

FISCAL YEAR

2024

ANNUAL BUDGET

Adopted June 6, 2023

gilbert





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Shaping a new
tomorrow, today.

Introductory Section

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



June 6, 2023

Honorable Mayor, Council Members, and the Gilbert Community:

Gilbert continued to grow during FY 2023 with citizens and businesses continuing to receive high quality town services. 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. Gilbert is also taking steps to reduce water usage by removing underutilized turf at own facilities, implementing new water reduction incentive programs, and encouraging general water conservation. 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 275,346 residents, Gilbert is Arizona's fifth largest city. In 2023, Gilbert Fire and Rescue became Autism Certified, which builds upon the certifications received by the Police and Parks and Recreation Departments in 2022. Cactus Yards was named Outstanding Park of the year again in 2023. Gilbert stands proud as the Best Place to Live in Arizona (Ranking Arizona, 2022) and the #2 Best Place to Raise a Family in the Phoenix Area (Niche, 2023). 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). As the nation continues to rebound from the COVID-19 pandemic, the Town of Gilbert was ranked as #3 for Cities Whose Unemployment Rates are Bouncing Back Most (WalletHub, 2022). From FY 2013 to FY 2022, private investment in Gilbert's four employment areas exceeded over \$1.25 Billion. STEM and STEM related job growth has outpaced total job growth in the community over the last 5 years – 15% for STEM/STEM related vs. 10% total job growth (Lightcast, Inc., 2017-2022). Over the last 5 years, Gilbert has added 4.7 million square-feet of office, industrial/flex, and retail space to its inventory, representing an increase of 18.4%. (Costar, Q2 2018 – Q2 2023).

In FY 2023, Gilbert's economic development initiatives continued to yield positive results for the community, with each of Gilbert's employment areas seeing significant investment and growth. In the Northwest employment area, SunCap Property Group completed three new speculative light industrial/flex buildings at the Gilbert Spectrum development, totaling over 300,000 square-feet. This same group also received approval to construct an additional 120,000 square-foot building on the site, which will complete the build-out of the Spectrum development project. In the Central Business District, Corning announced the development of a new 300,000 square-foot fiber optic cable manufacturing facility that will create over 200 new jobs for the community. Property at the north east corner of Germann and Lindsay Roads also received approval for a 1.4 million square-foot industrial park. The Gateway employment area saw the completion of the Warner Commons, a 380,000 square-foot light industrial park and approval for The Ranch project, a 4+ million square-foot light industrial park planned for the north west corner of Warner and Power Roads. The Heritage District also saw additional investment with the selection of a developer for the prominent "South Anchor" site and the completion of the University of Arizona's 4th floor expansion. The #GilbertTogether long-term resiliency efforts continued as well, providing access to experts and proven programs that enabled businesses to improve operations, receive technical assistance, and provide access to scholarships that allowed Gilbert residents to upskill. At the conclusion of FY23, Gilbert businesses had received nearly 1,000 hours of technical assistance and 1:1 coaching, and over 280 scholarships had been awarded to Gilbert residents.

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 \$7.6 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. Only once the directors achieve consensus is the Town Manager presented with the recommended budget. This collaborative 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 2022, allow staff to initiate the process with clear direction and focus governing the priorities for service delivery in FY 2024.

The budget for FY 2024 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 \$2,049,501,300 was adopted for FY 2024. Most of the increase from FY 2023 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 \$31.335 million which lowers the property tax rate to \$0.9800 per \$100 of assessed value. This reduction was adopted in the Final Budget and represents a change from the Preliminary budget which included a levy of \$31.6m (\$0.9883 rate).

Balanced Financial Plan: The FY 2024 Budget is balanced based upon identified revenues and expenditures.

Constitutional Expenditure Limit: The FY 2024 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.

State Shared Revenues: The FY 2024 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 \$1,109,174,810. 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 2024 Budget reflects revenues projected from the continued collection of System Development Fees as allowed under current State Law.

FUNDING CHALLENGES

Inflation is one of the biggest challenges the Town is continuing to face. While inflation has reduced over the past year, it is still at elevated levels and is affecting operational expenses and infrastructure projects. Council, management, and operational staff will continue working together to meet the needs of the community while working to balance costs and revenues.

Water and Solid Waste rates were last changed in 2022. They were calculated to balance revenues and expenditures for a 5 year window of time, but due to inflation, drought conditions, 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 2024.

A third 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 2024 to ensure Gilbert stays within the state expenditure limit.

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,



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 2022 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 2023 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.

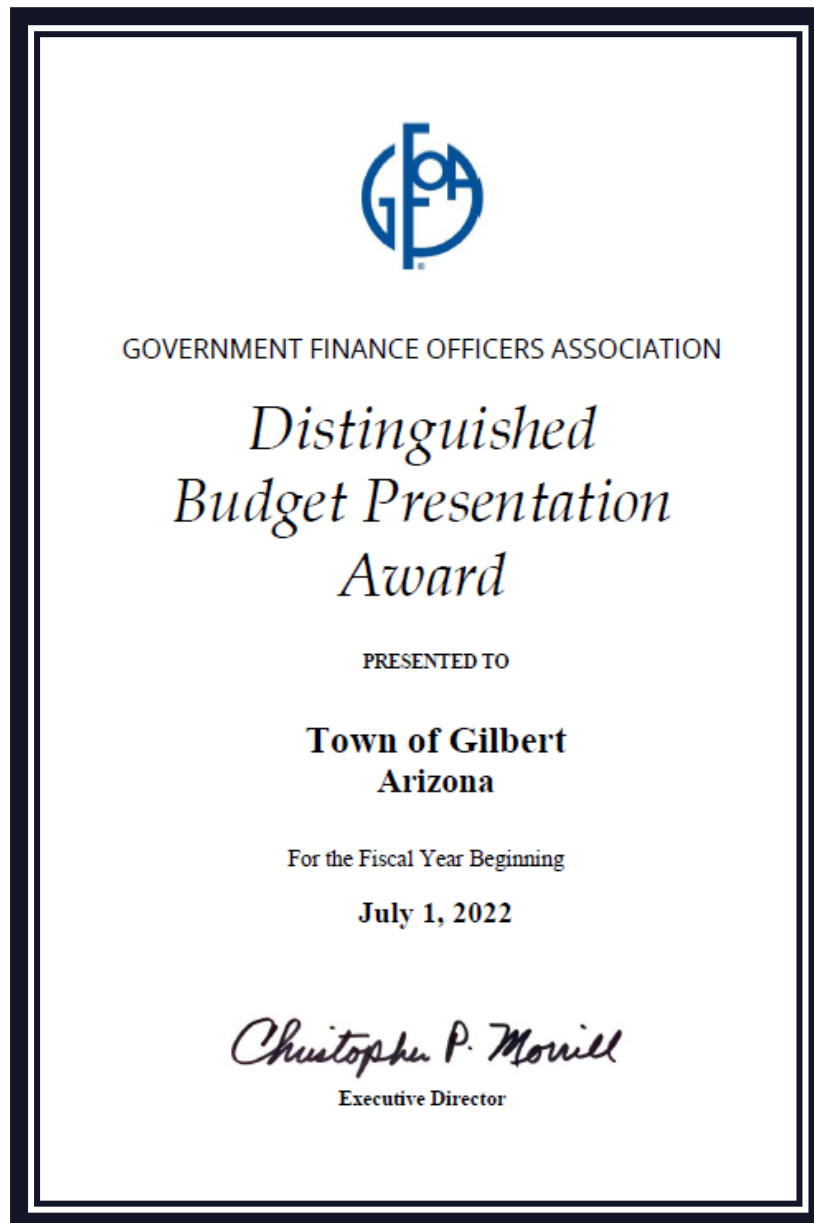
Capital Outlay: Items with a useful life greater than one fiscal period, with capitalized acquisition costs of \$10,000 or more, are individually approved and included in this section.

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, 2022. 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
Brigitte Peterson



Vice Mayor
Kathy Tilque



Councilmember
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 Digital Officer, *Dana Berchman*
 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

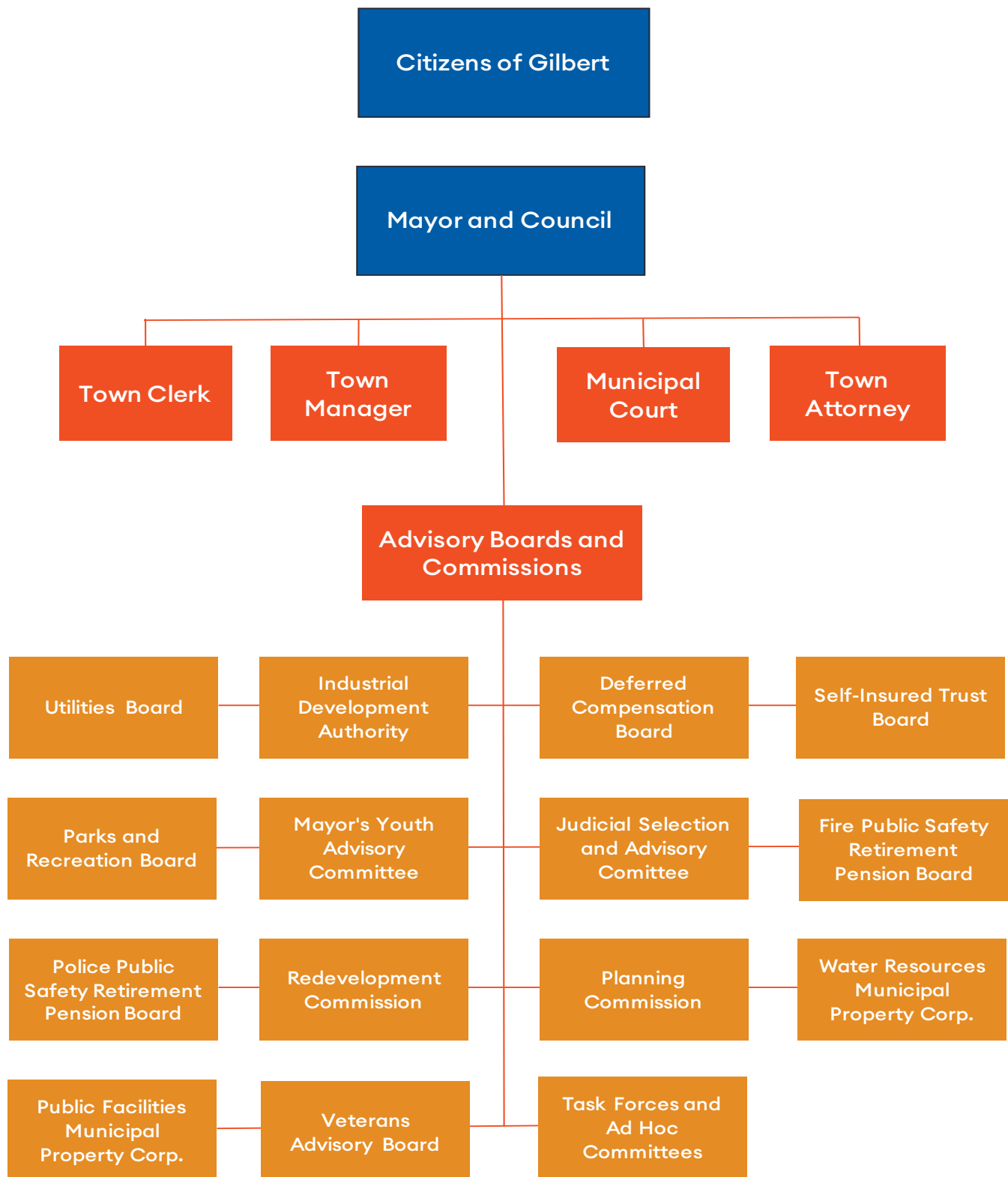
Management and Budget Director, *Kelly Pfost*

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

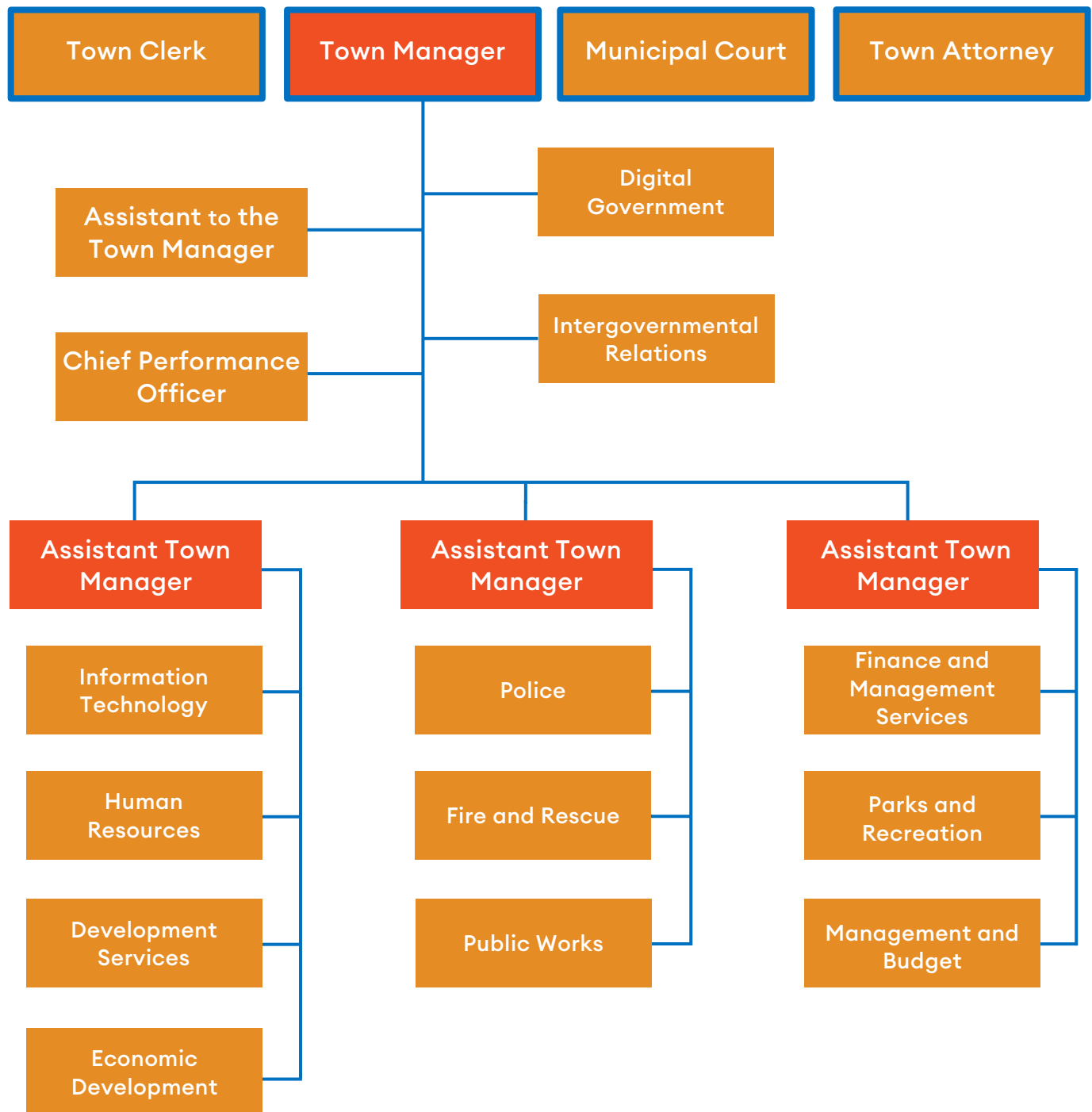
Management and Budget Specialist, *Rachel Shaver*

Special thanks to the Office of Digital Government for cover design

ORGANIZATIONAL REPORT CHART



ORGANIZATIONAL REPORT CHART



= Employment contracts directly with Council



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.

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 2024 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.

FY2024 Wildly Important Goals



Prosperous Community

Gilbert Advocacy Center

Crime Lab Path Forward

Facilities Master Plan and Space Needs Assessment

Arts & Culture

Riparian Education Center

Sustainability

Technology



Strong Economy

Northwest Growth Area Redevelopment

Tourism



Exceptional Built Environment

Water Resiliency and Efficiency

Parks and Recreation Planning

Transportation Planning and Funding Needs

Long-term Funding Plans and Options



Prosperous Community

FY 2024 Wildly Important Goals

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.
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.
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.
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.
5. **Riparian Education Center.** Complete the design of the Riparian Education Center at the Southeast Regional Library and explore alternative funding opportunities and partnerships.
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.
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.



Strong Economy

FY 2024 Wildly Important Goals

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.
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.



Exceptional Built Environment

FY 2024 Wildly Important Goals

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.

Water Infrastructure and Operations. The project teams will successfully move forward critical water-related infrastructure projects necessary to supporting Gilbert's long-term operational water resiliency and sustainability. This includes starting design on identified wells projects and completing Phase 3 (GMP 3) of the North Water Treatment Plant reconstruction and launching Phase 4 (GMP 4) by January 2024.

Water Resources and Conservation. 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. Agreements with two local jurisdictions will be complete by end of calendar year 2023 with a technical review completed for the Salt River/CAP interconnect facility complete by FY2024. The Designation of Assured Water Supply is to be completed and submitted to ADWR by December 31. In conservation, the community shortage team will develop recommendations and outcomes by close of FY2024, as well as roll out of our water rebate programs.

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.

Desert Sky and Gilbert Regional. Complete the design and community outreach for Gilbert Regional Park and Desert Sky Parks and explore funding opportunities and timeline options for the buildout of these amenities.

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.

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

FY 2023 Wildly Important Goals & Results

Unite Gilbert

FY 2023 Wildly Important Goals	FY 2023 Results	Lead (L) Key Stakeholders (KS)	Goal Status
As an organization, Gilbert will work to unify our culture and our teams to advance the mission of the organization. The goal is to create a safe and respectful environment where authentic connections thrive, opinions are equally valued, differences shared and celebrated, and a sense of belonging is felt by all. In order to accomplish this, we will develop approaches in each department that help us to understand the diverse nature of our employees and community, how to achieve equitable treatment of each other and the community we serve and create a welcoming, inclusive environment where all can thrive.	In FY23, the Unite Gilbert Core Group kicked off their effort to unify our culture and our teams to advance the mission of the organization. The goal is to create a safe and respectful environment where authentic connections thrive, opinions are equally valued, differences shared and celebrated, and a sense of belonging is felt by all. The Unite group also created and launched an internal resource “toolkit” for all employees to have access to shared information including a calendar of events, holidays, newsletters, and more and established focus areas for the site with topics such as different abilities, cross-cultural awareness and generational perspectives. A leadership forum event was held in April to share the resource toolkit and in the same event employees also received an update on the efforts behind the public Citizens Engagement Task Force. Additionally, the Parks and Recreation, Police and Fire Departments all underwent training to become “autism certified,” in an effort to continuously improve the way we serve our community. There will be on-going initiatives leading into FY24 to support this important goal, which will remain a top-priority in our organization moving forward.	L = TM, HR KS = ALL	 In Progress



Prosperous Community

FY 2023 Wildly Important Goals	FY 2023 Results	Lead (L) Key Stakeholders (KS)	Goal Status
1. Community Risk Reduction Model for Fire & Rescue Department. Implementation of a fully integrated Community Risk Reduction model will allow staff to better identify and mitigate risks within the community. The model will utilize data to assess current and emerging threats and risks to both life and property within Gilbert.	The Community Risk Reduction Manager and specialist positions were reclassified and onboarding of an LTA to help rebuild the Volunteer programs was completed. In Q2 Fire participated in the selection of new records management system (RMS) for volunteers, rebuilt the structure and processes of the volunteer program, and successfully recruited for the full-time Community Risk Reduction (CRR) Specialist. Unit COM251, staffed by volunteers that support our operations and CRR program, was launched in Q3 and volunteers were recruited and interviewed. Research on a long-term RMS solution for the Prevention Division will continue into FY24.	L = FD KS = HR, TM	 Achieved
2. Family Advocacy Center. A Family Advocacy Center will allow police, social workers, Department of Child Safety agents, Office of Child Welfare Investigations officials, prosecuting attorneys, and physicians to work together to reduce the trauma for victims of physical and sexual abuse. The center will be a place where victimization is transformed into empowerment.	RFQs posted for Architectural & Engineering Services (A/E) and Project Manager/Construction Manager (PM/CM). Q2: Interviews and presentations were conducted. DFDG was selected as the A/E firm and Hill International was selected as the PM/CM. Q3: Started working on ARPA funding compliance and planning for design. Q4: PM/CM contract approved at 4/18 Council meeting. Scope of project has been expanded to include counseling services and additional aftercare services. Working on design and anticipated budget. Identifying potential funding opportunities to cover anticipated funding gap.	L = PD KS = CIP, Fac, CIP	 In Progress
3. Crime Lab Assessment. The overall goal of this assessment is to determine Gilbert's long-term forensic science needs and estimated costs required for creating a modern, local facility that would accommodate the Town's caseload, and to evaluate that against other available options. This effort will also build consensus on issues of space, scope, future growth, budget, and schedule that will allow informed decisions to be made about the true need for a TOG Crime Lab.	Staff conducted a final review of the Crime Lab Assessment report and the consultant completed their final draft and provided it to the Town. The report will be presented to Council at an upcoming meeting or retreat in FY24.	L = PD KS = TM, CIP, Fac	 Achieved
4. Fire & Rescue Department Call Volume Data Analysis. The Gilbert Fire & Rescue Department is proactively developing strategies to ensure optimal service delivery by enhancing data analysis of call volume trends. In FY22 data analysis revealed an increase of 12% in annual call volume. In FY23 the Department will continue monitoring and analyzing the call volume data on a quarterly basis, and use the results to determine the need for additional resources.	Initial steps to develop a record management system (RMS) for the Community Risk Reduction program were completed in Q2. Additionally, an annual review of unit call volume was completed along with an annual report for Center for Public Safety Excellence (CPSE) accreditation. An RMS analyst position was selected and on-boarded in Q4. Dashboards will be under development as an on-going initiative in FY24.	L = FD KS = IT	 In Progress

ORGANIZATION FOCUS AREAS

5. Emergency Operations Center (EOC) Remodel. This remodel project will include the necessary space and technological expansion of the primary EOC and will ultimately provide the critical infrastructure needed to support current and long-term delivery of quality public safety and emergency services. This project will be coordinated with technology enhancements in the existing backup EOC, so that both locations have interoperability to ensure ease of use.	Design of the Emergency Operations Center (EOC) was completed in Q1 and the Guaranteed Maximum Price (GMP) was approved by Council in Q2. Construction on the EOC began in February 2023. The project is on schedule and anticipated to open October 2023.	L = PD, FD, EM KS = TM, CIP, IT, Fac	 In Progress



Strong Economy

FY 2023 Wildly Important Goals	FY 2023 Results	Lead (L) Key Stakeholders (KS)	Goal Status
1. Economic Development Strategic Plan. This effort will be an integrated planning process that incorporates community research and analysis, stakeholder engagement, deep market understanding, and sector-specific insights can position public organizations for sustained vitality. Updating the plan will lay the foundation to anticipate the needs of the community and directs efforts and resources toward a clearly defined vision for the Office of Economic Development. Gilbert updates its plan every five years, and a draft of the updated Gilbert strategic plan will be complete by June 30, 2023.	The RFP process launched in August 2022 and resulted in a successful contract being executed September 2022. A kick-off meeting was held October 2022 and the community steering committee kick-off occurred in November 2022. The research deliverable was provided in December 2022 and presented to the steering committee meeting. The 3-year rolling Economic Development Strategic Plan was completed May 2023 and the Town Manager's Office and Mayor and Council were provided a briefing of the Plan goals and objectives. Plan implementation will be on-going into FY24.	L = ED KS = TM	 Achieved
2. Northwest Growth Area. The northwest area of Gilbert is one of the most mature areas in the community. For the past 10 years, staff has been focused and actively evaluating the population, employment, and development trends in this area. To ensure that each employment and residential area remains a vibrant place to live, work, and play, in FY23 Gilbert is examining proactive revitalization options and efforts that can play an important role in addressing signs of decline before they negatively impact residents and businesses alike.	Throughout FY23, conversations occurred with the Town Manager's Office and Council related to priorities and the path forward. At the May 2023 combined Council and Executive Team retreat, high-level direction was provided to continue progress on this WIG into FY24.	L = ED KS = TM, GC, PW, PD, FD, PR, DG, DS	 In Progress
3. Tourism. The updated Gilbert Tourism Strategic Plan focuses on building and launching foundational components of a successful destination development strategy and initiating catalytic actions. These efforts are important as they not only present a bedrock for establishing Gilbert as a destination in its own right, they also bring stronger cohesion to the local travel and tourism industry stakeholders, and establish the policy foundation for tourism to occur in accordance with the community's wishes. In FY23, Gilbert will launch Phase One of the Plan, with a deliberate focus on promoting family-friendly regional outdoor recreation, and developing an events, festivals, and activations strategy for the Gilbert community.	The Tourism Strategic Plan was integrated into an annual work plan and supported implementation efforts beginning with the FY24 budgeting process. A communication strategy to rollout the annual plan was developed. Three strategies were advanced during Q1. During Q2 the Plan was presented to Council at the December retreat and execution of the communications plan, along with two additional plan strategies were initiated. Routine updates were provided to the Tourism Action Group (TAG) throughout FY23. Next steps include developing an action plan for on-going implementation into FY24.	L = ED KS = TM, PR, DG	 In Progress



Exceptional Built Environment

FY 2023 Wildly Important Goals	FY 2023 Results	Lead (L) Key Stakeholders (KS)	Goal Status
1. Water Shortage Management Plan. In June 2022, Gilbert declared stage one of its local water shortage management plan. In FY23, the team will engage an internal working group as well as external stakeholders to continue evaluating worsening conditions on the Colorado River, as well as recommendations for subsequent phases of our local plan to mitigate supply issues and manage demand as needed.	Initiated the internal Shortage Management Team and held the first meeting in Q1. The framework for an External Stakeholder Engagement Team was developed and the first Community Water Shortage Team meeting was held in April 2023.	L = TM KS =	 In Progress
2. New Conservation Programs. By January 2023, Water Resources and Conservation will launch new conservation programs available to the community, including smart irrigation controllers and a non-residential turf conversion program. The team will actively explore additional solutions as part of the town's ongoing commitment to conserving our most precious resource in the desert: water.	Several initiatives were achieved including the launch of a new Smart Controller Rebate Program in September 2022; receiving Council approval for FY24 funding of a residential turf conversion program; and development of all details related to a non-residential turf conversion program, with plans to launch in early FY24.	L = TM KS = DG, FM	 Achieved
3. Parks and Recreation Master Plan Update. The Parks and Recreation Department will be updating the Parks and Recreation Masterplan. The current Masterplan will be ten years old in 2024, and the plan will enable staff to begin the 12-16-month process. The efforts will include a significant public outreach effort and work with the Parks board and Town Council.	An RFP process was conducted resulting in selection of a consultant to lead the efforts to develop a master plan. A robust public outreach program was developed and ran from February through early July, with high levels of community feedback and interest. The draft plan is anticipated to be complete in December of 2023.	L = PR KS = CIP	 In Progress

Abbreviation Guide

All	All Departments	Fac	Facilities	IT	Information Technology	PW	Public Works
CIO	Chief Innovation Officer	FD	Fire	L RTP	Long Range Transportation Plan	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	TM	Town Manager
ED	Economic Development	IG	Intergovernmental Relations				

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 2023 included:

- Town of Gilbert fully corrected the finding noted by the Government Accounting Standards Board (GASB) regarding the deficiency in internal controls over contributed assets. The FY 2022 GASB audit found a deficiency in internal controls as the Town was unable to fully document contributed assets for FY 2021. The Town was able to correct \$40 million of capital assets from FY 2021 and reported \$27 million in FY 2022. Initial error rate of missing documents went from 39.13% to 11.76%, an improvement of 70%. This reduction in errors allowed Finance to complete their portion of the audit a week earlier than anticipated, saving an additional 80 hours in addition to the previous cycle time savings of 165 hours. With the implementation of bi-annual internal audits, we have eliminated the need for weekly meetings once the fiscal year is over saving an additional 100 hours. Total additional hours saved in FY 2022 is 180 hours; total hours saved with new process is now 345 hours, an improvement of 52%.
- Establishing new process for Capital Improvement Plan projects that involve Traffic Operations inspections of signal lights. The goal is to document the elements of the inspection process and clarify stakeholders' roles during the Design phase and the Pre-Construction/Construction phases. A RACI (Responsible, Accountable, Consulted, Informed) matrix was created to streamline expectations and communications between the teams. Project is currently ongoing.

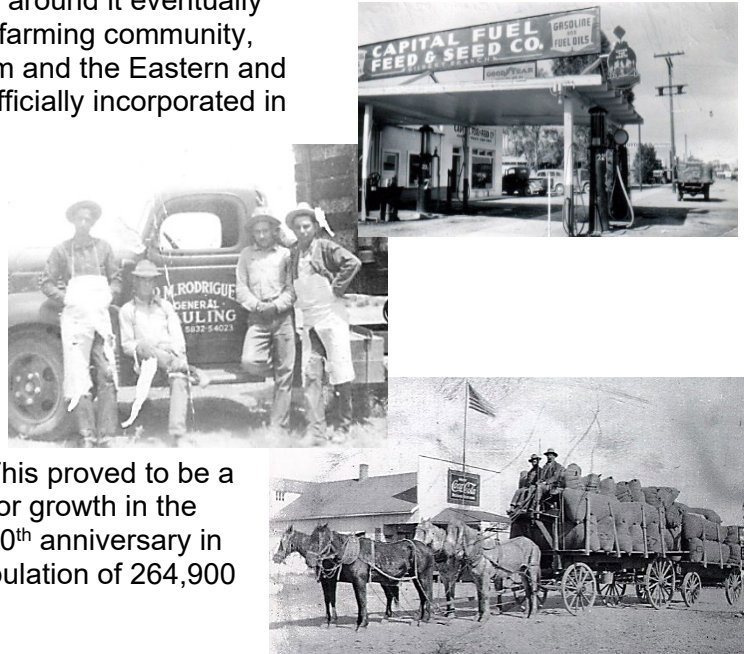
The organization continues to evolve and enhance efforts around Operational Excellence and Organizational Transformation through continued use of *The 4 Disciplines of Execution* and EDGE. Progress is never-ending, and therefore, Gilbert will continue to evolve and adapt to deliver exceptional service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



Gilbert History

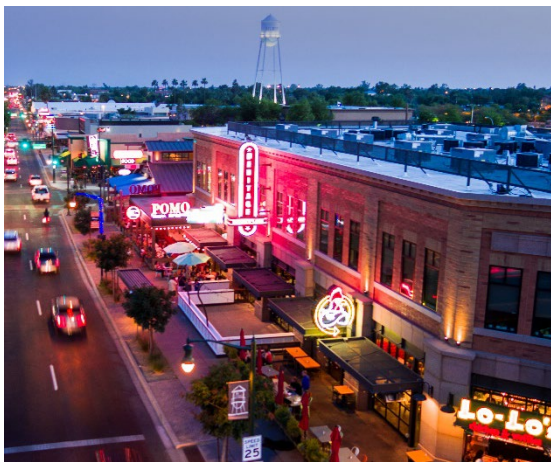
HISTORY

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 2024 estimated population of 281,600 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 #1 Place to live in Arizona by Ranking Arizona. Our thriving community was named the #1 Median Household Income in Arizona for 2023 by SmartAsset. In addition, in 2022 the Town was named the 6th Best Place to Raise a Family in the West by Dwellics.

GILBERT AT A GLANCE

Year Founded: 1891
Year Incorporated: 1920

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

Annual Average Rainfall: 6.41 inches
Annual Sunshine Days: 340 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: 95,508
Vacancy Rate 2.1%

Census 2020 Population: 267,918

Census Annual Estimates (as of 7/1/22): 275,346
Estimated Population (as of 7/1/23): 281,600

Median Age: 35.3

Under 18 29.7%
18 – 24 8.0%
25 – 44 29.3%
45 – 64 22.3%
65 and over 10.5%

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

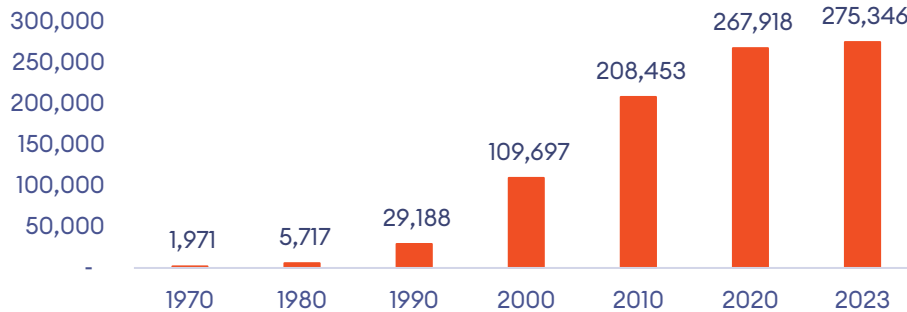
More information can be found at: <http://www.gilbertaz.gov>

Source: Unless otherwise indicated, U.S. Census Annual Population Estimates, 2021.



Demographics:

GILBERT POPULATION

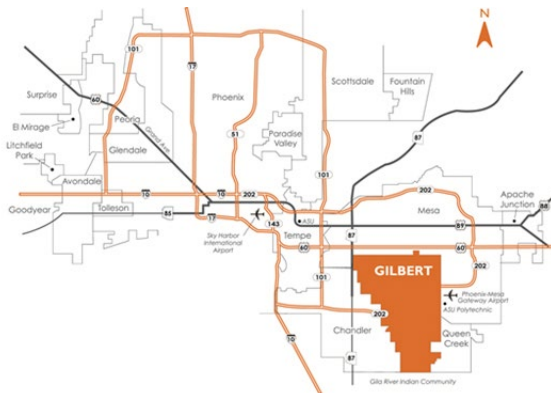


MEDIAN AGE

Gilbert	Greater Phoenix
35.3	37.2

Source: U.S. Census Demographic Characteristics

EDUCATIONAL ATTAINMENT



	Gilbert	Greater Phoenix
High School Graduate	16.6%	21.7%
Some College, No Degree	21.1%	22.4%
Associate Degree	11.5%	9.1%
Bachelor's Degree	30.4%	22.4%
Graduate/Professional Degree	17.0%	13.7%
High School Graduate or Greater	96.6%	89.4%
Bachelor's Degree or Higher	47.4%	36.1%

Source: U.S. Census American Community Survey, 2021 for the Town of Gilbert, AZ and Maricopa County, AZ

RACE / ETHNICITY



White, 64.33%	Hispanic, 18.87%
Asian, 5.83%	Black or African American, 3.38%
Two or More Races, 6.43%	American Indian and Alaska Native, 0.28%
Other Race, 0.79%	Native Hawaiian and Other Pacific Islander, 0.09%

Source: U.S. Census American Community Survey, 2021 for the Town of Gilbert, AZ and Maricopa County, AZ

HOUSEHOLD CHARACTERISTICS



	Gilbert	Greater Phoenix
Median owner-occupied housing value	\$484,600	\$383,500
Median household income	\$104,802	\$76,247
Average household size	2.92	2.60

Source: U.S. Census American Community Survey, 2021 for the Town of Gilbert, AZ and Maricopa County, AZ

AWARDS & RECOGNITIONS

- [#1 Best City for Early Retirement](#) (SmartAsset, 2022)
- [#1 Place to Live in Arizona](#) (Ranking Arizona, 2022)
- [#1 Median Household Income in Arizona](#) (SmartAsset, 2023)
- [#2 America's Best Cities to Start a Side Hustle](#) (LLC.org, 2023)
- [#3 Cities Whose Unemployment Rates Are Bouncing Back Most](#) (WalletHub, 2022)

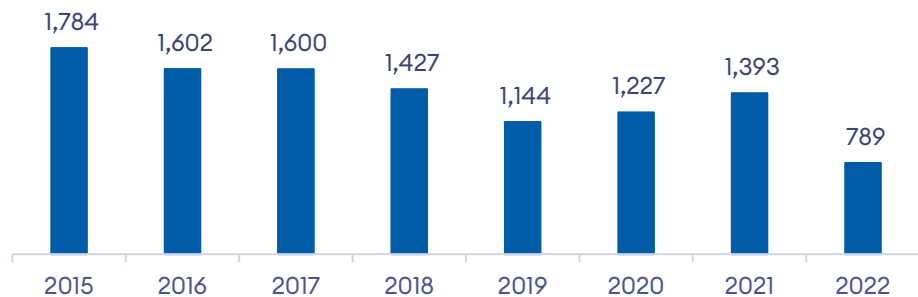
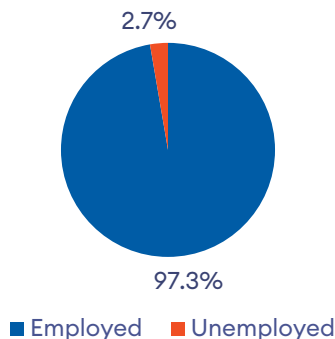
#1

Best Places to Live
in Arizona
according to
Ranking Arizona,
2022

SINGLE-FAMILY HOUSING PERMITS
BY CALENDAR YEAR

789

Single-Family Housing
Permits issued in 2022

CIVILIAN LABOR FORCE
Labor Force = 151,315

Source: Arizona Office of Economic Opportunity, Local Area
Unemployment Statistics (LAUS) Data – May 2022

PRINCIPAL EMPLOYERS

Employer	Employees
Gilbert Unified School District	3,098
Banner Health	2,465
Town of Gilbert	1,679
Fry's Food and Drug	1,518
Higley Unified School District	1,246
Wal-Mart Stores, Inc.	1,218
Go Daddy Software, Inc.	1,159
Northrop Grumman	1,078
Dignity Health	878
Silent Air USA Inc.	778

Source: Gilbert Annual Comprehensive Financial Report (ACFR), FY 2022

ECONOMIC HIGHLIGHTS

- From FY 2013 to FY 2022, private investment in Gilbert's four employment areas totaled over \$1.25 Billion.
Source: Gilbert Office of Economic Development
- STEM and STEM related job growth has outpaced total job growth over the last 5 years – 15% for STEM/STEM related vs. 10% total job growth.
Source: Economic Lightcast Inc., 2017-2022
- Over the last 5 years, Gilbert has added 5.2 million square-feet of office, industrial/flex, and retail space to its inventory, representing an increase of 20.7%.
Source: CoStar 2018 Q2 – 2023 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

Department/Functional Area	Governmental Funds				Proprietary Funds	
	General Fund (Major)	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			✓			✓
Ambulance				✓		

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 2024 budget preparation:

- No change in local sales tax rate (1.5%)
- The secondary property tax rate for FY 2024 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 2024 the ongoing budgeted expenditures were \$221.4M. When calculated at 25% plus one year of debt service, the minimum fund balance requirement is \$59.1M.

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 2024, 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, 2022	CIP Team holds initial departmental meetings (review/prioritize new/existing capital improvement projects)
August 11 - August 25, 2022	Executive Team report out; FTE, benchmarks, and status of one-time expenses from FY 2022
September 1 - October 25, 2022	Zero base departments and Budget office determine zero base budgets
September 1 - October 27, 2022	Departments enter requests in budget software for FY 2024 new FTE and five-year plans
September 1 - November 21, 2022	Departments enter new requests and capital improvement project (CIP) maintenance needs
September 6, 2022	Executive Team review of staffing vacancies
September 8 - September 15, 2022	Budget kick-off with the Executive Team, Second in Command, and Supervisors groups
October 25, 2022	CIP deadline for for updated project scopes, project budgets, and prioritization
November 2022	CIP follow-up meetings with departments to review funding/timing/prioritization of projects
December 2022	Financial review of CIP projects
January 2023	Executive Team reviews departmental requests
January 24 - February 16, 2023	Departments revise year end projections based on six months of activity
February 1, 2023	Present Executive Team recommendations to Town Manager
March 2, 2023	Council financial retreat
March 7, 2023	Town Manager recommendations to Executive Team
March 21 - April 17, 2023	Departments complete purpose statements, current year accomplishments, upcoming year objectives, and performance measures
April 10 - April 18, 2023	Budget office discussions with Council members
April 18, 2023	FY 2024 budget study session with Council
April 27, 2023	CIP stakeholders meeting with various agencies to review status of CIP projects and new projects for FY 2024
May 2, 2023	Council adopts FY 2024 Preliminary Budget after public hearing
May 2, 2023	Council reviews draft FY 2024-2033 Capital Improvement Plan
May 2, 2023	Public Hearing to consider declaring June 6, 2023, as the date of public hearing and adoption of the FY 2024 property tax levy
May 11 and May 18, 2023	Budget presentaion to Supervisors and Second in Command groups
June 6, 2023	Council adopts FY 2024-2033 Capital Improvement Plan
June 6, 2023	Council adopts FY 2024 Final Budget after public hearing
June 6, 2023	Public hearing/adoption of FY 2024 property tax levy

INTRODUCTION

The Policies of Responsible Financial Management were revised and adopted in June 2023 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:
 - ✓ **Maximized efficiency** – best possible service at the lowest possible cost
 - ✓ **Cash solvency** – the ability to pay bills
 - ✓ **Budgetary solvency** – the ability to balance the budget
 - ✓ **Long-term solvency** – the ability to pay future costs
 - ✓ **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 the Town of Gilbert as reflected in its financial goals. Gilbert's financial goals are broad, fairly 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 the Town of 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 STATEMENT SUMMARY

The following is intended as a summary of each policy. For the full version of the policies, refer to gilbertaz.gov.

1) Accounting, Auditing and Financial Procedures

Defines financial reporting and audit requirements. An Annual Comprehensive Financial Report (ACFR) is produced annually according to Generally Accepted Accounting Principles (GAAP). Independent audits are performed annually; procurement for these services is completed every five years.

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 \$25,000. The Town Manager or his/her designee is authorized to approve any adjustments between funds, projects, or contingency transactions up to \$50,000. Town Council action is required to approve adjustments between funds, projects, or contingency transactions over \$50,000. 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) 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 \$50,000 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: borrowing funds current financial condition, estimates of the borrowing fund's future resources to repay the loan, purpose of the loan, established repayment terms (including whether interest will be paid), the loan's current status, and the frequency of making loans.

4) 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, the OMB Director shall annually develop, in coordination with departments, five-year revenue and expenditure forecasts for the General Fund, Enterprise Funds, and Streets Funds. These forecasts will identify changes in revenue and expenditures due to projected new development in Gilbert, economic indicators, legislative or program changes, labor agreements, and capital projects coming online.

5) Repair and Replacement Funding

Outlines requirements for each of the Gilbert's repair and replacement funds: Water, Wastewater, Solid Waste Services, Environmental Compliance, Streets and Fleet. Funding for each of the replacement funds will be determined based on the needs of Gilbert in accordance with plans established to manage the repair and replacement cycles of fleet and infrastructure. An annual review of the replacement fund balances will be done to determine if the fund is over/under funded.

6) 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. 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.

7) Contingency

Outlines the budgeting of contingency funds for the General, Water, Wastewater, Solid Waste Services, Environmental Compliance and Streets (HURF) and Roadway and Maintenance Funds, as well as the associated replacement funds. Funding levels for contingency in each of these funds is determined annually during the budget process and will reflect the most-likely occurrences and levels of service for the following fiscal year. Contingency funds may be requested for unanticipated needs and opportunities that arise during the year.

8) Revenue Diversification

Provides guidelines for improving the stability of revenue sources in the General Fund. Gilbert values a diversified mix of revenue sources to mitigate the risk of volatility. The General Fund revenue base 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. 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.

9) 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.

10) 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.

11) 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. 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 related to Enterprise Fund and Ambulance Transport Fund operations are calculated to recover the entire cost of operations, including indirect, debt service, reserve for replacement and overhead costs (for Enterprise Funds).

12) Debt Management

Provides guidelines for the issuance of debt, preservation of Gilbert's bond ratings, maintenance of adequate debt reserves, and compliance with debt instrument covenants and provisions, and required disclosure to investors, underwriters and rating agencies.

While issuance of bonds is frequently an appropriate method of financing long-term capital projects, such issuance must be carefully monitored to preserve the Gilbert's credit strength and to provide the necessary flexibility to fund future capital needs. Policy outlines criteria for consideration of issuing debt, types of debt that may be considered and the debt management process.

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.
- The Finance Department 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 Budget Departments.

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

Outlines responsible parties and their post-issuance compliance requirements within the organization to ensure compliance with the Internal Revenue Code and Treasury Regulations.

14) 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.

15) 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.

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 Gilbert 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 Program shall provide:
 - 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.

- An implementation program for each of the capital improvements that provides for the coordination and timing of project construction among various Town departments.
- 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.
- For the systematic improvement, maintenance, and replacement of the Town's capital infrastructure as needed.
- 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.

16) Fund Balance Classifications

The Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, establishes 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 No. 54 does not apply to proprietary or fiduciary funds that include the enterprise, internal service, trust and agency funds. Funds may be considered non-spendable, restricted, committed, assigned or unassigned.

For purposes of this policy and in accordance with GASB 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 Council through resolution is required to establish, modify or rescind committed fund balance. Such Council resolution must occur before the end of the reporting period.
- For assigned fund balance: The Council authorizes the Finance Director to assign fund balance amounts to a specific purpose.

17) Minimum Unrestricted Fund Balance

GASB 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 non-spendable 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 Council. The 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 ongoing budget 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.

18) Capital Assets

In accordance with GASB No. 34, *Basic Financial Statements – and Management's Discussion and Analysis for State and Local Governments*, this policy establishes the financial reporting requirements for 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.

19) 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 moving forward will be 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, Council may consider the use of fund balance (in excess of the 5%) for

the following purposes (in order): reduce total interest cost, or reduce total term of debt outstanding, or reduce the proposed levy/tax rate, and/or hold the balance to leverage for future opportunities.

20) 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 \$50,000.

21) 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. The policy further outlines actions that will be taken if the funding ratio falls below the target. 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
- 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.

22) 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.

23) Grant Application, Acceptance and Administration

This policy outlines the procedures for evaluation of the grant, the application/acceptance of the grant, grant administration, and departmental responsibilities. Prior to recommending acceptance and use of grant funds, staff will communicate to council any additional requirements or implied commitments attached to the use of the funds, such as; impacts to staff/workload, implications for future year(s) budget(s), matching requirements, or provision of same or similar services by other community organizations.

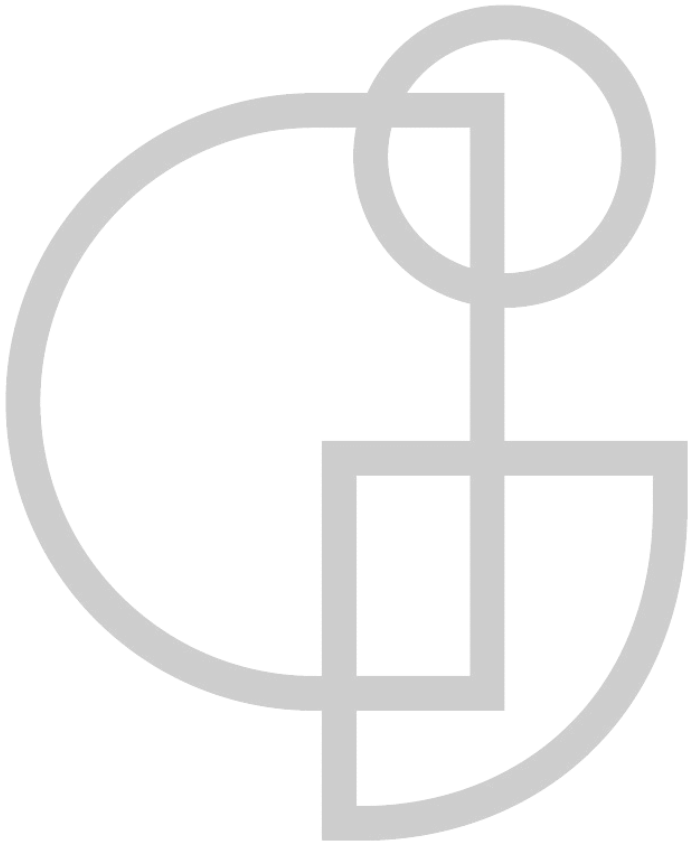
Gilbert considers the following while assessing each application, acceptance and use of grant funding:

- Tax impact
- Value to the local taxpayer
- Resulting financial, administrative and/or regulatory burden

- Appropriate use of temporary funding
- Resolution of genuine problem/need

24) Data In Decision Making

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.





Shaping a new
tomorrow, today.

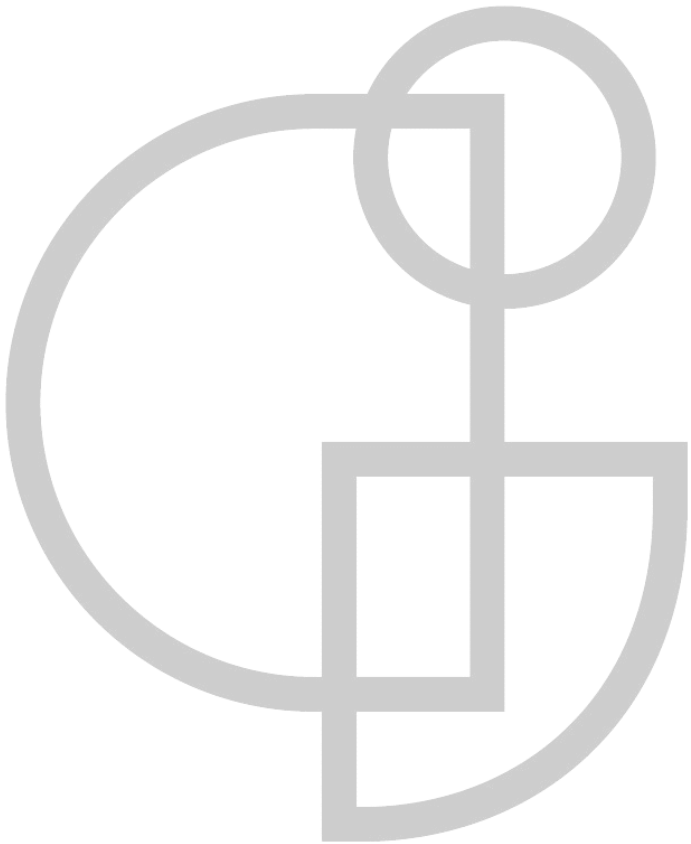
Financial Overview

Short-Term Financial Plans

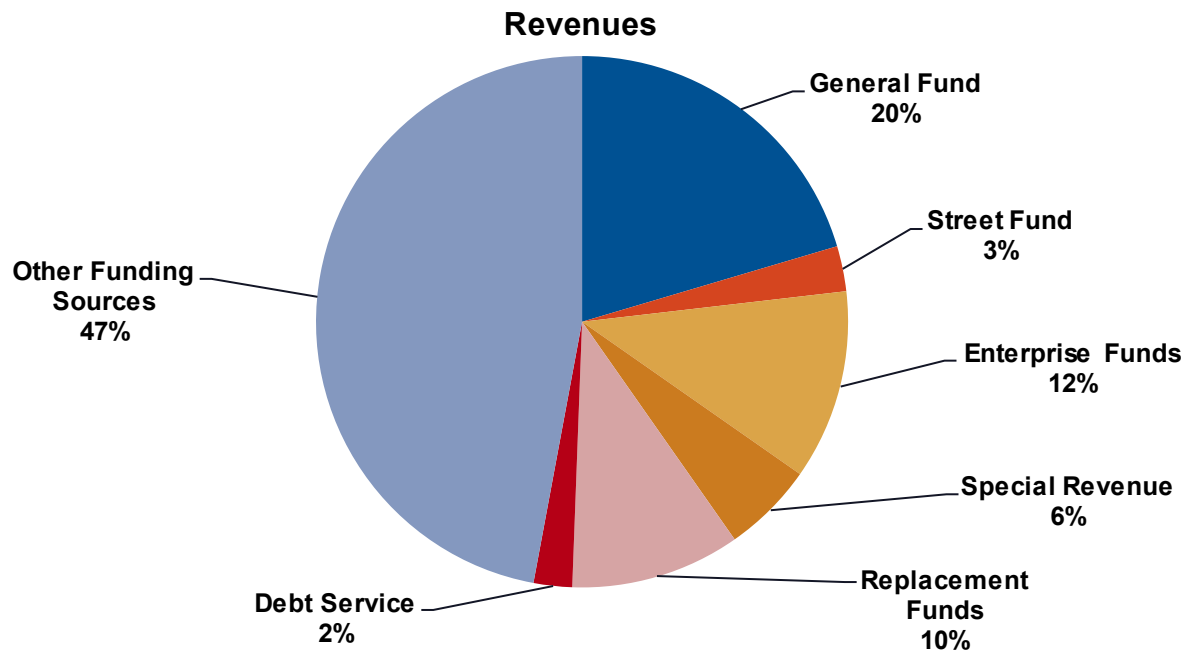
- Revenue and Expense Summary
- Fund Balances
- Budget Summary
- Revenue Summary by Fund
- Revenue Summary by Fund by Type
- Revenue Detail
- Expense Summary
- Expense Detail
- Property Tax Rates
- Personnel Summary

Long-Term Financial Plans

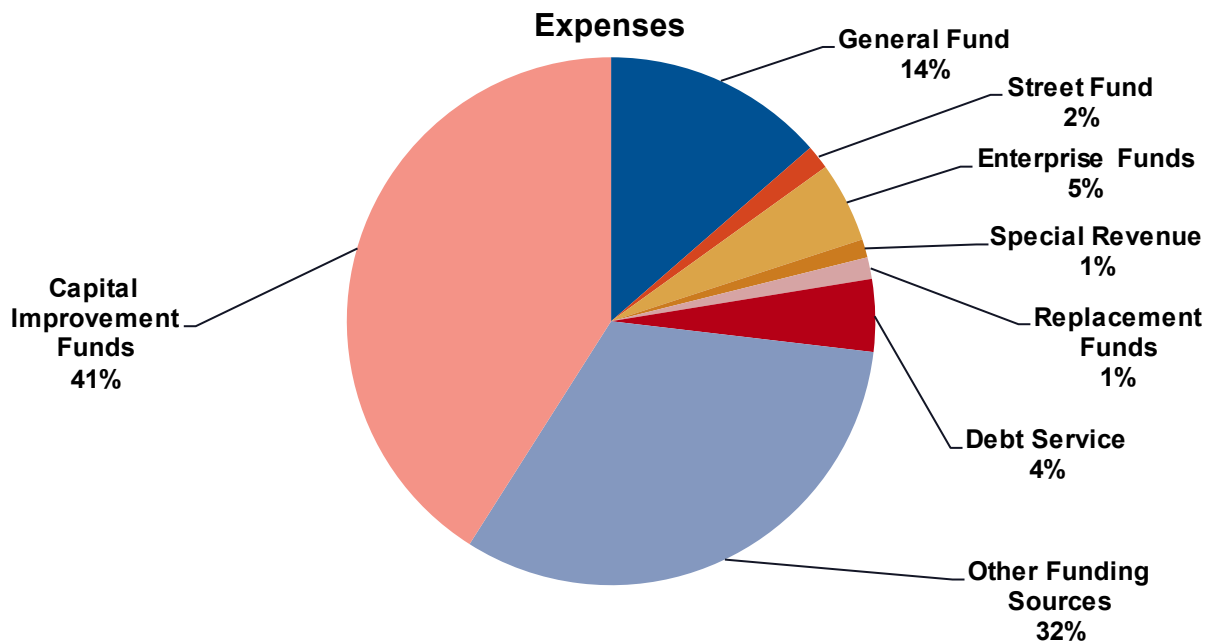
- Long-Term Financial Planning
- Revenue Sources
- Five-Year Forecasts



REVENUE AND EXPENSE SUMMARY



The funds available for FY 2024 are approximately \$2,215,008,000. 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 summary section or in the budget detail for that department. The graph above shows percentage of sources by major category, excluding Internal Service Funds.



