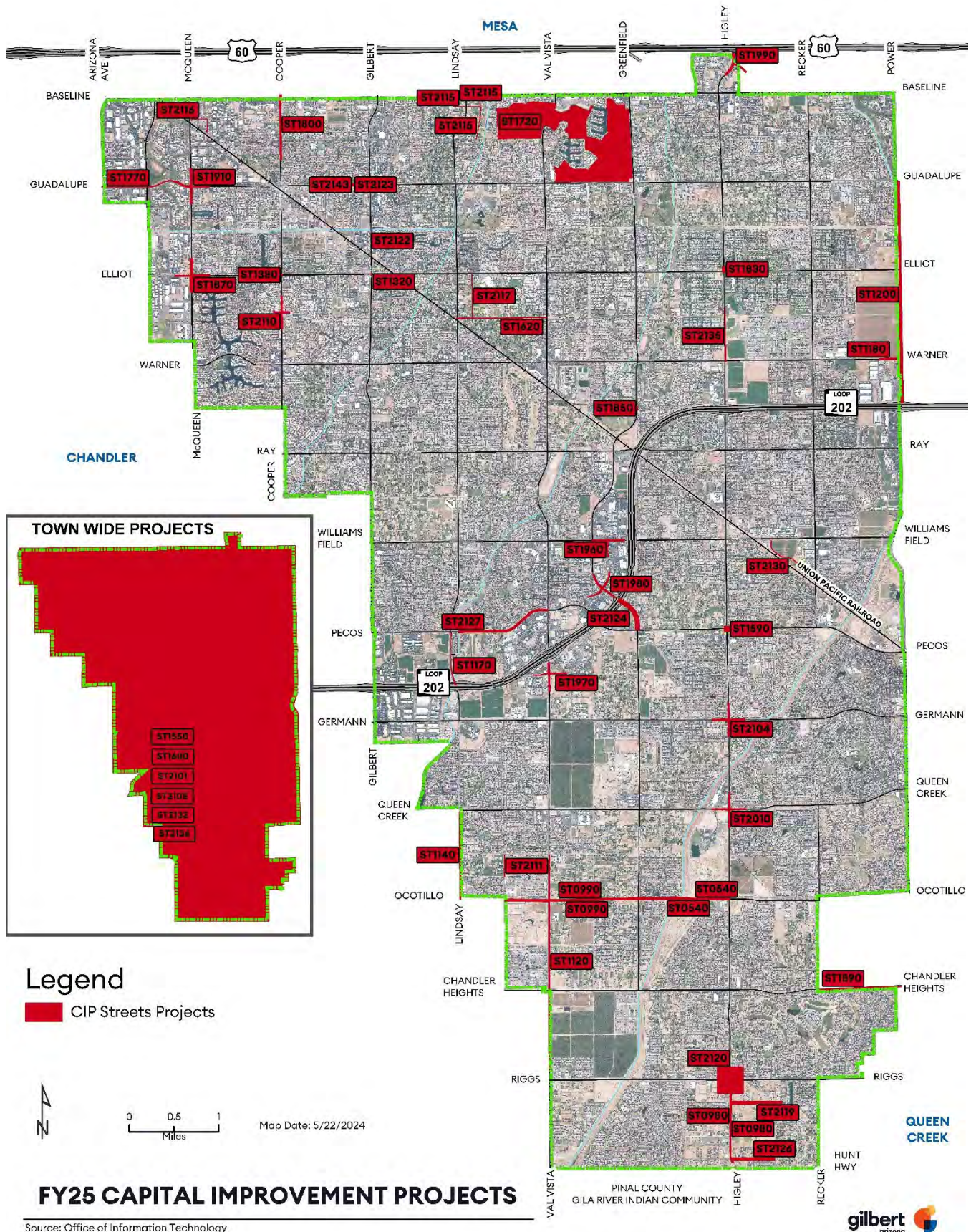
Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2025	FY 2026
ST2133	Cooper and Warner Intersection	828	-	-	-
WA1230	Site 20 Reservoir Construction	7,660	1,887	5,773	-
WA1310	Tankersley Water System Area II	15,370	782	14,588	-
WA1320	Tankersley Water System Area V	17,919	1,034	16,885	-
WA1330	Tankersley Water System Area III/IV	17,476	-	-	-
WA1340	Tankersley Water System Area VI	3,068	-	-	-
WA1350	Tankersley Water System Area VII/VIII	12,712	-	-	-
WA1460	Higley Rd Water Line	3,595	1,979	1,616	-
WA1470	Islands Water Line Replacement	84,844	-	-	-
WA1510	Pony Lane Water Line Replacement	14,226	-	-	-
WA1545	Tankersley Water System Area IX	13,894	-	-	-
WA1557	Site 8 Condition Repair	2,752	139	104	-
WA1589	NWTP Upgrades and Reconstruction	50	50	-	-
WA1590	Well Site 3 Consolidated Canal Line	764	638	126	-
WA1593	ICPMS Instrument Replacement	464	-	464	-
WA1597	ACP Water Line Replacements	273,721	-	-	-
WA1607	NWTP Electrical Building A Rehab	2,044	1,072	972	-
WA1618	Site 5 Rehab and Tank Replacement	1,110	-	1,110	-
WA1619	Transmission Main Assessment Phase 4	11,739	-	-	-
WA1621	Site 21 Reservoir Roof Replacement	538	-	538	-
WA1622	Site 26 Reservoir Roof Replacement	1,886	-	-	-
WA1623	System Arsenic Valve Replacements	3,966	-	-	-
WA1650	NWTP FWPS and Reservoir Replacement	39,631	-	-	-
WA1653	Gilbert & Warner Water Main Repair	290	253	37	-
WA1659	Higley and Frye Water Main Repair	110	11	99	-
Total Water Repl Fund		\$ 571,776	\$ 7,890	\$ 64,500	\$ 8,395
Water Resources SDF					
MF2552	2028 System Development Fee Study	18	-	-	-
MF2558	2033 System Development Fee Update	18	-	-	-
WA0940	Water Rights - Phase 2	18,605	18,605	-	-
WA1596	Water Rights Bartlett Lake Modification	19,599	-	-	-
Total Water Resources SDF		\$ 38,240	\$ 18,605	\$ -	\$ -
Water SDF					
MF2552	2028 System Development Fee Study	19	-	-	-
MF2558	2033 System Development Fee Update	19	-	-	-
ST1150	Hunt Highway - Stacey to Recker	4,098	-	-	-
ST1160	Recker Rd - Riggs to Hunt Highway	2,073	-	-	-
WA0270	Site 34 Well and Reservoir	20,078	1,119	-	-
WA0670	Zone 2 to Zone 4 Interconnect	4	4	-	-
WA0800	Site 33 Well Development	4	4	-	-
WA0810	Site 20B Well Development	59	59	-	-
WA0880	Site 32 Well	655	655	-	-
WA1120	Power Rd Water Line	2,910	-	-	2,910
WA1230	Site 20 Reservoir Construction	271	271	-	-
WA1540	Lindsay Rd Water Line	2,277	-	-	-
WA1547	Zone 1 System Connectivity	1,303	25	470	-
WA1589	NWTP Upgrades and Reconstruction	51,407	-	32,009	19,398
WA1613	Site 40 Well Development	11,946	-	-	-
WA1626	Site 35 Well Facility Development	11,946	-	-	1,784
WA1627	Site 41 Well Facility Development	11,946	-	-	-
WA1628	Site 42 Well Facility Development	11,946	-	-	-
WA1629	Site 43 Well Facility Development	11,946	-	-	-
WA1633	NWTP Finished Water Pump Station	3,266	-	3,266	-
WA1634	Zone 1 Relief Transmission Main 1	5,862	-	-	-
WA1635	Zone 1 Relief Transmission Main 2	13,406	-	-	-
WA1637	Zone 2 Relief Transmission Main 1	2,608	-	-	-
WA1638	Zone 2 Relief Transmission Main 2	2,741	-	-	2,741
Total Water SDF		\$ 172,790	\$ 2,137	\$ 35,745	\$ 26,833
WRMPC - Intergov Contrib					
WA1594	SVWTP Raw Water Cathodic Protection	3,544	67	3,477	-
Total WRMPC - Intergov Contrib		\$ 3,544	\$ 67	\$ 3,477	\$ -
Grand Total - All Capital Funds		\$ 6,388,076	\$ 479,202	\$ 1,588,820	\$ 939,545



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	Beyond 10 Yrs
-	828	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	17,476	-	-	-	-	-
-	-	-	3,068	-	-	-	-	-
-	-	-	12,712	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	8,485	25,453	25,453	25,453	-	-	-	-
-	-	-	14,226	-	-	-	-	-
-	-	-	13,894	-	-	-	-	-
-	-	-	2,509	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
8,334	12,161	12,020	7,702	8,429	-	-	225,075	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,000	5,000	3,739	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,886	-	-	-	-	-	-	-	-
-	-	-	3,966	-	-	-	-	-
-	-	-	7,381	32,250	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 13,220	\$ 36,330	\$ 41,847	\$ 108,387	\$ 66,132	\$ -	\$ -	\$ 225,075	\$ -
-	18	-	-	-	-	-	-	-
-	-	-	-	-	-	18	-	-
-	-	-	-	-	-	-	-	-
6,533	6,533	6,533	-	-	-	-	-	-
\$ 6,533	\$ 6,551	\$ 6,533	\$ -	\$ -	\$ -	\$ 18	\$ -	\$ -
-	19	-	-	-	-	-	-	-
-	-	-	-	-	-	19	-	-
-	4,098	-	-	-	-	-	-	-
-	2,073	-	-	-	-	-	-	-
-	-	18,959	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,277	-	-	-	-	-	-	-	-
-	-	-	808	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	11,946	-	-
10,162	-	-	-	-	-	-	-	-
-	1,784	10,162	-	-	-	-	-	-
-	-	-	1,784	10,162	-	-	-	-
-	-	-	-	-	1,784	10,162	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	5,862	-	-	-
-	-	-	-	-	13,406	-	-	-
-	-	-	-	2,608	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 12,439	\$ 7,974	\$ 29,121	\$ 2,592	\$ 12,770	\$ 21,052	\$ 22,127	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 468,437	\$ 959,921	\$ 294,230	\$ 257,727	\$ 226,323	\$ 346,008	\$ 109,178	\$ 400,529	\$ 318,156

STREETS PROJECT LOCATOR





STREETS PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
Ocotillo Rd - Greenfield to Higley	ST0540	121,456	10,740	110,716	-	-	-	-	-	-
Baseline Rd - Greenfield to Power	ST0780	21,827	112	-	-	-	21,715	-	-	-
Recker Rd - Ocotillo to Chandler Hts	ST0800	14,557	-	-	-	-	14,557	-	-	-
Hunt Highway - Val Vista to 164th	ST0840	97,940	40	-	-	-	-	-	97,900	-
Higley Rd - Riggs to Stacey	ST0980	23,572	1,973	14,559	7,040	-	-	-	-	-
Ocotillo Rd - 148th to Greenfield	ST0990	47,993	9,380	38,613	-	-	-	-	-	-
Elliot Rd - Neely to Burk	ST1050	11,601	-	-	-	-	-	-	11,601	-
Val Vista Dr - Appleby to Merlot	ST1120	35,934	34,539	1,395	-	-	-	-	-	-
Lindsay Rd - Queen Creek to Ocotillo	ST1140	12,450	2,123	10,327	-	-	-	-	-	-
Hunt Highway - Stacey to Recker	ST1150	28,280	-	-	-	-	28,280	-	-	-
Recker Rd - Riggs to Hunt Highway	ST1160	21,035	104	-	-	-	20,931	-	-	-
Lindsay Rd - Pecos to SR202	ST1170	12,806	11,950	856	-	-	-	-	-	-
Warner Rd - Power to East of Recker	ST1180	11,817	474	11,343	-	-	-	-	-	-
Power Rd - Guadalupe to SR202	ST1200	22,017	3	16,749	5,265	-	-	-	-	-
Val Vista Dr - Riggs to Hunt Highway	ST1270	14,752	-	-	-	-	14,752	-	-	-
Warner and Greenfield Intersection	ST1300	17,641	-	-	-	-	-	-	17,641	-
Ray and Gilbert Intersection	ST1310	14,210	-	-	-	-	-	14,210	-	-
Elliot and Gilbert Intersection	ST1320	15,698	74	11	-	-	15,613	-	-	-
Guadalupe and Val Vista Intersection	ST1330	10,868	-	-	-	-	-	10,868	-	-
Guadalupe and Power Intersection	ST1340	15,334	-	-	-	-	15,334	-	-	-
Elliot and Cooper Intersection	ST1380	10,882	5,361	5,521	-	-	-	-	-	-
Elliot and Higley Intersection	ST1390	10,784	-	-	-	-	10,784	-	-	-
ADA Upgrades in Public ROW	ST1550	4,379	2,022	1,247	370	370	370	-	-	-
Constellation - South of Coldwater	ST1570	10,397	55	-	-	-	10,342	-	-	-
Higley and Pecos Intersection	ST1590	3,089	268	2,821	-	-	-	-	-	-
Railroad Crossings Improvements	ST1600	2,545	224	2,321	-	-	-	-	-	-
Mesquite St - Lindsay to Val Vista	ST1620	17,774	715	17,059	-	-	-	-	-	-
Val Vista Lakes Improvements	ST1720	98,971	1,071	69,858	28,042	-	-	-	-	-
Guadalupe Rd - Arizona to McQueen	ST1770	14,433	8,390	6,043	-	-	-	-	-	-
Cooper Rd - Encinas to Baseline	ST1800	15,851	-	15,851	-	-	-	-	-	-
Higley Rd - North of Elliot	ST1830	4,690	246	4,444	-	-	-	-	-	-
Cooley Station Transit Center	ST1840	19,572	2,586	-	-	-	16,986	-	-	-
Greenfield at Knox Right Turn Lane	ST1850	783	117	666	-	-	-	-	-	-
Gilbert and Warner Intersection	ST1860	18,023	231	-	-	-	17,792	-	-	-
McQueen and Elliot Intersection	ST1870	19,376	177	19,199	-	-	-	-	-	-
Lindsay and Guadalupe Intersection	ST1880	8,556	-	-	-	-	8,556	-	-	-
Chandler Heights - Recker to Power	ST1890	3,000	5	2,995	-	-	-	-	-	-
McQueen and Guadalupe Intersection	ST1910	16,619	1,591	15,028	-	-	-	-	-	-
Val Vista and Ray Intersection	ST1920	15,980	-	-	-	-	-	15,980	-	-
Power and Queen Creek Intersection	ST1940	13,623	-	-	-	-	-	13,623	-	-
Market and Williams Field Intersection	ST1960	1,711	95	1,616	-	-	-	-	-	-
Val Vista and Mercy Intersection	ST1970	1,493	158	1,335	-	-	-	-	-	-
Market and San Tan Village Intersection	ST1980	2,992	65	25	-	-	2,902	-	-	-
Higley and Inverness Intersection	ST1990	2,052	57	30	-	-	1,965	-	-	-
Power and Pecos Intersection	ST2000	109,071	-	-	-	-	109,071	-	-	-
Higley and Queen Creek Intersection	ST2010	5,662	187	5,475	-	-	-	-	-	-
Various Roadway Improvements	ST2050	7,527	75	-	-	-	-	7,452	-	-
Integrated Transit Center Dev Plan	ST2070	320	20	-	-	-	-	-	300	-
Bus Stop Improvements	ST2080	2,768	-	-	-	-	2,768	-	-	-
Bus Stop Shelter Replacements	ST2101	3,364	-	3,364	-	-	-	-	-	-
Safe Route Enhancements	ST2102	71,958	-	-	-	-	71,958	-	-	-
Germann and Power Intersection	ST2103	3,580	-	-	-	-	3,580	-	-	-
Higley and Germann Intersection	ST2104	75	64	11	-	-	-	-	-	-



STREETS PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
School Safety and Congestion Improve	ST2105	31,701	156	7,205	-	-	24,340	-	-	-
Lindsay and Elliot Intersection	ST2106	1,810	-	-	-	-	1,810	-	-	-
Val Vista and Warner Intersection	ST2107	5,894	-	-	-	-	5,894	-	-	-
Gilbert and Guadalupe Intersection	ST2108	1,405	-	-	-	-	1,405	-	-	-
Cooper and Madera Park Intersection	ST2110	641	75	566	-	-	-	-	-	-
148th St - Spur to Appleby	ST2111	2,811	147	2,664	-	-	-	-	-	-
White Fence Farms 4 Improvements	ST2113	14,043	-	-	-	-	14,043	-	-	-
Brentwood Acres Improvements	ST2114	6,874	-	-	-	-	6,874	-	-	-
Porter Acres Improvements	ST2115	16,427	-	16,427	-	-	-	-	-	-
Melody and Pioneer Improvements	ST2116	5,627	262	5,365	-	-	-	-	-	-
KA-LO Park Improvements	ST2117	6,877	348	6,529	-	-	-	-	-	-
College Park Improvements	ST2118	13,872	-	-	-	-	13,872	-	-	-
Mews Road - Higley to 1/2 Mile East	ST2119	332	19	313	-	-	-	-	-	-
Higley and Riggs Intersection	ST2120	431	62	369	-	-	-	-	-	-
Queen Creek and Val Vista Intersection	ST2121	4,292	-	-	-	4,292	-	-	-	-
Hearne Way and Gilbert Crosswalks	ST2122	254	4	250	-	-	-	-	-	-
Guadalupe and Oak Access Assessment	ST2123	163	52	111	-	-	-	-	-	-
San Tan Village and SR202 Intersection	ST2124	1,081	53	1,028	-	-	-	-	-	-
ADA Intersection Improvements	ST2125	6,617	-	-	1,324	1,324	1,323	1,323	1,323	-
Stacey Rd - Higley to 172nd	ST2126	471	40	431	-	-	-	-	-	-
Pecos Rd - Lindsay to Val Vista	ST2127	15,776	-	15,776	-	-	-	-	-	-
McQueen Rd and UPRR Improvements	ST2128	44,942	-	-	-	-	-	44,942	-	-
Val Vista Dr and UPRR Improvements	ST2129	52,529	-	-	-	-	52,529	-	-	-
Somerton Blvd - Williams Fld to Recker	ST2130	18,336	4,015	14,321	-	-	-	-	-	-
Val Vista and Williams Fld Intersection	ST2131	4,328	-	-	-	-	4,328	-	-	-
Town Wide Signal Pole Replacement	ST2132	750	-	750	-	-	-	-	-	-
Cooper and Warner Intersection	ST2133	7,720	-	-	170	-	7,550	-	-	-
Higley and Guadalupe Intersection	ST2134	2,247	-	-	-	-	-	-	2,247	-
Higley Rd - Warner to Amber Lane	ST2135	9,765	-	350	-	-	9,415	-	-	-
Canal Crossings Access Study	ST2136	250	-	250	-	-	-	-	-	-
Germann Rd and Ranch House Parkway Improv	ST2137	429	-	-	429	-	-	-	-	-
Lexington and Lindsay Intersection	ST2138	1,728	-	-	500	-	-	-	1,228	-
Higley and Germann Intersection	ST2139	10,677	-	-	-	-	10,677	-	-	-
Val Vista Bike & Ped Safety Study	ST2140	133	-	-	133	-	-	-	-	-
Guadalupe Bike & Ped Safety Study	ST2141	193	-	-	193	-	-	-	-	-
Greenfield Bike & Ped Safety Study	ST2142	163	-	-	163	-	-	-	-	-
Oak and Guadalupe Improvements	ST2143	820	-	820	-	-	-	-	-	-
Town Wide Bicycle Network Study	ST2144	293	-	-	293	-	-	-	-	-
Total Capital Expenses		\$ 1,386,390	\$ 100,525	\$ 453,003	\$ 43,922	\$ 5,986	\$ 542,316	\$ 108,398	\$ 132,240	\$ -

Capital Sources (1,000s)		Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
2006 GO Bonds 08		2,314	2,314	-	-	-	-	-	-	-
2007 GO Bonds 08		3,354	3,354	-	-	-	-	-	-	-
2017 GO Bonds		22,225	22,225	-	-	-	-	-	-	-
2022 GO Bonds (Transport)		400,183	14,855	353,935	31,393	-	-	-	-	-
26/28 Potential StreetBond		637,530	-	-	-	-	452,934	70,907	113,689	-
Maricopa County		1,410	-	1,410	-	-	-	-	-	-
State Funds		7,900	7,900	-	-	-	-	-	-	-
MAG RTP Arterial Fund		40,491	29,872	10,513	106	-	-	-	-	-
MAG Revolving Fund		9,228	(2,323)	11,657	(106)	-	-	-	-	-
Potential MAG Extension		68,229	-	-	-	-	36,770	31,459	-	-
Developer Contribution		6,136	5,482	94	-	560	-	-	-	-



STREETS PROJECT SUMMARY

Capital Sources (1,000s)	Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
CIP Outside Sources	7,993	5,236	2,757	-	-	-	-	-	-
CIP O/S Revolving Fund	631	(1,593)	983	-	-	1,241	-	-	-
City of Mesa	8,573	-	-	-	-	8,573	-	-	-
Water Repl Fund	38,728	45	18,969	8,395	-	10,684	635	-	-
Wastewater Repl Fund	5,215	150	-	-	-	5,065	-	-	-
General Fund	159	159	-	-	-	-	-	-	-
Water Fund	1,782	1,290	-	-	-	492	-	-	-
Wastewater Fund	2,009	1,212	68	729	-	-	-	-	-
Solid Waste - Residential	2	2	-	-	-	-	-	-	-
Roadway and Maint. Fund	43,883	3,226	12,347	3,405	5,426	1,693	1,323	16,463	-
Water SDF	6,171	-	-	-	-	6,171	-	-	-
Greenfield Wastewater SDF	5,000	-	5,000	-	-	-	-	-	-
Roads SDF	66,615	7,097	34,663	-	-	18,693	4,074	2,088	-
Investment Income	22	22	-	-	-	-	-	-	-
Miscellaneous	607	-	607	-	-	-	-	-	-
Total Sources	\$ 1,386,390	\$ 100,525	\$ 453,003	\$ 43,922	\$ 5,986	\$ 542,316	\$ 108,398	\$ 132,240	\$ -
Operation and Maintenance Impact (1,000s)									
Total Operation and Maintenance Impact			-	201	201	201	208	-	
Total Revenue			-	-	-	-	-	-	
Net Additional Cost			\$ -	\$ 201	\$ 201	\$ 201	\$ 208	\$ -	



STREETS PROJECT DETAIL

ST0540 – Ocotillo Rd – Greenfield to Higley Design and construction of Ocotillo Road from approximately ¼ mile east of Greenfield Road to Higley Road to minor arterial standards. The project includes crossings over the Queen Creek Wash, East Maricopa Floodway, Roosevelt Water Conservation District Canal and Chandler Heights Basin. The project includes the relocation of 69kV power lines and access into the proposed Gilbert Regional Park. Fiber conduit and cable will be added from Higley Road to Greenfield.	Project Priority: 3.00
ST0980 – Higley Rd – Riggs to Stacey Complete Higley Road improvements from ¼ mile south of Riggs Road to south of Stacey Road to major arterial standards including dual left turn lanes. Project to include new roadway, street lights, sidewalks, landscaping, and approximately 1,100 linear feet of 8" sewer line at the southern end.	Project Priority: 1.37
ST0990 – Ocotillo Rd – 148th to Greenfield Complete Ocotillo Road improvements from 148th Street to Greenfield Road to minor arterial standards with four traffic lanes and a striped center left turn lane, bike lanes, sidewalk, and street lights. Fiber conduit and cable will be added on Ocotillo Road from Greenfield to Lindsay Road and on Lindsay Road from Ocotillo north ½ mile.	Project Priority: 2.83
ST1120 – Val Vista Dr – Appleby to Riggs Complete Val Vista Drive to full width improvements to a major arterial standard; includes a six-lane section with raised landscaped median, bike lanes, sidewalks and street lights from Ocotillo Road to Merlot Street, potentially reducing from six lanes to four lanes south of Chandler Heights. Also includes a 12" waterline in Chandler Heights.	Project Priority: 3.00
ST1140 – Lindsay Rd – Queen Creek to Ocotillo Design and construction to complete Lindsay Road to full width improvements for a minor arterial from Layton Lakes Boulevard to approximately Spur Road (approximately ¼ mile). Improvements include a four lane section with striped two-way center left turn lane, bike lanes, sidewalks and street lights; a traffic signal with ADA improvements at Layton Lakes and Lindsay; fiber conduit and cable from S. Layton Lakes Blvd to Spur Road and from Appleby to Spur.	Project Priority: 3.00
ST1170 – Lindsay Rd – Pecos to SR202 Complete Lindsay Road improvements from Pecos Road (intersection included) to South 144th Street to major arterial standards; including additional lanes, a raised median, sidewalks, and streetlights. The improvements on Lexington Street between Lindsay Road and 144th Street are included in the scope of this project.	Project Priority: 3.00
ST1180 – Warner Rd – Power to East of Recker Design and construction of Warner Road from Power Road to the east side of Recker Road. Improvements will be to major arterial standards; six lanes, raised, landscaped median, bike lanes, sidewalk, and streetlights. Also, there will be installation of fiber conduits and cable from Power Road to Recker and Recker Road from Warner south to the traffic signal.	Project Priority: 1.83
ST1200 – Power Rd – Guadalupe to SR202 Design and construction of Power Road to full major arterial standards in accordance with the Maricopa Association of Governments (MAG) Regional Transportation Plan approved by voters as Proposition 400 in 2004. Improvements will include six lanes, raised median, bike lanes, landscaping, sidewalks, and street lighting. The work will be coordinated with other intersecting arterial projects. Also, includes 5,260 linear feet of a 16" ductile iron pipe (water) from Elliot Road to Warner Road and fiber conduit and cable from Elliot Road to San Tan Freeway.	Project Priority: 3.00

STREETS PROJECT DETAIL

ST1320 – Elliot and Gilbert Intersection Design and construction of intersection improvements at Elliot and Gilbert Roads to reduce congestion. Project scope includes widening to provide additional through, left and/or right turn lanes, and bike lanes as justified by traffic studies conducted as part of the design. Project also includes traffic signal and related drainage improvements.	Project Priority: 1.53
ST1380 – Elliot and Cooper Intersection Design and construction of intersection improvements to reduce congestion at Elliot and Cooper Roads in accordance with the Maricopa Association of Governments (MAG) Regional Transportation Plan approved by voters as Proposition 400 in 2004. Project scope includes widening justified by traffic studies, related traffic signal, and drainage improvements.	Project Priority: 3.00
ST1550 – ADA Upgrades in Public ROW This project is a multi-year program and systematically replaces and repairs deficient sidewalk, sidewalk ramps, driveways, and pedestrian push buttons. The ADA Transition Plan is used to prioritize locations to be compliant with the current Public Right of Way Accessibility Guidelines (PROWAG). PROWAG is a guideline by the US Department of Transportation related to ADA Pedestrian Facilities in the Public Right of Way.	Project Priority: 3.00
ST1590 – Higley and Pecos Intersection Reconstruction of the curb and median on the north leg of the Higley Road and Pecos Road intersection to allow for proper lane alignment and three southbound lanes with bike lane through the intersection and future dual southbound left turn lanes.	Project Priority: 3.00
ST1600 – Railroad Crossings Improvements Upgrade infrastructure adjacent to Union Pacific Railroad (UPRR) crossings to comply with existing federal standards. The project will consist of upgrades at SRP Eastern Canal, SRP Consolidated Canal, McQueen Road, Gilbert Road, Elliot Road, Lindsay Road, Warner Road, Val Vista Drive, Ray Road, Williams Field Road, and Power Road. Upgrades will include curb replacement, signage, railroad signal upgrades, median improvements, and driveway adjustments.	Project Priority: 3.00
ST1620 – Mesquite St – Lindsay to Val Vista Design and construct full roadway improvements on Mesquite Street from Lindsay Road to Val Vista Road including sidewalk, ramps, curbing, and street lights. Also includes an 8" water line and minor landscaping improvements.	Project Priority: 1.54 
ST1720 – Val Vista Lakes Improvements Remove and replace entire pavement sections in four phases, starting with the western phase. Water lines will be replaced and valves will be updated. ADA will be updated to meet Public Right of Way Accessibility Guidelines.	Project Priority: 2.63 
ST1770 – Guadalupe Rd – Arizona to McQueen This project will be a complete reconstruction of Guadalupe Road from Arizona Avenue to McQueen Road, Obispo Avenue, Colorado Street and Fiesta Boulevard. Project also consists of upgrading concrete ramps and driveways for ADA compliance, as well as updating street lights to new street light standards.	Project Priority: 2.84 

STREETS PROJECT DETAIL

ST1800 – Cooper Rd – Encinas to Baseline Major reconstruction of deteriorated asphalt pavement on Cooper Road from Encinas Street to Baseline Road. Additional improvements will include minor traffic signal work at Houston Road and the installation of a 12" PVC water line.	Project Priority: 2.37 
ST1830 – Higley Rd – North of Elliot Design and construction of new asphalt pavement from Elliot Road north to the trail crossing. Improvements will be to remove asphalt and base and upgrade project ramps to ADA standards.	Project Priority: 1.54 
ST1850 – Greenfield at Knox Right Turn Lane Design and construction of a right turn lane on Greenfield Road southbound at Knox going into Crossroads Park.	Project Priority: 3.00
ST1870 – McQueen and Elliot Intersection Design and construction of intersection improvements at McQueen Road and Elliot Road to reduce congestion and address safety concerns. Project scope will include adding northbound/southbound right turn lanes and northbound/southbound dual left turn lanes, updates to the traffic signal, and ADA enhancements. The SRP well and several 69kV line impacts will also be resolved.	Project Priority: 1.37
ST1890 – Chandler Heights - Recker to Power Design and construction of roadway improvements on Chandler Heights Road from west of Power Road to Recker Road per Gilbert standards. Project scope will include a new traffic signal at 180th Street. Only half street improvements are anticipated on the north side of Chandler Heights.	Project Priority: 3.00
ST1910 – McQueen and Guadalupe Intersection Design and construction of intersection improvements at McQueen Road and Guadalupe Road to reduce congestion and address safety concerns. Project scope includes adding northbound/southbound dual left turn lanes, a third eastbound/westbound thru lane, eastbound right turn lane, and northbound right turn lane. The traffic signal will be upgraded, ACP water lines replaced, and 69kv line impacts resolved.	Project Priority: 2.84
ST1960 – Market and Williams Field Intersection Design and construction of intersection improvements at Market Street and Williams Field Road to reduce congestion and address safety concerns. Project scope is to lengthen the north bound right turn lane on Market Street and the west bound left turn lane on Williams Field Road per the predesign engineering study completed in FY2021.	Project Priority: 2.00
ST1970 – Val Vista and Mercy Intersection Design and construction of intersection improvements at Val Vista Drive and Mercy Road to reduce congestion and address safety concerns. Project scope includes adding extended lanes on all legs at Mercy and Val Vista per the predesign engineering study completed in FY2021.	Project Priority: 2.68

STREETS PROJECT DETAIL

ST1980 – Market and San Tan Village Intersection Design and construction of intersection improvements at Market Street and San Tan Village Parkway to reduce congestion and address safety concerns. Project scope includes adding dedicated right turn lanes per the predesign engineering study completed in FY2021.	Project Priority: 2.37
ST1990 – Higley and Inverness Intersection Design and construction of intersection improvements at Higley Road and Inverness Avenue to reduce congestion and address safety concerns. Project scope includes modifying the north bound left turn lanes at Inverness per the predesign engineering study completed in FY2021.	Project Priority: 1.83
ST2010 – Higley and Queen Creek Intersection Design and construction of intersection improvements at Higley Road and Queen Creek Road to reduce congestion and address safety concerns. Project scope includes right turn lanes on three legs of the intersection and a free flowing right turn lane east bound per the predesign engineering study completed in FY2021.	Project Priority: 2.00
ST2101 – Bus Stop Shelter Replacements Remove and replace 28 old and obsolete bus shelters and pads to new standards.	Project Priority: 1.83 
ST2104 – Higley and Germann Intersection Reconstruction of the curbs and medians at the left turn lanes of Higley and Germann Roads to create positive offset on all four turn lanes and reduce median lengths.	Project Priority: 3.00
ST2105 – School Safety and Congestion Improve Study, design, and construction of improvements at various locations around schools to help with safety and congestion.	Project Priority: 3.00
ST2110 – Cooper and Madera Park Intersection Design and construction of an eastbound and westbound right turn lane at the intersection of Cooper Road and Madera Park Drive / Stetson.	Project Priority: 3.00
ST2111 – 148th St – Spur to Appleby Design and construction of the west half of 148th Street (Sailors Way) between Spur Road and Appleby Road to minor collector standards.	Project Priority: 3.00
ST2115 – Porter Acres Improvements Design and construction of full roadway improvements to Agrarian standards. Project scope includes ribbon curbing, sub-base, asphalt, drainage, and new water lines.	Project Priority: 2.16
ST2116 – Melody and Pioneer Improvements Design and construction of full roadway improvements to TOG standards. Project scope includes curb and gutter, street lights, sidewalk, and a new water line.	Project Priority: 2.53

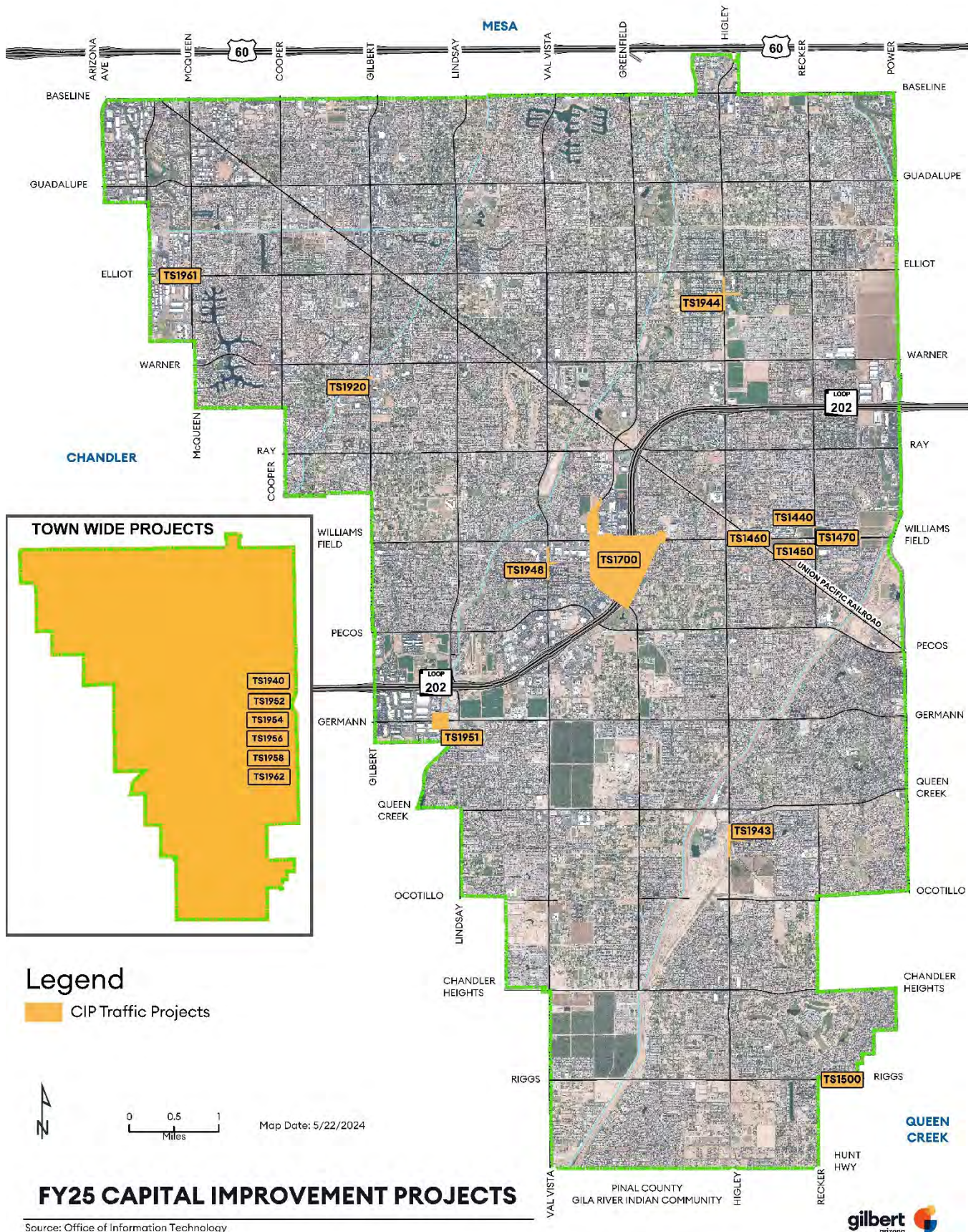
STREETS PROJECT DETAIL

ST2117 – KA-LO Park Improvements	Project Priority: 2.70
Design and construction of full roadway improvements to residential standards. Project scope includes curb and gutter, sidewalk on one side, streetlights, sub-base, asphalt, and new water line.	
ST2119 – Mews Road – Higley to ½ Mile East	Project Priority: 2.63
Design and construction of Mews Road from Higley Road ½ mile east to Agrarian standards. Project scope includes ribbon and vertical curbing, asphalt pavement, concrete pavement, driveways, drainage, and utility relocations.	
ST2120 – Higley and Riggs Intersection	Project Priority: 2.70
Design and construction of a positive left turn offset on each approach at the intersection of Riggs Road and Higley Road.	
ST2122 – Hearne and Gilbert Crosswalks	Project Priority: 2.46
Evaluation, design, and construction of Hearne Way crossing improvement at Gilbert Road in the Heritage District to enhance safety for the pedestrians.	
ST2123 – Guadalupe and Oak Access Assessment	Project Priority: 2.70
Assessment of current access at the intersection of Guadalupe Road and Oak Street and create concepts for different access options.	
ST2124 – San Tan Village and SR202 Intersection	Project Priority: 2.83
Design and construction to convert a northbound thru lane into an additional northbound left turn lane at the intersection of SR202 westbound on-ramp and San Tan Village Parkway.	
ST2126 – Stacey Rd – Higley to 172nd	Project Priority: 2.32
Design and construction of Stacey Road from Higley Road to 172nd Street to new residential standards. Improvements will include sub-base, asphalt, sidewalks, curb and gutter, and lighting.	
ST2127 – Pecos Rd – Lindsay to Val Vista	Project Priority: 2.83
Design and reconstruction of Pecos Road from Val Vista Drive to Lindsay Road. Project includes ADA improvements, upgrading ramps, driveways, right turn lanes and new street lights.	
ST2130 – Somerton Blvd – Williams Fld to Recker	Project Priority: 3.00
Design and construction of Somerton Boulevard from Williams Field to Recker Road to collector street standards.	
ST2132 – Town Wide Signal Pole Replacement	Project Priority: 2.68
Procure and install new signal poles at various locations around the town due to age and/or degradation.	