The total expenditures for FY 2024 are approximately \$2,006,659,000. 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	\$ 181,520,855	\$ 270,623,900	\$ 10,081,260	\$ 462,226,015
STREETS				
Roadway & Maintenance	16,798,613	12,608,000	164,000	\$ 29,570,613
HURF	11,165,220	20,365,000	-	\$ 31,530,220
ENTERPRISE FUNDS				
Water	69,376,024	78,235,500	-	\$ 147,611,524
Wastewater	21,879,311	44,026,000	1,035,000	\$ 66,940,311
Solid Waste - Residential	6,749,899	22,655,000	1,500,000	\$ 30,904,899
Solid Waste - Commercial	1,159,536	3,707,500	-	\$ 4,867,036
Environmental Compliance	1,329,772	6,805,000	-	\$ 8,134,772
INTERNAL SERVICE				
Fleet Maintenance	759,097	11,575,000	-	\$ 12,334,097
Health Self-Insurance	6,568,895	23,130,000	-	\$ 29,698,895
Dental Self-Insurance	995,710	1,325,000	-	\$ 2,320,710
Workers' Compensation	617,893	4,210,000	-	\$ 4,827,893
General Liability	1,554,718	4,348,490	-	\$ 5,903,208
REPAIR & REPLACEMENT FUNDS				
General	50,578,911	50,000	22,300,000	\$ 72,928,911
Streets	7,803,280	20,000	670,000	\$ 8,493,280
Ambulance Service	592,910	-	300,000	\$ 892,910
Water	92,398,453	300,000	16,815,000	\$ 109,513,453
Wastewater	58,348,534	200,000	14,400,000	\$ 72,948,534
Solid Waste - Residential	3,173,300	8,000	1,500,000	\$ 4,681,300
Solid Waste - Commercial	1,867,280	2,000	430,000	\$ 2,299,280
Environmental Compliance	11,752,774	5,000	2,500,000	\$ 14,257,774
Fleet	1,332,405	3,500	300,000	\$ 1,635,905
SUB TOTAL OPERATING FUNDS	548,323,390	504,202,890	71,995,260	\$ 1,124,521,540
SPECIAL REVENUE FUNDS				
Miscellaneous Grants	(174,665)	32,913,020	-	\$ 32,738,355
CDBG/HOME	-	2,756,670	-	\$ 2,756,670
Street Light Improvement	26,310	2,002,600	-	\$ 2,028,910
Parkway Improvement	373,704	877,380	-	\$ 1,251,084
Police Impound	28,722	90,000	150,000	\$ 268,722
Ambulance Service	1,221,264	7,000,000	-	\$ 8,221,264
Other Special Revenue	6,260,267	3,135,520	-	\$ 9,395,787
Traffic Signal SDF	14,489,756	765,000	-	\$ 15,254,756
Police SDF	3,020,114	755,000	-	\$ 3,775,114
Fire SDF	(5,969,294)	1,000,000	-	\$ (4,969,294)
Parks and Recreation SDF	33,919,112	5,065,000	-	\$ 38,984,112
Roads SDF	13,490,080	2,005,000	-	\$ 15,495,080
Water SDF	(8,412,951)	4,000,000	20,000,000	\$ 15,587,049
Water Resource SDF	(14,804,862)	3,500,000	-	\$ (11,304,862)
Neely Wastewater SDF	2,079,457	10,000	-	\$ 2,089,457
Greenfield Wastewater SDF	9,663,534	2,050,000	-	\$ 11,713,534



FUND BALANCES

	Expense	Transfer Expense	Total Uses	Ending Balance
GENERAL FUND	\$ 272,625,000	\$ 107,951,188	\$ 380,576,188	\$ 81,649,827
STREETS				
Roadway & Maintenance	8,439,290	17,409,997	\$ 25,849,287	\$ 3,721,326
HURF	21,289,520	1,731,960	\$ 23,021,480	\$ 8,508,740
ENTERPRISE FUNDS				
Water	45,867,900	59,697,510	\$ 105,565,410	\$ 42,046,114
Wastewater	24,791,980	31,740,097	\$ 56,532,077	\$ 10,408,234
Solid Waste - Residential	21,258,260	4,485,090	\$ 25,743,350	\$ 5,161,549
Solid Waste - Commercial	3,289,940	706,821	\$ 3,996,761	\$ 870,275
Environmental Compliance	3,454,540	3,753,264	\$ 7,207,804	\$ 926,968
INTERNAL SERVICE				
Fleet Maintenance	11,089,160	411,539	\$ 11,500,699	\$ 833,398
Health Self-Insurance	22,674,470	-	\$ 22,674,470	\$ 7,024,425
Dental Self-Insurance	1,520,000	-	\$ 1,520,000	\$ 800,710
Workers' Compensation	3,201,450	-	\$ 3,201,450	\$ 1,626,443
General Liability	4,357,690	-	\$ 4,357,690	\$ 1,545,518
REPAIR & REPLACEMENT FUNDS				
General	11,261,960	37,177,931	\$ 48,439,891	\$ 24,489,020
Streets	907,860	-	\$ 907,860	\$ 7,585,420
Ambulance Service	892,000	-	\$ 892,000	\$ 910
Water	2,964,500	72,468,905	\$ 75,433,405	\$ 34,080,048
Wastewater	4,093,220	68,682,283	\$ 72,775,503	\$ 173,031
Solid Waste - Residential	4,664,500	-	\$ 4,664,500	\$ 16,800
Solid Waste - Commercial	924,010	-	\$ 924,010	\$ 1,375,270
Environmental Compliance	500,000	3,531,916	\$ 4,031,916	\$ 10,225,858
Fleet	409,000	1,226,631	\$ 1,635,631	\$ 274
SUB TOTAL OPERATING FUNDS	470,476,250	410,975,132	\$ 881,451,382	\$ 243,070,158
SPECIAL REVENUE FUNDS				
Miscellaneous Grants	6,381,140	26,517,765	\$ 32,898,905	\$ (160,550)
CDBG/HOME	1,919,890	836,777	\$ 2,756,667	\$ 3
Street Light Improvement	2,016,400	-	\$ 2,016,400	\$ 12,510
Parkway Improvement	1,239,580	-	\$ 1,239,580	\$ 11,504
Police Impound	209,960	15,000	\$ 224,960	\$ 43,762
Ambulance Service	6,027,380	680,000	\$ 6,707,380	\$ 1,513,884
Other Special Revenue	3,279,160	1,479,000	\$ 4,758,160	\$ 4,637,627
Traffic Signal SDF	-	8,428,385	\$ 8,428,385	\$ 6,826,371
Police SDF	242,060	6,086,756	\$ 6,328,816	\$ (2,553,702)
Fire SDF	1,170,000	3,437,663	\$ 4,607,663	\$ (9,576,957)
Parks and Recreation SDF	-	19,940,673	\$ 19,940,673	\$ 19,043,439
Roads SDF	-	23,550,453	\$ 23,550,453	\$ (8,055,373)
Water SDF	-	15,080,347	\$ 15,080,347	\$ 506,702
Water Resource SDF	-	3,699,365	\$ 3,699,365	\$ (15,004,227)
Neely Wastewater SDF	-	2,567,002	\$ 2,567,002	\$ (477,545)
Greenfield Wastewater SDF	-	8,788,325	\$ 8,788,325	\$ 2,925,209



FUND BALANCES

	Starting Balance	Revenue	Transfer Revenue	Total Sources
OTHER FUNDING SOURCES				
CIP Administration	-	3,685,310	-	\$ 3,685,310
Contingency	-	100,000,000	-	\$ 100,000,000
GO Bonds Proceeds	199,711,811	200,000,000	-	\$ 399,711,811
Outside Sources	23,485,285	7,949,000	-	\$ 31,434,285
Prop 400	21,556,795	9,552,000	-	\$ 31,108,795
MPC - Water System	463,886,693	12,835,000	-	\$ 476,721,693
CAPITAL IMPROVEMENT FUNDS				
Redevelopment	-	-	86,965,980	\$ 86,965,980
Streets	-	-	361,556,050	\$ 361,556,050
Traffic Control	-	-	28,171,640	\$ 28,171,640
Parks & Recreation	-	-	74,535,960	\$ 74,535,960
Municipal Facilities	-	-	83,454,570	\$ 83,454,570
Water	-	-	92,533,789	\$ 92,533,789
Wastewater	-	-	90,676,260	\$ 90,676,260
Storm Water	-	-	4,918,020	\$ 4,918,020
DEBT SERVICE	17,591,450	34,177,100	63,224,620	\$ 114,993,170
TOTAL ALL FUNDS	\$ 1,329,765,972	\$ 940,326,490	\$ 978,182,149	\$ 3,248,274,611

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, and Neely 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.



FUND BALANCES

	Expense	Transfer Expense	Total Uses	Ending Balance
OTHER FUNDING SOURCES				
CIP Administration	3,685,310	-	\$ 3,685,310	\$ -
Contingency	100,000,000	-	\$ 100,000,000	\$ -
GO Bonds Proceeds	-	391,572,466	\$ 391,572,466	\$ 8,139,345
Outside Sources	-	17,932,298	\$ 17,932,298	\$ 13,501,987
Prop 400	-	22,821,793	\$ 22,821,793	\$ 8,287,002
MPC - Water System	541,048,781	13,772,949	\$ 554,821,730	\$ (78,100,037)
CAPITAL IMPROVEMENT FUNDS				
Redevelopment	86,965,980	-	\$ 86,965,980	\$ -
Streets	361,556,050	-	\$ 361,556,050	\$ -
Traffic Control	28,171,640	-	\$ 28,171,640	\$ -
Parks & Recreation	74,535,960	-	\$ 74,535,960	\$ -
Municipal Facilities	83,454,570	-	\$ 83,454,570	\$ -
Water	92,533,789	-	\$ 92,533,789	\$ -
Wastewater	90,676,260	-	\$ 90,676,260	\$ -
Storm Water	4,918,020	-	\$ 4,918,020	\$ -
DEBT SERVICE	88,993,120	-	\$ 88,993,120	\$ 26,000,050
TOTAL ALL FUNDS	\$ 2,049,501,300	\$ 978,182,149	\$ 3,027,683,449	\$ 220,591,162

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, the 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.

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, Solid Waste - Residential, Environmental Compliance, General Repair and Replacement, 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 2024 budget and the fund balance will decline as planned or carry forward into the next year if unspent.

The General Fund ending balance decreases largely due to planned CIP transfer expenses and from revenues that came in above budget. Gilbert purposely budgets revenues low to protect against volatility and then uses the money for one-time projects in the following year. 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 saved up to purchase replacement ambulances which is happening in FY 2024.

Solid Waste - Residential Repair and Replacement Fund has been unable to order needed replacement vehicles in FY 2023 due to supply chain issues. Hopefully vehicles will be available for purchase in FY 2024.



BUDGET SUMMARY

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
General Fund	1,130.74	1,168.24	1,226.74	1,226.74	1,247.74
Streets Funds	57.66	57.66	59.66	59.66	59.66
Enterprise Funds	288.27	293.27	302.27	301.27	305.27
Internal Service Funds	26.00	27.00	31.00	32.00	34.00
Replacement Funds	0.00	0.00	0.00	0.00	0.00
Special Revenue	49.01	49.01	49.01	49.01	54.01
Capital Improvements	13.40	14.90	14.90	17.90	19.90
Debt Service	0.00	0.00	0.00	0.00	0.00
Total Personnel	1,565.08	1,610.08	1,683.58	1,686.58	1,720.58

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
General Fund	193,790,308	180,414,963	244,350,920	217,618,349	272,625,000
Streets Funds	21,852,610	21,968,448	28,189,500	26,547,836	29,728,810
Enterprise Funds	64,101,893	70,717,250	88,207,060	79,889,055	98,662,620
Internal Service Funds	30,246,846	38,519,838	41,639,060	41,015,466	42,842,770
Replacement Funds	8,983,998	5,224,796	26,903,100	9,431,770	26,617,050
Special Revenue	10,595,351	10,093,472	19,341,800	12,739,489	22,485,570
Capital Improvements	128,499,437	116,176,869	1,153,378,530	76,016,743	1,467,546,360
Debt Service	59,136,205	52,479,294	68,831,770	65,618,560	88,993,120
Total Expenses	\$ 517,206,648	\$ 495,594,930	\$1,670,841,740	\$ 528,877,268	\$ 2,049,501,300

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	171,516,942	165,494,175	211,355,890	200,724,441	225,113,700
Supplies & Contractual	208,242,684	209,631,781	403,999,902	246,416,499	449,016,050
Capital Outlay	137,447,022	120,468,974	1,055,485,948	81,736,328	1,375,371,550
Total Expenses	\$ 517,206,648	\$ 495,594,930	\$1,670,841,740	\$ 528,877,268	\$ 2,049,501,300



BUDGET SUMMARY

REVENUE BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
General Fund	230,027,487	240,037,364	233,059,400	255,855,700	270,623,900
Streets Funds	30,219,043	31,314,991	30,725,000	31,353,000	32,973,000
Enterprise Funds	109,475,217	115,094,753	127,289,000	132,953,500	155,429,000
Internal Service Funds	33,263,771	37,120,896	39,210,490	43,480,490	44,588,490
Replacement Funds	3,838,241	2,605,926	887,000	804,000	588,500
Special Revenue	68,582,253	48,280,160	81,838,940	37,408,000	67,925,190
Capital Improvements	34,648,969	734,629,371	143,817,130	13,265,090	334,021,310
Debt Service	26,627,202	29,106,622	33,386,410	30,216,410	34,177,100
Total Revenue	\$ 536,682,183	\$1,238,190,083	\$ 690,213,370	\$ 545,336,190	\$ 940,326,490

REVENUE BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Taxes and Fees	156,213,061	177,026,861	165,033,890	182,648,690	176,829,980
Intergovernmental	138,015,578	139,312,594	169,162,150	127,523,720	198,290,370
Licenses and Permits	5,932,478	4,109,258	3,906,000	2,801,000	2,651,000
Charges for Service	41,333,968	49,250,103	54,196,020	60,089,980	62,924,400
Fines and Forfeitures	3,259,164	3,231,005	3,025,000	2,995,000	2,795,000
Enterprise Revenue	106,186,234	111,907,604	124,288,000	129,961,500	152,513,000
Miscellaneous Revenue	85,741,700	753,352,658	170,602,310	39,316,300	344,322,740
Total Revenue	\$ 536,682,183	\$1,238,190,083	\$ 690,213,370	\$ 545,336,190	\$ 940,326,490

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	536,682,183	1,238,190,083	690,213,370	545,336,190	940,326,490
Transfers In	203,436,661	184,521,332	681,806,990	181,729,387	978,182,149
Total Sources	\$ 740,118,844	\$1,422,711,415	\$1,372,020,360	\$ 727,065,577	\$ 1,918,508,639
Total Expenses	517,206,648	495,594,930	1,670,841,740	528,877,268	2,049,501,300
Transfers Out	203,436,661	184,521,332	681,806,990	181,729,387	978,182,149
Total Uses	\$ 720,643,309	\$ 680,116,262	\$2,352,648,730	\$ 710,606,655	\$ 3,027,683,449
Net Operating Result	\$ 19,475,535	\$ 742,595,153	\$ (980,628,370)	\$ 16,458,922	\$(1,109,174,810)



REVENUE SUMMARY BY FUND

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
GENERAL FUND					
Non-Allocated	210,270,017	219,392,886	215,353,000	236,177,800	252,183,000
Mayor & Council	108,331	121,652	107,000	118,000	118,000
Town Manager	1,878	22,513	22,000	20,000	20,000
Intergovernmental	10	-	-	-	-
Economic Development	70,862	169,688	165,000	350,000	200,000
Information Technology	-	4,174	-	-	-
Human Resources	283	313	-	-	-
Town Clerk	2,360	4,945	-	-	-
Legal	6,633	10,118	-	-	-
Finance & Mgmt Svcs	134,010	186,731	150,000	160,000	150,000
Municipal Court	299,199	295,084	295,000	270,000	270,000
Development Svcs	8,427,165	6,240,519	5,827,000	5,001,000	4,461,000
Police	2,959,440	3,692,139	3,126,000	3,433,000	3,413,000
Fire & Rescue	2,080,772	2,357,422	1,936,000	2,571,500	2,532,300
Parks & Recreation	5,666,527	7,539,180	6,078,400	7,754,400	7,276,600
TOTAL GENERAL FUND	\$ 230,027,487	\$ 240,037,364	\$ 233,059,400	\$ 255,855,700	\$ 270,623,900
STREETS					
Roadway & Maintenance	12,350,519	12,060,402	12,330,000	12,308,000	12,608,000
HURF	17,868,524	19,254,589	18,395,000	19,045,000	20,365,000
TOTAL STREETS	\$ 30,219,043	\$ 31,314,991	\$ 30,725,000	\$ 31,353,000	\$ 32,973,000
ENTERPRISE OPERATIONS					
Water	55,413,139	58,084,710	65,103,000	70,405,500	78,235,500
Wastewater	31,357,647	32,580,604	33,656,000	33,656,000	44,026,000
Solid Waste - Residential	15,366,365	16,646,603	20,295,000	20,500,000	22,655,000
Solid Waste - Commercial	2,752,682	3,127,184	3,395,000	3,552,000	3,707,500
Environmental Compliance	4,585,384	4,655,652	4,840,000	4,840,000	6,805,000
TOTAL ENTERPRISE OPERATIONS	\$ 109,475,217	\$ 115,094,753	\$ 127,289,000	\$ 132,953,500	\$ 155,429,000
INTERNAL SERVICES	\$ 33,263,771	\$ 37,120,896	\$ 39,210,490	\$ 43,480,490	\$ 44,588,490
REPAIR & REPLACEMENT FUNDS					
General	511,903	383,896	50,000	50,000	50,000
Streets	148,251	68,912	20,000	20,000	20,000
Ambulance Transport	351	562	-	-	-
Water	1,330,312	1,320,427	500,000	500,000	300,000
Wastewater	917,823	594,164	200,000	200,000	200,000
Solid Waste - Residential	222,159	107,247	109,000	8,000	8,000
Solid Waste - Commercial	51,032	50,948	2,000	2,000	2,000
Environmental Compliance	648,087	71,943	5,000	5,000	5,000
Fleet	8,323	7,827	1,000	19,000	3,500
TOTAL REPAIR & REPLACEMENT	\$ 3,838,241	\$ 2,605,926	\$ 887,000	\$ 804,000	\$ 588,500



REVENUE SUMMARY BY FUND

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
SPECIAL REVENUE FUNDS					
Miscellaneous Grants	636,088	2,646,319	31,488,370	685,790	32,913,020
CDBG/HOME	1,587,567	2,398,259	3,232,400	1,120,050	2,756,670
Maintenance Districts	2,747,227	2,722,155	3,008,890	3,008,890	2,879,980
Police Impound	90,686	87,812	90,000	90,000	90,000
Ambulance Service	848,339	4,369,812	5,200,000	5,500,000	7,000,000
Other Special Revenue	1,287,255	3,490,188	3,213,270	2,838,270	3,135,520
Development Fees	61,385,091	32,565,615	35,606,010	24,165,000	19,150,000
TOTAL SPECIAL REVENUE FUNDS	\$ 68,582,253	\$ 48,280,160	\$ 81,838,940	\$ 37,408,000	\$ 67,925,190
OTHER FUNDING SOURCES	\$ 34,648,969	\$ 734,629,371	\$ 143,817,130	\$ 13,265,090	\$ 334,021,310
DEBT SERVICE	\$ 26,627,202	\$ 29,106,622	\$ 33,386,410	\$ 30,216,410	\$ 34,177,100
GRAND TOTAL REVENUE	\$ 536,682,183	\$ 1,238,190,083	\$ 690,213,370	\$ 545,336,190	\$ 940,326,490
CARRY OVER FUNDS					\$ 1,109,174,810
TOTAL RESOURCES					\$ 2,049,501,300



REVENUE SUMMARY BY FUND BY TYPE

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
GENERAL FUND					
Taxes and Fees	127,609,927	145,194,143	131,425,000	148,539,800	141,350,000
Licenses and Permits	5,868,065	4,067,520	3,865,000	2,745,000	2,610,000
Intergovernmental	82,476,240	76,223,606	85,506,000	90,879,500	113,845,300
Charges for Service	8,537,625	9,444,902	8,333,400	9,961,400	9,172,600
Fines and Forfeitures	2,883,491	2,794,014	2,640,000	2,485,000	2,510,000
Other Non-Operating	2,652,139	2,313,179	1,290,000	1,245,000	1,136,000
TOTAL GENERAL FUND	\$ 230,027,487	\$ 240,037,364	\$ 233,059,400	\$ 255,855,700	\$ 270,623,900
STREETS					
Intergovernmental	29,679,739	30,840,386	30,550,000	31,200,000	32,800,000
Charges for Service	67,771	45,664	55,000	33,000	33,000
Fines and Forfeitures	6,112	13,944	-	-	-
Other Non-Operating	465,421	414,997	120,000	120,000	140,000
TOTAL STREETS	\$ 30,219,043	\$ 31,314,991	\$ 30,725,000	\$ 31,353,000	\$ 32,973,000
ENTERPRISE OPERATIONS					
Licenses and Permits	64,413	41,738	41,000	56,000	41,000
Intergovernmental	1,946,660	2,075,150	2,300,000	2,500,000	2,500,000
Charges for Service	106,186,066	111,907,604	124,288,000	129,961,500	152,513,000
Other Non-Operating	1,278,078	1,070,261	660,000	436,000	375,000
TOTAL ENTERPRISE OPERATIONS	\$ 109,475,217	\$ 115,094,753	\$ 127,289,000	\$ 132,953,500	\$ 155,429,000
INTERNAL SERVICES					
Intergovernmental	187,706	426,556	250,000	425,000	425,000
Charges for Service	29,749,356	33,048,447	37,633,490	41,568,490	42,893,490
Other Non-Operating	3,326,709	3,645,893	1,327,000	1,487,000	1,270,000
TOTAL INTERNAL SERVICES	\$ 33,263,771	\$ 37,120,896	\$ 39,210,490	\$ 43,480,490	\$ 44,588,490
REPAIR & REPLACEMENT FUNDS					
Intergovernmental	555,888	540,935	-	-	-
Other Non-Operating	3,282,353	2,064,991	887,000	804,000	588,500
TOTAL REPAIR & REPLACEMENT	\$ 3,838,241	\$ 2,605,926	\$ 887,000	\$ 804,000	\$ 588,500
SPECIAL REVENUE FUNDS					
Taxes and Fees	2,747,227	4,199,211	4,008,890	4,508,890	3,879,980
Intergovernmental	2,932,242	6,359,821	35,434,150	2,519,220	36,383,070
Charges for Service	1,057,991	4,618,256	5,340,000	5,640,000	7,140,000
Fines and Forfeitures	369,561	423,047	385,000	510,000	285,000
Other Non-Operating	61,475,232	32,679,825	36,670,900	24,229,890	20,237,140
TOTAL SPECIAL REVENUE FUNDS	\$ 68,582,253	\$ 48,280,160	\$ 81,838,940	\$ 37,408,000	\$ 67,925,190



REVENUE SUMMARY BY FUND BY TYPE

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
OTHER FUNDING SOURCES					
Intergovernmental	20,237,103	22,846,140	15,122,000	-	12,337,000
Charges for Service	1,921,393	2,078,136	2,834,130	2,887,090	3,685,310
Other Non-Operating	12,490,473	709,705,095	125,861,000	10,378,000	317,999,000
TOTAL OTHER FUNDING SOURCES	\$ 34,648,969	\$ 734,629,371	\$ 143,817,130	\$ 13,265,090	\$ 334,021,310
DEBT SERVICE					
Taxes and Fees	25,855,907	27,633,507	29,600,000	29,600,000	31,600,000
Charges for Service	-	14,698	-	-	-
Other Non-Operating	771,295	1,458,417	3,786,410	616,410	2,577,100
TOTAL DEBT SERVICE	\$ 26,627,202	\$ 29,106,622	\$ 33,386,410	\$ 30,216,410	\$ 34,177,100
GRAND TOTAL REVENUE	\$ 536,682,183	\$ 1,238,190,083	\$ 690,213,370	\$ 545,336,190	\$ 940,326,490



REVENUE DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
GENERAL FUND					
Non-Allocated					
Privilege License Tax	123,929,932	141,424,364	128,000,000	145,000,000	138,000,000
CATV Franchise Fee	1,707,629	1,555,750	1,400,000	1,400,000	1,300,000
Electric Franchise	415,853	412,746	400,000	400,000	400,000
Natural Gas Franchise	545,150	691,909	625,000	700,000	650,000
State Shared Privilege License Tax	30,146,336	37,695,602	35,000,000	35,000,000	37,000,000
Urban Revenue Sharing	36,316,440	34,970,919	48,000,000	51,800,000	73,000,000
SRP In Lieu	1,009,363	1,086,374	1,000,000	1,039,800	1,000,000
Investment Income	1,776,298	1,137,711	500,000	500,000	500,000
Other Revenue	14,423,016	417,511	428,000	338,000	333,000
Total Non-Allocated	210,270,017	219,392,886	215,353,000	236,177,800	252,183,000
Mayor & Council	108,331	121,652	107,000	118,000	118,000
Town Manager	926	1,792	-	-	-
Community Activities	-	20,721	22,000	20,000	20,000
Emergency Mgmt & Safety	952	-	-	-	-
Intergovernmental	10	-	-	-	-
Economic Development					
Economic Development Admin	10	127	-	-	-
Tourism	70,852	169,561	165,000	350,000	200,000
Total Economic Development	70,862	169,688	165,000	350,000	200,000
Information Technology					
Information Technology Admin	-	382	-	-	-
Applications Support	-	892	-	-	-
Infrastructure	-	2,900	-	-	-
Total Information Technology	-	4,174	-	-	-
Human Resources					
Human Resources Admin	283	313	-	-	-
Total Human Resources	283	313	-	-	-
Town Clerk	2,360	4,945	-	-	-
Legal					
General Counsel	5,653	9,991	-	-	-
Town Prosecutor	980	127	-	-	-
Total Legal	6,633	10,118	-	-	-
Finance and Mgmt Svcs					
Accounting	825	8,295	-	-	-
Purchasing	131,314	155,436	150,000	160,000	150,000
Tax Compliance	1,871	23,000	-	-	-
Total Finance and Mgmt Svcs	134,010	186,731	150,000	160,000	150,000
Municipal Court	299,199	295,084	295,000	270,000	270,000



REVENUE DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Development Svcs					
Development Svcs Admin	436,644	426,463	386,000	452,500	417,500
Permits and Licensing	457,448	551,871	285,000	400,000	390,000
Building	4,689,234	3,134,220	3,150,000	2,500,000	2,300,000
Engineering	1,809,331	1,123,212	1,141,000	723,500	573,500
Code	170	170	-	-	-
Planning	-	2,166	-	-	-
Fire	536,685	381,899	435,000	350,000	350,000
Planning and Development	497,653	620,518	430,000	575,000	430,000
Total Development Services	8,427,165	6,240,519	5,827,000	5,001,000	4,461,000
Police					
Police Admin	134,641	716,932	260,000	800,000	800,000
Support Svcs Admin	371,146	449,133	350,000	350,000	350,000
Communication	-	210	-	-	-
Hiring	-	3,339	-	-	-
Planning & Research	-	44	-	-	-
Public Affairs	341	-	-	-	-
Counseling Svcs	242,522	236,141	250,000	250,000	250,000
Crime Prevention	-	50	-	-	-
Property & Evidence	98	85,000	-	75,000	75,000
Records	21,702	27,938	30,000	20,000	25,000
Training	-	80,836	288,000	110,000	80,000
Patrol Admin	159	382	-	-	-
Patrol	481,489	552,786	465,000	485,000	465,000
Civilian Patrol	-	5,489	-	-	-
Detention	298,229	276,048	260,000	180,000	205,000
Bike Unit	543	-	-	-	-
Family Violence Unit	-	255	-	-	-
Property Crimes	14,023	14,100	13,000	13,000	13,000
Drug Enforcement Unit	-	15	-	-	-
SWAT	-	2,881	-	-	-
Crime Suppression Team	770	701	-	-	-
K-9 Unit	15,943	12,412	-	-	-
Traffic Unit	1,377,834	1,227,447	1,210,000	1,150,000	1,150,000
Total Police	2,959,440	3,692,139	3,126,000	3,433,000	3,413,000
Fire & Rescue					
Fire Admin	82,945	497,404	147,000	517,000	517,000
Fire Training	17,103	20,449	21,000	28,500	27,000
Operations	1,887,432	1,749,000	1,675,000	1,947,500	1,910,000
Resource	-	2,650	-	-	-
Community	9,684	11,397	12,000	7,500	7,300
Prevention	83,608	76,522	81,000	71,000	71,000
Total Fire & Rescue	2,080,772	2,357,422	1,936,000	2,571,500	2,532,300



REVENUE DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Parks & Recreation					
Parks Admin	326	1,019	-	-	-
Parks & Open Space Admin	6	138	200	-	-
Freestone	92,365	87,026	48,000	65,000	65,000
Crossroads	236,401	311,547	171,000	258,000	245,000
McQueen	131,700	139,760	98,000	107,000	105,000
Discovery	71,825	63,216	70,000	68,000	63,000
Desert Sky	77,269	72,908	50,000	60,000	60,000
Gilbert Regional	60,094	174,608	112,000	120,000	150,000
Riparian Preserve	20,962	46,510	22,000	23,000	23,000
Cosmo Dog	620	1,388	500	900	500
Hetchler	37,673	26,109	30,000	25,000	25,000
Nichols	3,296	2,762	-	9,000	-
Cactus Yards	1,596,243	1,731,357	1,496,000	1,601,500	1,636,500
Cemetery	72,890	205,475	25,000	120,000	70,000
Neighborhood/Community Parks	1,244	745	500	500	500
Mesquite Pool	74,678	125,211	56,000	57,000	58,000
Greenfield Pool	96,199	122,468	91,000	92,000	92,000
Perry Pool	96,611	106,025	60,000	100,000	85,000
Williams Field Pool	81,934	88,972	60,000	75,000	70,000
Freestone Recreation Center	547,094	878,498	833,100	950,000	976,000
McQueen Activity Center	212,024	396,043	314,000	404,000	389,000
Community Center	82,822	163,802	130,000	165,000	138,000
Adult Sports	196,258	223,810	234,000	234,000	-
Youth Sports	9,035	9,100	9,100	9,100	-
Adaptive Recreation Program	20,880	28,493	25,000	35,000	28,000
Special Events	295,650	608,000	275,000	500,000	450,000
Adult and Youth Sports	-	-	-	-	177,100
Outdoor Recreation	-	-	-	-	10,000
Southeast Regional Library	82,345	185,843	118,000	281,000	165,000
Perry Branch Library	132,889	150,013	130,000	130,000	130,000
Facilities Admin	17,666	15,086	-	-	-
Municipal Building II	-	1,287	-	-	-
Public Safety Center	231,240	256,417	165,000	200,000	-
Heritage Annex	43,939	54,192	55,000	55,000	55,000
University Building	1,042,349	1,256,072	1,400,000	2,000,000	2,000,000
Public Safety Training Facility	-	5,280	-	9,400	10,000
Total Parks & Recreation	5,666,527	7,539,180	6,078,400	7,754,400	7,276,600
TOTAL GENERAL FUND	\$ 230,027,487	\$ 240,037,364	\$ 233,059,400	\$ 255,855,700	\$ 270,623,900



REVENUE DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
STREETS					
Roadway & Maintenance					
Non-Allocated					
Vehicle License Tax	12,058,711	11,896,469	12,200,000	12,200,000	12,500,000
Investment Income	222,176	118,969	75,000	75,000	75,000
Total Non-Allocated	12,280,887	12,015,438	12,275,000	12,275,000	12,575,000
Roadway & Maint Admin	68,546	42,774	55,000	33,000	33,000
Alternate Transportation	1,086	2,190	-	-	-
Total Roadway & Maintenance	12,350,519	12,060,402	12,330,000	12,308,000	12,608,000
HURF					
Non-Allocated					
Highway User Tax	17,619,503	18,943,917	18,350,000	19,000,000	20,300,000
Investment Income	140,404	99,296	45,000	45,000	65,000
Other Revenue	4,237	99,905	-	-	-
Total Non-Allocated	17,764,144	19,143,118	18,395,000	19,045,000	20,365,000
Administration	13,018	18,680	-	-	-
Crack Sealing	-	350	-	-	-
Preventive Maintenance	-	2,400	-	-	-
Street Lighting	76,093	71,789	-	-	-
Traffic Signal Maintenance	8,744	9,493	-	-	-
Street Marking	197	-	-	-	-
Street Signs	4,238	7,109	-	-	-
Landscape Maintenance	2,090	1,650	-	-	-
Total HURF	17,868,524	19,254,589	18,395,000	19,045,000	20,365,000
TOTAL STREETS	\$ 30,219,043	\$ 31,314,991	\$ 30,725,000	\$ 31,353,000	\$ 32,973,000
WATER					
Non-Allocated					
Meter Water Sales	50,405,983	52,767,110	60,175,000	65,250,000	73,375,000
Meter Installation and Repair	299,419	190,606	200,000	180,000	175,000
Hydrant Water-Metered Sales	1,143,886	985,515	900,000	900,000	750,000
Account Activation Fee	256,700	249,899	240,000	200,000	150,000
Account Disconnect Fee	180,134	388,701	335,000	400,000	335,000
Late Fees	366,876	560,626	525,000	550,000	525,000
Investment Income	689,827	425,158	250,000	250,000	250,000
Other Revenue	253,927	237,657	166,000	166,000	166,000
Total Non-Allocated	53,596,752	55,805,272	62,791,000	67,896,000	75,726,000
Public Works Admin	-	4,322	-	-	-
North Water Treatment Plant	2,108	123,635	-	-	-
Santan Vista Treatment Plant	1,792,420	2,075,150	2,300,000	2,500,000	2,500,000
Well Production	4,035	-	-	-	-



REVENUE DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Metering	6,776	31,315	7,000	7,000	7,000
Distribution	11,012	45,016	5,000	2,500	2,500
Water Quality	36	-	-	-	-
TOTAL WATER	\$ 55,413,139	\$ 58,084,710	\$ 65,103,000	\$ 70,405,500	\$ 78,235,500
WASTEWATER					
Non-Allocated					
Reuse/Recharge Water Use	1,499,337	1,287,520	1,300,000	1,300,000	1,500,000
Residential-Wastewater	26,615,669	27,260,153	28,875,000	28,875,000	38,000,000
Commercial-Wastewater	2,720,076	3,008,332	3,255,000	3,255,000	4,300,000
Investment Income	342,692	206,623	75,000	75,000	75,000
Other Revenue	(2,053)	196,750	-	-	-
Total Non-Allocated	31,175,721	31,959,378	33,505,000	33,505,000	43,875,000
Wastewater Admin	-	4,679	-	-	-
Gravity Systems	-	510	-	-	-
Neely Treatment Facility	-	72,019	-	-	-
Effluent Reuse	168,513	127	-	-	-
Effluent Recharge	-	532,153	140,000	140,000	140,000
Wastewater Quality	13,413	11,738	11,000	11,000	11,000
TOTAL WASTEWATER	\$ 31,357,647	\$ 32,580,604	\$ 33,656,000	\$ 33,656,000	\$ 44,026,000
SOLID WASTE - RESIDENTIAL					
Non-Allocated					
ES Collection	14,959,334	16,343,622	19,900,000	20,300,000	22,500,000
Investment Income	168,917	76,489	280,000	90,000	40,000
Other Revenue	3,424	5,328	-	-	-
Total Non-Allocated	15,131,675	16,425,439	20,180,000	20,390,000	22,540,000
Residential Collections	196,776	93,264	90,000	80,000	90,000
Uncontained Collections	19,008	25,021	15,000	15,000	15,000
Recycling	-	87,986	-	-	-
Environmental Programs	18,906	14,893	10,000	15,000	10,000
TOTAL SOLID WASTE - RESIDENTIAL	\$ 15,366,365	\$ 16,646,603	\$ 20,295,000	\$ 20,500,000	\$ 22,655,000
SOLID WASTE - COMMERCIAL					
Non-Allocated					
Investment Income	24,183	9,067	50,000	16,000	5,000
Other Revenue	2,459	4,145	2,000	2,000	2,000
Total Non-Allocated	26,642	13,212	52,000	18,000	7,000



REVENUE DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Administration	51,000	30,000	30,000	45,000	30,000
Commercial Collections	1,841,560	2,082,957	2,225,000	2,400,000	2,520,000
Rolloffs	833,480	1,001,015	1,088,000	1,089,000	1,150,500
TOTAL SOLID WASTE - COMMERCIAL	\$ 2,752,682	\$ 3,127,184	\$ 3,395,000	\$ 3,552,000	\$ 3,707,500
ENVIRONMENTAL COMPLIANCE					
Non-Allocated					
Environmental Compliance Fee	4,569,253	4,645,302	4,835,000	4,835,000	6,800,000
Investment Income	16,762	10,095	5,000	5,000	5,000
Other Revenue	(631)	255	-	-	-
Total Non-Allocated	4,585,384	4,655,652	4,840,000	4,840,000	6,805,000
TOTAL ENV COMPLIANCE	\$ 4,585,384	\$ 4,655,652	\$ 4,840,000	\$ 4,840,000	\$ 6,805,000
INTERNAL SERVICES					
Fleet Shop Operations	8,030,229	9,634,174	9,400,000	11,585,000	11,575,000
Health Self-Insurance Trust	21,329,647	22,727,389	20,920,000	21,685,000	23,130,000
Dental Self-Insurance Trust	1,398,850	1,406,581	1,282,000	1,282,000	1,325,000
Workers' Compensation	2,505,045	3,352,752	3,260,000	4,580,000	4,210,000
General Liability	-	-	4,348,490	4,348,490	4,348,490
TOTAL INTERNAL SERVICES	\$ 33,263,771	\$ 37,120,896	\$ 39,210,490	\$ 43,480,490	\$ 44,588,490
REPAIR & REPLACEMENT FUNDS					
General	511,903	383,896	50,000	50,000	50,000
Streets	148,251	68,912	20,000	20,000	20,000
Ambulance Transport	351	562	-	-	-
Water	1,330,312	1,320,427	500,000	500,000	300,000
Wastewater	917,823	594,164	200,000	200,000	200,000
Solid Waste - Residential	222,159	107,247	109,000	8,000	8,000
Solid Waste - Commercial	51,032	50,948	2,000	2,000	2,000
Environmental Compliance	648,087	71,943	5,000	5,000	5,000
Fleet	8,323	7,827	1,000	19,000	3,500
TOTAL REPAIR & REPLACEMENT	\$ 3,838,241	\$ 2,605,926	\$ 887,000	\$ 804,000	\$ 588,500
SPECIAL REVENUE FUNDS					
Miscellaneous Grants	636,088	2,646,319	31,488,370	685,790	32,913,020
CDBG/HOME	1,587,567	2,398,259	3,232,400	1,120,050	2,756,670
Maintenance Districts					
Street Light Improvement	1,805,157	1,870,376	1,864,000	1,864,000	2,002,600
Parkway Improvement	942,070	851,779	1,144,890	1,144,890	877,380
Total Maintenance Districts	2,747,227	2,722,155	3,008,890	3,008,890	2,879,980



REVENUE DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Police Impound	90,686	87,812	90,000	90,000	90,000
Ambulance Service	848,339	4,369,812	5,200,000	5,500,000	7,000,000
Other Special Revenue	1,287,255	3,490,188	3,213,270	2,838,270	3,135,520
Development Fees					
Traffic Signal SDF	3,053,689	1,450,403	1,015,000	1,015,000	765,000
Police SDF	3,286,281	1,617,939	1,505,000	1,005,000	755,000
Fire SDF	3,211,088	1,847,922	1,500,000	1,300,000	1,000,000
Parks & Recreation SDF	18,033,754	8,855,677	7,565,000	6,065,000	5,065,000
General Government SDF	4,140,341	2,125,348	1,961,010	700,000	-
Roads SDF	7,613,783	3,830,129	4,005,000	2,505,000	2,005,000
Water SDF	8,980,103	5,178,558	9,500,000	5,000,000	4,000,000
Water Resources SDF	7,354,191	4,457,932	5,000,000	4,000,000	3,500,000
Neely Wastewater SDF	120,743	53,281	505,000	25,000	10,000
Greenfield Wastewater SDF	5,591,118	3,148,426	3,050,000	2,550,000	2,050,000
Total Development Fees	61,385,091	32,565,615	35,606,010	24,165,000	19,150,000
TOTAL SPECIAL REVENUE FUNDS	\$ 68,582,253	\$ 48,280,160	\$ 81,838,940	\$ 37,408,000	\$ 67,925,190
OTHER FUNDING SOURCES					
CIP Administration	1,921,393	2,078,241	2,834,130	2,887,090	3,685,310
CIP Contingency	-	-	100,000,000	-	100,000,000
GO Bond Proceeds	472,123	202,212,478	-	-	200,000,000
Outside Sources	11,853,113	13,771,558	8,811,000	328,000	7,949,000
Prop 400 - MAG	20,369,855	15,103,333	12,890,000	50,000	9,552,000
MPC - Public Facilities	5,226	630	-	-	-
MPC - Water System	19,475	501,463,124	19,282,000	10,000,000	12,835,000
MPC - Wastewater System	7,784	7	-	-	-
TOTAL OTHER FUNDING SOURCES	\$ 34,648,969	\$ 734,629,371	\$ 143,817,130	\$ 13,265,090	\$ 334,021,310
DEBT SERVICE					
General Obligation Debt	25,991,578	27,724,074	29,625,000	29,625,000	31,625,000
Improvement Districts	619,342	1,368,654	3,751,410	581,410	2,542,100
Revenue Obligations	16,282	13,894	10,000	10,000	10,000
TOTAL DEBT SERVICE	\$ 26,627,202	\$ 29,106,622	\$ 33,386,410	\$ 30,216,410	\$ 34,177,100
GRAND TOTAL REVENUE	\$ 536,682,183	\$ 1,238,190,083	\$ 690,213,370	\$ 545,336,190	\$ 940,326,490



EXPENSE SUMMARY

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
GENERAL FUND					
Mayor & Council	733,281	732,067	807,340	848,607	875,450
Town Manager	1,930,554	2,650,983	3,107,410	2,936,678	3,264,740
Digital Government	1,688,177	1,546,152	1,983,470	1,498,120	1,863,590
Intergovernmental	416,438	431,133	449,470	469,155	464,020
Economic Development	1,973,770	2,275,588	3,435,710	3,037,459	3,350,120
Information Technology	12,556,207	13,720,906	22,666,160	20,080,885	25,902,360
Human Resources	2,715,220	2,731,907	3,014,780	3,063,774	3,533,090
Management & Budget	683,792	745,322	845,410	872,306	843,980
Town Clerk	669,229	914,726	978,940	943,922	756,050
Legal	3,737,904	4,165,956	4,340,640	4,623,379	4,958,360
Finance & Management Svcs	2,978,905	3,135,197	3,596,550	3,630,041	4,363,840
Municipal Court	3,463,958	3,684,598	3,729,200	4,089,131	3,852,750
Development Svcs	7,909,844	8,046,482	9,014,380	9,078,756	9,217,940
Police	71,408,214	61,489,091	67,747,950	74,398,856	77,631,930
Fire & Rescue	36,772,368	40,868,885	46,260,910	47,279,092	46,249,940
Parks & Recreation	22,107,197	24,038,074	28,993,620	27,475,090	36,226,230
Engineering Services	576,791	786,435	1,553,030	1,099,484	1,686,660
Non-Departmental	21,468,459	8,451,461	26,825,950	8,193,614	32,583,950
Contingency/Reserves	-	-	15,000,000	4,000,000	15,000,000
TOTAL GENERAL FUND	\$ 193,790,308	\$ 180,414,963	\$ 244,350,920	\$ 217,618,349	\$ 272,625,000
STREETS					
Roadway & Maintenance	7,172,921	6,524,595	7,955,880	6,973,256	8,439,290
HURF	14,679,689	15,443,853	20,233,620	19,574,580	21,289,520
TOTAL STREETS	\$ 21,852,610	\$ 21,968,448	\$ 28,189,500	\$ 26,547,836	\$ 29,728,810
ENTERPRISE OPERATIONS					
Water	28,623,872	30,704,500	40,237,610	34,547,908	45,867,900
Wastewater	16,086,161	19,530,029	23,081,530	21,563,191	24,791,980
Solid Waste - Residential	15,154,767	16,086,872	19,308,890	18,597,645	21,258,260
Solid Waste - Commercial	2,298,007	2,489,481	3,130,540	2,955,327	3,289,940
Environmental Compliance	1,939,086	1,906,368	2,448,490	2,224,984	3,454,540
TOTAL ENTERPRISE	\$ 64,101,893	\$ 70,717,250	\$ 88,207,060	\$ 79,889,055	\$ 98,662,620
INTERNAL SERVICES	\$ 30,246,846	\$ 38,519,838	\$ 41,639,060	\$ 41,015,466	\$ 42,842,770
REPAIR & REPLACEMENT FUNDS					
General	3,943,715	1,731,341	12,018,450	5,552,210	11,261,960
Streets	358,541	272,153	682,890	189,530	907,860
Ambulance Service	-	-	530,000	-	892,000
Water	438,968	23,312	2,974,070	174,070	2,964,500
Wastewater	659,042	1,043,753	5,007,300	2,586,570	4,093,220
Solid Waste - Residential	2,477,517	2,041,119	3,788,690	276,690	4,664,500
Solid Waste - Commercial	285,749	-	890,000	50,000	924,010
Environmental Compliance	741,364	18,680	500,000	500,000	500,000
Fleet	79,102	94,438	511,700	102,700	409,000
TOTAL REPAIR & REPLACEMENT	\$ 8,983,998	\$ 5,224,796	\$ 26,903,100	\$ 9,431,770	\$ 26,617,050



EXPENSE SUMMARY

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
SPECIAL REVENUE FUNDS					
Miscellaneous Grants	884,224	687,874	5,310,370	685,790	6,381,140
CDBG/HOME	1,175,806	1,229,687	1,779,970	1,057,446	1,919,890
Maintenance Districts	2,679,736	2,766,293	3,240,140	3,043,936	3,255,980
Police Impound	139,287	137,710	193,470	185,058	209,960
Ambulance Service	2,798,095	4,005,970	5,042,590	5,049,206	6,027,380
Other Special Revenue	1,296,093	804,690	3,008,500	1,951,293	3,279,160
Development Fees	1,622,110	461,248	766,760	766,760	1,412,060
TOTAL SPECIAL REVENUE FUNDS	\$ 10,595,351	\$ 10,093,472	\$ 19,341,800	\$ 12,739,489	\$ 22,485,570
OTHER FUNDING SOURCES					
CIP Administration	1,895,400	2,078,241	2,834,130	2,887,090	3,685,310
CIP Contingency	-	-	100,000,000	-	100,000,000
GO Bond Proceeds	-	661,938	-	-	-
MPC - Water System	15,423,209	22,702,077	496,687,840	21,340,696	541,048,781
MPC - Wastewater System	502,279	-	-	-	-
TOTAL OTHER FUNDING SOURCES	\$ 17,820,888	\$ 25,442,256	\$ 599,521,970	\$ 24,227,786	\$ 644,734,091
CAPITAL IMPROVEMENT FUNDS					
Redevelopment	2,071,989	11,908,354	27,844,510	1,041,950	86,965,980
Streets	45,086,629	22,575,006	246,780,870	19,779,437	361,556,050
Traffic Signals	3,033,101	3,839,062	14,383,330	1,165,446	28,171,640
Parks	6,943,478	2,403,439	21,041,500	2,314,309	74,535,960
Municipal Facilities	26,610,181	15,147,836	66,151,730	9,485,399	83,454,570
Water	13,353,841	17,030,318	75,076,960	5,568,151	92,533,789
Wastewater	13,579,330	17,448,379	94,567,840	12,378,495	90,676,260
Storm Water	-	382,219	8,009,820	55,770	4,918,020
TOTAL CAPITAL IMPROVEMENT	\$ 110,678,549	\$ 90,734,613	\$ 553,856,560	\$ 51,788,957	\$ 822,812,269
DEBT SERVICE					
General Obligation Debt	25,887,038	27,187,538	29,600,540	29,600,540	31,125,960
Improvement Districts	733,623	1,360,444	3,786,410	573,200	2,642,600
MPC - Public Facilities	16,816,275	7,013,650	7,018,290	7,018,290	7,023,250
MPC - Water System	9,819,813	11,032,456	22,535,820	22,535,820	42,309,850
MPC - Wastewater System	3,620,500	3,624,750	3,627,000	3,627,000	3,625,250
Revenue Obligations	2,258,956	2,260,456	2,263,710	2,263,710	2,266,210
TOTAL DEBT SERVICE	\$ 59,136,205	\$ 52,479,294	\$ 68,831,770	\$ 65,618,560	\$ 88,993,120
GRAND TOTAL EXPENSES	\$ 517,206,648	\$ 495,594,930	\$ 1,670,841,740	\$ 528,877,268	\$ 2,049,501,300



EXPENSE DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
GENERAL FUND					
Mayor & Council	713,251	702,395	765,240	814,447	823,830
Boards & Commissions	20,030	29,672	42,100	34,160	51,620
Town Manager	1,468,456	1,752,153	1,832,910	1,969,346	2,147,580
Community Resources	-	513,830	698,140	703,426	810,260
Emergency Mgmt & Safety	462,098	385,000	576,360	263,906	306,900
Digital Government	1,688,177	1,546,152	1,983,470	1,498,120	1,863,590
Intergovernmental	416,438	431,133	449,470	469,155	464,020
Economic Development					
Economic Development Admin	1,460,251	1,618,133	2,502,740	2,105,522	2,534,520
Tourism	479,227	564,881	746,970	855,937	638,600
Redevelopment	34,292	92,574	186,000	76,000	177,000
Total Economic Development	1,973,770	2,275,588	3,435,710	3,037,459	3,350,120
Information Technology					
Information Technology Admin	604,071	1,143,737	1,186,300	1,352,162	1,438,970
Applications Support	4,984,918	4,672,155	7,099,380	6,255,009	7,441,120
Desktop Support	1,841,880	2,597,426	6,669,600	5,991,202	9,093,840
Infrastructure	4,120,484	3,810,241	5,248,620	4,129,635	5,381,750
GIS	1,004,854	1,053,648	1,262,080	1,255,216	1,184,880
IT Security	-	443,699	1,200,180	1,097,661	1,361,800
Total Information Technology	12,556,207	13,720,906	22,666,160	20,080,885	25,902,360
Human Resources					
Human Resources Admin	2,107,076	2,148,714	2,421,980	2,564,257	2,829,940
Learning & Development	608,144	583,193	592,800	499,517	561,580
Safety	-	-	-	-	141,570
Total Human Resources	2,715,220	2,731,907	3,014,780	3,063,774	3,533,090
Management & Budget	683,792	745,322	845,410	872,306	843,980
Town Clerk	669,229	914,726	978,940	943,922	756,050
Legal					
General Counsel	1,528,578	1,821,870	1,763,610	1,850,643	2,112,610
Town Prosecutor	2,209,326	2,344,086	2,577,030	2,772,736	2,845,750
Total Legal	3,737,904	4,165,956	4,340,640	4,623,379	4,958,360
Finance & Management Services					
Finance & Management Svcs Admin	225,921	235,863	249,610	266,232	261,900
Accounting	1,485,857	1,571,127	1,670,350	1,684,012	2,098,240
Purchasing	690,182	694,762	698,950	775,887	762,150
Tax Compliance	576,945	633,445	977,640	903,910	1,241,550
Total Finance & Management Svcs	2,978,905	3,135,197	3,596,550	3,630,041	4,363,840
Municipal Court	3,463,958	3,684,598	3,729,200	4,089,131	3,852,750
Development Services					
Development Services Admin	349,750	358,720	371,220	385,120	367,780
Permits & Licensing	934,562	962,850	783,930	950,698	795,830
Plan Review & Inspection Admin	262,437	274,345	298,080	310,252	306,240
Building	1,661,051	1,744,784	2,020,090	1,834,164	1,983,990
Engineering	1,327,291	1,702,947	1,771,920	1,918,861	2,031,730



EXPENSE DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Code	612,727	621,489	665,970	750,744	675,710
Planning	325,328	4,870	1,330	1,330	-
Fire	364,045	290,432	309,180	322,846	322,670
Planning & Development	1,173,073	1,118,210	1,535,200	1,397,735	1,446,550
Transportation Planning	341,099	381,973	459,890	439,187	466,120
Development Engineering	558,481	585,862	797,570	767,819	821,320
Total Development Svcs	7,909,844	8,046,482	9,014,380	9,078,756	9,217,940
Police					
Police Admin	13,838,822	842,379	863,660	940,544	1,005,130
Support Services Admin	1,763,911	2,053,757	2,387,240	2,340,588	6,387,370
Communication	3,579,856	3,601,722	4,520,810	5,468,702	5,650,760
Hiring	742,361	916,633	1,681,340	1,339,026	1,269,790
Planning & Research	314,041	328,607	341,200	376,760	350,560
Public Affairs	317,671	327,085	331,910	369,758	347,380
Counseling Services	947,161	966,096	1,097,520	1,066,032	1,056,890
Crime Prevention	166,080	139,451	175,330	163,719	156,930
Property & Evidence	806,729	681,676	849,950	861,297	786,970
Records	1,255,417	1,299,505	1,811,850	1,593,331	1,933,750
Volunteer Services	97,640	103,645	109,140	112,163	109,000
Redaction	87,155	88,533	91,100	99,946	166,300
Peer Support	-	560	592,630	643,393	840,580
Office Professional Stds Admin	707,833	786,762	567,160	615,233	632,760
Internal Affairs	486,242	475,769	456,170	450,309	476,210
Training	4,333,910	5,474,639	2,752,430	6,404,027	3,149,870
Patrol Administration	2,083,809	2,158,927	2,330,100	2,561,167	2,454,800
Patrol	20,388,009	21,101,437	22,527,530	23,315,032	24,405,010
Civilian Patrol	394,781	485,982	587,040	591,671	616,880
Detention	1,086,235	1,275,886	1,366,060	1,584,329	1,684,170
Teleserve	724,347	648,693	734,140	665,563	709,670
Bike Unit	1,095,333	918,414	1,004,730	1,104,405	1,096,640
Crisis Response Team	-	-	926,230	687,170	770,310
Investigations Admin	597,389	919,704	1,120,670	1,185,140	1,226,290
Special Assignment Unit	1,390,037	1,408,972	1,175,980	1,353,753	1,268,340
Financial Crimes Unit	1,406,482	1,476,687	1,108,450	999,831	982,660
Family Violence Unit	963,643	1,033,729	1,222,600	1,344,080	1,230,540
Special Victims Unit	1,521,380	1,506,328	1,661,970	1,812,650	1,777,950
Violent Crimes Unit	834,031	884,376	1,108,500	1,055,549	1,091,870
Property Crimes	1,215,316	1,171,151	1,397,640	1,354,388	1,535,450
Crime Scene Unit	712,565	841,568	1,283,050	1,537,828	1,455,460
Intel Unit	921,137	940,958	1,212,840	1,059,539	1,254,300
Drug Unit	32,126	62,549	663,320	827,059	987,410
Forensics Unit	-	2,363	841,190	1,117,552	1,087,860
SWAT	349,814	334,455	316,400	378,898	575,220
Crime Suppression Team	1,251,389	1,169,183	932,270	1,030,752	1,042,090
K-9 Unit	564,599	599,310	558,150	546,377	626,590
School Resource	1,610,881	1,841,399	2,076,040	2,354,816	2,301,420
Traffic Unit	2,820,082	2,620,201	2,963,610	3,086,479	3,130,750
Total Police	71,408,214	61,489,091	67,747,950	74,398,856	77,631,930



EXPENSE DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Fire & Rescue					
Fire Admin	3,131,458	1,209,109	3,498,970	3,336,950	1,936,290
Fire Training	952,761	1,202,361	1,094,810	1,226,498	1,229,490
Operations	27,887,548	30,812,030	36,385,940	36,831,088	36,148,850
Resource	3,479,052	6,544,270	3,962,710	4,543,525	5,431,840
Community	472,503	411,537	567,390	469,107	539,810
Prevention	849,046	689,578	751,090	871,924	963,660
Total Fire & Rescue	36,772,368	40,868,885	46,260,910	47,279,092	46,249,940
Parks & Recreation					
Parks Admin	1,492,819	1,524,495	1,955,390	1,847,883	1,948,890
Parks & Open Space Admin	3,398,355	3,358,657	4,232,740	3,832,819	4,774,230
Freestone	500,356	467,836	728,560	662,622	750,040
Crossroads	335,892	339,648	392,560	363,284	546,560
McQueen	315,023	326,512	406,590	400,095	585,390
Discovery	203,910	318,375	238,110	245,382	334,670
Desert Sky	133,767	166,033	194,070	237,275	302,880
Gilbert Regional	316,057	514,005	819,070	621,485	1,175,840
Riparian Preserve	334,809	335,391	433,800	511,497	670,880
Cosmo Dog	184,243	149,599	226,190	159,838	291,090
Hetchler	120,735	105,163	115,490	115,490	141,120
Heritage District	77,508	69,224	66,560	69,400	71,350
Water Tower	18,345	118,119	48,840	49,637	79,830
Nichols	42,372	34,055	50,100	44,256	59,540
Cactus Yards	1,931,200	2,113,814	2,284,370	2,262,470	2,864,250
Zanjero	13,669	19,717	33,270	35,920	37,510
Cemetery	5,991	6,245	7,000	7,468	7,000
Neighborhood/Community Parks	265,026	244,891	224,300	246,380	389,860
Trails, Washes & Other	172,705	217,039	310,050	401,700	466,590
Mesquite Pool	254,945	320,685	333,490	298,428	360,530
Greenfield Pool	238,578	246,021	291,890	257,159	322,240
Perry Pool	192,944	205,661	273,040	209,514	303,400
Williams Field Pool	217,526	217,779	285,280	218,108	309,370
Freestone Recreation Center	1,240,924	1,295,780	1,549,700	1,530,794	1,949,710
McQueen Activity Center	559,178	692,680	724,950	637,393	914,180
Community Center	422,683	520,142	531,350	557,910	686,670
Adult Sports	154,044	184,446	287,260	197,889	-
Youth Sports	23,752	17,632	34,810	19,834	-
Adaptive Recreation Program	61,455	72,903	80,430	80,213	280,210
Special Events	859,105	1,080,783	1,157,410	1,183,087	1,287,020
Adult and Youth Sports	-	-	-	-	234,210
Outdoor Recreation	-	-	-	-	50,000
Southeast Regional Library	2,596,222	2,773,049	3,178,020	3,148,431	3,427,470
Perry Branch Library	895,118	834,574	1,167,270	1,167,423	1,167,270
Facilities Admin	1,227,064	1,527,203	1,968,210	2,037,104	2,661,090
Municipal Building I	297,591	151,524	377,780	280,150	425,540
Municipal Building II	195,514	205,745	260,550	276,200	579,640
Public Safety Center	1,710,639	1,366,856	1,061,180	987,090	1,623,830
Public Works Facility	198,917	163,076	460,700	205,850	552,090
South Area Service Center	382,768	682,049	348,650	574,695	1,144,600



EXPENSE DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Radio Maintenance Facility	24,571	35,247	17,720	19,400	31,580
Heritage Annex	28,336	23,995	25,420	33,420	34,050
University Building	391,631	424,408	772,000	431,420	1,152,960
Public Safety Training Facility	70,910	555,999	1,039,450	1,008,677	1,231,050
Neely Facility	-	11,019	-	-	-
Total Parks & Recreation	22,107,197	24,038,074	28,993,620	27,475,090	36,226,230
Engineering Services					
Engineering	140,145	181,481	833,940	357,819	951,450
Traffic	436,646	604,954	719,090	741,665	735,210
Total Engineering Services	576,791	786,435	1,553,030	1,099,484	1,686,660
Non-Departmental					
Phoenix Mesa Gateway Airport	350,000	350,000	350,000	350,000	350,000
Outside Agencies	16,146,404	-	356,070	-	446,210
Other	4,972,055	8,101,461	26,119,880	7,843,614	31,787,740
Contingency	-	-	10,000,000	4,000,000	10,000,000
ED Reserve	-	-	5,000,000	-	5,000,000
Total Non-Departmental	21,468,459	8,451,461	41,825,950	12,193,614	47,583,950
TOTAL GENERAL FUND	\$ 193,790,308	\$ 180,414,963	\$ 244,350,920	\$ 217,618,349	\$ 272,625,000
STREETS					
Roadway & Maintenance					
Roadway & Maintenance Admin	7,172,921	6,524,595	6,876,780	6,873,256	7,360,290
Alternate Transportation	-	-	5,000	-	5,000
Non-Departmental					
Other	-	-	174,100	-	174,000
Contingency	-	-	900,000	100,000	900,000
Total Non-Departmental	-	-	1,074,100	100,000	1,074,000
Total Roadway & Maintenance	7,172,921	6,524,595	7,955,880	6,973,256	8,439,290
HURF					
Administration	558,434	655,125	712,570	749,697	710,950
Public Works Admin	110,914	150,263	168,980	168,980	167,780
Utility Locates	64,145	114,503	129,040	129,040	133,910
Asphalt Patching	588,168	666,512	622,660	680,902	723,070
Crack Sealing	534,173	537,420	822,990	779,036	1,243,550
Fog Sealing	679,525	1,056,545	1,385,900	1,403,974	1,406,140
Hazard Response	227,800	208,973	232,770	269,276	221,070
Preventive Maintenance	441,738	461,893	821,740	846,350	652,620
Street Lighting	4,482,230	4,413,462	5,250,080	5,267,977	4,597,290
Traffic Signal Maintenance	1,437,707	1,501,714	1,960,930	1,988,604	2,882,860
Street Marking	526,000	546,090	665,340	675,026	643,050
Street Signs	555,462	579,192	658,630	686,642	776,120
Traffic Operations Center	857,894	978,433	1,523,900	1,567,052	1,509,640
Landscape Maintenance	1,998,484	2,279,106	2,306,440	2,344,453	2,414,790
Concrete Repair	1,311,434	991,983	1,640,270	1,642,045	1,813,580
Shoulder Maintenance	235,358	221,843	255,580	263,786	263,360



EXPENSE DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Non-Departmental					
Other	70,223	80,796	575,800	111,740	629,740
Contingency	-	-	500,000	-	500,000
Total Non-Departmental	70,223	80,796	1,075,800	111,740	1,129,740
Total HURF	14,679,689	15,443,853	20,233,620	19,574,580	21,289,520
TOTAL STREETS	\$ 21,852,610	\$ 21,968,448	\$ 28,189,500	\$ 26,547,836	\$ 29,728,810
WATER					
Water Admin	577,928	478,109	516,215	529,591	596,970
Public Works Admin	345,021	325,429	342,265	384,232	368,570
Utilities	723,837	836,245	752,540	997,303	909,160
Utility Locates	322,274	305,341	394,105	321,967	357,090
North Water Treatment Plant	4,344,162	4,975,613	6,183,120	4,966,415	6,483,180
Santan Vista Treatment Plant	4,091,781	4,552,520	4,913,180	5,197,829	5,419,340
Well Production	3,824,273	3,638,715	4,888,940	4,587,797	4,909,950
SCADA Field Operations	864,145	794,416	1,062,195	1,063,267	1,061,990
Water Resources	5,428,299	6,351,705	8,011,840	6,749,117	9,572,600
Conservation	413,695	440,627	664,380	600,531	846,520
Metering	3,966,596	3,926,177	4,198,210	4,213,609	6,827,810
Distribution	2,411,486	2,706,756	3,249,980	3,193,852	3,193,140
Water Quality	886,200	913,522	886,020	980,949	1,052,900
Backflow	212,740	254,156	225,710	227,773	226,520
Non-Departmental					
Other	211,435	205,169	1,448,910	333,676	1,542,160
Contingency	-	-	2,500,000	200,000	2,500,000
Total Non-Departmental	211,435	205,169	3,948,910	533,676	4,042,160
TOTAL WATER FUND	\$ 28,623,872	\$ 30,704,500	\$ 40,237,610	\$ 34,547,908	\$ 45,867,900
WASTEWATER					
Wastewater Admin	301,012	440,766	743,820	588,700	777,650
Public Works Admin	133,371	182,892	191,530	191,530	195,630
Utilities	693,082	799,567	728,970	728,970	871,760
Utility Locates	320,727	305,341	344,110	344,110	357,090
Lift Stations	1,883,921	1,843,264	2,147,580	2,139,102	1,777,250
Gravity Systems	2,482,973	2,689,816	3,471,230	3,573,737	3,234,050
Neely Treatment Facility	4,308,405	6,211,220	5,252,880	5,289,395	5,862,170
Greenfield Treatment Plant	2,921,846	4,126,625	4,328,650	4,328,650	5,675,810
Effluent Reuse	1,470,790	1,535,189	1,584,230	1,965,058	1,774,840
Effluent Recharge	904,930	741,066	875,920	979,871	900,640
Wastewater Quality	586,181	573,372	867,640	765,618	789,440
Non-Departmental					
Other	78,923	80,911	544,970	168,450	575,650
Contingency	-	-	2,000,000	500,000	2,000,000
Total Non-Departmental	78,923	80,911	2,544,970	668,450	2,575,650
TOTAL WASTEWATER FUND	\$ 16,086,161	\$ 19,530,029	\$ 23,081,530	\$ 21,563,191	\$ 24,791,980



EXPENSE DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
SOLID WASTE - RESIDENTIAL					
Administration	594,163	708,860	945,110	865,177	1,142,960
Public Works Admin	108,934	157,991	163,020	163,020	168,900
Utilities	687,508	792,232	716,360	716,360	861,030
Residential Collections	7,541,495	8,328,912	8,063,230	9,432,411	9,158,570
Uncontained Collections	2,552,612	2,607,311	3,113,530	2,877,252	3,267,360
Recycling	2,898,907	2,659,652	3,584,940	3,605,582	4,018,760
Environmental Programs	649,354	697,282	702,840	719,843	826,400
Non-Departmental					
Other	121,794	134,632	819,860	168,000	814,280
Contingency	-	-	1,200,000	50,000	1,000,000
Total Non-Departmental	121,794	134,632	2,019,860	218,000	1,814,280
TOTAL SOLID WASTE RESIDENTIAL	\$ 15,154,767	\$ 16,086,872	\$ 19,308,890	\$ 18,597,645	\$ 21,258,260
SOLID WASTE - COMMERCIAL					
Administration	52,072	36,641	44,100	33,130	46,380
Public Works Admin	18,018	24,042	26,450	26,450	26,070
Utilities	8,517	7,335	6,810	6,810	9,610
Commercial Collections	1,348,107	1,609,636	1,691,710	1,895,258	1,849,430
Rolloffs	853,170	791,325	991,460	971,049	993,960
Non-Departmental					
Other	18,123	20,502	120,010	22,630	114,490
Contingency	-	-	250,000	-	250,000
Total Non-Departmental	18,123	20,502	370,010	22,630	364,490
TOTAL SOLID WASTE COMMERCIAL	\$ 2,298,007	\$ 2,489,481	\$ 3,130,540	\$ 2,955,327	\$ 3,289,940
ENVIRONMENTAL COMPLIANCE					
Administration	70	-	-	-	-
Public Works Admin	13,726	18,032	20,610	20,610	22,220
Utilities	7,309	9,780	7,980	7,980	9,530
Utility Locates	7,128	38,168	43,020	43,020	44,630
Street Cleaning	898,972	953,113	923,630	968,714	957,070
Storm Water	995,670	869,029	1,097,680	1,108,724	2,046,710
Non-Departmental					
Other	16,211	18,246	105,570	25,936	124,380
Contingency	-	-	250,000	50,000	250,000
Total Non-Departmental	16,211	18,246	355,570	75,936	374,380
TOTAL ENV COMPLIANCE	\$ 1,939,086	\$ 1,906,368	\$ 2,448,490	\$ 2,224,984	\$ 3,454,540
INTERNAL SERVICES					
Fleet Shop Operations	7,683,086	9,233,064	9,623,200	10,343,662	11,089,160
Health Self-Insurance Trust	20,501,107	25,234,697	22,973,840	22,123,955	22,674,470
Dental Self-Insurance Trust	1,221,441	1,393,770	1,570,000	1,570,000	1,520,000
Workers' Compensation	841,212	2,658,307	3,123,530	2,684,077	3,201,450
General Liability	-	-	4,348,490	4,293,772	4,357,690
TOTAL INTERNAL SERVICES	\$ 30,246,846	\$ 38,519,838	\$ 37,290,570	\$ 36,721,694	\$ 38,485,080



EXPENSE DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
REPAIR & REPLACEMENT FUNDS					
General	3,943,715	1,731,341	12,018,450	5,552,210	11,261,960
Streets	358,541	272,153	682,890	189,530	907,860
Ambulance Transport	-	-	530,000	-	892,000
Water	438,968	23,312	2,974,070	174,070	2,964,500
Wastewater	659,042	1,043,753	5,007,300	2,586,570	4,093,220
Solid Waste - Residential	2,477,517	2,041,119	3,788,690	276,690	4,664,500
Solid Waste - Commercial	285,749	-	890,000	50,000	924,010
Environmental Compliance	741,364	18,680	500,000	500,000	500,000
Fleet	79,102	94,438	511,700	102,700	409,000
TOTAL REPAIR & REPLACEMENT	\$ 8,983,998	\$ 5,224,796	\$ 26,903,100	\$ 9,431,770	\$ 26,617,050
SPECIAL REVENUE FUNDS					
Miscellaneous Grants	884,224	687,874	5,310,370	685,790	6,381,140
CDBG/HOME	1,175,806	1,229,687	1,779,970	1,057,446	1,919,890
Street Light Improvement	1,823,122	1,884,168	1,923,700	1,923,700	2,016,400
Parkway Improvement	856,614	882,125	1,316,440	1,120,236	1,239,580
Police Impound	139,287	137,710	193,470	185,058	209,960
Ambulance Services	2,798,095	4,005,970	5,042,590	5,049,206	6,027,380
Other Special Revenue	1,296,093	804,690	3,008,500	1,951,293	3,279,160
Traffic Signal SDF	930,533	-	-	-	-
Police SDF	667,037	454,115	766,760	766,760	242,060
Fire SDF	3,662	-	-	-	1,170,000
Parks and Recreation SDF	3,662	-	-	-	-
General Government SDF	3,662	-	-	-	-
Roads SDF	3,662	-	-	-	-
Water SDF	4,583	7,133	-	-	-
Water Resources SDF	1,647	-	-	-	-
Neely Wastewater SDF	73	-	-	-	-
Greenfield Wastewater SDF	3,589	-	-	-	-
TOTAL SPECIAL REVENUE FUNDS	\$ 10,595,351	\$ 10,093,472	\$ 19,341,800	\$ 12,739,489	\$ 22,485,570
OTHER FUNDING SOURCES					
CIP Administration	1,895,400	2,078,241	2,834,130	2,887,090	3,685,310
CIP Contingency	-	-	100,000,000	-	100,000,000
GO Bond Proceeds	-	661,938	-	-	-
MPC - Water System	15,423,209	22,702,077	496,687,840	21,340,696	541,048,781
MPC - Wastewater System	502,279	-	-	-	-
TOTAL OTHER FUNDING SOURCES	\$ 17,820,888	\$ 25,442,256	\$ 599,521,970	\$ 24,227,786	\$ 644,734,091
CAPITAL IMPROVEMENT FUNDS					
Redevelopment	2,071,989	11,908,354	27,844,510	1,041,950	86,965,980
Streets	45,086,629	22,575,006	246,780,870	19,779,437	361,556,050
Traffic Signals	3,033,101	3,839,062	14,383,330	1,165,446	28,171,640
Parks	6,943,478	2,403,439	21,041,500	2,314,309	74,535,960
Municipal Facilities	26,610,181	15,147,836	66,151,730	9,485,399	83,454,570
Water	13,353,841	17,030,318	75,076,960	5,568,151	92,533,789
Wastewater	13,579,330	17,448,379	94,567,840	12,378,495	90,676,260
Storm Water	-	382,219	8,009,820	55,770	4,918,020
TOTAL CAPITAL IMPROVEMENT	\$ 110,678,549	\$ 90,734,613	\$ 553,856,560	\$ 51,788,957	\$ 822,812,269



EXPENSE DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
DEBT SERVICE					
General Obligation Debt	25,887,038	27,187,538	29,600,540	29,600,540	31,125,960
Improvement Districts	733,623	1,360,444	3,786,410	573,200	2,642,600
MPC - Public Facilities	16,816,275	7,013,650	7,018,290	7,018,290	7,023,250
MPC - Water System	9,819,813	11,032,456	22,535,820	22,535,820	42,309,850
MPC - Wastewater System	3,620,500	3,624,750	3,627,000	3,627,000	3,625,250
Revenue Obligations	2,258,956	2,260,456	2,263,710	2,263,710	2,266,210
TOTAL DEBT SERVICE	\$ 59,136,205	\$ 52,479,294	\$ 68,831,770	\$ 65,618,560	\$ 88,993,120
GRAND TOTAL EXPENSES	\$ 517,206,648	\$ 495,594,930	\$ 1,670,841,740	\$ 528,877,268	\$ 2,049,501,300

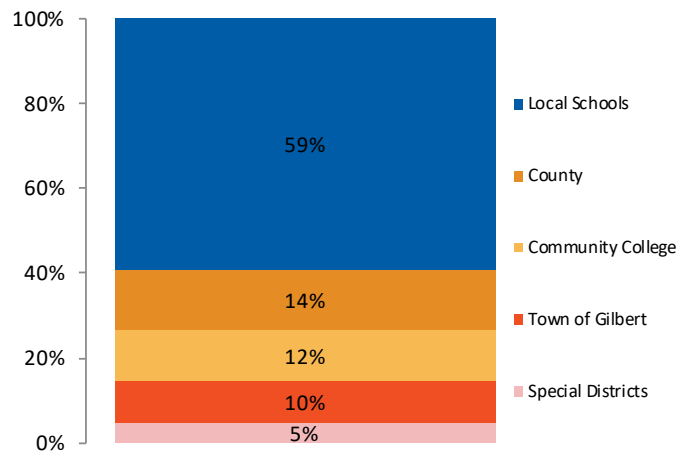


PROPERTY TAX RATES

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 2024 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



	<u>Gilbert School District</u>	<u>Chandler School District</u>	<u>Higley School District</u>	<u>Mesa School District</u>
<u>Primary (Operating)</u>				
State	\$0.00	\$0.00	\$0.00	\$0.00
County	\$1.20	\$1.20	\$1.20	\$1.20
Community College	\$1.08	\$1.08	\$1.08	\$1.08
Education Equalization	\$0.00	\$0.00	\$0.00	\$0.00
Special Health Care District	\$0.18	\$0.18	\$0.18	\$0.18
Gilbert	\$0.00	\$0.00	\$0.00	\$0.00
East Valley Institute	\$0.05	\$0.05	\$0.05	\$0.05
Local School District	\$3.38	\$3.41	\$3.54	\$3.53
Total Primary	\$5.89	\$5.92	\$6.05	\$6.04
<u>Secondary (Debt)</u>				
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	\$0.10	\$0.10	\$0.10	\$0.10
Gilbert	\$0.98	\$0.98	\$0.98	\$0.98
East Valley Institute	\$0.00	\$0.00	\$0.00	\$0.00
Local School District	\$2.37	\$2.39	\$2.70	\$3.47
Total Secondary	\$3.85	\$3.87	\$4.18	\$4.94
<u>Total</u>				
State	\$0.00	\$0.00	\$0.00	\$0.00
County	\$1.20	\$1.20	\$1.20	\$1.20
Community College	\$1.14	\$1.14	\$1.14	\$1.14
Education Equalization	\$0.00	\$0.00	\$0.00	\$0.00
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	\$0.27	\$0.27	\$0.27	\$0.27
Gilbert	\$0.98	\$0.98	\$0.98	\$0.98
East Valley Institute	\$0.05	\$0.05	\$0.05	\$0.05
Local School District	\$5.75	\$5.80	\$6.24	\$7.00
Total Tax Rate	\$9.74	\$9.79	\$10.23	\$10.99



PERSONNEL SUMMARY

	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Projected FY 2023</u>	<u>Budget FY 2024</u>	<u>% By Fund FY 2024</u>
GENERAL FUND						
Mayor and Council	2.00	2.00	2.00	2.00	2.00	
Town Manager	10.35	11.35	12.85	12.85	11.85	
Digital Government	14.00	14.00	14.00	13.00	13.00	
Intergovernmental	2.00	2.00	2.00	2.00	2.00	
Economic Development	9.00	9.00	9.00	10.00	10.00	
Information Technology	52.00	52.00	55.00	54.00	56.00	
Human Resources	21.00	21.00	22.50	22.50	24.75	
Management and Budget	6.00	6.00	6.00	6.00	6.00	
Town Clerk	6.00	6.00	7.00	7.00	7.00	
Legal	31.00	31.00	33.25	33.25	36.25	
Finance and Mgmt Services	28.50	28.50	29.00	29.00	30.00	
Municipal Court	32.07	32.07	32.07	32.07	32.07	
Development Services	75.32	76.82	78.82	78.82	78.82	
Police	445.60	465.60	487.60	487.60	494.60	
Fire and Rescue	217.00	225.00	244.00	245.00	249.00	
Parks and Recreation	173.30	179.30	183.05	183.05	185.80	
Engineering Services	5.60	6.60	8.60	8.60	8.60	
TOTAL GENERAL FUND	1,130.74	1,168.24	1,226.74	1,226.74	1,247.74	73%
STREETS FUND	57.66	57.66	59.66	59.66	59.66	3%
ENTERPRISE FUNDS						
Water	134.93	136.93	141.93	140.93	141.93	
Wastewater	49.50	49.50	53.50	53.50	53.50	
Solid Waste - Residential	82.81	85.81	85.81	85.81	85.81	
Solid Waste - Commercial	8.44	8.44	8.44	8.44	8.44	
Environmental Compliance	12.59	12.59	12.59	12.59	15.59	
ENTERPRISE FUNDS	288.27	293.27	302.27	301.27	305.27	18%
INTERNAL SERVICE FUNDS	26.00	27.00	31.00	32.00	34.00	2%
SPECIAL REVENUE	49.01	49.01	49.01	49.01	54.01	3%
CIP ADMINISTRATION	13.40	14.90	14.90	17.90	19.90	1%
TOTAL TOWN POSITIONS	1,565.08	1,610.08	1,683.58	1,686.58	1,720.58	100%

Background

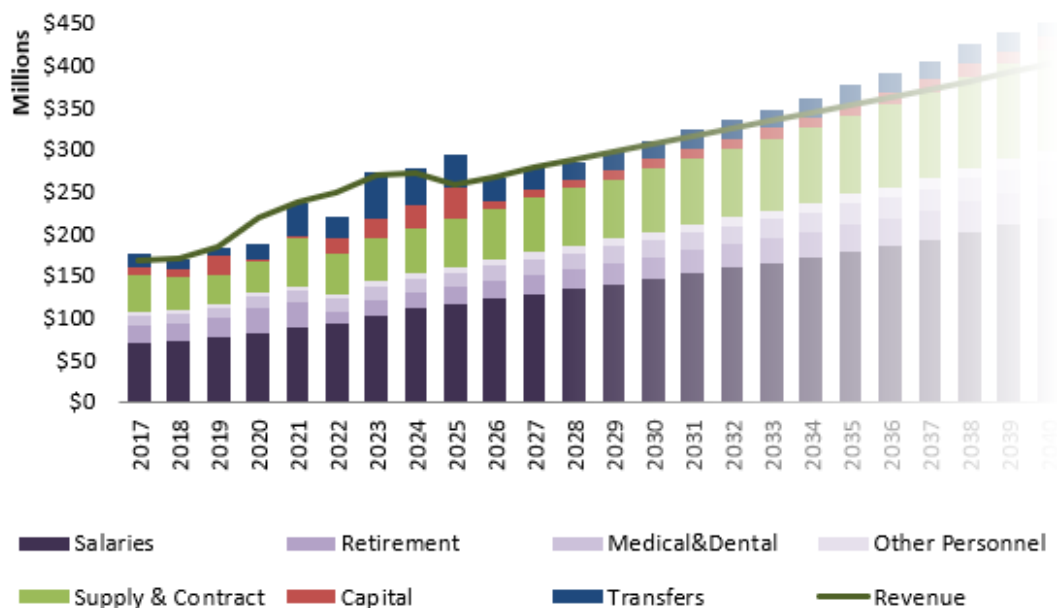
Gilbert maintains a keen focus on long-term financial security. Three organizational focus areas (strong economy, prosperous community, and exceptional built environment) have been adopted to help support the Town's efforts to avoid the typical rise and decline of cities. Gilbert wants to break the cycle 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



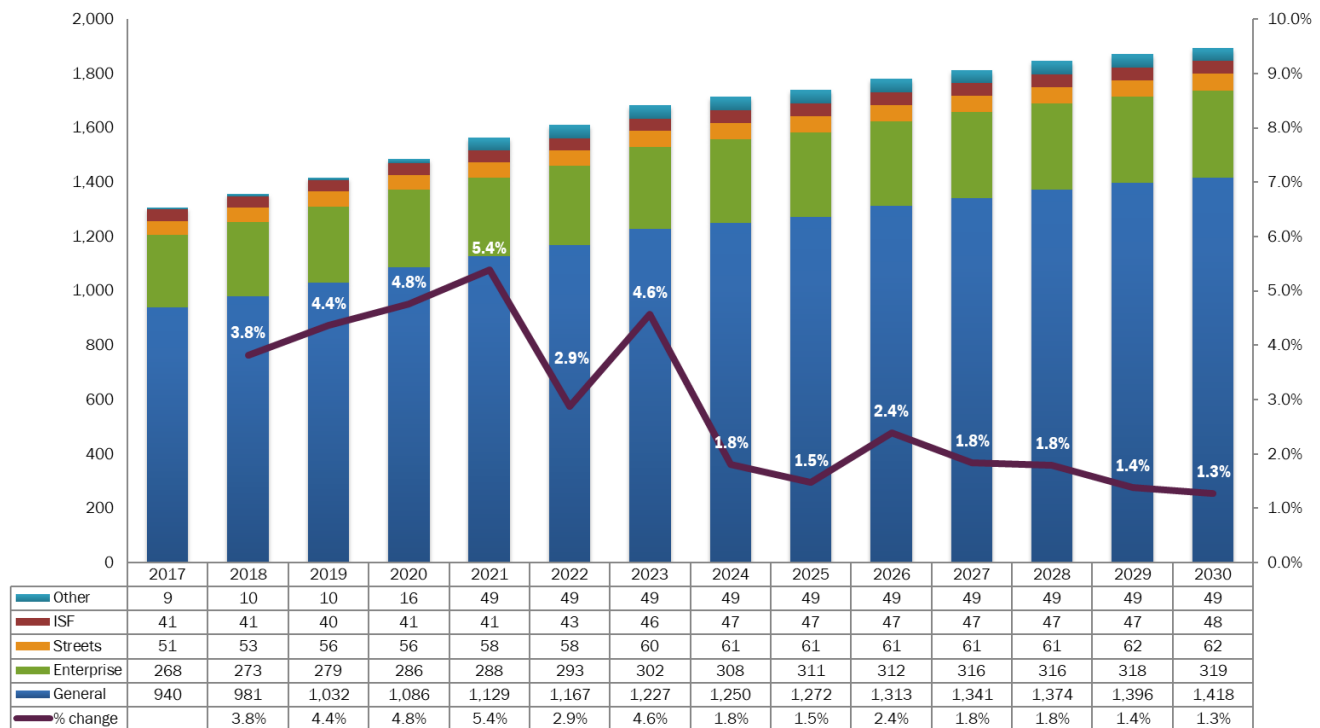
Results: Potential changes at the state legislature that could affect sales tax revenues from Residential Rental and Food for Home Consumption. These changes could negatively impact the ability to balance future revenues and expenditures for the General Fund. Sales tax is the largest General Fund revenue 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 over 7% during FY 2023. 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 2024 LTFP, FY 2022 actual revenues and expenditures were added. Updated Staffing Model forecasts were incorporated. Assumption data was updated (i.e. retirement and benefit rates). Loss of revenue from both Residential Rental and Food for Home Consumption were included in the model. There has been significant discussion on these two items at the state legislature and there is a strong potential that these revenue sources will be in jeopardy moving forward.

What new things are on the horizon: Gilbert continues to monitor future capital improvement needs, including possible public safety projects like dispatch center expansion, a crime lab, and a victim advocacy center. FY 2024 has higher planned transfers 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 transferred to a debt service sinking fund in preparation to pay down the University Building debt when it is callable and into the Water SDF fund to help it maintain a positive fund balance.

Staffing Forecast

FTE Totals by Fund



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 2021 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 2022.

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.

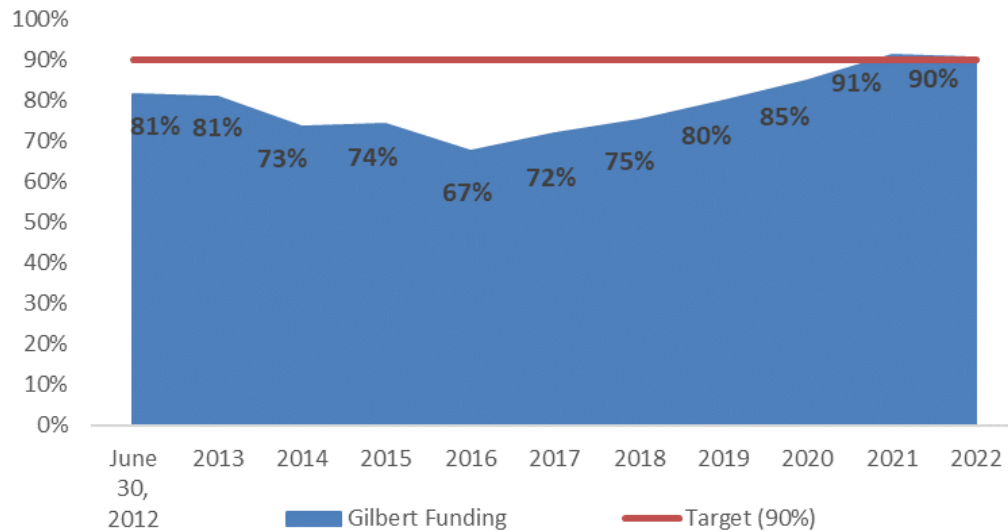
Pension Liabilities

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, 2022
ASRS	Civilian Employees	Pooled	71.3% / 72.7%
EORP	Elected Officials	Pooled	32.6% / 34.8%
PSPRS (Tiers 1&2)	Sworn Fire	Individual	89.4% / 89.8%
PSPRS (Tiers 1&2)	Sworn Police	Individual	91.1% / 91.5%
PSPRS (Tier 3)	Sworn Fire & Police	Pooled	110.5% / 112.1%

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. 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



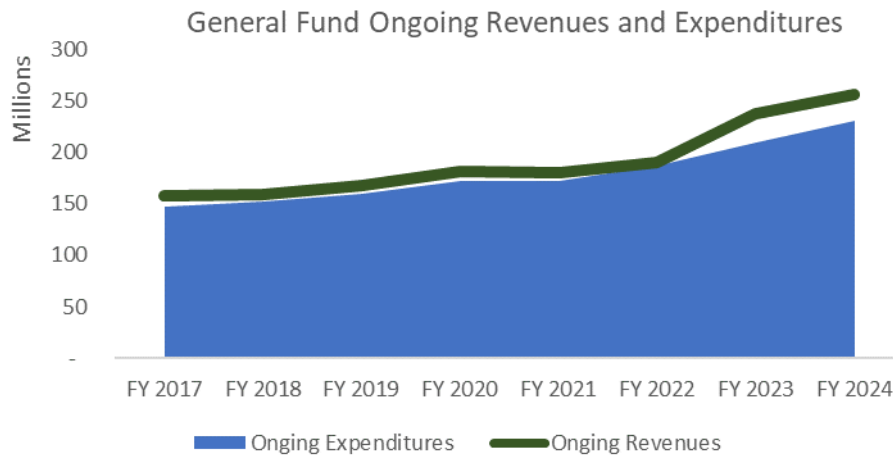
Debt Analysis

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.

One-Time vs Ongoing Expenditures

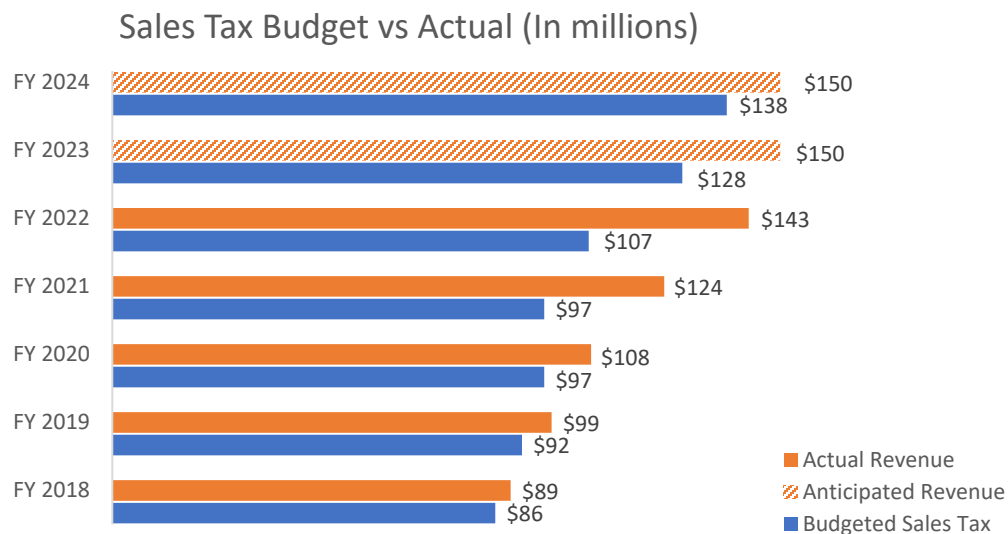
Gilbert avoids the use of one-time revenue to support ongoing expenditures. Also, in recognition that sales tax can be volatile depending on economic conditions, and sales tax from construction is the most volatile of Gilbert's sales tax categories, Gilbert has chosen to designate \$5m of construction 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 two 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.



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 \$7.6m 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. \$1.6m was added to budgets during the FY2024 Zero Base process because of inflation.

Zero Base Results

\$1.6 million added this year
\$7.6 million in Total Savings since 2018!

Police:
(\$233k)



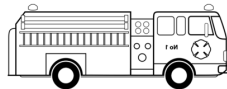
Water:
\$1,483,000



Ambulance Transport:
(\$37,770)



Fire & Rescue:
\$404K



Police Impound:
(\$9,000)



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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.



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 2023, the Financial Retreat included discussion on:

- Utility Rate Needs and Rate Study Timing
- Police Department CIP Projects
- Facilities Master Plan and Space Needs Assessment
- Pension System Update and ASRS Pension Prefunding Opportunity
- Credit Card Transaction Fees
- 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.

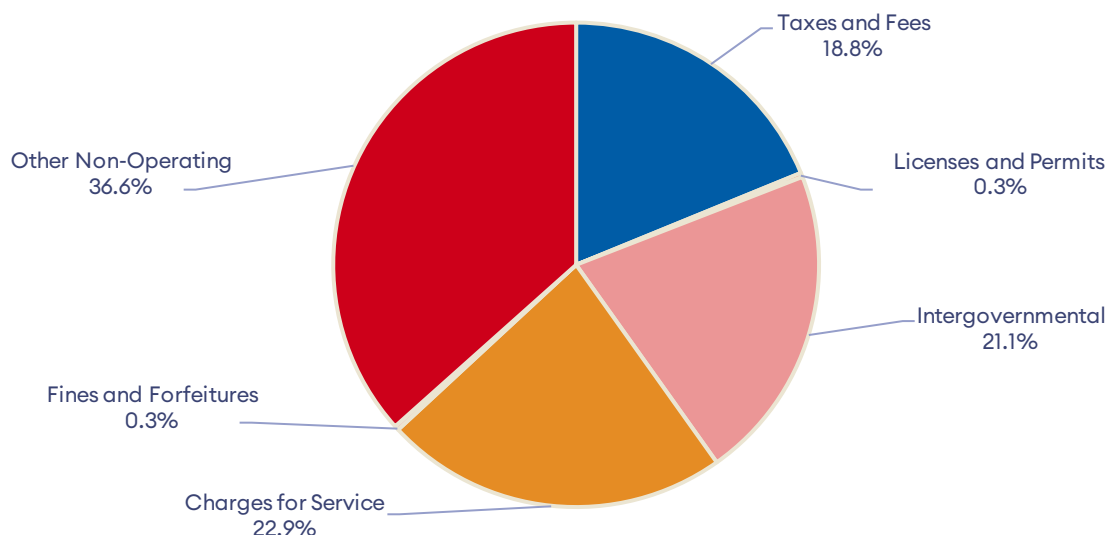
ALL REVENUE SOURCES

This section of the budget document includes detailed information regarding revenue types, including historical information, assumptions for the FY 2024 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 2024 is \$2,049,501,300. Of this amount, \$940,326,490 is anticipated in new revenue collections and \$1,109,174,180 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 2024 Revenue Sources All Funds by Type (Excludes Transfers)

Revenue Type	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Taxes and Fees	156,213,061	177,026,861	165,033,890	182,648,690	176,829,980
Licenses and Permits	5,932,478	4,109,258	3,906,000	2,801,000	2,651,000
Intergovernmental	138,015,578	139,312,594	169,162,150	127,523,720	198,290,370
Charges for Service	147,520,202	161,157,707	178,484,020	190,051,480	215,437,400
Fines and Forfeitures	3,259,164	3,231,005	3,025,000	2,995,000	2,795,000
Other Non-Operating	85,741,700	753,352,658	170,602,310	39,316,300	344,322,740
Total	\$ 536,682,183	\$ 1,238,190,083	\$ 690,213,370	\$ 545,336,190	\$ 940,326,490



TAXES AND FEES

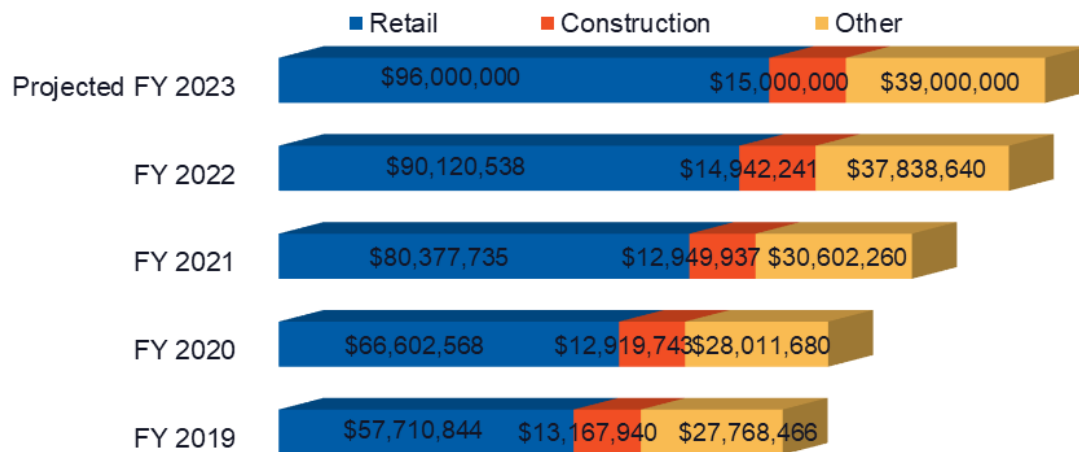
Local Sales Tax

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 year over year sales tax increases of 8% or above for the past ten years. 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.

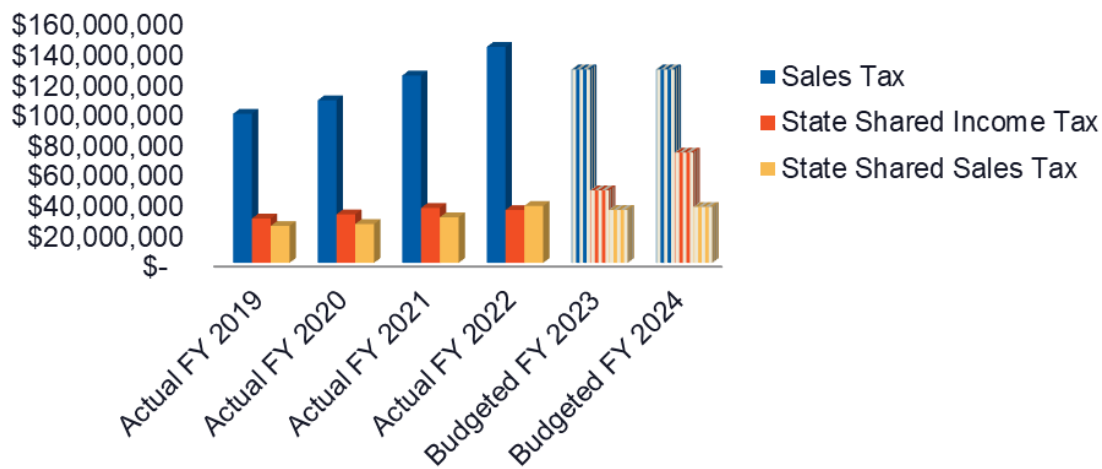
The projections are based on historical trends and the following assumptions, which remain consistent from last year:

- Retail sales tax will remain somewhat stable in Gilbert, and will continue to increase 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
- The sales tax rate will hold steady at 1.5%

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, 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, wastewater, parks, police, and fire. The general government SDF was discontinued in June 2022. A water resource fee is charged to pay for the cost of increasing water rights to accommodate new growth and guarantee a 100-year assured water supply. Gilbert completed a full SDF study in partnership with a third party consultant, adopted April 2019. An updated Water SDF was completed and went into effect June 2022.

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.

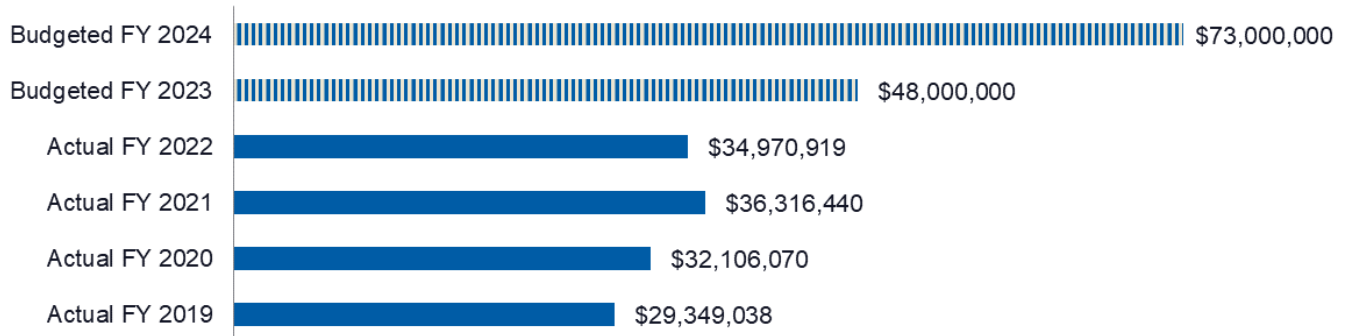
State Shared Sales Tax

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 2022 is distributed to cities in FY 2024. 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 projected revenues for FY 2022 are lower than usual and then the budgeted revenues are 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 will be used for one-time purposes. FY 2024 revenue estimates are based on Gilbert's proportionate share of income tax revenues received by the state in FY2022.

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 2022. 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. Recycle program changes and a new rate study were completed and new rates went into effect April 2022. 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 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
BEGINNING FUND BALANCE (Less Committed)	181,520,000	81,648,000	63,915,000	61,328,000	72,628,000
REVENUE	270,624,000	273,712,000	279,253,000	284,961,000	290,840,000
TOTAL REVENUE	270,624,000	273,712,000	279,253,000	284,961,000	290,840,000
TRANSFERS IN	10,081,000	10,081,000	10,081,000	10,081,000	10,081,000
TOTAL SOURCES	462,225,000	365,441,000	353,249,000	356,370,000	373,549,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	221,439,000	221,439,000	221,439,000	221,439,000	221,439,000
CIP MAINTENANCE COSTS		386,000	2,466,000	2,542,000	4,322,000
FIVE-YEAR PLAN		9,149,000	18,721,000	27,367,000	34,954,000
SUB-TOTAL ONGOING EXPENDITURES	221,439,000	230,974,000	242,626,000	251,348,000	260,715,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	32,365,000				
FIVE-YEAR PLAN		6,668,000	3,389,000	2,406,000	7,276,000
CAPITAL OUTLAY	3,822,000				
CONTINGENCY	10,000,000				
ECONOMIC DEVELOPMENT RESERVE	5,000,000				
SUB-TOTAL ONE-TIME EXPENDITURES	51,187,000	6,668,000	3,389,000	2,406,000	7,276,000
TRANSFER OUT					
CAPITAL	51,116,000	28,549,000	20,837,000	4,919,000	1,650,000
OTHER	56,835,000	35,335,000	25,069,000	25,069,000	25,069,000
SUB-TOTAL TRANSFERS OUT	107,951,000	63,884,000	45,906,000	29,988,000	26,719,000
TOTAL USES	380,577,000	301,526,000	291,921,000	283,742,000	294,710,000
ANNUAL OPERATING RESULT	(99,872,000)	(17,733,000)	(2,587,000)	11,300,000	6,211,000
FUND BALANCE	81,648,000	63,915,000	61,328,000	72,628,000	78,839,000
MINIMUM FUND BALANCE	59,080,000	60,200,000	63,110,000	65,290,000	67,630,000
FUND BALANCE ABOVE MINIMUM	22,568,000	3,715,000	(1,782,000)	7,338,000	11,209,000

- ✓ Five-Year Plan Assumptions:
- ✓
- ✓ Transfer to Debt Service includes an additional one-time amount of \$8,000,000 that will be set aside to pay down other General Fund debt which will reduce interest costs.
- ✓ Transfers Out in FY 2024 also include one-time amounts of \$20,000,000 for Water SDF and \$1,500,000 anticipated for Solid Waste – Residential internal loan.
- ✓ 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 2024 at \$15,000,000 which is consistent with prior years.



ROADWAY AND MAINTENANCE FIVE-YEAR FORECAST

ROADWAY AND MAINTENANCE FUND - FIVE-YEAR FORECAST					
	Budget FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
BEGINNING FUND BALANCE (Less Committed)	16,798,000	3,720,000	(39,727,000)	(45,617,000)	(42,840,000)
REVENUE	12,608,000	12,858,000	13,113,000	13,373,000	13,638,000
TOTAL REVENUE	12,608,000	12,858,000	13,113,000	13,373,000	13,638,000
TRANSFERS IN	164,000	164,000	164,000	164,000	164,000
TOTAL SOURCES	29,570,000	16,742,000	(26,450,000)	(32,080,000)	(29,038,000)
ONGOING EXPENDITURES					
BASE EXPENDITURES	7,374,000	7,374,000	7,374,000	7,374,000	7,374,000
CIP MAINTENANCE COSTS		-	113,000	113,000	113,000
FIVE-YEAR PLAN		104,000	208,000	312,000	416,000
SUB-TOTAL ONGOING EXPENDITURES	7,374,000	7,478,000	7,695,000	7,799,000	7,903,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	165,000				
FIVE-YEAR PLAN		-	-	-	-
CAPITAL OUTLAY	-				
CONTINGENCY	900,000				
SUB-TOTAL ONE-TIME EXPENDITURES	1,065,000	-	-	-	-
TRANSFER OUT					
CAPITAL	16,741,000	48,321,000	10,802,000	2,291,000	19,229,000
OTHER	670,000	670,000	670,000	670,000	670,000
SUB-TOTAL TRANSFERS OUT	17,411,000	48,991,000	11,472,000	2,961,000	19,899,000
TOTAL USES	25,850,000	56,469,000	19,167,000	10,760,000	27,802,000
ANNUAL OPERATING RESULT	(13,078,000)	(43,447,000)	(5,890,000)	2,777,000	(14,000,000)
FUND BALANCE	3,720,000	(39,727,000)	(45,617,000)	(42,840,000)	(56,840,000)
MINIMUM FUND BALANCE	1,840,000	1,870,000	1,920,000	1,950,000	1,980,000
FUND BALANCE ABOVE MINIMUM	1,880,000	(41,597,000)	(47,537,000)	(44,790,000)	(58,820,000)

Five-Year Plan Assumptions:

- ✓ FY 2024 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 2025-2028 will be closely evaluated against available revenue so minimum fund balance is met.



STREETS FIVE-YEAR FORECAST

STREETS FUND - FIVE-YEAR FORECAST					
	Budget FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
BEGINNING FUND BALANCE (Less Committed)	11,165,000	8,509,000	7,355,000	6,910,000	6,398,000
REVENUE	20,365,000	20,568,000	20,773,000	20,980,000	21,189,000
TOTAL REVENUE	20,365,000	20,568,000	20,773,000	20,980,000	21,189,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	31,530,000	29,077,000	28,128,000	27,890,000	27,587,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	18,631,000	18,631,000	18,631,000	18,631,000	18,631,000
CIP MAINTENANCE COSTS		294,000	325,000	334,000	344,000
FIVE-YEAR PLAN		265,000	530,000	795,000	1,060,000
SUB-TOTAL ONGOING EXPENDITURES	18,631,000	19,190,000	19,486,000	19,760,000	20,035,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	1,899,000				
FIVE-YEAR PLAN		800,000	-	-	-
CAPITAL OUTLAY	259,000				
CONTINGENCY	500,000				
SUB-TOTAL ONE-TIME EXPENDITURES	2,658,000	800,000	-	-	-
TRANSFER OUT					
CAPITAL	-	-	-	-	-
OTHER	1,732,000	1,732,000	1,732,000	1,732,000	1,732,000
SUB-TOTAL TRANSFERS OUT	1,732,000	1,732,000	1,732,000	1,732,000	1,732,000
TOTAL USES	23,021,000	21,722,000	21,218,000	21,492,000	21,767,000
ANNUAL OPERATING RESULT	(2,656,000)	(1,154,000)	(445,000)	(512,000)	(578,000)
FUND BALANCE	8,509,000	7,355,000	6,910,000	6,398,000	5,820,000
MINIMUM FUND BALANCE	4,660,000	4,800,000	4,870,000	4,940,000	5,010,000
FUND BALANCE ABOVE MINIMUM	3,849,000	2,555,000	2,040,000	1,458,000	810,000

Five-Year Plan Assumptions:

- ✓ FY 2024 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 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
BEGINNING FUND BALANCE (Less Committed)	69,376,000	42,046,000	48,404,000	46,417,000	29,566,000
REVENUE	78,235,500	103,891,000	105,620,000	132,946,000	135,183,000
TOTAL REVENUE	78,235,500	103,891,000	105,620,000	132,946,000	135,183,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	147,611,500	145,937,000	154,024,000	179,363,000	164,749,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	40,290,000	40,290,000	40,290,000	40,290,000	40,290,000
CIP MAINTENANCE COSTS		327,000	382,000	382,000	382,000
FIVE-YEAR PLAN		1,505,000	5,191,000	8,829,000	10,052,000
SUB-TOTAL ONGOING EXPENDITURES	40,290,000	42,122,000	45,863,000	49,501,000	50,724,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	3,021,000				
FIVE-YEAR PLAN		212,000	(1,285,000)	41,035,000	15,015,000
CAPITAL OUTLAY	57,000				
CONTINGENCY	2,500,000				
SUB-TOTAL ONE-TIME EXPENDITURES	5,578,000	212,000	(1,285,000)	41,035,000	15,015,000
TRANSFER OUT					
CAPITAL	32,001,000	7,188,000	7,018,000	3,250,000	10,430,000
OTHER	27,696,000	48,011,000	56,011,000	56,011,000	56,011,000
SUB-TOTAL TRANSFERS OUT	59,697,000	55,199,000	63,029,000	59,261,000	66,441,000
TOTAL USES	105,565,000	97,533,000	107,607,000	149,797,000	132,180,000
ANNUAL OPERATING RESULT	(27,329,500)	6,358,000	(1,987,000)	(16,851,000)	3,003,000
FUND BALANCE	42,046,500	48,404,000	46,417,000	29,566,000	32,569,000
MINIMUM FUND BALANCE	32,200,000	32,660,000	33,590,000	34,500,000	34,810,000
FUND BALANCE ABOVE MINIMUM	9,846,500	15,744,000	12,827,000	(4,934,000)	(2,241,000)

Five-Year Plan Assumptions:

- ✓ The plan assumes a 50% rate increase beginning in the fourth quarter of FY 2024, as well as a 25% rate increase beginning in the fourth quarter of FY 2026. The Town is working with a rate consultant to determine the best approach to maintain fund balance.
- ✓ An additional increase in revenue is based on an anticipated growth rate in customers of 1.75%
- ✓ Increased transfers to the Repair and Replacement Fund in FY 2025-2028
- ✓ In the One-Time Expenditures associated with the Five-Year Plan, \$40 million is included in FY 2027 to finish paying CIP projects after the 2022 WRMP Bonds are exhausted.



WASTEWATER FUND FIVE-YEAR FORECAST

WASTEWATER FUND - FIVE-YEAR FORECAST					
	Budget FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
BEGINNING FUND BALANCE (Less Committed)	21,879,000	10,408,000	11,786,000	7,578,000	4,002,000
REVENUE	44,026,000	47,939,000	58,657,000	59,653,000	60,667,000
TOTAL REVENUE	44,026,000	47,939,000	58,657,000	59,653,000	60,667,000
TRANSFERS IN	1,035,000	1,035,000	1,035,000	1,035,000	1,035,000
TOTAL SOURCES	66,940,000	59,382,000	71,478,000	68,266,000	65,704,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	21,607,000	21,607,000	21,607,000	21,607,000	21,607,000
CIP MAINTENANCE COSTS		162,000	514,000	514,000	544,000
FIVE-YEAR PLAN		719,000	1,515,000	1,790,000	2,197,000
SUB-TOTAL ONGOING EXPENDITURES	21,607,000	22,488,000	23,636,000	23,911,000	24,348,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	1,070,000				
FIVE-YEAR PLAN		2,682,000	1,841,000	1,756,000	2,883,000
CAPITAL OUTLAY	115,000				
CONTINGENCY	2,000,000				
SUB-TOTAL ONE-TIME EXPENDITURES	3,185,000	2,682,000	1,841,000	1,756,000	2,883,000
TRANSFER OUT					
CAPITAL	15,511,000	6,197,000	21,094,000	21,268,000	768,000
OTHER	16,229,000	16,229,000	17,329,000	17,329,000	18,829,000
SUB-TOTAL TRANSFERS OUT	31,740,000	22,426,000	38,423,000	38,597,000	19,597,000
TOTAL USES	56,532,000	47,596,000	63,900,000	64,264,000	46,828,000
ANNUAL OPERATING RESULT	(11,471,000)	1,378,000	(4,208,000)	(3,576,000)	14,874,000
FUND BALANCE	10,408,000	11,786,000	7,578,000	4,002,000	18,876,000
MINIMUM FUND BALANCE	9,100,000	9,320,000	9,610,000	9,680,000	9,790,000
FUND BALANCE ABOVE MINIMUM	1,308,000	2,466,000	(2,032,000)	(5,678,000)	9,086,000

Five-Year Plan Assumptions:

- ✓ The plan assumes a 30% rate increase beginning in the fourth quarter of FY 2025, as well as increased transfers to the Repair and Replacement Fund in FY 2026-2028. The Town is working with a rate consultant to determine the best approach to maintain fund balance.
- ✓ 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.



SOLID WASTE - RESIDENTIAL FIVE-YEAR FORECAST

SOLID WASTE - RESIDENTIAL FUND - FIVE-YEAR FORECAST					
	Budget FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
BEGINNING FUND BALANCE (Less Committed)	6,750,000	5,162,000	6,492,000	8,249,000	9,070,000
REVENUE	22,655,000	28,987,000	29,492,000	30,006,000	30,529,000
TOTAL REVENUE	22,655,000	28,987,000	29,492,000	30,006,000	30,529,000
TRANSFERS IN	1,500,000	-	-	-	-
TOTAL SOURCES	30,905,000	34,149,000	35,984,000	38,255,000	39,599,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	19,812,000	19,812,000	19,812,000	19,812,000	19,812,000
CIP MAINTENANCE COSTS		-	-	-	-
FIVE-YEAR PLAN		1,352,000	2,392,000	3,592,000	4,632,000
SUB-TOTAL ONGOING EXPENDITURES	19,812,000	21,164,000	22,204,000	23,404,000	24,444,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	345,000				
FIVE-YEAR PLAN		720,000	420,000	420,000	-
CAPITAL OUTLAY	101,000				
CONTINGENCY	1,000,000				
SUB-TOTAL ONE-TIME EXPENDITURES	1,446,000	720,000	420,000	420,000	-
TRANSFER OUT					
CAPITAL	1,274,000	162,000	-	-	-
OTHER	3,211,000	5,611,000	5,111,000	5,361,000	5,611,000
SUB-TOTAL TRANSFERS OUT	4,485,000	5,773,000	5,111,000	5,361,000	5,611,000
TOTAL USES	25,743,000	27,657,000	27,735,000	29,185,000	30,055,000
ANNUAL OPERATING RESULT	(1,588,000)	1,330,000	1,757,000	821,000	474,000
FUND BALANCE	5,162,000	6,492,000	8,249,000	9,070,000	9,544,000
MINIMUM FUND BALANCE	4,950,000	5,690,000	5,950,000	6,250,000	6,510,000
FUND BALANCE ABOVE MINIMUM	212,000	802,000	2,299,000	2,820,000	3,034,000

Five-Year Plan Assumptions:

- ✓ The plan assumes a 39% rate increase beginning in the fourth quarter for FY 2024, as well as increased transfers to the Repair and Replacement Fund in FY 2025-2028. The Town is working with a rate consultant to determine the best approach to maintain fund balance.
- ✓ The plan reflects a transfer in of \$1.5 million as an internal loan from the General Fund repayment of this loan will be calculated into the rates.
- ✓ 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 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
BEGINNING FUND BALANCE (Less Committed)	1,160,000	871,000	946,000	1,031,000	1,041,000
REVENUE	3,708,000	4,327,000	4,327,000	4,327,000	4,327,000
TOTAL REVENUE	3,708,000	4,327,000	4,327,000	4,327,000	4,327,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	4,868,000	5,198,000	5,273,000	5,358,000	5,368,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	3,040,000	3,040,000	3,040,000	3,040,000	3,040,000
CIP MAINTENANCE COSTS		-	-	-	-
FIVE-YEAR PLAN		433,000	508,000	583,000	658,000
SUB-TOTAL ONGOING EXPENDITURES	3,040,000	3,473,000	3,548,000	3,623,000	3,698,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	-				
FIVE-YEAR PLAN		-	-	-	-
CAPITAL OUTLAY	-				
CONTINGENCY	250,000				
SUB-TOTAL ONE-TIME EXPENDITURES	250,000	-	-	-	-
TRANSFER OUT					
CAPITAL	13,000	85,000	-	-	-
OTHER	694,000	694,000	694,000	694,000	694,000
SUB-TOTAL TRANSFERS OUT	707,000	779,000	694,000	694,000	694,000
TOTAL USES	3,997,000	4,252,000	4,242,000	4,317,000	4,392,000
ANNUAL OPERATING RESULT	(289,000)	75,000	85,000	10,000	(65,000)
FUND BALANCE	871,000	946,000	1,031,000	1,041,000	976,000
MINIMUM FUND BALANCE	760,000	870,000	890,000	910,000	920,000
FUND BALANCE ABOVE MINIMUM	111,000	76,000	141,000	131,000	56,000

Five-Year Plan Assumptions:

- ✓ The plan assumes a 25% rate increase beginning in the fourth quarter of FY 2024. The Town is working with a rate consultant to determine the best approach to maintain fund balance.
- ✓ The plan assumes no new additional growth in the upcoming years.