STREETS PROJECT DETAIL

ST2135 – Higley Rd – Warner to Amber Lane Design and construction of roadway improvements to eliminate the scallop condition on Higley Road from Amber Lane to Warner Road. Scope includes half street improvements on east side of Higley Road to major arterial standards, right turn lanes, positive offsets and intersections, raised medians, bike lanes, streetlights, fiber conduit, cable and re-striping of Higley Road.	Project Priority: 2.68
ST2136 – Canal Crossings Access Study Study the feasibility of canal culvert crossing for emergency and recycling access at various locations in the Town.	Project Priority: 1.92
ST2143 – Oak and Guadalupe Improvements Design and construction of median islands to restrict Oak Street into the Gilbert Professional Plaza including median u-turn areas on Guadalupe Road and enhancements to landscaping and drainage on Guadalupe Road.	Project Priority: 2.68

TRAFFIC CONTROL PROJECT LOCATOR





TRAFFIC CONTROL PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
Advanced Fiber System - Phase 5	TS1330	7,838	-	-	-	-	7,838	-	-	-
Advanced Fiber System - Phase 6	TS1340	5,155	-	-	-	-	5,155	-	-	-
Recker and Galveston Signal	TS1440	1,419	68	1,351	-	-	-	-	-	-
Recker and Somerton Signal	TS1450	876	841	35	-	-	-	-	-	-
Williams Field and Wade Signal	TS1460	807	48	759	-	-	-	-	-	-
Williams Field and Somerton Signal	TS1470	754	730	24	-	-	-	-	-	-
Riggs and Recker Signal	TS1500	2,026	-	2,026	-	-	-	-	-	-
Recker and Warner Signal	TS1570	575	575	-	-	-	-	-	-	-
Higley and Coldwater Signal	TS1620	2,396	-	-	2,396	-	-	-	-	-
Smart Signal Control System	TS1700	7,171	744	44	-	-	-	-	6,383	-
American Heroes and Gilbert Signal	TS1920	882	286	596	-	-	-	-	-	-
Fiber Optic Strategic Build Out	TS1940	20,439	2,008	15,315	3,116	-	-	-	-	-
Advanced Mid-Block Detection	TS1942	64,252	-	-	-	-	12,207	10,409	41,636	-
Higley and Bridges Signal	TS1943	1,501	105	1,396	-	-	-	-	-	-
Higley and Morrison Ranch Signal	TS1944	1,493	102	1,391	-	-	-	-	-	-
Cooper and Velero Signal	TS1946	1,615	5	-	1,610	-	-	-	-	-
Val Vista and Boston Signal	TS1948	900	67	833	-	-	-	-	-	-
Ray and Sanders Signal	TS1950	2,872	-	-	2,872	-	-	-	-	-
Germann and Silverado Signal	TS1951	1,197	-	1,197	-	-	-	-	-	-
Advance Detection Safety Improve Ph 2	TS1952	4,045	62	3,983	-	-	-	-	-	-
Ray and Catalina Signal	TS1953	3,091	-	-	3,091	-	-	-	-	-
ITS Network Master Plan	TS1954	558	-	558	-	-	-	-	-	-
Trail Crossing Improvements	TS1955	2,446	-	-	-	-	-	-	2,446	-
School Zone Flashers and Signs	TS1956	650	-	650	-	-	-	-	-	-
Baseline and Claiborne Access Imp	TS1957	150	-	-	-	-	-	150	-	-
Signal Inventory Study	TS1958	393	-	393	-	-	-	-	-	-
TSMO Plan Update	TS1959	443	-	-	-	-	-	443	-	-
Mid Block Traffic Counter	TS1960	2,921	-	-	-	2,921	-	-	-	-
Elliot and William Dillard Signal	TS1961	1,060	-	1,060	-	-	-	-	-	-
Signal Pre-emption Update	TS1962	2,200	-	2,200	-	-	-	-	-	-
Gilbert and Long Meadows Signal	TS1964	1,560	-	-	1,560	-	-	-	-	-
Rochester and Williams Field Signal	TS1965	1,543	-	-	1,543	-	-	-	-	-
Williams Field and Ashland Ranch Signal	TS1966	828	-	-	828	-	-	-	-	-
Guadalupe and Cole Signal	TS1967	1,477	-	-	1,477	-	-	-	-	-
Chestnut and Val Vista Signal	TS1968	1,450	-	-	1,450	-	-	-	-	-
Germann and Possee Trail Signal	TS1969	1,994	-	-	1,994	-	-	-	-	-
Riggs and Constellation Way Signal	TS1970	1,488	-	-	1,488	-	-	-	-	-
Recker and Houston Signal	TS1971	2,366	-	-	2,366	-	-	-	-	-
Gilbert and Galveston Signal	TS1972	850	-	-	850	-	-	-	-	-
McQueen and Juniper Signal	TS1973	1,808	-	-	1,808	-	-	-	-	-
Germann and Autum Signal	TS1974	1,967	-	-	1,967	-	-	-	-	-
Germann and Reseda Signal	TS1975	1,257	-	-	1,257	-	-	-	-	-
Williams Field and Rockwell Signal	TS1976	1,554	-	-	1,554	-	-	-	-	-
Recker and Orchid Lane Signal	TS1977	1,972	-	-	1,972	-	-	-	-	-
Total Capital Expenses		\$ 164,239	\$ 5,641	\$ 33,811	\$ 35,199	\$ 2,921	\$ 25,200	\$ 11,002	\$ 50,465	\$ -



TRAFFIC CONTROL PROJECT SUMMARY

Capital Sources (1,000s)	Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
2022 GO Bonds (Transport)	20,239	1,808	15,315	3,116	-	-	-	-	-
26/28 Potential StreetBond	64,252	-	-	-	-	12,207	10,409	41,636	-
Federal Funds	3,032	-	3,032	-	-	-	-	-	-
MAG RTP Arterial Fund	901	-	-	901	-	-	-	-	-
MAG Revolving Fund	-	-	901	(901)	-	-	-	-	-
Developer Contribution	282	282	-	-	-	-	-	-	-
CIP O/S Revolving Fund	-	(282)	282	-	-	-	-	-	-
General Fund	200	200	-	-	-	-	-	-	-
Roadway and Maint. Fund	29,292	687	6,369	-	2,921	10,914	593	7,808	-
Signal SDF	46,041	2,946	7,912	32,083	-	2,079	-	1,021	-
Total Sources	\$ 164,239	\$ 5,641	\$ 33,811	\$ 35,199	\$ 2,921	\$ 25,200	\$ 11,002	\$ 50,465	\$ -

Operation and Maintenance Impact (1,000s)

Total Operation and Maintenance Impact	-	12	15	15	15	-
Total Revenue	-	-	-	-	-	-
Net Additional Cost	\$ -	\$ 12	\$ 15	\$ 15	\$ 15	\$ -



TRAFFIC CONTROL PROJECT DETAIL

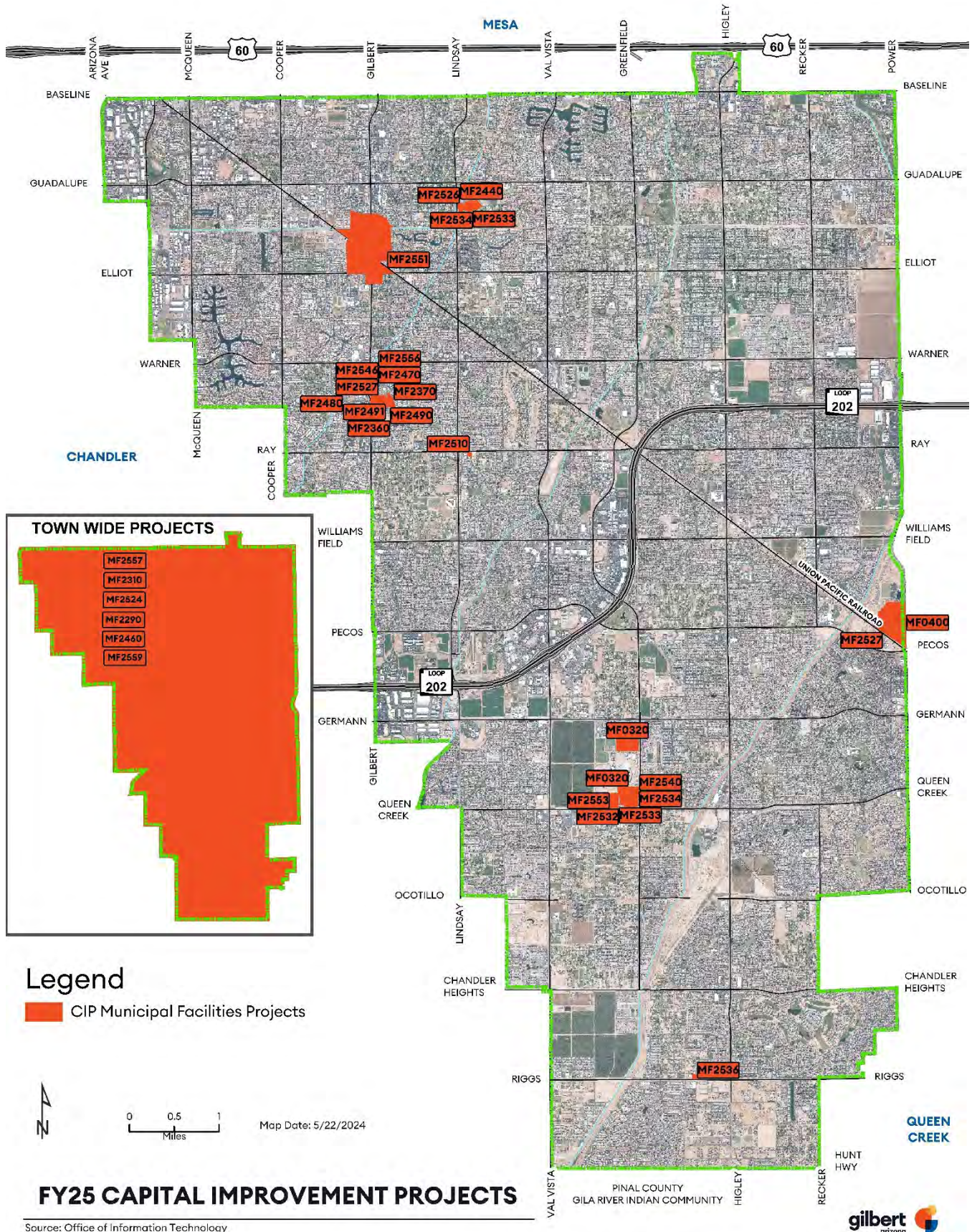
TS1440 – Recker and Galveston Signal	Project Priority: 3.00
Design and installation of a minor arterial traffic signal at the intersection of Recker Road and Galveston Street and connection to the signal system. Includes stamped asphalt crosswalks per Mesa Gateway Airport Standards.	
TS1450 – Recker and Somerton Signal	Project Priority: 3.00
Design and installation of a minor arterial traffic signal at the intersection of Recker Road and Somerton Blvd and connection to the signal system. Includes stamped asphalt crosswalks per Mesa Gateway Airport Standards.	
TS1460 – Williams Field and Wade Signal	Project Priority: 3.00
Design and installation of a minor arterial traffic signal at the intersection of Williams Field Road and Wade Drive and connection to the signal system. Includes stamped asphalt crosswalks per Mesa Gateway Airport Standards.	
TS1470 – Williams Field and Somerton Signal	Project Priority: 3.00
Design and installation of a minor arterial traffic signal at the intersection of Williams Field Road and Somerton Blvd and connection to the signal system. Includes stamped asphalt crosswalks per Mesa Gateway Airport Standards.	
TS1500 – Riggs and Recker Signal	Project Priority: 2.00
Design and installation of a major arterial traffic signal at the intersection of Riggs Road and Recker Road / Clubhouse Drive and connection to the signal system. Construction of intersection ramps to comply with Public Right-of-Way Accessibility Guidelines (PROWAG).	
TS1700 – Smart Signal Control System	Project Priority: 3.00
Install an adaptive signal timing system and associated equipment at nine intersections in the San Tan Village Mall area: Williams Field Road at San Tan Village Parkway, Market Street, Loop 202, and Parkcrest Street; and San Tan Village Parkway at Coronado Street, Mall Entry, Market Street, Loop 202 and Discovery Park. This project will also include a traffic signal at San Tan Village Parkway and Boston Street.	
TS1920 – American Heroes and Gilbert Signal	Project Priority: 3.00
Design and installation of a traffic signal at the intersection of American Hero's Way and Gilbert Road and connection into the signal system.	
TS1940 – Fiber Optic Strategic Build Out	Project Priority: 3.00
Design and construction of the fiber optic network throughout the arterial roadways of the Town to complete the infrastructure for build out. The project consists of conduit, fiber optic cable, enclosures, and related infrastructure and equipment.	
TS1943 – Higley and Bridges Signal	Project Priority: 3.00
Design and installation of a traffic signal at Higley Road and Bridges Boulevard and connection into the signal system.	
TS1944 – Higley and Morrison Ranch Signal	Project Priority: 3.00
Design and installation of a traffic signal at Higley Road and Morrison Ranch Parkway and connect into the signal system.	
TS1948 – Val Vista and Boston Signal	Project Priority: 3.00
Design and construction of a major arterial traffic signal at the intersection of Boston Street and Val Vista Drive.	

TRAFFIC CONTROL PROJECT DETAIL

TS1951 – Germann and Silverado Signal Design and construction of minor arterial traffic signal at the intersection of Germann Road and Silverado Court.	Project Priority: 2.16
TS1952 – Advance Detection Safety Improve Ph 2 Design and installation of advanced detection at 83 intersections that have correctable personal injury crashes at intersections and 30 CCTV cameras at various locations across the Town.	Project Priority: 2.00
TS1954 – ITS Network Master Plan Master Plan for the Intelligent Transportation Systems (ITS) Network which will provide a detailed roadmap for connection to Town facilities and addressed communication devices, connection standards, and head end equipment. Elements of the plan will include fiber optics, broadband radio, network switches, etc.	Project Priority: 2.14
TS1956 – School Zone Flashers and Signs Design and installation of school zone flashers and feedback signs at Perry High School, Highland High School, Gilbert High School, Higley High School and Williams Field High School.	Project Priority: 2.83
TS1958 – Signal Inventory Study Study and inventory of mast arms to determine lengths, compliance with the current Manual of Uniform Traffic Control Devices (MUTCD), priority replacements and costs of noncompliant mast arms.	Project Priority: 2.37
TS1961 – Elliot and William Dillard Signal Design and construction of an interconnected minor arterial traffic signal at Elliot Road and William Dillard Drive. Work scope includes right turn lanes on Elliot Road and William Dillard Drive, signal modifications to the existing traffic signal, and medians at Space Place and Elliot Road.	Project Priority: 2.00
TS1962 – Signal Pre-emption Update Procure and update equipment for the Town's pre-emption on various intersections which will improve emergency response times, safety, and confidence.	Project Priority: 2.22 



MUNICIPAL FACILITIES PROJECT LOCATOR





MUNICIPAL FACILITIES PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
Transfer Station	MF0320	7,741	-	400	-	-	-	7,341	-	-
Public Safety Training Facility	MF0400	97,003	95,199	1,804	-	-	-	-	-	-
Adaptive Response Unit 2 (ARU-2)	MF2160	1,600	-	-	1,600	-	-	-	-	-
Adaptive Response Unit 1 (ARU-1)	MF2290	1,500	-	1,500	-	-	-	-	-	-
Utility Billing System Replacement	MF2310	4,540	2,277	2,263	-	-	-	-	-	-
Public Safety Roof Replacement	MF2360	6,684	-	6,684	-	-	-	-	-	-
Welcome Home Veterans Park	MF2370	450	-	450	-	-	-	-	-	-
North Area Service Center Paving	MF2410	4,332	-	-	-	4,332	-	-	-	-
South Area Service Center Paving	MF2420	2,407	-	-	-	2,407	-	-	-	-
NASC Fuel Facility	MF2440	9,037	232	8,805	-	-	-	-	-	-
Comprehensive Needs Assessment	MF2460	1,592	220	1,372	-	-	-	-	-	-
Public Safety Center Expansion	MF2470	39,191	-	6,232	32,959	-	-	-	-	-
Police Dispatch Center Expansion	MF2480	19,719	13,152	6,567	-	-	-	-	-	-
Advocacy Center Phase 1	MF2490	43,195	1,962	41,233	-	-	-	-	-	-
Advocacy Center Phase 2 and 3	MF2491	55,126	-	2,800	52,326	-	-	-	-	-
Fire Station 4 Rebuild	MF2510	20,604	-	3,799	16,805	-	-	-	-	-
Crime Lab	MF2524	80,998	139	4,016	76,843	-	-	-	-	-
Traffic Operations Center	MF2526	36,951	222	1,778	-	-	34,951	-	-	-
Primary EOC Renovation	MF2527	7,752	5,282	2,470	-	-	-	-	-	-
SASC Vehicle Service/Repair Facility	MF2532	731	51	680	-	-	-	-	-	-
Fuel Stations Shade Structures	MF2533	658	3	655	-	-	-	-	-	-
Fuel Dispensing Pump Replacement	MF2534	617	141	476	-	-	-	-	-	-
Fire Station 11 Remodel	MF2536	20,513	2	220	-	-	-	-	20,291	-
Fire Station 5 Remodel	MF2537	17,116	-	-	-	-	-	-	17,116	-
Fire Station 8 Remodel	MF2538	15,854	-	-	-	-	3,708	-	-	12,146
Fire Station 2 Remodel	MF2539	14,599	-	-	-	3,708	-	-	-	10,891
SASC Access Improvements	MF2540	718	3	97	618	-	-	-	-	-
Fire Station 1 Remodel	MF2541	21,007	-	-	-	-	-	-	2,146	18,861
Fire Station 3 Remodel	MF2542	15,310	-	-	-	-	-	-	2,813	12,497
Fire Station 10 Remodel	MF2543	13,016	-	-	-	-	-	-	13,016	-
Fire Station 7 Remodel	MF2544	14,435	-	-	-	-	-	-	-	14,435
Fire Station 9 Remodel	MF2545	12,223	-	-	-	-	-	-	-	12,223
Fire Administration Remodel	MF2546	15,592	47	5,699	9,846	-	-	-	-	-
SASC Space Needs Master Plan	MF2547	463	-	-	463	-	-	-	-	-
Fire Station 6 Remodel	MF2550	16,994	-	-	-	-	-	3,653	13,341	-
Electric Charging Stations Conversion	MF2551	473	5	468	-	-	-	-	-	-
2028 System Development Fee Study	MF2552	150	-	-	-	-	150	-	-	-
San Tan Police Substation	MF2553	92,362	-	2,000	90,362	-	-	-	-	-
2028 General Plan Update	MF2554	586	-	-	-	-	586	-	-	-
Police Department Community Office	MF2555	18,578	-	-	-	-	-	-	18,578	-
Prosecutor Office Expansion	MF2556	600	-	600	-	-	-	-	-	-
Public Safety Maintenance Facility	MF2557	23,796	-	3,749	20,047	-	-	-	-	-
2033 System Development Fee Update	MF2558	150	-	-	-	-	-	-	150	-
Topaz Radio Infrastructure Phase 2	MF2559	9,993	-	569	1,782	1,756	1,534	1,544	2,808	-
Total Capital Expenses		\$ 766,956	\$ 118,937	\$ 107,386	\$ 303,651	\$ 12,203	\$ 40,929	\$ 12,538	\$ 90,259	\$ 81,053



MUNICIPAL FACILITIES PROJECT SUMMARY

Capital Sources (1,000s)	Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
2009 PFMPC Bonds	14,496	14,496	-	-	-	-	-	-	-
2026 PFMPC Bonds	263,222	-	-	263,222	-	-	-	-	-
2020 GO Pub Safety Bonds	65,454	65,454	-	-	-	-	-	-	-
26/28 Potential StreetBond	34,951	-	-	-	-	34,951	-	-	-
State Grant	61	61	-	-	-	-	-	-	-
Federal Funds	22,952	1,803	21,149	-	-	-	-	-	-
CIP Outside Sources	59	59	-	-	-	-	-	-	-
CIP O/S Revolving Fund	4,496	4,496	-	-	-	-	-	-	-
General Repl Fund	140,886	824	8,491	-	-	-	-	50,518	81,053
Fleet Repl Fund	1,339	232	1,107	-	-	-	-	-	-
General Fund (CIP)	42,424	-	15,799	7,369	3,708	3,708	3,653	8,187	-
General Fund	109,851	23,077	44,546	2,863	4,297	2,120	1,544	31,404	-
Water Fund	3,808	725	917	-	2,166	-	-	-	-
Wastewater Fund	2,181	646	713	-	822	-	-	-	-
Solid Waste - Residential	9,982	934	1,389	-	318	-	7,341	-	-
Solid Waste - Commercial	193	11	15	-	167	-	-	-	-
Roadway and Maint. Fund	2,773	223	1,865	-	685	-	-	-	-
Fleet Fund	34	3	31	-	-	-	-	-	-
Env. Compliance Fund	40	-	-	-	40	-	-	-	-
Police SDF	36,061	1,544	8,060	26,419	-	19	-	19	-
Fire SDF	5,316	-	1,500	3,778	-	19	-	19	-
Park SDF	38	-	-	-	-	19	-	19	-
Signal SDF	38	-	-	-	-	19	-	19	-
Water SDF	38	-	-	-	-	19	-	19	-
Water Resources SDF	36	-	-	-	-	18	-	18	-
Greenfield Wastewater SDF	18	-	-	-	-	9	-	9	-
Neely Wastewater SDF	18	-	-	-	-	9	-	9	-
Roads SDF	38	-	-	-	-	19	-	19	-
Miscellaneous	6,153	4,349	1,804	-	-	-	-	-	-
Total Sources	\$ 766,956	\$ 118,937	\$ 107,386	\$ 303,651	\$ 12,203	\$ 40,929	\$ 12,538	\$ 90,259	\$ 81,053

Operation and Maintenance Impact (1,000s)

Total Operation and Maintenance Impact	-	1,863	2,175	8,090	8,090	-
Total Revenue	-	-	-	700	700	-
Net Additional Cost	\$ -	\$ 1,863	\$ 2,175	\$ 7,390	\$ 7,390	\$ -

MUNICIPAL FACILITIES PROJECT DETAIL

MF0320 – Transfer Station Design and construction of approximately 180,000 sf combined material recovery facility transfer station (MRF/TS) on approximately six acres of land at the north west corner of Pecos and Sossaman Roads. The facility will provide for approximately 5,000 tons capacity of material per month. The station would also allow for disposal of green waste, other organic, construction, demolition and large bulk material. The proposed facility would allow to refuse trucks to transfer their loads.	Project Priority: 0.87
MF0400 – Public Safety Training Facility Project includes the construction (with equipment/furniture) of joint public safety training facility. The project will provide a village style tactical training campus for police and fire, necessary training props and supporting infrastructure, as well as drive training components consisting of a tactical driving course, evasive maneuver course and driving skills pad. Additional components include streetscape props for tactical police and fire training scenarios along with conventional structure props and classrooms. The project will provide critical support for current and long-term training needs necessary for the delivery of quality public safety services as well as support for regional training efforts.	Project Priority: 3.00
MF2290 – Adaptive Response Unit 1 (ARU-1) The addition of an engine company and personnel to supplement the north area of Gilbert to meet service needs for the northern response areas.	Project Priority: 3.00
MF2310 – Utility Billing System Replacement Replacement of the software application used to manage utility bill accounts for water, wastewater and solid waste. The current system was implemented in 2002. While the system is supported by the vendor, the development of the product has been minimal resulting in an outdated website, a nearly non-functional interactive voice response (IVR) solution, and no mobile app options.	Project Priority: 3.00 
MF2360 – Public Safety Roof Replacement Install a foam roof over the Public Safety Facility, approximately 175,000 square feet, which was constructed in 2003.	Project Priority: 3.00 
MF2370 – Welcome Home Veterans Park Welcome Home Veteran's Park, is located at the southwest corner of Civic Center Drive and Palm Street. Project scope includes the removal of excess soil, that was installed from a previous phase of the project, from site to accommodate a future project.	Project Priority: 3.00
MF2440 – NASC Fuel Facility Design, construction and commissioning of a new fuel facility which will include two above ground fuel tanks, four dual dispensers, card-readers for fueling access, a canopy over the fuel islands, security cameras, electrical room, storage room, back-up generator, CNG storage tanks, CNG compressors, one CNG "fast fill" dispenser, ten "overnight" CNG fueling stations, one EV "fast charge" station, ten "overnight" EV charging stations, and all accompanying infrastructure for a complete and operational fueling facility. In addition, it will require a removal of the existing underground fuel tanks, demo of existing fuel island.	Project Priority: 3.00 

MUNICIPAL FACILITIES PROJECT DETAIL

MF2460 – Comprehensive Needs Assessment Study to assess how existing Town of Gilbert facilities accommodate current service needs and how they can be optimized for short term and projected long-term staffing as well as associated resource requirements. This assessment will be based upon current environment for service(s) delivery. This effort will identify short term solutions for impending space shortages. This document will also support future Facilities Master Plan which will identify long term solution for space optimization.	Project Priority: 3.00
MF2470 – Public Safety Center Expansion Design and construction of an expansion to the existing Public Safety Center to include police operations, community policing services, and critical administrative functions. Current building size, condition, and configuration is limited and does not meet the critical needs and ongoing changes affecting the department.	Project Priority: 2.46
MF2480 – Police Dispatch Center Expansion This project will provide funding for the expansion and reconfiguration of the current police dispatch center, relocation of counseling staff into the courts building, and removal of existing counseling for displaced PD staff. Additional space and consoles are needed for future workload management. Implementation of these efforts will afford Gilbert residents a significantly more responsive and reliable 911 service, particularly during busy hours (evenings, weekends and major holidays). In addition, the changes will provide a healthier, stress-reducing environment for the 911 call-takers. Physical changes will be added to control noise, provide appropriately sized work areas, and deliver amenities needed for stress management.	Project Priority: 3.00
MF2490 – Advocacy Center Phase 1 This project will provide funding for the establishment of an Advocacy Center. Scope of work includes a new building to be built on the vacant lot adjacent to the Public Safety Complex at the Civic Center. This location will allow police, social workers, Department of Child Safety agents, Office of Child Welfare Investigations officials, prosecuting attorneys, and on-site physicians to work together to reduce the trauma of physical and sexual abuse; a place where victimization is transformed into empowerment.	Project Priority: 3.00
MF2491 – Advocacy Center Phase 2 and 3 This project will provide the design and construction for the phase 2 and phase 3 Advocacy Center proposed on the lot adjacent to the Public Safety Complex at the Civic Center and south of newly proposed Advocacy Center phase 1. Phase 2 building will provide office space for police investigators, advocates, forensic interviewers, and other supporting functions. Phase 3 building will provide multipurpose/multidisciplinary room to accommodate the growth and operations of the facility. Entire Advocacy Center Complex (all phases) will allow police, social workers, Department of Child Safety agents, Office of Child Welfare Investigations, officials, prosecuting attorneys, and on-site physicians to work together to reduce the trauma of physical and sexual abuse; a place where victimization is transformed into empowerment.	Project Priority: 2.70
MF2510 – Fire Station 4 Rebuild Assessment, design and construction of fire station 4, originally designed and built as a neighborhood fire station. The assessment will determine whether a remodel of the station, or a complete rebuild would be the most economically prudent to meet current fire station design standards and operations to meet Gilbert's needs as a large municipality.	Project Priority: 3.00 

MUNICIPAL FACILITIES PROJECT DETAIL

MF2524 – Crime Lab In FY2022 a business case study was completed to assess the long-term needs for Gilbert's forensic services for today and into the future. The effort included exploring various opportunities to share facilities with different agencies within the East Valley. The study also explored various scenarios to provide the required forensic services through a Gilbert-owned crime lab, which could potentially accommodate other partner agencies. The next phase of work will further the concept design and cost estimating of a potential Gilbert-owned facility, with consideration to fully accommodate Gilbert's needs and to determine required capacity for other partner agencies. This phase will provide a better understanding of the facility requirements and provide information for decision making, options, partnerships, and construction. The project will provide Gilbert with the optimal facility to meet the Town's forensic services today and in the future.	Project Priority: 1.83
MF2526 – Traffic Operations Center Design and construction of a new Traffic Operations Center (TOC). The project includes an assessment to evaluate the existing facility located at Lindsay Rd and Juniper Avenue--decommissioned Fire Station No 3. The building requires remodel to meet the code and needs of the current and additional TOC staff. Scope of work could include design and construction of a new facility or remodel of the existing facility.	Project Priority: 2.13 
MF2527 – Primary EOC Renovation This project will include the remodel and the necessary space and technological expansion to the primary Emergency Operations Center (EOC). The project will provide critical support for current and long-term needs necessary for the continues delivery of the quality public safety services. This project will be coordinated with implementation of the backup EOC planned at a secondary location. Both locations will be interactive to allow for interoperability and ease of use. The space will be equipped with technology, which will allow for growth and ability to operate in constantly changing public safety environment. The intent is that the space will function as Tactical Operations Center and active scene or incident management as well.	Project Priority: 3.00 
MF2532 – SASC Vehicle Service/Repair Facility Design and construction for the conversion of the former wash bay located at the South Area Service Center into a vehicle service repair facility.	Project Priority: 3.00
MF2533 – Fuel Stations Shade Structures Design and installation of the fuel shade structures to reduce fuel pump damage due to sun exposure. Shade structure should support preventing weather conditions from damaging the electrical control panels, pumps, and displays.	Project Priority: 3.0
MF2534 – Fuel Dispensing Pump Replacement Design and construction of the replacement of ten fuel dispensing pumps at the North Area and South Area Service Centers. The current dispensers are original pumps are well beyond their declared useful life and no longer replaceable with the same equipment. Project scope includes replacement to more modern systems.	Project Priority: 3.00 

MUNICIPAL FACILITIES PROJECT DETAIL

MF2536 – Fire Station 11 Remodel – Riggs and Higley Design and construction of the Fire Station 11 remodel. The scope of this project includes four main components. First is the remodel and refresh of the interior and exterior infrastructure and finishes. This includes but is not limited to concrete repair, bathroom/kitchen/storage cabinets and countertops, flooring and aging building infrastructure. The second part is the feasibility of the climate-controlled fitness room addition. Third is the remodeling of the existing male and female locker rooms into individual bathrooms (Diversity, Equity, and Inclusion initiative). Fourth is the feasibility of adding two bedrooms to the station. The existing size of station no. 11 is 10,121 square feet.	Project Priority: 1.54 
MF2540 – SASC Access Improvements Assessment, design and construction of the improvements to South Area Service Center Yard (SASC) to improve the safety from the employee parking lot. Project elements should include adding crosswalk with lighting and modifications to the entrance with additional badge readers on the right-hand side of drive through gates.	Project Priority: 3.00
MF2546 – Fire Administration Remodel – Civic Center Design and construction of the Fire Admin remodel following the expansion of the Emergency Operation Center (EOC) renovation and upgrades. This project will integrate the Fire Admin space with the newly built EOC and allow for shared and more efficient use of numerous locations. The approximate size of the area to be remodeled is 5,500-7,500 square feet.	Project Priority: 3.00
MF2551 – Electric Charging Stations Conversion This project will convert existing charging stations into smart electric vehicle charging technology, as well as examine the potential for additional infrastructure and its implementation. The currently installed charging stations at two locations are obsolete and does not allow for any data gathering, analysis, maintenance and monitoring to optimize energy consumption and for increased efficiency.	Project Priority: 2.46
MF2553 – San Tan Police Substation Design, construction and equipping a new police department substation on the property adjacent to the South Area Service Center or other alternate location. This project will replace the current police department substation within the South Area Service Center. The project will provide modern police facility to provide public safety services to the residents in the southern part of the town.	Project Priority: 2.13
MF2556 – Prosecutor Office Expansion Design and construction of improvements to accommodate the growing needs for Prosecutor Office based on current and future demands. Project will address technology enhancements, security, adjacencies and space efficiencies, and may include additional secured space for victims when waiting or participating in court hearings and proceedings, wellness space for employees, additional office and collaborative spaces with remote technology capabilities, records storage and for security employees and public associated with court functions.	Project Priority: 3.00
MF2557 – Public Safety Maintenance Facility – Public Safety and Large Apparatus Design, construct, and equip a new repair and maintenance facility for Town vehicles and large apparatus.	Project Priority: 2.37

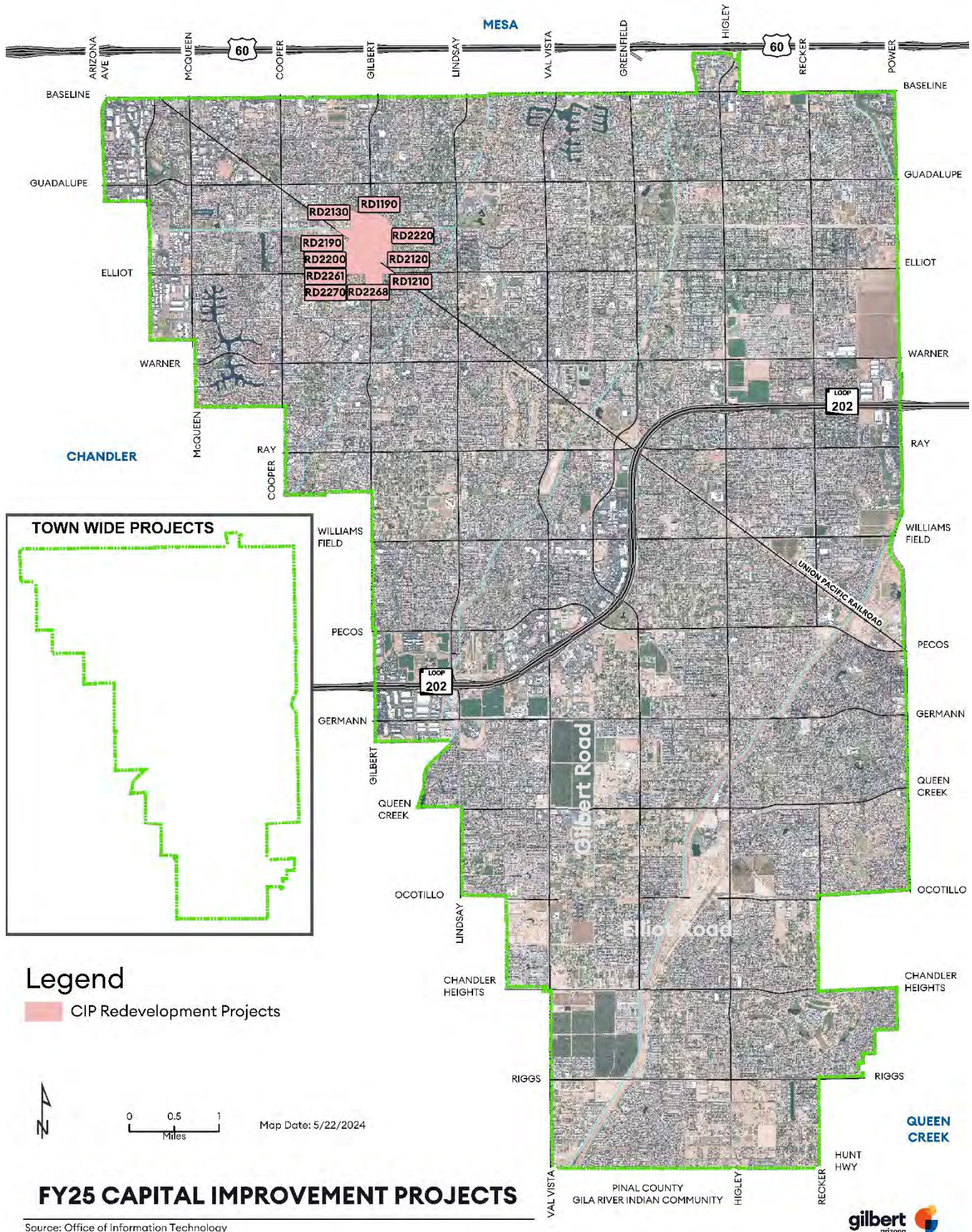


MUNICIPAL FACILITIES PROJECT DETAIL

MF2559 – Topaz Radio Infrastructure Phase 2	Project Priority: 3.00
The cities of Mesa, Gilbert and Apache Junction have formed an East Valley Cooperative to provide radio support and communications infrastructure for the public safety entities of these cities. This covers our police, fire and public works radio systems. Linking the radio systems of multiple jurisdictions maximizes public safety, promotes interoperability, and fosters regional efficiencies, which ultimately better serves our citizens. The Topaz website http://www.topazrwc.org/AboutTRWC.aspx provides comprehensive details on the location and scope of this project.	



REDEVELOPMENT PROJECT LOCATOR





REDEVELOPMENT PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
Parking Garage 3	RD1190	60,874	-	10,000	-	-	50,874	-	-	-
Phoenix Avenue Pedestrian Mall	RD1210	7,233	110	7,123	-	-	-	-	-	-
Western Powerline Shared Use Path	RD2090	7,807	-	-	-	-	-	-	7,807	-
Circulation Plan	RD2120	623	573	50	-	-	-	-	-	-
Ash Street Re-Alignment	RD2130	12,802	-	12,802	-	-	-	-	-	-
The Living Room Plaza	RD2170	34,205	-	-	-	34,205	-	-	-	-
Vaughn Ventilator	RD2190	47,325	8,142	39,183	-	-	-	-	-	-
Parking Master Plan Update	RD2200	315	235	80	-	-	-	-	-	-
The Neighborhood Park	RD2210	4,033	-	-	-	-	-	-	4,033	-
Gilbert Road Median Improvements	RD2220	3,566	-	3,566	-	-	-	-	-	-
Heritage Center Site and ADA Improv	RD2261	2,328	134	2,194	-	-	-	-	-	-
ADA Sidewalk Repairs	RD2262	2,482	1,972	-	-	-	-	510	-	-
Passenger Loading Zones	RD2263	1,516	299	-	-	-	1,217	-	-	-
West Commercial Alley Improvements	RD2266	4,614	-	-	-	-	4,614	-	-	-
Fancy Hat Street Improvements	RD2267	5,112	-	-	-	-	5,112	-	-	-
Water Tower Way - South Ash Phase	RD2268	2,678	-	2,678	-	-	-	-	-	-
Water Tower Way - Core Phase	RD2269	10,233	-	-	159	10,074	-	-	-	-
Veterans Memorial Pedestrian Bridge	RD2270	17,607	-	25	-	-	-	-	17,582	-
Water Tower Way - North Alley Phase	RD2271	3,115	-	-	-	-	-	-	3,115	-
Total Capital Expenses		\$ 228,468	\$ 11,465	\$ 77,701	\$ 159	\$ 44,279	\$ 61,817	\$ 510	\$ 32,537	\$ -

Capital Sources (1,000s)		Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
2017 GO Bonds		24	24	-	-	-	-	-	-	-
2022 GO Bonds (Transport)		68,266	1,065	67,201	-	-	-	-	-	-
26/28 Potential StreetBond		81,297	-	-	-	-	60,600	-	20,697	-
CDBG		4,810	2,106	2,194	-	-	-	510	-	-
CIP O/S Revolving Fund		90	86	4	-	-	-	-	-	-
Water Repl Fund		2,185	-	2,185	-	-	-	-	-	-
General Fund (CIP)		7,807	-	-	-	-	-	-	7,807	-
General Fund		8,779	6,895	1,884	-	-	-	-	-	-
Wastewater Fund		1,425	-	1,425	-	-	-	-	-	-
Roadway and Maint. Fund		15,547	1,289	2,808	159	10,074	1,217	-	-	-
Future Growth Funding		4,033	-	-	-	-	-	-	4,033	-
Private Fund		34,205	-	-	-	34,205	-	-	-	-
Total Sources		\$ 228,468	\$ 11,465	\$ 77,701	\$ 159	\$ 44,279	\$ 61,817	\$ 510	\$ 32,537	\$ -

Operation and Maintenance Impact (1,000s)

Total Operation and Maintenance Impact		-	42	43	43	197	-	-	-
Total Revenue		-	-	-	-	-	-	-	-
Net Additional Cost		\$ -	\$ 42	\$ 43	\$ 43	\$ 197	\$ -	\$ -	\$ -



REDEVELOPMENT PROJECT DETAIL

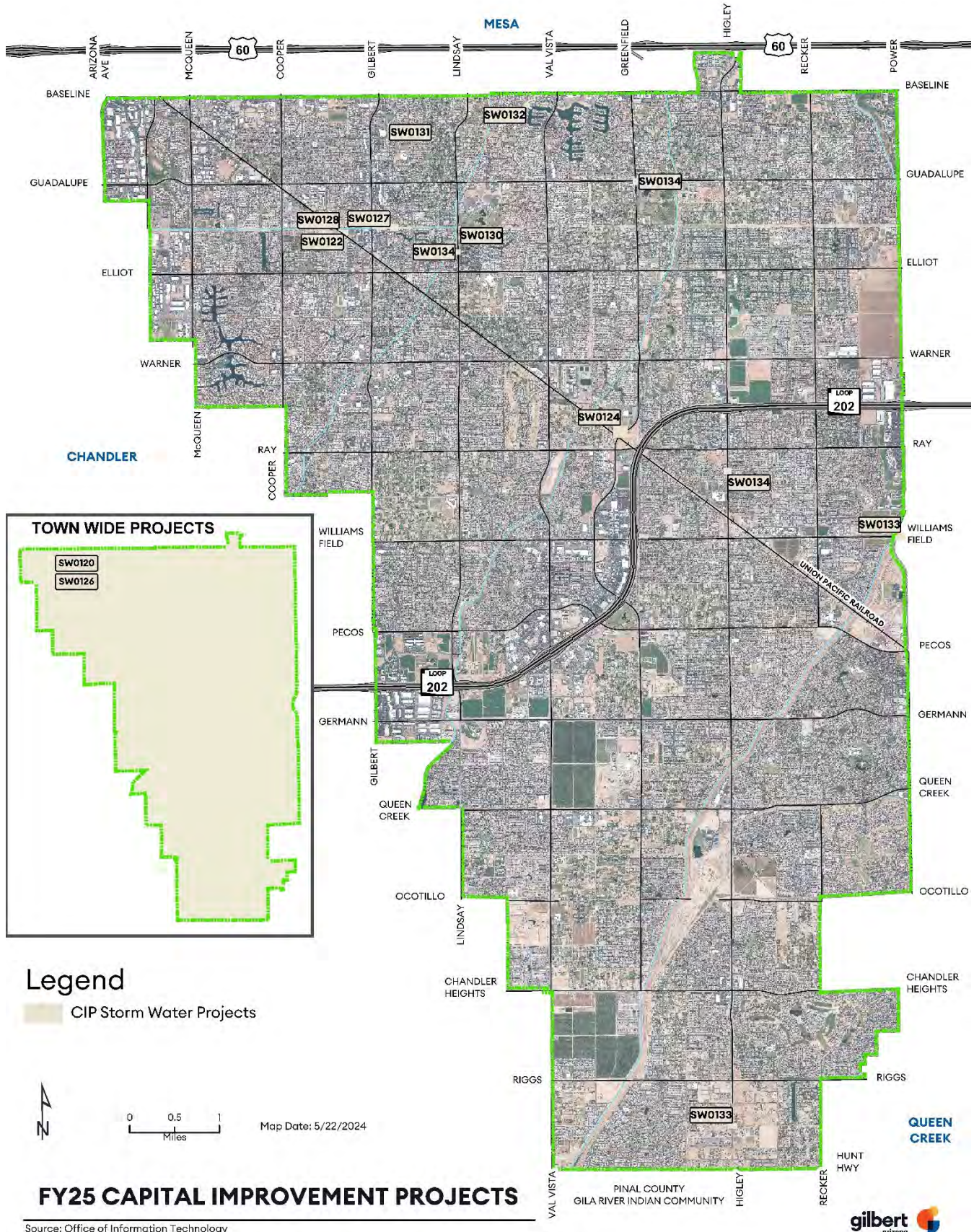
RD1190 –Parking Garage 3 – Heritage District	Project Priority: 1.99
Pre-design, design and construction of an additional multi-story parking garage on a town-owned parcel in the Heritage District. This would be the third parking structure in the Heritage District.	
RD1210 – Phoenix Avenue Pedestrian Mall – Heritage District	Project Priority: 3.00
Design and construct a pedestrian mall adjacent to the Union Pacific Railroad (UPRR) right of way including a pedestrian path and wall from Gilbert Road west to Ash Street on the south side of the railroad tracks. In addition, an extension of the perimeter wall from the Heritage District Park and Ride lot southeast to Gilbert Road will be constructed.	
RD2120 – Circulation Plan – Heritage District	Project Priority: 2.68
Study to evaluate the existing circulation and transportation infrastructure within the Heritage District and to identify future transportation needs for the area based on the projected build out of the Heritage District.	
RD2130 – Ash Street Re-Alignment	Project Priority: 2.83
Design and construction to re-align Ash Street between Vaughn Avenue and Page Avenue and connect into Gilbert Road, providing the connectivity in the Heritage District. Project scope will include installation of water and sewer lines.	
RD2190 – Vaughn Ventilator – Heritage District	Project Priority: 3.00
The design and construction of Vaughn Avenue west from its existing dead end at Pacific Railroad to connect to Neely Street and improvements to the existing roadway of the proposed Paseo and existing Heritage Marketplace.	
RD2200 – Parking Master Plan Update – Heritage District	Project Priority: 3.00
The 2018 Heritage District Redevelopment Plan identifies potential areas for future parking. This project will review proposed developments and assist decision makers on needed additional and enhanced parking areas in the District. The update should also identify a tool for managing parking counts and opportunities for cost recovery. This will update the 2015 Parking Master Plan.	
RD2220 – Gilbert Road Median Improvements – Heritage District	Project Priority: 3.00
Improve and beautify raised medians in Gilbert Road between Juniper Avenue and Elliott Road. The existing medians no longer meet the standards of the Heritage District's place making and beautification objectives. The scope includes additional landscaping, new foliage, lighting, and artwork.	
RD2261 – Heritage Center Site and ADA Imp – Heritage District	Project Priority: 2.53
Design and construction to improve the exterior areas of the building to provide better access, lighting, signage and required American with Disabilities Act (ADA) upgrades. Scope of work includes mitigating drainage issues in the courtyard, play area and around the building and installing new wastewater pipe for connection to Oak Street Sewer (WW1253).	
RD2268 – Water Tower Way South Ash Phase – Heritage District	Project Priority: 1.53
Design and construction to create a safe route for pedestrians and cyclist on Ash Street south of the railroad tracks to Elliot Road. Water Tower Way - South Ash Phase will serve as the southern connection of Water Tower Way to the Heritage District. Scope includes the modification of the existing street layout to include designated on-street parking on one side, re-striping of the street to accommodate sharrows, improving sidewalks, upgrading landscaping, street furniture, lighting, signage and public art.	