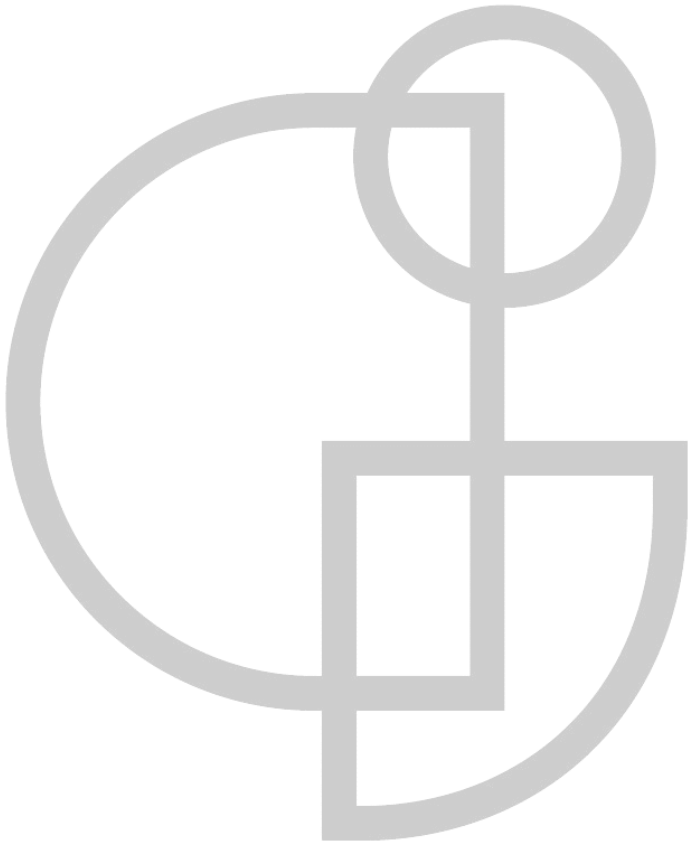


ENVIRONMENTAL COMPLIANCE FIVE-YEAR FORECAST

ENVIRONMENTAL COMPLIANCE FUND - FIVE-YEAR FORECAST					
	Budget FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
BEGINNING FUND BALANCE (Less Committed)	1,330,000	927,000	2,792,000	3,840,000	5,690,000
REVENUE	6,805,000	6,890,000	6,976,000	7,063,000	7,151,000
TOTAL REVENUE	6,805,000	6,890,000	6,976,000	7,063,000	7,151,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	8,135,000	7,817,000	9,768,000	10,903,000	12,841,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	1,869,470	1,869,000	1,869,000	1,869,000	1,869,000
CIP MAINTENANCE COSTS		119,000	149,000	149,000	149,000
FIVE-YEAR PLAN		50,000	230,000	280,000	330,000
SUB-TOTAL ONGOING EXPENDITURES	1,869,470	2,038,000	2,248,000	2,298,000	2,348,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	670,530				
FIVE-YEAR PLAN		52,000	-	-	-
CAPITAL OUTLAY	665,000				
CONTINGENCY	250,000				
SUB-TOTAL ONE-TIME EXPENDITURES	1,585,530	52,000	-	-	-
TRANSFER OUT					
CAPITAL	838,000	20,000	765,000	-	5,486,000
OTHER	2,915,000	2,915,000	2,915,000	2,915,000	2,915,000
SUB-TOTAL TRANSFERS OUT	3,753,000	2,935,000	3,680,000	2,915,000	8,401,000
TOTAL USES	7,208,000	5,025,000	5,928,000	5,213,000	10,749,000
ANNUAL OPERATING RESULT	(403,000)	1,865,000	1,048,000	1,850,000	(3,598,000)
FUND BALANCE	927,000	2,792,000	3,840,000	5,690,000	2,092,000
MINIMUM FUND BALANCE	470,000	510,000	560,000	570,000	590,000
FUND BALANCE ABOVE MINIMUM	457,000	2,282,000	3,280,000	5,120,000	1,502,000

Five-Year Plan Assumptions:

- ✓ The plan assumes fund balance above minimum will continue to increase year over year as the fund saves for future CIP projects planned for FY 2029.

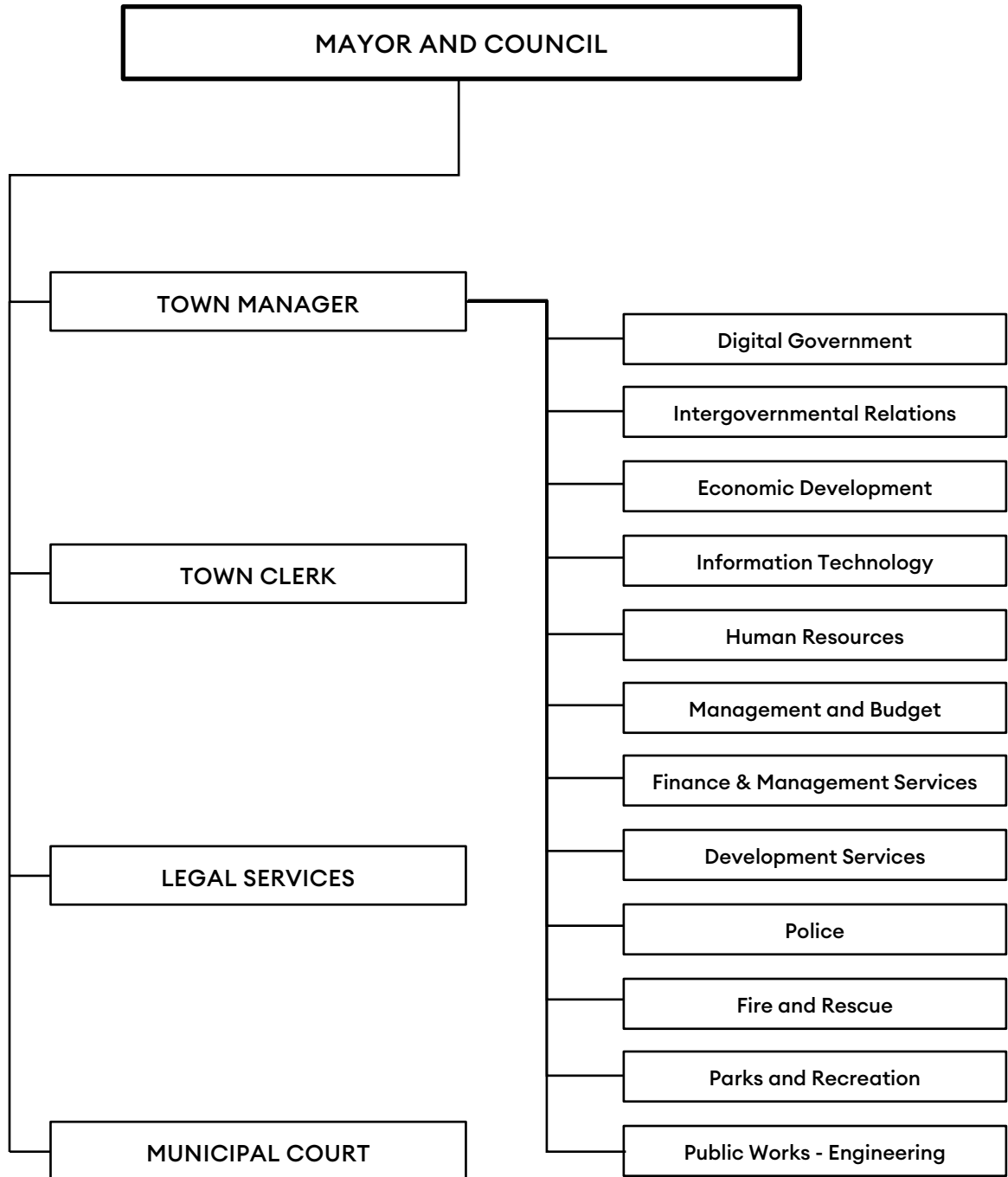




Shaping a new
tomorrow, today.

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 2024 Budgeted Expenses	FY 2024 Fee Supported	FY 2024 Transfer Supported	FY 2024 Tax Supported	FY 2024 % Tax Supported
Mayor and Council	\$ 875,450	\$ 118,000	\$ 254,750	\$ 502,700	57%
Manager	3,264,740	20,000	759,010	2,485,730	76%
Digital Communication	1,863,590	-	477,660	1,385,930	74%
Intergovernmental Relations	464,020	-	143,480	320,540	69%
Economic Development	3,350,120	200,000	-	3,150,120	94%
Information Technology	25,902,360	-	4,125,160	21,777,200	84%
Human Resources	3,533,090	-	749,340	2,783,750	79%
Management and Budget	843,980	-	260,980	583,000	69%
Town Clerk	756,050	-	-	756,050	100%
Legal Services	4,958,360	-	587,320	4,371,040	88%
Management Services	4,363,840	150,000	965,520	3,248,320	74%
Municipal Court	3,852,750	270,000	-	3,582,750	93%
Development Services	9,217,940	4,461,000	-	4,756,940	52%
Police	77,631,930	3,413,000	15,000	74,203,930	96%
Fire and Rescue	46,249,940	2,532,300	80,000	43,637,640	94%
Parks and Recreation	36,226,230	7,276,600	1,083,040	27,866,590	77%
Public Works Engineering	1,686,660	-	-	1,686,660	100%
Non-Departmental*	155,535,138	-	580,000	154,955,138	100%
Total General Fund	\$ 380,576,188	\$ 18,440,900	\$ 10,081,260	\$ 352,054,028	93%

*Expenses include transfers.

The total General Fund revenue budget including fees and taxes is \$270,624,000. Fees charged to recover the cost of service total \$18,441,000. The tax supported (non-allocated) revenue of \$252,183,000 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 \$10,081,000.

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 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Mayor and Council	2.00	2.00	2.00	2.00	2.00
Manager	10.35	11.35	12.85	12.85	11.85
Digital Government	14.00	14.00	14.00	13.00	13.00
Intergovernmental Relations	2.00	2.00	2.00	2.00	2.00
Economic Development	9.00	9.00	9.00	10.00	10.00
Information Technology	52.00	52.00	55.00	54.00	56.00
Human Resources	21.00	21.00	22.50	22.50	24.75
Management and Budget	6.00	6.00	6.00	6.00	6.00
Town Clerk	6.00	6.00	7.00	7.00	7.00
Legal Services	31.00	31.00	33.25	33.25	36.25
Management Services	28.50	28.50	29.00	29.00	30.00
Municipal Court	32.07	32.07	32.07	32.07	32.07
Development Services	75.32	76.82	78.82	78.82	78.82
Police	445.60	465.60	487.60	487.60	494.60
Fire and Rescue	217.00	225.00	244.00	245.00	249.00
Parks and Recreation	173.30	179.30	183.05	183.05	185.80
Public Works Engineering	5.60	6.60	8.60	8.60	8.60
Non-Departmental	0.00	0.00	0.00	0.00	0.00
Total Personnel	1,130.74	1,168.24	1,226.74	1,226.74	1,247.74

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Mayor and Council	733,281	732,067	807,340	848,607	875,450
Manager	1,930,554	2,650,983	3,107,410	2,936,678	3,264,740
Digital Government	1,688,177	1,546,152	1,983,470	1,498,120	1,863,590
Intergovernmental Relations	416,438	431,133	449,470	469,155	464,020
Economic Development	1,973,770	2,275,588	3,435,710	3,037,459	3,350,120
Information Technology	12,556,207	13,720,906	22,666,160	20,080,885	25,902,360
Human Resources	2,715,220	2,731,907	3,014,780	3,063,774	3,533,090
Management and Budget	683,792	745,322	845,410	872,306	843,980
Town Clerk	669,229	914,726	978,940	943,922	756,050
Legal Services	3,737,904	4,165,956	4,340,640	4,623,379	4,958,360
Management Services	2,978,905	3,135,197	3,596,550	3,630,041	4,363,840
Municipal Court	3,463,958	3,684,598	3,729,200	4,089,131	3,852,750
Development Services	7,909,844	8,046,482	9,014,380	9,078,756	9,217,940
Police	71,408,214	61,489,091	67,747,950	74,398,856	77,631,930
Fire and Rescue	36,772,368	40,868,885	46,260,910	47,279,092	46,249,940
Parks and Recreation	22,107,197	24,038,074	28,993,620	27,475,090	36,226,230
Public Works Engineering	576,791	786,435	1,553,030	1,099,484	1,686,660
Non-Departmental	21,468,459	8,451,461	41,825,950	12,193,614	47,583,950
Total Expenses	\$193,790,308	\$180,414,963	\$244,350,920	\$217,618,349	\$272,625,000

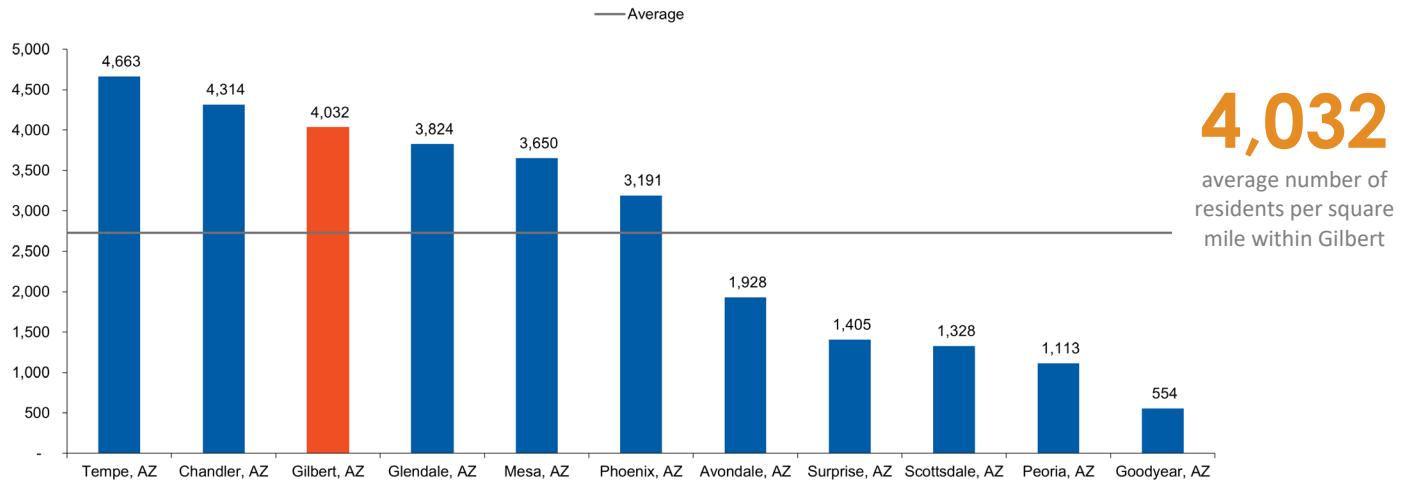


GENERAL FUND

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	137,379,164	127,668,108	164,328,650	155,999,586	174,672,100
Supplies & Contractual	55,847,380	48,877,462	78,305,020	59,812,744	94,131,220
Capital Outlay	563,764	3,869,393	1,717,250	1,806,019	3,821,680
Total Expenses	\$193,790,308	\$180,414,963	\$244,350,920	\$217,618,349	\$272,625,000

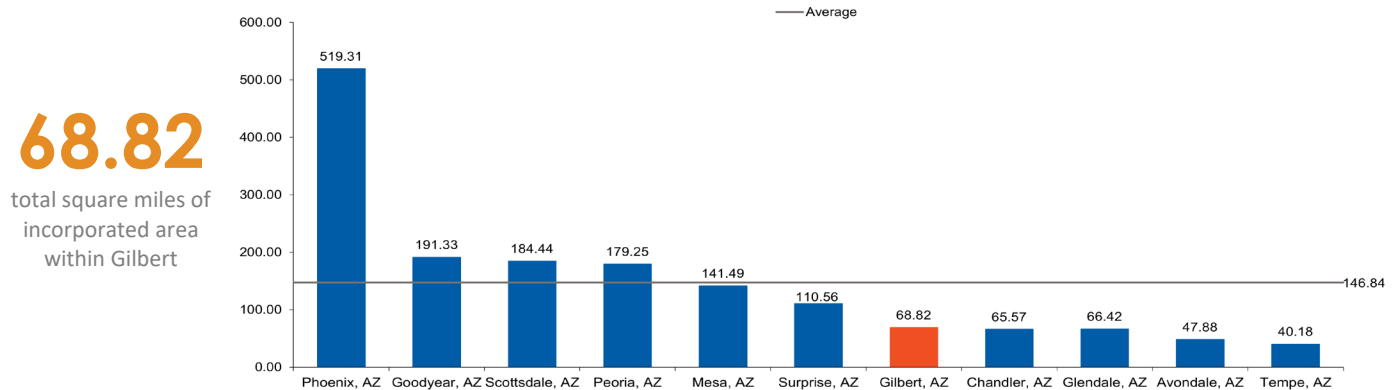
OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	230,027,487	240,037,364	233,059,400	255,855,700	270,623,900
Transfers In	6,499,544	7,532,017	9,169,160	11,069,160	10,081,260
Total Sources	\$236,527,031	\$247,569,381	\$242,228,560	\$266,924,860	\$280,705,160
Total Expenses	193,790,308	180,414,963	244,350,920	217,618,349	272,625,000
Transfers Out	35,618,999	44,030,234	84,515,178	54,779,366	107,951,188
Total Uses	\$229,409,307	\$224,445,197	\$328,866,098	\$272,397,715	\$380,576,188
Net Operating Result	\$ 7,117,724	\$ 23,124,184	\$ (86,637,538)	\$ (5,472,855)	\$ (99,871,028)

Population Density



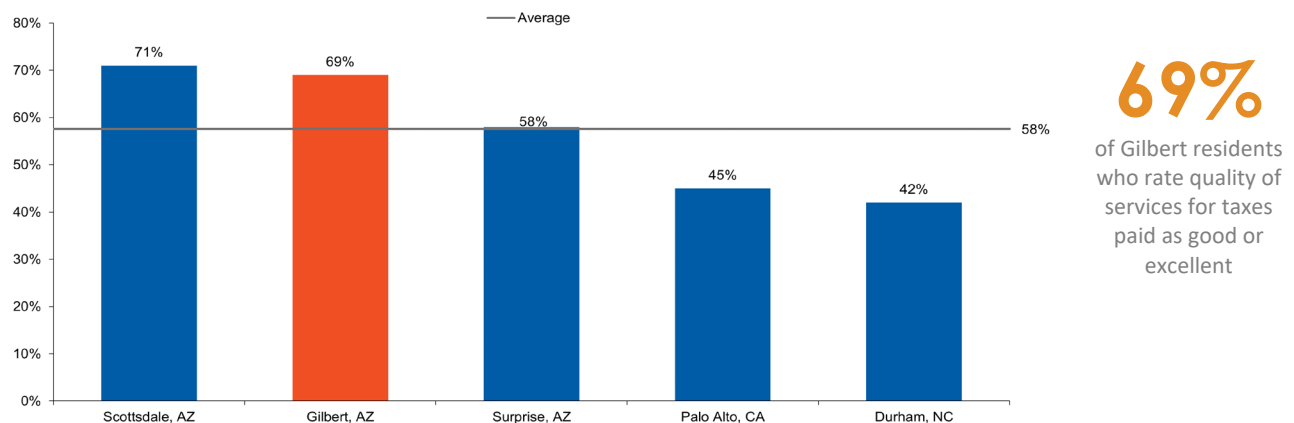
Source: July 1, 2022 Maricopa Association of Governments (MAG) Population Estimates

Incorporated Land Area in Square Miles



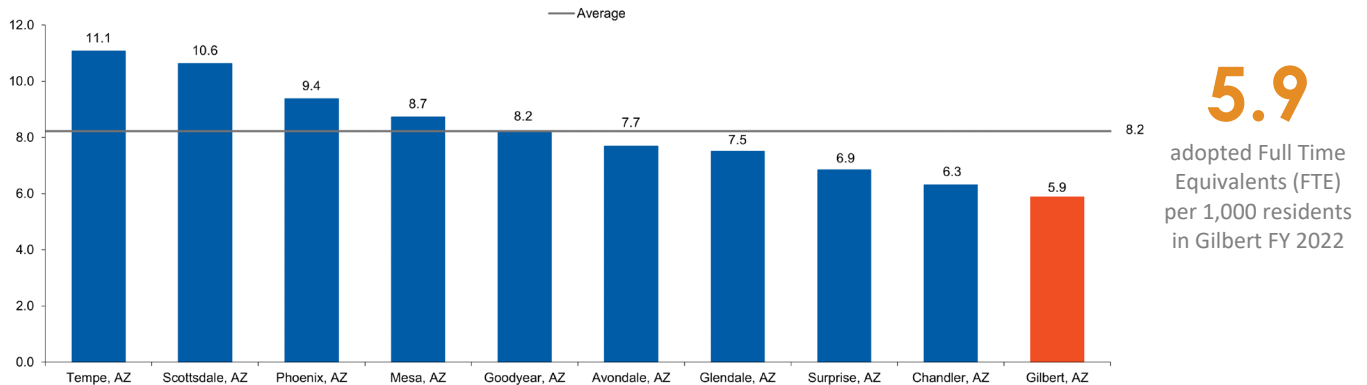
Note: The Municipal Planning Area of Gilbert is 72.6 square miles; the total incorporated land area is 68.82 square miles. Source: Census Gazetteer 2022

Value of Services for Taxes Paid



Note: Figures represent survey respondents in each community who answered "good" or "excellent". Source: Municipal National Community Survey (NCS). Durham, NC report completed in 2020; Gilbert, 2021; Scottsdale, 2023; Surprise, 2022; Palo Alto, CA, 2023.

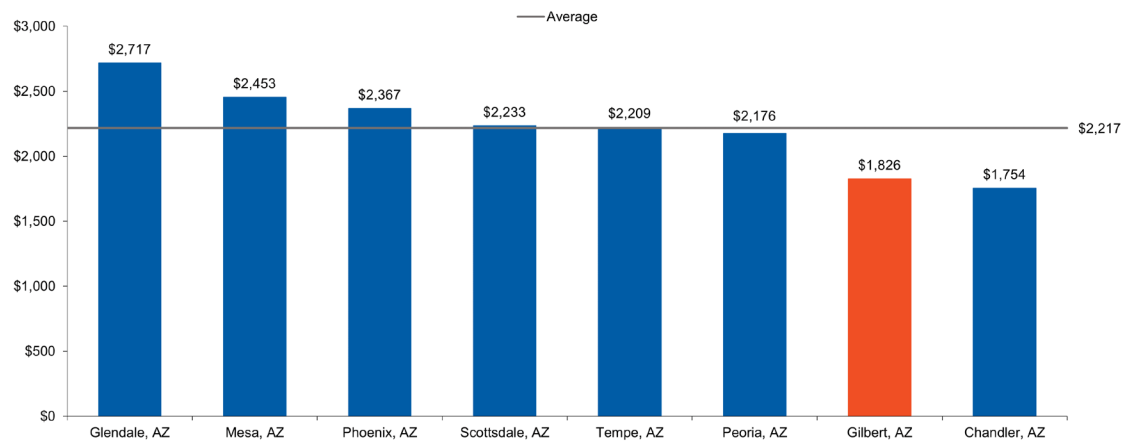
Full-Time Equivalents per 1,000 Residents



Source: Valley Benchmark Communities, FY 2021-2022

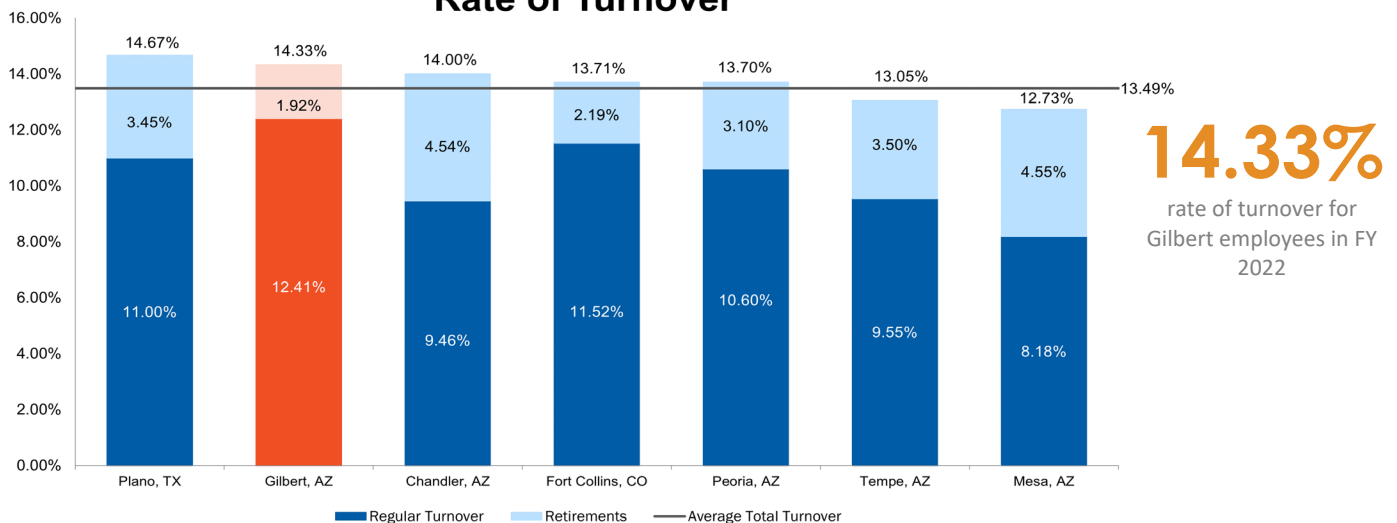
Average Residential Household Cost of Service

\$1,826
average residential household cost of service in Gilbert



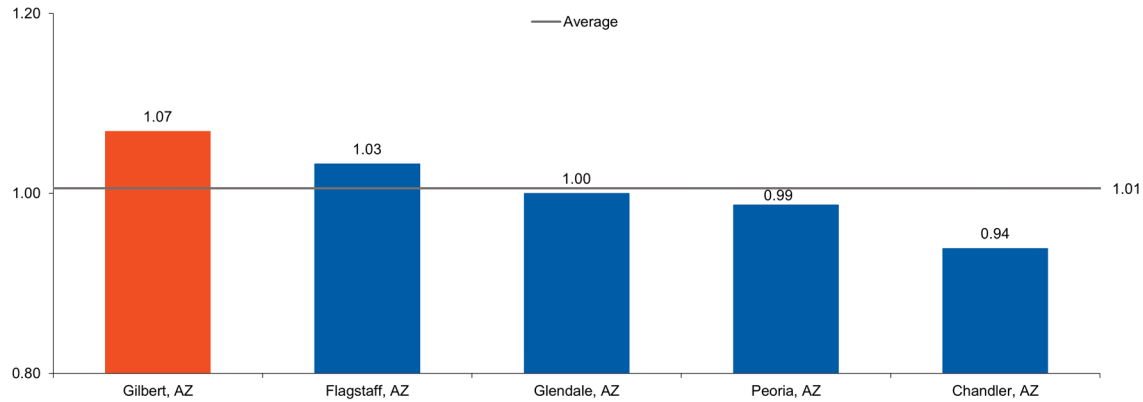
Source: City of Tempe, 2022 Comparative Cost of Services Report

Rate of Turnover



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 2022.

Court Cases Filed, Cases Disposed, and Clearance Rates



Source: AZ Courts, 2021

Comparison to Benchmark Communities			
City / Town	Cases Filed	Cases Disposed	Clearance Rate
Gilbert, AZ	21,620	23,103	1.07
Flagstaff, AZ	10,498	10,841	1.03
Glendale, AZ	27,089	27,083	1.00
Peoria, AZ	9,248	9,127	0.99
Chandler, AZ	29,226	27,434	0.94

1.07

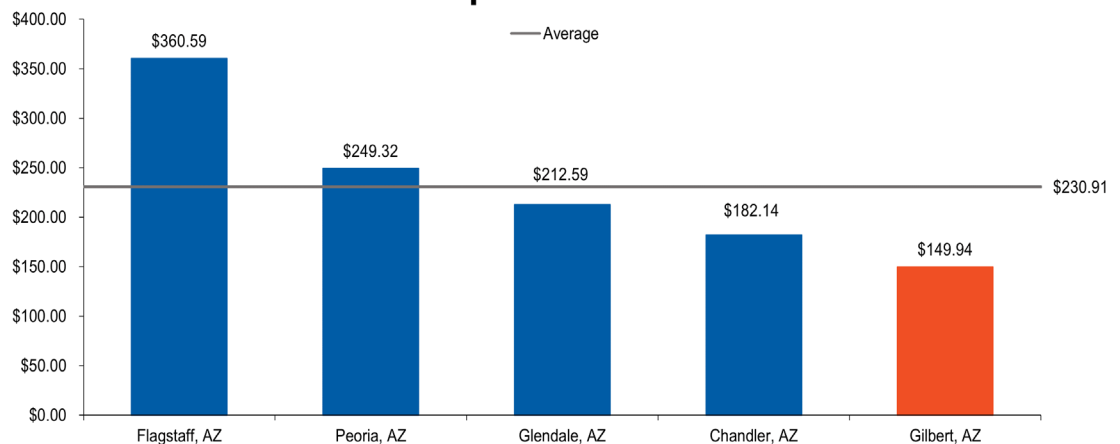
Gilbert's clearance rate in 2021

Source: Arizona Administrative Office of the Courts Statistical Data Reports, FY 2021

Cost per Court Case

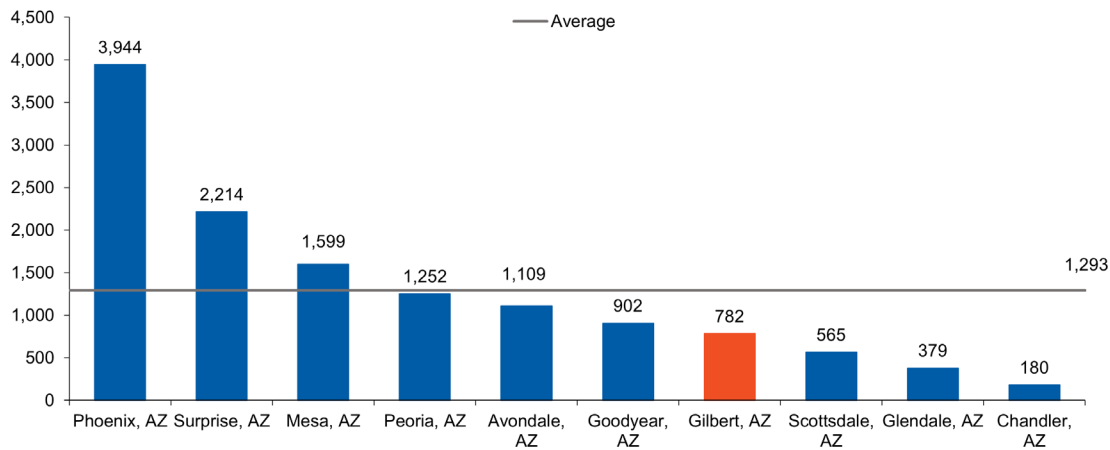
\$149.94

average cost per court case in FY 2021



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

Total Single Family Building Permits

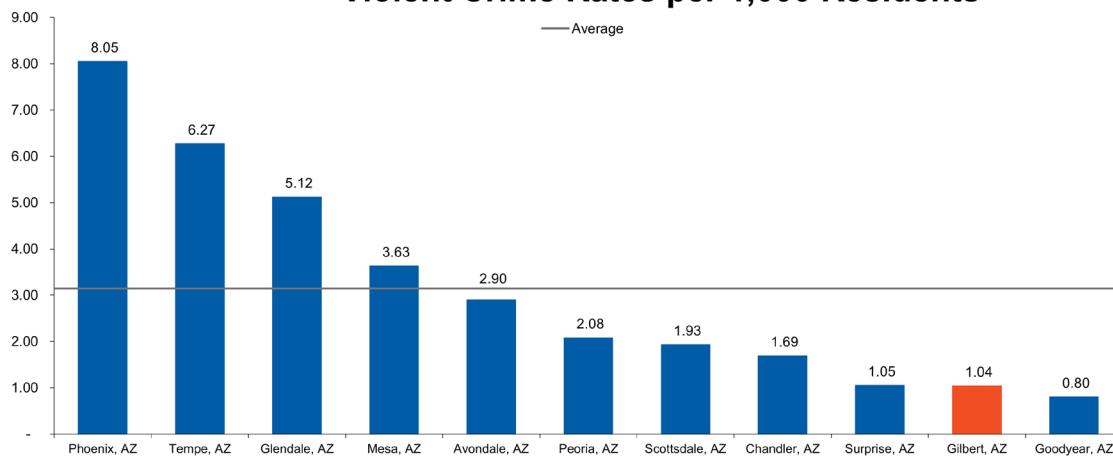


782

single family home
permits issued
in 2022

Note: Total number of single family building permits for calendar year 2022. Source: Central Homebuilders Association of Arizona

Violent Crime Rates per 1,000 Residents

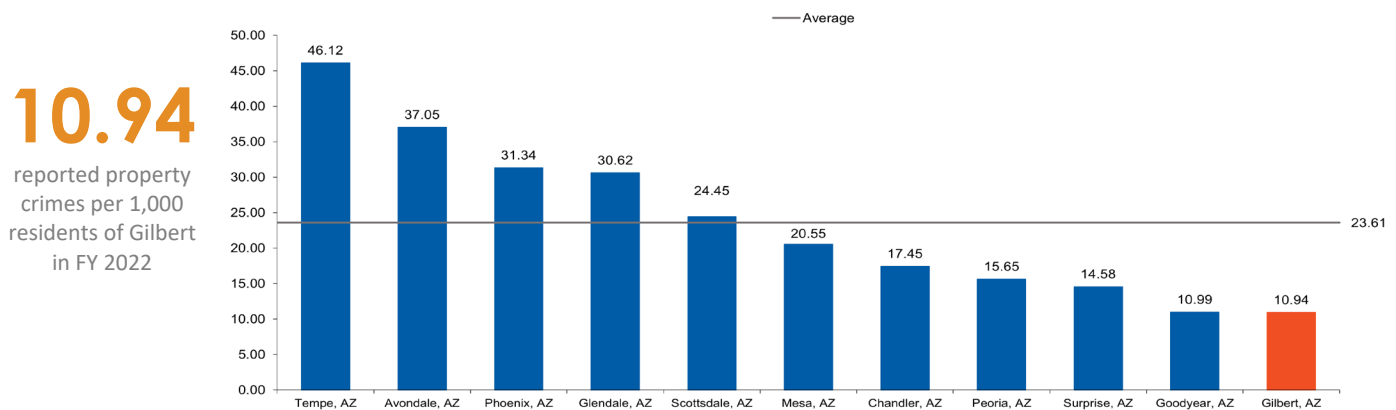


1.04

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

Note: Violent crime rate measures the reported number of violent crimes per 1,000 residents. Source: Valley Benchmark Communities, FY 2021-2022

Property Crime Rates per 1,000 Residents



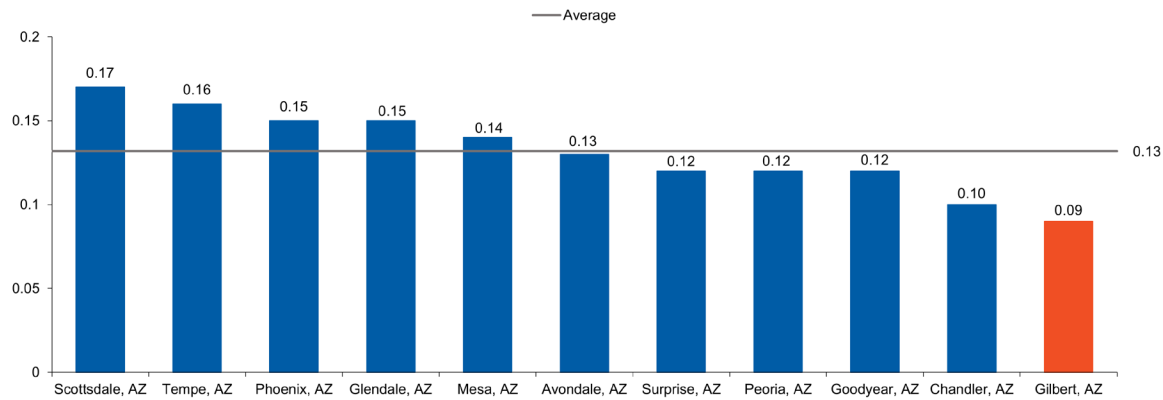
10.94

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 2021-2022

GENERAL FUND BENCHMARKS

Total Fire Calls per Resident

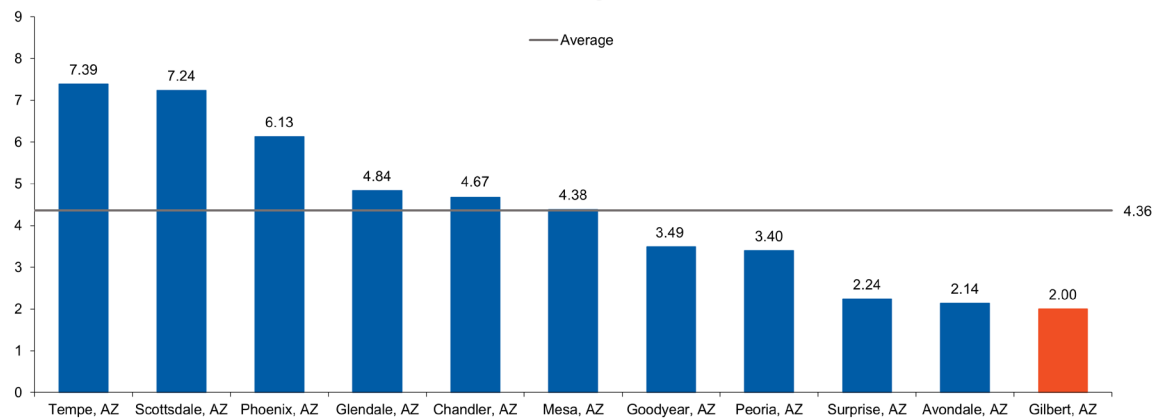


Source: Valley Benchmark Communities, FY 2021-2022

0.09

calls for service
per Gilbert
resident
in FY 2022

Total Park Acreage per 1,000 Residents

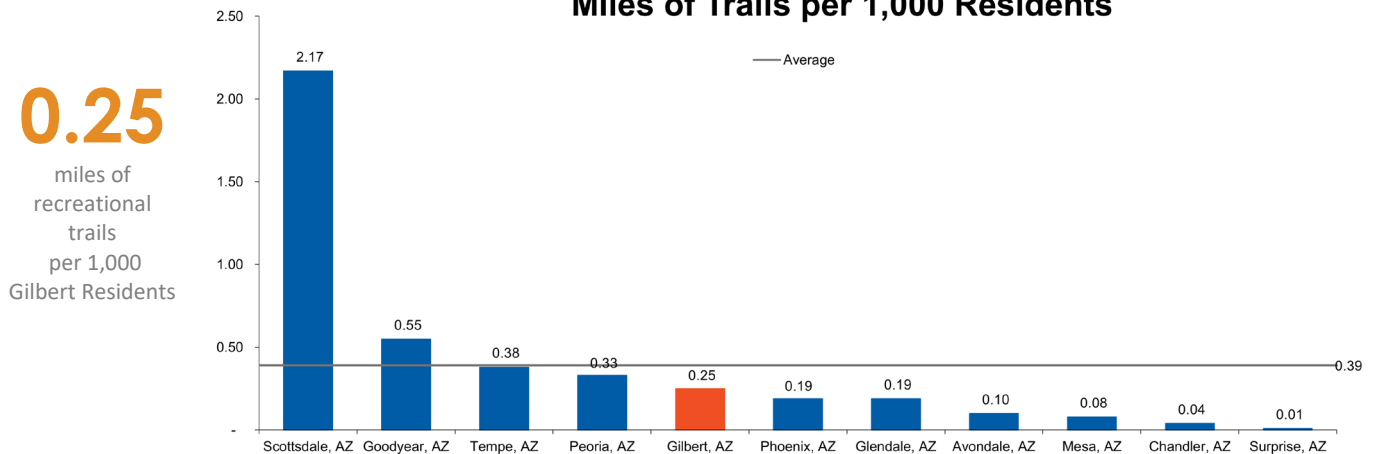


Note: Park acreage includes developed park acreage, golf course acreage, and stadium acreage. Natural preserve acreage and planned park acreage are not included. Source: Valley Benchmark Communities, FY 2021-2022

2.00

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

Miles of Trails per 1,000 Residents



Source: Valley Benchmark Communities, FY 2021-2022

0.25

miles of
recreational
trails
per 1,000
Gilbert Residents

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 Council Members. 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 2023

- ◆ Onboarded three new councilmembers
- ◆ Created the Council Subcommittee on Communications
- ◆ Created the Council Subcommittee on Code of Ethics

OBJECTIVES FY 2024

Prosperous Community

- ◆ Provide vision and implement strategic initiatives
- ◆ Continue to develop, foster, maintain and facilitate relationships with Federal, State, County, Tribal, and local partners
- ◆ Continue to establish routine joint meeting schedules with other elected bodies that partner with the Town, including municipal, tribal, and educational partners

BUDGET NOTES

No new FTE have been added for FY 2024 in the Mayor and Council budget.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Number of Statewide Committees with Councilmember Participation	7	8	10	10	10
	Number of Regional Committees with Councilmember Participation	12	13	15	15	15



MAYOR AND COUNCIL

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Mayor and Council	2.00	2.00	2.00	2.00	2.00
Boards and Commissions	0.00	0.00	0.00	0.00	0.00
Total Personnel	2.00	2.00	2.00	2.00	2.00

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Mayor and Council	713,251	702,395	765,240	814,447	823,830
Boards and Commissions	20,030	29,672	42,100	34,160	51,620
Total Expenses	\$ 733,281	\$ 732,067	\$ 807,340	\$ 848,607	\$ 875,450

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	554,059	527,453	574,820	627,297	635,810
Supplies & Contractual	179,222	204,614	232,520	221,310	239,640
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 733,281	\$ 732,067	\$ 807,340	\$ 848,607	\$ 875,450

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	108,331	121,652	107,000	118,000	118,000
Total Expenses	733,281	732,067	807,340	848,607	875,450
Net Operating Result	\$ (624,950)	\$ (610,415)	\$ (700,340)	\$ (730,607)	\$ (757,450)

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 2023

- ◆ Completion of Muni I Remodel and re-opening of modern, efficient Town Hall facility
- ◆ Recruitment and retention efforts have been extensive, encompassing education for staff on the pay-for-performance philosophy and benchmarking processes, addressing burnout, creating a mentorship program, leveraging cross-functional teams, and expanding the professional development program
- ◆ Successfully designed and broke ground on construction for remodeled Town Emergency Operations Center and PD Dispatch/911 facilities
- ◆ Completion and ribbon cutting of the Lindsay and SR202 Interchange project improving transportation corridors in the community
- ◆ Launched External Water Stakeholders group in conjunction with water conservation projects
- ◆ Research and pilot program launched to have mental health counselors available to the public that assist with 911 Call Dispatch in response to growing mental health needs in the community
- ◆ Unite Gilbert program launched including website and group

- ◆ Supported rollout of Autism Certification Programs within the organization benefitting both the community and our employees
- ◆ Supported comprehensive analysis and implementation of Wastewater and Environmental Compliance rate changes

OBJECTIVES FY 2024

Prosperous Community

- ◆ Achieve 60% design of Gilbert's Advocacy Center project in preparation for groundbreaking and construction
- ◆ Refresh of organizational leadership meetings to ensure alignment and continue to foster development and communication Townwide
- ◆ Continue to evaluate and monitor conditions on the Colorado River for implementation of the local water shortage management plan
- ◆ Implement Public Works Advisory Board to facilitate community involvement and input on large scale infrastructure projects within Gilbert

Strong Economy

- ◆ Continue development and implementation of strategies for the redevelopment of the Northwest Growth Area

Exceptional Built Environment

- ◆ Continue design of the Ocotillo Bridge to 60% completion in preparation for groundbreaking and construction

BUDGET NOTES

The number of authorized FTE decreases in FY 2024 due to transferring the Safety division to Human Resources. The increase in Supplies and Contractual from FY 2023 Budget to FY 2024 Budget is a result of a one-time carry forward in the amount of \$100,000 in the Community Resources division. In addition, the Town Manager division Supplies and Contractual increased due to an addition of Performance Management Software in the amount of \$78,000.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Overall Quality of Life in Gilbert (Good or Excellent) per National Citizen Survey	98%	N/A	98%	N/A	98%
	Percentage of Residents Rating Value for Service for Taxes Paid (Good or Excellent) per National Citizen Survey	75%	N/A	70%	N/A	75%
	Percentage of Residents Rating Overall Quality of City/Town Services (Good or Excellent) per National Citizen Survey	94%	N/A	94%	N/A	94%



TOWN MANAGER

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Town Manager	8.35	7.00	8.50	9.50	9.50
Community Resources	0.00	1.35	1.35	1.35	1.35
Emergency Mgt	2.00	3.00	3.00	2.00	1.00
Total Personnel	10.35	11.35	12.85	12.85	11.85

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Town Manager	1,468,456	1,752,153	1,832,910	1,969,346	2,147,580
Community Resources	-	513,830	698,140	703,426	810,260
Emergency Mgt	462,098	385,000	576,360	263,906	306,900
Total Expenses	\$ 1,930,554	\$ 2,650,983	\$ 3,107,410	\$ 2,936,678	\$ 3,264,740

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	1,522,881	1,867,505	2,415,220	2,150,622	2,416,860
Supplies & Contractual	407,673	783,478	692,190	786,056	847,880
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 1,930,554	\$ 2,650,983	\$ 3,107,410	\$ 2,936,678	\$ 3,264,740

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	1,878	22,513	22,000	20,000	20,000
Total Expenses	1,930,554	2,650,983	3,107,410	2,936,678	3,264,740
Net Operating Result	\$ (1,928,676)	\$ (2,628,470)	\$ (3,085,410)	\$ (2,916,678)	\$ (3,244,740)

PURPOSE STATEMENT

The Office of Digital Government creates civic and digital engagement opportunities for all residents. The team is responsible for all internal, external, and digital communications, video productions, broadcast media 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, the use of data and data storytelling, social media, and other forms of digital media.