REDEVELOPMENT PROJECT DETAIL

RD2270 – Veterans Memorial Pedestrian Bridge – Heritage District	Project Priority: 1.74
Design and construction of a pedestrian bridge connecting Water Tower Way over the Union Pacific Railroad (UPRR) completing the planned pedestrian and bicycle path that runs north-south throughout the entirety of the Heritage District, starting at Juniper Avenue and ending at Elliot Road. This specific project includes the bridge infrastructure starting in the future Living Room Plaza (RD2170) and landing in the existing Veterans Park. Additionally, other elements such as shade, seating, signage and lighting are included for the scope of the bridge along with architectural elements ensure continuity of the Heritage District character. Arcadia connection with mix use facilities may be considered in the scope.	



STORM WATER PROJECT LOCATOR





STORM WATER PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
Sonoqui Wash Restoration	SW0070	10,875	-	-	-	-	-	10,875	-	-
Hunt Highway Channel Protection	SW0100	5,928	-	-	-	-	5,928	-	-	-
2023 Storm Water Master Plan	SW0120	650	267	383	-	-	-	-	-	-
Nichols Park Basin Improvements	SW0121	1,440	-	-	-	1,440	-	-	-	-
Vaughn Basin Relocation	SW0122	16,376	-	16,376	-	-	-	-	-	-
Crossroads SW Pump Station Rehab	SW0124	900	-	900	-	-	-	-	-	-
Riggs Road Channel Restoration	SW0125	28,399	-	-	-	-	28,399	-	-	-
Drywell Inspection and Rehab	SW0126	244	1	243	-	-	-	-	-	-
Village II SW Pump Station Rehab	SW0127	890	8	882	-	-	-	-	-	-
Vaughn SW Pump Station Rehab	SW0128	1,158	4	1,154	-	-	-	-	-	-
Nichols SW Pump Station Rehab	SW0129	477	-	-	-	477	-	-	-	-
Freestone SW Pump Station Rehab	SW0130	719	9	710	-	-	-	-	-	-
Houston Ave Storm Drain Rehab	SW0131	705	1	704	-	-	-	-	-	-
Val Vista Lakes Storm System Rehab	SW0132	2,437	-	1,169	1,268	-	-	-	-	-
Stormwater Channel Rehab	SW0133	615	-	615	-	-	-	-	-	-
Stormwater Minor Rehab	SW0134	961	-	961	-	-	-	-	-	-
Total Capital Expenses		\$ 72,774	\$ 290	\$ 24,097	\$ 1,268	\$ 1,917	\$ 34,327	\$ 10,875	\$ -	\$ -

Capital Sources (1,000s)		Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
2022 GO Bonds (Transport)		16,376	-	16,376	-	-	-	-	-	-
26/28 Potential StreetBond		28,399	-	-	-	-	28,399	-	-	-
Federal Grant		600	-	600	-	-	-	-	-	-
Env. Compliance Repl Fund		8,262	22	6,495	1,268	477	-	-	-	-
Env. Compliance Fund		19,137	268	626	-	1,440	5,928	10,875	-	-
Total Sources		\$ 72,774	\$ 290	\$ 24,097	\$ 1,268	\$ 1,917	\$ 34,327	\$ 10,875	\$ -	\$ -

Operation and Maintenance Impact (1,000s)

Total Operation and Maintenance Impact		-	120	120	120	120	-	-	-	-
Total Revenue		-	-	-	-	-	-	-	-	-
Net Additional Cost		\$ -	\$ 120	\$ 120	\$ 120	\$ 120	\$ 120	\$ -	\$ -	\$ -

STORM WATER PROJECT DETAIL

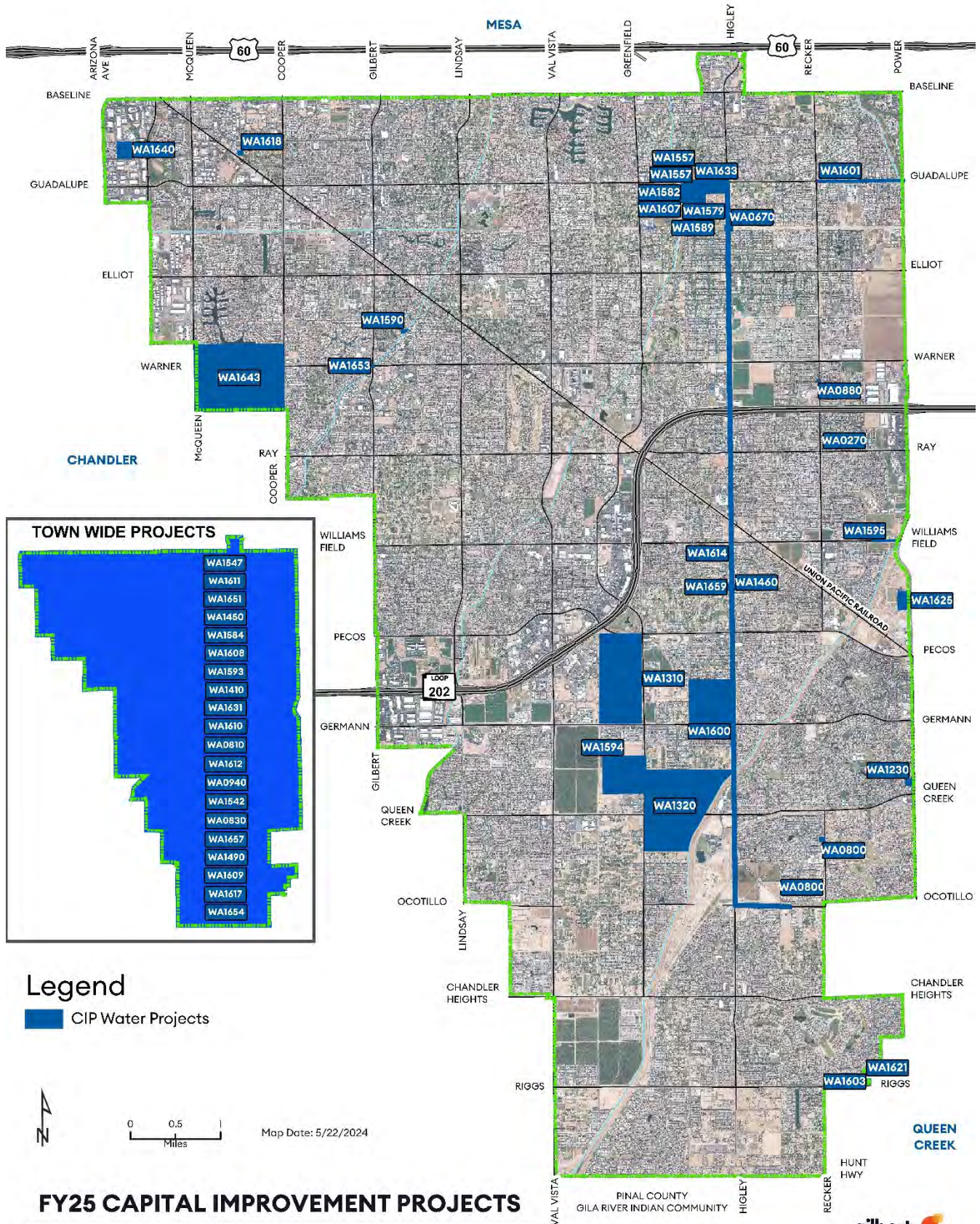
SW0120 – 2023 Storm Water Master Plan Develop a comprehensive Storm Water Master Plan (SWMP) for Gilbert, which is designated as a regulated municipal separate storm sewer system (MS4). The study will support and define the requirements of the storm water system to comply with the National Pollution Discharge Elimination System (NPDES) standards and provide a methodology for regular SWMP updates.	Project Priority: 3.00
SW0122 – Vaughn Basin Relocation The basin receives significant storm water volumes for the Heritage District and is currently undersized for the service area. Project should also include a relocation plan for the facility to support the Vaughn ventilator project.	Project Priority: 2.30
SW0124 – Crossroads SW Pump Station Rehab Design and construction for the rehabilitation of Crossroads Storm Water Pump Station to include the purchase and installation of a generator and methane sensor, trash rack in the wet well, conduit and fiber optic cable to the pump station, enclosures and related infrastructure and equipment. This project is located at Santan Village Parkway north of Ray Rd at the southeast corner of Crossroads Park.	Project Priority: 3.00 
SW0126 – Drywell Inspection and Rehab Study, design, and construction to provide inspection, testing and rehabilitation of storm water drywells throughout town to determine rehabilitation required to restore the drywells to optimal performance. Phase One of this project includes percolation testing of the impacted drywells and determination of the most appropriate method of rehabilitation. Phase Two will be the rehabilitation and restoration of these drywells to optimal service condition.	Project Priority: 2.37
SW0127 – Village II SW Pump Station Rehab Design and construction to provide rehabilitation to Village II Storm Water Pump Station as recommended to restore the pump station to an appropriate level of service. Rehabilitation includes extensive repairs and equipment replacements including headwall replacement, piping, channel, and electrical improvements. In addition, the scope of work will include the design and construction of the fiber optic network to the pump station including conduit, fiber optic cable, enclosures, and related infrastructure and equipment.	Project Priority: 3.00 
SW0128 – Vaughn SW Pump Station Rehab Design and rehabilitation to restore the Vaughn storm water pump station to an appropriate level of service. Scope includes extensive repairs and equipment replacements including headwall replacement, piping, channel, and electrical improvements.	Project Priority: 3.00 
SW0130 – Freestone SW Pump Station Rehab Design and construction for the rehabilitation of Freestone Storm Water Pump Station as recommended to restore the pump station to an appropriate level of service. Rehabilitation includes extensive repairs and equipment replacements including headwall replacement, piping, channel, and electrical improvements. In addition, the scope of work will include the design and construction of the fiber optic network to the pump station, including conduit, fiber optic cable, enclosures, and related infrastructure and equipment.	Project Priority: 3.00 

STORM WATER PROJECT DETAIL

SW0131 – Houston Ave Storm Drain Rehab – Gilbert to Palm Study to assess the condition of rubber gasketed reinforced concrete pipe (RGRCP) including recommendations for rehabilitation, repair, or replacement of the existing storm water pipeline located generally east of Gilbert Road along Houston Ave.	Project Priority: 2.67 
SW0132 – Val Vista Lakes Storm System Rehab Study, design and construction of rehabilitation and restoration improvements for existing stormwater infrastructure in the Val Vista Lakes neighborhood.	Project Priority: 2.83 
SW0133 – Stormwater Channel Rehab Design and rehabilitation of existing stormwater channels at the following locations: southwest corner of Williams Field Road and Power Road, and two separate channels near the intersection of Coldwater Boulevard and Higley Road to restore storm water flow capacity and operations.	Project Priority: 1.53 
SW0134 – Stormwater Minor Rehab Design and rehabilitation of existing storm drain piping and associated infrastructure near the following intersections: Ivanhoe Road and Higley Road, Greenfield Road and Guadalupe Road, and Cullumber Street and Lindsay Road to restore storm water flow capacity and operations.	Project Priority: 1.53 



WATER PROJECT LOCATOR





WATER PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
Site 34 Well and Reservoir	WA0270	31,262	1,281	11,022	-	-	-	18,959	-	-
Zone 2 to Zone 4 Interconnect	WA0670	2,002	6	1,996	-	-	-	-	-	-
Site 33 Well Development	WA0800	7,147	505	6,642	-	-	-	-	-	-
Site 20B Well Development	WA0810	10,237	2,237	8,000	-	-	-	-	-	-
Water Rights - WMAT Settlement	WA0830	13,241	-	13,241	-	-	-	-	-	-
Site 32 Well	WA0880	11,718	806	10,912	-	-	-	-	-	-
Water Rights - Phase 2	WA0940	42,864	18,605	5,346	18,913	-	-	-	-	-
Power Rd Water Line	WA1120	5,819	-	-	5,819	-	-	-	-	-
Water Rights Resiliency and Capacity	WA1200	46,851	-	-	-	35,138	11,713	-	-	-
Site 20 Reservoir Construction	WA1230	25,533	6,316	19,217	-	-	-	-	-	-
Tankersley Water System Area II	WA1310	15,370	782	14,588	-	-	-	-	-	-
Tankersley Water System Area V	WA1320	17,919	1,034	16,885	-	-	-	-	-	-
Tankersley Water System Area III/IV	WA1330	17,476	-	-	-	-	-	-	17,476	-
Tankersley Water System Area VI	WA1340	3,068	-	-	-	-	-	-	3,068	-
Tankersley Water System Area VII/VIII	WA1350	12,712	-	-	-	-	-	-	12,712	-
Zones 1 and 2 Split Valves	WA1410	3,153	43	1,936	-	-	1,174	-	-	-
Transmission Main Assessment Phase 1	WA1450	507	1	506	-	-	-	-	-	-
Higley Rd Water Line	WA1460	3,595	1,979	1,616	-	-	-	-	-	-
Islands Water Line Replacement	WA1470	84,844	-	-	-	-	8,485	25,453	50,906	-
Site 25 Arsenic Mitigation	WA1480	4,649	-	-	-	-	-	-	4,649	-
Cathodic Protection Assessment	WA1490	1,176	-	1,176	-	-	-	-	-	-
Pony Lane Water Line Replacement	WA1510	14,226	-	-	-	-	-	-	14,226	-
Lindsay Rd Water Line	WA1540	4,554	-	-	-	4,554	-	-	-	-
2022 Vulnerability Assessment	WA1542	396	328	68	-	-	-	-	-	-
Tankersley Water System Area IX	WA1545	13,894	-	-	-	-	-	-	13,894	-
Zone 1 System Connectivity	WA1547	6,350	25	2,385	-	-	-	-	3,940	-
Site 8 Condition Repair	WA1557	2,752	139	104	-	-	-	-	2,509	-
NWTP SCADA/I&C Support Services	WA1579	317	98	219	-	-	-	-	-	-
NWTP South Reservoir Improvements	WA1582	10,840	7,932	2,908	-	-	-	-	-	-
2022 Int Water Resources Master Plan	WA1584	1,256	1,217	39	-	-	-	-	-	-
NWTP Expansion and Reconstruction	WA1589	691,664	112,821	498,843	80,000	-	-	-	-	-
Well Site 3 Consolidated Canal Line	WA1590	764	638	126	-	-	-	-	-	-
ICPMS Instrument Replacement	WA1593	464	-	464	-	-	-	-	-	-
SVWTP Raw Water Cathodic Protection	WA1594	7,090	141	6,949	-	-	-	-	-	-
Power Rd Water Line	WA1595	454	14	440	-	-	-	-	-	-
Water Rights Bartlett Lake Modification	WA1596	19,599	-	-	-	6,533	6,533	6,533	-	-
ACP Water Line Replacements	WA1597	273,721	-	-	-	8,334	12,161	12,020	241,206	-
Stratland Estates Utility Separation	WA1600	10,342	85	531	-	-	-	-	9,726	-
Guadalupe Rd Water Line Abandonment	WA1601	1,012	56	956	-	-	-	-	-	-
Site 21 Booster Upgrades	WA1603	4,710	3	4,707	-	-	-	-	-	-
NWTP Electrical Building A Rehab	WA1607	2,044	1,072	972	-	-	-	-	-	-
Well Siting Analysis Phase 1	WA1608	1,093	81	1,012	-	-	-	-	-	-
Site 36 Well Development	WA1609	12,092	167	10,367	1,558	-	-	-	-	-
Site 37 Well Development	WA1610	12,092	109	10,425	1,558	-	-	-	-	-
Site 38 Well Development	WA1611	12,092	55	10,479	1,558	-	-	-	-	-
Site 39 Well Development	WA1612	12,092	121	10,413	1,558	-	-	-	-	-
Site 40 Well Development	WA1613	11,946	-	-	-	-	-	-	11,946	-
Transmission Main Assessment Phase 3	WA1614	27,735	5	27,730	-	-	-	-	-	-
2027 Vulnerability Assessment/ERP	WA1615	322	-	-	-	322	-	-	-	-
2032 Vulnerability Assessment/ERP	WA1616	322	-	-	-	-	-	-	322	-
Lead and Copper Compliance Program	WA1617	330	141	189	-	-	-	-	-	-



WATER PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
Site 5 Rehab and Tank Replacement	WA1618	1,110	-	1,110	-	-	-	-	-	-
Transmission Main Assessment Phase 4	WA1619	11,739	-	-	-	3,000	5,000	3,739	-	-
SVWTP Transmission Main Assmt Phase 1	WA1620	7,292	-	-	-	-	7,292	-	-	-
Site 21 Reservoir Roof Replacement	WA1621	538	-	538	-	-	-	-	-	-
Site 26 Reservoir Roof Replacement	WA1622	1,886	-	-	-	1,886	-	-	-	-
System Arsenic Valve Replacements	WA1623	3,966	-	-	-	-	-	-	3,966	-
Site 19 Electric & Chlorine Upgrade	WA1624	5,337	-	-	-	-	-	5,337	-	-
Desert Sky Utilities Improvements	WA1625	508	1	507	-	-	-	-	-	-
Site 35 Well Facility Development	WA1626	11,946	-	-	1,784	10,162	-	-	-	-
Site 41 Well Facility Development	WA1627	11,946	-	-	-	-	1,784	10,162	-	-
Site 42 Well Facility Development	WA1628	11,946	-	-	-	-	-	-	11,946	-
Site 43 Well Facility Development	WA1629	11,946	-	-	-	-	-	-	11,946	-
Site 44 Well Facility Development	WA1630	11,946	-	-	-	-	-	-	1,784	10,162
Water Rights - SRP CAP Interconnect	WA1631	8,500	-	1,000	2,500	2,500	2,500	-	-	-
Transmission Main Assessment Phase 5	WA1632	1,182	-	-	-	-	-	-	1,182	-
NWTP Finished Water Pump Station	WA1633	13,061	-	13,061	-	-	-	-	-	-
Zone 1 Relief Transmission Main 1	WA1634	11,724	-	-	-	-	-	-	11,724	-
Zone 1 Relief Transmission Main 2	WA1635	26,812	-	-	-	-	-	-	26,812	-
Zone 2 Relief Transmission Main 1	WA1637	5,216	-	-	-	-	-	-	5,216	-
Zone 2 Relief Transmission Main 2	WA1638	5,483	-	-	5,483	-	-	-	-	-
Water System Surge Evaluation	WA1639	3,358	-	-	-	-	-	3,358	-	-
Fire Flow Improvements Phase 1	WA1640	4,768	-	1,763	-	-	3,005	-	-	-
Fire Flow Improvements Phase 2	WA1641	4,408	-	-	-	-	-	-	4,408	-
Fire Flow Improvements Phase 3	WA1642	2,944	-	-	-	-	-	-	2,944	-
Fire Flow Improvements Phase 4	WA1643	4,621	-	914	-	-	-	3,707	-	-
Fire Flow Improvements Phase 5	WA1644	3,904	-	-	-	-	-	-	3,904	-
Fire Flow Improvements Phase 6	WA1645	763	-	-	-	-	-	-	763	-
Fire Flow Improvements Phase 7	WA1646	1,197	-	-	-	-	-	-	1,197	-
Fire Flow Improvements Phase 8	WA1647	340	-	-	-	-	-	-	340	-
Fire Flow Improvements Phase 9	WA1648	253	-	-	-	-	-	-	253	-
SVWTP Condition Assessment	WA1649	600	-	-	-	-	600	-	-	-
NWTP FWPS and Reservoir Replacement	WA1650	39,631	-	-	-	-	-	-	39,631	-
Unidirectional Flushing Program	WA1651	168	1	167	-	-	-	-	-	-
Gilbert & Warner Water Main Repair	WA1653	290	253	37	-	-	-	-	-	-
System Droughts Interconnects	WA1654	1,211	-	1,211	-	-	-	-	-	-
Water Site Study	WA1655	913	-	-	-	-	-	-	913	-
Zone 3 - In-Line Booster Station	WA1656	265	-	-	265	-	-	-	-	-
Water Crossing Rehab Assessment	WA1657	2,544	-	222	2,322	-	-	-	-	-
Higley and Frye Water Main Repair	WA1659	110	11	99	-	-	-	-	-	-
2027 Int Water Resources Master Plan	WA1660	1,225	-	-	-	1,225	-	-	-	-
Total Capital Expenses		\$ 1,755,305	\$ 159,109	\$ 724,038	\$ 123,318	\$ 73,654	\$ 60,247	\$ 89,268	\$ 515,509	\$ 10,162



WATER PROJECT SUMMARY

Capital Sources (1,000s)	Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
2022 WRMPC (Water SDF)	173,598	32,648	140,950	-	-	-	-	-	-
2022 WRMPC (Water)	157,935	22,489	115,322	20,124	-	-	-	-	-
2007 WRMPC Bonds	13	13	-	-	-	-	-	-	-
WRMPC - Intergov Contrib	3,544	67	3,477	-	-	-	-	-	-
2016 WRMPC Bonds (SDF)	1,136	1,136	-	-	-	-	-	-	-
2022 WRMPC (WR SDF)	18,587	-	18,587	-	-	-	-	-	-
2022 WRMPC (Water R&R)	407,769	63,716	303,575	40,478	-	-	-	-	-
Potential WRMPC (WR SDF)	42,338	-	-	18,913	23,425	-	-	-	-
State Grant	3,000	-	3,000	-	-	-	-	-	-
Intergovernmental	28,700	452	28,248	-	-	-	-	-	-
Developer Contribution	2,909	-	-	2,909	-	-	-	-	-
City of Chandler	3,946	-	-	-	-	3,946	-	-	-
Water Repl Fund	529,829	7,845	42,312	-	13,220	25,646	41,212	399,594	-
Water Fund	175,493	9,264	32,770	14,061	17,264	22,338	12,402	57,232	10,162
Wastewater Fund	1,723	737	52	-	773	-	-	161	-
Water SDF	166,581	2,137	35,745	26,833	12,439	1,784	29,121	58,522	-
Water Resources SDF	38,204	18,605	-	-	6,533	6,533	6,533	-	-
Total Sources	\$ 1,755,305	\$ 159,109	\$ 724,038	\$ 123,318	\$ 73,654	\$ 60,247	\$ 89,268	\$ 515,509	\$ 10,162

Operation and Maintenance Impact (1,000s)

Total Operation and Maintenance Impact	-	372	2,652	2,652	2,652	-
Total Revenue	-	-	-	-	-	-
Net Additional Cost	\$ -	\$ 372	\$ 2,652	\$ 2,652	\$ 2,652	\$ -

WATER PROJECT DETAIL

WA0270 – Site 34 Well and Reservoir – Galveston and Wade Design and construction of a two million gallon in ground reservoir and pump station. Design and drill a two million gallon per day (MGD) well to fill reservoir. The reservoir to be located at East Galveston Street and South Wade Drive, serving Zone 2.	Project Priority: 3.00
WA0670 – Zone 2 to Zone 4 Interconnect Installation of valves and piping to tie back-feed into Turner Ranch Reservoir into Zone 2 of the water distribution system at the 30" line in Higley Road near Olney Avenue. This will also allow Zone 4 to supply Central Arizona Project water.	Project Priority: 3.00
WA0800 – Site 33 Well Development Design and construction for the completion of a direct system well that was previously drilled northwest of Recker and Ocotillo Roads. Project consists of equipping the Bridges Well with a well pump, valves, and piping to connect it to the water distribution system. The Bridges Well is located on Recker Road, south of Queen Creek Road.	Project Priority: 3.00
WA0810 – Site 20B Well Development Design and construction of a two million gallon per day direct system well. Well will be located in the system where required by demand.	Project Priority: 3.00
WA0830 – Water Rights – WMAT Settlement Payment for additional Central Arizona Project water rights in association with WMAT settlement. This project will result in a net increase in firm water rights available to Gilbert of 3,248 acre-feet.	Project Priority: 3.00
WA0880 – Site 32 Well Design and construction of a two million gallon per day well conversion from the existing irrigation use to a direct to system well. Connect with existing 8" and/or 16" water line at Pecos Rd & 164th St.	Project Priority: 3.00
WA0940 – Water Rights – Phase 2 Acquisition of water rights for 2,500 acre-feet (AF) of water per year over 100 years through a combination of one-year leases and storage, and a long-term lease.	Project Priority: 3.00
WA1230 – Site 20 Reservoir Construction Design and construction of a new 3 million gallon reservoir to provide additional storage volume and booster pump station upgrades to meet growth demands within Zone 3. Scope of work will also include demolition of the existing steel reservoir, a pump to waste basin for adjacent system wells, a future onsite well and nitrate treatment if necessary to provide treatment of Zone 3 supply wells in the future.	Project Priority: 2.83
WA1310 – Tankersley Water System Area II Design and construction of replacement and new water distribution pipelines, valves and meters in the Town water service area formerly a segment of the Tankersley water system in the Greenfield Road and Germann Road area. Area 2 is located generally within the boundaries of Pecos Road to Germann Road and Greenfield Road to 156th Street Alignment.	Project Priority: 2.68 

WATER PROJECT DETAIL

WA1320 – Tankersley Water System Area V	Project Priority: 2.35
Design and construction of new water distribution pipelines in the Town water service area, formerly a segment of the Tankersley water system in the Queen Creek Road and Greenfield Road area.	
WA1410 – Zones 1 and 2 Split Valves	Project Priority: 1.77
Design and rehabilitation of structures within existing Zone Splits as well as place new Zone Split Valve Structures between Zones 1,2 & 3 for water quality improvements. The structure will then be added to other Zone splits as modeling efforts identify opportunities to improve system integration and zonal transfers. Zone Split Valve Structures are needed to provide operational flexibility to reduce water age and improve water quality without substantial new construction of wells and transmission mains throughout the distribution system. Distribution system modeling has been successfully used to identify locations for beneficial zone transfers which was empirically demonstrated.	
WA1450 – Transmission Main Assessment Phase 1	Project Priority: 3.00
Study to develop a transmission main master condition assessment plan for pipes 16" and larger throughout the Town. Scope will include the recommendations of potential assessment technologies, required access activities, timeframe and budget for each pipe segment. The effort would produce CIP project sheets to complete future assessment activity for inclusion into the Capital Improvement Plan.	
WA1460 – Higley Road Water Line – Pecos to Vermont	Project Priority: 3.00
Design and construction to replace existing asbestos cement pipe (ACP) water line with polyvinyl chloride (PVC) pipe along Higley Road from Pecos Road to Vermont Drive. Scope include replacement of valves, fire hydrants, re-establishment of distribution and service connections, and Asphaltic Concrete (AC) pavement impacted by construction. Originally constructed as part of the Tankersley water service area., the ACP water line from Williams Field Road south to Vermont Drive replaced in 2012 is not included in the project scope or estimate.	
WA1490 – Cathodic Protection Assessment	Project Priority: 3.00
Study to produce a report detailing condition of the cathodic protection systems and recommend priorities for future assessments and rehabilitation of such systems. Scope will include analysis and inventory of all ferrous water pipelines 12" and larger, which have cathodic protection systems. The report will provide a condition assessment of all cathodic protection systems, recommendations for future assessment and rehabilitation, identify possible issues based on trends in soil conditions, underground/overhead power and other influences.	
WA1542 – Vulnerability Assessment/ERP Phase 2	Project Priority: 3.00
Title IV Bioterrorism Act of 2002 requires validation of water and wastewater system vulnerabilities assessments and updates to the Emergency Response Plan every five years. This project produces documents essential to business continuity efforts.	
WA1547 – Zone 1 System Connectivity	Project Priority: 1.84
Design and construction of water distribution service loops in Zone 1 to provide improved water quality, fire protection, and redundancy.	

WATER PROJECT DETAIL

WA1557 – Site 8 Site Condition Repair	Project Priority: 1.32
Repair the concrete pad for well 8 discharge pumps. Pad and concrete appurtenances have significant cracks in the surface. Protecting the sanitary seal for the well is critical.	
WA1579 – NWTP SCADA/I&C Support Services	Project Priority: 3.00
Complete inventory, assessment and analysis of existing electrical, instrumentation, and control systems at the North Water Treatment Plant. Create accurate records and baseline of all existing systems, what can be removed, and any infrastructure that can be re-purposed. Create a list of recommended projects, considering existing infrastructure, standardization of control systems, newest technologies, and remaining life of the accompanying infrastructure.	
WA1582 – NWTP South Reservoir Improvements	Project Priority: 3.00
Installation of TTHM stripping equipment and associated appurtenances into the south reservoir of the North Water Treatment Plant. This project will also include installation of additional required TTHM stripping equipment in the north reservoir to treat entire capacity.	
WA1584 – Integrated Water Resources Master Plan	Project Priority: 3.00
Gilbert updates the Integrated Water Resources Master Plan every five years. This includes updates to the planning framework, water resources, water system, wastewater system and reclaimed water system master plans. The water master plan will identify priorities of capital investment by year for the following 10 years.	
WA1589 – NWTP Expansion and Reconstruction	Project Priority: 3.00
Design and construction of a new 60 million gallon per day (mgd) surface water treatment plant on a Town owned parcel located directly east of the North Water Treatment Plant (NWTP). Scope of work includes small scale piloting and benchtop testing to determine the most viable and economical treatment alternatives prior to beginning design and construction.	
WA1590 – Well Site 3 Consolidated Canal Line	Project Priority: 3.00
Design and construction for the installation of approximately 400 feet of 12" discharge pipe along the Consolidated Canal from the new SRP well to Site #3.	
WA1593 – ICPMS Instrument Replacement	Project Priority: 3.00
Design and replacement of the Inductively Coupled Plasma Mass Spectrometry (ICPMS) instrument which is necessary for testing for trace metals. Active management of water quality at the Town's water treatment plants and well sites is a critical component of the compliance strategy and provides necessary data to inform treatment processes.	
WA1594 – SVWTP Raw Water Cathodic Protection	Project Priority: 3.00
Study, design and construction for the inspection and testing of the cathodic protection system on the 48" ductile iron pipe that carries water from the CAP canal to the Santan Vista Water Treatment Plant (SVWTP). Based on assessment, proceed with design and rehabilitation of cathodic protection system installed along the pipe, and bring the pipe to National Association of Corrosion Engineers (NACE) standards.	

WATER PROJECT DETAIL

WA1595 – Power Rd Water Line – Ray to Williams Fld Design and construction to abandon the existing water line along the Roosevelt Water Conservation District (RWCD) Canal and Power Road just north of Williams Field Road to near Ray Road. Scope of work include relocation of existing services and coordination with City of Mesa.	Project Priority: 3.00
WA1600 – Stratland Estates Utility Separation Investigation and remediation of water and wastewater infrastructure separation distances throughout the Stratland Estates subdivision.	Project Priority: 2.05
WA1601 – Guadalupe Rd Water Line Abandonment – Power to Recker Design and construction to abandon parallel water main in Guadalupe Road from Recker Road to Power Road to support improved water quality in Zone 4.	Project Priority: 3.00
WA1603 – Site 21 Booster Upgrades Design and construction of improvements at Site 21, near Riggs Road and Recker Road, to improve site access and function. Work includes modification of the existing Motor Control Center (MCC) and Programmable Logic Controller (PLC).	Project Priority: 3.00
WA1607 – NWTP Electrical Building A Rehab Design and construction for the replacement end of life electrical switchgear and appurtenances in Building A at the North Water Treatment Plant.	Project Priority: 3.00 
WA1608 – Well Siting Analysis Phase 1 Design and pilot testing of five probable new well sites in coordination with new developments. This work will provide knowledge of new well capacity to support water system resiliency and growth. Project includes site investigations to appropriate site and design new well locations.	Project Priority: 3.00
WA1609 – Site 36 Well Development Design and development of a new 2 Million Gallon Per Day (MGD) well to support water system resiliency and growth.	Project Priority: 3.00
WA1610 – Site 37 Well Development Design and development of a new 2 Million Gallon Per Day (MGD) well to support water system resiliency and growth.	Project Priority: 3.00
WA1611 – Site 38 Well Development Design and development of a new 2 Million Gallon Per Day (MGD) well to support water system resiliency and growth.	Project Priority: 3.00
WA1612 – Site 39 Well Development Design and development of a new 2 Million Gallon Per Day (MGD) well to support water system resiliency and growth.	Project Priority: 3.00

WATER PROJECT DETAIL

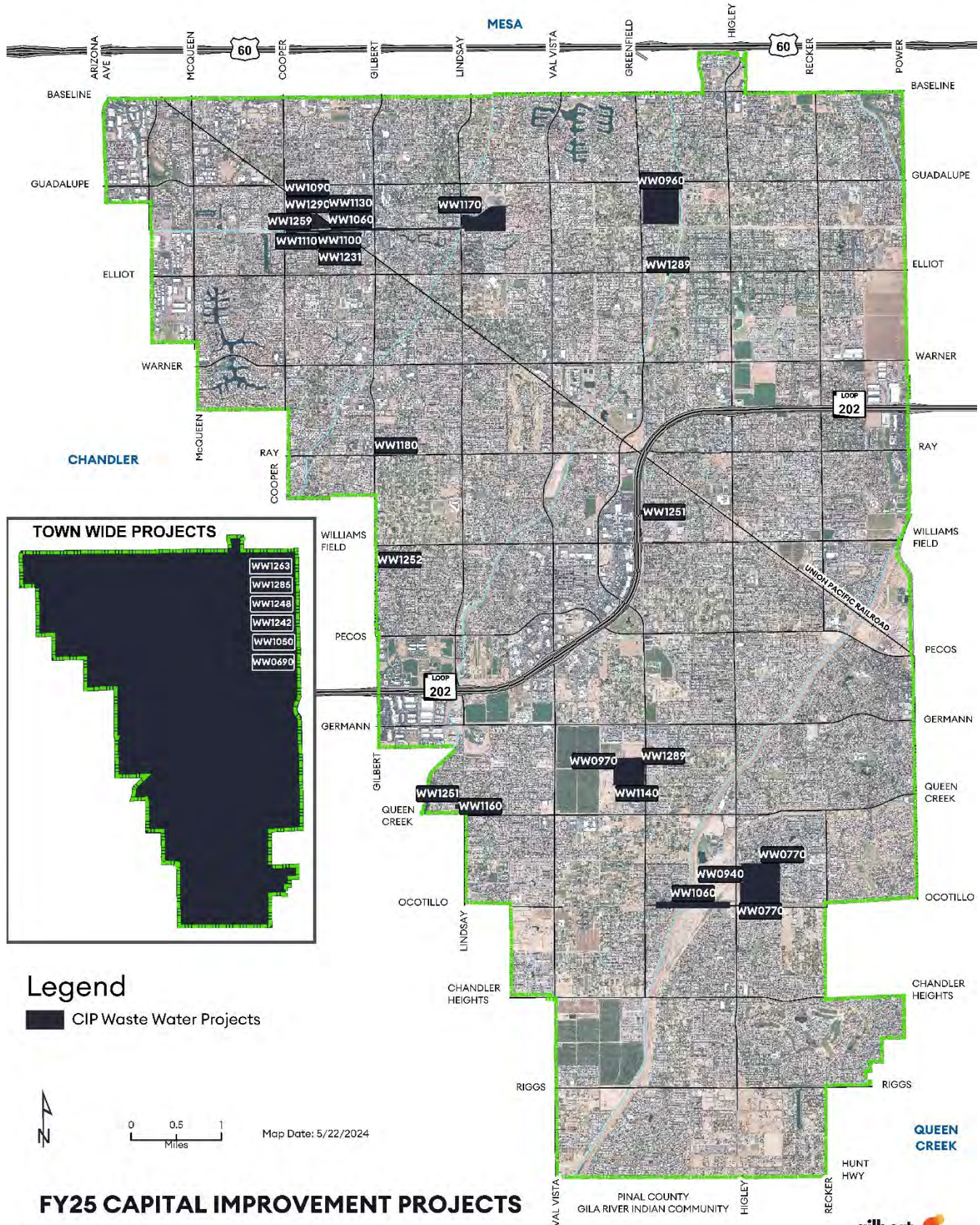
WA1614 – Transmission Main Assessment Phase 3 Rehabilitation of critical transmission mains serving Zone 2. Work will include repair or replacement of main assets; repair or replacement of system valves; assessment, rehabilitation, and repair of corrosion protection; and replacement of air release valves.	Project Priority: 3.00 
WA1617 – Lead and Copper Compliance Program Study to develop a lead service line inventory and service line replacement program in accordance to the EPA revisions to the Safe Drinking Water Act's Lead and Copper Rule. This effort will facilitate the removal of lead service lines throughout the community, if required.	Project Priority: 3.00
WA1618 – Site 5 Rehab and Tank Replacement Design and construction of pump to waste infrastructure to include demolition of existing end of service life waste tank and reconstruction of pump-to-waste piping, valves, retention, and infrastructure.	Project Priority: 3.00 
WA1621 – Site 21 Reservoir Roof Replacement – Riggs and 180th Design and construction for the replacement of the reservoir roof at Site 21 located at Riggs Road and 180th Street.	Project Priority: 2.70 
WA1625 – Desert Sky Utilities Improvements Design and construction of systems necessary to reduce or eliminate water distribution system autoflusher. Site solution will likely include an on-site disinfection system and appurtenances.	Project Priority: 3.00
WA1631 – Water Rights – SRP CAP Interconnect Participation in the design and construction by the Salt River Project (SRP), in partnership with municipalities and CAP for the SRP-CAP Interconnection Facility (SCIF). This facility would allow SRP water to be delivered into the CAP system. Gilbert's participation in the SCIF is estimated to provide 11 MGD of peaking capacity to the system by diverting recovered and future supplies to the Santan Plant. This capacity is considered resiliency capacity to offset reductions to existing CAP supplies.	Project Priority: 3.00
WA1633 – NWTP Finished Water Pump Station Design and construction of North Water Treatment Plant (NWTP) Zone 1 and Zone 2 finish water pump station capacity improvements. Three additional Zone 1 pumps and two additional Zone 2 pumps will resolve deficiencies in the firm pumping capacity of the NWTP. The project will include new vertical turbine pumps, valves, piping, associated appurtenances, variable frequency drives, and electrical/structural improvements. The need for this project is partially due to new growth and would therefore be eligible for SDF funding.	Project Priority: 3.00 

WATER PROJECT DETAIL

WA1640 – Fire Flow Improvements Phase 1 – Playa Palms Design and construction of fire flow improvements within the Playa Palms neighborhood area. The project will include 1,950 lineal feet (LF) of 12" ductile Iron pipe (DIP) and 1,000 LF of 8" DIP to meet fire flow criteria.	Project Priority: 2.68
WA1643 – Fire Flow Improvements Phase 4 – Tremaine Design and construction of fire flow improvements within the Tremaine neighborhood area. The project will include 2,750 lineal feet (LF) of 12" ductile Iron Pipe (DIP) and 1,900 LF of 8" DIP to meet fire flow criteria.	Project Priority: 2.68
WA1651 – Unidirectional Flushing Program Study to develop recommendations for unidirectional flushing sequences and to evaluate several transmission main flushing alternatives through water quality monitoring and water quality complaint analysis.	Project Priority: 3.00
WA1653 – Gilbert & Warner Water Main Repair Identification, location, assessment and repair of the 12" waterline located at Gilbert and Warner intersection.	Project Priority: 3.00 
WA1654 – System Droughts Interconnects Design and construction of drought interconnects between the Town of Gilbert's water system and adjacent water providers to provide operational resiliency to receive additional water supply from neighboring utilities given potential surface water shortages. These interconnects would only be used during peak demand periods to maintain adequate water pressure in the system. Interconnects would be designed for up to 2MGD and related metering and system improvements.	Project Priority: 3.00
WA1657 – Water Crossings Rehab Assessment Assess water infrastructure at critical crossings (canals, highways, busy intersections, railroads, etc.) including field verification and inspection of valves and pipelines utilizing information from WA1450 (Transmission Main Assessment Phase 1). Scope may include adding or replacing critical valves and rehabilitating pipe lines.	Project Priority: 2.53
WA1659 – Higley and Frye Water Main Repair Repair of the 8" potable water main and roadway restoration within the intersection of Higley Road and Frye.	Project Priority: 3.00 



WASTEWATER PROJECT LOCATOR





WASTEWATER PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
System Relief Sewers Phase 1	WW0690	9,393	3,219	4,314	1,860	-	-	-	-	-
South Recharge Site Phase 2	WW0770	10,508	9,224	1,284	-	-	-	-	-	-
Aquifer Storage and Recovery Wells	WW0940	28,387	73	3,644	24,670	-	-	-	-	-
Riparian Distribution Structure	WW0960	11,633	7	971	-	10,655	-	-	-	-
GWRP Various Plant Improvements	WW0970	8,201	3,387	4,814	-	-	-	-	-	-
System Wide Force Main Retrofit	WW1050	79,776	3,568	14,318	12,378	12,378	12,378	12,378	12,378	-
Concrete Pipe Gravity Sewer Rehab	WW1060	18,590	3,279	15,311	-	-	-	-	-	-
Turner Ranch Gravity Sewer Upgrade	WW1070	8,496	-	-	-	-	-	-	8,496	-
Neely Activated Sludge Pump Station Repl	WW1090	8,857	5,597	3,260	-	-	-	-	-	-
Neely Oxidation Ditch Rotor Repl	WW1100	15,263	8,333	6,930	-	-	-	-	-	-
Neely Effluent Filter Replacement	WW1110	11,518	8,468	3,050	-	-	-	-	-	-
Neely Odor Control System	WW1130	2,581	44	2,537	-	-	-	-	-	-
GWRP Repair and Replacement Phase 3	WW1140	20,540	19,263	1,277	-	-	-	-	-	-
Layton Lakes Odor Control	WW1160	2,160	1,150	1,010	-	-	-	-	-	-
Western Canal Odor Control	WW1170	1,035	240	618	177	-	-	-	-	-
Gilbert and Ray Sewer Outfall	WW1180	1,309	189	1,120	-	-	-	-	-	-
GWRP Expansion Phase 4	WW1200	123,992	-	-	19,916	104,076	-	-	-	-
Val Vista Reclaimed Water Line	WW1210	5,025	-	-	961	4,064	-	-	-	-
Riggs Reclaimed Water Line	WW1220	5,579	-	-	1,000	4,579	-	-	-	-
Neely Admin Building Repairs	WW1231	5,985	1,193	513	-	-	4,279	-	-	-
Reservoir 3 Reclaimed Recovery Well	WW1233	5,580	-	-	-	-	-	-	5,580	-
Higley Reclaimed Water Line	WW1234	17,262	-	-	-	10,191	7,071	-	-	-
SASC Odor Control Site	WW1235	3,138	-	-	3,138	-	-	-	-	-
Islands Lift Station Improvements	WW1237	2,200	-	-	-	2,200	-	-	-	-
Lift Station Property Acquisition	WW1238	348	-	-	348	-	-	-	-	-
Manhole Rehabilitation Phase 1	WW1242	11,723	6,383	887	-	-	4,453	-	-	-
Agritopia Odor Control Site	WW1243	3,206	-	-	-	3,206	-	-	-	-
Manhole Rehabilitation Phase 2	WW1248	10,691	5,069	277	5,345	-	-	-	-	-
Layton Lakes/Crossroads Lift Station	WW1251	3,459	10	3,449	-	-	-	-	-	-
Commons Lift Station Improvements	WW1252	4,268	57	819	3,392	-	-	-	-	-
Oak Sewer Realignment	WW1253	1,388	-	-	-	-	-	1,388	-	-
Neely Area Parallel Relief Sewers	WW1255	5,906	-	-	-	-	5,906	-	-	-
Greenfield Area Parallel Relief Sewers	WW1256	3,691	-	-	-	-	3,691	-	-	-
Neely WRF Concrete Assessment	WW1259	2,655	718	148	-	1,789	-	-	-	-
Access and Security Improvements	WW1260	1,317	-	-	-	-	-	1,317	-	-
Site 3 Chlorine Generation System	WW1262	705	-	-	-	-	-	-	705	-
Utility System Fiber Optic Connection	WW1263	12,682	-	1,249	1,996	923	8,514	-	-	-
Higley and Ocotillo Dosing Station	WW1264	1,577	-	-	-	-	-	1,577	-	-
Val Vista and Ocotillo Odor Control	WW1265	1,731	-	-	-	-	-	-	1,731	-
Lindsay and Pecos Odor Control	WW1266	1,544	-	-	-	-	-	-	1,544	-
BioFilter - Greenfield and Germann	WW1267	1,594	-	-	-	-	-	-	1,594	-
Elliot Rd Reclaimed Line	WW1268	38,430	-	-	-	-	-	-	38,430	-
BioFilter - Lindsay and Queen Creek	WW1269	2,549	-	-	-	-	-	-	2,549	-
Baseline & Greenfield Gravity Line	WW1270	26,791	-	-	-	26,791	-	-	-	-
Recker & Morrison Ranch Gravity Line	WW1271	1,642	-	-	-	1,642	-	-	-	-
Fiesta Tech Facility Upgrades 1	WW1272	16,150	-	-	-	-	16,150	-	-	-
Reclaimed System Surge Evaluation	WW1273	3,429	-	-	-	-	-	-	3,429	-
Reclaimed Zone Split Improvements	WW1274	996	-	-	-	-	-	-	996	-
Charbray Reclaimed Line	WW1275	2,092	-	-	2,092	-	-	-	-	-
Williams Field Reclaimed Line	WW1276	22,788	-	-	-	4,902	17,886	-	-	-
Pecos Rd Reclaimed Line	WW1277	15,481	-	-	-	2,904	12,577	-	-	-
SCADA & Communications Master Plan	WW1278	380	-	-	380	-	-	-	-	-



WASTEWATER PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
GWRP - Flow Monitoring Program	WW1279	293	-	-	-	-	-	-	293	-
Reclaimed Control Valve Upgrades	WW1280	3,486	-	-	-	-	486	1,000	2,000	-
Neely WRF O&M Documentation Update	WW1283	745	-	-	-	745	-	-	-	-
Lift Station Emergency Power	WW1284	1,759	-	-	1,759	-	-	-	-	-
Town Wide Arc Flash Phase 1	WW1285	716	-	716	-	-	-	-	-	-
Reservoir 3 Control System R&R	WW1286	1,264	-	-	1,264	-	-	-	-	-
Greenfield Rd Reclaimed Rehab	WW1287	17,022	-	-	-	-	17,022	-	-	-
Reclaimed - System Flushing Sites	WW1288	549	-	-	549	-	-	-	-	-
Reclaimed - Reservoir Safety Imp	WW1289	366	-	366	-	-	-	-	-	-
GWRP Various Plant Improvements Ph 2	WW1290	10,282	-	4,048	3,198	3,036	-	-	-	-
Town Wide ARV Improvements	WW1291	590	-	-	-	-	590	-	-	-
Total Capital Expenses		\$ 643,293	\$ 79,471	\$ 76,930	\$ 84,423	\$ 194,081	\$ 111,003	\$ 17,660	\$ 79,725	\$ -

Capital Sources: (1,000s)		Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
2027 WRMP (WW)		31,123	-	-	-	24,052	7,071	-	-	-
2027 WRMP (WW R&R)		99,969	-	-	-	31,179	44,034	12,378	12,378	-
Developer Contribution		32,272	-	-	-	17,414	14,858	-	-	-
Wastewater Repl Fund		191,992	63,654	57,864	26,114	12,903	4,436	1,388	25,633	-
Water Fund		6,263	-	360	1,052	490	4,361	-	-	-
Wastewater Fund		66,865	5,650	12,061	11,935	2,918	5,229	3,894	25,178	-
Greenfield Wastewater SDF		179,491	8,856	4,928	44,578	101,715	15,675	-	3,739	-
Neely Wastewater SDF		35,318	1,311	1,717	744	3,410	15,339	-	12,797	-
Total Sources		\$ 643,293	\$ 79,471	\$ 76,930	\$ 84,423	\$ 194,081	\$ 111,003	\$ 17,660	\$ 79,725	\$ -

Operation and Maintenance Impact (1,000s)

Total Operation and Maintenance Impact	-	87	479	484	484	-
Total Revenue	-	-	-	-	-	-
Net Additional Cost	\$ -	\$ 87	\$ 479	\$ 484	\$ 484	\$ -

WASTEWATER PROJECT DETAIL

WW0690 – System Relief Sewers Phase 1 Design and construction of parallel or replacement relief sewers to support the wastewater collection system, including alignments in Mystic Drive, Lago Boulevard, Houston Avenue, Burk Street, and Elm Street near the Heritage District.	Project Priority: 3.00
WW0770 – South Recharge Site Phase 2 This project will increase the South Recharge Facility's capacity by constructing the southern half of the site with the installation of four new basins and the planned extension of the site's delivery canal. The following scope of work items to be included in this phase will also enhance the facility's recharge capacity and operations through efficiencies: drain holes in the basins per the 2012 Master Plan recommendations and facility hydrology report, motorized valves and SCADA system controls, hydro-rangers to monitor basin water levels, tree purchase and installation around new basins and the delivery canal, paving the parking lot (to meet an anticipated site visitation demand), as well as parking lot lighting for site security.	Project Priority: 3.00
WW0940 – Aquifer Storage and Recovery Wells Design and installation of four aquifer storage recovery (ASR) recharge wells. Project scope includes a study phase which will site the four ASR wells and drill pilot holes to validate recharge feasibility at the proposed locations. Initial recommendations note Crossroads Park as a potential location for wells.	Project Priority: 2.08
WW0960 – Riparian Distribution Structure Design and construction to install a pipe parallel to the existing 10" pipe into the Recharge Facility; expand the distribution box to accommodate the increased flow and possibly eliminate 18" pipe to basins three and four. This project also includes retro-fitting the manual gate valves to be motorized, SCADA, fiber, and earthwork on each pond at the Riparian Preserve at Water Ranch. Project will evaluate inlet design for alternative surface water recharge alternatives.	Project Priority: 2.30
WW0970 – GWRP Various Plant Improvements Pursuant to the Intergovernmental Agreement with the City of Mesa and Town of Queen Creek for the operation and maintenance of the Greenfield Wastewater Reclamation Plant (GWRP), the following future rehabilitation and replacement improvements that the City of Mesa (GWRP lead agent/operator) are proposing at the plant includes various future plant improvements and equipment replacements.	Project Priority: 3.00
WW1050 – System Wide Force Main Retrofit Design and construction for the identification and replacement of corrodible components of wastewater force mains. This project takes places in two phases. Phase one: Design will identify, prioritize, and develop design drawings for replacement of corrodible components for wastewater force mains. The end state of phase one is improvement plans and priorities of work for wastewater force mains that have been developed, corrodible component locations identified for replacement, and strategically placed inspection ports and air release valves located. This phase is completed when construction drawings and specifications are ready for solicitation of construction pricing. Phase two: Construction will replace ductile iron components over multiple years. Each year components replaced based on the priorities of work established during phase one. The end state of phase two is when the wastewater force main system has replaced known corrodible components.	Project Priority: 3.00 

WASTEWATER PROJECT DETAIL

WW1060 – Concrete Pipe Gravity Sewer Rehab Design and construction in two phases to rehabilitate large diameter gravity interceptor sewers. Phase one includes the rehabilitation of the damaged section of pipe between South Higley Road and South Greenfield Road along the Ocotillo Road alignment, directly under the Gilbert Regional Park. Additionally, pipeline video assessments will be completed for an additional segment of Ocotillo Road Sewer and the Western Canal Sewer, which is anticipated to be a similar pipe material. Phase two includes rehabilitation of the approximately two miles of the Western Canal Sewer from the Neely Water Reclamation Plant to Lindsay Road, then north on Honeysuckle Road from the Western Canal to Guadalupe Road.	Project Priority: 3.00 
WW1090 – Neely Activated Sludge Pump Station Repl Design and construction to replace the existing Waste Activated Sludge (WAS) pump station and Recycled Activated Sludge (RAS) pump station and combine into one pump station utilizing submersible pumps with variable frequency drives (VFD). Improvements will be made to the electrical power distribution system to accommodate the pump and variable frequency drive addition. The scum pump station will also be replaced and the scum screen rehabilitated. This project replaces aging equipment with newer technology which will operate more efficiently and require less energy consumption.	Project Priority: 3.00 
WW1100 – Neely Oxidation Ditch Rotor Repl Design and construction to replace oxidation ditch aeration rotor equipment, minor structural repairs/modifications and electrical power distribution improvements. These components of the Neely facility are nearing the end of their useful life and are scheduled for replacement as part of the Long Range Infrastructure Plan.	Project Priority: 3.00 
WW1110 – Neely Effluent Filter Replacement Design and construction to replace the existing effluent filters with a new concrete filter structure and new disc filter technology. The existing effluent filters have been in service for approximately 30 years and have exceeded their useful life.	Project Priority: 3.00 
WW1130 – NWRP Odor Control System Design and construction for replacement of existing influent pump station odor control scrubber and provide minor structural modifications and electrical power distribution improvements. The existing odor control scrubber has exceeded its useful life (30 years). This project will replace the odor control scrubber with newer technology. The existing carbon scrubber will be reused.	Project Priority: 3.00 
WW1140 – GWRP Repair and Replacement Phase 3 The Greenfield Water Reclamation Plant (GWRP) is a joint-use facility with the City of Mesa and the Town of Queen Creek, with Mesa acting as lead agent and plant operator. This project, in tandem with WW0750, will provide design and construction and is scheduled to be completed by the end of 2025. This project includes technology improvements to reduce operations and maintenance challenges, improve reliability, and ease of operation. Additionally, the plant will have necessary major maintenance of systems, and system changes to handle the increasing solids loading at the facility. This project covers the improvements and maintenance activities made to the existing facilities.	Project Priority: 3.00 

WASTEWATER PROJECT DETAIL

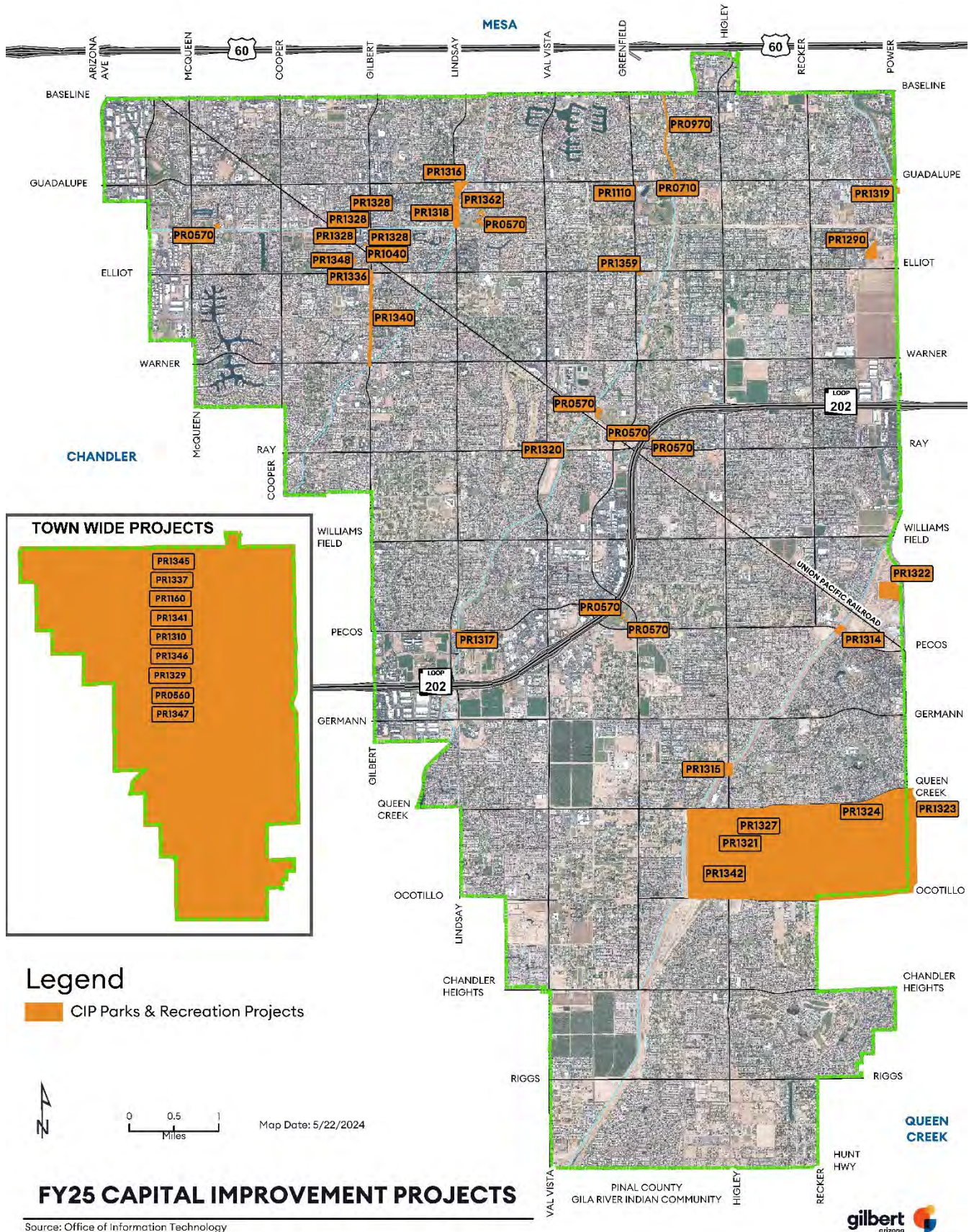
WW1160 – Layton Lakes Odor Control Design and construction of a new biological odor control system for the lift station, replace pump soft starts with variable frequency drives which will be housed in an air-conditioned enclosure, provide an HMI panel for pump readings, and add permanent SCADA and RTU communications to and from the lift station site and improvements to the electrical system. The odor control system will reduce hydrogen sulfide at the lift station site to address ongoing odor complaint issues, in accordance with Maricopa County Rule 320. The electrical improvements will increase efficiencies, as well as provide reliable operation and communication at the lift station site.	Project Priority: 3.00
WW1170 – Western Canal Odor Control Design and construction of an odor and corrosion control chemical injection station along the 36" sanitary sewer pipeline that parallels the Western Canal. The station will include a secured eight foot block wall, a concrete chemical containment area with protective linings, chemical storage tanks, mixers, injection pumps, electrical controls, SCADA monitoring system, and appurtenances.	Project Priority: 3.00
WW1180 – Gilbert and Ray Sewer Outfall Design and reconstruction of the wastewater structure at Gilbert and Ray Roads to prevent recurring surcharge within the sewer system east along Ray Road. This structure includes a sewer force main discharge point from the Rancho Del Verde lift station. As a result, this project also includes possible re-alignment of the existing sewer force main discharge location and the rehabilitation of the existing force main pipeline which currently contains a portion of ductile iron pipe that is vulnerable to corrosion and deterioration. It is the intent of this project to address both the gravity sewer surcharging issue and the sewer force main discharge location and pipeline rehabilitation issue.	Project Priority: 3.00 
WW1231 – Neely Admin Building Repairs Built in 1987, the administration building and electrical building at the Neely Water Reclamation Facility are nearing the end of their useful lives. Repairs will be needed on the plumbing, electrical, HVAC, and water supply systems to keep the buildings operational. To identify the extents of necessary repairs within the structures, ensure the cost benefit is appropriate, and provide adequate space for current and future operations, a condition and space needs assessment was completed in FY 2021. This assessment identified deficiencies at 10 buildings, opportunities to optimize existing space, and projected required renewal funding to maintain the facility. This project addresses immediate concerns and deficiencies noted within first three years of the renewal summary.	Project Priority: 2.52 
WW1242 – Manhole Rehabilitation Phase 1 Rehabilitation of degrading sanitary sewer manhole benches, chimney, and cone sections south of Williams Field Road.	Project Priority: 3.00 

WASTEWATER PROJECT DETAIL

WW1248 – Manhole Rehabilitation Phase 2 Design and construction to rehabilitate degrading sanitary sewer manhole benches, chimney, and cone sections on the areas north of SR202 (Phase 2). Project focuses on addressing corrosion-related impacts through the use of inert materials and providing for long-term structural integrity.	Project Priority: 2.84 
WW1251 – Layton Lakes/Crossroads Lift Station Design and construction for the repair and replacement of concrete surfaces, valves, access ways, and gates at both lift stations, including recoating of appropriate surfaces.	Project Priority: 3.00 
WW1252 – Commons Lift Station Improvements Assessment to evaluate and develop options to improve site operations at the Commons Lift Station. Work to include pump station efficiencies, pump operation optimization, and force main rehabilitation.	Project Priority: 2.00 
WW1259 – Neely WRF Concrete Assessment Study, design and construction to perform a site investigation, develop recommendations and provide rehabilitation and repair of existing concrete and concrete structures throughout the Neely Water Reclamation Facility (WRF).	Project Priority: 2.83 
WW1263 – Utility System Fiber Optic Connection Design and construction to complete last mile connections for the fiber optic system to all water and wastewater facilities. This project would include any facilities for water and wastewater not included within the TS1940 Fiber Optic Strategic Buildout Final Report. Locations include the Riparian Preserve, Reservoir #1, Rancho Del Verde Lift Station, Baseline Lift Station, Gilbert Commons Lift Station, Neely Lift Station, Neely Treatment Plant, Turner Ranch Lift Station, Fiesta Tech Lift Station, San Tan Lift Station, Candlewood Lift Station, Layton Lakes Lift Station, and Western Skies Lift Station.	Project Priority: 1.84
WW1285 – Town Wide Arc Flash Phase 1 Complete arc flash hazard analysis per NFPA70E (National Fire Protection Association Electrical Safety Training) and update personal protective equipment requirements and equipment labeling at water and wastewater facilities throughout the town.	Project Priority: 2.83
WW1289 – Reclaimed – Reservoir Safety Imp – Site 1 and 3 Design and construction of fall protection on two above ground reclaimed water storage tanks at Sites 1 and 3.	Project Priority: 2.38
WW1290 – GWRP Various Plant Improvements Ph 2 Pursuant to the Intergovernmental Agreement with the City of Mesa and Town of Queen Creek for the operation and maintenance of the Greenfield Wastewater Reclamation Plant (GWRP), the following future rehabilitation and replacement improvements that the City of Mesa (GWRP lead agent/operator) are proposing at the plant includes various future plant improvements and equipment replacements.	Project Priority: 1.71



PARKS & RECREATION PROJECT LOCATOR





PARKS & RECREATION PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
Freestone Park Expansion - North	PR0030	33,648	-	-	-	-	-	-	33,648	-
Freestone Skate and Tennis Facility	PR0240	10,302	-	-	-	-	-	-	10,302	-
Marathon Trail Improvements	PR0330	49,116	-	-	-	-	49,116	-	-	-
Culture and Education Center	PR0370	122,397	-	-	-	-	-	-	-	122,397
Crossroads Park Phase 2	PR0390	15,976	24	-	-	-	-	-	15,952	-
Freestone Recreation Center Pool	PR0420	33,786	-	-	-	-	-	-	-	33,786
Crossroads Park Lake Improvements	PR0530	9,844	-	-	-	-	-	-	9,844	-
Parks and Trails Signs	PR0560	233	133	100	-	-	-	-	-	-
Urban Lakes Renovation	PR0570	43,808	1,372	4,268	8,979	8,231	7,038	3,563	10,357	-
Rittenhouse Trail Improvements	PR0580	20,106	-	-	-	-	-	-	20,106	-
McQueen Park Phase 4	PR0630	11,511	-	-	-	-	-	-	-	11,511
Riparian Education Center	PR0710	13,513	2	298	13,213	-	-	-	-	-
Santan Vista Trail Imp Phase 3	PR0850	20,300	4	-	-	-	-	-	20,296	-
Santan Vista Trail Imp Phase 4	PR0970	5,191	-	5,191	-	-	-	-	-	-
Santan Freeway Trail Imp West Leg	PR1010	13,431	-	-	-	-	-	-	13,431	-
Santan Freeway Trail Imp East Leg	PR1020	27,184	-	-	-	-	-	-	27,184	-
Water Tower Plaza	PR1040	18,325	1,022	17,303	-	-	-	-	-	-
Discovery Park Playground Structure	PR1080	3,988	-	-	-	-	-	-	-	3,988
Western Powerline Trail Phase 5	PR1100	6,106	-	-	-	-	-	-	6,106	-
SERL Parking Lot Connection	PR1110	6,411	24	872	5,515	-	-	-	-	-
Irrigation System Replacements	PR1160	48,846	-	12,770	21,753	2,812	1,727	2,564	7,220	-
Santan Vista Trail Imp Phase 5	PR1210	8,958	-	-	-	-	-	-	8,958	-
Canal Trail Lighting	PR1230	26,201	-	-	-	-	26,201	-	-	-
Cosmo Park Turf Project	PR1240	1,164	-	-	-	1,164	-	-	-	-
Trail Crossings at RR Tracks Study	PR1270	665	-	-	-	665	-	-	-	-
Cactus Yards Parking Lot	PR1290	6,378	-	1,000	-	-	-	-	5,378	-
Trail Safety Crossing Improvements	PR1310	413	114	299	-	-	-	-	-	-
Nichols Park at Water Ranch Phase 2	PR1311	50,848	-	-	-	-	-	-	50,848	-
Gilbert Youth Soccer Complex Phase 2	PR1312	44,297	-	-	-	-	-	-	-	44,297
Marathon Trail Crossing at Pecos	PR1314	1,948	-	1,948	-	-	-	-	-	-
Marathon Trail Crossing at Higley	PR1315	1,336	-	1,336	-	-	-	-	-	-
Heritage Trail Crossing at Guadalupe	PR1316	1,077	21	1,056	-	-	-	-	-	-
San Tan Vista Trail Crossing at Pecos	PR1317	705	12	693	-	-	-	-	-	-
Heritage Trail Crossing at Lindsay	PR1318	270	6	264	-	-	-	-	-	-
Marathon Trail at Power and Guadalupe	PR1319	2,681	-	2,681	-	-	-	-	-	-
San Tan Vista Trail Crossing at Ray	PR1320	1,010	-	1,010	-	-	-	-	-	-
Gilbert Regional Park Phase 2 and 3	PR1321	267,427	11	8,927	258,489	-	-	-	-	-
Desert Sky Park Phase 2	PR1322	115,906	11	11,418	-	104,477	-	-	-	-
Marathon Trail Crossing at Power	PR1323	3,682	5	142	-	-	-	-	3,535	-
Queen Creek and Sonoqui Wash Trail	PR1324	2,572	-	187	-	-	-	-	2,385	-
Mesquite Aquatic Center Improvements	PR1325	10,962	-	-	-	-	-	-	-	10,962
Freestone Park Pickleball Complex	PR1326	16,208	-	-	16,208	-	-	-	-	-
Queen Creek Wash Crossing at Higley	PR1327	1,589	-	464	1,125	-	-	-	-	-
Western Powerline Trail Water Feature	PR1328	632	-	632	-	-	-	-	-	-
Trail System Repairs	PR1329	824	415	217	192	-	-	-	-	-
Vehicular Shade Structures	PR1330	3,795	-	-	-	-	-	-	3,795	-
Cactus Yards Ballfield Improvements	PR1331	654	-	-	-	-	-	-	654	-
Freestone Rec Gymnasium Expansion	PR1332	28,422	-	-	-	-	-	-	28,422	-
Crossroads Dog Park Improvements	PR1333	7,160	-	-	-	-	-	-	7,160	-



PARKS & RECREATION PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
SERL Furniture Replacement	PR1334	491	-	-	491	-	-	-	-	-
Page Park Recreational Improvements	PR1335	7,012	-	-	-	-	-	-	7,012	-
Parks Facility Fiber Connection	PR1336	1,172	82	1,090	-	-	-	-	-	-
Parks and Rec Master Plan Update	PR1337	505	371	134	-	-	-	-	-	-
Freestone Park Ballfield Imp	PR1338	20,704	-	-	-	-	-	-	20,704	-
Gilbert Road Multiuse Path	PR1340	2,084	-	2,084	-	-	-	-	-	-
Trail Right-of-Way Assessment	PR1341	228	105	123	-	-	-	-	-	-
Regional Park Drive Extension	PR1342	8,750	-	8,750	-	-	-	-	-	-
Veterans Park Upgrades	PR1344	8,036	-	-	-	-	-	-	8,036	-
Shade Structures	PR1345	1,070	-	377	693	-	-	-	-	-
Playground Replacements	PR1346	878	1	877	-	-	-	-	-	-
Turf Removal Project	PR1347	3,948	-	3,948	-	-	-	-	-	-
Community Center Kitchen Remodel	PR1348	200	29	171	-	-	-	-	-	-
Western Powerline Trail Phase 6	PR1349	8,430	-	-	8,430	-	-	-	-	-
Western Powerline Trail Phase 7	PR1350	12,517	-	-	12,517	-	-	-	-	-
Knox Trail Improvements	PR1351	4,850	-	-	-	-	-	-	4,850	-
Gilbert/Zanjero Trail	PR1352	13,011	-	-	-	-	-	-	13,011	-
Rittenhouse/Consolidated Canal	PR1353	11,239	-	-	-	11,239	-	-	-	-
Rittenhouse/Consolidated Canal	PR1354	18,627	-	-	-	-	-	-	18,627	-
Rittenhouse/Consolidated Canal	PR1355	33,226	-	-	-	-	-	-	33,226	-
Heritage Park Improvements	PR1356	11,824	-	-	-	-	-	-	11,824	-
South Gilbert Pool	PR1357	30,000	-	-	-	-	-	-	30,000	-
Town Wide Playground Enhancements	PR1358	6,159	-	-	-	-	-	-	6,159	-
Greenfield Pool Renovation	PR1359	1,044	-	1,044	-	-	-	-	-	-
South Gilbert Recreation Center	PR1360	37,852	-	-	-	-	-	37,852	-	-
Freestone Park Splash Pad	PR1361	4,808	-	-	-	4,808	-	-	-	-
Lindsay/Western Canal Assessment	PR1362	180	-	180	-	-	-	-	-	-
Total Capital Expenses		\$ 1,370,651	\$ 3,764	\$ 91,854	\$ 347,605	\$ 133,396	\$ 84,082	\$ 43,979	\$ 439,030	\$ 226,941

Capital Sources (1,000s)	Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
2001 GO Bonds 02-03	1	1	-	-	-	-	-	-	-
2026 PFMP Bonds	413,410	-	-	232,808	109,285	71,317	-	-	-
2022 GO Bonds (Transport)	15,268	39	15,229	-	-	-	-	-	-
30/32 Potential Parks Bond	243,202	-	-	-	-	-	-	243,202	-
Federal Grant	3,000	-	3,000	-	-	-	-	-	-
CDBG	200	29	171	-	-	-	-	-	-
Developer Contribution	89	89	-	-	-	-	-	-	-
Salt River Project	19	19	-	-	-	-	-	-	-
CIP Outside Sources	6,003	-	-	522	-	-	-	-	5,481
CIP O/S Revolving Fund	228	(78)	828	(522)	-	-	-	-	-
General Repl Fund	111,081	746	30,521	30,924	11,043	8,765	6,127	22,955	-
Water Repl Fund	1,034	-	1,034	-	-	-	-	-	-
General Fund (CIP)	41,387	-	-	-	-	-	37,852	3,535	-
General Fund	91,229	2,900	21,488	7,824	1,829	-	-	51,707	5,481
Water Fund	1,194	-	1,194	-	-	-	-	-	-
Wastewater Fund	1,824	-	1,824	-	-	-	-	-	-



PARKS & RECREATION PROJECT SUMMARY

Capital Sources (1,000s)	Total	Prior Years	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Years 6-10	Beyond 10 Yrs
Park SDF	106,952	11	15,693	76,009	11,239	4,000	-	-	-
Future Growth Funding	102,631	-	-	-	-	-	-	102,631	-
Private Fund	15,000	-	-	-	-	-	-	15,000	-
Investment Income	8	8	-	-	-	-	-	-	-
Unidentified	215,979	-	-	-	-	-	-	-	215,979
Miscellaneous	912	-	872	40	-	-	-	-	-
Total Sources	\$ 1,370,651	\$ 3,764	\$ 91,854	\$ 347,605	\$ 133,396	\$ 84,082	\$ 43,979	\$ 439,030	\$ 226,941

Operation and Maintenance Impact (1,000s)

Total Operation and Maintenance Impact	-	2,221	7,509	7,883	13,078	-
Total Revenue	-	-	-	-	-	-
Net Additional Cost	\$ -	\$ 2,221	\$ 7,509	\$ 7,883	\$ 13,078	\$ -

PARKS & RECREATION PROJECT DETAIL

PR0560 – Parks and Trails Signs Develop sign designs and themes for trail signage to include informational and directional signage. Parks signs are to replace worn and outdated rules/regulations signage.	Project Priority: 3.00
PR0570 – Urban Lakes Renovation To design and construct various lakes around the Town of Gilbert. Project scope includes lake dredging, lake liner replacements, sediment testing, seepage testing, pump replacements and upgrades, turf removal to eliminate run-off into lakes, addition of aerator equipment, and the reconditioning of pump stations. Removing turf adjacent to the lake at Cosmo and Freestone Parks and adding a swale to the lake at the Municipal Center. The lakes that will be addressed are as follows: Discovery Park Upper Lake, Crossroads Park, Cosmo Park, McQueen Park, Discovery Park Lower Lake, Municipal Center Lake, Freestone North and South Lakes, and Water Ranch.	Project Priority: 3.00 
PR0710 – Riparian Education Center Design and construction to develop a Riparian Education Center on the grounds at a Riparian Area. Center will house educational displays, classrooms, office space, Town Store, exhibit space and restrooms. Center will be approximately 5,000 square feet.	Project Priority: 1.92
PR0970 – Santan Vista Trail Imp Phase 4 – Eastern Canal Baseline to Guadalupe Multi-modal trail improvements along the Eastern Canal (Santan Vista Trail) from Baseline Road south to Germann Road. Phase IV includes improvements from Baseline Road to Guadalupe Road to include hawk crossing, concrete pathway, landscaping, irrigation, resting/sitting areas, interpretive kiosks, and signage.	Project Priority: 2.83
PR1040 – Water Tower Plaza – Repairs and Upgrades To design and construct a replacement of the existing splash pad operating system, reconfiguration of the open space areas, addition of a new restroom building to include the pump house and IDF room, modification of existing parking area, addition of shaded areas, and general improvements and upgrades to the existing space.	Project Priority: 2.08 
PR1110 – SERL Parking Lot Connection Connect the parking lots on the north and west sides of the Southeast Regional Library (SERL) to allow vehicles to circulate without exiting the site and providing additional parking spaces. Project elements also will include the removal of the existing non-functioning water feature at the northwest corner of the library, addition of dedicated right turn lanes into the site on Greenfield and Guadalupe, resurfacing the existing parking lots, and addressing drainage issues on the site.	Project Priority: 2.00
PR1160 – Irrigation System Replacements This project will replace complete park aging irrigation system infrastructure to include piping and valves. Replacement is scheduled to begin with Freestone Park followed by Crossroads Park and the Municipal Center (Muni I), then Circle G, Oak Tree, Old West, Page Park, Sunview, Vaughn Basin, Village II, Villa Madeira, and Vista Alegre.	Project Priority: 1.93 

PARKS & RECREATION PROJECT DETAIL

PR1290 – Cactus Yards Parking Lot Complete replacement of the 600 space parking lot to include sub-grade replacement, restriping of spaces and inlet roads, and improvements to inlets and drainage.	Project Priority: 2.47 
PR1310 – Trail Safety Crossing Improvements Study to assess existing trail crossings and determine the appropriate safe crossing infrastructure that will be the most effective in each location. The September 2020 Safety Improvements for Trail Crossing Report evaluated 46 crossings and prioritized the top 10 ranked uncontrolled crossing locations requiring improvements based on analysis of trail user counts, traffic volume counts, crash data and site constraints. The next study and assessments will identify the next tier of project crossing improvements with planning level project documentation for additional trail crossing improvements.	Project Priority: 2.70
PR1314 – Marathon Trail Crossing at Pecos – Eastern Maricopa Floodway Design and construction of the Marathon Trail Crossing at Pecos Road. Improvements could include way-finding signs and markings, a grade separated crossing, and under deck lighting.	Project Priority: 2.54
PR1315 – Marathon Trail Crossing at Higley – Eastern Maricopa Floodway Design and construction of a new pathway underneath the existing East Maricopa Floodway Bridge at Higley Road. Improvements may include signs and markings, lighting, sidewalk path, and a grade separated crossing.	Project Priority: 3.00
PR1316 – Heritage Trail Crossing at Guadalupe – Consolidated Canal Design and construction of a trail crossing at the Heritage Trail and Guadalupe Road. Improvements may include signs and markings, sidewalk, and driveway work. Also, includes the installation of a Pedestrian Pole Mounted Beacon at each approach.	Project Priority: 3.00
PR1317 – San Tan Vista Trail Crossing at Pecos – Eastern Canal Design and construction of the San Tan Vista Trail crossing at Pecos by providing an enhanced path to the signal and signage directing users to the signal.	Project Priority: 3.00
PR1318 – Heritage Trail Crossing at Lindsay – Consolidated Canal Design and construction of safety improvements at the Heritage Trail crossing at Lindsay Road. Improvements may include signs and markings, driveways, raised median, and sidewalk improvements.	Project Priority: 2.84
PR1319 – Marathon Trail at Power and Guadalupe – Eastern Maricopa Floodway Design and construction of trail improvements on the Marathon Trail at Power and Guadalupe Road Crossing. Improvements may include a grade separated crossing, signs and markings, lighting, and a new pathway underneath the existing East Maricopa Floodway bridge.	Project Priority: 2.37



PARKS & RECREATION PROJECT DETAIL

PR1320 – San Tan Vista Trail Crossing at Ray – Eastern Canal Design and construction of trail Improvements at the San Tan Vista Trail and Ray Road Crossing. The improvements may include signs and markings, driveways, sidewalks, and the installation of a Pedestrian Hybrid Beacon.	Project Priority: 2.21
PR1321 – Gilbert Regional Park Phase 2 and 3 Phase II of this 272 acre park serves two purposes: flood control and storm water retention, as well as park and recreation amenities. The first phase of the park has been completed, this project is for the future phases of design and construction to include sports fields, dog park, skate park, pump track, maintenance yard, trails, and other active and passive recreational amenities. Access to Ocotillo Road is also planned.	Project Priority: 2.00
PR1322 – Desert Sky Park Phase 2 Joint effort with the Flood Control District of Maricopa County (FCDMC) and Gilbert on 165 acres. The basin will be designed to serve two purposes: flood control and storm water retention, as well as park and recreation amenities. Park and Recreation amenity development includes 18 acres for high intensity, 115 acres for medium intensity, and 32 acres for low intensity uses. Includes reclaimed water line and reclaimed water recovery for peak irrigation demands. Project may involve partnership opportunities for the development of the site. his project will focus on the build-out of the future phase(s) of Desert Sky Park.	Project Priority: 3.00
PR1323 – Marathon Trail Crossing at Power – Queen Creek Wash Study, design and construction of a grade separated crossing at Power Road for the Maricopa Trail along Queen Creek Wash.	Project Priority: 1.16
PR1324 – Queen Creek and Sonoqui Wash Trail – Maricopa Regional Canal Study for trail corridor assessment for the Queen Creek Wash Trail corridor and the Sonoqui Wash Trail corridor and their connectivity from the existing trail system in the Town of Queen Creek to Gilbert Regional Park.	Project Priority: 2.37
PR1327 – Queen Creek Wash Crossing at Higley – Gilbert Regional Park & QC Wash Design and construction of a grade-separated multi-use path crossing from Higley Road to Gilbert Regional Park via the Queen Creek Wash Trail.	Project Priority: 2.67
PR1328 – Western Powerline Trail Water Feature – Heritage District Western Canal Design and construction of improvements to existing water features and hardscapes along the Western Powerline Trail at the Western Canal and Gilbert Road crossing in the Heritage District.	Project Priority: 2.46
PR1329 – Trail System Repairs Repair and/or replace concrete multi-use pathways throughout Gilbert. Locations will be the Eastern Canal between Warner Road and Guadalupe Road, the Western Power Line Trial between Gilbert Road ½ mile east of Val Vista, and the Consolidated Canal between Warner Road and Guadalupe Road.	Project Priority: 2.68 

PARKS & RECREATION PROJECT DETAIL

PR1336 – Parks Facility Fiber Connection Design and construction of network connections to Park facilities in accordance with the Town's Fiber Optic Implementation Plan completed in 2020. Parks facilities to include: McQueen Activity Center, Heritage Center, Community Center, and Cactus Yards.	Project Priority: 3.00
PR1337 – Parks and Rec Master Plan Update Update of Parks & Recreation's 2013 Master Plan to maintain the Parks Department national accreditation. This Master Plan will also include an update of the fields needs assessment.	Project Priority: 2.63
PR1340 – Gilbert Road Multiuse Path – Elliot to Warner Study, design and installation of a multi-use path and buffered bike lane along Gilbert Road from Elliot to Warner Road.	Project Priority: 2.70
PR1341 – Trail Right-of-Way Assessment Study to assess and inventory rights-of-ways for all trails and paths within the Town of Gilbert. Work will include determination of existing and required land rights, agreements and rights-of-way for legal access to the trail and multi-use path system. Assessment will include costs and an implementation plan that provides methods to acquire the proper and legal access to the trail and multi-use path system.	Project Priority: 2.70
PR1342 – Regional Park Drive Extension – Gilbert Regional Park Construction of the access road and utilities connecting Regional Park Drive to Ocotillo Road. Project scope to include roadway improvements to provide emergency and special event access and waterline looping for water service.	Project Priority: 2.70
PR1345 – Shade Structures Construction and replacement of shade structures throughout the park system. Specific locations to be assessed will include playgrounds, dog parks (Cosmo & Crossroads), ball fields (Crossroads, McQueen Park, Freestone, and Cactus Yards), viewing areas and ADA requirements.	Project Priority: 2.53
PR1346 – Playground Replacements Replace play structures in the following locations: Cactus yards, Freestone Rec Center, Sonora Town and Page Park.	Project Priority: 3.00 

PARKS & RECREATION PROJECT DETAIL

PR1347 – Turf Removal Project Due to the worsening conditions on the Colorado River caused by historic drought, climate change, and over-allocation, the Town of Gilbert has activated the first stage of its Water Supply Reduction Management Plan. The first stage of Gilbert's Water Supply Reduction Management Plan includes: heightened efforts by the Town to decrease municipal water usage; a call on residents and businesses to voluntarily conserve water, especially outdoors; Increased community outreach and education. Gilbert Parks and Recreation has been exploring areas of turf that would be good candidates for a turf conversion to xeriscape. In selecting areas, the department considered the following considerations; historical water usage, potable water source vs reclaimed water source, whether the turf area is passive or active in use by the community, the health of the grass area and the surrounding trees. Utilizing these considerations, the department recommends the conversion of 212,000 square feet of turf to xeriscape in 4 locations including Freestone Park, Municipal Building 2, Public Safety Building, and Traffic Operations Center.	Project Priority: 2.25
PR1348 – Community Center Kitchen Remodel The Gilbert Community Center opened in 2008. The kitchen floor is now due for replacement as well as most of the kitchen appliances. Many of the appliances are not functioning correctly or have been repaired numerous times. The kitchen floor will be grinded down and resurfaced. This will remedy any current tripping hazards and provide a new, non-slip surface. Items to be replaced in the kitchen include the dish washer, fryer, garbage disposal, counters, prep tables, shelving, walk-in door and shelving, hand washing sinks, floor drains, mop sink, as well as the washer and dryer. The kitchen at the Gilbert Community Center is used to prepare and serve meals to Seniors in our community. About 600 meals are served monthly in a congregate setting and around 2,500 meals are delivered to Seniors in our community on a monthly basis. The kitchen is also used to host a variety of weekly youth, adult and adaptive cooking classes in addition to serving meals at adaptive recreation dances, hosted monthly by the Recreation Department.	Project Priority: 3.00 
PR1359 – Greenfield Pool Renovation Design and construction of renovations to the Greenfield swimming pool. Improvements include plaster, decking, diving boards, coping stones, and ADA access update. Work would also include renovation and/or replacement of play feature elements in zero depth area, improved manager access in office, installation shade on pool north wall, repair of damaged concrete in pump room under filtration skid, repair of non-functioning deck drains, and renovation and/or replacement of all major pool systems that are at end of useful life.	Project Priority: 3.00 
PR1362 – Lindsay/Western Canal Assessment Assessment for a multi-use path from Guadalupe to the Heritage Trail to Lindsay Road and Western Canal Trail to include an appropriate crossing location.	Project Priority: 2.53

Debt Service

Debt Service



Shaping a new
tomorrow, today.



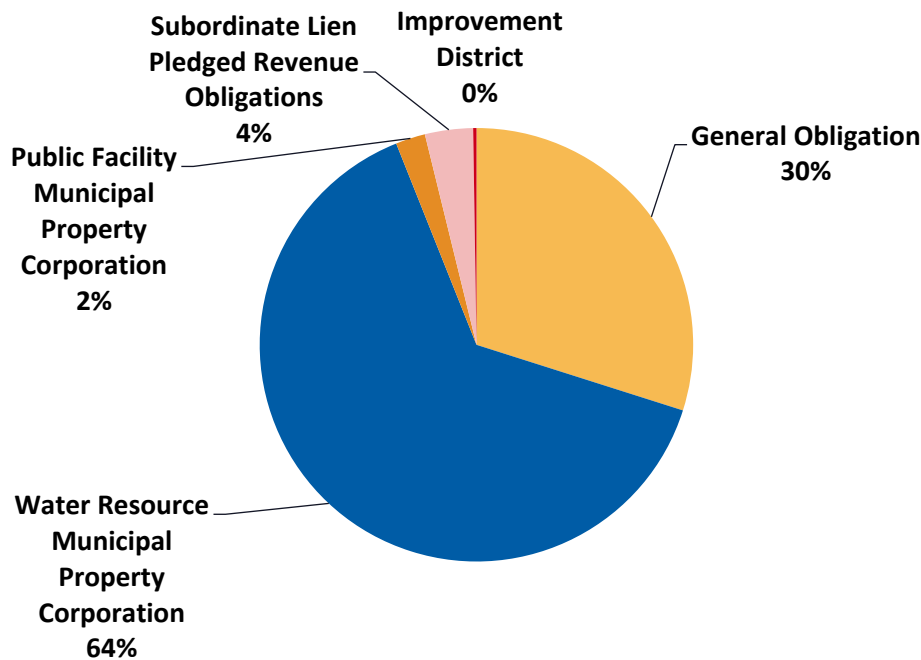


DEBT SERVICE

Gilbert issues debt to finance capital project construction. This section of the budget document provides summary information regarding the type of debt issued, the amount of debt outstanding, the legal limit for general obligation debt, the purpose for that debt, and future debt payment requirements.