ACCOMPLISHMENTS FY 2023

- ◆ Execution of major marketing projects including Parks Master Plan, Transportation Master Plan, Tier 2A Water Declaration, Lindsay TI Interchange Opening, Utility Rate Changes
- ◆ Continued expansion of social media platforms and engagement
- ◆ Expanded social media impressions to more than 2.7 million per month and social media engagements to more than 200,000 per month
- ◆ Focused on expansion of our e-newsletter: average of 20,661 opens per month and nearly 3,000 clicks per month

OBJECTIVES FY 2024

Prosperous Community

- ◆ Consolidate and evaluate social media platforms to focus on fewer channels but a greater reach
- ◆ Host an influencer summit where social media influencers tour Town Hall and share their observations with their followers
- ◆ Reimagine SPARK App League, coding contest for junior high and high school students
- ◆ Execution of major marketing projects to include water shortage, CIP projects and other large-scale organizational projects
- ◆ Rebrand and create new safe driving campaign
- ◆ Continued expansion of opens and clicks as well as subscribers for E-newsletter

BUDGET NOTES

FTE and Personnel costs in FY 2024 have decreased as a result of one FTE moving from Digital Government to Economic Development. Supplies and Contractual have increased slightly due to the addition of upgrades to the Sprout Social Analytic platform.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Average Social Media Impressions Per Post	3,657	4,667	4,186	4,500	4,500
	Social Media Engagements Per Post	151	218	235	250	250
	E-newsletter Clicks and Opens	N/A	N/A	28,500/ 230,000	29,000/ 240,000	29,000/ 240,000

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Digital Government	14.00	14.00	14.00	13.00	13.00
Total Personnel	14.00	14.00	14.00	13.00	13.00

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Digital Government	1,688,177	1,546,152	1,983,470	1,498,120	1,863,590
Total Expenses	\$ 1,688,177	\$ 1,546,152	\$ 1,983,470	\$ 1,498,120	\$ 1,863,590

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	1,531,815	1,391,219	1,770,170	1,333,195	1,638,310
Supplies & Contractual	156,362	154,933	213,300	164,925	225,280
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 1,688,177	\$ 1,546,152	\$ 1,983,470	\$ 1,498,120	\$ 1,863,590

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	-	-	-	-	-
Total Expenses	1,688,177	1,546,152	1,983,470	1,498,120	1,863,590
Net Operating Result	\$ (1,688,177)	\$ (1,546,152)	\$ (1,983,470)	\$ (1,498,120)	\$ (1,863,590)

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 2023

- ◆ Continued to work with stakeholders on the passage of the Regional Transportation Plan related to the Prop 400 extension
- ◆ Worked with departments to identify infrastructure projects that can be submitted for consideration of direct congressional spending
- ◆ Onboarded three new councilmembers by holding two separate orientation meetings over three days

OBJECTIVES FY 2024

Prosperous Community

- ◆ Distribute a New Laws report from the 2023 session and work with management and staff to ensure all appropriate departments are aware and prepared for new state laws prior to effective date
- ◆ Track bills in the 2023 legislative session and work with staff to determine impacts to Gilbert
- ◆ 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 based on those opportunities

BUDGET NOTES

The Intergovernmental Relations budget has no material changes in personnel or operations for FY 2024.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Total Number of Bills Introduced During the Annual Arizona State Legislative Session	1,708	1,768	1,628	1,700	NA
	Number of Bills Tracked That had a Direct Impact on Gilbert	80	70	40	40	NA
	Number of Bills Enacted Requiring Significant Town Resources for Implementation	2	3	4	4	NA



INTERGOVERNMENTAL RELATIONS

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
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 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Intergovernmental Relations	416,438	431,133	449,470	469,155	464,020
Total Expenses	\$ 416,438	\$ 431,133	\$ 449,470	\$ 469,155	\$ 464,020

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	308,478	319,758	331,860	359,190	346,410
Supplies & Contractual	107,960	111,375	117,610	109,965	117,610
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 416,438	\$ 431,133	\$ 449,470	\$ 469,155	\$ 464,020

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	10	-	-	-	-
Total Expenses	416,438	431,133	449,470	469,155	464,020
Net Operating Result	\$ (416,428)	\$ (431,133)	\$ (449,470)	\$ (469,155)	\$ (464,020)

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 2023

- ◆ Completed the development of a new 3 year rolling Economic Development strategic plan
- ◆ Facilitated the retention/expansion of Park University and the University of Arizona in support of Gilbert's Higher Education Initiative
- ◆ Developed and implemented an ongoing business technical assistance and career training program to support the Gilbert community
- ◆ Received approval for a development and disposition agreement for the NWC of Gilbert and Elliot Roads for a mixed-use project that will serve as the south entrance to the downtown Heritage District
- ◆ Examined proactive revitalization options and efforts that can play an important role in addressing signs of decline in the Northwest Growth Area before they negatively impact residents and businesses alike
- ◆ Launched Phase One of the new Gilbert Tourism Strategic Plan, with a deliberate focus on promoting family-friendly regional outdoor recreation, and developing an events, festivals, and activations strategy

OBJECTIVES FY 2024

Strong Economy

- ◆ Create and implement a strategic marketing plan that supports business development, tourism, and redevelopment efforts
- ◆ In coordination with other community partners, expand Gilbert's support for entrepreneurs and start-ups in 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
- ◆ Develop and implement a functional and integrated wayfinding system to assist visitors in navigating the downtown Heritage District and create a unique atmosphere
- ◆ Develop and execute goals and tactics related to Northwest Gilbert revitalization that addresses signs of decline before they proliferate to other areas of the community

BUDGET NOTES

Expenses include continued funding of the business technical assistance program and added a Sr. Project Manager Tourism Development.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Lead Generation	277	293	230	242	200
	Staff Assisted Projects	486	20	20	20	20
	Announced Capital Investment	\$222M	\$358M	\$250M	\$250M	\$200M
	Announced Jobs	6,243	1,954	1,000	1,200	1,500
	Retention Calls	120	65	99	95	100

ECONOMIC DEVELOPMENT

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Economic Development	9.00	9.00	9.00	10.00	10.00
Total Personnel	9.00	9.00	9.00	10.00	10.00

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Economic Development	1,460,251	1,618,133	2,502,740	2,105,522	2,534,520
Tourism	479,227	564,881	746,970	855,937	638,600
Redevelopment	34,292	92,574	186,000	76,000	177,000
Total Expenses	\$ 1,973,770	\$ 2,275,588	\$ 3,435,710	\$ 3,037,459	\$ 3,350,120

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	1,087,343	1,268,589	1,317,950	1,342,699	1,426,520
Supplies & Contractual	886,427	1,006,999	2,050,560	1,627,560	1,923,600
Capital Outlay	-	-	67,200	67,200	-
Total Expenses	\$ 1,973,770	\$ 2,275,588	\$ 3,435,710	\$ 3,037,459	\$ 3,350,120

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	70,862	169,688	165,000	350,000	200,000
Total Expenses	1,973,770	2,275,588	3,435,710	3,037,459	3,350,120
Net Operating Result	\$ (1,902,908)	\$ (2,105,900)	\$ (3,270,710)	\$ (2,687,459)	\$ (3,150,120)

PURPOSE STATEMENT

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

ACCOMPLISHMENTS FY 2023

- ◆ Finalized and delivered IT Cloud Strategy as a Town WIG with a focus on leveraging cloud-based technologies to improve outcomes and drive digital transformation
- ◆ Developed cloud-hosted Enterprise Resource Planning (ERP) Master Service Agreement and executed implementation plan by moving Munis, Energov, and Cashiering to Tyler/Amazon Web Services (AWS) cloud
- ◆ Completed and launched new IT web page to support efforts to be a more front-facing organization and to better inform internal and external stakeholders regarding IT strategies, services, and customer resources
- ◆ Completed Muni I project to include new Council Chambers, 20 Microsoft Teams mediated venues, and network infrastructure
- ◆ Implemented software defined networking Network Virtualization and Security project to support SCADA initiative
- ◆ Completed and implemented an OnBase rebuild and upgrade
- ◆ Delivered new service catalogue
Features Include: Most Requested Items, Submit a New Ticket, Quick Link to IT Services, Service Status for Office 365, Internet, and Teams

OBJECTIVES FY 2024

Exceptional Built Environment

- ◆ Complete OnBase cloud migration in support of Cloud Strategy WIG
- ◆ Implement Boomi Application Program Interface (API) platform in support of Cloud/Modernization strategy
- ◆ Implement Tyler (API) functionality in support of Cloud/Modernization strategy
- ◆ Complete SCADA project to improve security, availability and redundancy
- ◆ Complete Police department Dashboard and initiate/implement data management platform/partnership in support of Performance Management
- ◆ Complete department shares OneDrive migration in support of Cloud Strategy WIG
- ◆ Complete AV Conference Rooms upgrades/modernization
- ◆ Implement/leverage Microsoft G5 licensing to improve and streamline security suite stack, authentication, telephony, and Business Intelligence (BI) tools

BUDGET NOTES

During FY 2023, an Addressing Technician FTE was moved from IT to Fire and Rescue. For FY 2024, two additional FTE were added; an Audio/Visual Technician and an Information Security Analyst. Capital Outlay in the amount of \$2,629,000 is for replacement of a Public Safety microwave and replacement of Public Safety portable and mobile radios for Fire and Rescue.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Application Availability	99.60	99.42	99.60	99.70	99.90
	Network Availability	99.95	99.98	99.81	99.98	99.99
	Average Time to Close a Ticket (Hours)	3.70	3.80	3.70	3.68	3.50
	Device to Employee Ratio	1.95:1	1.95:1	1.96:1	2.00:1	2.00:1
	Number of Work Orders per FTE Annually	7.10:1	7.20:1	9.60:1	9.60:1	9.60:1



INFORMATION TECHNOLOGY

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Information Technology Admin	6.00	6.00	6.00	6.50	6.50
Applications Support	14.00	14.00	15.00	15.00	15.00
Desktop Support	11.50	11.50	12.50	12.50	13.50
Infrastructure	10.00	10.00	11.00	11.00	11.00
GIS	8.50	8.50	8.50	7.00	7.00
IT Security	2.00	2.00	2.00	2.00	3.00
Total Personnel	52.00	52.00	55.00	54.00	56.00

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Information Technology Admin	604,071	1,143,737	1,186,300	1,352,162	1,438,970
Applications Support	4,984,918	4,672,155	7,099,380	6,255,009	7,441,120
Desktop Support	1,841,880	2,597,426	6,669,600	5,991,202	9,093,840
Infrastructure	4,120,484	3,810,241	5,248,620	4,129,635	5,381,750
GIS	1,004,854	1,053,648	1,262,080	1,255,216	1,184,880
IT Security	-	443,699	1,200,180	1,097,661	1,361,800
Total Expenses	\$ 12,556,207	\$ 13,720,906	\$ 22,666,160	\$ 20,080,885	\$ 25,902,360

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	5,770,504	5,917,794	7,181,310	6,661,485	7,510,090
Supplies & Contractual	6,785,703	7,345,879	15,484,850	13,419,400	15,763,270
Capital Outlay	-	457,233	-	-	2,629,000
Total Expenses	\$ 12,556,207	\$ 13,720,906	\$ 22,666,160	\$ 20,080,885	\$ 25,902,360

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	-	4,174	-	-	-
Total Expenses	12,556,207	13,720,906	22,666,160	20,080,885	25,902,360
Net Operating Result	\$(12,556,207)	\$(13,716,732)	\$(22,666,160)	\$(20,080,885)	\$(25,902,360)

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 2023

- ◆ Graduated 4 employees through Gilbert Park University cohort 3 for MPA degree
- ◆ Expanded Diversity, Equity, and Inclusion efforts to create Unite Gilbert, a Townwide effort to spark conversation, learning, and belonging
- ◆ Began to identify Key Performance Indicators (KPIs) for People Team divisions
- ◆ Recognized 20 promotions from Emerging Leader program
- ◆ Launched People Team Innovation Sessions to brainstorm strategic ideas
- ◆ Implemented Payscale software to benchmark individual positions to the market
- ◆ Launched e-offer for more efficient hiring
- ◆ Focused efforts on recruitment and retention

OBJECTIVES FY 2024

Prosperous Community

- ◆ Finalize KPI data for all People Team divisions
- ◆ Review Benefit offerings to create a more individualized approach
- ◆ Launch Referral Incentive Program
- ◆ Begin Phase 1 of Townwide competency modeling
- ◆ Graduate Cohorts 4 & 5 through Park University MPA program
- ◆ Implement Stay Interviews as a retention and engagement best practice
- ◆ Implement leadership development tools and trainings

BUDGET NOTES

The FY2024 budget includes the addition of a People Team Specialist and a People Team Solutions Manager. Contractual expenditures increased mainly as a result of ongoing expenditures associated with the Van Pool “Bright Idea” initiative.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Benchmarked Positions Completed	55%	63%	84%	50%	50%
	Wellness Measure - Culture of Wellness	50.4%	55.0%	55.0%	65.0%	80.0%
	Career Roadmap Enrollment	N/A	200	77	80	100
	Percentage of applicants that are either a veteran (goal of 15%), female (goal of 42%), or person of color (goal of 40%)	13/36/47	13/38/37	13/38/37	14/39/38	15/42/40



HUMAN RESOURCES

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
HR Administration	17.00	17.00	18.50	18.50	19.75
Learning and Development	4.00	4.00	4.00	4.00	4.00
Safety	0.00	0.00	0.00	0.00	1.00
Total Personnel	21.00	21.00	22.50	22.50	24.75

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
HR Administration	2,107,076	2,148,714	2,421,980	2,564,257	2,829,940
Learning and Development	608,144	583,193	592,800	499,517	561,580
Safety	-	-	-	-	141,570
Total Expenses	\$ 2,715,220	\$ 2,731,907	\$ 3,014,780	\$ 3,063,774	\$ 3,533,090

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	2,263,621	2,374,623	2,620,090	2,686,452	3,004,200
Supplies & Contractual	451,599	357,284	394,690	377,322	528,890
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 2,715,220	\$ 2,731,907	\$ 3,014,780	\$ 3,063,774	\$ 3,533,090

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	283	313	-	-	-
Total Expenses	2,715,220	2,731,907	3,014,780	3,063,774	3,533,090
Net Operating Result	\$ (2,714,937)	\$ (2,731,594)	\$ (3,014,780)	\$ (3,063,774)	\$ (3,533,090)

PURPOSE STATEMENT

Management and Budget is responsible for developing, enacting, and implementing Gilbert's budget, strategic planning, and performance accountability management. 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 2023

- ◆ Updated utility rates for Wastewater and Environmental Compliance funds
- ◆ Completed zero-base budgets for one-third of the Town Departments
- ◆ Support departments in data driven decision making
- ◆ Received the Distinguished Budget Presentation Award for the 24th consecutive year from the Government Finance Officers Association
- ◆ Hired consultant to begin updating the System Development Fee (SDF) studies
- ◆ Completed 7th Annual Financial Retreat with Council
- ◆ Supported the Munis update and migration to Cloud
- ◆ Instituted Arizona State Retirement System (ASRS) Pension Prefunding Program for Gilbert

OBJECTIVES FY 2024

Prosperous Community

- ◆ Launch Development Agreement Database utilizing Energov
- ◆ Complete updated SDF studies
- ◆ Update utility rates for Water, Solid Waste - Residential and Solid Waste - Commercial funds
- ◆ Complete Gilbert and Valley Benchmark Communities (VBC) Benchmark Reports

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 25th consecutive year from the Government Finance Officers Association

BUDGET NOTES

No new FTE were added for FY 2024. Supplies and Contractual costs decrease in FY 2024 due to one-time expenditures budgeted in FY 2023.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Maintain High Quality Bond Rating for G.O. (S&P/Moody's/Fitch)	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	91%	90%	91%	92%	>90%
	Zero Based Budget Savings (Cumulative)	\$7.0M	\$8.6M	\$9.2M	\$7.6M	1/3 Town each Year



MANAGEMENT AND BUDGET

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
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 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Management and Budget	683,792	745,322	845,410	872,306	843,980
Total Expenses	\$ 683,792	\$ 745,322	\$ 845,410	\$ 872,306	\$ 843,980

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	677,492	735,193	823,810	856,271	827,130
Supplies & Contractual	6,300	10,129	21,600	16,035	16,850
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 683,792	\$ 745,322	\$ 845,410	\$ 872,306	\$ 843,980

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	-	-	-	-	-
Total Expenses	683,792	745,322	845,410	872,306	843,980
Net Operating Result	\$ (683,792)	\$ (745,322)	\$ (845,410)	\$ (872,306)	\$ (843,980)

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 2023

- ◆ Conducted successful Primary and General run off 2022 Candidate Election
- ◆ Developed and implemented new training resources for the organization
- ◆ Assisted and participated in conducting new orientation training for newly elected council members
- ◆ Facilitated three Council Subcommittees to review processes for ethics, communications with the public, and board and commission processes
- ◆ Reviewed Ordinances and Policies and helped execute Code of Gilbert changes
- ◆ Created a Councilmember handbook and resource links
- ◆ Integrated the Fire and Police Departments into the JustFOIA system for public records requests
- ◆ Department obtained autism certification

OBJECTIVES FY 2024

Prosperous Community

- ◆ Working with stakeholders in developing and utilizing a new platform for board and commission recruitment and volunteer hours
- ◆ Continue cross-organizational training related to essential duties of the office
- ◆ Develop form and across public bodies to ensure consistency and transparency
- ◆ Develop and implement resources geared to voter outreach and education
- ◆ Continue working with key stakeholders on records management and digitization of Town records

Exceptional Built Environment

- ◆ Continue developing team members to become Master Municipal Clerks (MMC), Certified Municipal Clerks (CMC), and State Election Officials
- ◆ Train staff members to cross-train on essential duties

BUDGET NOTES

Supplies and Contractual expenditures for FY 2024 decrease as a result of one-time election costs being included in the FY 2023 budget.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Percentage of Public Records Requests Responded to Within 24 Hours	93%	98%	98%	98%	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 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Town Clerk	6.00	6.00	7.00	7.00	7.00
Total Personnel	6.00	6.00	7.00	7.00	7.00

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Town Clerk	669,229	914,726	978,940	943,922	756,050
Total Expenses	\$ 669,229	\$ 914,726	\$ 978,940	\$ 943,922	\$ 756,050

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	461,863	534,297	696,450	693,346	690,990
Supplies & Contractual	207,366	380,429	282,490	250,576	65,060
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 669,229	\$ 914,726	\$ 978,940	\$ 943,922	\$ 756,050

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	2,360	4,945	-	-	-
Total Expenses	669,229	914,726	978,940	943,922	756,050
Net Operating Result	\$ (666,869)	\$ (909,781)	\$ (978,940)	\$ (943,922)	\$ (756,050)

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 2023

- ◆ Implemented disclosure portal to send mandatory discovery in cases prosecuted
- ◆ Prosecutors and Victim Advocates continued the focus on addressing Domestic Violence in our Community by attending trainings and working with DV Court stakeholders
- ◆ Created program to address Motions to Seal (new area of law)
- ◆ Researched, reviewed, and suggested updates to all Council-Approved policies
- ◆ Implemented program to oversee property-related requirements and obligations
- ◆ Updated database of all Town-owned real property

OBJECTIVES FY 2024

Prosperous Community

- ◆ Implement automatic victim notification software in order to maximize efficiency, reach victims faster, and reduce burden on staff
- ◆ Upgrade prosecution data management system to work more efficiently with Courts and PD
- ◆ Create database of updated Council-approved policies

Exceptional Built Environment

- ◆ Implement file retention program
- ◆ Implement program overseeing agreements, licenses, easements, etc. on Town right-of-way and Town property

BUDGET NOTES

For FY 2024, the Legal Services department added FTE for two Video Redaction Specialists, and one Assistant Town Attorney. The budget also increased due to added costs for Professional Services, Employee Development, and the purchase of a vehicle for the Public Safety Legal Advisor.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Per Capita Legal Expenditures (Town Attorney's Office)	\$5.56	\$6.75	\$6.49	\$6.70	<\$7.50
	Risk Management Recovery Claims Collections	\$211,197	\$174,000	\$225,000	\$200,000	N/A
	Number of Criminal Cases	4,060	4,088	4,900	5,000	N/A



LEGAL SERVICES

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
General Counsel	8.00	8.00	8.25	8.25	9.25
Prosecutor	23.00	23.00	25.00	25.00	27.00
Total Personnel	31.00	31.00	33.25	33.25	36.25

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
General Counsel	1,528,578	1,821,870	1,763,610	1,850,643	2,112,610
Prosecutor	2,209,326	2,344,086	2,577,030	2,772,736	2,845,750
Total Expenses	\$ 3,737,904	\$ 4,165,956	\$ 4,340,640	\$ 4,623,379	\$ 4,958,360

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	3,234,351	3,601,170	3,864,340	4,120,176	4,364,020
Supplies & Contractual	503,553	564,786	476,300	503,203	564,340
Capital Outlay	-	-	-	-	30,000
Total Expenses	\$ 3,737,904	\$ 4,165,956	\$ 4,340,640	\$ 4,623,379	\$ 4,958,360

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	6,633	10,118	-	-	-
Total Expenses	3,737,904	4,165,956	4,340,640	4,623,379	4,958,360
Net Operating Result	\$ (3,731,271)	\$ (4,155,838)	\$ (4,340,640)	\$ (4,623,379)	\$ (4,958,360)

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 2023

- ◆ Completed Phase 1 of vendor payment enhancement campaign with JP Morgan Chase
- ◆ Successfully upgraded Munis to cloud-hosted platform
- ◆ Issued WRMPD Bonds totaling \$473M
- ◆ Implemented GASB No.96
- ◆ Received GFOA Certificate of Achievement for Excellence in Financial Reporting for 31st consecutive year
- ◆ Purchasing Card Audit completed

OBJECTIVES FY 2024

Prosperous Community

- ◆ Complete Internal Audit Assessment
- ◆ Improve month-end close process leveraging technology solutions
- ◆ Complete Phase 2 of vendor payment enhancements with integrated payables
- ◆ Complete ERP Upgrade with product enhancements

BUDGET NOTES

Contractual costs have increased in FY 2024 due to the purchase of accounting software and a new software fee required by the AZ Department of Revenue. The personnel budget has increased due to the addition of FTEs for one Data Compliance Analyst and one Human Resources Information Systems Analyst.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Percentage of Reviewed Taxpayers Brought into Compliance	98%	97%	98%	95%	>90%
	Customer Satisfaction (Taxpayers engaged with Tax Compliance team)	95%	95%	97%	95%	>90%



FINANCE AND MANAGEMENT SERVICES

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Administration	1.00	1.00	1.00	1.00	1.00
Accounting	14.00	14.00	14.00	14.00	14.00
Purchasing	7.00	7.00	7.00	7.00	7.00
Tax Compliance	6.50	6.50	7.00	7.00	8.00
Total Personnel	28.50	28.50	29.00	29.00	30.00

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Administration	225,921	235,863	249,610	266,232	261,900
Accounting	1,485,857	1,571,127	1,670,350	1,684,012	2,098,240
Purchasing	690,182	694,762	698,950	775,887	762,150
Tax Compliance	576,945	633,445	977,640	903,910	1,241,550
Total Expenses	\$ 2,978,905	\$ 3,135,197	\$ 3,596,550	\$ 3,630,041	\$ 4,363,840

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	2,812,636	2,948,768	3,154,500	3,170,606	3,532,170
Supplies & Contractual	166,269	186,429	442,050	459,435	831,670
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 2,978,905	\$ 3,135,197	\$ 3,596,550	\$ 3,630,041	\$ 4,363,840

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	134,010	186,731	150,000	160,000	150,000
Total Expenses	2,978,905	3,135,197	3,596,550	3,630,041	4,363,840
Net Operating Result	\$ (2,844,895)	\$ (2,948,466)	\$ (3,446,550)	\$ (3,470,041)	\$ (4,213,840)

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 2023

- ◆ Recruited and onboarded two judges and one commissioner before the target date of December 31, 2022
- ◆ Implemented Virtual Arraignments and integrated them into the Civil Traffic Court Docket
- ◆ Implemented Virtual Initial Appearances and integrated them into the Weekend In-Custody Criminal Docket

OBJECTIVES FY 2024

Prosperous Community

- ◆ Replace telephonic court appearances with virtual appearances. Targeted completion by June 30, 2024
- ◆ Implement electronic motion queues for judges. Targeted completion by June 30, 2024

BUDGET NOTES

Municipal Court budget for FY 2024 increased slightly due to higher personnel costs.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Average Monthly Percentage of Active Cases Under 90 Days Old	76%	68%	70%	65%	<60%
	Maintain a Case Disposition Rate of 1.00 or Greater	1.05	1.05	1.00	1.00	>1.00
	Maintain a Competitive Cost per Disposed Case Relative to Benchmarked Courts	\$164	\$199	\$205	\$200	\$200



MUNICIPAL COURT

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Municipal Court	32.07	32.07	32.07	32.07	32.07
Total Personnel	32.07	32.07	32.07	32.07	32.07

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Municipal Court	3,463,958	3,684,598	3,729,200	4,089,131	3,852,750
Total Expenses	\$ 3,463,958	\$ 3,684,598	\$ 3,729,200	\$ 4,089,131	\$ 3,852,750

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	3,076,829	3,171,806	3,288,110	3,625,709	3,411,660
Supplies & Contractual	387,129	512,792	441,090	463,422	441,090
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 3,463,958	\$ 3,684,598	\$ 3,729,200	\$ 4,089,131	\$ 3,852,750

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	299,199	295,084	295,000	270,000	270,000
Total Expenses	3,463,958	3,684,598	3,729,200	4,089,131	3,852,750
Net Operating Result	\$ (3,164,759)	\$ (3,389,514)	\$ (3,434,200)	\$ (3,819,131)	\$ (3,582,750)

PURPOSE STATEMENT

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

ACCOMPLISHMENTS FY 2023

- ◆ Council approval of a new Mixed-Use Ordinance
- ◆ Council approval of updated Transportation Master Plan
- ◆ Established Right-of-Way Management Program
- ◆ Continued to complete 100% of Building and Fire Inspections within scheduled times

OBJECTIVES FY 2024

Exceptional Built Environment

- ◆ Maintain Gilbert's current Community Rating System of 7
- ◆ Update Parking Section of Land Development Code
- ◆ Continued implementation of the Transportation Master Plan

BUDGET NOTES

Contractual expenses decreased due to a decrease in specialty studies and reviews.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Percent of Planning Review Comments Returned on Schedule	64%	66%	90%	98%	>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%	98%	99%	>98%

DEVELOPMENT SERVICES

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
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	45.80
Planning Services	13.00	14.00	14.00	14.00	14.00
Transportation Planning	3.00	3.00	3.50	3.50	3.50
Development Engineering	4.00	4.50	6.00	6.00	6.00
Total Personnel	75.32	76.82	78.82	78.82	78.82

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Administration	349,750	358,720	371,220	385,120	367,780
Permits and Licensing	934,562	962,850	783,930	950,698	795,830
Plan Review and Inspection	4,552,879	4,638,867	5,066,570	5,138,197	5,320,340
Planning Services	1,173,073	1,118,210	1,535,200	1,397,735	1,446,550
Transportation Planning	341,099	381,973	459,890	439,187	466,120
Development Engineering	558,481	585,862	797,570	767,819	821,320
Total Expenses	\$ 7,909,844	\$ 8,046,482	\$ 9,014,380	\$ 9,078,756	\$ 9,217,940

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	7,002,031	7,024,324	8,220,210	8,048,153	8,445,650
Supplies & Contractual	907,813	1,022,158	794,170	1,030,603	772,290
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 7,909,844	\$ 8,046,482	\$ 9,014,380	\$ 9,078,756	\$ 9,217,940

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	8,427,165	6,240,519	5,827,000	5,001,000	4,461,000
Total Expenses	7,909,844	8,046,482	9,014,380	9,078,756	9,217,940
Net Operating Result	\$ 517,321	\$ (1,805,963)	\$ (3,187,380)	\$ (4,077,756)	\$ (4,756,940)

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 2023

- ◆ 4th safest city out of the 100 largest US cities
- ◆ Reduced vacancy rates amongst Police Officer and Dispatcher positions
- ◆ Began construction on Police Department expansion and remodel of the Dispatch, Counseling and Administrative Sections
- ◆ Began construction on Town of Gilbert Emergency Operations Center expansion project
- ◆ Began planning and design for Gilbert Advocacy Center
- ◆ Launched SPIDR Tech customer satisfaction surveys. Response rate is 30%, nearly double the national average and we received a 95% satisfaction rate
- ◆ Began Performance Management process to further enhance existing CompStat process
- ◆ Deploy 25 fixed Flock Automated License Plate Readers

OBJECTIVES FY 2024

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
- ◆ Deploy Axon Fleet Camera and License Plate Reader Program to PD patrol operations fleet

Exceptional Built Environment

- ◆ Complete construction on Police Department expansion and remodel of the Dispatch, Counseling, and Administrative Sections
- ◆ Complete construction on Town of Gilbert Emergency Operations Center expansion project
- ◆ Complete planning and design for the Gilbert Advocacy Center
- ◆ Complete Space Needs Assessment for the Police Department
- ◆ Obtain funding for preliminary Crime Lab design
- ◆ Deploy Case Services- an online citizen report submittal program

BUDGET NOTES

The FY 2024 personnel budget includes the addition of: (1) Police Sergeant-Drug Enforcement Unit, (1) Police Records Shift Supervisor, (1) Forensic Services Supervisor-Crime Scene Unit, (1) Detention Facility Supervisor, (1) Detention Transport Officer, (1) Police Sergeant-Training, (1) Body Worn Camera Coordinator, (2) Victim Advocates. The Supplies and Contractual increased due to one-time expenditures to upgrade radio equipment in FY 2024.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Clearance Rates Compared to National - Violent Crimes	43.3%	41.3%	42.8%	42.5%	>32.5%
	Clearance Rates Compared to National - Property Crimes	18.9%	18.9%	16.9%	18.3%	>10.7%
	Time Between Emergency Call Received to Responder Arrival	4:07	4:28	4:44	4:26	<5:30
	Success Rate Answering Emergency 911 Calls Within 10 seconds	95.5%	93.9%	93.4%	94.3%	>90.0%
	Maintain Domestic Violence Recidivism Rate of Less Than 5%	2.4%	2.7%	2.9%	2.7%	<5.0%

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Administration	4.00	4.00	4.00	4.00	4.00
Support Services	100.50	102.50	114.50	115.50	117.50
Office of Professional Stds	23.00	24.00	22.00	21.00	22.00
Patrol	209.10	219.10	227.10	226.10	228.10
Criminal Investigations	66.00	72.00	77.00	78.00	80.00
Special Enforcement Unit	43.00	44.00	43.00	43.00	43.00
Total Sworn	301.00	313.00	323.00	323.00	325.00
Total Civilian	144.60	152.60	164.60	164.60	169.60
Total Personnel	445.60	465.60	487.60	487.60	494.60

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Administration	13,838,822	842,379	863,660	940,544	1,005,130
Support Services	10,078,022	10,507,270	13,990,020	14,434,715	19,056,280
Office of Professional Stds	5,527,985	6,737,170	3,775,760	7,469,569	4,258,840
Patrol	25,772,514	26,589,339	29,475,830	30,509,337	31,737,480
Criminal Investigations	9,594,106	10,248,385	12,796,210	13,647,369	13,898,130
Special Enforcement Unit	6,596,765	6,564,548	6,846,470	7,397,322	7,676,070
Total Expenses	\$ 71,408,214	\$ 61,489,091	\$ 67,747,950	\$ 74,398,856	\$ 77,631,930

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	65,049,263	53,307,005	58,471,420	64,024,470	63,127,460
Supplies & Contractual	6,068,182	7,720,947	8,423,840	9,402,427	14,091,370
Capital Outlay	290,769	461,139	852,690	971,959	413,100
Total Expenses	\$ 71,408,214	\$ 61,489,091	\$ 67,747,950	\$ 74,398,856	\$ 77,631,930

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	2,959,440	3,692,139	3,126,000	3,433,000	3,413,000
Total Expenses	71,408,214	61,489,091	67,747,950	74,398,856	77,631,930
Net Operating Result	\$ (68,448,774)	\$ (57,796,952)	\$ (64,621,950)	\$ (70,965,856)	\$ (74,218,930)

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 2023

- ◆ Completed Communications Best-Practices Project
- ◆ Completed Zero-Based budgeting for FY 2023
- ◆ Achieved International Board of Credentialing and Continuing Education Standards (IBCCES) credentialing as an Autism First Responder certified agency
- ◆ Ambulance Transportation Division met all response time and compliance standards
- ◆ Deployment of four new pumpers
- ◆ Implemented an employee retention model for Transportation Division employees
- ◆ Completion of Fire Recruit Academy 22-1 with 24 GFRD Firefighters
- ◆ Launched three recruiting initiatives: COM251, Aspire Academy, and GFRD Cadet Program

OBJECTIVES FY 2024

Prosperous Community

- ◆ Continue Fire Chief's initiatives to improve GFRD effectiveness
- ◆ Begin feasibility study for Fire Station 4 remodel
- ◆ Implement Communications Best-Practices recommendations
- ◆ Deployment of Voltera fire pumper
- ◆ Deployment of a new ladder truck
- ◆ Develop and implement leadership training for company and command officers
- ◆ Meet all response time and reporting compliance standards for our Ambulance Transportation Division
- ◆ Launch Center for Public Safety Excellence (CPSE) re-accreditation process

BUDGET NOTES

An Addressing Technician position was transferred from Information Technology to Fire and Rescue mid-year FY 2023. Other FTE approved for FY 2024 include a Fire Captain, an EMS Inventory Analyst, a Resource Specialist, and a Lead Fire Inspector. Multiple one-time expenditures are budgeted in FY 2024 totaling approximately \$1,751,000 including \$552,000 in carry forwards from FY 2023 and \$1,199,000 for vehicles, training, and miscellaneous equipment. New mobile and portable radios for Fire personnel are budgeted in the Information Technology budget.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	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)	7:32	*7:39	7:25	7:25	≤6:00
	90 th percentile response time from alarm room processing to on scene for Moderate Risk Fire incidents (90 percent of the time response takes this amount of time or less)	7:05	*7:27	6:29	6:29	≤7:20
	Code 3 Ambulance response time - <8:59 minutes	N/A	95.95%	95.00%	96.00%	≥90.00%
	Code 3 Ambulance response time - <14:59 minutes	N/A	99.91%	100.00%	100.00%	≥95.00%
	Code 3 Ambulance response time - <19:59 minutes	N/A	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 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Administration	6.00	7.00	9.00	9.00	9.00
Training	5.00	5.00	5.00	5.00	6.00
Operations	196.00	204.00	221.00	221.00	223.00
Prevention and Education	10.00	9.00	9.00	10.00	11.00
Total Personnel	217.00	225.00	244.00	245.00	249.00

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Administration	3,131,458	1,209,109	3,498,970	3,336,950	1,936,290
Training	952,761	1,202,361	1,094,810	1,226,498	1,229,490
Operations	31,366,600	37,356,300	40,348,650	41,374,613	41,580,690
Prevention and Education	1,321,549	1,101,115	1,318,480	1,341,031	1,503,470
Total Expenses	\$ 36,772,368	\$ 40,868,885	\$ 46,260,910	\$ 47,279,092	\$ 46,249,940

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	32,199,439	32,012,307	39,453,610	39,816,205	38,337,510
Supplies & Contractual	4,487,324	6,098,605	6,350,670	7,006,257	7,298,320
Capital Outlay	85,605	2,757,973	456,630	456,630	614,110
Total Expenses	\$ 36,772,368	\$ 40,868,885	\$ 46,260,910	\$ 47,279,092	\$ 46,249,940

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	2,080,772	2,357,422	1,936,000	2,571,500	2,532,300
Total Expenses	36,772,368	40,868,885	46,260,910	47,279,092	46,249,940
Net Operating Result	\$(34,691,596)	\$(38,511,463)	\$(44,324,910)	\$(44,707,592)	\$(43,717,640)

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 2023

- ◆ Completed basketball and tennis court renovations, and volleyball sand replacements at Discovery, McQueen, and Freestone Parks
- ◆ Completed the remodels of both Municipal Building I and the University Building 4th floor
- ◆ Completed pump station replacements and installation of Gilbert Leadership class's Hope Walk project at the Riparian Preserve
- ◆ Obtained Autism certification from IBCCES
- ◆ Freestone Recreation celebrated its 20th anniversary and made upgrades to the facility including new cardio equipment, LED lighting upgrades, and a new functional fitness area
- ◆ Created new DE&I community events including a Juneteenth Celebration and Viva; and inclusion improvements at existing events
- ◆ Cactus Yards was named Outstanding Park of the Year for the 4th year by USSSA
- ◆ Gilbert Parks & Recreation's social media was recognized as a Top 10 agency nationally and #1 place in Arizona for digital engagement

OBJECTIVES FY 2024

Prosperous Community

- ◆ The Department will update the Master Plan process for the first time in 10 years
- ◆ Complete playground replacements from Capital Improvement Plan
- ◆ Complete updates to 6 multi-Use paths from the Capital Improvement Plan

Strong Economy

- ◆ Complete the design of Gilbert Regional Park, Desert Sky Park, and the Riparian Education Center

Exceptional Built Environment

- ◆ Department starts work on the facility masterplan and space needs assessment
- ◆ Working on the design and construction of new Emergency Operations Center and Emergency Dispatch Center
- ◆ Complete the design and construction of updates to Water Tower Plaza
- ◆ Complete turf reductions in identified areas for water reduction savings

BUDGET NOTES

FTE increases include an Administrative Assistant, Recreation Specialist, Recreation Leader Senior, Recreation Specialist, Recreation Coordinator and a Maintenance Coordinator. The overall budget increases as a result of the new FTE, contractual increases, with one-time expenditures for security systems, lighting conversions, equipment upgrades and multiple other items.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Rentals (Indoor & Outdoor)	16,192	16,305	17,134	17,500	17,000
	Attendance (Events & Programs)	61,982	412,366	400,000	400,000	400,000
	Social Media (Impressions/Engagements)	6,561,207 / 432,362	8,568,601 / 463,370	6,154,199 / 389,967	6,000,000 / 400,000	6,000,000 / 400,000
	Percent of Satisfaction Ratings Above Average or Excellent on Program and Event Surveys	88%	90%	90%	85%	85%
	Level of Preventative Maintenance Compared to Corrective Maintenance (Preventative % / Corrective %)	76% / 24%	70% / 30%	70% / 30%	80% / 20%	80% / 20%



PARKS AND RECREATION

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Administration	12.73	13.73	13.73	13.73	13.73
Parks and Open Space	72.81	75.86	76.86	76.86	76.86
Aquatics	18.34	18.09	18.09	18.09	18.09
Recreation Centers	42.93	43.13	43.13	43.13	43.13
Precreation Programs	9.24	9.24	9.99	9.99	11.74
Facilities Maintenance	17.25	19.25	21.25	21.25	22.25
Total Personnel	173.30	179.30	183.05	183.05	185.80

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Administration	1,492,819	1,524,495	1,955,390	1,847,883	1,948,890
Parks and Open Space	8,369,963	8,904,323	10,811,670	10,267,018	13,548,630
Aquatics	903,993	990,146	1,183,700	983,209	1,295,540
Recreation Centers	5,714,125	6,116,225	7,151,290	7,041,951	8,145,300
Precreation Programs	1,098,356	1,355,764	1,559,910	1,481,023	1,851,440
Facilities Maintenance	4,527,941	5,147,121	6,331,660	5,854,006	9,436,430
Total Expenses	\$ 22,107,197	\$ 24,038,074	\$ 28,993,620	\$ 27,475,090	\$ 36,226,230

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	9,348,259	9,962,856	12,326,180	11,754,428	12,973,360
Supplies & Contractual	12,573,548	13,882,670	16,364,710	15,448,432	23,193,400
Capital Outlay	185,390	192,548	302,730	272,230	59,470
Total Expenses	\$ 22,107,197	\$ 24,038,074	\$ 28,993,620	\$ 27,475,090	\$ 36,226,230

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	5,666,527	7,539,180	6,078,400	7,754,400	7,276,600
Total Expenses	22,107,197	24,038,074	28,993,620	27,475,090	36,226,230
Net Operating Result	\$(16,440,670)	\$(16,498,894)	\$(22,915,220)	\$(19,720,690)	\$(28,949,630)

PURPOSE STATEMENT

Engineering Services strives to provide timely and excellent customer service in all we do. We promote safe and efficient public infrastructure improvements while working to minimize short- and long-term maintenance demands. 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 2023

- ◆ Converted the signal signs and luminaires to LED on three major corridors
- ◆ Approval is pending on a MAG grant to update preemption Town wide
- ◆ Retimed 3 corridors through MAG Traffic Signal Operations Program (TSOP) program and Town staff retimed the mid-day plans for the whole Town
- ◆ Transitioned signal plan review from the Traffic Operations Center (TOC) to the studies team
- ◆ Supported the design, construction and turn-on of 5 new signals
- ◆ Rewired and updated signal heads on 5 intersections

OBJECTIVES FY 2024

Exceptional Built Environment

- ◆ Update all school zone flashers to 12"
- ◆ Update 85 intersections with new detection and replace the cabinets and hardware at 10 intersections
- ◆ Work with CIP to develop clear roles and responsibilities for signals in design and construction
- ◆ Improve plan review times to 95% of plan reviews completed on time

BUDGET NOTES

No additional FTE were added to Engineering Services for FY 2024. One-time costs of \$278,000 for demolition of current office space and replacement of furniture and equipment that was budgeted in FY 2023 was carried forward to FY 2024 as the project was not completed. Capital Outlay in FY 2024 is for two new vehicles for Engineering.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Percentage of Citizen Contacts Responded to Within 24 Hours	95%	95%	95%	95%	95%
	Number of Left-Turn Safety Enhancement Projects Implemented	3	4	3	1	0
	Percentage of Plan Reviews Completed within the Review Period	97%	93%	80%	90%	95%



ENGINEERING SERVICES

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Engineering Admin	0.60	1.35	3.35	3.35	3.35
Traffic Engineering	5.00	5.25	5.25	5.25	5.25
Total Personnel	5.60	6.60	8.60	8.60	8.60

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Engineering Admin	140,145	181,481	833,940	357,819	951,450
Traffic Engineering	436,646	604,954	719,090	741,665	735,210
Total Expenses	\$ 576,791	\$ 786,435	\$ 1,553,030	\$ 1,099,484	\$ 1,686,660

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	478,300	703,441	1,131,110	879,282	1,147,000
Supplies & Contractual	96,491	82,494	383,920	182,202	463,660
Capital Outlay	2,000	500	38,000	38,000	76,000
Total Expenses	\$ 576,791	\$ 786,435	\$ 1,553,030	\$ 1,099,484	\$ 1,686,660

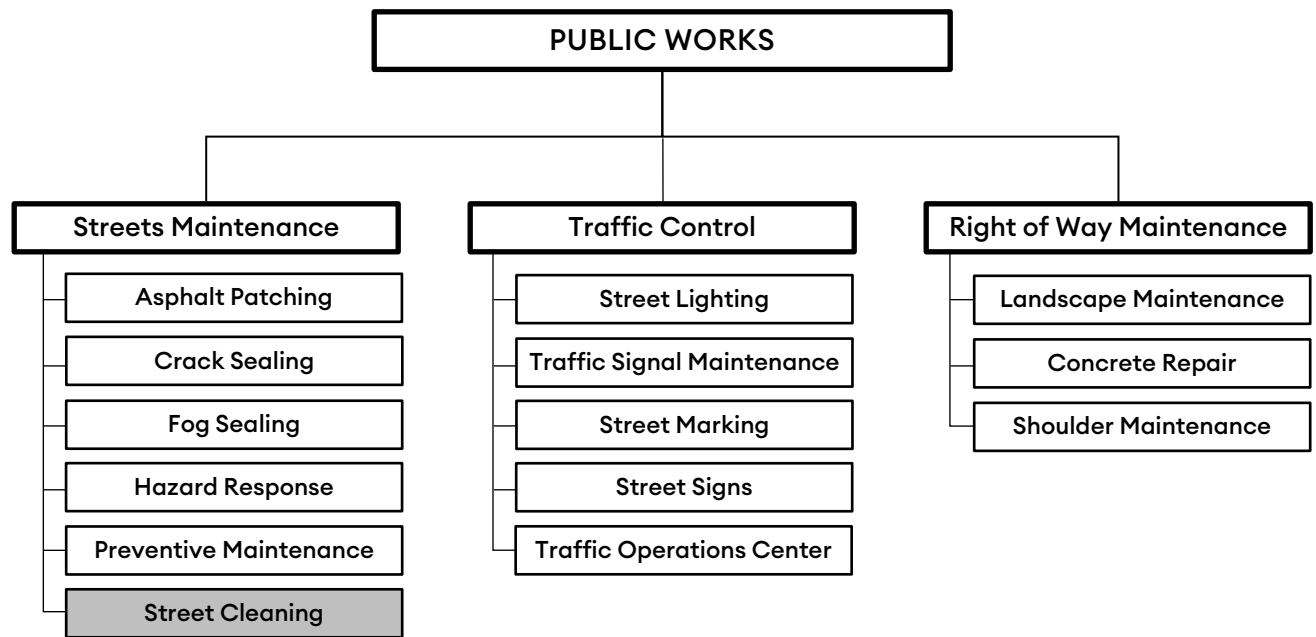
OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	-	-	-	-	-
Total Expenses	576,791	786,435	1,553,030	1,099,484	1,686,660
Net Operating Result	\$ (576,791)	\$ (786,435)	\$ (1,553,030)	\$ (1,099,484)	\$ (1,686,660)

Streets Fund

Streets Fund Summary
Streets Fund Benchmarks
Streets



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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 2024.

	Roadway and Maintenance	HURF
Total Operating Revenues	\$ 12,608,000	\$ 20,365,000
Total Operating Expenses	(8,439,290)	(21,289,520)
Operating Income (Loss)	<u>\$ 4,168,710</u>	<u>\$ (924,520)</u>
Non-Operating Revenues (Expenses)	-	-
Income (Loss) Before Transfers	<u>\$ 4,168,710</u>	<u>\$ (924,520)</u>
Transfers In	164,000	-
Transfers Out	(17,409,997)	(1,731,960)
Net Income	<u>\$ (13,077,287)</u>	<u>\$ (2,656,480)</u>

ORGANIZATIONAL FOCUS AREAS

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

Prosperous
Community



Strong Economy



Exceptional Built
Environment

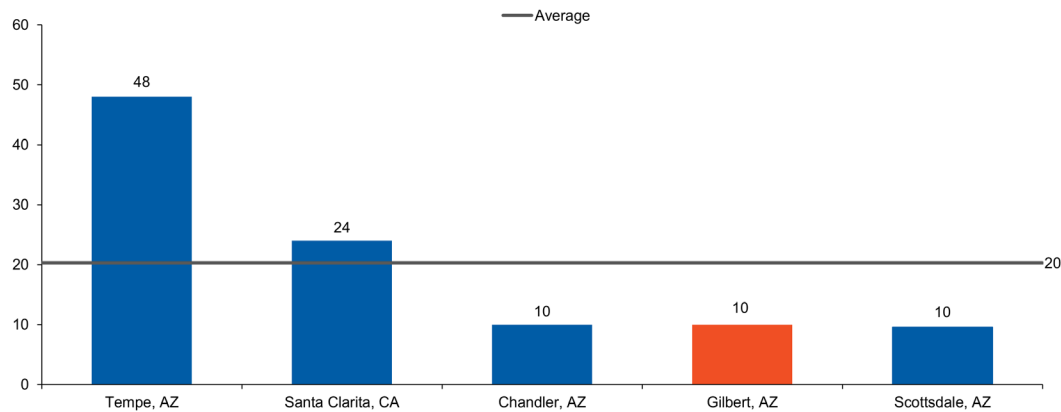


STREETS FUND

PERSONNEL BY DIVISION	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Roadway and Maintenance	1.00	1.00	1.00	1.00	1.00
HURF	56.66	56.66	58.66	58.66	58.66
Total Personnel	57.66	57.66	59.66	59.66	59.66
EXPENSES BY DIVISION	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Roadway and Maintenance	7,172,921	6,524,595	7,955,880	6,973,256	8,439,290
HURF	14,679,689	15,443,853	20,233,620	19,574,580	21,289,520
Total Expenses	\$ 21,852,610	\$ 21,968,448	\$ 28,189,500	\$ 26,547,836	\$ 29,728,810
EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	4,912,324	5,243,088	6,431,650	6,279,608	6,659,700
Supplies & Contractual	16,838,085	16,712,170	21,547,850	20,008,910	22,809,780
Capital Outlay	102,201	13,190	210,000	259,318	259,330
Total Expenses	\$ 21,852,610	\$ 21,968,448	\$ 28,189,500	\$ 26,547,836	\$ 29,728,810
OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	30,219,043	31,314,991	30,725,000	31,353,000	32,973,000
Transfers In	-	-	-	-	164,000
Total Sources	\$ 30,219,043	\$ 31,314,991	\$ 30,725,000	\$ 31,353,000	\$ 33,137,000
Total Expenses	21,852,610	21,968,448	28,189,500	26,547,836	29,728,810
Transfers Out	7,538,397	4,443,726	15,393,339	3,155,461	19,141,957
Total Uses	\$ 29,391,007	\$ 26,412,174	\$ 43,582,839	\$ 29,703,297	\$ 48,870,767
Net Operating Result	\$ 828,036	\$ 4,902,817	\$(12,857,839)	\$ 1,649,703	\$(15,733,767)

STREETS FUND BENCHMARKS

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



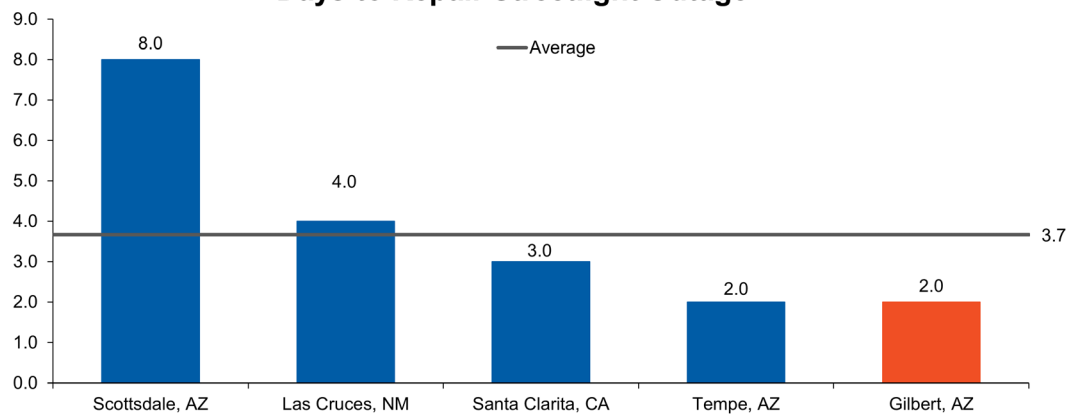
10

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 2022.

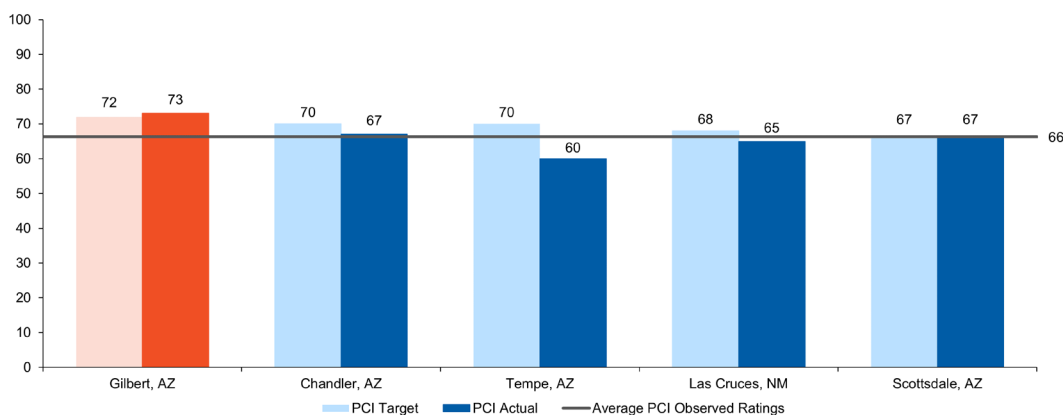
Days to Repair Streetlight Outage

2
average days to repair streetlight outage in Gilbert



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 2022.

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 2022.

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 2023

- ◆ Maintained a network Pavement Condition Index (PCI) of 72
- ◆ Applied Seal Coat to 65 miles of Residential Roadway
- ◆ Applied micro-surfacing to 13 miles of Arterial Roadways
- ◆ Upgraded 432 streetlights to current standards (LRIP)
- ◆ Crack Sealed 100% of all roadways prior to scheduled maintenance
- ◆ Responded to 100% of graffiti within 48 hours of notice from police department
- ◆ Replaced over 30 trees that were lost due to storm damage

OBJECTIVES FY 2024

Exceptional Built Environment

- ◆ Maintain a network Pavement Condition Index (PCI) of 72
- ◆ Re-rate 50% 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 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

The Streets budget has increased for FY 2024 due to increased ongoing expenses for traffic signal maintenance and replacements. One-time expenses include increased asphalt patching and roadway surface sealing.

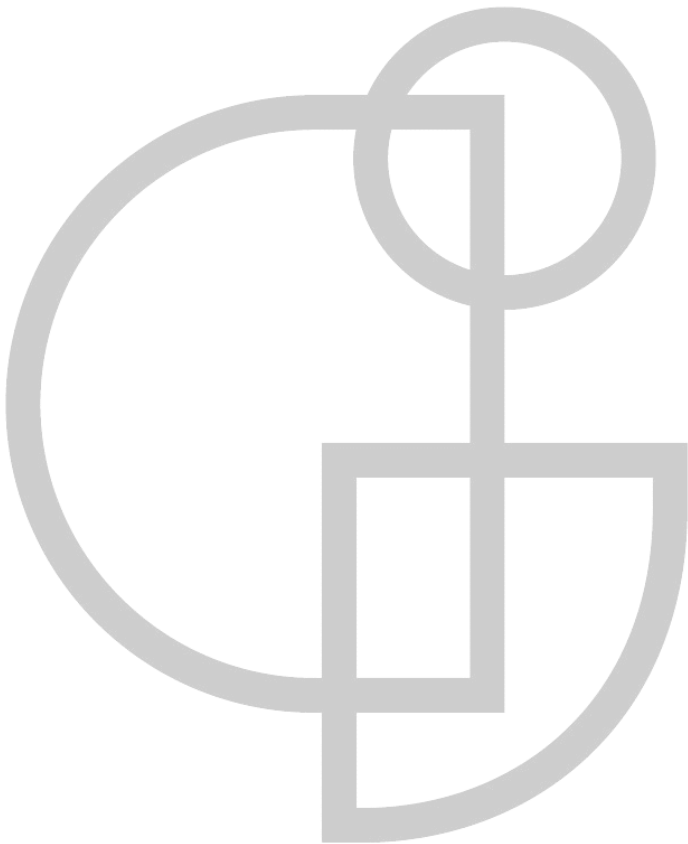
Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Network Pavement Condition Index (PCI)	72.5	72.5	72.0	72.0	72.0
	Percentage of Roadway Network Re-Rated	25%	0%	50%	50%	50%
	Streetlight Repairs Made Within Seven Days	100%	100%	100%	100%	100%
	Regulatory Signs Over 10 Years Old Replaced	1,505	0	2,418	703	All over 10yrs
	Non-Regulatory Signs Over 15 Years Old Replaced	1,490	1,597	4,513	4,836	All over 15yrs

STREETS

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
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	24.66	26.66	26.66	26.66
Right of Way Maintenance	4.99	4.99	4.99	4.99	4.99
Total Personnel	57.66	57.66	59.66	59.66	59.66

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Administration	7,906,414	7,444,486	7,892,370	7,920,973	8,377,930
Streets Maintenance	2,471,404	2,931,343	3,886,060	3,979,538	4,246,450
Traffic Control	7,859,293	8,018,891	10,058,880	10,185,301	10,408,960
Right of Way Maintenance	3,545,276	3,492,932	4,202,290	4,250,284	4,491,730
Non-Departmental	70,223	80,796	2,149,900	211,740	2,203,740
Total Expenses	\$ 21,852,610	\$ 21,968,448	\$ 28,189,500	\$ 26,547,836	\$ 29,728,810

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	4,912,324	5,243,088	6,431,650	6,279,608	6,659,700
Supplies & Contractual	16,838,085	16,712,170	21,547,850	20,008,910	22,809,780
Capital Outlay	102,201	13,190	210,000	259,318	259,330
Total Expenses	\$ 21,852,610	\$ 21,968,448	\$ 28,189,500	\$ 26,547,836	\$ 29,728,810

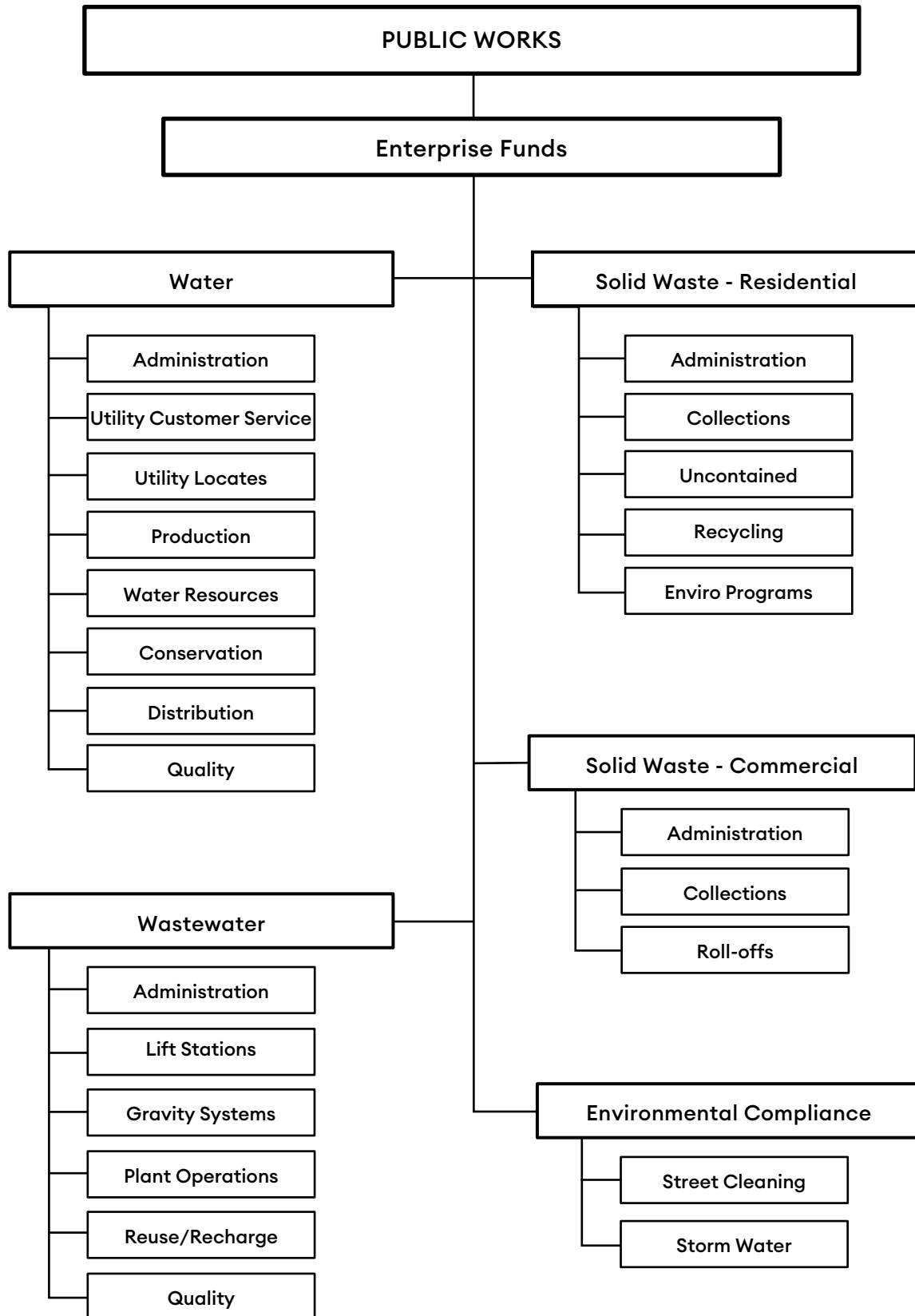


Enterprise Funds

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



Shaping a new
tomorrow, today.



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 2024.