The following table indicates what percentage each type of bond represents of the total outstanding debt for Gilbert as of July 1, 2023:

TYPE OF BOND	PRINCIPAL AMOUNT OUTSTANDING
General Obligation	\$ 258,130,000
Water Resource Municipal Property Corporation	553,085,000
Public Facility Municipal Property Corporation	19,095,000
Subordinate Lien Pledged Revenue Obligations	30,895,000
Improvement District	2,120,000
Total Bonds Outstanding	\$ 863,325,000



Bond Ratings	Moody's	S&P Global	Fitch Ratings
General Obligation Bonds	Aaa	AAA	AAA
Water Resources Municipal Property Corporation	N/R	AAA	AAA
Public Facilities Municipal Property Corporation	Aa1	AAA	AAA
Subordinate Lien Pledge Revenue Obligations	Aa1	AAA	AAA
Improvement District Bonds	Aa1	AA-	N/R

Description of Bond Types

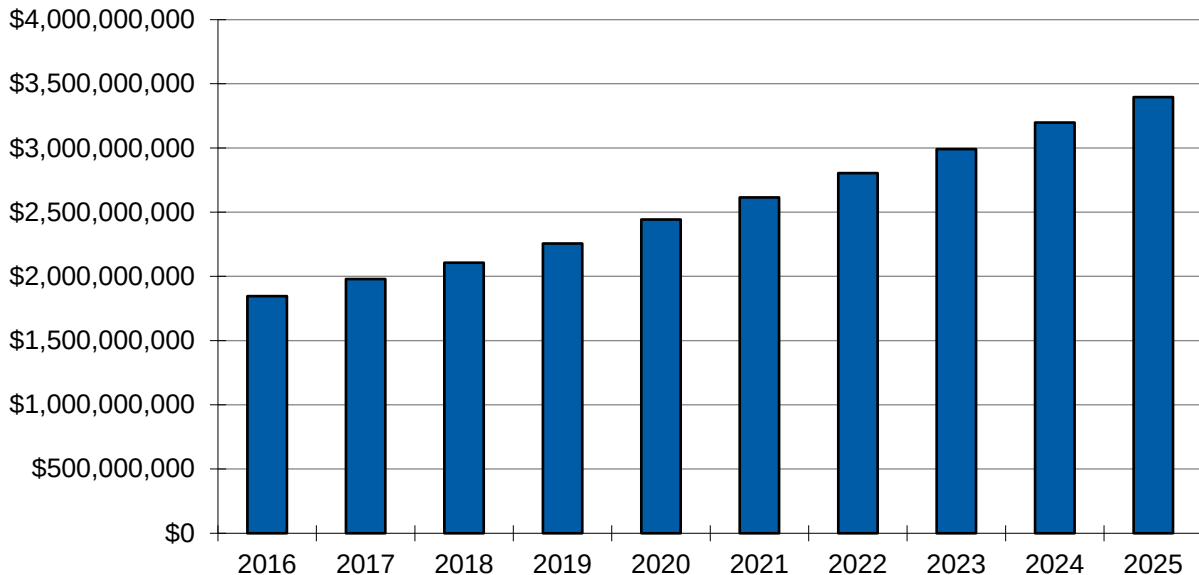
General Obligation (G.O.) Bonds are backed by the full faith and credit of the issuing municipality. The bonds are secured by the property tax of the Town and are limited in capacity based on Gilbert's secondary assessed valuation as determined by the Maricopa County Assessor. The following table illustrates the changes in secondary assessed valuation over the past ten years and the amount of property tax levied to repay debt.

Year	Net Assessed Limited Property Valuation	Percent Change	Property Tax Levy
2015/2016	\$1,845,325,449	6.40%	\$19,500,000
2016/2017	1,979,359,269	7.26%	21,000,000
2017/2018	2,105,762,268	6.39%	21,650,000
2018/2019	2,256,162,227	7.14%	22,300,000
2019/2020	2,442,085,046	8.24%	24,150,000
2020/2021	2,615,110,788	7.09%	25,880,000
2021/2022	2,804,383,179	7.24%	27,750,000
2022/2023	2,990,879,633	6.65%	29,600,000
2023/2024	3,197,458,392	6.91%	31,335,000
2024/2025	3,395,423,477	6.19%	33,275,000

Gilbert has been able to manage debt strategically and has been able to keep the same property tax rate for 12 years from FY 2003 through FY 2014 at \$1.15 per \$100 in secondary assessed valuation. Since FY 2015, Gilbert decreased the secondary property tax rate from approx. \$1.06 in FY 2015 to \$0.98 in FY 2024.

Assessed value for Property Tax purposes lags market by nearly two years.

Secondary Assessed Value



The Arizona Constitution and State Statute limits Gilbert's bonded debt capacity to certain percentages of Gilbert's secondary assessed valuation by the type of project to be constructed.



DEBT SERVICE

There is a limit of 20% of secondary assessed valuation for projects involving streets, water, sewer, artificial lighting, parks, open space, and recreational facility improvements.

There is a limit of 6% of secondary assessed valuation for any other general-purpose project. Voter authorization is required before General Obligation Bonds can be issued. The following table outlines the remaining authorization for each voter approved election:

Election Date	Purpose	Authorized	Issued	Remaining 20%
Nov 2001	WW/Street/Park/Storm/PS	\$ 57,481,000	\$ 45,722,000	\$ 11,759,000
Nov 2007	Streets	\$174,000,000	\$ 173,993,080 ***	\$ -
Nov 2018	Public Safety	\$ 65,350,000	\$ 65,340,778 ***	\$ -
Nov 2021	Streets/Transportation	\$515,000,000	\$ 201,394,600	\$ 313,605,400

*** Remaining authorization is a de minimis amount

The information below shows the legal bonding limit for General Obligation bonds as of July 1, 2024.

Debt Capacity with Bond Premiums Included

6% Limitation

FY 2025 NFC - Assessed Valuation	\$ 6,486,167,551
Allowable 6% Debt	389,170,053
Less: 6% Debt Outstanding	-

Unused 6% Debt Capacity

\$ 389,170,053

20% Limitation

FY 2025 NFC - Assessed Valuation	\$ 6,486,167,551
Allowable 20% Debt	1,297,233,510
Less: 20% Debt Outstanding	(258,130,000)
Less: Unamortized 2017 Premium Counted Against Capacity	(3,421,961)
Less: Unamortized 2020 Premium Counted Against Capacity	(2,805,908)
Less: Unamortized 2022 Premium Counted Against Capacity	(11,319,146)

Unused 20% Debt Capacity

\$ 1,021,556,496

The following table provides the detail for the FY 2025 general obligation debt budget. Revenue is provided from the secondary property tax levy.

Issue Name	Debt Issued	Debt Outstanding	Tax Supported Debt Payments
GO Series 2017 Revenue	\$64,515,000	\$39,945,000	\$4,169,550
GO Series 2020 Revenue	\$61,730,000	\$46,910,000	\$3,113,138
GO Series 2022 Revenue	\$188,910,000	\$191,275,000	\$25,358,988
Total General Obligation	\$315,155,000	\$278,130,000	\$32,641,675

The adopted tax levy for FY 2024-25 is \$33.275m (\$.9800 tax rate).

Street and Highway User Revenue (HURF) Bonds are special revenue bonds issued specifically for the purpose of constructing street and highway projects. The bonds are secured by gas tax revenues collected by the State and distributed to municipalities throughout the State. The distribution of revenues is based on a formula of population and gas sales within the county of origin. These bonds

are limited by the amount of HURF revenue received from the State. By state statute, the annual total debt service must not exceed one-half of the annual HURF revenues received.

Gilbert made the last payment on the outstanding HURF bonds in FY 2019 and does not anticipate issuing additional debt of this type.

Water and Wastewater Revenue Bonds are issued to finance construction of water and wastewater facilities. The debt is repaid through user fees. The voters must approve the bonds. The amount of debt issued is limited by the revenue source to repay the debt. The wastewater portion of these bonds was paid off early to avoid additional interest charges, so there is no outstanding water or wastewater revenue bond debt.

Water Resources and Public Facilities Municipal Property Corporation Bonds are issued by non-profit corporations created by Gilbert as a financing mechanism for the purpose of funding the construction or acquisition of capital improvement projects. The Municipal Property Corporation is governed by a board of directors consisting of citizens from the community appointed by the Council. These bonds may be issued without voter approval. Water Resources issues are split into two funds based on the revenue source for debt repayment.

Subordinate Lien Pledged Revenue Obligations are payable only from a junior and subordinate pledge of revenues generated by the Town of Gilbert from Excise Taxes and State Shared Revenues. Payments on obligations are not a direct obligation of the Town and may not be paid by revenues from *ad valorem* property taxes. These bonds may be issued without voter approval.

Gilbert currently has one Subordinate Lien obligation which is paid using revenues from leases and General Fund revenues.

Improvement District Bonds are generally issued to repay debt used to finance construction in a designated area within Gilbert. The property owners must agree to be assessed for the repayment of the costs of constructing improvements that benefit the owners' property. Gilbert is ultimately responsible for the repayment of the debt if the property owner does not pay.

Per Capita Debt



Gilbert works to maintain a low amount of debt and only bonds when necessary. The Town has one of the lowest Per Capita Debt ratios among the valley peers, according to the most recent Report of Outstanding Indebtedness which is published annually by the Arizona Department of Administration.



DEBT SERVICE

The following table indicates the principal amount of debt paid annually by type of debt:

Fiscal Year	General Obligation	Public Facilities MPC	Water Resources MPC	Subordinate Lien	Improvement District
2025	\$22,630,000	\$6,055,000	\$21,170,000	\$935,000	\$390,000
2026	25,440,000	6,360,000	22,260,000	985,000	405,000
2027	10,470,000	6,680,000	23,305,000	1,035,000	425,000
2028	10,980,000	-	24,485,000	1,085,000	440,000
2029	11,455,000	-	25,510,000	1,140,000	460,000
2030	11,950,000	-	26,625,000	1,195,000	-
2031	12,535,000	-	26,645,000	1,235,000	-
2032	13,155,000	-	23,575,000	1,275,000	-
2033	13,795,000	-	24,750,000	1,320,000	-
2034	14,350,000	-	25,985,000	1,365,000	-
2035	14,925,000	-	27,285,000	1,415,000	-
2036	15,460,000	-	28,645,000	1,470,000	-
2037	15,950,000	-	26,480,000	1,525,000	-
2038	16,430,000	-	27,765,000	1,580,000	-
2039	16,930,000	-	29,110,000	1,640,000	-
2040	10,175,000	-	30,445,000	1,695,000	-
2041	10,555,000	-	31,690,000	1,810,000	-
2042	10,945,000	-	32,985,000	1,900,000	-
2043	-	-	34,330,000	1,995,000	-
2044	-	-	7,380,000	2,095,000	-
2045	-	-	7,685,000	2,200,000	-
2046	-	-	7,995,000	-	-
2047	-	-	8,320,000	-	-
2048	-	-	8,660,000	-	-
	\$258,130,000	\$19,095,000	\$553,085,000	\$30,895,000	\$2,120,000



DEBT SERVICE

The following table indicates the total interest payments per year by type of debt:

Fiscal Year	General Obligation	Public Facilities MPC	Water Resources MPC	Subordinate Lien	Improvement District
2025	\$10,011,675	\$954,750	\$24,743,338	\$1,321,456	\$98,203
2026	8,832,600	652,000	23,670,088	1,274,706	77,918
2027	7,958,350	334,000	22,616,013	1,225,456	56,743
2028	7,446,600	-	21,434,513	1,173,706	34,680
2029	6,970,000	-	20,416,575	1,119,456	11,730
2030	6,471,950	-	19,289,250	1,062,456	-
2031	5,887,300	-	18,004,250	1,023,619	-
2032	5,273,750	-	16,633,725	981,938	-
2033	4,629,725	-	15,458,100	937,313	-
2034	4,076,325	-	14,223,425	891,113	-
2035	3,498,350	-	12,926,825	843,338	-
2036	2,965,438	-	11,565,025	786,738	-
2037	2,482,391	-	10,135,150	733,450	-
2038	2,000,600	-	8,854,125	678,169	-
2039	1,497,819	-	7,507,350	620,894	-
2040	963,797	-	6,170,700	561,444	-
2041	588,066	-	4,928,000	500,000	-
2042	198,378	-	3,634,500	409,500	-
2043	-	-	2,288,200	314,500	-
2044	-	-	1,454,000	214,750	-
2045	-	-	1,152,700	110,000	-
2046	-	-	839,100	-	-
2047	-	-	512,800	-	-
2048	-	-	173,200	-	-
	\$81,753,113	\$1,940,750	\$268,630,950	\$16,784,000	\$279,273



DEBT SERVICE

The following table indicates the principal amount of debt paid annually by fund:

Fiscal Year	Debt Service (Secondary Property Tax)	Debt Service (Special Assessment)	General Fund	System Development Fees	Water Fund	Water Repair & Replacement
2025	\$22,630,000	\$390,000	\$3,049,944	\$14,037,923	\$2,745,867	\$8,326,266
2026	25,440,000	405,000	3,206,544	14,759,015	2,886,558	8,752,883
2027	10,470,000	425,000	3,369,540	15,410,056	3,035,596	9,204,808
2028	10,980,000	440,000	1,085,000	11,619,595	3,190,595	9,674,810
2029	11,455,000	460,000	1,140,000	11,985,940	3,353,940	10,170,120
2030	11,950,000	-	1,195,000	12,403,823	3,526,823	10,694,353
2031	12,535,000	-	1,235,000	11,697,861	3,706,861	11,240,279
2032	13,155,000	-	1,275,000	7,858,629	3,897,629	11,818,743
2033	13,795,000	-	1,320,000	8,230,743	4,096,743	12,422,514
2034	14,350,000	-	1,365,000	8,614,780	4,307,780	13,062,440
2035	14,925,000	-	1,415,000	9,025,355	4,528,355	13,731,289
2036	15,460,000	-	1,470,000	9,447,854	4,760,854	14,436,292
2037	15,950,000	-	1,525,000	6,302,083	5,004,083	15,173,834
2038	16,430,000	-	1,580,000	6,596,697	5,249,697	15,918,606
2039	16,930,000	-	1,640,000	6,903,234	5,507,234	16,699,533
2040	10,175,000	-	1,695,000	7,219,001	5,760,001	17,465,997
2041	10,555,000	-	1,810,000	7,512,077	5,996,077	18,181,847
2042	10,945,000	-	1,900,000	7,821,498	6,240,498	18,923,004
2043	-	-	1,995,000	8,137,650	6,495,650	19,696,699
2044	-	-	2,095,000	7,380,000	-	-
2045	-	-	2,200,000	7,685,000	-	-
2046	-	-	-	7,995,000	-	-
2047	-	-	-	8,320,000	-	-
2048	-	-	-	8,660,000	-	-
	\$258,130,000	\$2,120,000	\$37,566,028	\$200,648,813	\$84,290,841	\$255,594,318



DEBT SERVICE

The following table indicates the total interest payments per year by fund:

Fiscal Year	Debt Service (Secondary Property Tax)	Debt Service (Special Assessment)	General Fund	System Development Fees	Water Fund	Water Repair & Replacement
2025	\$10,011,675	\$98,203	\$1,655,008	\$9,723,814	\$3,878,868	\$11,761,854
2026	8,832,600	77,918	1,502,510	9,021,351	3,738,057	11,334,876
2027	7,958,350	56,743	1,342,183	8,357,349	3,590,003	10,885,933
2028	7,446,600	34,680	1,173,706	7,586,221	3,434,349	10,413,943
2029	6,970,000	11,730	1,119,456	7,228,020	3,270,735	9,917,820
2030	6,471,950	-	1,062,456	6,794,326	3,098,716	9,396,208
2031	5,887,300	-	1,023,619	6,238,534	2,917,874	8,847,842
2032	5,273,750	-	981,938	5,634,597	2,727,762	8,271,366
2033	4,629,725	-	937,313	5,264,863	2,527,903	7,665,335
2034	4,076,325	-	891,113	4,877,424	2,317,789	7,028,211
2035	3,498,350	-	843,338	4,471,571	2,096,886	6,358,368
2036	2,965,438	-	786,738	4,046,191	1,864,656	5,654,178
2037	2,482,391	-	733,450	3,600,692	1,620,532	4,913,925
2038	2,000,600	-	678,169	3,308,756	1,375,241	4,170,129
2039	1,497,819	-	620,894	3,001,790	1,117,370	3,388,190
2040	963,797	-	561,444	2,684,829	864,489	2,621,382
2041	588,066	-	500,000	2,390,207	629,367	1,908,425
2042	198,378	-	409,500	2,083,536	384,636	1,166,328
2043	-	-	314,500	1,764,353	129,913	393,934
2044	-	-	214,750	1,454,000	-	-
2045	-	-	110,000	1,152,700	-	-
2046	-	-	-	839,100	-	-
2047	-	-	-	512,800	-	-
2048	-	-	-	173,200	-	-
	\$81,753,113	\$279,273	\$17,462,083	\$100,685,124	\$41,585,147	\$126,098,247



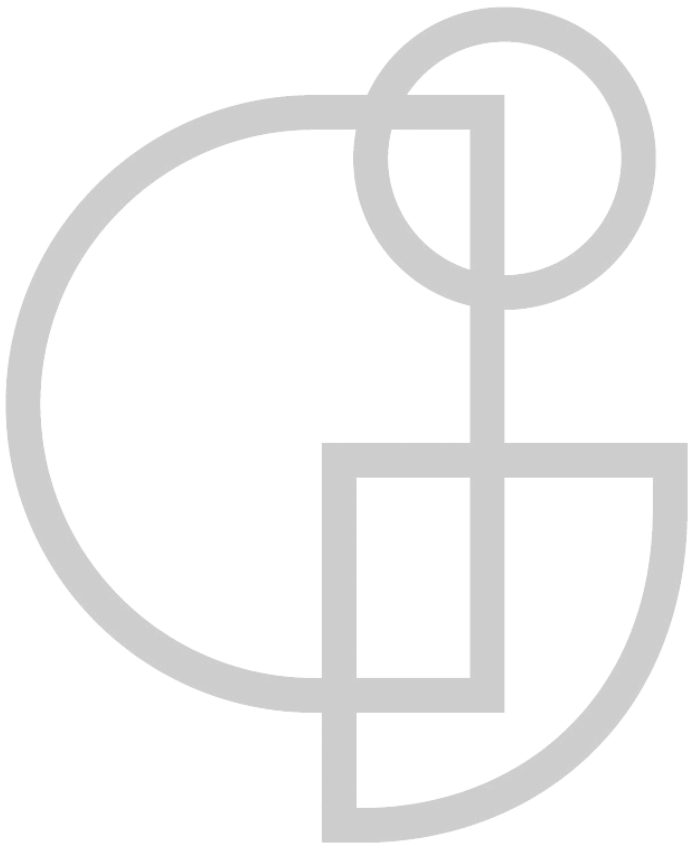
DEBT SERVICE

PERSONNEL BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
No Personnel Allocation	0.00	0.00	0.00	0.00	0.00
Total Personnel	0.00	0.00	0.00	0.00	0.00

EXPENSES BY ACTIVITY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
General Obligation	27,187,538	29,595,175	31,125,960	31,125,960	32,661,680
Improvement Districts	1,360,444	487,172	2,642,600	489,000	2,253,210
MPC - Public Facilities	7,013,650	7,013,500	7,023,250	7,023,290	7,019,790
MPC - Water System	11,032,456	22,612,654	42,309,850	42,309,870	42,300,630
MPC - Wastewater System	3,624,750	3,623,600	3,625,250	3,625,250	3,627,750
Revenue Obligations	2,260,456	2,260,081	2,266,210	2,266,210	2,261,460
Total Expenses	\$ 52,479,294	\$ 65,592,182	\$ 88,993,120	\$ 86,839,580	\$ 90,124,520

EXPENSES BY CATEGORY	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Personnel	-	-	-	-	-
Supplies & Contractual	52,479,294	65,592,182	88,993,120	86,839,580	90,124,520
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 52,479,294	\$ 65,592,182	\$ 88,993,120	\$ 86,839,580	\$ 90,124,520

OPERATING RESULTS	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Budget FY 2025
Total Revenues	29,106,622	30,558,530	34,177,100	31,857,100	33,982,100
Transfers In	28,207,700	35,490,423	63,224,620	55,224,620	55,209,630
Total Sources	\$ 57,314,322	\$ 66,048,953	\$ 97,401,720	\$ 87,081,720	\$ 89,191,730
Total Expenses	52,479,294	65,592,182	88,993,120	86,839,580	90,124,520
Transfers Out	-	-	-	-	-
Total Uses	\$ 52,479,294	\$ 65,592,182	\$ 88,993,120	\$ 86,839,580	\$ 90,124,520
Net Operating Result	\$ 4,835,028	\$ 456,771	\$ 8,408,600	\$ 242,140	\$ (932,790)



Appendix

Personnel Detail
Capital Outlay
Transfer Detail and Summary
Schedules A-G
Glossary/Acronyms



Shaping a new
tomorrow, today.





PERSONNEL DETAIL

	<u>Actual FY 2022</u>	<u>Actual FY 2023</u>	<u>Budget FY 2024</u>	<u>Projected FY 2024</u>	<u>Requested FY 2025</u>
GENERAL FUND					
Mayor and Council					
Mayor's Aide	1.00	1.00	1.00	1.00	1.00
Council Aide	1.00	1.00	1.00	1.00	1.00
Council Outreach Coordinator	0.00	0.00	0.00	1.00	1.00
Total Mayor and Council	2.00	2.00	2.00	3.00	3.00
Manager					
Town Manager	1.00	1.00	1.00	1.00	1.00
Assistant Town Manager	3.00	3.00	3.00	3.00	3.00
Chief Performance Officer	1.00	1.00	1.00	1.00	1.00
Chief AI Strategy & Transformation Officer	0.00	0.00	0.00	1.00	1.00
Assistant to Town Manager	1.00	2.00	2.00	2.00	2.00
Performance and Data Strategist	0.00	1.00	1.00	1.00	1.00
Executive Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Intern	0.00	0.50	0.50	0.50	0.50
Management Analyst	0.00	0.00	0.00	0.00	1.00
Total Manager	7.00	9.50	9.50	10.50	11.50
Community Resources					
Community Resources Program Supervisor	0.35	0.35	0.35	0.35	0.35
Volunteer and Community Resource Manager	1.00	1.00	1.00	1.00	1.00
Total Community Resources	1.35	1.35	1.35	1.35	1.35
Emergency Operations					
Emergency Management Coordinator	1.00	1.00	1.00	1.00	1.00
TVATLO Coordinator	0.00	0.00	0.00	0.00	1.00
Total Emergency Operations	1.00	1.00	1.00	1.00	2.00
Safety					
Town Safety Coordinator	1.00	0.00	0.00	0.00	0.00
Safety Manager	1.00	1.00	0.00	0.00	0.00
Total Safety	2.00	1.00	0.00	0.00	0.00
Digital Government					
Digital Communications Strategist	3.00	3.00	3.00	3.00	3.00
Chief Digital Officer	1.00	1.00	1.00	1.00	1.00
Digital Media & Marketing Deputy Director	1.00	1.00	1.00	1.00	1.00
Digital Media and Marketing Officer	2.00	1.00	1.00	2.00	2.00
Digital Media and Marketing Officer Senior	1.00	1.00	1.00	1.00	1.00
Data Content Strategist	1.00	1.00	1.00	1.00	1.00
Digital Engagement Coordinator	1.00	1.00	1.00	0.00	0.00
Digital Journalist	2.00	2.00	2.00	2.00	2.00
Multi-Media Analyst	1.00	1.00	1.00	1.00	1.00
Data and Technology Analyst	1.00	1.00	1.00	1.00	1.00
Total Digital Government	14.00	13.00	13.00	13.00	13.00
Intergovernmental					
Intergovernmental Relations Manager	1.00	1.00	1.00	1.00	1.00
Intergovernmental Affairs Director	1.00	1.00	1.00	1.00	1.00
Total Intergovernmental	2.00	2.00	2.00	2.00	2.00



PERSONNEL DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Requested FY 2025
Economic Development					
Economic Development Director	1.00	1.00	1.00	1.00	1.00
Economic Development Deputy Director	1.00	1.00	1.00	1.00	1.00
Redevelopment Program Manager	1.00	1.00	1.00	1.00	1.00
Data Scientist	1.00	1.00	1.00	1.00	1.00
Tourism Program Manager	1.00	1.00	1.00	1.00	0.00
Redevelopment Specialist	1.00	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Economic Development Project Manager	2.00	4.00	4.00	4.00	4.00
Total Economic Development	9.00	10.00	10.00	10.00	9.00
Information Technology:					
Information Technology Administration					
IT Project Manager	1.00	1.00	1.00	2.00	2.00
IT Project Supervisor	1.00	1.00	1.00	0.00	0.00
IT Project Portfolio Manager	0.00	0.00	0.00	1.00	1.00
IT Trainer	1.00	1.00	1.00	0.00	0.00
Chief Technology Officer	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
IT Intern	0.00	0.50	0.50	0.31	0.31
Assistant Chief Technology Officer	1.00	1.00	1.00	1.00	1.00
Total Information Technology Administration	6.00	6.50	6.50	6.31	6.31
Applications Support					
Data Governance Manager	0.00	0.00	0.00	0.00	1.00
Deputy Chief Technology Officer	0.00	1.00	1.00	1.00	1.00
Enterprise App Intelligence Manager	2.00	1.00	1.00	1.00	1.00
IT Application Supervisor	0.00	1.00	1.00	1.00	1.00
Data Architect	1.00	1.00	1.00	1.00	1.00
Applications Analyst	10.00	10.00	10.00	9.00	9.00
IT Data Content Strategist	0.00	0.00	0.00	1.00	1.00
Database Administrator	1.00	1.00	1.00	1.00	1.00
Total Applications Support	14.00	15.00	15.00	15.00	16.00
Desktop Support					
IT Desktop Manager	1.00	1.00	1.00	0.00	0.00
IT Customer Service Experience Manager	0.00	0.00	0.00	1.00	1.00
Desktop Support	9.00	9.00	9.00	0.00	0.00
Audio/Visual Technician	1.00	2.00	3.00	0.00	0.00
IT Specialist	0.00	0.00	0.00	12.00	13.00
IT Intern	0.50	0.50	0.50	0.31	0.31
Total Desktop Support	11.50	12.50	13.50	13.31	14.31
Infrastructure					
Enterprise Operations and Infrastructure Manager	1.00	1.00	1.00	1.00	1.00
Systems Engineer	3.00	3.00	3.00	3.00	3.00
Telecom Engineer	1.00	2.00	2.00	2.00	2.00
Communications Engineer	1.00	1.00	1.00	2.00	2.00
Network Engineer	3.00	3.00	3.00	2.00	2.00
Cloud Engineer	0.00	0.00	0.00	0.00	1.00
Communication Engineering Technician	1.00	1.00	1.00	0.00	0.00
Total Infrastructure	10.00	11.00	11.00	10.00	11.00



PERSONNEL DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Requested FY 2025
GIS Operations and Support					
GIS Supervisor	1.00	1.00	1.00	1.00	1.00
GIS Administrator	1.00	1.00	1.00	1.00	1.00
GIS Analyst	1.00	1.00	1.00	2.00	2.00
GIS Technician	4.00	4.00	4.00	3.00	3.00
IT Intern	0.50	0.00	0.00	0.00	0.00
Addressing Technician	1.00	0.00	0.00	0.00	0.00
Total GIS Operations and Support	8.50	7.00	7.00	7.00	7.00
IT Security					
Chief Information Security Officer	1.00	1.00	1.00	1.00	1.00
IT Security Analyst	1.00	1.00	2.00	2.00	2.00
Total IT Security	2.00	2.00	3.00	3.00	3.00
Total Information Technology	52.00	54.00	56.00	54.62	57.62
Human Resources:					
HR Administration					
Chief People Officer	1.00	1.00	1.00	1.00	1.00
Deputy Chief People Officer	1.00	1.00	1.00	1.00	1.00
Total Rewards Manager	1.00	1.00	1.00	1.00	1.00
Total Rewards Analyst	1.00	1.00	1.00	1.00	1.00
HRIS Analyst	1.00	1.00	1.00	1.00	1.00
Benefits Analyst Senior	1.00	1.00	1.00	1.00	1.00
Human Resource Business Partner	4.00	5.00	5.00	4.00	4.00
Lean Innovator	1.00	0.00	0.00	0.00	0.00
Business Process Consultant	0.00	1.00	1.00	1.00	1.00
People Team Strategies Manager	0.00	0.00	1.00	1.00	1.00
Human Resource Solution Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Specialist	2.00	2.00	2.00	3.00	3.00
STEM Intern	0.00	0.50	0.50	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Receptionist	1.00	1.00	1.25	1.25	1.25
People Data Strategist	1.00	1.00	1.00	1.00	1.00
Total HR Administration	17.00	18.50	19.75	19.75	19.75
Learning and Development					
Organizational Development Manager	1.00	1.00	1.00	1.00	1.00
Organizational Development Consultant	2.00	2.00	2.00	2.00	2.00
Human Resources Specialist	1.00	1.00	1.00	1.00	1.00
Total Learning and Development	4.00	4.00	4.00	4.00	4.00
Safety					
Safety Coordinator	0.00	0.00	0.00	1.00	2.00
Safety Manager	0.00	0.00	1.00	0.00	0.00
Total Safety	0.00	0.00	1.00	1.00	2.00
Total Human Resources	21.00	22.50	24.75	24.75	25.75
Management and Budget					
Management and Budget Director	1.00	1.00	1.00	1.00	1.00
Management and Budget Analyst	4.00	4.00	4.00	4.00	4.00
Management and Budget Specialist	1.00	1.00	1.00	1.00	1.00
Total Management and Budget	6.00	6.00	6.00	6.00	6.00



PERSONNEL DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Requested FY 2025
Town Clerk					
Town Clerk	1.00	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Records Management Specialist	1.00	0.00	0.00	0.00	0.00
Records and Information Manager	0.00	1.00	1.00	1.00	1.00
Town Clerk Specialist	2.00	3.00	3.00	3.00	3.00
Total Town Clerk	6.00	7.00	7.00	7.00	7.00
Legal Services:					
General Counsel					
Town Attorney	1.00	1.00	1.00	1.00	1.00
Deputy Town Attorney	1.00	1.00	1.00	1.00	1.00
Assistant Town Attorney	3.00	3.00	4.00	4.00	4.00
Legal Intern	0.00	0.25	0.25	0.25	0.25
Assistant Risk Manager	1.00	0.00	0.00	0.00	0.00
Paralegal	1.00	2.00	2.00	2.00	2.00
Legal Secretary	1.00	1.00	1.00	1.00	1.00
Total General Counsel	8.00	8.25	9.25	9.25	9.25
Prosecutor					
Town Prosecutor	1.00	1.00	1.00	1.00	1.00
Assistant Town Prosecutor	7.00	7.00	7.00	7.00	8.00
Prosecutor Business Manager	0.00	0.00	0.00	1.00	1.00
Legal Secretary	10.00	11.00	11.00	10.00	11.00
Prosecutor Administrative Supervisor	1.00	1.00	1.00	1.00	1.00
Body Worn Camera Specialist	0.00	0.00	2.00	2.00	2.00
Victim Advocate	2.00	2.00	2.00	2.00	2.00
Paralegal	2.00	3.00	3.00	3.00	3.00
Total Prosecutor	23.00	25.00	27.00	27.00	29.00
Total Legal Services	31.00	33.25	36.25	36.25	38.25
Finance & Management Services:					
Administration					
Finance & Management Services Director	1.00	1.00	1.00	1.00	1.00
Total Management Services Administration	1.00	1.00	1.00	1.00	1.00
Accounting					
Accounting Manager	1.00	1.00	1.00	1.00	1.00
Financial Services Officer	0.00	0.00	0.00	1.00	1.00
Accounting Supervisor	2.00	2.00	2.00	1.00	2.00
Accounting System Analyst	1.00	0.00	0.00	0.00	0.00
Accountant	3.00	4.00	4.00	4.00	4.00
Accounts Payable Technician	3.00	3.00	3.00	3.00	3.00
Accounting Technician	1.00	0.00	0.00	0.00	0.00
Accounting Specialist	0.00	1.00	1.00	1.00	1.00
Payroll Specialist	3.00	3.00	3.00	3.00	3.00
Total Accounting	14.00	14.00	14.00	14.00	15.00
Purchasing					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Contract Analyst	4.00	4.00	4.00	4.00	4.00
Inventory Services Specialist	1.00	1.00	1.00	1.00	1.00
Purchasing Manager	1.00	1.00	1.00	1.00	1.00
Total Purchasing	7.00	7.00	7.00	7.00	7.00



PERSONNEL DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Requested FY 2025
Tax Compliance					
Tax Compliance Analyst	1.00	1.00	1.00	0.00	0.00
Tax Compliance Manager	1.00	1.00	1.00	1.00	1.00
Tax Compliance Auditor	2.50	3.00	3.00	3.00	3.00
Assistant Tax Compliance Manager	1.00	1.00	1.00	1.00	1.00
Data Compliance Analyst	0.00	0.00	1.00	1.00	1.00
Business Compliance Project Manager	0.00	1.00	1.00	1.00	1.00
Business Compliance Analyst	1.00	0.00	0.00	0.00	0.00
Tax Data Strategist	0.00	0.00	0.00	1.00	1.00
Total Tax Compliance	6.50	7.00	8.00	8.00	8.00
Total Finance & Management Services	28.50	29.00	30.00	30.00	31.00
Municipal Court					
Presiding Judge	1.00	1.00	1.00	1.00	1.00
Municipal Judge	3.00	3.00	3.00	3.00	4.00
Commissioner	1.00	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00	1.00
Administrative Supervisor	2.00	2.00	2.00	2.00	2.00
Deputy Court Administrator	1.00	1.00	1.00	1.00	1.00
Court Services Clerk	17.00	12.00	12.00	12.00	12.00
Judicial Assistant	0.00	5.00	5.00	5.00	6.00
Court Enforcement Supervisor	1.00	1.00	1.00	1.00	1.00
Security Officer	4.00	4.00	4.00	4.00	4.00
Court Interpreter	0.75	0.75	0.75	0.75	0.75
Pro Tem Judge	0.32	0.32	0.32	0.32	0.32
Total Municipal Court	32.07	32.07	32.07	32.07	34.07
Development Services:					
Development Services Administration					
Development Services Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Development Services Administration	2.00	2.00	2.00	2.00	2.00
Permits and Licensing					
Customer Service Professional	5.52	5.52	5.52	5.52	5.52
Customer Service Manager	0.50	0.50	0.50	0.50	0.50
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.50	0.50	0.50
Total Permits and Licensing	7.52	7.52	7.52	7.52	7.52
Plan Review and Inspection Administration					
Plan Review and Inspection Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Plan Review and Inspection Admin	2.00	2.00	2.00	2.00	2.00
Plan Review and Inspection - Building					
Building & Fire Inspection Supervisor	0.75	0.75	0.75	0.75	0.75
Building Inspector	9.00	8.00	8.00	7.00	7.00
DS Data Content Strategist	0.00	0.00	0.00	1.00	1.00
Plan Review Supervisor	0.80	0.80	0.80	0.80	0.80
Building & Fire Plans Examiner	6.00	6.00	6.00	6.00	6.00
Permit Technician	4.00	4.00	4.00	4.00	4.00
Total Plan Review and Inspection - Building	20.55	19.55	19.55	19.55	19.55



PERSONNEL DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Requested FY 2025
Plan Review and Inspection - Engineering					
Development Engineer	0.00	3.00	3.00	3.00	3.00
Engineering Inspector	7.00	7.00	7.00	7.00	8.00
Engineering Inspections Supervisor	1.00	1.00	1.00	1.00	1.00
Engineering Plans Examiner	5.00	2.00	2.00	2.00	2.00
Plans Review Supervisor	1.00	1.00	1.00	1.00	1.00
Engineering Technician	0.00	1.00	1.00	1.00	1.00
Total Plan Review and Inspection - Engineering	14.00	15.00	15.00	15.00	16.00
Plan Review and Inspection - Code					
Code Inspections Supervisor	0.80	0.80	0.80	0.80	0.80
Code Inspector	5.00	5.00	5.00	5.00	5.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Plan Review and Inspection - Code	6.80	6.80	6.80	6.80	6.80
Plan Review and Inspection - Fire					
Building & Fire Inspection Supervisor	0.25	0.25	0.25	0.25	0.25
Building Inspector	1.00	1.00	1.00	1.00	1.00
Plan Review Supervisor	0.20	0.20	0.20	0.20	0.20
Building & Fire Plans Examiner	1.00	1.00	1.00	1.00	1.00
Total Plan Review and Inspection - Fire	2.45	2.45	2.45	2.45	2.45
Planning & Development					
Planning Manager	1.00	1.00	1.00	1.00	1.00
Principal Planner	2.00	2.00	2.00	2.00	2.00
Planner	7.00	7.00	7.00	7.00	7.00
Planning Technician	2.00	2.00	2.00	2.00	2.00
Planning Specialist	2.00	2.00	2.00	2.00	2.00
Total Planning & Development	14.00	14.00	14.00	14.00	14.00
Transportation Planning					
Transportation Planning Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	0.50	0.50	0.50	0.50
Transportation Planner	2.00	2.00	2.00	2.00	2.00
Total Transportation Planning	3.00	3.50	3.50	3.50	3.50
Development Engineering					
Development Engineer Manager	1.00	1.00	1.00	1.00	1.00
Engineering ROW Manager	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	0.00	0.50	0.50	0.50	0.50
Development Engineer	3.00	4.00	4.00	4.00	4.00
Total Development Engineering	4.50	6.00	6.00	6.00	6.00
Total Development Services	76.82	78.82	78.82	78.82	79.82
Police Department:					
Police Administration					
Police Chief	1.00	1.00	1.00	1.00	1.00
Assistant Police Chief	2.00	2.00	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Police Administration	4.00	4.00	4.00	4.00	4.00



PERSONNEL DETAIL

	<u>Actual FY 2022</u>	<u>Actual FY 2023</u>	<u>Budget FY 2024</u>	<u>Projected FY 2024</u>	<u>Requested FY 2025</u>
Support Administration					
Police Commander	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Support Administration	2.00	2.00	2.00	2.00	2.00
Communications					
Police Communications Manager	1.00	1.00	1.00	1.00	1.00
Police Communications Shift Supervisor	6.00	7.00	7.00	7.00	7.00
Dispatcher	41.50	41.50	41.50	41.50	41.50
Total Communications	48.50	49.50	49.50	49.50	49.50
Hiring					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	0.00	1.00	1.00	1.00	1.00
Police Officer	0.00	1.00	1.00	1.00	1.00
Background Investigator	7.00	7.00	7.00	7.00	7.00
Total Hiring	8.00	10.00	10.00	10.00	10.00
Planning and Research					
Planning and Research Analyst	2.00	2.00	2.00	2.00	2.00
Planning and Fiscal Manager	1.00	1.00	1.00	1.00	1.00
Total Planning and Research	3.00	3.00	3.00	3.00	3.00
Public Affairs					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	1.00	1.00	1.00	1.00	2.00
Total Public Affairs	2.00	2.00	2.00	2.00	3.00
Counseling Services					
Police Counseling Manager	1.00	1.00	1.00	1.00	1.00
Youth/Family Counselor	6.00	7.00	7.00	7.00	7.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Counseling Services	8.00	9.00	9.00	9.00	9.00
Crime Prevention					
Crime Prevention Technician	2.00	2.00	2.00	2.00	2.00
Total Crime Prevention	2.00	2.00	2.00	2.00	2.00
Property & Evidence					
Property and Evidence Supervisor	1.00	1.00	1.00	1.00	1.00
Property and Evidence Technician	7.00	7.00	7.00	7.00	7.00
Total Property & Evidence	8.00	8.00	8.00	8.00	8.00
Records					
Records Manager	1.00	1.00	1.00	1.00	1.00
Police Records Shift Supervisor	3.00	3.00	4.00	4.00	4.00
Police Records Specialist	15.00	21.00	21.00	21.00	21.00
Total Records	19.00	25.00	26.00	26.00	26.00



PERSONNEL DETAIL

	<u>Actual FY 2022</u>	<u>Actual FY 2023</u>	<u>Budget FY 2024</u>	<u>Projected FY 2024</u>	<u>Requested FY 2025</u>
Volunteer Services					
Volunteer Specialist	1.00	1.00	1.00	1.00	1.00
Total Volunteer Services	1.00	1.00	1.00	1.00	1.00
Peer Support and Wellness					
Police Sergeant	0.00	1.00	1.00	1.00	1.00
Police Officer	0.00	2.00	2.00	2.00	2.00
Total Peer Support and Wellness	0.00	3.00	3.00	3.00	3.00
Redaction					
Body Worn Camera Coordinator	1.00	1.00	2.00	0.00	0.00
Technical Services Coordinator	0.00	0.00	0.00	2.00	2.00
Total Redaction	1.00	1.00	2.00	2.00	2.00
Office of Professional Standards Admin					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	1.00	1.00	1.00	1.00	1.00
Police Officer	2.00	0.00	0.00	0.00	0.00
Policy and Compliance Coordinator	1.00	1.00	1.00	1.00	1.00
Background Investigator	1.00	1.00	1.00	1.00	1.00
Total Office of Professional Standards Admin	6.00	4.00	4.00	4.00	4.00
Internal Affairs					
Police Officer	3.00	3.00	3.00	3.00	3.00
Total Internal Affairs	3.00	3.00	3.00	3.00	3.00
Training					
Police Training Specialist	1.00	1.00	1.00	1.00	1.00
Police Officer	8.00	7.00	7.00	7.00	7.00
Rangemaster	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00
Police Lieutenant	1.00	1.00	1.00	1.00	1.00
Police Sergeant	2.00	2.00	3.00	3.00	3.00
Total Training	15.00	14.00	15.00	15.00	15.00
Patrol Administration					
Police Commander	2.00	2.00	2.00	2.00	2.00
Police Lieutenant	7.00	7.00	7.00	7.00	7.00
Quartermaster	0.00	1.00	1.00	1.00	1.00
Service Aide	2.00	2.00	2.00	2.00	2.00
Police Sergeant	0.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.30	2.30	2.30	2.30	2.30
Total Patrol Administration	13.30	15.30	15.30	15.30	15.30
Patrol					
Police Sergeant	17.00	16.00	16.00	16.00	16.00
Police Officer	153.00	153.00	153.00	153.00	154.00
Total Patrol	170.00	169.00	169.00	169.00	170.00
Civilian Patrol					
Civilian Patrol Technician	4.00	5.00	5.00	5.00	5.00
Civilian Patrol Supervisor	0.00	0.00	0.00	1.00	1.00
Tow Hearing/Patrol Supervisor	0.80	0.80	0.80	0.00	0.00
Total Civilian Patrol	4.80	5.80	5.80	6.00	6.00



PERSONNEL DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Requested FY 2025
Detention					
Detention Facility Supervisor	2.00	2.00	3.00	3.00	3.00
Detention Facility Manager	0.00	0.00	0.00	0.00	1.00
Detention Transport Officer	11.00	12.00	13.00	13.00	13.00
Total Detention	13.00	14.00	16.00	16.00	17.00
Teleserve					
Police Sergeant	1.00	0.00	0.00	0.00	0.00
Teleserve Supervisor	1.00	1.00	1.00	0.80	0.80
Teleserve Operator	7.00	8.00	8.00	8.00	8.00
Quartermaster	1.00	0.00	0.00	0.00	0.00
Total Teleserve	10.00	9.00	9.00	8.80	8.80
Bike Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	7.00	7.00	7.00	7.00	7.00
Total Bike Unit	8.00	8.00	8.00	8.00	8.00
Crisis Response Team					
Police Sergeant	0.00	1.00	1.00	1.00	1.00
Police Officer	0.00	4.00	4.00	4.00	4.00
Total Crisis Response Team	0.00	5.00	5.00	5.00	5.00
Investigations Administration					
Police Lieutenant	3.00	3.00	3.00	3.00	3.00
Police Commander	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00
Total Investigations Administration	6.00	6.00	6.00	6.00	6.00
Special Assignment Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	8.00	6.00	6.00	6.00	6.00
Total Special Assignment Unit	9.00	7.00	7.00	7.00	7.00
Financial Crimes Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	9.00	5.00	5.00	5.00	5.00
Audio Video Forensic Analyst	1.00	0.00	0.00	0.00	0.00
Total Financial Crimes Unit	11.00	6.00	6.00	6.00	6.00
Family Violence Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	4.00	4.00	4.00	4.00	4.00
Civilian Investigator	3.00	3.00	3.00	3.00	3.00
Total Family Violence Unit	8.00	8.00	8.00	8.00	8.00
Special Victims Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	9.00	10.00	10.00	10.00	10.00
Total Special Victim Unit	10.00	11.00	11.00	11.00	11.00



PERSONNEL DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Requested FY 2025
Violent Crimes Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	6.00	6.00	6.00	6.00	6.00
Total Violent Crimes Unit	7.00	7.00	7.00	7.00	7.00
Property Crimes					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	8.00	8.00	8.00	8.00	8.00
Total Property Crimes	9.00	9.00	9.00	9.00	9.00
Crime Scene Unit					
Forensic Scientist	0.00	2.00	2.00	2.00	2.00
Forensic Services Supervisor	0.00	0.00	1.00	1.00	1.00
Crime Scene Specialist	5.00	3.00	3.00	3.00	3.00
Total Crime Scene Unit	5.00	5.00	6.00	6.00	6.00
Intel Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	2.00	2.00	2.00	2.00	2.00
Crime Analyst	4.00	4.00	4.00	4.00	4.00
TVA/TLO Coordinator	0.00	1.00	1.00	1.00	0.00
Total Intel Unit	7.00	8.00	8.00	8.00	7.00
Drug Enforcement Unit					
Police Sergeant	0.00	1.00	2.00	2.00	2.00
Police Officer	0.00	4.00	4.00	4.00	4.00
Total Drug Enforcement Unit	0.00	5.00	6.00	6.00	6.00
Digital Forensics Unit					
Police Sergeant	0.00	1.00	1.00	1.00	1.00
Police Officer	0.00	4.00	4.00	4.00	4.00
Audio Video Forensic Analyst	0.00	1.00	1.00	1.00	1.00
Total Digital Forensics Unit	0.00	6.00	6.00	6.00	6.00
Crime Suppression Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	7.00	5.00	5.00	5.00	5.00
Total Crime Suppression Unit	8.00	6.00	6.00	6.00	6.00
K9 Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	3.00	3.00	3.00	3.00	3.00
Total K9 Unit	4.00	4.00	4.00	4.00	4.00
School Resource					
Police Sergeant	2.00	2.00	2.00	2.00	2.00
Police Officer	12.00	12.00	12.00	12.00	12.00
Total School Resource	14.00	14.00	14.00	14.00	14.00



PERSONNEL DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Requested FY 2025
Traffic Unit					
Police Lieutenant	1.00	1.00	1.00	1.00	1.00
Police Sergeant	2.00	2.00	2.00	2.00	2.00
Police Officer	15.00	16.00	16.00	16.00	16.00
Total Traffic Unit	18.00	19.00	19.00	19.00	19.00
Total Police Department	465.60	487.60	494.60	494.60	496.60
Fire and Rescue Department:					
Fire Administration					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Executive Assistant Fire Chief	0.00	0.00	0.00	1.00	1.00
Assistant Fire Chief	2.00	2.00	2.00	1.00	1.00
Fire Scheduling and Payroll Specialist	0.00	1.00	1.00	1.00	1.00
Data Compliance Analyst	1.00	1.00	1.00	1.00	1.00
Fire Solutions Manager	1.00	1.00	1.00	1.00	1.00
Administrative Supervisor	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
RMS Analyst	0.00	1.00	1.00	1.00	1.00
Total Fire Administration	7.00	9.00	9.00	9.00	9.00
Fire Training					
Battalion Chief	1.00	1.00	1.00	1.00	1.00
EMS Specialist	1.00	1.00	1.00	1.00	1.00
Fire Captain	1.00	1.00	2.00	2.00	2.00
Fire Engineer	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Fire Training	5.00	5.00	6.00	6.00	6.00
Fire Operations					
Battalion Chief	10.00	10.00	10.00	10.00	10.00
Fire Captain	53.00	61.00	61.00	61.00	61.00
Fire Engineer	44.00	50.00	50.00	50.00	50.00
Firefighter	90.00	93.00	93.00	93.00	93.00
EMS Inventory Analyst	0.00	0.00	1.00	1.00	1.00
Preplan Technician	0.00	0.00	0.00	0.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00
Total Fire Operations	199.00	216.00	217.00	217.00	218.00
Resource					
Resource Specialist	0.00	0.00	1.00	1.00	1.00
Fire Resource Manager	1.00	1.00	1.00	1.00	1.00
Public Safety Equipment Technician	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Fire Service Aide	2.00	2.00	2.00	2.00	2.00
Total Resource	5.00	5.00	6.00	6.00	6.00
Community					
Battalion Chief	1.00	1.00	1.00	1.00	1.00
Volunteer Coordinator	1.00	0.00	0.00	0.00	0.00
Community Risk Specialist	0.00	1.00	1.00	1.00	1.00
Community Risk Manager	0.00	1.00	1.00	1.00	1.00
Community Outreach and Engagement	1.00	0.00	0.00	0.00	0.00
Total Community	3.00	3.00	3.00	3.00	3.00



PERSONNEL DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Requested FY 2025
Fire Prevention					
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Fire Investigator	2.00	2.00	2.00	2.00	2.00
Addressing Technician	0.00	1.00	1.00	1.00	1.00
Fire Inspector - Lead	0.00	0.00	1.00	1.00	1.00
Fire Inspector	3.00	3.00	3.00	3.00	3.00
Total Fire Prevention	6.00	7.00	8.00	8.00	8.00
Total Fire and Rescue Department	225.00	245.00	249.00	249.00	250.00
Parks and Recreation:					
Parks and Recreation Administration					
Parks and Recreation Director	1.00	1.00	1.00	1.00	1.00
Parks and Facilities Manager	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	0.40	1.40	1.40	1.40	1.40
Parks and Recreation Manager	2.00	2.00	2.00	2.00	2.00
Parks and Recreation Strategist	1.00	1.00	1.00	0.00	0.00
Parks and Recreation Data Content Strategist	0.00	0.00	0.00	1.00	1.00
Assistanat Parks and Recreation Director	0.00	0.00	0.00	1.00	1.00
Administrative Assistant	5.30	5.30	5.30	5.30	5.30
Parks and Recreation Management Analyst	1.00	1.00	1.00	0.00	0.00
Recreation Coordinator	1.00	0.00	0.00	0.00	0.00
Parks and Recreation Business Manager	1.00	1.00	1.00	1.00	1.00
Recreation Leader	0.03	0.03	0.03	0.03	0.03
Total Parks and Recreation Administration	13.73	13.73	13.73	13.73	13.73
Parks and Open Space					
Parks Operations Superintendent	1.00	2.00	2.00	2.00	2.00
Parks Field Supervisor	3.40	2.40	2.40	2.40	2.40
Parks Mechanic	1.00	1.00	1.00	1.00	1.00
Spray Technician	1.00	0.00	0.00	0.00	0.00
Facilities Maintenance Technician	3.00	3.00	3.00	3.00	3.00
Grounds Maintenance	25.61	26.61	26.61	26.61	26.11
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Park Ranger Supervisor	1.00	1.00	1.00	1.00	1.00
Park Ranger	6.00	7.00	7.00	7.00	7.00
Custodian	6.22	6.22	6.22	6.22	6.22
Recreation Coordinator	1.50	1.50	1.50	1.50	1.50
Aquatic Facility Technician	0.20	0.20	0.20	0.20	0.20
Total Parks and Open Space	50.93	51.93	51.93	51.93	51.43
Riparian Programs					
Recreation Instructor	0.38	0.38	0.38	0.38	0.38
Recreation Supervisor	0.25	0.25	0.25	0.25	0.25
Recreation Coordinator	1.50	1.50	1.50	1.50	1.50
Grounds Maintenance	0.95	0.95	0.95	0.95	0.95
Total Riparian Program	3.08	3.08	3.08	3.08	3.08



PERSONNEL DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Requested FY 2025
Cactus Yards					
Recreation Supervisor	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Custodian	2.00	2.00	2.00	2.00	2.00
Facilities Maintenance Technician	1.00	1.00	1.00	1.00	1.00
Grounds Maintenance	8.00	8.00	8.00	8.00	8.00
Park Ranger	1.00	1.00	1.00	1.00	1.00
Park Mechanic	0.50	0.50	0.50	0.50	0.50
Recreation Leader	3.00	3.00	3.00	3.00	3.00
Recreation Leader Senior	2.25	2.25	2.25	2.25	2.25
Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	1.60	1.60	1.60	1.60	1.60
Total Cactus Yards	21.85	21.85	21.85	21.85	21.85
Mesquite Pool					
Recreation Supervisor	0.15	0.15	0.15	0.15	0.15
Aquatic Facility Technician	0.45	0.45	0.45	0.45	0.45
Pool Manager	0.33	0.33	0.33	0.33	0.33
Assistant Pool Manager	0.44	0.44	0.44	0.44	0.44
Head Swim/Dive Coach	0.39	0.39	0.39	0.39	0.39
Assistant Swim/Dive Coach	0.69	0.69	0.69	0.69	0.69
Lifeguard/Instructor	0.86	0.86	0.86	0.86	0.86
Lifeguard	1.82	1.82	1.82	1.82	1.82
Total Mesquite Pool	5.13	5.13	5.13	5.13	5.13
Greenfield Pool					
Recreation Supervisor	0.15	0.15	0.15	0.15	0.15
Aquatic Facility Technician	0.45	0.45	0.45	0.45	0.45
Pool Manager	0.33	0.33	0.33	0.33	0.33
Assistant Pool Manager	0.44	0.44	0.44	0.44	0.44
Head Swim/Dive Coach	0.38	0.38	0.38	0.38	0.38
Assistant Swim/Dive Coach	1.13	1.13	1.13	1.13	1.13
Lifeguard/Instructor	1.42	1.42	1.42	1.42	1.42
Total Greenfield Pool	4.30	4.30	4.30	4.30	4.30
Perry Pool					
Recreation Supervisor	0.15	0.15	0.15	0.15	0.15
Aquatic Facility Technician	0.45	0.45	0.45	0.45	0.45
Pool Manager	0.29	0.29	0.29	0.29	0.29
Assistant Pool Manager	0.20	0.20	0.20	0.20	0.20
Head Swim/Dive Coach	0.66	0.66	0.66	0.66	0.66
Assistant Swim/Dive Coach	1.42	1.42	1.42	1.42	1.42
Lifeguard/Instructor	1.04	1.04	1.04	1.04	1.04
Total Perry Pool	4.21	4.21	4.21	4.21	4.21
Williams Field Pool					
Recreation Supervisor	0.15	0.15	0.15	0.15	0.15
Aquatic Facility Technician	0.45	0.45	0.45	0.45	0.45
Pool Manager	0.29	0.29	0.29	0.29	0.29
Assistant Pool Manager	0.44	0.44	0.44	0.44	0.44
Head Swim/Dive Coach	0.29	0.29	0.29	0.29	0.29
Assistant Swim/Dive Coach	0.71	0.71	0.71	0.71	0.71
Lifeguard/Instructor	2.12	2.12	2.12	2.12	2.12
Total Williams Field Pool	4.45	4.45	4.45	4.45	4.45



PERSONNEL DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Requested FY 2025
Freestone Recreation Center					
Recreation Supervisor	0.45	0.45	0.45	0.45	0.45
Administrative Assistant	0.00	0.00	0.00	0.00	1.00
Recreation Coordinator	2.00	2.00	2.00	2.00	2.00
Custodial Supervisor	0.40	0.40	0.40	0.40	0.40
Custodian	2.75	2.75	2.75	2.75	2.75
Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Recreation Leader Senior	1.77	1.77	1.77	1.77	1.77
Recreation Leader	11.10	11.10	11.10	11.10	10.10
Recreation Instructor	1.66	1.66	1.66	1.66	1.66
Recreation Instructor Fitness	1.34	1.34	1.34	1.34	1.34
Total Freestone Recreation Center	22.47	22.47	22.47	22.47	22.47
McQueen Activity Center					
Recreation Supervisor	0.25	0.25	0.25	0.25	0.25
Custodian	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	2.00	2.00	2.00	2.00	2.00
Custodial Supervisor	0.20	0.20	0.20	0.20	0.20
Administrative Assistant	0.00	0.00	1.00	1.00	1.00
Recreation Leader	3.09	3.09	2.09	2.09	2.09
Recreation Instructor	2.64	2.64	2.64	2.64	2.64
Recreation Instructor Fitness	0.24	0.24	0.24	0.24	0.24
Recreation Leader Senior	0.51	0.51	0.51	0.51	0.51
Total McQueen Activity Center	9.93	9.93	9.93	9.93	9.93
Community Center					
Recreation Supervisor	0.25	0.25	0.25	0.25	0.25
Custodial Supervisor	0.20	0.20	0.20	0.20	0.20
Custodian	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	0.70	0.70	0.70	0.70	0.70
Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Recreation Leader	2.24	2.24	2.24	2.24	2.24
Recreation Instructor	1.52	1.52	1.52	1.52	1.52
Recreation Instructor Fitness	0.13	0.13	0.13	0.13	0.13
Total Community Center	7.04	7.04	7.04	7.04	7.04
Youth Sports					
Recreation Coordinator	0.15	0.15	0.15	0.00	0.00
Recreation Supervisor	0.03	0.03	0.03	0.00	0.00
Recreation Leader Senior	0.40	0.40	0.40	0.00	0.00
Total Youth Sports	0.58	0.58	0.58	0.00	0.00
Adult Sports					
Recreation Coordinator	0.25	0.25	0.25	0.00	0.00
Recreation Supervisor	0.02	0.02	0.02	0.00	0.00
Recreation Leader Senior	1.01	1.01	1.01	0.00	0.00
Total Adult Sports	1.28	1.28	1.28	0.00	0.00
Adaptive Recreation Program					
Recreation Coordinator	0.30	0.30	1.30	1.30	1.30
Recreation Leader Senior	0.05	0.05	0.80	0.80	0.80
Recreation Leader	0.06	0.06	0.06	0.06	0.06
Recreation Instructor	0.40	0.40	0.40	0.40	0.40
Total Adaptive Recreation Program	0.81	0.81	2.56	2.56	2.56



PERSONNEL DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Requested FY 2025
Special Events					
Recreation Coordinator	2.50	2.50	2.50	2.50	2.50
Special Events Program Supervisor	1.00	0.00	0.00	0.00	0.00
Recreation Specialist	0.00	3.00	3.00	3.00	3.00
Recreation Supervisor	0.00	1.00	1.00	1.00	1.00
Recreation Leader Senior	2.25	0.00	0.00	0.00	0.00
Recreation Leader	0.82	0.82	0.82	0.82	0.82
Total Special Events	6.57	7.32	7.32	7.32	7.32
Youth and Adult Sports					
Recreation Coordinator	0.00	0.00	0.00	0.40	0.40
Recreation Supervisor	0.00	0.00	0.00	0.05	0.05
Recreation Leader Senior	0.00	0.00	0.00	1.41	1.41
Total Youth and Adult Sports	0.00	0.00	0.00	1.86	1.86
Southeast Regional Library					
Recreation Supervisor	0.25	0.25	0.25	0.25	0.25
Custodial Supervisor	0.20	0.20	0.20	0.20	0.20
Custodian	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	0.50	0.50	0.50	0.50	0.50
Recreation Leader Senior	0.50	0.50	0.50	0.50	0.50
Recreation Instructor	0.42	0.42	0.42	0.42	0.42
Recreation Leader	0.82	0.82	0.82	0.82	0.82
Total Southeast Regional Library	3.69	3.69	3.69	3.69	3.69
Facilities Maintenance					
Facilities Operation Superintendent	1.00	1.00	1.00	1.00	1.00
Facilities Assistant Manager	1.00	1.00	1.00	1.00	1.00
Security Systems Technician	2.00	2.00	2.00	2.00	2.00
Maintenance Coordinator	0.00	0.00	1.00	1.00	1.00
Facilities Maintenance Technician	11.25	12.25	12.25	12.25	13.25
Total Facilities Maintenance	15.25	16.25	17.25	17.25	18.25
South Area Service Center					
Environmental Compliance Coordinator	0.25	0.25	0.25	0.25	0.25
Total South Area Service Center	0.25	0.25	0.25	0.25	0.25
Public Safety Training Facility					
Facilities Assistant Manager	1.00	1.00	1.00	1.00	1.00
Public Safety Equipment Technician	1.00	1.00	1.00	1.00	1.00
Facilities Maintenance Technician	0.75	0.75	0.75	0.75	0.75
Administrative Assistant	1.00	2.00	2.00	2.00	2.00
Total Public Safety Training Facility	3.75	4.75	4.75	4.75	4.75
Total Parks and Recreation	179.30	183.05	185.80	185.80	186.30
Public Works - Engineering:					
Engineering Administration					
Town Engineer	0.60	0.60	0.60	0.60	0.60
Assistant Town Engineer	0.00	1.00	1.00	1.00	1.00
Engineering ROW Manager	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	0.25	0.25	0.25	0.25	1.00
Engineering Data Analyst	0.00	1.00	1.00	1.00	1.00
Total Engineering Administration	1.35	3.35	3.35	3.35	4.10



PERSONNEL DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Requested FY 2025
Engineering Traffic					
Town Traffic Engineer	1.00	1.00	1.00	1.00	1.00
Senior Traffic Engineering Specialist	2.00	2.00	2.00	2.00	2.00
Traffic Safety Specialist	1.00	1.00	1.00	1.00	1.00
Traffic Studies Engineer	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.25	0.25	0.25	0.25	0.00
Total Engineering Traffic	5.25	5.25	5.25	5.25	5.00
Total Public Works - Engineering	6.60	8.60	8.60	8.60	9.10
TOTAL GENERAL FUND	1168.24	1226.74	1247.74	1248.36	1263.36
STREETS					
Roads and Maintenance:					
Roads and Maintenance Administration					
Maintenance Coordinator	1.00	1.00	1.00	1.00	1.00
Total Roads and Maintenance	1.00	1.00	1.00	1.00	1.00
TOTAL ROADS AND MAINTENANCE	1.00	1.00	1.00	1.00	1.00
HURF:					
Streets Administration					
Streets Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Streets Superintendent	1.00	1.00	1.00	1.00	1.00
Total Streets Administration	3.00	3.00	3.00	3.00	3.00
Asphalt Patching					
Streets Supervisor	0.33	0.33	0.33	0.33	0.33
Streets Crew Leader	1.00	1.00	1.00	1.00	1.00
Heavy Equipment Operator	3.00	3.00	3.00	3.00	3.00
Total Asphalt Patching	4.33	4.33	4.33	4.33	4.33
Crack Sealing					
Streets Supervisor	0.50	0.50	0.50	0.50	0.50
Streets Crew Leader	2.00	2.00	2.00	2.00	2.00
Streets Maintenance Worker	6.00	6.00	6.00	6.00	6.00
Total Crack Sealing	8.50	8.50	8.50	8.50	8.50
Fog Sealing					
Streets Supervisor	0.50	0.50	0.50	0.50	0.50
Streets Crew Leader	1.00	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00	1.00
Streets Maintenance Worker	3.00	3.00	3.00	3.00	3.00
Total Fog Sealing	5.50	5.50	5.50	5.50	5.50
Hazard Response					
Streets Supervisor	0.34	0.34	0.34	0.34	0.34
Hazard Response Worker	2.00	2.00	2.00	2.00	2.00
Total Hazard Response	2.34	2.34	2.34	2.34	2.34



PERSONNEL DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Requested FY 2025
Preventive Maintenance					
Streets Supervisor	0.34	0.34	0.34	0.34	0.34
Pavement Management Coordinator	2.00	2.00	2.00	2.00	2.00
Preventive Management Technician	1.00	1.00	1.00	1.00	1.00
Total Preventive Maintenance	3.34	3.34	3.34	3.34	3.34
Street Lighting					
Streets Supervisor	0.50	0.50	0.50	0.50	0.50
Street Light Maintenance Coordinator	1.00	1.00	1.00	1.00	1.00
Street Light Technician	4.00	4.00	4.00	4.00	4.00
Total Street Lighting	5.50	5.50	5.50	5.50	5.50
Traffic Signal Maintenance					
Streets Supervisor	0.50	0.50	0.50	0.50	0.50
ITS Operations Supervisor	0.00	1.00	1.00	1.00	1.00
Traffic Signal Specialist	7.00	7.00	7.00	7.00	7.00
Total Traffic Signal Maintenance	7.50	8.50	8.50	8.50	8.50
Street Marking					
Streets Supervisor	0.33	0.33	0.33	0.33	0.33
Total Street Marking	0.33	0.33	0.33	0.33	0.33
Street Signs					
Streets Supervisor	0.33	0.33	0.33	0.33	0.33
Traffic Sign Technician	3.00	3.00	3.00	3.00	3.00
Traffic Sign Crew Leader	1.00	1.00	1.00	1.00	1.00
Total Street Signs	4.33	4.33	4.33	4.33	4.33
Traffic Operations Center					
Assistant Town Traffic Engineer	1.00	1.00	1.00	1.00	1.00
Traffic Signal Specialist	0.00	1.00	1.00	1.00	1.00
Intelligent Transportation Systems Engineer	1.00	1.00	1.00	1.00	1.00
Intelligent Transportation Systems Analyst	2.00	2.00	2.00	2.00	2.00
Intelligent Transportation Systems Specialist	2.00	2.00	2.00	2.00	2.00
Intelligent Transportation Network Engineer	1.00	1.00	1.00	1.00	1.00
Total Traffic Operations Center	7.00	8.00	8.00	8.00	8.00
Landscape Maintenance					
Streets Supervisor	0.33	0.33	0.33	0.33	0.33
Landscape Maintenance Coordinator	2.00	2.00	2.00	2.00	2.00
Total Landscape Maintenance	2.33	2.33	2.33	2.33	2.33
Concrete Repair					
Streets Supervisor	0.33	0.33	0.33	0.33	0.33
Total Concrete Repair	0.33	0.33	0.33	0.33	0.33
Shoulder Maintenance					
Streets Supervisor	0.33	0.33	0.33	0.33	0.33
Heavy Equipment Operator	2.00	2.00	2.00	2.00	2.00
Total Shoulder Maintenance	2.33	2.33	2.33	2.33	2.33
TOTAL HURF	56.66	58.66	58.66	58.66	58.66
TOTAL STREETS	57.66	59.66	59.66	59.66	59.66



PERSONNEL DETAIL

	<u>Actual FY 2022</u>	<u>Actual FY 2023</u>	<u>Budget FY 2024</u>	<u>Projected FY 2024</u>	<u>Requested FY 2025</u>
ENTERPRISE OPERATIONS					
Water:					
Water Administration					
Water Manager	1.00	1.00	1.00	1.00	1.00
Water Apprenticeship	0.00	0.00	0.00	0.00	1.00
Environmental Compliance Coordinator	0.25	0.25	0.25	0.25	0.25
Application Engineer	0.50	0.50	0.50	0.50	0.50
Total Water Administration	1.75	1.75	1.75	1.75	2.75
Public Works Administration					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Assistant Public Works Director	2.00	2.00	2.00	2.00	3.00
Safety Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Data Strategist	0.00	0.00	0.00	0.00	1.00
Customer Service Professional	1.00	1.00	1.00	1.00	1.00
Total Public Works Administration	6.00	6.00	6.00	6.00	8.00
Utilities					
Customer Service Manager	0.50	0.50	0.50	0.50	0.50
Accountant	1.00	1.00	1.00	1.00	1.00
Customer Service Professional	9.60	9.60	9.60	9.60	9.60
Utility Billing Specialist	2.00	2.00	2.00	2.00	2.00
Administrative Assistant	0.50	0.50	0.50	0.50	0.50
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00
Total Utilities	14.60	14.60	14.60	14.60	14.60
Utility Locates					
Utility Locator	3.00	4.00	4.00	4.00	4.00
Utility Locator Lead	2.00	1.00	1.00	1.00	1.00
Asset Management Specialist	0.00	1.00	1.00	1.00	1.00
Utility Supervisor	1.00	1.00	1.00	1.00	1.00
Total Utility Locates	6.00	7.00	7.00	7.00	7.00
North Water Treatment Plant					
Water Production Superintendent	1.00	1.00	1.00	1.00	1.00
Utility Supervisor	1.00	1.00	1.00	1.00	1.00
Instrumentation and Controls Specialist	2.00	2.00	2.00	2.00	2.00
Water Treatment Plant Mechanic	2.00	2.00	2.00	2.00	2.00
Water Treatment Plant Operator	6.00	6.00	6.00	6.00	6.00
Lead Water Treatment Plant Operator	1.00	1.00	1.00	1.00	1.00
Lead Water Treatment Plant Mechanic	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total North Water Treatment Plant	15.00	15.00	15.00	15.00	15.00
Santan Vista Treatment Plant					
Lead Water Treatment Plant Operator	1.00	1.00	1.00	1.00	1.00
Utility Supervisor	1.00	1.00	1.00	1.00	1.00
Instrumentation and Controls Specialist	2.00	2.00	2.00	2.00	2.00
Water Treatment Plant Mechanic	2.00	2.00	2.00	2.00	2.00
Water Treatment Plant Operator	9.00	9.00	9.00	9.00	9.00
Water Treatment Plant Maintenance Lead	0.00	1.00	1.00	1.00	1.00
Chemist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Santan Vista Treatment Plant	17.00	18.00	18.00	18.00	18.00



PERSONNEL DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Requested FY 2025
Water Production					
Well Technician	4.00	4.00	4.00	4.00	4.00
Well Technician Lead	1.00	1.00	1.00	1.00	1.00
Instrumentation and Controls Specialist	2.00	2.00	2.00	2.00	2.00
Well Utility Supervisor	1.00	1.00	1.00	1.00	1.00
Lead Instrumentation and Wells Specialist	1.00	1.00	1.00	1.00	1.00
Electrician	1.00	1.00	1.00	1.00	1.00
Total Water Production	10.00	10.00	10.00	10.00	10.00
SCADA Field Operations					
Utility Supervisor	1.00	1.00	1.00	1.00	1.00
Water Treatment Plant Operator	5.00	5.00	5.00	5.00	6.00
Water Treatment Plant Operator Lead	1.00	1.00	1.00	1.00	1.00
SCADA Programmer	1.00	1.00	1.00	1.00	1.00
Total SCADA Field Operations	8.00	8.00	8.00	8.00	9.00
Water Resources					
Water & Energy Planning Advisor	1.00	1.00	1.00	1.00	1.00
Water Resources Manager	1.00	1.00	1.00	1.00	1.00
Total Water Resources	2.00	2.00	2.00	2.00	2.00
Water Conservation					
Water Conservation Coordinator	1.00	1.00	2.00	2.00	2.00
Water Conservation Specialist	3.00	4.00	4.00	4.00	4.00
Water Conservation Intern	0.38	0.38	0.38	0.38	0.38
Total Water Conservation	4.38	5.38	6.38	6.38	6.38
Water Metering					
Utility Billing Technician	2.00	2.00	2.00	2.00	2.00
Water Meter Supervisor	1.00	1.00	1.00	1.00	2.00
Senior Utility Technician	4.00	4.00	4.00	4.00	4.00
Meter Instrumentation Technician	1.00	1.00	1.00	1.00	1.00
Meter Reader	17.00	16.00	16.00	16.00	16.00
Total Water Metering	25.00	24.00	24.00	24.00	25.00
Water Distribution					
Utility Supervisor	1.00	1.00	1.00	1.00	2.00
Water Distribution Superintendent	1.00	1.00	1.00	1.00	1.00
Senior Utility Technician	5.00	5.00	5.00	5.00	6.00
Water Distribution Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Utility Worker	10.00	12.00	12.00	12.00	13.00
Total Water Distribution	19.00	21.00	21.00	21.00	24.00
Water Quality					
Water Quality Technician	2.00	2.00	2.00	2.00	2.00
Water Quality Program Manager	1.00	1.00	1.00	1.00	1.00
Lead Water Quality Technician	1.00	1.00	1.00	1.00	1.00
Chemist	2.00	2.00	2.00	2.00	2.00
Total Water Quality	6.00	6.00	6.00	6.00	6.00



PERSONNEL DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Requested FY 2025
Backflow					
Code Inspections Supervisor	0.20	0.20	0.20	0.20	0.20
Building Inspector	2.00	2.00	2.00	2.00	2.00
Total Backflow	2.20	2.20	2.20	2.20	2.20
TOTAL WATER	136.93	140.93	141.93	141.93	149.93
Wastewater:					
Wastewater Administration					
Wastewater Manager	1.00	1.00	1.00	1.00	1.00
Wastewater Superintendent	1.00	3.00	3.00	3.00	3.00
Applications Engineer	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Wastewater Administration	3.50	5.50	5.50	5.50	5.50
Lift Stations					
Lift Station Supervisor	1.00	1.00	1.00	1.00	1.00
Instrumentation and Controls Specialist	0.60	0.60	0.60	0.60	0.60
Lift Station Technician	3.00	3.00	3.00	3.00	3.00
Lift Station Technician Lead	1.00	1.00	1.00	1.00	1.00
Electrician	1.00	1.00	1.00	1.00	1.00
SCADA Programmer	0.60	0.60	0.60	0.60	0.60
Total Lift Stations	7.20	7.20	7.20	7.20	7.20
Gravity Systems					
Utility Supervisor	2.00	2.00	2.00	2.00	2.00
Senior Utility Worker/Technician	6.00	6.00	6.00	6.00	6.00
Wastewater Apprenticeship	0.00	0.00	0.00	0.00	1.00
Odor Control Specialist	1.00	1.00	1.00	1.00	1.00
Odor Control Technician	1.00	1.00	1.00	1.00	1.00
Utility Worker	8.00	8.00	8.00	8.00	8.00
Total Gravity Systems	18.00	18.00	18.00	18.00	19.00
Effluent Reuse					
Utility Worker	2.00	2.00	2.00	2.00	2.00
Senior Utility Worker	2.00	2.00	2.00	2.00	2.00
Instrumentation and Controls Specialist	0.40	0.40	0.40	0.40	0.40
Reclaimed Well Technician	2.00	2.00	2.00	2.00	2.00
Reclaimed Distribution Supervisor	1.00	1.00	1.00	1.00	1.00
SCADA Programmer	0.40	0.40	0.40	0.40	0.40
Total Effluent Reuse	7.80	7.80	7.80	7.80	7.80
Effluent Recharge					
Utility Worker	2.00	2.00	2.00	2.00	2.00
Senior Utility Worker	2.00	2.00	2.00	2.00	2.00
Reclaimed Water Quality Technician	2.00	2.00	2.00	2.00	2.00
Recharge Supervisor	1.00	1.00	1.00	1.00	1.00
Total Effluent Recharge	7.00	7.00	7.00	7.00	7.00



PERSONNEL DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Requested FY 2025
Wastewater Quality					
Pretreatment Program Coordinator	1.00	1.00	1.00	1.00	1.00
Industrial Pretreatment Inspector	1.00	3.00	3.00	3.00	3.00
Wastewater Quality Inspector	4.00	4.00	4.00	4.00	4.00
Total Wastewater Quality	6.00	8.00	8.00	8.00	8.00
TOTAL WASTEWATER	49.50	53.50	53.50	53.50	54.50
Solid Waste - Residential:					
Residential Administration					
Environmental Services Manager	0.86	0.86	0.86	0.86	0.86
Env Services Collections Superintendent	1.00	1.00	1.00	0.86	0.86
Administrative Assistant	1.25	1.25	1.25	1.11	1.11
Routing Technician	1.00	1.00	1.00	1.00	1.00
Environmental Services Clerk	0.80	0.80	0.80	0.80	0.80
Customer Service Professional	0.00	1.40	1.40	1.00	1.00
Environmental Services Supervisor	0.00	0.00	0.00	3.67	3.67
Program & Sustainability Supervisor	0.00	0.00	0.00	1.00	1.00
Environmental Outreach Specialist	0.00	0.00	0.00	0.00	1.00
Environmental Services Inspector	0.00	0.00	0.00	2.00	2.00
Environmental Services Rep	1.40	0.00	0.00	0.00	0.00
Total Residential Administration	6.31	6.31	6.31	12.30	13.30
Residential Collections					
Environmental Services Supervisor	2.67	2.67	2.67	0.00	0.00
Environmental Service Representative	0.50	0.00	0.00	0.00	0.00
Solid Waste Operator	27.12	27.12	27.12	27.47	28.14
Customer Service Professional	0.00	0.50	0.50	0.50	0.50
Environmental Services Worker	3.00	3.00	3.00	1.50	1.50
Total Residential Collections	33.29	33.29	33.29	29.47	30.14
Uncontained Collections					
Environmental Services Supervisor	1.00	1.00	1.00	0.00	0.00
Environmental Services Inspector	1.00	1.00	1.00	0.00	0.00
Solid Waste Operator	21.00	21.00	21.00	19.00	19.00
Total Uncontained Collections	23.00	23.00	23.00	19.00	19.00
Recycling					
Environmental Services Supervisor	0.33	0.33	0.33	0.33	0.33
Environmental Services Worker	0.00	0.00	0.00	1.50	1.50
Solid Waste Operator	12.88	12.88	12.88	13.53	13.86
Program & Sustainability Supervisor	1.00	1.00	1.00	0.00	0.00
Environmental Outreach Specialist	3.00	3.00	3.00	3.00	3.00
Environmental Service Inspector	1.00	1.00	1.00	0.00	0.00
Total Recycling	18.21	18.21	18.21	18.36	18.69
Environmental Programs					
HHW Supervisor	1.00	1.00	1.00	1.00	1.00
HHW Technician	4.00	4.00	4.00	4.00	4.00
Total Environmental Programs	5.00	5.00	5.00	5.00	5.00
TOTAL SOLID WASTE - RESIDENTIAL	85.81	85.81	85.81	84.13	86.13



PERSONNEL DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Requested FY 2025
Solid Waste - Commercial:					
Commercial Administration					
Environmental Services Supervisor	0.00	0.00	0.00	1.00	1.00
Environmental Services Manager	0.14	0.14	0.14	0.14	0.14
Customer Service Professional	0.00	0.10	0.10	0.50	0.50
Environmental Services Clerk	0.20	0.20	0.20	0.20	0.20
Environmental Services Rep	0.10	0.00	0.00	0.00	0.00
Administrative Assistant	0.00	0.00	0.00	0.14	0.14
Env Services Collections Superintendent	0.00	0.00	0.00	0.14	0.14
Total Commercial Administration	0.44	0.44	0.44	2.12	2.12
Commercial Collections					
Environmental Services Supervisor	1.00	1.00	1.00	0.00	0.00
Solid Waste Operator	5.00	5.00	5.00	6.00	6.00
Total Commercial Collections	6.00	6.00	6.00	6.00	6.00
Rolloffs					
Solid Waste Operator	2.00	2.00	2.00	2.00	2.00
Total Rolloffs	2.00	2.00	2.00	2.00	2.00
TOTAL SOLID WASTE - COMMERCIAL	8.44	8.44	8.44	10.12	10.12
Environmental Compliance:					
Street Cleaning					
Streets Supervisor	0.34	0.34	0.34	0.34	0.34
Heavy Equipment Operator	6.00	6.00	6.00	6.00	6.00
Total Street Cleaning	6.34	6.34	6.34	6.34	6.34
Storm Water					
Storm Water Utility Worker	0.00	0.00	1.00	1.00	1.00
Storm Water Utility Worker Sr	0.00	0.00	1.00	1.00	1.00
Utility Supervisor	0.00	0.00	1.00	1.00	1.00
Storm Water Utility Technician	2.00	2.00	2.00	2.00	2.00
Environmental Compliance Manager	1.00	1.00	1.00	1.00	1.00
Env. Compliance Inspection Technician	2.00	2.00	2.00	2.00	2.00
Environmental Compliance Coordinator	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	0.75	0.75	0.75	0.75	0.75
Total Storm Water	6.25	6.25	9.25	9.25	9.25
TOTAL ENVIRONMENTAL COMPLIANCE	12.59	12.59	15.59	15.59	15.59
TOTAL ENTERPRISE OPERATIONS	293.27	301.27	305.27	305.27	316.27
INTERNAL SERVICE FUNDS					
Fleet Operations					
Fleet Business Manager	1.00	1.00	1.00	1.00	1.00
Fleet Analyst	0.00	1.00	1.00	1.00	1.00
Fleet Supervisor	2.00	2.00	2.00	2.00	2.00
Fleet Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Welder Technician	1.00	1.00	1.00	1.00	1.00
Fleet Technician	15.00	18.00	18.00	18.00	20.00
Fleet Service Aide	1.00	1.00	2.00	2.00	2.00
Parts Technician	4.00	4.00	4.00	4.00	4.00
Total Fleet Operations	26.00	30.00	31.00	31.00	33.00



PERSONNEL DETAIL

	Actual FY 2022	Actual FY 2023	Budget FY 2024	Projected FY 2024	Requested FY 2025
Health Trust Administration					
Wellness Coordinator	0.00	0.00	1.00	1.00	1.00
Total Health Trust	0.00	0.00	1.00	1.00	1.00
Workers' Compensation					
Benefits Analyst	1.00	0.00	0.00	0.00	0.00
Workers' Compensation Program Coordinator	0.00	1.00	1.00	1.00	1.00
Total Workers' Compensation	1.00	1.00	1.00	1.00	1.00
General Liability					
Assistant Risk Manager	0.00	1.00	1.00	1.00	1.00
Total General Liability	0.00	1.00	1.00	1.00	1.00
TOTAL INTERNAL SERVICES	27.00	32.00	34.00	34.00	36.00
SPECIAL REVENUE					
CDBG/HOME Administration					
Community Resources Supervisor	0.65	0.65	0.65	0.65	0.65
Housing Rehabilitation Coordinator	1.00	1.00	1.00	1.00	1.00
Total CDBG Administration	1.65	1.65	1.65	1.65	1.65
Parkway Improvement District					
Parkway Improvement District Specialist	0.50	0.50	0.50	0.50	0.50
Grounds Maintenance	2.00	2.00	2.00	2.00	2.00
Parks Field Supervisor	0.60	0.60	0.60	0.60	0.60
Total Parkway Improvement District	3.10	3.10	3.10	3.10	3.10
Police Impound Fund					
Tow Hearing Specialist	1.00	1.00	1.00	1.00	1.00
Tow Hearing/Patrol Supervisor	0.20	0.20	0.20	0.00	0.00
Teleserve Supervisor	0.00	0.00	0.00	0.20	0.20
Administrative Assistant II	0.70	0.70	0.70	0.70	0.70
Total Police Impound Fund	1.90	1.90	1.90	1.90	1.90
Ambulance Transport					
Ambulance Transport Manager	1.00	1.00	1.00	1.00	1.00
Paramedic/EMT	36.56	36.56	39.56	39.56	42.56
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Quality Assurance Analyst	1.00	1.00	1.00	1.00	1.00
Ambulance Billing Specialist	0.00	0.00	1.00	1.00	1.00
Total Ambulance Transport	39.56	39.56	43.56	43.56	46.56
Court Enhancement Fund					
Court Services Clerk	1.00	1.00	1.00	1.00	1.00
Total Court Enhancement Fund	1.00	1.00	1.00	1.00	1.00
Judicial Collection Enhancement					
Applications Analyst	1.00	1.00	1.00	1.00	1.00
Total Judicial Collection Enhancement	1.00	1.00	1.00	1.00	1.00
Native American Management Program					
Intern	0.80	0.80	0.80	0.80	0.80
Total Native American Management Program	0.80	0.80	0.80	0.80	0.80