	Water	Wastewater	Solid Waste Residential	Solid Waste Commercial	Environmental Compliance
Total Operating Revenues	\$ 78,235,500	\$ 44,026,000	\$ 22,655,000	\$ 3,707,500	\$ 6,805,000
Total Operating Expenses	(45,867,900)	(24,791,980)	(21,258,260)	(3,289,940)	(3,454,540)
Operating Income (Loss)	<u>\$ 32,367,600</u>	<u>\$ 19,234,020</u>	<u>\$ 1,396,740</u>	<u>\$ 417,560</u>	<u>\$ 3,350,460</u>
Non-Operating Revenues (Expenses)	-	-	-	-	-
Income (Loss) Before Transfers	<u>\$ 32,367,600</u>	<u>\$ 19,234,020</u>	<u>\$ 1,396,740</u>	<u>\$ 417,560</u>	<u>\$ 3,350,460</u>
Transfers In	-	1,035,000	1,500,000	-	-
Transfers Out	(59,697,510)	(31,740,097)	(4,485,090)	(706,821)	(3,753,264)
Net Income	<u><u>\$ (27,329,910)</u></u>	<u><u>\$ (11,471,077)</u></u>	<u><u>\$ (1,588,350)</u></u>	<u><u>\$ (289,261)</u></u>	<u><u>\$ (402,804)</u></u>

ORGANIZATIONAL FOCUS AREAS

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

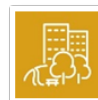
Prosperous
Community



Strong Economy



Exceptional Built
Environment





ENTERPRISE FUNDS

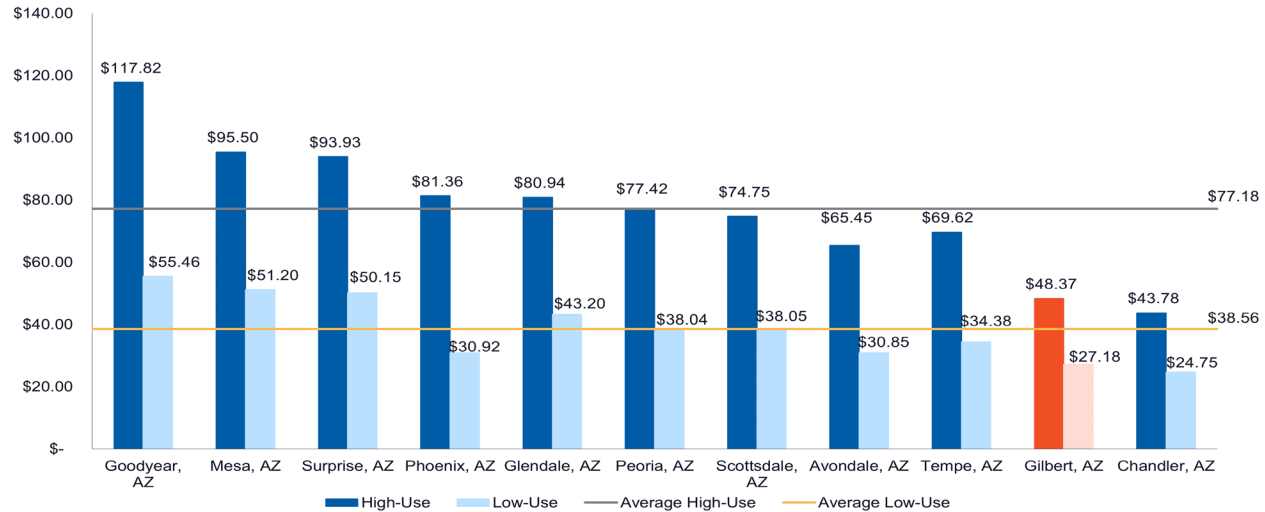
PERSONNEL BY DIVISION	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Water	134.93	136.93	141.93	140.93	141.93
Wastewater	49.50	49.50	53.50	53.50	53.50
Solid Waste - Residential	82.81	85.81	85.81	85.81	85.81
Solid Waste - Commercial	8.44	8.44	8.44	8.44	8.44
Environmental Compliance	12.59	12.59	12.59	12.59	15.59
Total Personnel	288.27	293.27	302.27	301.27	305.27

EXPENSES BY DIVISION	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Water	28,623,872	30,704,500	40,237,610	34,547,908	45,867,900
Wastewater	16,086,161	19,530,029	23,081,530	21,563,191	24,791,980
Solid Waste - Residential	15,154,767	16,086,872	19,308,890	18,597,645	21,258,260
Solid Waste - Commercial	2,298,007	2,489,481	3,130,540	2,955,327	3,289,940
Environmental Compliance	1,939,086	1,906,368	2,448,490	2,224,984	3,454,540
Total Expenses	\$ 64,101,893	\$ 70,717,250	\$ 88,207,060	\$ 79,889,055	\$ 98,662,620

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	23,562,262	24,063,308	30,106,570	28,112,968	31,337,020
Supplies & Contractual	40,029,951	46,327,723	57,699,850	51,415,947	66,387,320
Capital Outlay	509,680	326,219	400,640	360,140	938,280
Total Expenses	\$ 64,101,893	\$ 70,717,250	\$ 88,207,060	\$ 79,889,055	\$ 98,662,620

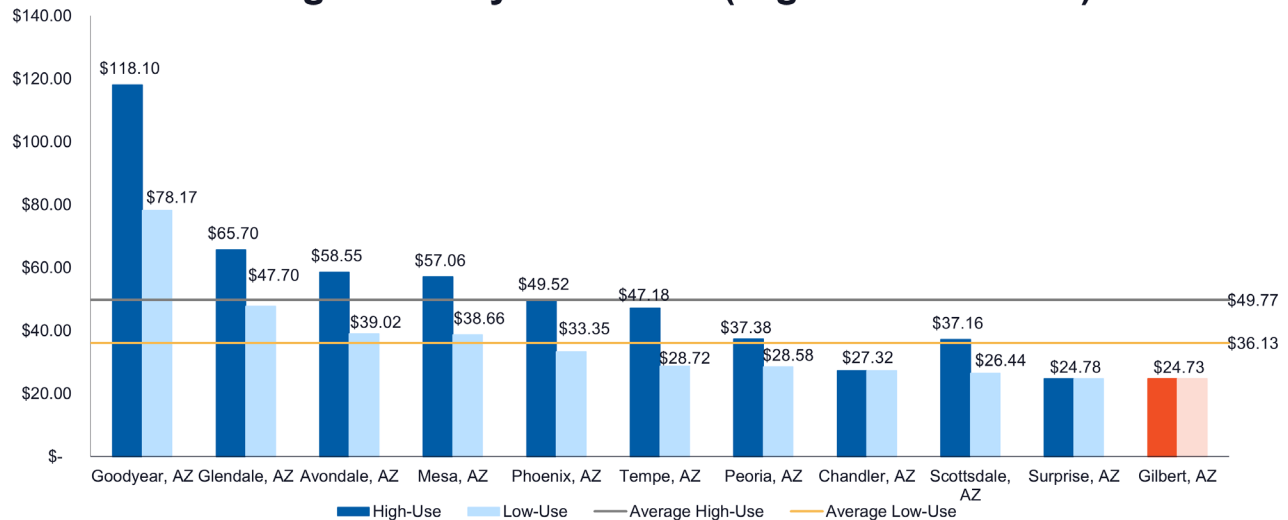
OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	109,475,217	115,094,753	127,289,000	132,953,500	155,429,000
Transfers In	3,635,503	1,024,631	1,035,000	1,035,000	2,535,000
Total Sources	\$113,110,720	\$116,119,384	\$128,324,000	\$133,988,500	\$157,964,000
Total Expenses	64,101,893	70,717,250	88,207,060	79,889,055	98,662,620
Transfers Out	43,787,448	41,117,121	78,155,739	48,139,013	100,382,782
Total Uses	\$107,889,341	\$111,834,371	\$166,362,799	\$128,028,068	\$199,045,402
Net Operating Result	\$ 5,221,379	\$ 4,285,013	\$ (38,038,799)	\$ 5,960,432	\$ (41,081,402)

Average Monthly Water Bill (High and Low-Use)



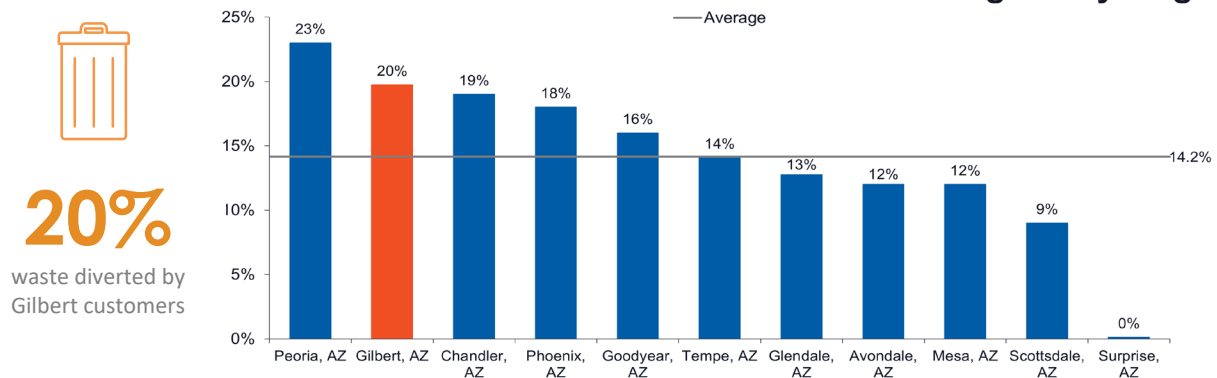
Note: Figures assume high-use for Single Family Residential (SFR) equates to 17,000 gallons on a 1" meter; low-use for SFR equates to 9,000 gallons on a 3/4" meter. Source: Valley Benchmark Communities, FY 2021-2022

Average Monthly Sewer Bill (High and Low-Use)

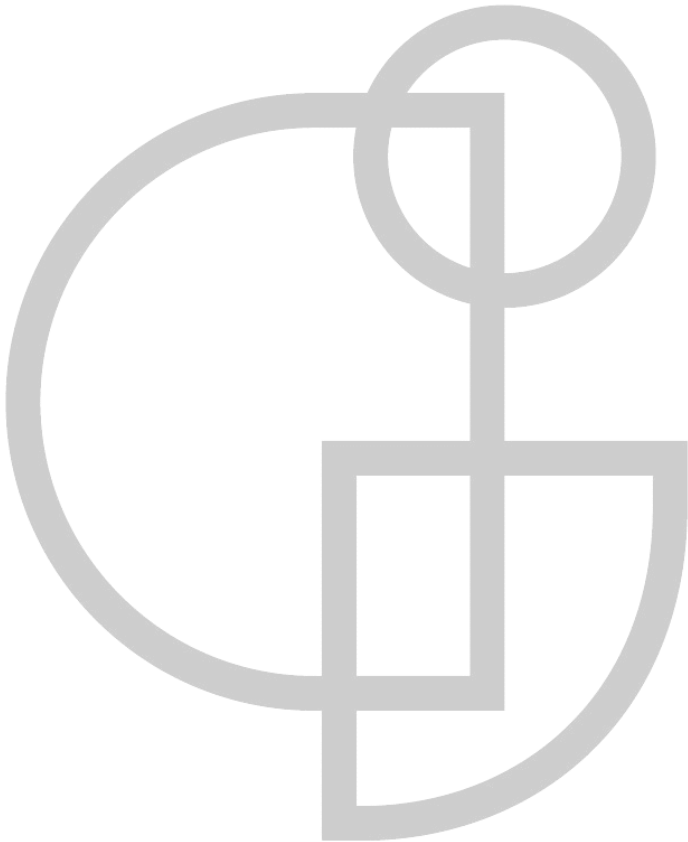


Note: Figures assume high-use for SFR equates to 12,000 gallons; low-use for Single Family Residential (SFR) equates to 8,000 gallons. Source: Valley Benchmark Communities, FY 2021-2022

Residential Waste Diverted Through Recycling



Source: Valley Benchmark Communities, FY 2021-2022



PURPOSE STATEMENT

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

ACCOMPLISHMENTS FY 2023

- ◆ The NWTP Replacement project reached final completion of GMP 1 and is in 100% design for GMP 2 and 90% design for GMP 3
- ◆ The Zone 1 transmission main assessment project was completed and in total identified 6 areas in the water main which have been assessed and repaired
- ◆ Continued to progress on AMI conversion project. Installed nearly 10,000 radios in FY 2023, over 17,000 meters to date
- ◆ Completed updates to the Integrated Water Resources Master Plan and the Water Quality Master Plan (WA1584, WA1585)
- ◆ Gilbert entered Stage 1 of our local water supply management plan as a proactive response to worsening conditions on the Colorado River. Along with Stage 1, Gilbert launched internal and external shortage management teams to ramp up water saving measures
- ◆ Water Conservation launched its Smart Irrigation Controller rebate for residential and non-residential customers. As of April 2023, over 100 rebates have been issued

OBJECTIVES FY 2024

Prosperous Community

- ◆ Accelerate preparations for significantly less Colorado River water through prioritizing additional groundwater pumping infrastructure, implementing additional water conservation programs, and developing exchange agreements with regional partners

Strong Economy

- ◆ Continue to convert and install AMI radios on water meters, with a goal of installing an additional 12,000 radios in FY 2024

Exceptional Built Environment

- ◆ Continue design and construction activities of the NWTP replacement project (WA1589)
- ◆ Begin design and construction of wells in well program
- ◆ Continue design and construction activities of the Well site 20 storage reservoir replacement project (WA1230)

BUDGET NOTES

A Water Conservation Coordinator FTE was added for FY 2024. Supplies and Contractual increases include anticipated cost increases for water resources, utility costs, and repair/maintenance.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Peak Day Demand (Million Gallons)	76.0	72.6	72.3	74.0	N/A
	Daily Average Water Production (Million Gallons)	56.9	49.9	47.7	50.0	N/A
	Surface to Ground Water Production Ratio	65/35	78/22	70/30	70/30	90/10
	Number of Large Water Users Utilizing Waterinfluence Platform	291	312	340	370	450
	Fire Hydrant PM's Completed	3,384	3,565	3,502	3,502	3,502

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Administration	27.35	28.35	29.35	29.35	29.35
Production	48.00	50.00	51.00	51.00	51.00
Resources and Conservation	6.38	6.38	7.38	7.38	8.38
Distribution	45.00	44.00	46.00	45.00	45.00
Quality	8.20	8.20	8.20	8.20	8.20
Total Personnel	134.93	136.93	141.93	140.93	141.93

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Administration	1,969,060	1,945,124	2,005,125	2,233,093	2,231,790
Production	13,124,361	13,961,264	17,047,435	15,815,308	17,874,460
Resources and Conservation	5,841,994	6,792,332	8,676,220	7,349,648	10,419,120
Distribution	6,378,082	6,632,933	7,448,190	7,407,461	10,020,950
Quality	1,098,940	1,167,678	1,111,730	1,208,722	1,279,420
Non-Departmental	211,435	205,169	3,948,910	533,676	4,042,160
Total Expenses	\$ 28,623,872	\$ 30,704,500	\$ 40,237,610	\$ 34,547,908	\$ 45,867,900

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	10,443,109	10,372,931	13,108,220	11,880,636	13,526,950
Supplies & Contractual	17,957,603	20,050,184	27,034,390	22,617,272	32,284,040
Capital Outlay	223,160	281,385	95,000	50,000	56,910
Total Expenses	\$ 28,623,872	\$ 30,704,500	\$ 40,237,610	\$ 34,547,908	\$ 45,867,900

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	55,413,139	58,084,710	65,103,000	70,405,500	78,235,500
Transfers In	211,199	-	-	-	-
Total Sources	\$ 55,624,338	\$ 58,084,710	\$ 65,103,000	\$ 70,405,500	\$ 78,235,500
Total Expenses	28,623,872	30,704,500	40,237,610	34,547,908	45,867,900
Transfers Out	21,107,235	21,307,130	39,711,939	24,320,958	59,697,510
Total Uses	\$ 49,731,107	\$ 52,011,630	\$ 79,949,549	\$ 58,868,866	\$ 105,565,410
Net Operating Result	\$ 5,893,231	\$ 6,073,080	\$ (14,846,549)	\$ 11,536,634	\$ (27,329,910)

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 2023

- ◆ Performed routine sewer pipeline cleaning equivalent to prevent blockages, overflows, and odors for more than 15% of the system
- ◆ Conducted routine inspections equivalent to 5% 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
- ◆ Initiated operation of the newly expanded South Recharge Facility

OBJECTIVES FY 2024

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
- ◆ Operational implementation of the South Area Recharge Site

BUDGET NOTES

The FY 2024 budget includes an increase in ongoing pipe inspection and increased cost of chemicals. One-time expenses include increased repairs at the Neely Water Reclamation Plant.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Percent of Sewer System Cleaned	17%	23%	15%	20%	20%
	Percent of Sewer System Inspected	6%	17%	5%	17%	17%
	Percent of Available Treatment Capacity Utilized at Neely Treatment Plant	87%	91%	82%	78%	<100%
	Percent of Available Treatment Capacity Utilized at Greenfield Treatment Plant	55%	60%	60%	86%	<100%
	Percent of Total Reclaimed Water Supply Directly Reused by Customers (With Percent Remaining Going to Groundwater Recharge)	53%	40%	34%	40%	40%

WASTEWATER

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Administration	3.50	3.50	5.50	5.50	5.50
Collections	25.20	25.20	25.20	25.20	25.20
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	6.00	8.00	8.00	8.00
Total Personnel	49.50	49.50	53.50	53.50	53.50

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Administration	1,448,192	1,728,566	2,008,430	1,853,310	2,202,130
Collections	4,366,894	4,533,080	5,618,810	5,712,839	5,011,300
Plant Operations	7,230,251	10,337,845	9,581,530	9,618,045	11,537,980
Reclaimed	2,375,720	2,276,255	2,460,150	2,944,929	2,675,480
Quality	586,181	573,372	867,640	765,618	789,440
Non-Departmental	78,923	80,911	2,544,970	668,450	2,575,650
Total Expenses	\$ 16,086,161	\$ 19,530,029	\$ 23,081,530	\$ 21,563,191	\$ 24,791,980

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	4,756,285	5,008,960	6,378,770	5,734,873	6,415,840
Supplies & Contractual	11,243,313	14,476,577	16,397,120	15,518,178	18,260,770
Capital Outlay	86,563	44,492	305,640	310,140	115,370
Total Expenses	\$ 16,086,161	\$ 19,530,029	\$ 23,081,530	\$ 21,563,191	\$ 24,791,980

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	31,357,647	32,580,604	33,656,000	33,656,000	44,026,000
Transfers In	724,304	1,024,631	1,035,000	1,035,000	1,035,000
Total Sources	\$ 32,081,951	\$ 33,605,235	\$ 34,691,000	\$ 34,691,000	\$ 45,061,000
Total Expenses	16,086,161	19,530,029	23,081,530	21,563,191	24,791,980
Transfers Out	15,020,619	13,137,520	29,968,097	17,159,978	31,740,097
Total Uses	\$ 31,106,780	\$ 32,667,549	\$ 53,049,627	\$ 38,723,169	\$ 56,532,077
Net Operating Result	\$ 975,171	\$ 937,686	\$(18,358,627)	\$ (4,032,169)	\$(11,471,077)

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 2023

- ◆ Completed training of GPS system in collection vehicles
- ◆ Developed system for auditing of waste container quantities and service levels on collection routes
- ◆ Implemented trainee program to broaden our recruitment pool
- ◆ Increased the hours of operation to the public at the Household Hazardous Waste Facility

OBJECTIVES FY 2024

Exceptional Built Environment

- ◆ Continue focus on safety training for all team members
- ◆ Reduce incidents and accidents below previous year
- ◆ Move to a complete paperless system for collection routes
- ◆ Explore additional avenues to increase diversion through green waste and recycling
- ◆ Use route auditing to provide accurate quantities of containers for residents

Prosperous Community

- ◆ Increase education and outreach for the Household Hazardous Waste Facility

BUDGET NOTES

The FY 2024 budget includes an increase in tonnage and tipping costs. The Supplies and Contractual budget increased due to the increased costs for repairs, maintenance, and auto parts/supplies. An internal loan from the General Fund of \$1.5 million is anticipated for FY2024. A rate study will be done to determine the increase needed to maintain operations.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Total Tons of Contained Refuse Collected	86,777	88,206	90,000	92,000	92,000
	Total Tons of Uncontained Refuse Collected	20,567	18,761	18,000	18,500	18,500
	Recycling Diversion Rate – Residential Contained	20.20%	18.00%	17.00%	17.00%	18.00%
	Total Tons of Recycling Collected (Blue Cans)	21,972	18,403	18,620	18,850	19,000



SOLID WASTE - RESIDENTIAL

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Administration	6.31	6.31	6.31	6.31	6.31
Residential Collections	31.29	33.29	33.29	33.29	33.29
Uncontained Collections	23.00	23.00	23.00	23.00	23.00
Recycling	17.21	18.21	18.21	18.21	18.21
Environmental Programs	5.00	5.00	5.00	5.00	5.00
Total Personnel	82.81	85.81	85.81	85.81	85.81

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Administration	1,390,605	1,659,083	1,824,490	1,744,557	2,172,890
Residential Collections	7,541,495	8,328,912	8,063,230	9,432,411	9,158,570
Uncontained Collections	2,552,612	2,607,311	3,113,530	2,877,252	3,267,360
Recycling	2,898,907	2,659,652	3,584,940	3,605,582	4,018,760
Environmental Programs	649,354	697,282	702,840	719,843	826,400
Non-Departmental	121,794	134,632	2,019,860	218,000	1,814,280
Total Expenses	\$ 15,154,767	\$ 16,086,872	\$ 19,308,890	\$ 18,597,645	\$ 21,258,260

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	6,627,548	6,877,045	8,472,470	8,296,856	8,806,880
Supplies & Contractual	8,527,219	9,209,827	10,836,420	10,300,789	12,350,380
Capital Outlay	-	-	-	-	101,000
Total Expenses	\$ 15,154,767	\$ 16,086,872	\$ 19,308,890	\$ 18,597,645	\$ 21,258,260

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	15,366,365	16,646,603	20,295,000	20,500,000	22,655,000
Transfers In	2,500,000	-	-	-	1,500,000
Total Sources	\$ 17,866,365	\$ 16,646,603	\$ 20,295,000	\$ 20,500,000	\$ 24,155,000
Total Expenses	15,154,767	16,086,872	19,308,890	18,597,645	21,258,260
Transfers Out	3,964,920	3,317,712	4,394,464	3,186,466	4,485,090
Total Uses	\$ 19,119,687	\$ 19,404,584	\$ 23,703,354	\$ 21,784,111	\$ 25,743,350
Net Operating Result	\$ (1,253,322)	\$ (2,757,981)	\$ (3,408,354)	\$ (1,284,111)	\$ (1,588,350)

SOLID WASTE - COMMERCIAL

PURPOSE STATEMENT

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

ACCOMPLISHMENTS FY 2023

- ◆ Completed training of GPS system in collection vehicles
- ◆ Completed training and transitioned to paperless routing
- ◆ Developed system for route auditing of service levels

OBJECTIVES FY 2024

Exceptional Built Environment

- ◆ Continue focus on safety training for all team members
- ◆ Explore additional avenues to increase diversion through green waste, recycling, and cardboard collection

Prosperous Community

- ◆ Increase customer participation into Green Gilbert

BUDGET NOTES

There were no FTE added in FY 2024. The Supplies and Contractual budget increased due to ongoing fuel cost. A rate study will be done to determine the increase needed to maintain operations.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Tons of Refuse Collected	17,671	18,587	18,500	19,000	19,000
	Tons of Cardboard Collected	633	640	450	650	650
	Recycling Rate - Diversion	3.46%	3.36%	2.40%	3.40%	3.40%
	Roll Off Serviced	2,783	2,929	3,200	3,300	3,300
	Roll-off Collections (tons)	12,441	11,511	12,183	12,870	12,870



SOLID WASTE - COMMERCIAL

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Administration	0.44	0.44	0.44	0.44	0.44
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	8.44	8.44

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Administration	78,607	68,018	77,360	66,390	82,060
Commercial Collections	1,348,107	1,609,636	1,691,710	1,895,258	1,849,430
Commercial Rolloffs	853,170	791,325	991,460	971,049	993,960
Non-Departmental	18,123	20,502	370,010	22,630	364,490
Total Expenses	\$ 2,298,007	\$ 2,489,481	\$ 3,130,540	\$ 2,955,327	\$ 3,289,940

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	811,604	816,687	985,950	1,023,181	1,074,940
Supplies & Contractual	1,318,150	1,672,794	2,144,590	1,932,146	2,215,000
Capital Outlay	168,253	-	-	-	-
Total Expenses	\$ 2,298,007	\$ 2,489,481	\$ 3,130,540	\$ 2,955,327	\$ 3,289,940

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	2,752,682	3,127,184	3,395,000	3,552,000	3,707,500
Transfers In	200,000	-	-	-	-
Total Sources	\$ 2,952,682	\$ 3,127,184	\$ 3,395,000	\$ 3,552,000	\$ 3,707,500
Total Expenses	2,298,007	2,489,481	3,130,540	2,955,327	3,289,940
Transfers Out	1,303,867	572,948	644,799	632,707	706,821
Total Uses	\$ 3,601,874	\$ 3,062,429	\$ 3,775,339	\$ 3,588,034	\$ 3,996,761
Net Operating Result	\$ (649,192)	\$ 64,755	\$ (380,339)	\$ (36,034)	\$ (289,261)

PURPOSE STATEMENT

Environmental Compliance houses operations for storm water, air quality, and street cleaning. These operations keep the Town of Gilbert in compliance with federal, state, and county government guidelines.

ACCOMPLISHMENTS FY 2023

- ◆ Continued to train and educate staff at both north and south yards on the Spill Prevention Control and Counter Measure Plan to remain in compliance
- ◆ Inspected 25% and cleaned 10% of the Stormwater infrastructure
- ◆ Continued to work on the Green Gilbert initiative with restaurants and businesses in Gilbert
- ◆ Inspected 100% of Gilbert's drywells and performed maintenance as required for compliance
- ◆ Trained and educated 75% of field staff on Illicit Discharge Detection and Elimination
- ◆ Educated Gilbert's citizens on pollution prevention through classes, events, HOA meetings, and website development

OBJECTIVES FY 2024

Prosperous Community

- ◆ Continue to work on the Green Gilbert initiative with businesses in Gilbert
- ◆ Educate Gilbert's residents on pollution prevention and Household Hazardous Waste through classes, events, HOA meetings, and website development

Exceptional Built Environment

- ◆ Continue to train and educate staff in both north and south yards on the Spill Prevention Control and Counter Measure Plan to remain in compliance
- ◆ Continue to Inspect 25% and increase cleaning to 15% of Stormwater infrastructure per MS4 Permit
- ◆ Inspect 100% of Gilbert's drywells and perform maintenance as required for compliance
- ◆ Continue to train and educate 75% of field staff on Illicit Discharge Detection and Elimination
- ◆ Collect internal and Residential Hazardous Waste in a safe and professional manner

BUDGET NOTES

The FY 2024 personnel budget includes the addition of: (1) Utility Supervisor, (1) Storm Water Utility Worker and (1) Storm Water Utility Worker Senior.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Percentage of Stormwater Infrastructure Inspected and Cleaned	25%/16%	25%/19%	25%/15%	25%/10%	25%/15%
	Record and Report All Illicit Discharges in the Town of Gilbert	100%	100%	100%	100%	100%
	Train and Educate Fleet Staff on the Spill Prevention Control and Countermeasure Plan	85%	80%	80%	85%	100%
	Train and Educate 75% of Field Staff on Illicit Discharge Detection and Elimination	75%	75%	75%	85%	75%
	Educate Gilbert's Citizens on Pollution Prevention Through Various Events	8	18	18	18	18



ENVIRONMENTAL COMPLIANCE

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
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	6.25	6.25	9.25
Total Personnel	12.59	12.59	12.59	12.59	15.59

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Administration	28,233	65,980	71,610	71,610	76,380
Street Cleaning	898,972	953,113	923,630	968,714	957,070
Storm Water	995,670	869,029	1,097,680	1,108,724	2,046,710
Non-Departmental	16,211	18,246	355,570	75,936	374,380
Total Expenses	\$ 1,939,086	\$ 1,906,368	\$ 2,448,490	\$ 2,224,984	\$ 3,454,540

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	923,716	987,685	1,161,160	1,177,422	1,512,410
Supplies & Contractual	983,666	918,341	1,287,330	1,047,562	1,277,130
Capital Outlay	31,704	342	-	-	665,000
Total Expenses	\$ 1,939,086	\$ 1,906,368	\$ 2,448,490	\$ 2,224,984	\$ 3,454,540

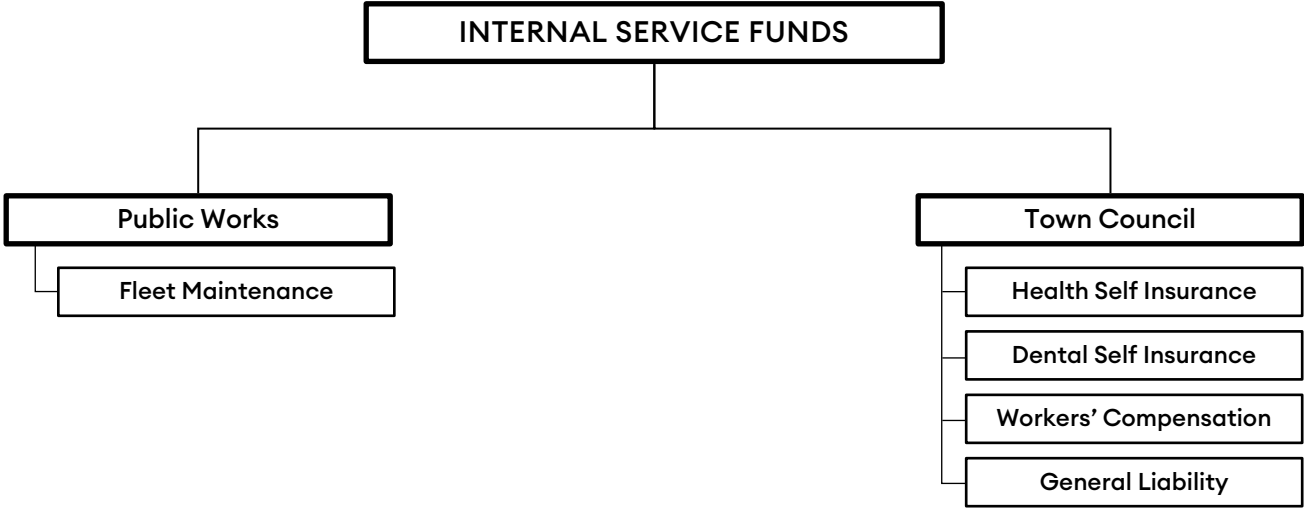
OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	4,585,384	4,655,652	4,840,000	4,840,000	6,805,000
Transfers In	-	-	-	-	-
Total Sources	\$ 4,585,384	\$ 4,655,652	\$ 4,840,000	\$ 4,840,000	\$ 6,805,000
Total Expenses	1,939,086	1,906,368	2,448,490	2,224,984	3,454,540
Transfers Out	2,390,807	2,781,811	3,436,440	2,838,904	3,753,264
Total Uses	\$ 4,329,893	\$ 4,688,179	\$ 5,884,930	\$ 5,063,888	\$ 7,207,804
Net Operating Result	\$ 255,491	\$ (32,527)	\$ (1,044,930)	\$ (223,888)	\$ (402,804)



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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 \$122.00 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.

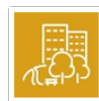
Prosperous
Community



Strong Economy



Exceptional Built
Environment





INTERNAL SERVICE FUNDS

PERSONNEL BY DIVISION	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Fleet Maintenance	26.00	26.00	29.00	30.00	31.00
Health Self Insurance	0.00	0.00	0.00	0.00	1.00
Dental Self Insurance	0.00	0.00	0.00	0.00	0.00
Workers' Compensation	0.00	1.00	1.00	1.00	1.00
General Liability	0.00	0.00	1.00	1.00	1.00
Total Personnel	26.00	27.00	31.00	32.00	34.00

EXPENSES BY DIVISION	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Fleet Maintenance	7,683,086	9,233,064	9,623,200	10,343,662	11,089,160
Health Self Insurance	20,501,107	25,234,697	22,973,840	22,123,955	22,674,470
Dental Self Insurance	1,221,441	1,393,770	1,570,000	1,570,000	1,520,000
Workers' Compensation	841,212	2,658,307	3,123,530	2,684,077	3,201,450
General Liability	-	-	4,348,490	4,293,772	4,357,690
Total Expenses	\$ 30,246,846	\$ 38,519,838	\$ 41,639,060	\$ 41,015,466	\$ 42,842,770

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	2,378,245	2,461,138	3,250,440	2,850,909	3,374,230
Supplies & Contractual	27,819,542	35,973,386	38,313,620	38,084,557	39,298,540
Capital Outlay	49,059	85,314	75,000	80,000	170,000
Total Expenses	\$ 30,246,846	\$ 38,519,838	\$ 41,639,060	\$ 41,015,466	\$ 42,842,770

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	33,263,771	37,120,896	39,210,490	43,480,490	44,588,490
Transfers In	-	3,300,000	1,500,000	1,500,000	-
Total Sources	\$ 33,263,771	\$ 40,420,896	\$ 40,710,490	\$ 44,980,490	\$ 44,588,490
Total Expenses	30,246,846	38,519,838	41,639,060	41,015,466	42,842,770
Transfers Out	50,000	300,000	421,420	1,609,881	411,539
Total Uses	\$ 30,296,846	\$ 38,819,838	\$ 42,060,480	\$ 42,625,347	\$ 43,254,309
Net Operating Result	\$ 2,966,925	\$ 1,601,058	\$ (1,349,990)	\$ 2,355,143	\$ 1,334,181

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 2023

- ◆ Completed implementation of the new Fleet Management Information System (FMIS)
- ◆ Completed sourcing and procurement of 42 replacement/additional vehicles and equipment totaling over \$2M
- ◆ Yielded over \$250,000 in auction proceeds from the decommissioning and sale of 21 vehicles/equipment that had reached end of service life

OBJECTIVES FY 2024

Exceptional Built Environment

- ◆ Complete 3rd Party assessment and a targeted review of Fleet Operations

BUDGET NOTES

For FY 2024 Fleet Maintenance added a new FTE for a Fleet Service Aide. A Fleet Technician FTE was added mid-year in FY 2023. The department's budget has also increased due to increased costs for fuel, auto parts, and repair and maintenance services.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Technician Productivity Ratio	60.68%	59.46%	70.00%	70.00%	>70.00%
	Total Number of Work Orders Processed	8,109	8,158	>8,000	>8,000	>8,000
	Scheduled vs Unscheduled Maintenance	58%/42%	57%/43%	70%/30%	70%/30%	70%/30%
	Total Number of Vehicles/Equipment Supported	973	995	1,010	>1,000	>1,000

FLEET MAINTENANCE

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Fleet Maintenance	26.00	26.00	29.00	30.00	31.00
Total Personnel	26.00	26.00	29.00	30.00	31.00

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Fleet Maintenance	7,683,086	9,233,064	9,623,200	10,343,662	11,089,160
Total Expenses	\$ 7,683,086	\$ 9,233,064	\$ 9,623,200	\$ 10,343,662	\$ 11,089,160

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	2,344,349	2,275,721	2,910,250	2,526,347	2,965,810
Supplies & Contractual	5,289,678	6,872,029	6,637,950	7,737,315	7,953,350
Capital Outlay	49,059	85,314	75,000	80,000	170,000
Total Expenses	\$ 7,683,086	\$ 9,233,064	\$ 9,623,200	\$ 10,343,662	\$ 11,089,160

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	8,030,229	9,634,174	9,400,000	11,585,000	11,575,000
Transfers In	-	-	-	-	-
Total Sources	\$ 8,030,229	\$ 9,634,174	\$ 9,400,000	\$ 11,585,000	\$ 11,575,000
Total Expenses	7,683,086	9,233,064	9,623,200	10,343,662	11,089,160
Transfers Out	50,000	300,000	421,420	309,881	411,539
Total Uses	\$ 7,733,086	\$ 9,533,064	\$ 10,044,620	\$ 10,653,543	\$ 11,500,699
Net Operating Result	\$ 297,143	\$ 101,110	\$ (644,620)	\$ 931,457	\$ 74,301

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 through an Exclusive Provider Organization (EPO) network.

ACCOMPLISHMENTS FY 2023

- ◆ Minimal increase of 5% for health premiums
- ◆ Added biometric health screening for 253 participants
- ◆ Completed Request for Proposal process (RFP) for Third-Party Administrator for health plan

OBJECTIVES FY 2024

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

BUDGET NOTES

Gilbert offers two plans: Preferred and Banner Select (Narrow Network). For FY 2024, Gilbert was experiencing high claims costs and increased the premiums by 6% to help balance the fund. The Wellness Coordinator was approved to become an FTE starting in FY 2024.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Average Total Plan Cost (Expense per Participating Employee per Month) (Industry Average \$1,486)	\$1,267	\$1,387	\$1,358	\$1,494	<\$1,486
	Average Actual Total Premium per Employee per Month (Industry Average \$380)	\$188	\$194	\$204	\$216	<\$380
	Average Actual Town Premium Contribution per Employee per Month (Industry Average \$958)	\$976	\$1,005	\$1,055	\$1,119	<\$958
	Health Plan Participants	1,295	1,353	1,359	1,420	N/A
	Reserve in Excess of Established Incurred but Not Reported (IBNR) Claims	\$6.70M	\$8.28M	\$5.14M	\$4.60M	\$6.88M



HEALTH SELF INSURANCE

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Health Self Insurance	0.00	0.00	0.00	0.00	1.00
Total Personnel	0.00	0.00	0.00	0.00	1.00

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Health Self Insurance	20,501,107	25,234,697	22,973,840	22,123,955	22,674,470
Total Expenses	\$ 20,501,107	\$ 25,234,697	\$ 22,973,840	\$ 22,123,955	\$ 22,674,470

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	33,896	101,813	113,370	123,955	144,480
Supplies & Contractual	20,467,211	25,132,884	22,860,470	22,000,000	22,529,990
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 20,501,107	\$ 25,234,697	\$ 22,973,840	\$ 22,123,955	\$ 22,674,470

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	21,329,647	22,727,389	20,920,000	21,685,000	23,130,000
Transfers In	-	2,000,000	-	-	-
Total Sources	\$ 21,329,647	\$ 24,727,389	\$ 20,920,000	\$ 21,685,000	\$ 23,130,000
Total Expenses	20,501,107	25,234,697	22,973,840	22,123,955	22,674,470
Transfers Out	-	-	-	-	-
Total Uses	\$ 20,501,107	\$ 25,234,697	\$ 22,973,840	\$ 22,123,955	\$ 22,674,470
Net Operating Result	\$ 828,540	\$ (507,308)	\$ (2,053,840)	\$ (438,955)	\$ 455,530

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 2023

- ◆ Sufficient premiums to pay plan expenses
- ◆ Maintained plan with 5% decrease to premiums

OBJECTIVES FY 2024

Prosperous Community

- ◆ Increase preventive visits by 10%
- ◆ Increase education around dental health
- ◆ Decrease premiums by an additional 5%

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 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Average Total Plan Cost (Expense per Participating Employee per Month) (Industry Average \$62 to \$95)	\$70	\$80	\$80	\$80	<\$95
	Average Actual Premium per Employee per Month (Industry Average \$34)	\$18	\$17	\$16	\$15	<\$34
	Average Actual Town Premium Contribution per Employee per Month (Industry Average \$42)	\$73	\$69	\$67	\$65	<\$42
	Dental Plan Participants	1,290	1,377	1,443	1,515	N/A
	Reserve in Excess of Established Incurred but Not Reported (IBNR) Claims	\$1.30M	\$1.36M	\$1.34M	\$1.35M	\$456K



DENTAL SELF INSURANCE

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
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 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Dental Self Insurance	1,221,441	1,393,770	1,570,000	1,570,000	1,520,000
Total Expenses	\$ 1,221,441	\$ 1,393,770	\$ 1,570,000	\$ 1,570,000	\$ 1,520,000

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	-	-	-	-	-
Supplies & Contractual	1,221,441	1,393,770	1,570,000	1,570,000	1,520,000
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 1,221,441	\$ 1,393,770	\$ 1,570,000	\$ 1,570,000	\$ 1,520,000

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	1,398,850	1,406,581	1,282,000	1,282,000	1,325,000
Transfers In	-	-	-	-	-
Total Sources	\$ 1,398,850	\$ 1,406,581	\$ 1,282,000	\$ 1,282,000	\$ 1,325,000
Total Expenses	1,221,441	1,393,770	1,570,000	1,570,000	1,520,000
Transfers Out	-	-	-	-	-
Total Uses	\$ 1,221,441	\$ 1,393,770	\$ 1,570,000	\$ 1,570,000	\$ 1,520,000
Net Operating Result	\$ 177,409	\$ 12,811	\$ (288,000)	\$ (288,000)	\$ (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 2023

- ◆ Collaborated with Wellness to incorporate safety into curriculum for Police (PD) and Fire (FD) Academies
- ◆ Successfully negotiated contract renewal with Safety National for Excess Loss Coverage

OBJECTIVES FY 2024

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 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	OSHA Recordable Injuries	100	169	160	145	<150
	Lost Days Due to Injury	1,524	612	600	540	<600



WORKERS' COMPENSATION

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Workers' Compensation	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 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Workers' Compensation	841,212	2,658,307	3,123,530	2,684,077	3,201,450
Total Expenses	\$ 841,212	\$ 2,658,307	\$ 3,123,530	\$ 2,684,077	\$ 3,201,450

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	-	83,604	94,120	64,077	122,040
Supplies & Contractual	841,212	2,574,703	3,029,410	2,620,000	3,079,410
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 841,212	\$ 2,658,307	\$ 3,123,530	\$ 2,684,077	\$ 3,201,450

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	2,505,045	3,352,752	3,260,000	4,580,000	4,210,000
Transfers In	-	1,300,000	-	-	-
Total Sources	\$ 2,505,045	\$ 4,652,752	\$ 3,260,000	\$ 4,580,000	\$ 4,210,000
Total Expenses	841,212	2,658,307	3,123,530	2,684,077	3,201,450
Transfers Out	-	-	-	1,300,000	-
Total Uses	\$ 841,212	\$ 2,658,307	\$ 3,123,530	\$ 3,984,077	\$ 3,201,450
Net Operating Result	\$ 1,663,833	\$ 1,994,445	\$ 136,470	\$ 595,923	\$ 1,008,550

PURPOSE STATEMENT

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

ACCOMPLISHMENTS FY 2023

- ◆ Successfully implemented the General Liability Trust for Risk Management claims

OBJECTIVES FY 2024

Prosperous Community

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

BUDGET NOTES

Costs for liability insurance have increased for FY 2024.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	Number of Settlement Payments Made	N/A	N/A	108	110	N/A
	Dollar Value of Settlement Payments Made	N/A	N/A	\$552,020	\$600,000	N/A
	Number of Other Payments Made related to Settlements (Legal and Other Professional services)	N/A	N/A	151	160	N/A
	Dollar Value of Other Payments Made Related to Settlements (Legal and Other Professional services)	N/A	N/A	\$256,974	\$300,000	N/A



GENERAL LIABILITY

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
General Liability	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 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
General Liability	-	-	4,348,490	4,293,772	4,357,690
Total Expenses	\$ -	\$ -	\$ 4,348,490	\$ 4,293,772	\$ 4,357,690

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	-	-	132,700	136,530	141,900
Supplies & Contractual	-	-	4,215,790	4,157,242	4,215,790
Capital Outlay	-	-	-	-	-
Total Expenses	\$ -	\$ -	\$ 4,348,490	\$ 4,293,772	\$ 4,357,690

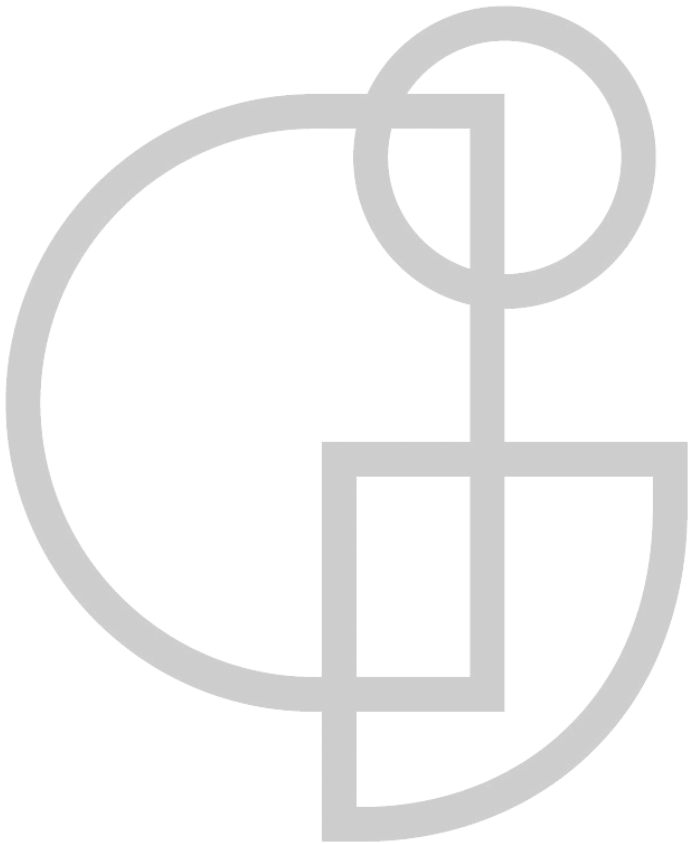
OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	-	-	4,348,490	4,348,490	4,348,490
Transfers In	-	-	1,500,000	1,500,000	-
Total Sources	\$ -	\$ -	\$ 5,848,490	\$ 5,848,490	\$ 4,348,490
Total Expenses	-	-	4,348,490	4,293,772	4,357,690
Transfers Out	-	-	-	-	-
Total Uses	\$ -	\$ -	\$ 4,348,490	\$ 4,293,772	\$ 4,357,690
Net Operating Result	\$ -	\$ -	\$ 1,500,000	\$ 1,554,718	\$ (9,200)

Replacement Funds

Replacement Funds



Shaping a new
tomorrow, today.



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

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, 2023 for each replacement fund is listed below.

Fund	Fund Balance
General	\$ 50,578,911
Streets	7,803,280
Ambulance Service	592,910
Water	92,398,453
Wastewater	58,348,534
Solid Waste - Residential	3,173,300
Solid Waste - Commercial	1,867,280
Environmental Compliance	11,752,774
Fleet Maintenance	1,332,405
Total Fund Balance	\$ 227,847,847

Based on budgeted revenues and expenditures for FY 2024, the anticipated ending fund balance for each replacement fund is as follows:

Fund	Fund Balance
General	\$ 24,489,020
Streets	7,585,420
Ambulance Service	910
Water	34,080,048
Wastewater	173,031
Solid Waste - Residential	16,800
Solid Waste - Commercial	1,375,270
Environmental Compliance	10,225,858
Fleet Maintenance	274
Total Fund Balance	\$ 77,946,631



REPLACEMENT FUNDS

GENERAL REPLACEMENT FUND	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	511,903	383,896	50,000	50,000	50,000
Transfers In	17,380,000	14,300,000	32,926,450	32,926,450	22,300,000
Total Sources	\$ 17,891,903	\$ 14,683,896	\$ 32,976,450	\$ 32,976,450	\$ 22,350,000
Total Expenses	3,943,715	1,731,341	12,018,450	5,552,210	11,261,960
Transfers Out	225,435	10,977,138	18,890,531	6,486,439	37,177,931
Total Uses	\$ 4,169,150	\$ 12,708,479	\$ 30,908,981	\$ 12,038,649	\$ 48,439,891
Net Operating Result	\$ 13,722,753	\$ 1,975,417	\$ 2,067,469	\$ 20,937,801	\$ (26,089,891)

STREETS REPLACEMENT FUND	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	148,251	68,912	20,000	20,000	20,000
Transfers In	790,000	670,000	670,000	670,000	670,000
Total Sources	\$ 938,251	\$ 738,912	\$ 690,000	\$ 690,000	\$ 690,000
Total Expenses	358,541	272,153	682,890	189,530	907,860
Transfers Out	-	-	-	-	-
Total Uses	\$ 358,541	\$ 272,153	\$ 682,890	\$ 189,530	\$ 907,860
Net Operating Result	\$ 579,710	\$ 466,759	\$ 7,110	\$ 500,470	\$ (217,860)

AMBULANCE SERVICE REPLACEMENT FUND	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	351	562	-	-	-
Transfers In	66,000	176,000	300,000	350,000	300,000
Total Sources	\$ 66,351	\$ 176,562	\$ 300,000	\$ 350,000	\$ 300,000
Total Expenses	-	-	530,000	-	892,000
Transfers Out	-	-	-	-	-
Total Uses	\$ -	\$ -	\$ 530,000	\$ -	\$ 892,000
Net Operating Result	\$ 66,351	\$ 176,562	\$ (230,000)	\$ 350,000	\$ (592,000)

WATER REPLACEMENT FUND	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	1,330,312	1,320,427	500,000	500,000	300,000
Transfers In	13,702,070	15,638,528	15,705,000	15,745,000	16,815,000
Total Sources	\$ 15,032,382	\$ 16,958,955	\$ 16,205,000	\$ 16,245,000	\$ 17,115,000
Total Expenses	438,968	23,312	2,974,070	174,070	2,964,500
Transfers Out	9,294,571	12,886,111	58,195,996	9,527,387	72,468,905
Total Uses	\$ 9,733,539	\$ 12,909,423	\$ 61,170,066	\$ 9,701,457	\$ 75,433,405
Net Operating Result	\$ 5,298,843	\$ 4,049,532	\$ (44,965,066)	\$ 6,543,543	\$ (58,318,405)

REPLACEMENT FUNDS

WASTEWATER REPLACEMENT FUND	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	917,823	594,164	200,000	200,000	200,000
Transfers In	10,200,000	10,200,000	14,400,000	14,400,000	14,400,000
Total Sources	\$ 11,117,823	\$ 10,794,164	\$ 14,600,000	\$ 14,600,000	\$ 14,600,000
Total Expenses	659,042	1,043,753	5,007,300	2,586,570	4,093,220
Transfers Out	7,838,152	8,166,038	69,819,842	10,390,806	68,682,283
Total Uses	\$ 8,497,194	\$ 9,209,791	\$ 74,827,142	\$ 12,977,376	\$ 72,775,503
Net Operating Result	\$ 2,620,629	\$ 1,584,373	\$ (60,227,142)	\$ 1,622,624	\$ (58,175,503)

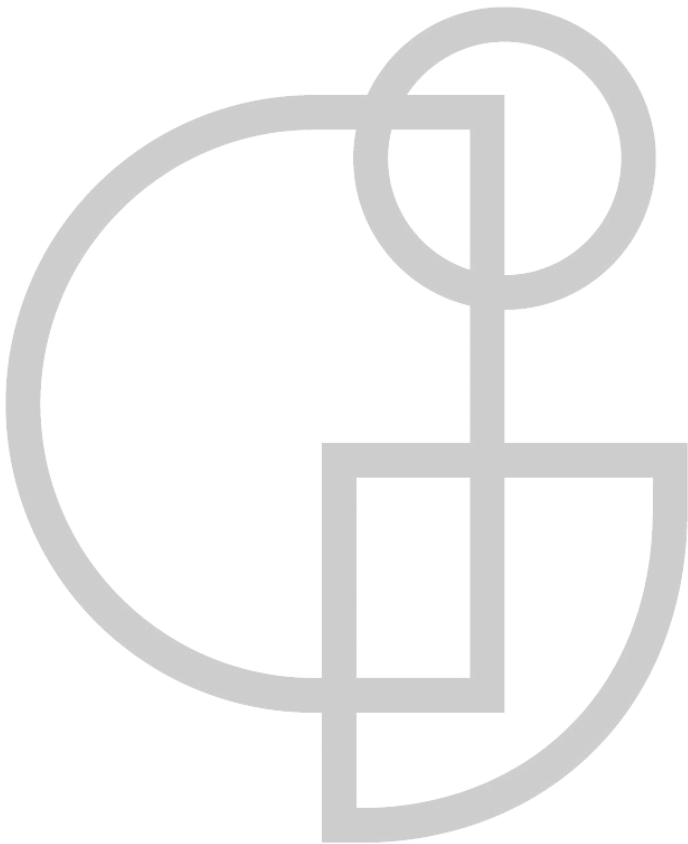
SOLID WASTE RES REPLACEMENT FUND	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	222,159	107,247	109,000	8,000	8,000
Transfers In	1,395,000	1,345,000	1,500,000	1,500,000	1,500,000
Total Sources	\$ 1,617,159	\$ 1,452,247	\$ 1,609,000	\$ 1,508,000	\$ 1,508,000
Total Expenses	2,477,517	2,041,119	3,788,690	276,690	4,664,500
Transfers Out	-	-	-	-	-
Total Uses	\$ 2,477,517	\$ 2,041,119	\$ 3,788,690	\$ 276,690	\$ 4,664,500
Net Operating Result	\$ (860,358)	\$ (588,872)	\$ (2,179,690)	\$ 1,231,310	\$ (3,156,500)

SOLID WASTE COMM REPLACEMENT FUND	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	51,032	50,948	2,000	2,000	2,000
Transfers In	412,000	365,000	400,000	400,000	430,000
Total Sources	\$ 463,032	\$ 415,948	\$ 402,000	\$ 402,000	\$ 432,000
Total Expenses	285,749	-	890,000	50,000	924,010
Transfers Out	-	-	-	-	-
Total Uses	\$ 285,749	\$ -	\$ 890,000	\$ 50,000	\$ 924,010
Net Operating Result	\$ 177,283	\$ 415,948	\$ (488,000)	\$ 352,000	\$ (492,010)

ENVIRO COMPLIANCE REPLACEMENT FUND	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	648,087	71,943	5,000	5,000	5,000
Transfers In	2,245,000	2,500,000	2,500,000	2,500,000	2,500,000
Total Sources	\$ 2,893,087	\$ 2,571,943	\$ 2,505,000	\$ 2,505,000	\$ 2,505,000
Total Expenses	741,364	18,680	500,000	500,000	500,000
Transfers Out	-	3,258	1,970,000	6,826	3,531,916
Total Uses	\$ 741,364	\$ 21,938	\$ 2,470,000	\$ 506,826	\$ 4,031,916
Net Operating Result	\$ 2,151,723	\$ 2,550,005	\$ 35,000	\$ 1,998,174	\$ (1,526,916)

REPLACEMENT FUNDS

<i>FLEET MAINTENANCE REPLACEMENT FUND</i>	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	8,323	7,827	1,000	19,000	3,500
Transfers In	50,000	300,000	300,000	300,000	300,000
Total Sources	\$ 58,323	\$ 307,827	\$ 301,000	\$ 319,000	\$ 303,500
Total Expenses	79,102	94,438	511,700	102,700	409,000
Transfers Out	356	2,064	1,333,740	105,045	1,226,631
Total Uses	\$ 79,458	\$ 96,502	\$ 1,845,440	\$ 207,745	\$ 1,635,631
Net Operating Result	\$ (21,135)	\$ 211,325	\$ (1,544,440)	\$ 111,255	\$ (1,332,131)

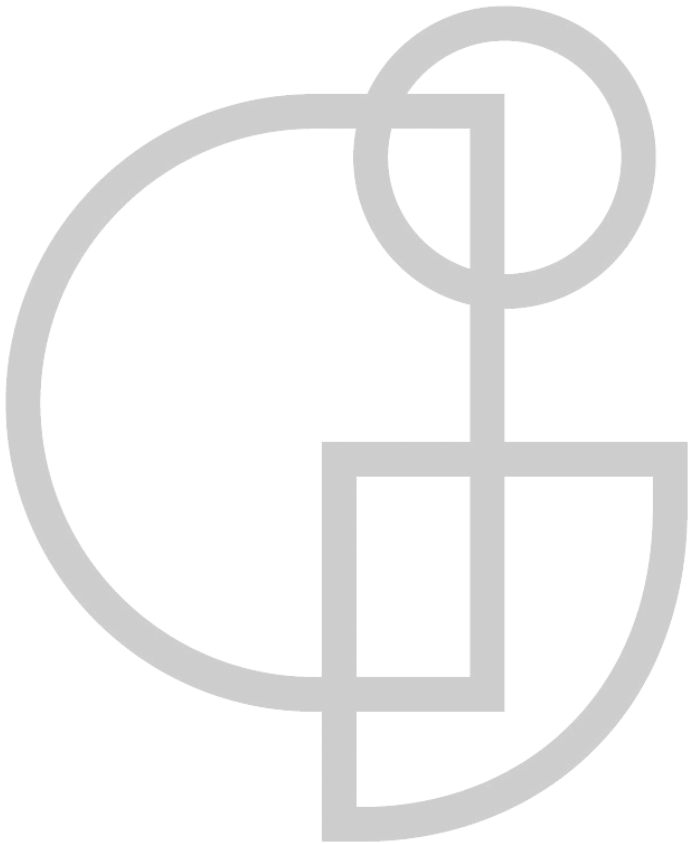


Special Revenue

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.

Santan Mitigation – Contribution from Salt River Project to offset homeowners associations' landscaping costs on subdivisions that are located next to the Santan Generating Plant.

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, 2024, based on the anticipated revenue and expenditures, including transfers, for FY 2024.