PERSONNEL DETAIL

	<u>Actual FY 2022</u>	<u>Actual FY 2023</u>	<u>Budget FY 2024</u>	<u>Projected FY 2024</u>	<u>Requested FY 2025</u>
Tourism					
Tourism Program Manager	0.00	0.00	0.00	0.00	1.00
ED Project Manager Sr	0.00	0.00	1.00	1.00	1.00
Total Tourism	0.00	0.00	1.00	1.00	2.00
TOTAL SPECIAL REVENUE	49.01	49.01	54.01	54.01	58.01
CAPITAL PROJECT ADMINISTRATION					
Town Engineer	0.40	0.40	0.40	0.40	0.40
Assistant Town Engineer	1.00	1.00	1.00	1.00	1.00
CIP Communication Specialist	0.00	1.00	1.00	1.00	1.00
Senior Project Manager	9.00	11.00	13.00	13.00	13.00
Project Analyst	1.00	1.00	1.00	1.00	1.00
Project Supervisor	3.00	3.00	3.00	3.00	3.00
Administrative Assistant	0.50	0.50	0.50	0.50	1.00
TOTAL CAPITAL PROJECT ADMINISTRATION	14.90	17.90	19.90	19.90	20.40
GRAND TOTAL POSITIONS	1,610.08	1,686.58	1,720.58	1,721.20	1,753.70
LIMITED TERM AGREEMENTS					
GENERAL FUND					
Town Manager					
Emergency Management Analyst	1.00	1.00	1.00	1.00	1.00
Management Analyst	0.00	0.50	0.50	1.00	0.00
Intern	0.50	0.00	0.00	0.00	0.00
Human Resources					
STEM Intern	0.50	0.00	0.00	0.00	0.00
HR Specialist	1.00	1.00	1.00	1.00	1.00
General Counsel					
Legal Intern	0.25	0.00	0.00	0.00	0.00
Paralegal	1.00	0.00	0.00	0.00	0.00
Information Technology					
IT Project Manager	0.00	1.00	1.00	1.00	0.00
Finance					
Tax Records Specialist	0.00	0.00	0.00	0.00	0.50
Payroll Specialist	0.00	0.00	1.00	1.00	0.75
Tax Auditor	0.50	0.00	0.00	0.00	0.00
Grant Coordinator	0.00	0.00	0.00	0.00	1.00
Police					
Victim Advocate Intern	0.00	0.00	0.00	0.61	1.00
Victim Advocate	1.00	2.00	2.00	2.00	2.00
Fire					
Administrative Assistant	0.00	0.00	1.48	1.48	1.48
Parks and Recreation					
Recreation Specialist	0.00	0.00	1.00	1.00	1.00
Grounds Maintenance	0.00	0.00	0.00	0.00	1.50
Administrative Assistant	0.00	0.00	0.00	0.00	1.00
TOTAL GENERAL FUND	5.75	5.50	8.98	10.09	12.23
STREETS FUND					
ITS Operations Supervisor	1.00	0.00	0.00	0.00	0.00
TOTAL STREETS FUND	1.00	0.00	0.00	0.00	0.00



PERSONNEL DETAIL

	<u>Actual FY 2022</u>	<u>Actual FY 2023</u>	<u>Budget FY 2024</u>	<u>Projected FY 2024</u>	<u>Requested FY 2025</u>
WATER FUND					
Water Metering					
Water Meter Supervisor	1.00	1.00	1.00	1.00	0.00
Water Meter Reader	0.00	0.00	0.00	1.00	1.00
TOTAL WATER FUND	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>	<u>1.00</u>
FLEET FUND					
Fleet Operations					
Fleet Technician	2.00	0.00	0.00	0.00	0.00
TOTAL WATER FUND	<u>2.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
HEALTH TRUST					
Health Trust Administration					
Wellness Coordinator	1.00	1.00	0.00	0.00	0.00
TOTAL HEALTH TRUST	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LTA	<u>10.75</u>	<u>7.50</u>	<u>9.98</u>	<u>12.09</u>	<u>13.23</u>
TOTAL FTE AND LTA	<u>1,620.83</u>	<u>1,694.08</u>	<u>1,730.56</u>	<u>1,733.29</u>	<u>1,766.93</u>



CAPITAL OUTLAY

Current Veh #	New Veh #	Department	Description	Amount
GENERAL FUND				
	ADD2501	Police - Training	3 Training SUVs and Make Ready	\$ 269,610
		Police - Patrol	11 UAS Aircraft	\$ 93,720
	ADD2502	Police - Investigations Admin	Command Van and Make Ready	\$ 750,000
	ADD2402	Police - Professional Standards	FTO Leadership Vehicle - Carry Forward	\$ 68,020
	ADD2337	Police - Patrol	Patrol Vehicle - Carry Forward	\$ 75,530
	ADD2338	Police - Patrol	Patrol Vehicle - Carry Forward	\$ 75,530
	ADD2339	Police - Patrol	Patrol Vehicle - Carry Forward	\$ 75,530
	ADD2303	Police - Patrol	Patrol Vehicle - Carry Forward	\$ 87,210
	ADD2348	Police - Special Enforcement Unit	Patrol Vehicle - Carry Forward	\$ 78,310
	ADD2347	Police - Special Enforcement Unit	Patrol Vehicle - Carry Forward	\$ 74,470
	ADD2351	Police - Special Enforcement Unit	Patrol Vehicle - Carry Forward	\$ 70,080
		Fire - Operations	190 SCBA Air Packs	\$ 2,963,010
		Fire - Resource	SCBA Washer	\$ 40,150
		Fire - Resource	EV Mobile Rapid Charger and Installation	\$ 47,000
		Fire - Operations	Special Event Command Tent - Carry Forward	\$ 30,000
	ADD2510	Fire - Operations	Draxxon Advanced Command Vehicle	\$ 245,000
	ADD2406	Fire - Resource	15 Passenger Van - Carry Forward	\$ 58,650
	ADD2323	Fire - Resource	Ford Explorer - Carry Forward	\$ 54,140
		Fire - Resource	Extraction Equipment - Carry Forward	\$ 131,960
		Fire - Resource	Extraction Equipment Accessories - Carry Forward	\$ 20,950
		Fire - Resource	RTO SCBA - Carry Forward	\$ 12,000
	ADD2503	Parks - Admin	1/2 Ton Truck and Make Ready	\$ 45,000
		Parks - Admin	Tow-Behind Fertilizer Spreader	\$ 12,500
	ADD2504	Parks - Admin	Toro Workman Utility Vehicle	\$ 14,500
	ADD2505	Parks - Admin	Toro Sand Pro Utility Vehicle	\$ 26,000
		Facilities - Admin	Genie Scissor Lift	\$ 25,000
	ADD2312	Engineering - Admin	1/2 Ton Truck and Make Ready - Carry Forward	\$ 38,000
		Non Departmental	Land Purchase	\$ 8,250,000
		Total General Fund		\$ 13,731,870
GENERAL REPLACEMENT FUND				
	2253	Police - Professional Standards	Interceptor SUV	\$ 87,370
	2243	Police - Patrol	Interceptor SUV	\$ 87,370
	2388	Police - Patrol	Interceptor SUV	\$ 87,370
	2345	Police - Patrol	Interceptor SUV	\$ 87,370
	2240	Police - Patrol	Interceptor SUV	\$ 87,370
	2462	Police - Patrol	Interceptor SUV	\$ 87,370
	2245	Police - Patrol	Interceptor SUV	\$ 87,370
	2247	Police - Patrol	Interceptor SUV	\$ 87,370
	2348	Police - Patrol	Interceptor SUV	\$ 87,370
	2246	Police - Patrol	Interceptor SUV	\$ 87,370
	2360	Police - Patrol	Interceptor SUV	\$ 87,370
	2058	Police - Patrol	Interceptor SUV	\$ 87,370
	2350	Police - Patrol	Interceptor SUV	\$ 87,370
	2377	Police - Patrol	Interceptor SUV	\$ 87,370
	2351	Police - Patrol	Interceptor SUV	\$ 87,370
	2364	Police - Patrol	Interceptor SUV	\$ 87,370
	2092	Police - Criminal Investigations	Sedan	\$ 35,000
	2081	Police - Criminal Investigations	3/4 Ton Pickup	\$ 75,000
	2238	Police - Special Enforcement Unit	Interceptor SUV	\$ 87,370
	2232	Police - Special Enforcement Unit	Motorcycle	\$ 37,500
	2211	Police - Special Enforcement Unit	Motorcycle	\$ 37,500
	2230	Police - Special Enforcement Unit	Motorcycle	\$ 37,500
	2209	Police - Special Enforcement Unit	Motorcycle	\$ 37,500
	2228	Police - Special Enforcement Unit	Motorcycle	\$ 37,500
	2231	Police - Special Enforcement Unit	Motorcycle	\$ 37,500
	2241	Police - Special Enforcement Unit	Interceptor SUV	\$ 87,370
	2347	Police - Patrol	Interceptor SUV - Carry Forward	\$ 78,020
	2362	Police - Patrol	Interceptor SUV - Carry Forward	\$ 78,320



CAPITAL OUTLAY

Current Veh #	New Veh #	Department	Description	Amount
2214		Police - Patrol	Interceptor SUV - Carry Forward	\$ 82,420
2239		Police - Patrol	Interceptor SUV - Carry Forward	\$ 82,420
2406		Police - Patrol	Interceptor SUV - Carry Forward	\$ 84,450
2242		Police - Patrol	Interceptor SUV - Carry Forward	\$ 81,660
2365		Police - Patrol	Interceptor SUV - Carry Forward	\$ 84,450
2363		Police - Patrol	Interceptor SUV - Carry Forward	\$ 81,660
2075		Police - Special Assignment Unit	1/2 Ton Pickup - Carry Forward	\$ 52,500
2730		Fire - Operations	Fire Pumper and Make Ready	\$ 2,500,000
2592		Fire - Operations	Fire Pumper and Make Ready	\$ 2,500,000
2287		Fire - Operations	3/4 Ton Pickup	\$ 100,000
392		Parks - Admin	Trailer	\$ 14,000
506		Parks - Admin	Trailer	\$ 15,000
2436		Parks - Admin	1/2 Ton Pickup	\$ 40,500
2284		Parks - Admin	1/2 Ton Pickup	\$ 40,500
2074		Parks - Admin	3/4 Ton Pickup - Carry Forward	\$ 62,020
1964		Facilities Maintenance - Admin	1/2 Ton Pickup - Carry Forward	\$ 58,460
1972		Fire - Operations	Hazmat Truck - Carry Forward	\$ 1,286,350
682		Fire - Operations	Command Van - Carry Forward	\$ 1,228,570
2367		Fire - Resource	Fire Pumper - Carry Forward	\$ 1,009,320
2509		Fire - Resource	Fire Pumper - Carry Forward	\$ 1,009,320
2591		Fire - Resource	Fire Pumper - Carry Forward	\$ 1,009,320
Total General Replacement Fund				\$ 13,486,920
STREETS FUND				
		Streets - Admin	AC Unit for Server Room at Garage 2	\$ 20,000
	ADD2317	Streets - Traffic Control	Bucket Service Truck - Carry Forward	\$ 238,210
Total Streets Fund				\$ 258,210
STREET REPLACEMENT FUND				
434		Street Maintenance	Dump Truck	\$ 150,000
2257		Street Maintenance	3/4 Ton Pickup w/ Service Body	\$ 55,000
2187		Street Maintenance	1.5 Ton Pickup w/ Service Body	\$ 110,000
2369		Street Maintenance	1 Ton Pickup	\$ 70,000
2104		Right of Way Maintenance	3/4 Ton Pickup w/ Service Body	\$ 67,000
2142		Crack Sealing	1/2 Ton Pickup - Carry Forward	\$ 56,850
2072		Traffic Signal Maintenance	3/4 Ton Pickup - Carry Forward	\$ 71,420
2064		Street Signs	Truck and Utility Body - Carry Forward	\$ 105,220
2065		Street Signs	Truck and Utility Body - Carry Forward	\$ 105,220
2368		Landscape Maintenance	3/4 Ton Pickup - Carry Forward	\$ 65,470
Total Street Replacement Fund				\$ 856,180
WATER FUND				
	ADD2506	Water Metering	Forklift	\$ 46,000
	ADD2507	Water Distribution	ARV Crew Truck w/ Crane	\$ 203,500
Total Water Fund				\$ 249,500
WATER REPLACEMENT FUND				
2132		Water Production	3/4 Ton Pickup	\$ 65,000
2133		Water Production	3/4 Ton Pickup	\$ 65,000
740		Water Distribution	Trailer	\$ 16,000
630		Water Distribution	Trailer	\$ 11,000
2068		Utility Locates	1/2 Ton Pickup - Carry Forward	\$ 47,150
2067		Utility Locates	1/2 Ton Pickup - Carry Forward	\$ 47,150
2062		Water Well Production	3/4 Ton Pickup - Carry Forward	\$ 59,000
Total Water Replacement Fund				\$ 310,300



CAPITAL OUTLAY

Current Veh #	New Veh #	Department	Description	Amount
WASTEWATER FUND				
	ADD2508	Wastewater Quality	Trailer and outfitting	\$ 10,000
	ADD2320	Wastewater Quality	1/2 Pickup - Carry Forward	\$ 36,020
	ADD2319	Wastewater Quality	1/2 Pickup - Carry Forward	\$ 36,550
Total Wastewater Fund				\$ 82,570
WASTEWATER REPLACEMENT FUND				
2125		Wastewater Collections	Van w/ CCTV	\$ 352,280
1966		Reclaimed	1/2 Ton Pickup	\$ 40,500
768		Effluent Reuse	2 Ton Truck w/ Crane - Carry Forward	\$ 180,400
565		Wastewater Lift Systems	2 Ton Truck w/ Crane - Carry Forward	\$ 175,980
595		Wastewater Quality	Cargo Van - Carry Forward	\$ 40,400
2278		Wastewater Lift Systems	1/2 Ton Pickup - Carry Forward	\$ 40,500
Total Wastewater Replacement Fund				\$ 830,060
SOLID WASTE - RESIDENTIAL				
	ADD2410	Environmental Programs	1/2 Ton Pickup - Carry Forward	\$ 55,250
Total Solid Waste Residential Fund				\$ 55,250
SOLID WASTE - RESIDENTIAL REPLACEMENT FUND				
2461		Residential Collections	Automated Side Loader (ASL)	\$ 541,000
2460		Residential Collections	Automated Side Loader	\$ 541,000
2457		Residential Collections	Automated Side Loader	\$ 541,000
2453		Residential Collections	Automated Side Loader	\$ 541,000
1943		Uncontained Collections	Tilt-bed Trailer	\$ 17,000
2447		Recycling	Automated Side Loader	\$ 541,000
2450		Residential Collections	ASL - Body Swap - Carry Forward	\$ 220,500
2451		Residential Collections	ASL - Body Swap - Carry Forward	\$ 220,500
2454		Residential Collections	ASL - Body Swap - Carry Forward	\$ 220,500
2458		Residential Collections	ASL - Body Swap - Carry Forward	\$ 220,500
2459		Residential Collections	ASL - Body Swap - Carry Forward	\$ 220,500
Total Solid Waste Residential Replacement Fund				\$ 3,824,500
ENVIRONMENTAL COMPLIANCE FUND				
	ADD2412	Storm Water	1/2 Ton Pickup - Carry Forward	\$ 50,000
	ADD2414	Storm Water	1/2 Ton Pickup - Carry Forward	\$ 50,000
Total Environmental Compliance Fund				\$ 100,000
ENVIRONMENTAL COMPLIANCE REPLACEMENT FUND				
2127		Street Cleaning	Street Sweeper	\$ 288,000
Total Environmental Compliance Replacement Fund				\$ 288,000
DEVELOPMENT FEES, GRANTS, & SPECIAL REVENUE				
		Police - Special Assignment Unit	Traffic Radar Trailer	\$ 22,000
	ADD2509	Police - Public Affairs	Interceptor SUV and Upfit	\$ 87,920
2178		Parkway Improvement Districts	1/2 Ton Pickup	\$ 40,500
	ADD2308	Police - Admin	Interceptor SUV and Upfit - Carry Forward	\$ 74,460
	ADD2416	Police - Crime Scene Unit	Supervisor Vehicle w/ Radio - Carry Forward	\$ 67,280
	ADD2420	Fire - Resource	Pumper (incl. in Capital Project total) - Carry Fwd	\$ -
Total Development Fees, Grants, & Special Revenue				\$ 292,160



CAPITAL OUTLAY

Current Veh #	New Veh #	Department	Description	Amount
FLEET FUND				
		Fleet Shop Operations	4-Post Lift (South Area Service Center)	\$ 50,000
		Fleet Shop Operations	2-Post Lift (South Area Service Center)	\$ 30,000
		Fleet Shop Operations	AC Unit at Parts Room (North Area Service Center)	\$ 14,000
		Fleet Shop Operations	4-Post Lift (North Area Service Center)	\$ 50,000
	Add2422	Fleet Shop Operations	3/4 Ton Pickup w/ Service Body - Carry Forward	\$ 130,000
		Total Fleet Fund		\$ 274,000
FLEET REPLACEMENT FUND				
1989		Fleet Shop Operations	Golf Cart	\$ 12,000
		Fleet Shop Operations	Parts Washer (South Area Service Center)	\$ 21,000
		Fleet Shop Operations	2-Post Lift (North Area Service Center)	\$ 30,000
		Total Fleet Replacement Fund		\$ 63,000
AMBULANCE SERVICE FUND				
	ADD2311	Ambulance Transport - Operations	Spare Reserve Ambulance - Carry Forward	\$ 296,000
		Total Ambulance Service Fund		\$ 296,000
AMBULANCE TRANSPORT & OPERATIONS REPLACEMENT				
	ADD2309	Ambulance Transport - Operations	Horton Type 1 Ambulance - Carry Forward	\$ 296,000
	ADD2310	Ambulance Transport - Operations	Horton Type 1 Ambulance - Carry Forward	\$ 296,000
		Total Ambulance Transport & Operations Replacement		\$ 592,000
CAPITAL PROJECT CAPITAL OUTLAY				\$ 1,567,469,690
TOTAL CAPITAL OUTLAY				\$ 1,603,060,210

TRANSFER DETAIL

Interfund transfers are scheduled for FY 2025, but not appropriated to avoid double counting the expenditure. The following section details the revenue transfers that are anticipated for FY 2025 by fund.

General Fund

Overhead \$9,827,000

Revenue from Water, Wastewater, Solid Waste, Environmental Compliance, and Streets are transferred into the General Fund to compensate for a portion of the expenditures for functions that occur in the General Fund but are utilized by funds other than the General Fund. Examples of these functions include Human Resources, Information Technology, Town Managers Office, Mayor and Council, Management and Budget, General Counsel, Facilities Maintenance, and Finance and Management Services. The overhead transfers are broken down by fund as follows:

Water	3,745,620
Wastewater	1,987,820
Solid Waste - Residential	1,775,270
Solid Waste - Commercial	281,650
Environmental Compliance	366,550
Streets	1,670,090

Special Revenue \$30,000

Funds are transferred into the General Fund from the PD Impound Fund to cover the costs associated with the initial traffic infraction once it is determined the vehicle must be towed. Additional information about the PD Impound Fund can be found in the Special Revenue section of the budget document.

Development Fees \$200,000

Funds are transferred from the Fire SDF Fund to the General Fund to cover costs associated with the internal borrowing of General Funds in advance of collecting the SDF fees.

Water Fund \$80,000

Funds are transferred from the Water Fund to the General Fund to share in the cost for exercising the fire hydrants. If this was not completed by the Fire Department, the Water Department would need to perform these duties.

Ambulance Transport Fund \$420,000

Funds are transferred from the Ambulance Transport Fund to the General Fund for repayment of an internal loan approved by Council. The original amount borrowed was \$3M for start-up costs and must be repaid by FY 2031.

Solid Waste-Residential \$400,000

In FY 2024, an internal loan in the amount of \$1,500,000 was issued to Solid Waste – Residential from the General Fund. This was a one-time internal borrowing loan to assist Solid Waste – Residential until their new rates went into effect. Yearly payments will be made until the loan is repaid.

Workers' Compensation \$1,300,000

In FY 2022, an internal loan in the amount of \$1,300,000 was issued to the Workers' Compensation Fund from the General Fund. This was a one-time internal borrowing loan to assist the Workers' Compensation Fund with sufficient fund balance due to an abnormal increase in IBNR. The loan will be repaid as the fund is able.

Wastewater Fund

Water Fund \$2,029,360

This transfer from the Water Fund into the Wastewater Fund is based on the anticipated amount of reclaimed water that will be used by the Water Department for daily operations.

TRANSFER DETAIL

Replacement Funds

Various Funds **\$76,165,000**

Transfers from various funds into the respective replacement funds ensure adequate funding when rolling stock and/or infrastructure needs replacement. Transfers by fund are as follows:

General	11,100,000
Roadway & Maintenance	670,000
Ambulance Service	200,000
Water	41,500,000
Water SDF	40,000
Water Resource SDF	275,000
Wastewater	16,400,000
Solid Waste - Residential	2,750,000
Solid Waste - Commercial	430,000
Environmental Compliance	2,500,000
Fleet	300,000

Additional information regarding replacement funds is located in the Replacement Fund section of the budget document.

Special Revenue

General Fund **\$150,000**

PD Impound - \$150,000 – Fund was established several years ago, as a result of ARS 28-3511, to tow and impound vehicles involved in crimes and/or collisions. In 2019, a legislative change occurred which resulted in a lower number of towable incidents, thus reducing the revenue generated. This transfer from the General Fund will subsidize the fund to make it whole until further legislative changes are made.

General Fund **\$15,000,000**

This transfer from the General Fund into the Water SDF Fund is to support Water SDF expenses not covered by SDF revenue.

CIP Funds

Various Funds **\$1,020,349,330**

Revenue for Capital projects are transferred from various funds as listed below.

General	83,718,193
Water	35,240,620
Wastewater	16,144,380
Solid Waste - Residential	1,388,020
Solid Waste - Commercial	15,386
Environmental Compliance	625,354
Roadway & Maintenance	23,388,781
Fleet	31,132
Repair & Replacement Funds	168,976,225
Grant Funds	30,780,571
CDBG	2,365,232
SDF Funds	115,216,162
Outside Sources	36,409,676
GO Bond Proceeds	468,055,326
MPC Water System	13,444,480
Prop 400 - MAG	23,070,792
Other Special Revenue	1,479,000

Additional information on Capital Projects is located in the Other Capital Funds section of the budget document.



TRANSFER DETAIL

Debt

MPC – Public Facilities \$17,289,500

Transfers from various funds are scheduled to finance debt service payments and bank fees for the Public Facilities Municipal Property Corporation. Transfers by fund are as follows:

General Fund	4,713,460
Police SDF	45,150
Fire SDF	1,675,010
Parks & Recreation SDF	2,847,630

MPC – Water System \$42,309,870

Water-related revenues are used to pay down Water MPC debt.

Water Fund	6,625,800
Water Repair & Replacement	20,091,140
Water SDF	14,515,000
Water Resources SDF	1,068,690

MPC – Wastewater System \$3,625,250

Wastewater System Development Fee revenue collected from permits is used to pay down Wastewater MPC debt.

Additional detail on Debt Service is located in the Debt Service section of the budget document.



TRANSFER SUMMARY

EXPENDITURE TRANSFERS OUT		REVENUE TRANSFERS IN					
		GENERAL FUND	WASTEWATER	REPLACEMENT FUNDS	SPECIAL REVENUE	CIP FUNDS	DEBT SERVICE
GENERAL FUND	\$ 114,681,653	-	-	11,100,000	15,150,000	83,718,193	4,713,460
GENERAL REPAIR & REPLACE	\$ 39,011,148	-	-	-	-	39,011,148	-
ROADWAY AND MAINTENANCE	\$ 24,058,781	-	-	670,000	-	23,388,781	-
AMBULANCE SERVICE	\$ 620,000	420,000	-	200,000	-	-	-
STREETS	\$ 1,670,090	1,670,090	-	-	-	-	-
GRANT FUND	\$ 27,780,571	-	-	-	-	27,780,571	-
CDBG	\$ 2,365,232	-	-	-	-	2,365,232	-
POLICE IMPOUND FUND	\$ 30,000	30,000	-	-	-	-	-
OTHER SPECIAL REVENUE FUNDS	\$ 1,479,000	-	-	-	-	1,479,000	-
GO BOND PROCEEDS	\$ 468,055,326	-	-	-	-	468,055,326	-
TRAFFIC SIGNAL SDF	\$ 7,911,267	-	-	-	-	7,911,267	-
POLICE SDF	\$ 8,105,043	-	-	-	-	8,059,893	45,150
FIRE SDF	\$ 3,375,010	200,000	-	-	-	1,500,000	1,675,010
PARKS AND RECREATION SDF	\$ 18,540,311	-	-	-	-	15,692,681	2,847,630
ROADS SDF	\$ 34,663,027	-	-	-	-	34,663,027	-
OUTSIDE SOURCES	\$ 8,162,047	-	-	-	-	8,162,047	-
PROP 400 MAG	\$ 23,070,792	-	-	-	-	23,070,792	-
WATER	\$ 89,221,400	3,825,620	2,029,360	41,500,000	-	35,240,620	6,625,800
WATER REPAIR & REPLACE	\$ 84,590,385	-	-	-	-	64,499,245	20,091,140
MPC - WATER SYSTEM	\$ 13,444,480	-	-	-	-	13,444,480	-
WATER SDF	\$ 50,299,576	-	-	40,000	-	35,744,576	14,515,000
WATER RESOURCE SDF	\$ 1,343,690	-	-	275,000	-	-	1,068,690
WATER OUTSIDE SOURCES	\$ 28,247,629	-	-	-	-	28,247,629	-
WATER GRANT FUND	\$ 3,000,000	-	-	-	-	3,000,000	-
WASTEWATER	\$ 34,532,200	1,987,820	-	16,400,000	-	16,144,380	-
WASTEWATER REPAIR & REPL	\$ 57,863,231	-	-	-	-	57,863,231	-
NEELY WASTEWATER SDF	\$ 1,716,858	-	-	-	-	1,716,858	-
GREENFIELD WASTEWATER SDF	\$ 13,555,610	-	-	-	-	9,927,860	3,627,750
SOLID WASTE - RESIDENTIAL	\$ 6,313,290	2,175,270	-	2,750,000	-	1,388,020	-
SOLID WASTE - COMMERCIAL	\$ 727,036	281,650	-	430,000	-	15,386	-
ENVIRONMENTAL COMPLIANCE	\$ 3,491,904	366,550	-	2,500,000	-	625,354	-
ENV COMP REPAIR & REPLACE	\$ 6,495,271	-	-	-	-	6,495,271	-
FLEET OPERATIONS	\$ 331,132	-	-	300,000	-	31,132	-
FLEET REPAIR & REPLACEMENT	\$ 1,107,330	-	-	-	-	1,107,330	-
TOTAL TRANSFER IN	\$ 1,181,160,320	\$ 12,257,000	\$ 2,029,360	\$ 76,165,000	\$ 15,150,000	\$ 1,020,349,330	\$ 55,209,630



SCHEDULES A-G

TOWN OF GILBERT
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2025
Schedule A

Fiscal year		S c h		FUNDS	
				General Fund	Special Revenue Fund
2024	Adopted/adjusted budgeted expenditures/expenses*	E	1	306,625,821	53,764,490
2024	Actual expenditures/expenses**	E	2	248,000,362	42,490,496
2025	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	272,059,928	779,918,550
2025	Primary property tax levy	B	4	-	-
2025	Secondary property tax levy	B	5	-	-
2025	Estimated revenues other than property taxes	C	6	279,911,100	563,595,130
2025	Other financing sources	D	7	-	-
2025	Other financing (uses)	D	8	-	-
2025	Interfund transfers in	D	9	23,357,000	16,020,000
2025	Interfund Transfers (out)	D	10	153,692,801	741,494,340
2025	Line 11: Reduction for fund balance reserved for future budget year expenditures		11		
	Maintained for future debt retirement			-	-
	Maintained for future capital projects			-	-
	Maintained for future financial stability			64,730,000	6,530,000
	Maintained for future retirement contributions			2,100,000	-
2025	Total financial resources available		12	354,805,227	611,509,340
2025	Budgeted expenditures/expenses	E	13	306,679,270	76,915,370

* Includes expenditure/expense adjustments approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).



SCHEDULES A-G

TOWN OF GILBERT
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2025
Schedule A

FUNDS					
Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds
88,993,120	631,895,996	807,196,436	110,740,667	50,284,770	2,049,501,300
86,839,580	48,861,404	67,217,964	104,499,236	47,292,361	645,201,403
5,475,186	-	-	262,661,268	7,781,421	1,327,896,353
-	-		-	-	-
31,775,000	-		-	-	31,775,000
33,982,100	-	-	206,888,200	52,342,500	1,136,719,030
-	-	-	-	-	-
-	-	-	-	-	-
55,209,630	1,020,349,330	-	65,924,360	300,000	1,181,160,320
-	-	-	283,234,717	2,738,462	1,181,160,320
4,542,396	-	-	-	-	4,542,396
-	-	-	-	-	-
-	-	-	50,190,000	799,893	122,249,893
-	-	-	-	-	2,100,000
121,899,520	1,020,349,330	-	202,049,111	56,885,566	2,367,498,094
90,124,520	672,453,435	1,020,349,330	124,118,215	53,578,660	2,344,218,800

EXPENDITURE LIMITATION COMPARISON

	2024	2025
1. Budgeted expenditures/expenses	\$ 2,049,501,300	\$ 2,344,218,800
2. Add/subtract: estimated net reconciling items	(1,400,000,000)	(1,594,000,000)
3. Budgeted expenditures/expenses adjusted for reconciling items	649,501,300	750,218,800
4. Less: estimated exclusions	150,000,000	200,000,000
5. Amount subject to the expenditure limitation	\$ 499,501,300	\$ 550,218,800
6. EEC expenditure limitation	\$ 544,824,047	\$ 567,691,432



SCHEDULES A-G

TOWN OF GILBERT Tax Levy and Tax Rate Information Fiscal Year 2025 *Schedule B*

	2024	2025
Maximum allowable primary property tax levy.		
1. A.R.S. §42-17051(A)	\$	\$
Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)		
2.	\$	
3. Property tax levy amounts		
A. Primary property taxes	\$	\$
Property tax judgment		
B. Secondary property taxes	31,335,000	33,275,000
Property tax judgment		
C. Total property tax levy amounts	\$ 31,335,000	\$ 33,275,000
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 31,135,000	
(2) Prior years' levies	200,000	
(3) Total primary property taxes	\$ 31,335,000	
B. Secondary property taxes		
(1) Current year's levy	\$	
(2) Prior years' levies		
(3) Total secondary property taxes	\$	
C. Total property taxes collected	\$ 31,335,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate		
Property tax judgment		
(2) Secondary property tax rate	0.9800	0.9800
Property tax judgment		
(3) Total city/town tax rate	0.9800	0.9800
B. Special assessment district tax rates		
Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating <u>394</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.



SCHEDULES A-G

Town of Gilbert
Revenues Other Than Property Taxes
FISCAL YEAR 2025
Schedule C

SOURCE OF REVENUES	ESTIMATED REVENUES 2024	ACTUAL REVENUES* 2024	ESTIMATED REVENUES 2025
GENERAL FUND			
Local taxes			
Local taxes, audit & franchise fees	\$ 140,350,000	\$ 152,400,000	\$ 160,000,000
Licenses and permits			
Licenses & Permits	2,610,000	2,569,000	2,059,000
Intergovernmental			
State Shared Revenue	110,000,000	114,000,000	99,000,000
State Grants & Contributions	965,300	1,059,000	1,163,000
County Revenue	25,000	25,000	25,000
Other Government Revenue	2,855,000	2,730,000	2,770,000
Charges for services			
Charges for service	9,172,600	9,824,130	9,758,100
Fines and forfeits			
Fines & Forfeitures	2,510,000	2,490,000	2,425,000
Interest on investments			
General Fund	500,000	2,000,000	1,000,000
General Fund Replacement Fund	50,000	645,000	200,000
In-lieu taxes			
SRP in Lieu	1,000,000	1,000,000	1,000,000
Miscellaneous			
Miscellaneous	636,000	516,020	511,000
Total General Fund	\$ 270,673,900	\$ 289,258,150	\$ 279,911,100
SPECIAL REVENUE FUNDS			
HURF	\$ 20,300,000	\$ 20,300,000	\$ 20,400,000
Vehicle License Tax	12,500,000	13,000,000	13,250,000
Interest Income	140,000	140,000	140,000
Streets Repair & Replacement	20,000	50,000	50,000
Other Streets Revenue	33,000	33,000	33,000
	\$ 32,993,000	\$ 33,523,000	\$ 33,873,000
Grants	\$ 32,913,020	\$ 3,228,320	\$ 58,112,870
	\$ 32,913,020	\$ 3,228,320	\$ 58,112,870
Other Special Revenue	\$ 3,135,520	\$ 1,887,320	\$ 3,922,380
System Development Fees	9,590,000	10,840,000	11,385,000
Intergovernmental Revenue	2,835,000	66,000	3,477,000
	\$ 15,560,520	\$ 12,793,320	\$ 18,784,380
CDBG/HOME	\$ 2,756,670	\$ 1,164,234	\$ 4,557,720
	\$ 2,756,670	\$ 1,164,234	\$ 4,557,720
PKID	\$ 877,380	\$ 877,380	\$ 1,088,230
Streetlight Improvement District	2,002,600	1,870,869	2,228,500
	\$ 2,879,980	\$ 2,748,249	\$ 3,316,730



SCHEDULES A-G

Town of Gilbert
Revenues Other Than Property Taxes
FISCAL YEAR 2025
Schedule C

SOURCE OF REVENUES	ESTIMATED REVENUES 2024	ACTUAL REVENUES* 2024	ESTIMATED REVENUES 2025
Police Impound	\$ 90,000	\$ 130,000	\$ 100,000
	\$ 90,000	\$ 130,000	\$ 100,000
Ambulance Service	\$ 7,000,000	\$ 5,600,000	\$ 6,935,000
	\$ 7,000,000	\$ 5,600,000	\$ 6,935,000
Other Funding Sources	\$ 331,186,310	\$ 46,393,601	\$ 437,915,430
	\$ 331,186,310	\$ 46,393,601	\$ 437,915,430
Total Special Revenue Funds	\$ 425,379,500	\$ 105,580,724	\$ 563,595,130
DEBT SERVICE FUNDS			
Property Tax	\$ 31,600,000	\$ 31,335,000	\$ 31,775,000
Special Assessments	2,542,100	487,100	2,172,100
Investment Income	35,000	35,000	35,000
	\$ 34,177,100	\$ 31,857,100	\$ 33,982,100
Total Debt Service Funds	\$ 34,177,100	\$ 31,857,100	\$ 33,982,100
ENTERPRISE FUNDS			
Water Operating	\$ 78,235,500	\$ 78,930,500	\$ 105,805,500
Water Repair & Replacement	300,000	1,000,000	500,000
Water and Water Resources SDF	7,500,000	7,500,000	8,500,000
	\$ 86,035,500	\$ 87,430,500	\$ 114,805,500
Wastewater Operating	\$ 44,026,000	\$ 44,211,000	\$ 48,661,000
Wastewater Repair & Replacement	200,000	600,000	200,000
Wastewater SDF	2,060,000	2,060,000	2,120,000
	\$ 46,286,000	\$ 46,871,000	\$ 50,981,000
Solid Waste - Residential	\$ 22,655,000	\$ 23,031,700	\$ 29,271,700
SW Residential Repair & Replacement	8,000	60,000	8,000
	\$ 22,663,000	\$ 23,091,700	\$ 29,279,700
Solid Waste - Commercial	\$ 3,707,500	\$ 3,770,500	\$ 4,292,000
SW Commercial Repair & Replacement	2,000	30,000	5,000
	\$ 3,709,500	\$ 3,800,500	\$ 4,297,000
Environmental Compliance	\$ 6,805,000	\$ 7,510,000	\$ 7,505,000
Env Compliance Repair & Replacement	5,000	200,000	20,000
	\$ 6,810,000	\$ 7,710,000	\$ 7,525,000
Total Enterprise Funds	\$ 165,504,000	\$ 168,903,700	\$ 206,888,200



SCHEDULES A-G

Town of Gilbert
Revenues Other Than Property Taxes
FISCAL YEAR 2025
Schedule C

SOURCE OF REVENUES	ESTIMATED REVENUES 2024	ACTUAL REVENUES* 2024	ESTIMATED REVENUES 2025
INTERNAL SERVICE FUNDS			
Fleet Maintenance	\$ 11,575,000	\$ 12,540,000	\$ 13,356,000
Fleet Repair & Replacement	3,500	15,000	3,500
	\$ 11,578,500	\$ 12,555,000	\$ 13,359,500
Health Self Insurance	\$ 23,130,000	\$ 23,950,000	\$ 27,060,000
	\$ 23,130,000	\$ 23,950,000	\$ 27,060,000
Dental Self Insurance	\$ 1,325,000	\$ 1,385,000	\$ 1,380,000
	\$ 1,325,000	\$ 1,385,000	\$ 1,380,000
Workers Compensation	\$ 4,210,000	\$ 4,300,000	\$ 4,650,000
	\$ 4,210,000	\$ 4,300,000	\$ 4,650,000
General Liability Insurance	4,348,490	5,010,000	5,893,000
	\$ 4,348,490	\$ 5,010,000	\$ 5,893,000
Total Internal Service Funds	\$ 44,591,990	\$ 47,200,000	\$ 52,342,500
TOTAL ALL FUNDS	\$ 940,326,490	\$ 642,799,674	\$ 1,136,719,030

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.



SCHEDULES A-G

TOWN OF GILBERT Other Financing Sources/<Uses> and Interfund Transfers Fiscal Year 2025

Schedule D OTHER FINANCING 2025

INTERFUND TRANSFERS 2025

FUND	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
General Fund	\$	\$	\$ 12,257,000	\$ 114,681,653
General Fund Repair & Replacement			11,100,000	39,011,148
Total General Fund	\$	\$	\$ 23,357,000	\$ 153,692,801
SPECIAL REVENUE FUNDS				
Streets	\$	\$	\$	\$ 25,728,871
Streets Repair & Replacement			670,000	
CDBG/HOME				2,365,232
Police Impound			150,000	30,000
Ambulance Transport			200,000	620,000
Grants				30,780,571
Other Special Revenue				1,479,000
System Development Fees			15,000,000	139,510,392
Other Funding Sources				540,980,274
Total Special Revenue Funds	\$	\$	\$ 16,020,000	\$ 741,494,340
DEBT SERVICE FUNDS				
Debt Service	\$	\$	\$ 55,209,630	\$
Total Debt Service Funds	\$	\$	\$ 55,209,630	\$
CAPITAL PROJECTS FUNDS				
Redevelopment	\$	\$	\$ 77,700,915	\$
Streets			453,003,128	
Traffic Control			33,809,978	
Parks and Recreation			91,852,463	
Municipal Facilities			107,386,007	
Water			155,570,316	
Wastewater			76,929,898	
Storm Water			24,096,625	
Total Capital Projects Funds	\$	\$	\$ 1,020,349,330	\$
ENTERPRISE FUNDS				
Water	\$	\$	\$	\$ 89,221,400
Water Repair & Replacement			41,815,000	84,590,385
Wastewater			2,029,360	34,532,200
Wastewater Repair & Replacement			16,400,000	57,863,231
Solid Waste - Residential				6,313,290
SW Residential Repair & Replace			2,750,000	
Solid Waste - Commercial				727,036
SW Commercial Repair & Replace			430,000	
Environmental Compliance				3,491,904
Env Compliance Repair & Replace			2,500,000	6,495,271
Total Enterprise Funds	\$	\$	\$ 65,924,360	\$ 283,234,717
INTERNAL SERVICE FUNDS				
Fleet	\$	\$	\$	\$ 331,132
Fleet Repair & Replacement			300,000	1,107,330
Workers' Compensation				1,300,000
Total Internal Service Funds	\$	\$	\$ 300,000	\$ 2,738,462
TOTAL ALL FUNDS	\$	\$	\$ 1,181,160,320	\$ 1,181,160,320



SCHEDULES A-G

TOWN OF GILBERT Expenditures/expenses by Fund Fiscal year 2025 Schedule E

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024	ACTUAL EXPENDITURES/ EXPENSES* 2024	BUDGETED EXPENDITURES/ EXPENSES 2025
GENERAL FUND				
Mayor & Council	\$ 875,450	\$ 221,598	\$ 970,238	\$ 1,048,270
Town Manager	2,147,580	265,862	2,005,343	2,582,720
Community Resources	810,260	150,000	755,272	1,334,130
Emergency Mgt and Safety	306,900		252,374	465,640
Digital Government	1,863,590	9,906	1,786,288	2,001,550
Intergovernmental	464,020	24,000	484,557	484,240
Economic Development	3,350,120	24,000	2,980,559	3,079,760
Information Technology	25,902,360	(143,363)	22,962,849	22,729,040
Human Resources	3,533,090	113,999	3,590,594	3,860,110
Management and Budget	843,980	59,500	902,946	905,260
Town Clerk	756,050	47,500	803,249	1,036,930
Legal	4,958,360	18,124	4,970,355	5,481,360
Finance & Mgmt Svcs	4,363,840	142,000	4,219,884	4,860,650
Municipal Court	3,852,750	447,690	4,234,421	4,625,040
Development Svcs	9,217,940	198,900	9,413,289	10,225,160
Police	77,631,930	5,213,367	82,470,165	81,642,150
Fire	46,249,940	963,426	47,060,017	52,843,090
Parks and Recreation	36,226,230	1,611,880	36,778,218	35,483,370
Public Works	1,686,660		1,282,884	1,489,060
GF Replacement	11,261,960	3,376,469	5,645,800	21,048,150
Non-Departmental	47,583,950	9,994,003	14,431,060	49,453,590
Total General Fund	\$ 283,886,960	\$ 22,738,861	\$ 248,000,362	\$ 306,679,270
SPECIAL REVENUE FUNDS				
Streets	\$ 30,636,670	\$ (163,193)	\$ 28,806,133	\$ 30,856,750
Grants	6,381,140	(1,191,717)	1,352,278	27,332,300
CDBG/Home	1,919,890	1,174,917	1,063,780	2,192,490
Police Impound	209,960	200	174,102	222,510
Ambulance Service	6,919,380		5,416,798	7,517,420
Special Districts	3,255,980		3,208,282	3,359,670
Development Fees	1,412,060	23,580	242,060	229,660
Other Special Revenue	3,279,160	(93,537)	2,227,063	5,204,570
Total Special Revenue Funds	\$ 54,014,240	\$ (249,750)	\$ 42,490,496	\$ 76,915,370
DEBT SERVICE FUNDS				
Debt Service	\$ 88,993,120	\$	\$ 86,839,580	\$ 90,124,520
Total Debt Service Funds	\$ 88,993,120	\$	\$ 86,839,580	\$ 90,124,520
OTHER FUNDING SOURCES				
Capital Projects	\$ 644,734,091	\$ (12,838,095)	\$ 48,861,404	\$ 672,453,435
Total Other Funding Sources	\$ 644,734,091	\$ (12,838,095)	\$ 48,861,404	\$ 672,453,435
CAPITAL PROJECTS FUNDS				
Redevelopment	\$ 86,965,980	\$ (23,896,298)	\$ 1,832,534	\$ 77,700,915
Streets	361,556,050	(66,310,169)	23,684,373	453,003,128
Traffic Signals	28,171,640	709,427	2,441,875	33,809,978
Parks and Recreation	74,535,960	14,370,052	1,182,113	91,852,463
Municipal Facilities	83,454,570	3,508,966	14,476,026	107,386,007
Water	92,533,789	53,093,189	12,204,204	155,570,316
Wastewater	90,676,260	2,909,000	11,296,063	76,929,898
Storm Water	4,918,020		100,776	24,096,625
Total Capital Projects Funds	\$ 822,812,269	\$ (15,615,833)	\$ 67,217,964	\$ 1,020,349,330



SCHEDULES A-G

TOWN OF GILBERT Expenditures/expenses by Fund Fiscal year 2025

Schedule E

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024	ACTUAL EXPENDITURES/ EXPENSES* 2024	BUDGETED EXPENDITURES/ EXPENSES 2025
ENTERPRISE FUNDS				
Water	\$ 48,832,400	\$ (590,513)	\$ 44,365,201	\$ 54,311,950
Wastewater	28,885,200	(241,670)	28,557,896	34,062,160
Solid Waste - Residential	25,922,760	(230,000)	24,388,669	27,831,975
Solid Waste - Commercial	4,213,950	(6,000)	3,965,926	3,938,905
Environmental Compliance	3,954,540		3,221,544	3,973,225
Total Enterprise Funds	\$ 111,808,850	\$ (1,068,183)	\$ 104,499,236	\$ 124,118,215
INTERNAL SERVICE FUNDS				
Fleet Maintenance	\$ 11,498,160	\$ 883,000	\$ 12,193,472	\$ 13,492,150
Health Self-Insurance	22,674,470	5,025,000	25,135,171	29,115,320
Dental Self-Insurance	1,520,000		1,501,590	1,575,000
Workers Compensation	3,201,450	560,000	3,712,125	3,849,290
General Liability	4,357,690	565,000	4,750,003	5,546,900
Total Internal Service Funds	\$ 43,251,770	\$ 7,033,000	\$ 47,292,361	\$ 53,578,660
TOTAL ALL FUNDS	\$ 2,049,501,300	\$	\$ 645,201,403	\$ 2,344,218,800

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.



SCHEDULES A-G

TOWN OF GILBERT Expenditures/Expenses by Department Fiscal Year 2025

Schedule F

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024	ACTUAL EXPENDITURES/ EXPENSES* 2024	BUDGETED EXPENDITURES/ EXPENSES 2025
Mayor and Council				
General Fund	\$ 875,450	\$ 221,598	\$ 970,238	\$ 1,048,270
Special Revenue	\$ 22,250	\$	\$ 10,000	\$ 10,000
Department Total	\$ 897,700	\$ 221,598	\$ 980,238	\$ 1,058,270
Manager				
General Fund	\$ 2,147,580	\$ 265,862	\$ 2,005,343	\$ 2,582,720
CDBG/HOME	1,919,890	1,174,917	1,063,780	2,192,490
Special Revenue	40,160			9,850
Department Total	\$ 4,107,630	\$ 1,440,779	\$ 3,069,123	\$ 4,785,060
Community Resources				
General Fund	810,260	150,000	755,272	1,334,130
Grants	862,790		862,790	450,000
Department Total	\$ 1,673,050	\$ 150,000	\$ 1,618,062	\$ 1,784,130
Emergency Mgt and Safety				
General Fund	\$ 306,900	\$	\$ 252,374	\$ 465,640
Grants	114,430		75,160	302,460
Department Total	\$ 421,330	\$	\$ 327,534	\$ 768,100
Digital Government				
General Fund	\$ 1,863,590	\$ 9,906	\$ 1,786,288	\$ 2,001,550
Special Revenue	10,000			10,000
Department Total	\$ 1,873,590	\$ 9,906	\$ 1,786,288	\$ 2,011,550
Intergovernmental Relations				
General Fund	\$ 464,020	\$ 24,000	\$ 484,557	\$ 484,240
Special Revenue	65,170		40,349	101,270
Grants				100,000
Department Total	\$ 529,190	\$ 24,000	\$ 524,906	\$ 685,510
Economic Development				
General Fund	\$ 3,350,120	\$ 24,000	\$ 2,980,559	\$ 3,079,760
Special Revenue	335,480		267,330	1,008,810
Grants	167,690		167,690	95,200
Department Total	\$ 3,853,290	\$ 24,000	\$ 3,415,579	\$ 4,183,770
Information Technology				
General Fund	\$ 25,902,360	\$ (143,363)	\$ 22,962,849	\$ 22,729,040
Department Total	\$ 25,902,360	\$ (143,363)	\$ 22,962,849	\$ 22,729,040
Human Resources				
General Fund	\$ 3,533,090	\$ 113,999	\$ 3,590,594	\$ 3,860,110
Department Total	\$ 3,533,090	\$ 113,999	\$ 3,590,594	\$ 3,860,110
Management and Budget				
General Fund	\$ 843,980	\$ 59,500	\$ 902,946	\$ 905,260
Department Total	\$ 843,980	\$ 59,500	\$ 902,946	\$ 905,260



SCHEDULES A-G

TOWN OF GILBERT Expenditures/Expenses by Department Fiscal Year 2025

Schedule F

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024	ACTUAL EXPENDITURES/ EXPENSES* 2024	BUDGETED EXPENDITURES/ EXPENSES 2025
Town Clerk				
General Fund	\$ 756,050	\$ 47,500	\$ 803,249	\$ 1,036,930
Department Total	\$ 756,050	\$ 47,500	\$ 803,249	\$ 1,036,930
Legal Services				
General Fund	\$ 4,958,360	\$ 18,124	\$ 4,970,355	\$ 5,481,360
Department Total	\$ 4,958,360	\$ 18,124	\$ 4,970,355	\$ 5,481,360
Management Services				
General Fund	\$ 4,363,840	\$ 142,000	\$ 4,219,884	\$ 4,860,650
Department Total	\$ 4,363,840	\$ 142,000	\$ 4,219,884	\$ 4,860,650
Municipal Court				
General Fund	\$ 3,852,750	\$ 447,690	\$ 4,234,421	\$ 4,625,040
Special Revenue	555,600		537,918	631,270
Department Total	\$ 4,408,350	\$ 447,690	\$ 4,772,339	\$ 5,256,310
Development Services				
General Fund	\$ 9,217,940	\$ 198,900	\$ 9,413,289	\$ 10,225,160
Grants				
Special Revenue	842,840		842,840	1,047,460
Department Total	\$ 10,060,780	\$ 198,900	\$ 10,256,129	\$ 11,272,620
Police				
General Fund	\$ 77,631,930	\$ 5,213,367	\$ 82,470,165	\$ 81,642,150
Police Impound	209,960	200	174,102	222,510
Grants	184,080	10,500	194,488	754,640
Special Revenue	281,160	144,300	419,000	312,910
Department Total	\$ 78,307,130	\$ 5,368,367	\$ 83,257,755	\$ 82,932,210
Fire and Rescue				
General Fund	\$ 46,249,940	\$ 963,426	\$ 47,060,017	\$ 52,843,090
Ambulance Transport	6,919,380		5,416,798	7,517,420
Grants				630,000
Special Revenue	56,610		31,190	53,000
Department Total	\$ 53,225,930	\$ 963,426	\$ 52,508,005	\$ 61,043,510
Parks and Recreation				
General Fund	\$ 36,226,230	\$ 1,611,880	\$ 36,778,218	\$ 35,483,370
Special Revenue	20,000	8,060	28,059	20,000
Grants	52,150		52,150	
Department Total	\$ 36,298,380	\$ 1,619,940	\$ 36,858,427	\$ 35,503,370



SCHEDULES A-G

TOWN OF GILBERT Expenditures/Expenses by Department Fiscal Year 2025

Schedule F

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024	ACTUAL EXPENDITURES/ EXPENSES* 2024	BUDGETED EXPENDITURES/ EXPENSES 2025
Public Works				
General Fund	\$ 1,686,660	\$	\$ 1,282,884	\$ 1,489,060
Streets Fund	30,636,670	(163,193)	28,806,133	30,856,750
Water Fund	48,832,400	(590,513)	44,365,201	54,311,950
Wastewater Fund	28,885,200	(241,670)	28,557,896	34,062,160
Solid Waste - Residential	25,922,760	(230,000)	24,388,669	27,831,975
Solid Waste - Commercial	4,213,950	(6,000)	3,965,926	3,938,905
Environmental Compliance	3,954,540		3,221,544	3,973,225
Department Total	\$ 144,132,180	\$ (1,231,376)	\$ 134,588,252	\$ 156,464,025
Special Revenue and Non-Operating				
Repair and Replacement	\$ 11,261,960	\$ 3,376,469	\$ 5,645,800	\$ 21,048,150
Non-Departmental	47,583,950	9,985,943	14,431,060	49,453,590
Miscellaneous Grants	5,000,000	(1,202,217)		25,000,000
Special Districts	3,255,980		3,208,282	3,359,670
Development Fees	1,412,060	23,580	242,060	229,660
Other Special Revenue	1,049,890	(237,837)	50,377	2,000,000
Debt Service	88,993,120		86,839,580	90,124,520
Other Funding Sources	644,734,091	(12,838,095)	48,861,404	672,453,435
Capital Improvement Funds	822,812,269	(15,615,833)	67,217,964	1,020,349,330
Internal Services	43,251,770	7,033,000	47,292,361	53,578,660
Department Total	\$ 1,669,355,090	\$ (9,474,990)	\$ 273,788,888	\$ 1,937,597,015
TOTAL ALL FUNDS	\$ 2,049,501,300	\$	\$ 645,201,403	\$ 2,344,218,800

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.



SCHEDULES A-G

TOWN OF GILBERT Full-time Employees and Personnel Compensation Fiscal year 2025 Schedule G

	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
FUND	2025	2025	2025	2025	2025	2025
GENERAL FUND	1,275.59	\$ 134,173,651	\$ 21,368,908	21,483,482	6,739,429	\$ 183,765,470
SPECIAL REVENUE FUNDS						
Roadway and Maintenance	1.00	\$ 87,478	\$ 9,114	19,667	5,101	\$ 121,360
Ambulance Transport	46.56	3,897,368	428,082	765,363	242,847	5,333,660
Streets	58.66	5,383,831	523,177	827,683	303,209	7,037,900
Grants		215,280				215,280
CDBG	1.65	162,117	17,634	23,823	10,296	213,870
Parkway Improvement Districts	3.10	198,788	21,440	36,856	12,226	269,310
Court Automation	1.00	95,696	10,366	17,295	5,983	129,340
Court Enhancement	1.00	48,181	5,034	8,159	2,826	64,200
Police Impound	1.90	150,256	16,730	31,717	8,837	207,540
Native American Internship	0.80	79,028		49	2,193	81,270
Tourism	2.00	223,898	25,947	24,505	15,420	289,770
Total Special Revenue Funds	117.67	\$ 10,541,921	\$ 1,057,524	\$ 1,755,117	\$ 608,938	\$ 13,963,500
CAPITAL PROJECTS FUNDS						
CIP Administration	20.40	\$ 2,598,763	276,393	352,188	159,056	\$ 3,386,400
Total Capital Projects Funds	20.40	\$ 2,598,763	\$ 276,393	\$ 352,188	\$ 159,056	\$ 3,386,400
ENTERPRISE FUNDS						
Water	150.93	\$ 10,779,307	1,405,388	2,649,931	804,754	\$ 15,639,380
Wastewater	54.50	5,622,646	495,952	856,919	286,473	7,261,990
Solid Waste - Residential	86.13	6,802,561	671,163	1,343,421	379,565	9,196,710
Solid Waste - Commercial	10.12	927,555	96,826	178,140	54,989	1,257,510
Environmental Compliance	15.59	1,273,032	120,178	156,817	70,523	1,620,550
Total Enterprise Funds	317.27	\$ 25,405,101	\$ 2,789,507	\$ 5,185,228	\$ 1,596,304	\$ 34,976,140
INTERNAL SERVICE FUND						
Fleet Maintenance	33.00	\$ 2,519,730	278,317	484,011	160,372	\$ 3,442,430
Health Self Insurance	1.00	123,968	12,013	17,333	7,006	160,320
Workers' Compensation	1.00	82,414	8,750	23,067	4,559	118,790
General Liability Insurance	1.00	112,436	12,401	23,231	6,832	154,900
Total Internal Service Fund	36.00	\$ 2,838,548	311,481	547,642	178,769	\$ 3,876,440
TOTAL ALL FUNDS	1,766.93	\$ 175,557,984	\$ 25,803,813	\$ 29,323,657	\$ 9,282,496	\$ 239,967,950

311	Citizen engagement tool that allows residents to report quality-of-life issues and request Gilbert Services. Residents can report issues, provide pictures, videos and specific descriptions of the issue. The tool allows residents to track the progress of their issue and be notified when it is resolved.
ACA	<i>Affordable Care Act</i> is a comprehensive health care reform law enacted in March 2010.
Account	Financial reporting unit for budget, management, or accounting purposes.
Accrual	An accounting process that matches revenue to the period earned and the expenditures to the period incurred.
ACFR	An <i>Annual Comprehensive Financial Report</i> (ACFR) is a set of U.S. government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).
Actuals	Refers to the actual expenditures paid by and revenues paid to Gilbert.
ADA	<i>Americans with Disabilities Act</i> is the Federal Law regarding issues and facilities for those with disabilities.
ADEQ	<i>Arizona Department of Environmental Quality</i> administers a variety of programs to improve the health and welfare of our citizens and ensure the quality of Arizona's air, land, and water resources meets healthful, regulatory standards.
Adoption	A formal action taken by the Town Council that sets the spending limits for the fiscal year.
ADWR	<i>Arizona Department of Water Resources</i> is a state agency that administers and enforces groundwater laws in Arizona.
ADMP	<i>Area Drainage Master Plan</i> provides minimum criteria and standards for flood control and drainage relating to land use and development.
AF	<i>Acre-feet/foot</i> is a unit of volume commonly used in the United States in reference to large-scale water resources, such as reservoirs, aqueducts, canals, sewer flow capacity, and river flows. One acre-foot is equal to 325,851 3/7 th gallons of water.
AI	<i>Artificial Intelligence</i>
Alex	Gilbert launched our Open Data Portal and created a character, named Alex, to help connect the dots on how to use our data on other websites, applications or research.

ALF	Arizona Lottery Fund
Allocation	A component of an appropriation that is earmarked for expenditure by specific organization units and/or for special purposes, activities, or objects.
AMI	Advanced Metering Infrastructure
AMWUA	<i>Arizona Municipal Water Users Association</i> is a voluntary, non-profit corporation established by municipalities in Maricopa County for the development of urban water resources policy.
Appropriation	A legal authorization granted by Council which permits Gilbert to make expenditures of resources and to incur obligations for specific purposes.
Arizona Auditor General Schedules A-G	Arizona Revised Statutes (A.R.S.) §§42-17101 and 42-17102 require cities and towns to prepare annual budgets on forms the Office of the Auditor General developed. The official forms on Schedules A through G include all elements statute requires that the cities and towns must include in their budget.
ARPA	<i>American Rescue Plan Act</i> is a bill that provides federal funds to local governments to address the impacts of COVID-19.
ASR	<i>Aquifer storage recovery</i>
Assessed Valuation	A valuation placed upon real estate or other property by the County Assessor and the state as a basis for levying taxes.
Asset	Valuable resource that an entity owns or controls. They represent probable future economic benefits and arise as a result of past transactions or events.
ASU	<i>Arizona State University</i> , a state-funded university.
Audit	A formal examination, correction, and official endorsing of financial accounts undertaken annually by an accountant.
Available Fund Balance	Funds remaining from the prior year which are available for appropriation and expenditure in the current year.
AWS	<i>Amazon Web Services</i>
AZDOR	<i>Arizona Department of Revenue</i> is organized to achieve the efficient collection and processing of taxes, timely enforcement of tax laws and accurate valuation of property.
Balanced Budget	Each fund in the budget must be in balance; total anticipated revenues plus beginning undesignated fund balance must equal or exceed total expenditure appropriations for the upcoming fiscal year.

BI	<i>Business Intelligence</i>
Bond	A written instrument to pay a specified sum of money (the face value or principal amount) on a specified date (the maturity date) at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond resolution or ordinance.
Bond – General Obligation (G.O.) Bonds	Bonds that finance a variety of public projects and require voter approval. These bonds are backed by the full faith and credit of the Town. Limitations for bonding capacity are set by State statute. The Town may issue general obligation bonds up to 20% of its secondary assessed valuation for water, wastewater, artificial lighting, parks, open space, public safety and emergency services, streets, transportation, and recreational facility improvements. The Town may issue general obligation bonds up to 6% of its secondary assessed valuation for any other general-purpose improvement.
Bond – Highway User Revenue (HURF) Bonds	This type of revenue bond is used solely for street and highway improvements and requires voter approval. State law imposes the maximum limitation of highway user revenue that shall be used for debt servicing of revenue bonds. The amount shall not exceed 50% of the total from highway user revenue for the previous twelve-month period.
Bond – Municipal Property Corporation (MPC) Bonds	This is a source of funding used to build current municipal facilities as well as major water and wastewater infrastructure facilities. Pledged against these bonds are the excise taxes of the community which include Town sales tax, franchise tax revenue, State shared sales tax, revenue sharing, and system development fee collections for growth-related projects. The corporation owns the resulting infrastructure and leases it to the Town in the amount of the required annual debt service. Once the bonds are paid in full, the infrastructure is deeded over to the town. MPC bonds do not require voter approval.
Bond – Revenue Bonds	<i>Revenue Bonds</i> are payable from a specific source of revenue, do not pledge the full faith and credit of the issuer, and do not affect the property tax rate. Pledged revenues may be derived from the operation of the financed project, grants, and excise or other specified non-property tax. These bonds require voter approval.
Bond Refinancing	The payoff and reissuance of bonds to obtain better interest rates and/or bond conditions.
Budget	A financial plan proposed for raising and spending money for specified programs, functions, or activities during the fiscal year. A detailed annual operating plan expressed in terms of estimated revenues and expenses for conducting programs and related services.
CAP – Central Arizona Project	<i>Central Arizona Project (CAP)</i> is Arizona's single largest resource for renewable water supplies. CAP is designed to bring about 1.5 million acre-feet of water from the Colorado River to Central and Southern Arizona every year.

Capital Improvement	Includes any expenditure over \$100,000 for repair and replacement of existing infrastructure as well as development of new facilities to accommodate future growth.
CIP – Capital Improvement Plan	The <i>Capital Improvement Plan</i> is a comprehensive plan of capital investment projects which identifies priorities as to: need, method of financing, project costs, and revenues that will result during a five-year period. The first year of the program represents the capital budget for the ensuing fiscal year and must be formally adopted during the budget process.
Capital Outlay	Purchase of an asset with a value greater than \$10,000 that is intended to continue to be held or used for a period greater than two years. Capital Outlay can be land, buildings, machinery, vehicles, furniture, and other equipment.
CAPRA	<i>Commission for Accreditation of Park and Recreation Agencies</i> provides quality assurance and quality improvement of accredited park and recreation agencies throughout the United States by providing agencies with a management system of best practices.
CARES	<i>Coronavirus Aid, Relief, and Economic Security Act</i> is a bill that provides federal funds local governments to address the impacts of COVID-19.
Carryforward	Year-end savings that can be carried forward to cover expenses of the next fiscal year. These funds can also be appropriations for encumbered amounts made in one fiscal year that are re-appropriated in a subsequent fiscal year.
CAWCD	<i>Central Arizona Water Conservation District</i> is a multi-county water conservation district that acts as the operating agent of the Central Arizona Project (CAP).
CDBG	<i>Community Development Block Grants</i> provide Federal Grant Program funds on an annual basis to support specific low to moderate income community development opportunities.
CFS	<i>Calls for Service</i> generally refer to assignments that are typically distributed to public safety professionals that require their presence to resolve, correct or assist a particular situation.
CMMS	<i>Computerized maintenance management system</i> tracks work orders and their status in the process.
CNG	<i>Compressed Natural Gas</i> is a fuel which can be used in place of gasoline, diesel fuel and propane.
COBRA	<i>The Consolidated Omnibus Budget Reconciliation Act (COBRA)</i> gives workers and their families who lose their health benefits the right to choose to continue group health benefits provided by their group health

	plan for limited periods of time under certain circumstances such as voluntary or involuntary job loss, reduction in the hours worked, transition between jobs, death, divorce, and other life events. Qualified individuals may be required to pay the entire premium for coverage up to 102 percent of the cost to the plan.
Consumer Price Index	A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).
Contingency	An amount included in the budget that is not designated for a specific purpose. The contingency amount is budgeted for emergencies and unforeseen events.
Contractual Services	Services rendered to a government by private firms, individuals or other governmental agencies. Examples include utilities, rent, maintenance agreements and professional consulting services.
CQI	<i>Continuous Quality Improvement</i> is an integral part of the Town's culture to ensure that operations are continually improved and updated.
CSU	<i>Crime Scene Unit</i> located in the Gilbert Police Department.
DDACTS	<i>Data Driven Approaches to Crime and Traffic Safety</i> integrate location-based crime and traffic data to establish effective and efficient methods for deploying law enforcement and other resources.
Debt Limit	A state-imposed limit on the amount of debt that can be issued.
Debt Service	Principal and interest payments on outstanding bonds.
Department	A major administrative division of the Town that indicates overall management responsibility for an operation or a group of related operations within a functional area.
Depreciation	Expiration in the service life of capital assets attributed to wear and tear, deterioration, inadequacy or obsolescence.
DHS	<i>Department of Homeland Security</i>
Division	A group of homogeneous cost centers within a department.
EDGE	EDGE stands for 'Employee's Driving Gilbert's Excellence'. EDGE combines Continuous Quality Improvement and Lean Six Sigma and educates employees on methods for aligning people, process and technology to deliver efficient, effective and customer-focused services.
Effluent	Wastewater that has been treated to required standards and is released from the treatment plant.

EMF	Under the Watershed Protection and Flood Prevention Act, Public Law 566, the <i>East Maricopa Floodway (EMF)</i> was designed and constructed. The EMF is a compacted earth, concrete and riprap channel that provides 100-year flood protection for the Williams Chandler watershed area.
Encumbrance	The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.
EnDVr	<i>End Domestic Violence Responsibly</i> is a program run by the Prosecutors Office and Courts and centers around Domestic Violence related issues in Gilbert.
Enterprise Funds	A sub-set of the Proprietary Fund Type that requires accounting for activities like a business where the results indicate income or loss from operations.
ELA	Enterprise License Agreement
EPA	<i>Environmental Protection Agency</i> sets regulatory limits for the amounts of certain contaminants in water provided by public water systems. These standards are required by the Safe Drinking Water Act.
Executive Team	Team made up of the Town Manager, Assistant Town Manager, Department Directors, and designated management staff.
Expenditure	Actual outlay of funds for obtaining assets or goods and services regardless of when the expense is actual paid.
FCDMC	<i>Flood Control District of Maricopa County</i>
FCU	<i>Financial Crimes Unit</i> located in the Gilbert Police Department.
FMIS	<i>Financial Management Information Systems</i>
FTE	<i>Full-Time Equivalent</i> converts positions to the decimal equivalent of a full-time position primarily based on 2,080 hours per year. For example, a part-time clerk working 20 hours per week would be equivalent to 0.50 FTE.
Fund	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources.
Fund Balance	Fund Balance is the total accumulation of operating surpluses and deficits since the beginning of the municipality.
Fiscal Year (FY)	<i>Fiscal Year</i> is the period designated for the beginning and ending of financial transactions. The Town fiscal year is July 1 to June 30.
FVU	<i>Family Violence Unit</i> located in the Gilbert Police Department.

GASB	<i>Governmental Accounting Standards Board</i>
GAAP	<i>Generally Accepted Accounting Principles</i> are the uniform minimum standards and guidelines for financial accounting and reporting which govern the form and content of the basic financial statements of an entity. These principals encompass the conventions, rules, and procedures that define the accepted accounting practices at a particular time.
GCUHF	<i>Gilbert Chandler Unified Holding Facility</i> is a detention facility owned by Gilbert and operated in partnership with City of Chandler.
General Fund	Primary fund used to provide resources for day-to-day activities that provide general public benefit, and services that provide support to direct service areas; the fund to be used for all financial resources except those required to be accounted for in another fund. Examples include Police, Fire and Parks and Recreation.
General Plan	A planning and legal document that outlines the community vision in terms of land use.
GFOA	<i>Government Finance Officers Association</i> is the professional association of state/provincial and local finance officers in the United States and Canada and has served the public finance profession since 1906. Members are dedicated to the sound management of government financial resources.
GFRD	<i>Gilbert Fire and Rescue Department</i>
Gilbert Wellness	<i>Gilbert Wellness</i> is a program implemented in FY 2016 to educate and support employee wellness.
GIS	<i>Geographic Information System</i> is a computer system that places layers of geographic information in a useful order to provide answers to questions regarding land.
GMP	<i>Guaranteed maximum price</i> is the maximum price paid to a contractor for construction of a project.
GO Bonds	<i>General Obligation Bonds</i> are secured by Gilbert property tax and authorization for the bonds must be approved by a vote of the citizens.
Goal	Desired end result statement that provides a framework for what will be accomplished.
Governmental Fund	General, Special Revenue, Debt Service, Capital Projects, and Trust Funds. Refers to the use of fund accounting in which funds are set up for specific sources of revenues. The main purpose is stewardship of

financial resources received and expended in compliance with legal or other requirements.

GPD

Gilbert Police Department

GPEC

Greater Phoenix Economic Council aims to attract quality businesses to the Greater Phoenix region from around the world, and to advocate and champion foundational efforts to improve the region's competitiveness.

GPS

Global Positioning System

Grants

State and Federal subsidies received in response to a specific need.

GSF

Groundwater Storage Facility is a water exchange authorized under state law where the operator of the GSF (typically an irrigation district) will substitute renewable surface water (CAP water) for groundwater that it has a legal right to pump. This substitution of surface water for groundwater essentially "saves" groundwater that would have been pumped and is legally considered analogous to direct recharge. The customer storing at a GSF receives long-term storage credits that can later be recovered and not counted as groundwater pumping.

GWRP

Greenfield Water Reclamation Plant is located at 4400 S Greenfield Road and operating in partnership with the City Mesa and City of Queen Creek.

Heritage District

Historic Downtown Gilbert is an area of up-scale restaurants, entertainment, and shopping.

HOA

Homeowners Association is an organization of all owners of land in the development that is governed by a board. The HOA collects fines and assessments from the homeowners, maintains the common areas, and enforce the association's governing documents, including rules regarding construction and maintenance of individual homes.

HOME

HOME Investment Partnership Funds are provided by the U.S. Department of Housing and Urban Development (HUD) and are used to fund a wide range of activities including building, buying, and/or rehabilitation of affordable housing for rent, homeownership or providing rental assistance to low-income people.

HHW

Household Hazardous Waste is a facility in Gilbert that accepts items that are considered inappropriate to dispose of in the landfill.

HIPPA

Health Insurance Portability and Accountability

HMI

Human machine interface enables machines and humans to communicate with each other.

HURF

Highway User Revenue Fund is a separate funding source dedicated to provide support for street improvements and maintenance.

HVAC	<i>Heating Ventilation and Air Conditioning</i>
ICMA	<i>International City/County Management Association</i> is an association representing professionals in local government management.
ICPMS	<i>Inductively coupled plasma mass spectrometry</i> is an analytical technique that can be used to measure elements at trace levels in biological fluids.
IGA	<i>Intergovernmental Agreement</i> is a contract between governmental entities as authorized by State law.
Improvement District (ID)	Formed to address major capital needs that benefit specific property owners. Bonds are issued to finance these improvements, and are repaid by assessments on affected property owners.
Infrastructure	The physical assets of the town. Assets include streets, water, wastewater, public buildings, and parks.
Infrastructure Improvement Plan	An <i>Infrastructure Improvement Plan</i> is a written plan identifying the necessary public services that are subject to system development fees.
Internal Service Fund (ISF)	A sub-set of the Proprietary Fund Type that accounts for the activity of internal functions providing service to other functional areas. An Internal Service Fund receives revenue by charging other areas in the Town based on services provided.
ITS	<i>Intelligent Traffic Systems</i>
IVR	<i>Interactive Voice Response</i>
JCEF	The <i>Judicial Collection Enhancement Fund</i> was established to improve the administration of justice by enhancing the enforcement of court orders.
Lean Six Sigma	<i>Lean Six Sigma</i> allows quality and efficiency improvements to be effectively realized. The focus of Lean is about speed, efficiency and taking waste out of a process. Six Sigma focuses on effectiveness and removal of errors. When combined and implemented properly, it can be a powerful management tool that can greatly improve an organization's performance, by providing a structured approach to resolving problems.
Liability	An obligation of the entity to convey something of value in the future. Liabilities are probable future sacrifices of economic benefit that arise as a result of past transactions or events.
LRIP	<i>Long Range Infrastructure Plan</i> is a plan that includes an asset inventory, condition based assessment and programmed repair and replacement of all Town infrastructure assets. Focusing on strategic investments in infrastructure and reducing the overall cost of ownership.
LTFP	<i>Long Term Financial Plan</i>

LUCITY	Work order management software.
MAG	<i>Maricopa County Association of Governments</i> was formed in 1967. It is a voluntary association of governments and Indian communities formed to address regional issues in Maricopa County. MAG is the designated Regional Planning Agency and consists of 31 member agencies.
Major Fund	Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10 percent of the revenues or expenditures of the appropriated budget.
Master Plan	A planning document that takes an area of interest and creates a comprehensive future for that area. For example, a storm water master plan would provide information regarding the location of storm water facilities, the potential timing, the barriers, and the costs.
Matillion	The Extract, Transform, and Load (ETL) cloud solution for our Performance Management/analytics initiative.
MCL	<i>Maximum Containment Level</i>
MGD	<i>Million Gallons per Day</i>
Modified Accrual	A basis of accounting used by governmental funds where revenue is recognized in the period it is available and measurable, and expenditures are recognized at the time a liability is incurred.
MPC	<i>Municipal Property Corporation</i> is a non-profit corporation created by Gilbert as a funding mechanism for Capital Improvement projects. The board is governed by citizens appointed by Council.
MUNIS	The Town's Enterprise Resource Planning (ERP) software that consists of the following software modules: General Ledger, Accounts Payable, Accounts Receivable, Fixed Assets, Budget, Human Resources and Payroll.
NACE	<i>National Association of Corrosion Engineers</i>
NASC	<i>North Area Service Center</i> located at 900 East Juniper Avenue. The facility includes a Public Works Yard and an Equipment Repair Shop.
NIA	<i>Non-Indian Agriculture</i> is a name assigned to Colorado River water delivered by the Central Arizona Project (CAP) that was originally bought by agricultural water users in Maricopa, Pinal, and Pima Counties.
NWC	Northwest Corridor

NWTP	<i>North Water Treatment Plant</i> is situated on the eastern canal receiving water from the SRP (mixture of salt river and verde river). Water delivered from the NWTP is treated using the conventional methods of coagulation, flocculation, sedimentation, and filtration.
Objectives	Targets for accomplishing goals that are specific, measurable, attainable, results-oriented, and time-bound.
OnBase	Gilbert's digital records management system.
Operating Budget	The portion of the budget associated with providing ongoing services to citizens, includes general expenditures such as personnel services, professional services, maintenance costs, and supplies.
OSHA	<i>Occupational Safety and Health Administration</i> is an agency of the United States Department of Labor.
PCI	<i>Pavement Condition Index</i> is an index that communicates the condition of driving surfaces on a 100 point scale.
PCU	<i>Property Crimes Unit</i> located in the Gilbert Police Department.
Performance Measures	Indication of levels of activity or outcomes of operations.
PFMPC	<i>Public Facilities Municipal Property Corporation</i>
PKID	<i>Parkway Improvement Districts</i> provide a method to maintain the parkways within specific areas and charge the cost to the benefited property with the property tax bill.
PM-10 Regulations	<i>PM-10 (particulate matter less than 10 microns) regulations</i> are also known as the "dust control regulations". PM-10 emissions, including dust generating activities, are regulated by Maricopa County. It is a major component of the "brown cloud" in the metropolitan Phoenix area.
Police Impound	<i>Police Impound</i> was established as a result of Arizona law A.R.S. 28-3511 and requires mandatory tow and 30-day impound of vehicles when the driver commits specific civil traffic and criminal traffic offenses.
PPP	<i>Public-Private Partnership</i>
Property Tax Levy	The total amount to be raised by general property taxes for purposes specified in the Tax levy Ordinance. In Arizona, the property tax system is divided into primary and secondary rates.
Property Tax – Primary	Gilbert does not have a primary property tax. A Primary Property tax is a limited tax levy used for general government operations based on the Primary Assessed Valuation and Primary tax rate. The total levy for primary taxes is restricted to a 2% annual increase, plus allowances for annexations, new construction, and population increases.

Property Tax – Secondary	An unlimited tax levy restricted to general bonded debt obligations and for voter approved budget overrides. These taxes are based on the Secondary Assessed Valuation and Secondary Tax rate.
PROWAG	<i>Public Right of Way Accessibility Guidelines</i>
Reserve	To set aside a portion of a fund balance to guard against economic downturn or emergencies.
Resource Constrained Process	A budget process that is limited by the projected revenues based on current tax rates and fees.
Revenue	Receipts from items such as taxes, intergovernmental sources, user fees or resources from voter-authorized bonds, or system development fees.
RFP	<i>Request for Proposal</i> is a part of the competitive bidding process
RFQ	<i>Request for Quotes</i> is a part of the competitive bidding process.
RMS	<i>Records Management System</i> is an agency-wide system that provides for the creation, workflow management, storage, retrieval, retention, editing, reviewing and archiving of business information, records, documents, or files.
ROW	<i>Right of Way</i> is a publicly-owned area of land typically adjacent to a roadway.
RTU	<i>Remote Terminal Unit</i>
RWCD	<i>Roosevelt Water Conservation District</i> encompasses 40,000 acres and is situated in the south east corner of Maricopa County.
SASC	<i>South Area Service Center</i> is located at 4760 South Greenfield Road. The facility includes Police, Public Works, Hazardous Waste Collection and Equipment Repair Shop.
SAU	<i>Special Assignment Unit</i> located in the Gilbert Police Department.
SCADA	<i>SCADA (Supervisory Control and Data Acquisition)</i> is a software system used to automate and/or monitor industrial processes in various vertical markets: manufacturing, transportation, energy management, building automation, and any other field where real time operational data is used to make decisions.
SCBA	<i>Self-Contained Breathing Apparatus</i>
SDF	<i>System Development Fees</i> are collected at the time a building permit is issued to pay for the cost of capital improvements required due to growth.
Self-Insurance	A calculated amount of money set aside to pay claims and compensate for future loss.

SharePoint	Microsoft software for the town's intranet. The intranet is a communication and project collaboration tool for employees of all departments. The intranet also provides for live document management and process automation.
SLID	<i>Street Light Improvement Districts</i> are established to charge the cost of electricity for street lights to property in subdivisions based on the actual cost of electricity and allocated based on their home value.
Snowflake	A data lake cloud solution for our Performance Management/analytics initiative.
SPARK – App League	<i>Students Participate in App Resources and Knowledge</i> (SPARK) App League is the first mobile application development contest for high school students. Created by Gilbert, Arizona in 2012, this nonprofit program is hosted in partnership with Arizona State University's Ira A. Fulton Schools of Engineering and is sponsored by Google.
Special Districts	Special Districts are established to pay for specific statute allowed expenses.
Special Revenue	Special Revenue Funds are a type of fund required to be established to account for a specific activity.
SRO	<i>School Resource Officers</i> located in the Gilbert Police Department.
SRP	<i>Salt River Project</i> is two entities: the Salt River Project Agricultural Improvement and Power District, a political subdivision of the State of Arizona; and the Salt River Valley Water Users' Association, a private corporation.
Standard Operating Procedure	Standard operating procedures are developed to educate and inform staff on how a process is to be performed to ensure accuracy and consistency in efforts and results.
SRP Aesthetics Program	SRP allocates funds to towns, cities and counties within SRP's service territory on an annual basis. Funds are used for aesthetic improvements to SRP water or power facilities (e.g., putting in block walls and landscaping around substations, undergrounding lower-voltage power lines [12kV or 69kV distribution lines], piping open ditches or enhancing canal-banks). SRP works directly with the municipalities to decide which projects each jurisdiction will fund with its allocation.
State Shared Revenue	Distribution of revenue collected by the State and shared based on established formulae that typically rely on population estimates.
SVU	<i>Special Victims Unit</i> located in the Gilbert Police Department.
SVWTP	<i>Santan Vista Water Treatment Plant</i> is located at 3695 E Ocotillo Road. This plant receives water from Central Arizona Project's Colorado River watershed. From the CAP turnout, water is brought to the plant through

approximately 14 miles of 48" ductile iron pipeline. The plant was built and is operating in partnership with City of Chandler.

SWAT

Special Weapons and Tactics team is a group of specially chosen police officers that have advanced training handling high risk situations and that use highly specialized equipment to resolve those situations.

Third Party Administrator

A *Third Party Administrator* is an organization that processes insurance claims or certain aspects of employee benefit plans for a separate entity.

TI

A *Traffic Interchange* is a combination of ramps and grade separations at the junction of two or more highways for the purpose of reducing traffic conflicts, improving safety, and increasing traffic capacity.

Transfers

Movement of cash from one fund to another to reimburse costs or provide financial support.

TOC

Total Organic Carbon is a constituent measured for regulatory reasons.

TOC

Traffic Operations Center

TOG

Town of Gilbert

Tomar Electronics

Tomar Electronics provides LED signaling, illumination, and right-of-way enhancing products.

TSMO

Transportation Systems and Management Operations Plan serves as a road map for future Intelligent Transportation Systems (ITS) projects, improvements and policies.

TTHM

Trihalomethanes are created when disinfectants react with naturally-occurring materials in the water.

ULDC

Unified Land Development Code is a compilation of town codes that govern subdivision and development of lands.

UPRR

Union Pacific Railroad

USSSA

United States Specialty Sports Association is a volunteer, sports governing body and a nonprofit organization.

VCU

Violent Crimes Unit located in the Gilbert Police Department.

VLТ

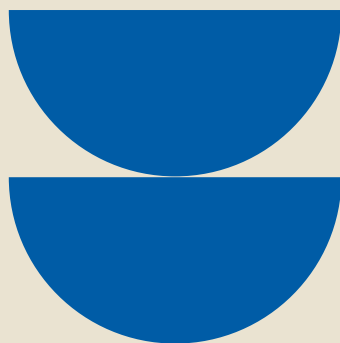
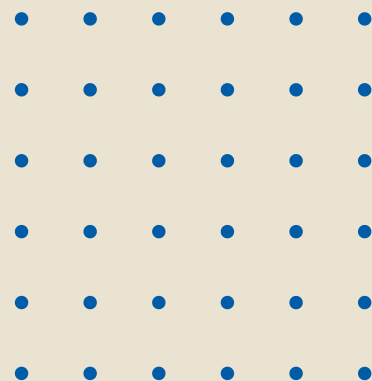
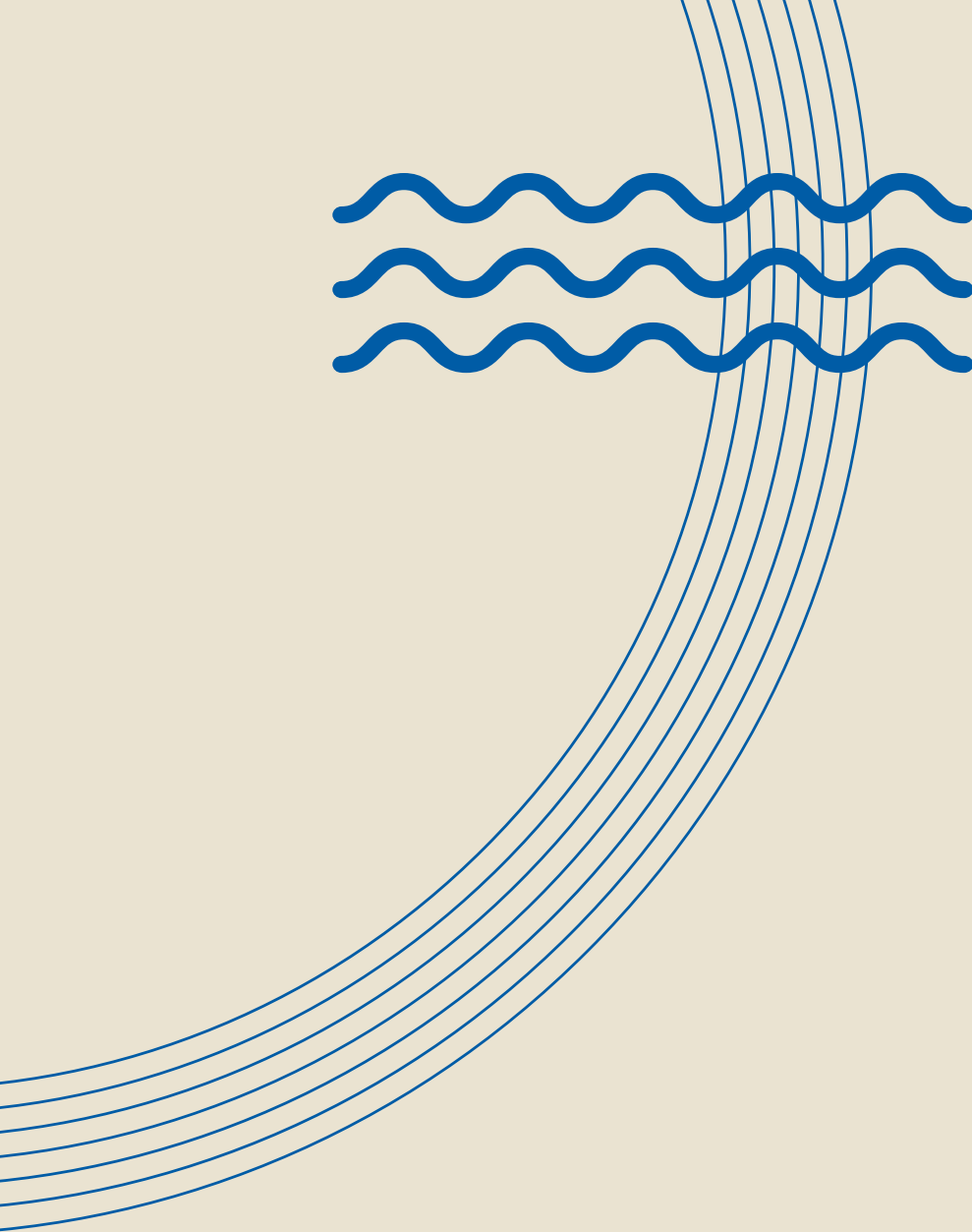
Vehicle License Tax are revenues derived from state-shared vehicle license tax and are used for capital projects, preventive maintenance and debt service.

Water Resource Master Plan

A plan that combines all water resources: ground, surface, recharged, and reclaimed water, into one document to determine future actions required to maintain water resources in Gilbert.

WIGS	<i>Wildly Important Goals</i> is a process developed by Franklin Covey that will help employees accomplish their goals while also managing the demands of day-to-day responsibilities.
WPT	<i>Western Powerline Trail</i>
WRMPC	<i>Water Resources Municipal Property Corporation</i>
WRP	<i>Water Reclamation Plant</i>
WTP	<i>Water Treatment Plant</i>
Zero-Based	<i>Zero-Based</i> is a method of budgeting in which all contractual expenses must be justified and approved for a given fiscal year. In Gilbert, one-third of the organization undergoes the zero-based process each fiscal year.
Zoning	A specific legal classification of property for purpose of development.







**GILBERT, ARIZONA
OFFICE OF MANAGEMENT & BUDGET**

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