	Estimated Starting Balance	Revenue	Expense	Estimated Ending Balance
Grants	\$ -	31,488,370	31,488,370	\$ -
CDBG/HOME	\$ -	3,232,400	3,232,400	\$ -
Street Light Improvement	\$ 77,398	1,864,000	1,923,700	\$ 17,698
Parkway Improvement	\$ 190,515	1,144,890	1,316,440	\$ 18,965
Police Impound	\$ 51,480	190,000	208,470	\$ 33,010
Ambulance Service	\$ 802,870	5,200,000	5,722,590	\$ 280,280
Other Special Revenue	\$ 3,791,080	3,213,270	3,008,500	\$ 3,995,850
Traffic Signal SDF	\$ 13,765,434	1,015,000	6,076,770	\$ 8,703,664
Police SDF	\$ 2,249,846	1,505,000	1,661,114	\$ 2,093,732
Fire SDF	\$ (5,985,514)	1,500,000	2,151,729	\$ (6,637,243)
Parks and Recreation SDF	\$ 30,343,844	7,565,000	7,635,336	\$ 30,273,508
General Government SDF	\$ (1,861,010)	1,961,010	100,000	\$ -
Road Maintenance SDF	\$ 12,221,237	4,005,000	22,037,740	\$ (5,811,503)
Water SDF	\$ (4,065,596)	14,500,000	12,974,314	\$ (2,539,910)
Water Resource Fee	\$ (16,757,638)	5,000,000	4,961,124	\$ (16,718,762)
Wastewater SDF - Neely	\$ 3,615,100	505,000	4,110,926	\$ 9,174
Wastewater SDF - Greenfield	\$ 13,905,989	3,050,000	12,014,053	\$ 4,941,936



SPECIAL REVENUE FUNDS

GRANTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	636,088	2,646,319	31,488,370	685,790	32,913,020
Transfers In	676,552	-	-	-	-
Total Sources	\$ 1,312,640	\$ 2,646,319	\$ 31,488,370	\$ 685,790	\$ 32,913,020
Total Expenses	884,224	687,874	5,310,370	685,790	6,381,140
Transfers Out	109,126	1,958,840	26,178,000	14,235	26,517,765
Total Uses	\$ 993,350	\$ 2,646,714	\$ 31,488,370	\$ 700,025	\$ 32,898,905
Net Operating Result	\$ 319,290	\$ (395)	\$ -	\$ (14,235)	\$ 14,115

CDBG/HOME FUNDS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	1,587,567	2,398,259	3,232,400	1,120,050	2,756,670
Transfers In	-	-	-	-	-
Total Sources	\$ 1,587,567	\$ 2,398,259	\$ 3,232,400	\$ 1,120,050	\$ 2,756,670
Total Expenses	1,175,806	1,229,687	1,779,970	1,057,446	1,919,890
Transfers Out	163,902	1,168,738	1,452,430	50,034	836,777
Total Uses	\$ 1,339,708	\$ 2,398,425	\$ 3,232,400	\$ 1,107,480	\$ 2,756,667
Net Operating Result	\$ 247,859	\$ (166)	\$ -	\$ 12,570	\$ 3

SPECIAL DISTRICTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	2,747,227	2,722,155	3,008,890	3,008,890	2,879,980
Transfers In	-	-	-	-	-
Total Sources	\$ 2,747,227	\$ 2,722,155	\$ 3,008,890	\$ 3,008,890	\$ 2,879,980
Total Expenses	2,679,736	2,766,293	3,240,140	3,043,936	3,255,980
Transfers Out	-	-	-	-	-
Total Uses	\$ 2,679,736	\$ 2,766,293	\$ 3,240,140	\$ 3,043,936	\$ 3,255,980
Net Operating Result	\$ 67,491	\$ (44,138)	\$ (231,250)	\$ (35,046)	\$ (376,000)

POLICE IMPOUND	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	90,686	87,812	90,000	90,000	90,000
Transfers In	80,000	75,000	100,000	100,000	150,000
Total Sources	\$ 170,686	\$ 162,812	\$ 190,000	\$ 190,000	\$ 240,000
Total Expenses	139,287	137,710	193,470	185,058	209,960
Transfers Out	18,579	12,818	15,000	15,000	15,000
Total Uses	\$ 157,866	\$ 150,528	\$ 208,470	\$ 200,058	\$ 224,960
Net Operating Result	\$ 12,820	\$ 12,284	\$ (18,470)	\$ (10,058)	\$ 15,040

SPECIAL REVENUE FUNDS

AMBULANCE SERVICE	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	848,339	4,369,812	5,200,000	5,500,000	7,000,000
Transfers In	3,000,000	-	-	-	-
Total Sources	\$ 3,848,339	\$ 4,369,812	\$ 5,200,000	\$ 5,500,000	\$ 7,000,000
Total Expenses	2,798,095	4,005,970	5,042,590	5,049,206	6,027,380
Transfers Out	103,200	204,500	680,000	730,000	680,000
Total Uses	\$ 2,901,295	\$ 4,210,470	\$ 5,722,590	\$ 5,779,206	\$ 6,707,380
Net Operating Result	\$ 947,044	\$ 159,342	\$ (522,590)	\$ (279,206)	\$ 292,620

OTHER SPECIAL REVENUE	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	1,287,255	3,490,188	3,213,270	2,838,270	3,135,520
Transfers In	109,126	-	-	-	-
Total Sources	\$ 1,396,381	\$ 3,490,188	\$ 3,213,270	\$ 2,838,270	\$ 3,135,520
Total Expenses	1,296,093	804,690	3,008,500	1,951,293	3,279,160
Transfers Out	-	-	-	-	1,479,000
Total Uses	\$ 1,296,093	\$ 804,690	\$ 3,008,500	\$ 1,951,293	\$ 4,758,160
Net Operating Result	\$ 100,288	\$ 2,685,498	\$ 204,770	\$ 886,977	\$ (1,622,640)

SYSTEM DEVELOPMENT FEES	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	61,385,091	32,565,615	35,606,010	24,165,000	19,150,000
Transfers In	-	1,335,661	5,000,000	5,000,000	20,000,000
Total Sources	\$ 61,385,091	\$ 33,901,276	\$ 40,606,010	\$ 29,165,000	\$ 39,150,000
Total Expenses	1,622,110	461,248	766,760	766,760	1,412,060
Transfers Out	32,319,276	31,589,884	72,956,346	25,280,804	91,578,969
Total Uses	\$ 33,941,386	\$ 32,051,132	\$ 73,723,106	\$ 26,047,564	\$ 92,991,029
Net Operating Result	\$ 27,443,705	\$ 1,850,144	\$ (33,117,096)	\$ 3,117,436	\$ (53,841,029)



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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

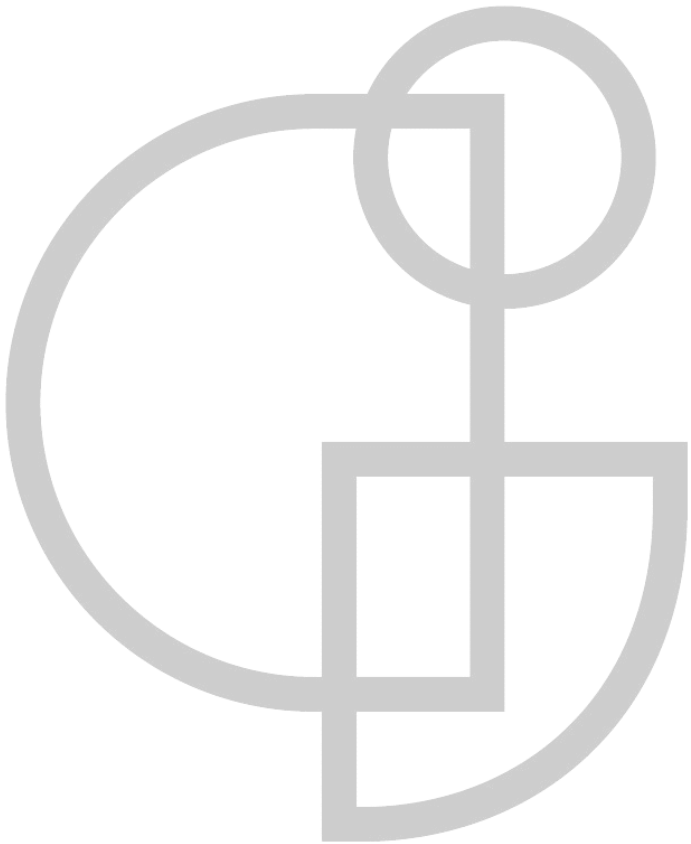
Redevelopment Project Locator
Redevelopment Project Summary
Redevelopment Project Detail

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 2023

- ◆ Successfully launched 22 of 24 Transportation Bond Projects budgeted for design and/or construction
- ◆ Completion of the Municipal Center I Renovation (MF0530) with move in December of 2022
- ◆ Began Design of Advocacy Center (MF2490) in March 2023
- ◆ Completed Germann Rd - Gilbert to Val Vista (ST1450). Final completion issued November 2022
- ◆ Launched the Parks and Rec Master Plan Update (PR1337)

OBJECTIVES FY 2024

Exceptional Built Environment

- ◆ Complete the Police Dispatch Center Expansion (MF2480)
- ◆ Award of GMP4 for North Water Treatment Plant (NWTP) Upgrades and Reconstruction (WA1589)
- ◆ Award Construction of Bridge Phase for Ocotillo Rd - Greenfield to Higley (ST0540)
- ◆ Successfully launch six additional Transportation Bond Projects for design and construction
- ◆ 100% Plans complete for Advocacy Center (MF2490) by July 2024

BUDGET NOTES

During FY 2023, Council authorized three mid-year FTE's for CIP Administration. These positions include a CIP Communications Specialist and two Senior Project Managers. During the FY 2024 budget process, an additional two Senior Project Manager FTE's were approved. One-time costs of approximately \$214,000 are included in the FY 2024 for cost estimation services, process configuration services, and various technology items.

Org Focus	PERFORMANCE MEASURES	Actual FY 2021	Actual FY 2022	Projected FY 2023	Expected FY 2024	Target
	New Projects Scoped and Cost Estimated	46	83	105	85	As Needed
	New Contracts Issued	100	100	80	90	As Needed
	Total Investment in Capital Projects (in Millions)	\$126	\$100	\$120	\$160	\$160
	Manage Active Projects	150	149	155	140	As Needed



OTHER CAPITAL FUNDS

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Capital Projects Admin	13.40	14.90	14.90	17.90	19.90
Total Personnel	13.40	14.90	14.90	17.90	19.90

EXPENSES BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Capital Projects Admin	1,895,400	2,078,241	2,834,130	2,887,090	3,685,310
CIP Contingency	-	-	100,000,000	-	100,000,000
GO Bond Proceeds	-	661,938	-	-	-
MPC - Water System	15,423,209	22,702,077	496,687,840	21,340,696	541,048,781
MPC - Wastewater System	502,279	-	-	-	-
Redevelopment CIP	2,071,989	11,908,354	27,844,510	1,041,950	86,965,980
Streets CIP	45,086,629	22,575,006	246,780,870	19,779,437	361,556,050
Traffic Control CIP	3,033,101	3,839,062	14,383,330	1,165,446	28,171,640
Parks and Recreation CIP	6,943,478	2,403,439	21,041,500	2,314,309	74,535,960
Municipal Facilities CIP	26,610,181	15,147,836	66,151,730	9,485,399	83,454,570
Water CIP	13,353,841	17,030,318	75,076,960	5,568,151	92,533,789
Wastewater CIP	13,579,330	17,448,379	94,567,840	12,378,495	90,676,260
Storm Water CIP	-	382,219	8,009,820	55,770	4,918,020
Total Expenses	\$128,499,437	\$116,176,869	\$1,153,378,530	\$ 76,016,743	\$1,467,546,360

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	1,763,361	1,900,043	2,378,980	2,529,487	3,234,640
Supplies & Contractual	1,223,555	3,070,693	111,975,852	1,428,914	106,985,410
Capital Outlay	125,512,521	111,206,133	1,039,023,698	72,058,342	1,357,326,310
Total Expenses	\$128,499,437	\$116,176,869	\$1,153,378,530	\$ 76,016,743	\$1,467,546,360

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	34,648,969	734,629,371	143,817,130	13,265,090	334,021,310
Transfers In	110,683,659	97,551,795	553,856,560	51,788,957	822,812,269
Total Sources	\$145,332,628	\$832,181,166	\$ 697,673,690	\$ 65,054,047	\$1,156,833,579
Total Expenses	128,499,437	116,176,869	1,153,378,530	76,016,743	1,467,546,360
Transfers Out	66,369,220	27,660,862	251,829,429	21,439,090	446,099,506
Total Uses	\$194,868,657	\$143,837,731	\$1,405,207,959	\$ 97,455,833	\$1,913,645,866
Net Operating Result	\$(49,536,029)	\$688,343,435	\$ (707,534,269)	\$(32,401,786)	\$ (756,812,287)

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 2024 projects. Following each summary and map, descriptions of each project that are included in the FY 2024 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.



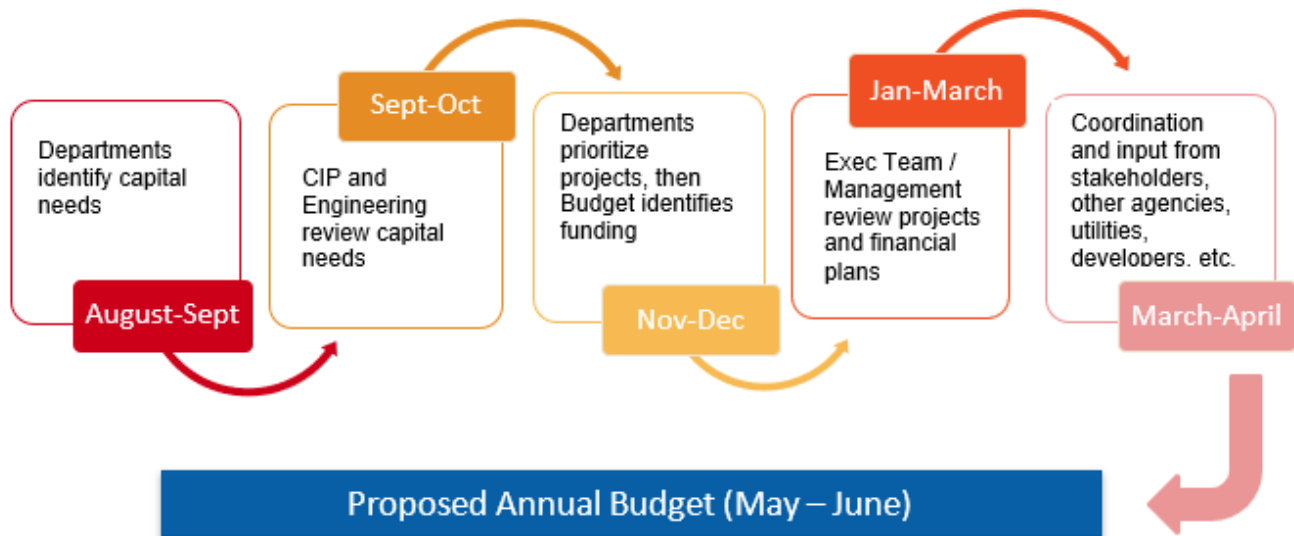
Project Description - This describes the requested capital project. The narrative generally includes a physical description of the improvements (e.g. 24,000 square-foot building, three miles of road, 12-acre park with playground equipment, etc.) and the justification for the project or alternatives to 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.

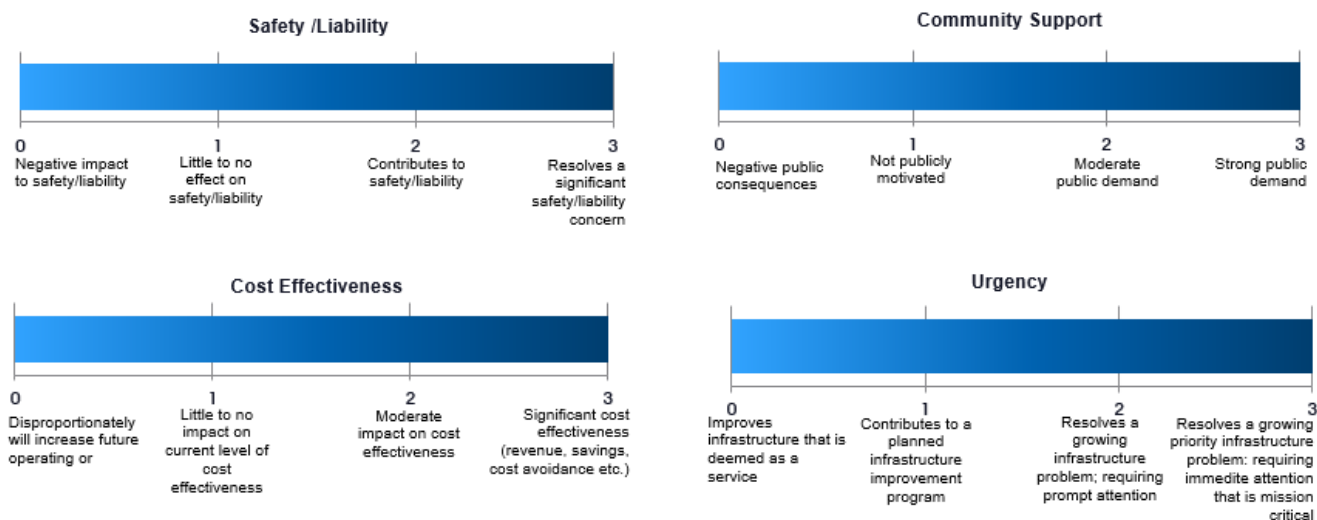
CAPITAL IMPROVEMENT PLAN SUMMARY

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.





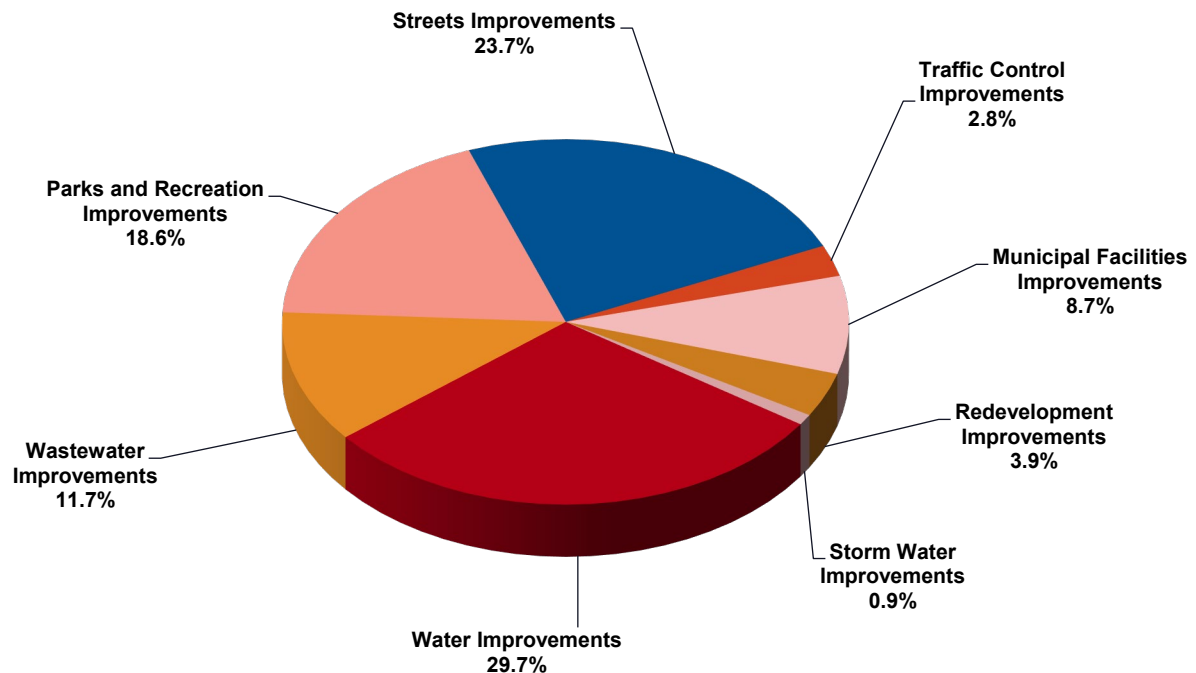
CAPITAL IMPROVEMENT PLAN SUMMARY

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 2024 - 2033 Capital Improvement Plan was adopted on June 6, 2023. Only the first year of the plan (FY 2024) 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 2024 are found in the pages that follow.

Capital Expenses (1,000s):	Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10
Streets Improvements	\$1,172,178	\$ 130,053	\$ 364,359	\$ 144,909	\$ 74,668	\$ 1,718	\$ 298,077	\$ 73,467	\$ 84,927
Traffic Control Improvements	136,615	3,072	28,172	13,216	23,051	11,737	23,257	32,662	1,448
Municipal Facilities Improvements	427,945	129,217	83,453	67,910	7,423	59,630	6,843	53,996	19,473
Redevelopment Improvements	194,137	21,228	86,969	16,871	29,860	-	4,753	34,456	-
Storm Water Improvements	46,609	66	4,918	292	1,545	-	31,352	8,436	-
Water Improvements	1,465,698	116,298	630,777	105,115	18,711	34,519	131,356	250,492	178,430
Wastewater Improvements	578,690	115,970	90,676	15,323	47,464	38,839	196,627	73,548	243
Parks and Recreation Improvements	919,207	82,182	74,534	41,518	242,971	122,453	39,543	154,763	161,243
Total Capital Expenses	\$4,941,079	\$ 598,086	\$1,363,858	\$ 405,154	\$ 445,693	\$ 268,896	\$ 731,808	\$ 681,820	\$ 445,764

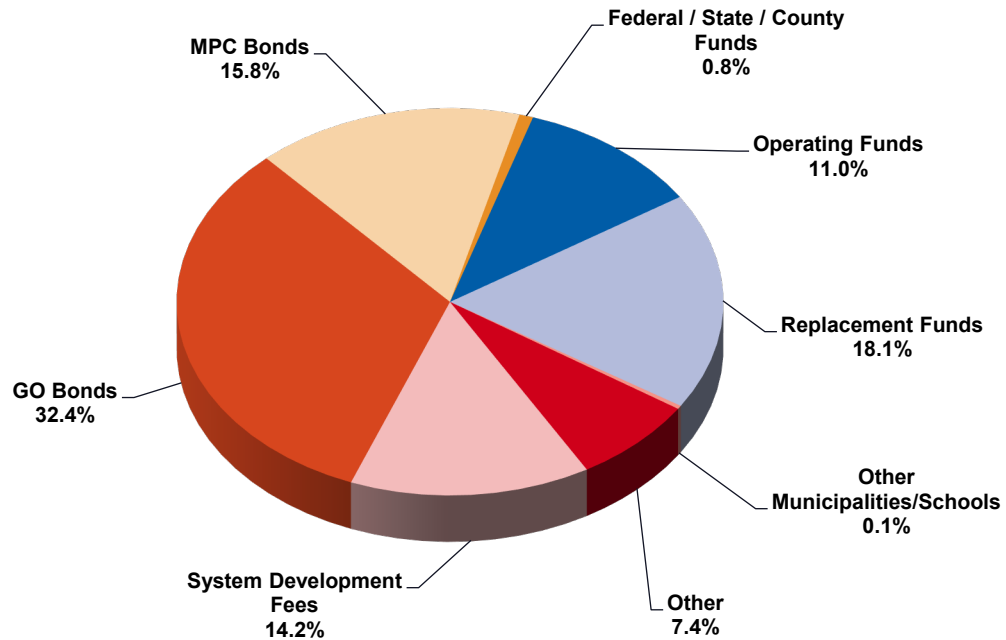
Capital Improvement Plan By Project Type





CAPITAL IMPROVEMENT PLAN SUMMARY

Capital Sources: (1,000s)	Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10
2009 PFMPC Bonds	24,764	24,764	-	-	-	-	-	-	-
2022 WRMPC (Water SDF)	163,395	10,762	152,633	-	-	-	-	-	-
2022 WRMPC (Water)	147,028	7,570	122,960	16,498	-	-	-	-	-
2007 WRMPC Bonds	13	13	-	-	-	-	-	-	-
2018 WRMPC Bonds	43,121	43,121	-	-	-	-	-	-	-
WRMPC - Intergov Contrib	2,836	1	2,835	-	-	-	-	-	-
2016 WRMPC Bonds (SDF)	22,208	20,425	1,783	-	-	-	-	-	-
2022 WRMPC (WR SDF)	15,747	-	15,747	-	-	-	-	-	-
2022 WRMPC (Water R&R)	326,939	25,577	258,863	42,499	-	-	-	-	-
2001 GO Bonds 02-03	1	1	-	-	-	-	-	-	-
2006 GO Bonds 08	2,314	2,314	-	-	-	-	-	-	-
2007 GO Bonds 08	3,508	3,508	-	-	-	-	-	-	-
2017 GO Bonds	63,288	51,105	12,183	-	-	-	-	-	-
Potential WRMPC (WR SDF)	36,317	-	-	12,892	-	-	-	23,425	-
24/26 Potential P.S. Bonds	56,345	-	-	-	-	56,345	-	-	-
2020 GO Pub Safety Bonds	65,454	65,454	-	-	-	-	-	-	-
2022 GO Bonds (Transport)	554,246	10,793	379,389	105,369	48,979	9,716	-	-	-
24/26 Potential Parks Bond	424,717	-	-	-	200,908	110,697	33,378	79,734	-
26/28 Potential StreetBond	431,337	-	-	-	-	-	244,715	101,695	84,927
Maricopa County	1,727	317	1,410	-	-	-	-	-	-
State Funds	7,900	7,900	-	-	-	-	-	-	-
State Grant	785	237	548	-	-	-	-	-	-
Federal Funds	25,984	14	25,970	-	-	-	-	-	-
Federal Grant	432	-	-	432	-	-	-	-	-
CDBG	3,401	1,537	837	1,027	-	-	-	-	-
MAG RTP Arterial Fund	59,412	44,455	10,335	2,000	106	-	2,516	-	-
MAG Revolving Fund	7,693	(2,688)	12,487	(2,000)	(106)	-	-	-	-
Potential MAG Extension	51,174	-	-	-	-	-	51,174	-	-
Developer Contribution	24,152	17,661	-	560	5,931	-	-	-	-
Salt River Project	19	19	-	-	-	-	-	-	-
City of Chandler	3,190	-	-	-	-	-	2,916	274	-
CIP Outside Sources	17,445	2,010	5,882	5,381	4,172	-	-	-	-
CIP O/S Revolving Fund	(14,141)	(19,773)	8,077	2,012	(5,383)	-	926	-	-
City of Mesa	8,023	-	-	8,023	-	-	-	-	-
General Repl Fund	185,429	17,357	37,177	25,835	13,635	5,560	10,800	56,303	18,762
Water Repl Fund	471,623	21,741	52,376	20,236	12,258	16,975	113,635	69,776	164,626
Wastewater Repl Fund	233,230	51,604	68,681	5,939	17,247	12,840	58,808	18,111	-
Env. Compliance Repl Fund	4,614	10	3,532	292	780	-	-	-	-
Fleet Repl Fund	1,549	112	1,227	210	-	-	-	-	-
General Fund	156,757	43,289	51,116	28,549	20,837	4,919	1,650	5,686	711
Water Fund	150,416	5,913	32,000	7,188	7,018	3,250	10,430	70,813	13,804
Wastewater Fund	92,528	9,173	15,510	6,197	21,094	21,268	768	18,275	243
Solid Waste - Residential	10,065	888	1,274	162	-	-	-	7,741	-
Solid Waste - Commercial	130	32	13	85	-	-	-	-	-
Roadway and Maint. Fund	117,169	6,448	16,741	48,321	10,802	2,291	19,229	13,337	-
Fleet Fund	124	13	111	-	-	-	-	-	-
Env. Compliance Fund	15,601	56	838	20	765	-	5,486	8,436	-
Police SDF	17,974	222	6,042	9,215	418	298	340	1,439	-
Fire SDF	3,906	72	1,565	144	135	1,396	118	476	-
Park SDF	41,185	21,138	17,089	-	-	2,868	45	45	-
Signal SDF	28,316	1,364	8,429	1,448	3,315	1,448	3,613	7,251	1,448
Water SDF	50,373	8,404	518	15,902	4,655	3,643	11	17,240	-
Wastewater SDF	1,134	1,134	-	-	-	-	-	-	-
Water Resources SDF	20,983	18,605	2,356	-	-	-	11	11	-
Greenfield Wastewater SDF	21,392	9,323	5,163	-	6,884	-	11	11	-
Neely Wastewater SDF	6,467	3,899	2,568	-	-	-	-	-	-
Future Growth Funding	421,898	-	-	32,416	37,134	15,382	155,236	181,730	-
Park SDF - Prior to 2012	35,835	35,835	-	-	-	-	-	-	-
Roads SDF	53,894	1,941	23,551	1,593	10,806	-	15,992	11	-
Private Fund	25,991	-	-	2,688	23,303	-	-	-	-
Investment Income	66	66	-	-	-	-	-	-	-
Unidentified	161,243	-	-	-	-	-	-	-	161,243
Miscellaneous	30,413	22,350	4,042	4,021	-	-	-	-	-
Total Sources	\$ 4,941,079	\$ 598,086	\$ 1,363,858	\$ 405,154	\$ 445,693	\$ 268,896	\$ 731,808	\$ 681,820	\$ 445,764

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.

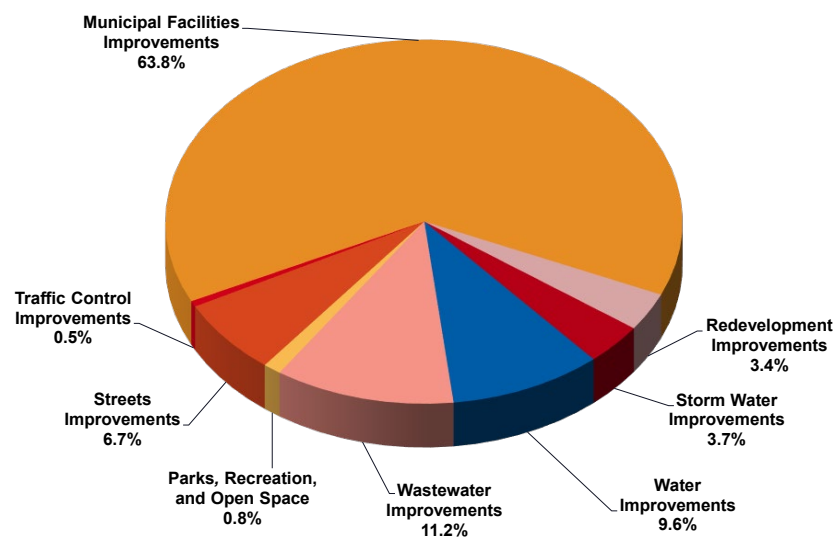
The FY 2025-2028 expense operating impacts are shown by project type below. There are no operating impacts shown in FY 2024 as these are costs are included the departmental operating budgets.

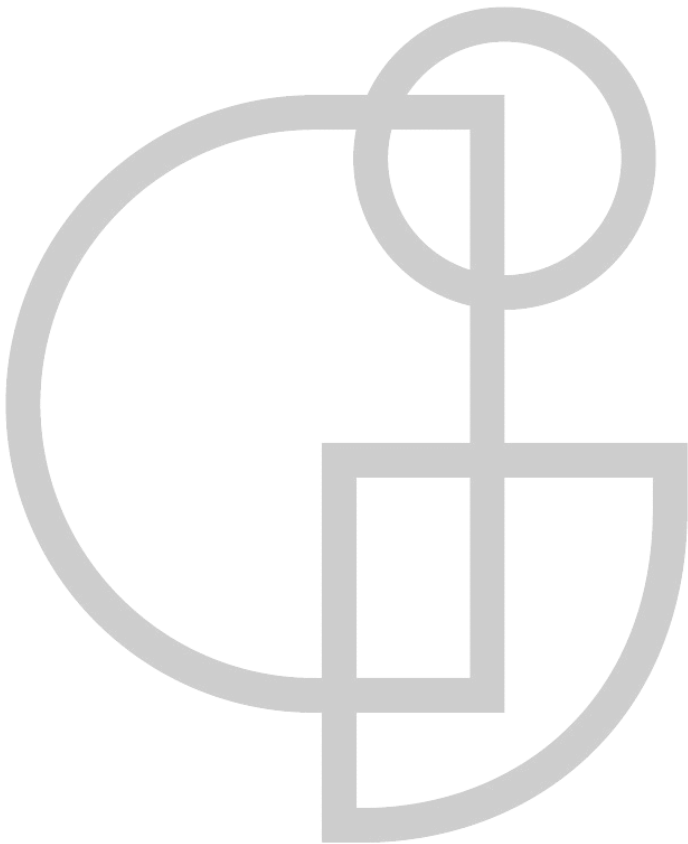
Operation and Maintenance Impact (1,000s):	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Streets Improvements	-	238	258	265	275	1,036
Traffic Control Improvements	-	18	19	21	21	79
Municipal Facilities Improvements	-	637	2,451	2,524	4,222	9,834
Redevelopment Improvements	-	38	161	161	161	521
Storm Water Improvements	-	119	149	149	149	567
Water Improvements	-	327	382	382	382	1,473
Wastewater Improvements	-	162	514	514	544	1,734
Parks and Recreation Improvements	-	21	21	24	106	172
Net Additional Operating Cost	\$ -	\$ 1,560	\$ 3,955	\$ 4,040	\$ 5,860	\$ 15,416

The operating impacts by expense type and anticipated revenue are shown below:

Operation and Maintenance Impact (1,000s):	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Personnel	-	94	1,793	1,793	3,376	7,056
Contractual Services	-	594	695	718	750	2,758
Supplies	-	377	812	829	971	2,989
Utilities	-	461	620	653	717	2,451
Insurance	-	34	35	47	47	163
Total O&M Impact	\$ -	\$ 1,560	\$ 3,955	\$ 4,040	\$ 5,860	\$ 15,416
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 2024	FY 2025
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 Riggs	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	-	-
ST1450	Germann Rd - Gilbert to Val Vista	154	154	-	-
Total 2007 GO Bonds 08		\$ 3,508	\$ 3,508	\$ -	\$ -
2007 WRMPC Bonds					
WA0880	Site 32 Well and System Connections	13	13	-	-
Total 2007 WRMPC Bonds		\$ 13	\$ 13	\$ -	\$ -
2009 PFMPC Bonds					
MF0400	Public Safety Training Facility	14,496	14,496	-	-
PR0320	Desert Sky Park Phase 1	10,268	10,268	-	-
Total 2009 PFMPC Bonds		\$ 24,764	\$ 24,764	\$ -	\$ -
2016 WRMPC Bonds (SDF)					
WA0620	Site 30 Well Equip/Reservoir Build	20,615	20,171	444	-
WA0710	Site 31 Well Development	1,593	254	1,339	-
Total 2016 WRMPC Bonds (SDF)		\$ 22,208	\$ 20,425	\$ 1,783	\$ -
2017 GO Bonds					
RD1210	Phoenix Avenue Pedestrian Mall	3,725	11	3,714	-
RD2110	Transportation Improvements	6,096	6,096	-	-
ST0960	Recker Road - Ray to SR202	5,656	3,705	1,951	-
ST0990	Ocotillo Rd - 148th to Greenfield	2,524	1,229	1,295	-
ST1120	Val Vista Dr - Appleby to Merlot	4,059	4,059	-	-
ST1140	Lindsay Rd - Queen Creek to Ocotillo	1,418	1,245	173	-
ST1170	Lindsay Rd - Pecos to SR202	4,819	4,819	-	-
ST1320	Elliot and Gilbert Intersection	66	66	-	-
ST1380	Elliot and Cooper Intersection	3,330	964	2,366	-
ST1450	Germann Rd - Gilbert to Val Vista	10,563	10,563	-	-
ST1580	Lindsay and SR202 Interchange	14,521	14,521	-	-
ST1600	Railroad Crossings Improvements	2,545	198	2,347	-
ST1710	Val Vista Dr at Eastern Canal Bridge	3,331	2,994	337	-
ST1720	Val Vista Lakes Improvements	554	554	-	-
ST1860	Gilbert and Warner Intersection	81	81	-	-
Total 2017 GO Bonds		\$ 63,288	\$ 51,105	\$ 12,183	\$ -
2018 WRMPC Bonds					
WW0750	GWRP Expansion Phase 3	43,121	43,121	-	-
Total 2018 WRMPC Bonds		\$ 43,121	\$ 43,121	\$ -	\$ -
2020 Public Safety Bonds					
MF0400	Public Safety Training Facility	65,454	65,454	-	-
Total 2020 Public Safety Bonds		\$ 65,454	\$ 65,454	\$ -	\$ -
2022 GO Bonds (Transport)					
PR1314	Marathon Trail Crossing at Pecos	1,493	-	1,493	-
PR1315	Marathon Trail Crossing at Higley	1,106	-	1,106	-
PR1316	Heritage Trail Crossing at Guadalupe	872	-	872	-
PR1317	San Tan Vista Trail Crossing at Pecos	585	-	585	-
PR1318	Heritage Trail Crossing at Lindsay	225	-	225	-
PR1319	Marathon Trail at Power and Guadalupe	2,307	-	2,307	-
PR1320	San Tan Vista Trail Crossing at Ray	762	-	762	-
PR1340	Gilbert Road Multiuse Path	1,568	-	218	1,350
RD1190	Parking Garage 3	46,096	-	46,096	-
RD1210	Phoenix Avenue Pedestrian Mall	3,418	-	3,418	-
RD2130	Ash Street Re-Alignment	6,199	-	-	6,199
RD2190	Vaughn Ventilator	26,602	49	26,553	-
RD2220	Gilbert Road Median Improvements	2,904	-	2,904	-
ST0540	Ocotillo Rd - Greenfield to Higley	86,828	-	86,828	-
ST0780	Baseline Rd - Greenfield to Power	12,650	-	-	12,650

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 2024	FY 2025
ST0990	Ocotillo Rd - 148th to Greenfield	28,365	706	27,659	-
ST1140	Lindsay Rd - Queen Creek to Ocotillo	9,622	238	9,384	-
ST1180	Warner Rd - Power to East of Recker	5,328	-	5,328	-
ST1200	Power Rd - Guadalupe to SR202	16,697	-	16,697	-
ST1320	Elliot and Gilbert Intersection	8,366	-	-	8,366
ST1450	Germann Rd - Gilbert to Val Vista	3,185	2,475	710	-
ST1620	Mesquite St - Lindsay to Val Vista	10,754	224	10,530	-
ST1720	Val Vista Lakes Improvements	51,737	214	14,060	23,134
ST1770	Guadalupe Rd - Arizona to McQueen	10,515	-	10,515	-
ST1800	Cooper Rd - Encinas to Baseline	9,918	-	9,918	-
ST1840	Cooley Station Transit Center	16,492	2,586	-	13,906
ST1860	Gilbert and Warner Intersection	13,052	-	-	13,052
ST1870	McQueen and Elliot Intersection	8,496	-	8,496	-
ST1910	McQueen and Guadalupe Intersection	12,910	-	12,910	-
ST1960	Market and Williams Field Intersection	984	-	984	-
ST1970	Val Vista and Mercy Intersection	1,406	13	1,393	-
ST1980	Market and San Tan Village Intersection	1,803	-	-	-
ST1990	Higley and Inverness Intersection	1,373	-	-	-
ST2010	Higley and Queen Creek Intersection	4,975	-	4,975	-
ST2080	Bus Stop Improvements	2,336	-	-	-
ST2102	Safe Route Enhancements	30,258	-	30,258	-
ST2103	Germann and Power Intersection	2,079	-	-	2,079
ST2105	School Safety and Congestion Improve	7,211	-	7,211	-
ST2113	White Fence Farms 4 Improvements	11,188	-	-	-
ST2114	Brentwood Acres Improvements	4,298	-	-	-
ST2115	Porter Acres Improvements	8,901	-	-	8,901
ST2116	Melody and Pioneer Improvements	4,967	70	4,897	-
ST2117	KA-LO Park Improvements	4,847	65	4,782	-
ST2118	College Park Improvements	8,900	-	-	8,900
ST2130	Somerton Blvd - Williams Fld to Recker	15,461	4,015	11,446	-
ST2133	Cooper and Warner Intersection	150	-	-	150
TS1940	Fiber Optic Strategic Build Out	27,371	138	13,869	6,682
TS1942	Advanced Mid-Block Detection	16,686	-	-	-
Total 2022 GO Bonds (Transport)		\$ 554,246	\$ 10,793	\$ 379,389	\$ 105,369
2022 WRMPC (Water R&R)					
WA1589	NWTP Upgrades and Reconstruction	292,600	25,576	233,840	33,184
WA1594	SVWTP Raw Water Cathodic Protection	2,836	1	2,835	-
WA1614	Transmission Main Assessment Phase 3	22,188	-	22,188	-
WA1633	NWTP Finished Water Pump Station	9,315	-	-	9,315
Total 2022 WRMPC (Water R&R)		\$ 326,939	\$ 25,577	\$ 258,863	\$ 42,499
2022 WRMPC (Water SDF)					
WA0270	Site 34 Well and Reservoir	8,941	-	8,941	-
WA0670	Zone 2 to Zone 4 Interconnect	1,998	-	1,998	-
WA0800	Site 33 Well Development	5,717	11	5,706	-
WA0810	Site 20B Well Development	7,337	903	6,434	-
WA0880	Site 32 Well and System Connections	8,667	-	8,667	-
WA1230	Site 20 Reservoir Construction	14,157	384	13,773	-
WA1589	NWTP Upgrades and Reconstruction	116,578	9,464	107,114	-
Total 2022 WRMPC (Water SDF)		\$ 163,395	\$ 10,762	\$ 152,633	\$ -
2022 WRMPC (Water)					
WA1589	NWTP Upgrades and Reconstruction	120,100	7,570	96,032	16,498
WA1610	Site 37 Well Development	8,976	-	8,976	-
WA1611	Site 38 Well Development	8,976	-	8,976	-
WA1612	Site 39 Well Development	8,976	-	8,976	-
Total 2022 WRMPC (Water)		\$ 147,028	\$ 7,570	\$ 122,960	\$ 16,498
2022 WRMPC (WR SDF)					
WA0830	Water Rights - WMAT Settlement	12,747	-	12,747	-
WA0940	Water Rights - Phase 2	3,000	-	3,000	-
Total 2022 WRMPC (WR SDF)		\$ 15,747	\$ -	\$ 15,747	\$ -
24/26 Potential P.S. Bonds					
MF2524	Crime Lab	56,345	-	-	-
Total 24/26 Potential P.S. Bonds		\$ 56,345	\$ -	\$ -	\$ -

TEN-YEAR CIP PLAN BY FUNDING SOURCE

									Beyond
FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	10 Yrs	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
14,329	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
1,803	-	-	-	-	-	-	-	-	
-	1,373	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
2,336	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
11,188	-	-	-	-	-	-	-	-	
4,298	-	-	-	-	-	-	-	-	
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TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2024	FY 2025
24/26 Potential Parks Bonds					
PR0330	Marathon Trail Improvements	28,990	-	-	-
PR0850	Santan Vista Trail Imp Phase 3	14,254	-	-	-
PR1010	Santan Freeway Trail Imp West Leg	10,159	-	-	-
PR1020	Santan Freeway Trail Imp East Leg	21,481	-	-	-
PR1080	Discovery Park Playground Structure	1,560	-	-	-
PR1230	Trail Lighting	16,538	-	-	-
PR1311	Nichols Park at Water Ranch Phase 2	42,074	-	-	-
PR1321	Gilbert Regional Park Phase 2 and 3	178,491	-	-	-
PR1322	Desert Sky Park Phase 2	70,339	-	-	-
PR1323	Marathon Trail Crossing at Power	2,523	-	-	-
PR1324	Queen Creek and Sonoqui Wash Trail	1,987	-	-	-
PR1326	Freestone Park Pickleball Complex	9,965	-	-	-
PR1333	Crossroads Dog Park Improvements	4,859	-	-	-
PR1338	Freestone Park Ballfield Imp	7,282	-	-	-
PR1344	Veterans Park Upgrades	6,408	-	-	-
RD2090	Powerline Trail Beautification	7,807	-	-	-
Total 24/26 Potential Parks Bonds		\$ 424,717	\$ -	\$ -	\$ -
26/28 Potential Streets Bonds					
RD2266	West Commercial Alley Improvements	5,033	-	-	-
RD2267	Fancy Hat Street Improvements	5,326	-	-	-
RD2270	Veterans Memorial Pedestrian Bridge	14,002	-	-	-
RD2271	Water Tower Way - North Alley Phase	2,488	-	-	-
ST0800	Recker Rd - Ocotillo to Chandler Hts	9,000	-	-	-
ST0840	Hunt Highway - Val Vista to 164th	84,927	-	-	-
ST1150	Hunt Highway - Stacey to Recker	22,745	-	-	-
ST1160	Recker Rd - Riggs to Hunt Highway	18,048	-	-	-
ST1270	Val Vista Dr - Riggs to Hunt Highway	14,847	-	-	-
ST1300	Warner and Greenfield Intersection	13,258	-	-	-
ST1310	Ray and Gilbert Intersection	9,129	-	-	-
ST1330	Guadalupe and Val Vista Intersection	5,617	-	-	-
ST1340	Guadalupe and Power Intersection	5,230	-	-	-
ST1390	Elliot and Higley Intersection	6,428	-	-	-
ST1570	Constellation - South of Coldwater	6,265	-	-	-
ST1880	Lindsay and Guadalupe Intersection	4,500	-	-	-
ST1920	Val Vista and Ray Intersection	11,840	-	-	-
ST1940	Power and Queen Creek Intersection	7,437	-	-	-
ST2000	Power and Pecos Intersection	72,976	-	-	-
ST2050	Various Roadway Improvements	6,072	-	-	-
ST2102	Safe Route Enhancements	25,000	-	-	-
ST2128	McQueen Rd and UPRR Improvements	11,041	-	-	-
ST2129	Val Vista Dr and UPRR Improvements	10,890	-	-	-
SW0125	Riggs Road Channel Restoration	25,866	-	-	-
TS1942	Advanced Mid-Block Detection	33,372	-	-	-
Total 26/28 Potential Streets Bonds		\$ 431,337	\$ -	\$ -	\$ -
CDBG					
PR1348	Community Center Kitchen Remodel	200	-	200	-
RD2261	Heritage Center Site and ADA Improv	1,229	132	70	1,027
RD2262	ADA Sidewalk Repairs	1,972	1,405	567	-
Total CDBG		\$ 3,401	\$ 1,537	\$ 837	\$ 1,027
CIP O/S Revolving Fund					
MF0400	Public Safety Training Facility	(59)	(59)	-	-
MF2527	Primary EOC Renovation	4,555	522	4,033	-
PR0310	Gilbert Regional Park Phase 1A & 1B	(9,029)	(9,655)	626	-
PR0320	Desert Sky Park Phase 1	(317)	(317)	-	-
PR0330	Marathon Trail Improvements	-	(89)	-	-
PR0620	Western Powerline Trail Phase 4	-	(344)	344	-
PR1322	Desert Sky Park Phase 2	317	-	317	-
PR1325	Mesquite Aquatic Center Improvements	-	-	-	4,172
PR1343	Perry Pool Renovation	-	193	(193)	-
RD1210	Phoenix Avenue Pedestrian Mall	90	85	5	-
RD2110	Transportation Improvements	823	82	741	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Beyond 10 Yrs
5,170	23,820	-	-	-	-	-	-	-
-	-	14,254	-	-	-	-	-	-
-	-	10,159	-	-	-	-	-	-
-	-	-	-	-	21,481	-	-	-
-	-	-	-	-	1,560	-	-	-
-	16,538	-	-	-	-	-	-	-
-	-	6,978	35,096	-	-	-	-	-
178,491	-	-	-	-	-	-	-	-
-	70,339	-	-	-	-	-	-	-
-	-	-	-	2,523	-	-	-	-
-	-	1,987	-	-	-	-	-	-
9,965	-	-	-	-	-	-	-	-
-	-	-	-	-	4,859	-	-	-
7,282	-	-	-	-	-	-	-	-
-	-	-	1,303	5,105	-	-	-	-
-	-	-	-	-	7,807	-	-	-
\$ 200,908	\$ 110,697	\$ 33,378	\$ 36,399	\$ 7,628	\$ 35,707	\$ -	\$ -	\$ -
-	-	1,632	3,401	-	-	-	-	-
-	-	1,904	3,422	-	-	-	-	-
-	-	-	-	-	1,657	12,345	-	-
-	-	-	-	-	2,488	-	-	-
-	-	9,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	84,927
-	-	22,745	-	-	-	-	-	-
-	-	18,048	-	-	-	-	-	-
-	-	14,847	-	-	-	-	-	-
-	-	-	-	-	13,258	-	-	-
-	-	-	9,129	-	-	-	-	-
-	-	-	5,617	-	-	-	-	-
-	-	5,230	-	-	-	-	-	-
-	-	6,428	-	-	-	-	-	-
-	-	6,265	-	-	-	-	-	-
-	-	4,500	-	-	-	-	-	-
-	-	-	11,840	-	-	-	-	-
-	-	-	7,437	-	-	-	-	-
-	-	72,976	-	-	-	-	-	-
-	-	-	6,072	-	-	-	-	-
-	-	25,000	-	-	-	-	-	-
-	-	11,041	-	-	-	-	-	-
-	-	10,890	-	-	-	-	-	-
-	-	25,866	-	-	-	-	-	-
-	-	8,343	8,343	8,343	8,343	-	-	-
\$ -	\$ -	\$ 244,715	\$ 55,261	\$ 8,343	\$ 25,746	\$ 12,345	\$ -	\$ 84,927
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TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2024	FY 2025
ST0540	Ocotillo Rd - Greenfield to Higley	375	(3,282)	3,657	-
ST0780	Baseline Rd - Greenfield to Power	-	(215)	-	215
ST0800	Recker Rd - Ocotillo to Chandler Hts	-	(60)	-	-
ST1120	Val Vista Dr - Appleby to Merlot	(37)	5,028	(5,065)	-
ST1150	Hunt Highway - Stacey to Recker	-	(135)	-	-
ST1170	Lindsay Rd - Pecos to SR202	(57)	(104)	47	-
ST1200	Power Rd - Guadalupe to SR202	-	(55)	55	-
ST1380	Elliot and Cooper Intersection	(6)	(6)	-	-
ST1450	Germann Rd - Gilbert to Val Vista	231	1,531	-	-
ST1570	Constellation - South of Coldwater	-	(731)	-	-
ST1580	Lindsay and SR202 Interchange	(11,300)	(11,300)	-	-
ST1710	Val Vista Dr at Eastern Canal Bridge	179	179	-	-
ST1860	Gilbert and Warner Intersection	-	(100)	-	100
ST2101	Bus Stop Shelter Replacements	-	-	2,757	(2,757)
ST2120	Higley and Riggs Intersection	94	(337)	431	-
ST2126	Stacey Rd - Higley to 172nd	-	(160)	160	-
TS1947	Val Vista and Melrose Signal	-	(162)	162	-
TS1951	Germann and Silverado Signal	-	(282)	-	282
Total CIP O/S Revolving Fund		\$ (14,141)	\$ (19,773)	\$ 8,077	\$ 2,012
CIP Outside Sources					
MF0400	Public Safety Training Facility	59	59	-	-
MF2535	Park and Ride Facility Relocation	2,897	-	273	2,624
PR0310	Gilbert Regional Park Phase 1A & 1B	411	411	-	-
PR0620	Western Powerline Trail Phase 4	344	344	-	-
PR1325	Mesquite Aquatic Center Improvements	4,172	-	-	-
PR1343	Perry Pool Renovation	463	-	463	-
RD2110	Transportation Improvements	108	108	-	-
ST1120	Val Vista Dr - Appleby to Merlot	5,223	77	5,146	-
ST1450	Germann Rd - Gilbert to Val Vista	1,011	1,011	-	-
ST2101	Bus Stop Shelter Replacements	2,757	-	-	2,757
Total CIP Outside Sources		\$ 17,445	\$ 2,010	\$ 5,882	\$ 5,381
City of Chandler					
WA1620	SVWTP Transmission Main Assmt Phase 1	2,916	-	-	-
WA1649	Santan Vista Condition Assessment	274	-	-	-
Total City of Chandler		\$ 3,190	\$ -	\$ -	\$ -
City of Mesa					
ST0780	Baseline Rd - Greenfield to Power	8,023	-	-	8,023
Total City of Mesa		\$ 8,023	\$ -	\$ -	\$ 8,023
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	-	-
ST0960	Recker Road - Ray to SR202	112	112	-	-
ST0980	Higley Rd - Riggs to Stacey	4,631	-	-	-
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	-	-
ST1450	Germann Rd - Gilbert to Val Vista	1,300	-	-	-
ST1570	Constellation - South of Coldwater	731	731	-	-
ST1580	Lindsay and SR202 Interchange	11,300	11,300	-	-
ST1860	Gilbert and Warner Intersection	100	100	-	-
ST2120	Higley and Riggs Intersection	337	337	-	-
ST2121	Queen Creek and Val Vista Intersection	560	-	-	560
ST2126	Stacey Rd - Higley to 172nd	160	160	-	-
TS1947	Val Vista and Melrose Signal	396	396	-	-
TS1951	Germann and Silverado Signal	282	282	-	-
Total Developer Contribution		\$ 24,152	\$ 17,661	\$ -	\$ 560
Env. Compliance Fund					
MF2420	South Area Service Center Paving	20	-	-	20
SW0070	Sonoqui Wash Restoration	8,436	-	-	-

TEN-YEAR CIP PLAN BY FUNDING SOURCE

									Beyond
FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	10 Yrs	
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(1,300)	-	-	-	-	-	-	-	-	
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TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2024	FY 2025
SW0100	Hunt Highway Channel Protection	5,486	-	-	-
SW0120	2023 Storm Water Master Plan	650	56	594	-
SW0121	Nichols Park Basin Improvements	765	-	-	-
SW0126	Drywell Inspection and Rehab	244	-	244	-
Total Env. Compliance Fund		\$ 15,601	\$ 56	\$ 838	\$ 20
Env. Compliance Repl Fund					
SW0124	Crossroads SW Pump Station Rehab	175	-	175	-
SW0127	Village II SW Pump Station Rehab	714	4	710	-
SW0128	Vaughn SW Pump Station Rehab	967	-	967	-
SW0129	Nichols SW Pump Station Rehab	410	-	410	-
SW0130	Freestone SW Pump Station Rehab	586	6	580	-
SW0131	Houston Ave Storm Drain Rehab	593	-	593	-
SW0132	Val Vista Lakes Storm System Rehab	1,169	-	97	292
Total Env. Compliance Repl Fund		\$ 4,614	\$ 10	\$ 3,532	\$ 292
Federal Funds					
MF2490	Advocacy Center	22,952	14	22,938	-
TS1952	Advance Detection Safety Improve Ph 2	3,032	-	3,032	-
Total Federal Funds		\$ 25,984	\$ 14	\$ 25,970	\$ -
Federal Grant					
TS1954	ITS Network Master Plan	432	-	-	432
Total Federal Grant		\$ 432	\$ -	\$ -	\$ 432
Fire SDF					
MF2160	Adaptive Response Unit 2 (ARU-2)	1,300	-	-	-
MF2230	Topaz Radio Infrastructure	1,374	72	355	144
MF2290	Adaptive Response Unit 1 (ARU-1)	1,200	-	1,200	-
MF2520	System Development Fee Study	32	-	10	-
Total Fire SDF		\$ 3,906	\$ 72	\$ 1,565	\$ 144
Fleet Fund					
MF2460	Comprehensive Needs Assessment	14	3	11	-
MF2530	SASC Oil Separator Repair	110	10	100	-
Total Fleet Fund		\$ 124	\$ 13	\$ 111	\$ -
Fleet Repl Fund					
MF2440	NASC Fuel Storage Tank Replacement	1,549	112	1,227	210
Total Fleet Repl Fund		\$ 1,549	\$ 112	\$ 1,227	\$ 210
Future Growth Funding					
MF2470	Public Safety Center Expansion	10,400	-	-	10,400
PR0030	Freestone Park Expansion - North	27,577	-	-	-
PR0390	Crossroads Park Phase 2	13,073	-	-	-
PR0580	Rittenhouse Trail Improvements	14,588	-	-	-
PR1100	Western Powerline Trail Phase 5	4,163	-	-	-
PR1210	Santan Vista Trail Imp Phase 5	5,686	-	-	-
PR1325	Mesquite Aquatic Center Improvements	4,173	-	-	4,173
PR1332	Freestone Rec Gymnasium Expansion	14,372	-	-	-
RD2210	The Neighborhood Park	3,336	-	-	-
ST0990	Ocotillo Rd - 148th to Greenfield	5,000	-	-	5,000
ST1150	Hunt Highway - Stacey to Recker	3,175	-	-	-
ST1160	Recker Rd - Riggs to Hunt Highway	1,815	-	-	-
ST1300	Warner and Greenfield Intersection	2,525	-	-	-
ST1310	Ray and Gilbert Intersection	1,739	-	-	-
ST1330	Guadalupe and Val Vista Intersection	1,070	-	-	-
ST1340	Guadalupe and Power Intersection	1,475	-	-	-
ST1940	Power and Queen Creek Intersection	1,416	-	-	-
ST1980	Market and San Tan Village Intersection	253	-	-	-
ST2103	Germann and Power Intersection	396	-	-	396
ST2106	Lindsay and Elliot Intersection	1,444	-	-	-
ST2107	Val Vista and Warner Intersection	4,099	-	-	-
ST2108	Gilbert and Guadalupe Intersection	895	-	-	-
ST2131	Val Vista and Williams Fld Intersection	3,561	-	-	-
ST2133	Cooper and Warner Intersection	5,082	-	-	-
ST2134	Higley and Guadalupe Intersection	904	-	-	-
TS1620	Higley and Coldwater Signal	618	-	-	-
TS1946	Cooper and Velero Signal	357	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Beyond 10 Yrs
-	-	5,486	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
765	-	-	-	-	-	-	-	-
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-	-	-	-	5,686	-	-	-	-
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14,372	-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,336	-	-
-	-	-	-	-	-	-	-	-
-	-	3,175	-	-	-	-	-	-
-	-	1,815	-	-	-	-	-	-
-	-	-	-	-	2,525	-	-	-
-	-	-	1,739	-	-	-	-	-
-	-	-	1,070	-	-	-	-	-
-	-	1,475	-	-	-	-	-	-
-	-	-	1,416	-	-	-	-	-
253	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,444	-	-	-	-	-	-	-	-
4,099	-	-	-	-	-	-	-	-
895	-	-	-	-	-	-	-	-
3,561	-	-	-	-	-	-	-	-
-	-	5,082	-	-	-	-	-	-
904	-	-	-	-	-	-	-	-
618	-	-	-	-	-	-	-	-
357	-	-	-	-	-	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2024	FY 2025
TS1950	Ray and Sanders Signal	1,775	-	-	-
TS1953	Ray and Catalina Signal	1,961	-	-	-
WA1596	Water Rights Bartlett Lake Modification	17,385	-	-	-
WA1604	144th St Water Line	1,772	-	-	-
WA1613	Site 40 Well Development	8,976	-	-	-
WA1626	Site 35 Well Facility Development	8,973	-	-	-
WA1627	Site 41 Well Facility Development	8,973	-	-	-
WA1628	Site 42 Well Facility Development	8,973	-	-	-
WA1629	Site 43 Well Facility Development	8,973	-	-	-
WA1633	NWTP Finished Water Pump Station	3,106	-	-	3,106
WA1634	Zone 1 Relief Transmission Main 1	8,463	-	-	-
WA1635	Zone 1 Relief Transmission Main 2	10,789	-	-	-
WA1636	Site 26 Booster Station Improvements	846	-	-	-
WA1637	Zone 2 Relief Transmission Main 1	2,518	-	-	-
WA1638	Zone 2 Relief Transmission Main 2	3,373	-	-	-
WW1200	GWRP Expansion Phase 4	84,920	-	-	-
WW1210	Val Vista Reclaimed Water Line	4,349	-	-	4,349
WW1220	Riggs Reclaimed Water Line	4,992	-	-	4,992
WW1233	Reservoir 3 Reclaimed Recovery Well	1,925	-	-	-
WW1255	Neely Area Parallel Relief Sewers	5,906	-	-	-
WW1256	Greenfield Area Parallel Relief Sewers	2,953	-	-	-
WW1268	Elliot Rd Reclaimed Line	37,299	-	-	-
WW1270	Baseline & Greenfield Gravity Line	10,466	-	-	-
WW1271	Recker & Morrison Ranch Gravity Line	1,232	-	-	-
WW1272	Fiesta Tech Facility Upgrades 1	13,133	-	-	-
WW1275	Charbray Reclaimed Line	754	-	-	-
WW1276	Williams Field Reclaimed Line	13,689	-	-	-
WW1277	Pecos Rd Reclaimed Line	10,232	-	-	-
Total Future Growth Funding		\$ 421,898	\$ -	\$ -	\$ 32,416
General Fund					
MF0400	Public Safety Training Facility	10,900	10,900	-	-
MF0530	Municipal Center I Renovation	1,651	1,651	-	-
MF2230	Topaz Radio Infrastructure	9,261	6,877	616	269
MF2350	Fleet Maintenance Facility Rehab	1,000	1,000	-	-
MF2400	PD Information System Replacement	3,410	3,220	190	-
MF2410	North Area Service Center Paving	834	-	-	834
MF2420	South Area Service Center Paving	476	-	-	476
MF2460	Comprehensive Needs Assessment	446	173	273	-
MF2470	Public Safety Center Expansion	10,144	-	-	10,144
MF2480	Police Dispatch Center Expansion	12,158	2,276	9,882	-
MF2490	Advocacy Center	10,549	113	10,436	-
MF2524	Crime Lab	4,649	123	32	-
MF2527	Primary EOC Renovation	3,197	-	3,197	-
MF2531	Civic Center Parking Lot Rehab	383	211	172	-
MF2532	SASC Vehicle Service/Repair Facility	731	2	729	-
MF2533	Fuel Stations Shade Structures	658	-	658	-
MF2534	Fuel Dispensing Pump Replacement	617	2	615	-
MF2536	Fire Station 11 Remodel	2,736	-	222	2,514
MF2537	Fire Station 5 Remodel	1,516	-	-	1,516
MF2538	Fire Station 8 Remodel	1,410	-	-	-
MF2539	Fire Station 2 Remodel	1,451	-	-	-
MF2540	SASC Access Improvements	718	-	250	468
MF2541	Fire Station 1 Remodel	2,123	-	-	-
MF2542	Fire Station 3 Remodel	1,084	-	-	-
MF2543	Fire Station 10 Remodel	1,001	-	-	-
MF2544	Fire Station 7 Remodel	711	-	-	-
MF2546	Fire Administration Remodel	3,853	-	3,853	-
MF2547	SASC Space Needs Master Plan	413	-	-	413
MF2550	Fire Station 6 Remodel	1,431	-	-	1,431
MF2551	Electric Charging Stations Conversion	300	-	300	-
PR0310	Gilbert Regional Park Phase 1A & 1B	773	773	-	-
PR0530	Crossroads Park Lake Improvements	8,225	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Beyond 10 Yrs
1,775	-	-	-	-	-	-	-	-
1,961	-	-	-	-	-	-	-	-
-	-	5,795	5,795	5,795	-	-	-	-
-	1,772	-	-	-	-	-	-	-
-	-	-	-	-	-	-	8,976	-
843	8,130	-	-	-	-	-	-	-
-	-	843	8,130	-	-	-	-	-
-	-	-	-	843	8,130	-	-	-
-	-	-	-	-	-	843	8,130	-
-	-	-	-	-	-	-	-	-
-	-	-	8,463	-	-	-	-	-
-	-	-	10,789	-	-	-	-	-
-	-	-	-	846	-	-	-	-
-	-	-	-	-	2,518	-	-	-
3,373	-	-	-	-	-	-	-	-
-	-	84,920	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,925	-	-	-	-	-	-	-	-
-	-	5,906	-	-	-	-	-	-
-	-	2,953	-	-	-	-	-	-
-	-	-	-	7,889	29,410	-	-	-
-	2,227	8,239	-	-	-	-	-	-
-	296	936	-	-	-	-	-	-
-	-	13,133	-	-	-	-	-	-
754	-	-	-	-	-	-	-	-
-	2,957	10,732	-	-	-	-	-	-
-	-	10,232	-	-	-	-	-	-
\$ 37,134	\$ 15,382	\$ 155,236	\$ 37,402	\$ 35,647	\$ 70,160	\$ 17,252	\$ 21,269	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
253	181	199	78	197	197	197	197	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,494	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,410	-	-	-	-	-	-	-
-	-	1,451	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,123	-	-	-	-	-	-	-	-
-	-	-	1,084	-	-	-	-	-
-	-	-	-	-	-	1,001	-	-
-	-	-	-	-	-	-	-	711
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
8,225	-	-	-	-	-	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2024	FY 2025
PR0560	Parks and Trails Signs	233	133	100	-
PR0570	Urban Lakes Renovation	1,372	1,372	-	-
PR0710	Riparian Education Center	6,915	-	800	6,115
PR0920	Shade Structures	548	487	61	-
PR1030	Playground Replacements	1,240	1,240	-	-
PR1040	Water Tower Plaza	1,918	45	1,873	-
PR1110	SERL Parking Lot Connection	24	24	-	-
PR1240	Cosmo Park Turf Project	2,813	-	-	-
PR1270	Trail Crossings at RR Tracks Study	515	-	-	-
PR1310	Trail Safety Crossing Improvements	413	114	299	-
PR1321	Gilbert Regional Park Phase 2 and 3	8,938	-	8,938	-
PR1322	Desert Sky Park Phase 2	1,619	-	1,619	-
PR1323	Marathon Trail Crossing at Power	147	5	142	-
PR1324	Queen Creek and Sonoqui Wash Trail	147	-	-	147
PR1327	Queen Creek Wash Crossing at Higley	1,301	-	1,301	-
PR1328	Western Powerline Trail Water Feature	632	-	632	-
PR1329	Trail System Repairs	81	-	81	-
PR1330	Vehicular Shade Structures	2,239	-	-	-
PR1331	Cactus Yards Ballfield Improvements	496	-	-	-
PR1334	SERL Furniture Replacement	389	-	-	389
PR1335	Page Park Recreational Improvements	5,742	-	-	-
PR1336	Parks Facility Fiber Connection	640	14	626	-
PR1337	Parks and Rec Master Plan Update	455	12	443	-
PR1341	Trail Right-of-Way Assessment	228	18	210	-
PR1342	Regional Park Drive Extension	3,833	-	-	3,833
PR1345	Shade Structures	377	-	377	-
PR1347	Turf Removal Project	758	-	758	-
RD1190	Parking Garage 3	507	-	507	-
RD2160	Paseo Pedestrian and Bike Route	493	456	37	-
RD2190	Vaughn Ventilator	6,895	6,895	-	-
RD2260	Utility Infrastructure Study	257	244	13	-
RD2265	University Building 4th Floor Imp	4,695	3,821	874	-
ST1160	Recker Rd - Riggs to Hunt Highway	104	104	-	-
ST1570	Constellation - South of Coldwater	55	55	-	-
ST1580	Lindsay and SR202 Interchange	729	729	-	-
TS1940	Fiber Optic Strategic Build Out	200	200	-	-
Total General Fund		\$ 156,757	\$ 43,289	\$ 51,116	\$ 28,549
General Repl Fund					
MF0530	Municipal Center I Renovation	18,204	15,776	2,428	-
MF2360	Public Safety Roof Replacement	2,581	-	2,581	-
MF2480	Police Dispatch Center Expansion	2,631	-	2,631	-
MF2510	Fire Station 4 Rebuild	11,624	-	215	11,409
MF2531	Civic Center Parking Lot Rehab	644	355	289	-
MF2536	Fire Station 11 Remodel	4,635	-	-	-
MF2537	Fire Station 5 Remodel	5,998	-	-	-
MF2538	Fire Station 8 Remodel	4,865	-	-	-
MF2539	Fire Station 2 Remodel	6,127	-	-	-
MF2541	Fire Station 1 Remodel	10,526	-	-	-
MF2542	Fire Station 3 Remodel	8,281	-	-	-
MF2543	Fire Station 10 Remodel	6,050	-	-	-
MF2544	Fire Station 7 Remodel	6,495	-	-	-
MF2545	Fire Station 9 Remodel	6,217	-	-	-
MF2550	Fire Station 6 Remodel	5,492	-	-	-
PR0570	Urban Lakes Renovation	30,859	-	4,268	4,268
PR1030	Playground Replacements	966	922	44	-
PR1040	Water Tower Plaza	5,136	106	5,030	-
PR1160	Irrigation System Replacements	33,505	-	12,770	9,966
PR1290	Cactus Yards Parking Lot	5,611	-	5,611	-
PR1329	Trail System Repairs	551	5	354	192
PR1338	Freestone Park Ballfield Imp	7,282	-	-	-
PR1343	Perry Pool Renovation	463	193	270	-

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 2024	FY 2025
PR1346	Playground Replacements	686	-	686	-
Total General Repl Fund		\$ 185,429	\$ 17,357	\$ 37,177	\$ 25,835
Greenfield Wastewater SDF					
MF2520	System Development Fee Study	32	-	10	-
WW0750	GWRP Expansion Phase 3	2,132	1,160	972	-
WW0770	South Recharge Site Phase 2	10,067	8,090	1,977	-
WW0940	Aquifer Storage and Recovery Wells	9,161	73	2,204	-
Total Greenfield Wastewater SDF		\$ 21,392	\$ 9,323	\$ 5,163	\$ -
Investment Income					
MF2230	Topaz Radio Infrastructure	22	22	-	-
PR0390	Crossroads Park Phase 2	5	5	-	-
PR0850	Santan Vista Trail Imp Phase 3	3	3	-	-
ST0780	Baseline Rd - Greenfield to Power	22	22	-	-
ST0960	Recker Road - Ray to SR202	14	14	-	-
Total Investment Income		\$ 66	\$ 66	\$ -	\$ -
MAG Revolving Fund					
ST0960	Recker Road - Ray to SR202	628	628	-	-
ST0990	Ocotillo Rd - 148th to Greenfield	44	44	-	-
ST1120	Val Vista Dr - Appleby to Merlot	(4,005)	(4,005)	-	-
ST1170	Lindsay Rd - Pecos to SR202	-	(494)	494	-
ST1180	Warner Rd - Power to East of Recker	446	446	-	-
ST1380	Elliot and Cooper Intersection	(925)	(459)	(466)	-
ST1450	Germann Rd - Gilbert to Val Vista	(960)	(2,256)	1,296	-
ST1580	Lindsay and SR202 Interchange	2,901	2,031	870	-
ST1590	Higley and Pecos Intersection	2,055	60	1,995	-
ST1770	Guadalupe Rd - Arizona to McQueen	3,918	762	3,156	-
ST1830	Higley Rd - North of Elliot	2,583	3	2,580	-
ST1870	McQueen and Elliot Intersection	-	5	2,101	(2,000)
ST1910	McQueen and Guadalupe Intersection	1,008	547	461	-
Total MAG Revolving Fund		\$ 7,693	\$ (2,688)	\$ 12,487	\$ (2,000)
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	-	-
ST1340	Guadalupe and Power Intersection	2,516	-	-	-
ST1380	Elliot and Cooper Intersection	7,914	571	7,343	-
ST1450	Germann Rd - Gilbert to Val Vista	16,405	16,405	-	-
ST1870	McQueen and Elliot Intersection	5,098	-	2,992	2,000
Total MAG RTP Arterial Fund		\$ 59,412	\$ 44,455	\$ 10,335	\$ 2,000
Maricopa County					
PR0320	Desert Sky Park Phase 1	317	317	-	-
ST1140	Lindsay Rd - Queen Creek to Ocotillo	1,410	-	1,410	-
Total Maricopa County		\$ 1,727	\$ 317	\$ 1,410	\$ -
Miscellaneous					
MF0400	Public Safety Training Facility	6,153	3,768	2,385	-
PR0310	Gilbert Regional Park Phase 1A & 1B	18,494	18,494	-	-
PR0320	Desert Sky Park Phase 1	7	7	-	-
PR1110	SERL Parking Lot Connection	4,893	-	872	4,021
RD2110	Transportation Improvements	259	81	178	-
ST2101	Bus Stop Shelter Replacements	607	-	607	-
Total Miscellaneous		\$ 30,413	\$ 22,350	\$ 4,042	\$ 4,021
Neely Wastewater SDF					
MF2520	System Development Fee Study	7	-	7	-
WW0690	System Relief Sewers Phase 1	3,028	1,307	1,721	-
WW0700	Candlewood Lift Station & Force Main	995	643	352	-
WW0890	Cactus Yards Recl Water Recovery Well	2,437	1,949	488	-
Total Neely Wastewater SDF		\$ 6,467	\$ 3,899	\$ 2,568	\$ -
Park SDF					
MF2520	System Development Fee Study	135	-	45	-
PR0310	Gilbert Regional Park Phase 1A & 1B	10,913	10,913	-	-
PR0320	Desert Sky Park Phase 1	8,907	8,898	9	-
PR0620	Western Powerline Trail Phase 4	4,478	1,327	3,151	-
PR0970	Santan Vista Trail Imp Phase 4	4,391	-	4,391	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Beyond 10 Yrs
-	-	-	-	-	-	-	-	-
\$ 13,635	\$ 5,560	\$ 10,800	\$ 11,661	\$ 28,923	\$ 1,311	\$ -	\$ 14,408	\$ 18,762
-	-	11	-	-	-	-	11	-
-	-	-	-	-	-	-	-	-
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6,884	-	-	-	-	-	-	-	-
\$ 6,884	\$ -	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ 11	\$ -
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106	-	-	-	-	-	-	-	-
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TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2024	FY 2025
PR1322	Desert Sky Park Phase 2	12,361	-	9,493	-
	Total Park SDF	\$ 41,185	\$ 21,138	\$ 17,089	\$ -
Park SDF - Prior to 2012					
PR0310	Gilbert Regional Park Phase 1A & 1B	19,678	19,678	-	-
PR0320	Desert Sky Park Phase 1	16,157	16,157	-	-
	Total Park SDF - Prior to 2012	\$ 35,835	\$ 35,835	\$ -	\$ -
Police SDF					
MF2230	Topaz Radio Infrastructure	4,241	222	1,102	444
MF2470	Public Safety Center Expansion	8,771	-	-	8,771
MF2480	Police Dispatch Center Expansion	4,930	-	4,930	-
MF2520	System Development Fee Study	32	-	10	-
	Total Police SDF	\$ 17,974	\$ 222	\$ 6,042	\$ 9,215
Potential MAG Extension					
ST2128	McQueen Rd and UPRR Improvements	25,763	-	-	-
ST2129	Val Vista Dr and UPRR Improvements	25,411	-	-	-
	Total Potential MAG Extension	\$ 51,174	\$ -	\$ -	\$ -
Potential WRMPC (Water)					
WA0940	Water Rights - Phase 2	12,892	-	-	12,892
WA1200	Water Rights Resiliency and Capacity	23,425	-	-	-
	Total Potential WRMPC (Water)	\$ 36,317	\$ -	\$ -	\$ 12,892
Private Fund					
RD2170	The Living Room Plaza	25,991	-	-	2,688
	Total Private Fund	\$ 25,991	\$ -	\$ -	\$ 2,688
Roads SDF					
MF2520	System Development Fee Study	32	-	10	-
ST0540	Ocotillo Rd - Greenfield to Higley	15,827	1,219	14,608	-
ST0980	Higley Rd - Riggs to Stacey	10,806	-	-	-
ST0990	Ocotillo Rd - 148th to Greenfield	5,459	69	5,390	-
ST1320	Elliot and Gilbert Intersection	1,593	-	-	1,593
ST1390	Elliot and Higley Intersection	1,224	-	-	-
ST1870	McQueen and Elliot Intersection	2,217	-	2,217	-
ST1880	Lindsay and Guadalupe Intersection	857	-	-	-
ST1910	McQueen and Guadalupe Intersection	1,979	653	1,326	-
ST2000	Power and Pecos Intersection	13,900	-	-	-
	Total Roads SDF	\$ 53,894	\$ 1,941	\$ 23,551	\$ 1,593
Roadway and Maint. Fund					
MF2410	North Area Service Center Paving	293	-	-	293
MF2420	South Area Service Center Paving	61	-	-	61
MF2460	Comprehensive Needs Assessment	37	-	37	-
MF2526	Traffic Operations Center	15,679	60	1,940	13,679
RD2120	Intersection Study	623	385	238	-
RD2190	Vaughn Ventilator	182	182	-	-
RD2200	Parking Master Plan Update	315	197	118	-
RD2263	Passenger Loading Zones	1,516	299	-	-
RD2268	Water Tower Way - South Ash Phase	4,986	-	936	4,050
RD2269	Water Tower Way - Core Phase	7,683	-	-	1,126
ST1050	Elliot Rd - Neely to Burk	8,195	-	-	-
ST1540	Turn Lane Safety/Congestion Improve	7,988	1,437	219	-
ST1550	ADA Upgrades in Public ROW	4,279	1,962	937	345
ST1850	Greenfield at Knox Right Turn Lane	783	93	690	-
ST1890	Chandler Heights - Recker to Power	3,000	3	2,997	-
ST1960	Market and Williams Field Intersection	87	55	32	-
ST1970	Val Vista and Mercy Intersection	87	87	-	-
ST1980	Market and San Tan Village Intersection	90	61	29	-
ST1990	Higley and Inverness Intersection	87	57	30	-
ST2010	Higley and Queen Creek Intersection	87	67	20	-
ST2050	Various Roadway Improvements	75	75	-	-
ST2070	Integrated Transit Center Dev Plan	310	20	-	290
ST2100	Watford Ct - Higley to Constellation	3,297	-	-	-
ST2104	Higley and Germann Intersection	75	60	15	-
ST2105	School Safety and Congestion Improve	150	140	10	-
ST2110	Cooper and Madera Park Intersection	641	61	580	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Beyond 10 Yrs
-	2,868	-	-	-	-	-	-	-
\$ -	\$ 2,868	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ 45	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
418	298	329	128	325	325	325	325	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	11	-	-	-	-	11	-
\$ 418	\$ 298	\$ 340	\$ 128	\$ 325	\$ 325	\$ 325	\$ 336	\$ -
-	-	25,763	-	-	-	-	-	-
-	-	25,411	-	-	-	-	-	-
\$ -	\$ -	\$ 51,174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	23,425	-	-	-	-	-
\$ -	\$ -	\$ -	\$ 23,425	\$ -	\$ -	\$ -	\$ -	\$ -
23,303	-	-	-	-	-	-	-	-
\$ 23,303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	11	-	-	-	-	11	-
-	-	-	-	-	-	-	-	-
10,806	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	1,224	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	857	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	13,900	-	-	-	-	-	-
\$ 10,806	\$ -	\$ 15,992	\$ -	\$ -	\$ -	\$ -	\$ 11	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	1,217	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,557	-	-	-	-	-	-	-	-
-	-	-	-	-	8,195	-	-	-
-	-	1,583	1,583	1,583	1,583	-	-	-
345	345	345	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,297	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2024	FY 2025
ST2111	148th St - Spur to Appleby	2,811	9	2,802	-
ST2119	Mews Road - Higley to 1/2 Mile East	332	-	332	-
ST2121	Queen Creek and Val Vista Intersection	2,601	-	-	2,601
ST2122	Hearne Way and Gilbert Crosswalks	254	2	252	-
ST2123	Guadalupe and Oak Access Assessment	163	-	163	-
ST2124	San Tan Village and SR202 Intersection	963	-	963	-
ST2125	ADA Intersection Improvements	4,772	-	-	-
ST2126	Stacey Rd - Higley to 172nd	1,704	-	111	1,593
ST2127	Pecos Rd - Lindsay to Val Vista	13,951	-	-	13,951
ST2134	Higley and Guadalupe Intersection	603	-	-	-
ST2135	Higley Rd- Warner to Amber Lane	6,310	-	350	5,960
ST2136	Canal Crossings Access Study	250	-	250	-
TS1330	Advanced Fiber System - Phase 5	3,425	-	-	-
TS1340	Advanced Fiber System - Phase 6	2,525	-	-	-
TS1500	Riggs and Recker Signal	229	-	229	-
TS1580	Recker and Ocotillo Signal	476	2	474	-
TS1700	Smart Signal Control System	6,024	561	101	-
TS1947	Val Vista and Melrose Signal	363	-	363	-
TS1949	Recker Road Conduit and Fiber	690	573	117	-
TS1951	Germann and Silverado Signal	442	-	-	442
TS1952	Advance Detection Safety Improve Ph 2	1,013	-	1,013	-
TS1954	ITS Network Master Plan	26	-	-	26
TS1955	Trail Crossing Improvements	1,489	-	-	1,489
TS1956	School Zone Flashers and Signs	447	-	-	447
TS1957	Baseline and Claiborne Access Imp	150	-	-	150
TS1958	Signal Inventory Study	393	-	393	-
TS1959	TSMO Plan Update	393	-	-	-
TS1960	Mid Block Traffic Counter	1,946	-	-	-
TS1962	Signal Pre-emption Update	1,818	-	-	1,818
Total Roadway and Maint. Fund		\$ 117,169	\$ 6,448	\$ 16,741	\$ 48,321
Salt River Project					
PR0390	Crossroads Park Phase 2	19	19	-	-
Total Salt River Project		\$ 19	\$ 19	\$ -	\$ -
Signal SDF					
ISP	Intersection Signal Program	14,480	-	-	1,448
MF2520	System Development Fee Study	32	-	10	-
TS1330	Advanced Fiber System - Phase 5	652	-	-	-
TS1340	Advanced Fiber System - Phase 6	481	-	-	-
TS1440	Recker and Galveston Signal	685	40	645	-
TS1450	Recker and Somerton Signal	766	132	634	-
TS1460	Williams Field and Wade Signal	807	41	766	-
TS1470	Williams Field and Somerton Signal	754	232	522	-
TS1500	Riggs and Recker Signal	687	-	687	-
TS1570	Recker and Warner Signal	575	-	575	-
TS1580	Recker and Ocotillo Signal	605	2	603	-
TS1620	Higley and Coldwater Signal	1,030	-	-	-
TS1700	Smart Signal Control System	1,147	107	19	-
TS1920	American Heroes and Gilbert Signal	882	266	616	-
TS1943	Higley and Bridges Signal	871	101	770	-
TS1944	Higley and Morrison Ranch Signal	1,493	96	1,397	-
TS1945	Lindsay and Layton Lakes Signal	627	301	326	-
TS1946	Cooper and Velerio Signal	842	5	-	-
TS1948	Val Vista and Boston Signal	900	41	859	-
Total Signal SDF		\$ 28,316	\$ 1,364	\$ 8,429	\$ 1,448
Solid Waste-Commercial					
MF2310	Utility Billing System Replacement	15	5	10	-
MF2350	Fleet Maintenance Facility Rehab	26	24	2	-
MF2420	South Area Service Center Paving	85	-	-	85
MF2460	Comprehensive Needs Assessment	4	3	1	-
Total Solid Waste-Commercial		\$ 130	\$ 32	\$ 13	\$ 85
Solid Waste-Residential					
MF0320	Transfer Station	7,741	-	-	-

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 2024	FY 2025
MF2310	Utility Billing System Replacement	1,797	563	1,234	-
MF2350	Fleet Maintenance Facility Rehab	310	290	20	-
MF2410	North Area Service Center Paving	23	-	-	23
MF2420	South Area Service Center Paving	139	-	-	139
MF2460	Comprehensive Needs Assessment	53	33	20	-
ST1120	Val Vista Dr - Appleby to Merlot	2	2	-	-
Total Solid Waste-Residential		\$ 10,065	\$ 888	\$ 1,274	\$ 162
State Funds					
ST0540	Ocotillo Rd - Greenfield to Higley	7,900	7,900	-	-
Total State Funds		\$ 7,900	\$ 7,900	\$ -	\$ -
State Grant					
ST1540	Turn Lane Safety/Congestion Improve	237	237	-	-
SW0124	Crossroads SW Pump Station Rehab	548	-	548	-
Total State Grant		\$ 785	\$ 237	\$ 548	\$ -
Unidentified					
PR0240	Freestone Skate and Tennis Facility	9,043	-	-	-
PR0370	Culture and Education Center	78,742	-	-	-
PR0420	Freestone Recreation Center Pool	27,682	-	-	-
PR0630	McQueen Park Phase 4	9,463	-	-	-
PR1312	Gilbert Youth Soccer Complex Phase 2	36,313	-	-	-
Total Unidentified		\$ 161,243	\$ -	\$ -	\$ -
Wastewater Fund					
MF2310	Utility Billing System Replacement	1,287	403	884	-
MF2410	North Area Service Center Paving	202	-	-	202
MF2420	South Area Service Center Paving	220	-	-	220
MF2460	Comprehensive Needs Assessment	30	1	29	-
PR1342	Regional Park Drive Extension	1,823	-	-	1,823
RD2130	Ash Street Re-Alignment	909	-	-	909
ST0980	Higley Rd - Riggs to Stacey	440	-	-	-
ST1120	Val Vista Dr - Appleby to Merlot	1,280	1,212	68	-
WA1542	Vulnerability Assessment/ERP Phase 2	198	2	196	-
WA1584	Integrated Water Resources Master Plan	1,180	516	52	-
WA1615	2027 Vulnerability Assessment/ERP	137	-	-	-
WA1616	2032 Vulnerability Assessment/ERP	137	-	-	-
WW0690	System Relief Sewers Phase 1	5,974	1,902	2,603	-
WW0700	Candlewood Lift Station & Force Main	1,092	278	814	-
WW0750	GWRP Expansion Phase 3	562	562	-	-
WW0770	South Recharge Site Phase 2	441	441	-	-
WW0960	Riparian Distribution Structure	10,655	7	971	-
WW0970	GWRP Various Plant Improvements	14,080	1,565	7,207	2,109
WW1050	System Wide Force Main Retrofit	250	250	-	-
WW1070	Turner Ranch Gravity Sewer Upgrade	8,496	-	-	-
WW1080	Recker and Warner Valve Vault	715	673	42	-
WW1160	Layton Lakes Odor Control	2,160	1,004	1,156	-
WW1170	Western Canal Odor Control	1,113	240	618	-
WW1180	Gilbert and Ray Sewer Outfall	55	55	-	-
WW1233	Reservoir 3 Reclaimed Recovery Well	2,393	-	-	-
WW1234	Higley Reclaimed Water Line	12,740	-	-	-
WW1235	SASC Odor Control Site	2,429	-	-	-
WW1237	Islands Lift Station Improvements	1,461	-	-	-
WW1238	Lift Station Property Acquisition	323	-	-	-
WW1243	Agritopia Odor Control Site	2,741	-	-	-
WW1252	Commons Lift Station Improvements	432	1	431	-
WW1254	Lift Station Safety Improvements	500	61	439	-
WW1259	Neely WRF Concrete Assessment	430	-	-	-
WW1260	Access and Security Improvements	1,054	-	-	-
WW1262	Site 3 Chlorine Generation System	467	-	-	467
WW1264	Higley and Ocotillo Dosing Station	467	-	-	467
WW1265	Val Vista and Ocotillo Odor Control	1,385	-	-	-
WW1266	Lindsay and Pecos Odor Control	1,391	-	-	-
WW1267	BioFilter - Greenfield and Germann	1,594	-	-	-
WW1269	BioFilter - Lindsay and Queen Creek	2,045	-	-	-

TEN-YEAR CIP PLAN BY FUNDING SOURCE

								Beyond
FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	10 Yrs
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
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\$ -	\$ -	\$ -	\$ 7,741	\$ -	\$ -	\$ -	\$ -	\$ -
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-	-	-	-	-	-	-	-	9,043
-	-	-	-	-	-	-	-	78,742
-	-	-	-	-	-	-	-	27,682
-	-	-	-	-	-	-	-	9,463
-	-	-	-	-	-	-	-	36,313
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,243
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
440	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	612	-	-	-	-	-	-	-
-	137	-	-	-	-	-	-	-
-	-	-	-	-	-	137	-	-
1,469	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	9,677	-	-	-	-	-	-	-
1,833	1,366	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	8,496	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
255	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,393	-	-	-	-	-	-	-	-
6,535	6,205	-	-	-	-	-	-	-
2,429	-	-	-	-	-	-	-	-
1,461	-	-	-	-	-	-	-	-
323	-	-	-	-	-	-	-	-
2,741	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	430	-	-	-	-	-	-	-
-	-	-	1,054	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	1,385	-	-	-
-	-	-	-	-	1,391	-	-	-
-	-	-	-	-	888	706	-	-
-	-	-	-	-	2,045	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2024	FY 2025
WW1273	Reclaimed System Surge Evaluation	3,118	-	-	-
WW1274	Reclaimed Zone Split Improvements	768	-	-	-
WW1278	SCADA & Communications Master Plan	334	-	-	-
WW1279	GWRP - Flow Monitoring Program	243	-	-	-
WW1280	Reclaimed Control Valve Upgrades	2,777	-	-	-
Total Wastewater Fund		\$ 92,528	\$ 9,173	\$ 15,510	\$ 6,197
Wastewater Repl Fund					
ST1860	Gilbert and Warner Intersection	3,150	150	-	3,000
WW0700	Candlewood Lift Station & Force Main	7,886	7,778	108	-
WW0970	GWRP Various Plant Improvements	13,769	1,810	6,985	1,939
WW1050	System Wide Force Main Retrofit	66,408	2,009	5,849	1,000
WW1060	Concrete Pipe Gravity Sewer Rehab	18,590	2,437	16,153	-
WW1090	Neely Activated Sludge Pump Station Repl	8,857	2,686	6,171	-
WW1100	Neely Oxidation Ditch Rotor Repl	15,263	4,983	10,280	-
WW1110	Neely Effluent Filter Replacement	11,518	4,753	6,765	-
WW1130	Neely Odor Control System	1,828	10	1,818	-
WW1140	GWRP Repair and Replacement Phase 3	20,540	19,263	1,277	-
WW1180	Gilbert and Ray Sewer Outfall	754	122	632	-
WW1200	GWRP Expansion Phase 4	6,885	-	-	-
WW1231	Neely Admin Building Repairs	7,189	338	1,368	-
WW1237	Islands Lift Station Improvements	303	-	-	-
WW1242	Manhole Rehabilitation Phase 1	10,832	5,231	2,039	-
WW1246	Western Canal ACP Replacement	31	-	31	-
WW1248	Manhole Rehabilitation Phase 2	12,691	28	5,318	-
WW1251	Layton Lakes/Crossroads Lift Station	3,459	4	3,455	-
WW1252	Commons Lift Station Improvements	434	2	432	-
WW1253	Oak Sewer Realignment	941	-	-	-
WW1259	Neely WRF Concrete Assessment	1,034	-	-	-
WW1261	Site 3 Control System Replacements	150	-	-	-
WW1270	Baseline & Greenfield Gravity Line	10,465	-	-	-
WW1271	Recker & Morrison Ranch Gravity Line	410	-	-	-
WW1272	Fiesta Tech Facility Upgrades 1	1,116	-	-	-
WW1275	Charbray Reclaimed Line	754	-	-	-
WW1276	Williams Field Reclaimed Line	4,563	-	-	-
WW1277	Pecos Rd Reclaimed Line	3,410	-	-	-
Total Wastewater Repl Fund		\$ 233,230	\$ 51,604	\$ 68,681	\$ 5,939
Wastewater SDF					
WW0700	Candlewood Lift Station & Force Main	183	183	-	-
WW0750	GWRP Expansion Phase 3	500	500	-	-
WW0890	Cactus Yards Recl Water Recovery Well	451	451	-	-
Total Wastewater SDF		\$ 1,134	\$ 1,134	\$ -	\$ -
Water Fund					
MF2230	Topaz Radio Infrastructure	27	27	-	-
MF2310	Utility Billing System Replacement	1,381	433	948	-
MF2410	North Area Service Center Paving	901	-	-	901
MF2420	South Area Service Center Paving	220	-	-	220
MF2460	Comprehensive Needs Assessment	84	1	83	-
PR1342	Regional Park Drive Extension	1,069	-	-	1,069
ST1120	Val Vista Dr - Appleby to Merlot	1,290	1,290	-	-
ST1200	Power Rd - Guadalupe to SR202	3,350	-	-	3,350
ST1390	Elliot and Higley Intersection	260	-	-	-
ST1450	Germann Rd - Gilbert to Val Vista	800	780	20	-
ST2100	Watford Ct - Higley to Constellation	1,144	-	-	-
WA1200	Water Rights Resiliency and Capacity	23,426	-	-	-
WA1370	Site 21 and 22 Blending Control Vault	758	662	96	-
WA1410	Zones 1 and 2 Split Valves	2,529	5	437	1,148
WA1450	Transmission Main Assessment Phase 1	332	-	332	-
WA1480	Site 25 Arsenic Mitigation	3,441	-	-	-
WA1490	Cathodic Protection Assessment	941	-	941	-
WA1530	148th St Water Line	886	-	886	-
WA1542	Vulnerability Assessment/ERP Phase 2	198	2	196	-
WA1547	Zone 1 System Connectivity	1,915	-	1,915	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Beyond 10 Yrs
881	2,237	-	-	-	-	-	-	-
-	-	768	-	-	-	-	-	-
334	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	243
-	604	-	-	-	-	2,173	-	-
\$ 21,094	\$ 21,268	\$ 768	\$ 9,550	\$ -	\$ 5,709	\$ 3,016	\$ -	\$ 243
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,365	1,670	-	-	-	-	-	-	-
12,825	3,922	22,692	907	17,204	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	6,885	-	-	-	-	-	-
-	-	5,483	-	-	-	-	-	-
303	-	-	-	-	-	-	-	-
-	-	3,562	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,000	-	5,345	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	941	-	-	-	-	-	-
-	1,034	-	-	-	-	-	-	-
-	-	150	-	-	-	-	-	-
-	2,226	8,239	-	-	-	-	-	-
-	98	312	-	-	-	-	-	-
-	-	1,116	-	-	-	-	-	-
754	-	-	-	-	-	-	-	-
-	986	3,577	-	-	-	-	-	-
-	2,904	506	-	-	-	-	-	-
\$ 17,247	\$ 12,840	\$ 58,808	\$ 907	\$ 17,204	\$ -	\$ -	\$ -	\$ -
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-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	260	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,144	-	-	-	-	-	-	-	-
-	-	-	23,426	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	939	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	3,441	-	-	-	-	-
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TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2024	FY 2025
WA1579	NWTP SCADA/I&C Support Services	122	40	82	-
WA1582	NWTP South Reservoir Improvements	10,840	2,043	8,797	-
WA1584	Integrated Water Resources Master Plan	1,256	581	62	-
WA1595	Power Rd Water Line	454	8	446	-
WA1600	Stratland Estates Utility Separation	616	30	586	-
WA1601	Guadalupe Rd Water Line Abandonment	1,012	3	1,009	-
WA1603	Site 21 Booster Upgrades	3,622	2	3,620	-
WA1608	Well Siting Analysis Phase 1	1,093	6	1,087	-
WA1609	Site 36 Well Development	8,976	-	8,976	-
WA1615	2027 Vulnerability Assessment/ERP	137	-	-	-
WA1616	2032 Vulnerability Assessment/ERP	137	-	-	-
WA1617	Lead and Copper Compliance Program	330	-	330	-
WA1620	SVWTP Transmission Main Assmt Phase 1	2,917	-	-	-
WA1624	Site 19 Electric & Chlorine Upgrade	4,319	-	-	-
WA1625	Desert Sky Utilities Improvements	508	-	508	-
WA1630	Site 44 Well Facility Development	8,973	-	-	-
WA1631	Water Rights - SRP CAP Interconnect	8,500	-	500	500
WA1632	Transmission Main Assessment Phase 5	1,182	-	-	-
WA1634	Zone 1 Relief Transmission Main 1	8,464	-	-	-
WA1635	Zone 1 Relief Transmission Main 2	10,790	-	-	-
WA1636	Site 26 Booster Station Improvements	846	-	-	-
WA1637	Zone 2 Relief Transmission Main 1	2,518	-	-	-
WA1638	Zone 2 Relief Transmission Main 2	3,374	-	-	-
WA1639	Water System Surge Evaluation	3,047	-	-	-
WA1640	Fire Flow Improvements Phase 1	3,814	-	-	-
WA1641	Fire Flow Improvements Phase 2	4,408	-	-	-
WA1642	Fire Flow Improvements Phase 3	2,356	-	-	-
WA1643	Fire Flow Improvements Phase 4	4,967	-	-	-
WA1644	Fire Flow Improvements Phase 5	3,124	-	-	-
WA1645	Fire Flow Improvements Phase 6	610	-	-	-
WA1646	Fire Flow Improvements Phase 7	1,210	-	-	-
WA1647	Fire Flow Improvements Phase 8	272	-	-	-
WA1648	Fire Flow Improvements Phase 9	253	-	-	-
WA1649	Santan Vista Condition Assessment	274	-	-	-
WA1651	Unidirectional Flushing Program	143	-	143	-
Total Water Fund		\$ 150,416	\$ 5,913	\$ 32,000	\$ 7,188
Water Repl Fund					
RD2110	Transportation Improvements	700	700	-	-
RD2130	Ash Street Re-Alignment	872	-	-	872
ST1320	Elliot and Gilbert Intersection	1,160	-	-	1,160
ST1620	Mesquite St - Lindsay to Val Vista	2,280	-	2,280	-
ST1720	Val Vista Lakes Improvements	10,410	-	3,325	1,060
ST1800	Cooper Rd - Encinas to Baseline	2,013	-	2,013	-
ST1830	Higley Rd - North of Elliot	732	-	732	-
ST1880	Lindsay and Guadalupe Intersection	790	-	-	-
ST1910	McQueen and Guadalupe Intersection	722	-	722	-
ST1920	Val Vista and Ray Intersection	420	-	-	-
ST2000	Power and Pecos Intersection	385	-	-	-
ST2113	White Fence Farms 4 Improvements	530	-	-	-
ST2114	Brentwood Acres Improvements	1,737	-	-	-
ST2115	Porter Acres Improvements	2,469	-	-	2,469
ST2116	Melody and Pioneer Improvements	609	-	609	-
ST2117	KA-LO Park Improvements	790	-	790	-
ST2118	College Park Improvements	2,105	-	-	2,105
ST2133	Cooper and Warner Intersection	828	-	-	-
WA1180	Tankersley Water System Area I	8,541	7,159	1,382	-
WA1230	Site 20 Reservoir Construction	6,183	267	5,916	-
WA1310	Tankersley Water System Area II	12,022	485	11,537	-
WA1320	Tankersley Water System Area V	15,362	925	14,437	-
WA1330	Tankersley Water System Area III/IV	15,959	-	-	-
WA1340	Tankersley Water System Area VI	2,987	-	-	-
WA1350	Tankersley Water System Area VII/VIII	12,664	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Beyond 10 Yrs
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	613	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	137	-	-	-	-	-	-	-
-	-	-	-	-	-	137	-	-
-	-	-	-	-	-	-	-	-
-	-	2,917	-	-	-	-	-	-
-	-	-	4,319	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	8,973
2,500	2,500	2,500	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,182
-	-	-	8,464	-	-	-	-	-
-	-	-	10,790	-	-	-	-	-
-	-	-	-	846	-	-	-	-
-	-	-	-	-	2,518	-	-	-
3,374	-	-	-	-	-	-	-	-
-	-	-	-	3,047	-	-	-	-
-	-	3,814	-	-	-	-	-	-
-	-	-	-	-	4,408	-	-	-
-	-	-	-	2,356	-	-	-	-
-	-	-	4,967	-	-	-	-	-
-	-	-	-	-	-	-	-	3,124
-	-	-	-	610	-	-	-	-
-	-	-	-	1,210	-	-	-	-
-	-	-	-	-	-	-	-	272
-	-	-	-	-	-	-	-	253
-	-	-	-	274	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 7,018	\$ 3,250	\$ 10,430	\$ 55,407	\$ 8,343	\$ 6,926	\$ 137	\$ -	\$ 13,804
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,025	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	790	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	420	-	-	-	-	-
-	-	385	-	-	-	-	-	-
530	-	-	-	-	-	-	-	-
1,737	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	828	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	15,959	-	-	-	-	-
-	-	2,987	-	-	-	-	-	-
-	-	12,664	-	-	-	-	-	-



TEN-YEAR CIP PLAN BY FUNDING SOURCE

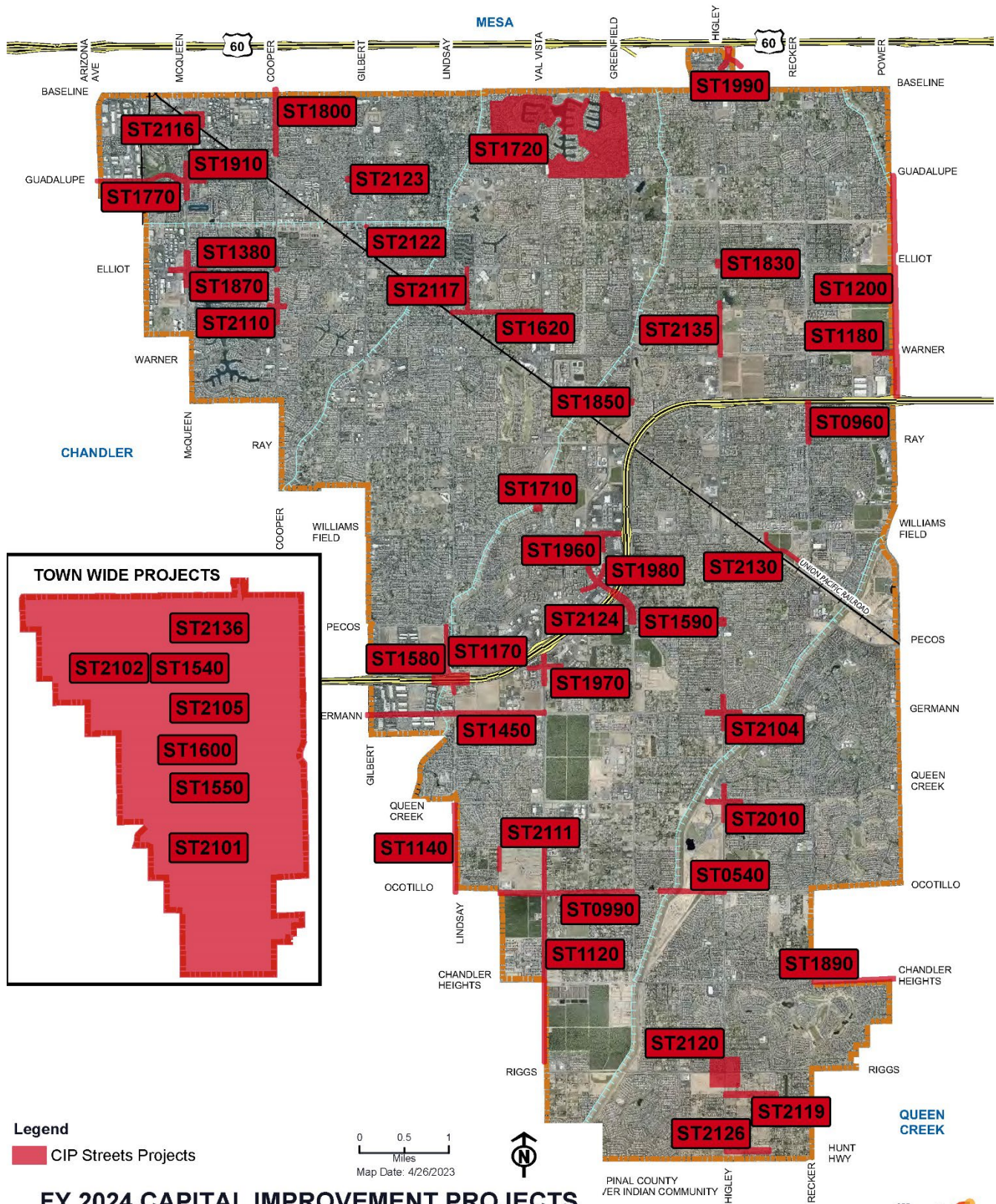
Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2024	FY 2025
WA1440	Gilbert Rd Water Line	4,763	3,856	907	-
WA1460	Higley Rd Water Line	3,595	147	3,448	-
WA1470	Islands Water Line Replacement	73,464	-	-	-
WA1510	Pony Lane Water Line Replacement	11,012	-	-	11,012
WA1545	Tankersley Water System Area IX	11,115	-	-	-
WA1546	Transmission Main Assessment Phase 2	7,990	7,434	556	-
WA1557	Site 8 Condition Repair	2,752	137	106	-
WA1589	NWTP Upgrades and Reconstruction	50	50	-	-
WA1590	Well Site 3 Consolidated Canal Line	764	400	364	-
WA1593	ICPMS Instrument Replacement	323	-	323	-
WA1597	ACP Water Line Replacements	200,270	-	-	-
WA1607	NWTP Electrical Building A Rehab	2,044	181	1,863	-
WA1618	Site 5 Rehab and Tank Replacement	888	-	888	-
WA1619	Transmission Main Assessment Phase 4	9,391	-	-	-
WA1621	Site 21 Reservoir Roof Replacement	1,558	-	-	1,558
WA1622	Site 26 Reservoir Roof Replacement	1,459	-	-	-
WA1623	System Arsenic Valve Replacements	3,966	-	-	-
WA1650	NWTP FWPS and Reservoir Replacement	32,771	-	-	-
WA1652	Cooper Rd Water Line Repair	178	-	178	-
Total Water Repl Fund		\$ 471,623	\$ 21,741	\$ 52,376	\$ 20,236
Water Resources SDF					
MF2520	System Development Fee Study	32	-	10	-
WA0940	Water Rights - Phase 2	20,951	18,605	2,346	-
Total Water Resources SDF		\$ 20,983	\$ 18,605	\$ 2,356	\$ -
Water SDF					
MF2520	System Development Fee Study	32	-	10	-
WA0270	Site 34 Well and Reservoir	18,348	1,086	33	-
WA0620	Site 30 Well Equip/Reservoir Build	1,327	1,327	-	-
WA0670	Zone 2 to Zone 4 Interconnect	4	4	-	-
WA0710	Site 31 Well Development	4,978	4,978	-	-
WA0800	Site 33 Well Development	4	4	-	-
WA0810	Site 20B Well Development	59	59	-	-
WA0880	Site 32 Well and System Connections	655	655	-	-
WA1120	Power Rd Water Line	4,655	-	-	-
WA1230	Site 20 Reservoir Construction	271	271	-	-
WA1540	Lindsay Rd Water Line	3,643	-	-	-
WA1547	Zone 1 System Connectivity	495	20	475	-
WA1589	NWTP Upgrades and Reconstruction	15,902	-	-	15,902
Total Water SDF		\$ 50,373	\$ 8,404	\$ 518	\$ 15,902
WRMPC - Intergov Contrib					
WA1594	SVWTP Raw Water Cathodic Protection	2,836	1	2,835	-
Total WRMPC - Intergov Contrib		\$ 2,836	\$ 1	\$ 2,835	\$ -
Grand Total - All Capital Funds		\$ 4,941,079	\$ 598,086	\$ 1,363,858	\$ 405,154



TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Beyond 10 Yrs
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	73,464	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	11,115	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	2,509	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	6,125	8,893	8,814	5,641	6,171	-	-	164,626
-	-	-	-	-	-	-	-	-
-	9,391	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,459	-	-	-	-	-	-	-
3,966	-	-	-	-	-	-	-	-
-	-	-	-	6,121	26,650	-	-	-
-	-	-	-	-	-	-	-	-
\$ 12,258	\$ 16,975	\$ 113,635	\$ 25,193	\$ 11,762	\$ 32,821	\$ -	\$ -	\$ 164,626
-	-	11	-	-	-	-	11	-
-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ 11	\$ -
-	-	11	-	-	-	-	11	-
-	-	-	17,229	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,655	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	3,643	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 4,655	\$ 3,643	\$ 11	\$ 17,229	\$ -	\$ -	\$ -	\$ 11	\$ -
-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 445,693	\$ 268,896	\$ 731,808	\$ 293,366	\$ 124,518	\$ 190,234	\$ 35,827	\$ 37,875	\$ 445,764

STREETS PROJECT LOCATOR





STREETS PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
Ocotillo Rd - Greenfield to Higley	ST0540	111,176	6,083	105,093	-	-	-	-	-	-
Baseline Rd - Greenfield to Power	ST0780	21,000	112	-	20,888	-	-	-	-	-
Recker Rd - Ocotillo to Chandler Hts	ST0800	9,060	-	-	-	-	-	9,060	-	-
Hunt Highway - Val Vista to 164th	ST0840	84,967	40	-	-	-	-	-	-	84,927
Recker Road - Ray to SR202	ST0960	6,410	4,459	1,951	-	-	-	-	-	-
Higley Rd - Riggs to Stacey	ST0980	17,850	1,973	-	-	15,877	-	-	-	-
Ocotillo Rd - 148th to Greenfield	ST0990	41,392	2,048	34,344	5,000	-	-	-	-	-
Elliot Rd - Neely to Burk	ST1050	8,195	-	-	-	-	-	-	8,195	-
Val Vista Dr - Appleby to Merlot	ST1120	34,684	34,535	149	-	-	-	-	-	-
Lindsay Rd - Queen Creek to Ocotillo	ST1140	12,450	1,483	10,967	-	-	-	-	-	-
Hunt Highway - Stacey to Recker	ST1150	26,055	-	-	-	-	-	26,055	-	-
Recker Rd - Riggs to Hunt Highway	ST1160	19,967	104	-	-	-	-	19,863	-	-
Lindsay Rd - Pecos to SR202	ST1170	12,371	11,830	541	-	-	-	-	-	-
Warner Rd - Power to East of Recker	ST1180	5,774	446	5,328	-	-	-	-	-	-
Power Rd - Guadalupe to SR202	ST1200	20,102	-	16,752	3,350	-	-	-	-	-
Val Vista Dr - Riggs to Hunt Highway	ST1270	14,847	-	-	-	-	-	14,847	-	-
Warner and Greenfield Intersection	ST1300	15,783	-	-	-	-	-	-	15,783	-
Ray and Gilbert Intersection	ST1310	10,868	-	-	-	-	-	-	10,868	-
Elliot and Gilbert Intersection	ST1320	11,185	66	-	11,119	-	-	-	-	-
Guadalupe and Val Vista Intersection	ST1330	6,687	-	-	-	-	-	-	6,687	-
Guadalupe and Power Intersection	ST1340	9,221	-	-	-	-	-	9,221	-	-
Elliot and Cooper Intersection	ST1380	10,319	1,076	9,243	-	-	-	-	-	-
Elliot and Higley Intersection	ST1390	7,912	-	-	-	-	-	7,912	-	-
Germann Rd - Gilbert to Val Vista	ST1450	32,689	30,663	2,026	-	-	-	-	-	-
Turn Lane Safety/Congestion Improve	ST1540	8,225	1,674	219	-	-	-	1,583	4,749	-
ADA Upgrades in Public ROW	ST1550	4,279	1,962	937	345	345	345	345	-	-
Constellation - South of Coldwater	ST1570	7,051	55	-	-	-	-	6,996	-	-
Lindsay and SR202 Interchange	ST1580	18,151	17,281	870	-	-	-	-	-	-
Higley and Pecos Intersection	ST1590	2,055	60	1,995	-	-	-	-	-	-
Railroad Crossings Improvements	ST1600	2,545	198	2,347	-	-	-	-	-	-
Mesquite St - Lindsay to Val Vista	ST1620	13,034	224	12,810	-	-	-	-	-	-
Val Vista Dr at Eastern Canal Bridge	ST1710	3,510	3,173	337	-	-	-	-	-	-
Val Vista Lakes Improvements	ST1720	62,701	768	17,385	24,194	20,354	-	-	-	-
Guadalupe Rd - Arizona to McQueen	ST1770	14,433	762	13,671	-	-	-	-	-	-
Cooper Rd - Encinas to Baseline	ST1800	11,931	-	11,931	-	-	-	-	-	-
Higley Rd - North of Elliot	ST1830	3,315	3	3,312	-	-	-	-	-	-
Cooley Station Transit Center	ST1840	16,492	2,586	-	13,906	-	-	-	-	-
Greenfield at Knox Right Turn Lane	ST1850	783	93	690	-	-	-	-	-	-
Gilbert and Warner Intersection	ST1860	16,383	231	-	16,152	-	-	-	-	-
McQueen and Elliot Intersection	ST1870	15,811	5	15,806	-	-	-	-	-	-
Lindsay and Guadalupe Intersection	ST1880	6,147	-	-	-	-	-	6,147	-	-
Chandler Heights - Recker to Power	ST1890	3,000	3	2,997	-	-	-	-	-	-
McQueen and Guadalupe Intersection	ST1910	16,619	1,200	15,419	-	-	-	-	-	-
Val Vista and Ray Intersection	ST1920	12,260	-	-	-	-	-	-	12,260	-
Power and Queen Creek Intersection	ST1940	8,853	-	-	-	-	-	-	8,853	-
Market and Williams Field Intersection	ST1960	1,071	55	1,016	-	-	-	-	-	-
Val Vista and Mercy Intersection	ST1970	1,493	100	1,393	-	-	-	-	-	-
Market and San Tan Village Intersection	ST1980	2,146	61	29	-	2,056	-	-	-	-
Higley and Inverness Intersection	ST1990	1,460	57	30	-	-	1,373	-	-	-
Power and Pecos Intersection	ST2000	87,261	-	-	-	-	-	87,261	-	-
Higley and Queen Creek Intersection	ST2010	5,062	67	4,995	-	-	-	-	-	-
Various Roadway Improvements	ST2050	6,147	75	-	-	-	-	-	6,072	-
Integrated Transit Center Dev Plan	ST2070	310	20	-	290	-	-	-	-	-
Bus Stop Improvements	ST2080	2,336	-	-	-	2,336	-	-	-	-
Watford Ct - Higley to Constellation	ST2100	4,441	-	-	-	4,441	-	-	-	-



STREETS PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
Bus Stop Shelter Replacements	ST2101	3,364	-	3,364	-	-	-	-	-	-
Safe Route Enhancements	ST2102	55,258	-	30,258	-	-	-	25,000	-	-
Germann and Power Intersection	ST2103	2,475	-	-	2,475	-	-	-	-	-
Higley and Germann Intersection	ST2104	75	60	15	-	-	-	-	-	-
School Safety and Congestion Improve	ST2105	7,361	140	7,221	-	-	-	-	-	-
Lindsay and Elliot Intersection	ST2106	1,444	-	-	-	1,444	-	-	-	-
Val Vista and Warner Intersection	ST2107	4,099	-	-	-	4,099	-	-	-	-
Gilbert and Guadalupe Intersection	ST2108	895	-	-	-	895	-	-	-	-
Cooper and Madera Park Intersection	ST2110	641	61	580	-	-	-	-	-	-
148th St - Spur to Appleby	ST2111	2,811	9	2,802	-	-	-	-	-	-
White Fence Farms 4 Improvements	ST2113	11,718	-	-	-	11,718	-	-	-	-
Brentwood Acres Improvements	ST2114	6,035	-	-	-	6,035	-	-	-	-
Porter Acres Improvements	ST2115	11,370	-	-	11,370	-	-	-	-	-
Melody and Pioneer Improvements	ST2116	5,576	70	5,506	-	-	-	-	-	-
KA-LO Park Improvements	ST2117	5,637	65	5,572	-	-	-	-	-	-
College Park Improvements	ST2118	11,005	-	-	11,005	-	-	-	-	-
Mews Road - Higley to 1/2 Mile East	ST2119	332	-	332	-	-	-	-	-	-
Higley and Riggs Intersection	ST2120	431	-	431	-	-	-	-	-	-
Queen Creek and Val Vista Intersection	ST2121	3,161	-	-	3,161	-	-	-	-	-
Hearne Way and Gilbert Crosswalks	ST2122	254	2	252	-	-	-	-	-	-
Guadalupe and Oak Access Assessment	ST2123	163	-	163	-	-	-	-	-	-
San Tan Village and SR202 Intersection	ST2124	963	-	963	-	-	-	-	-	-
ADA Intersection Improvements	ST2125	4,772	-	-	-	-	-	4,772	-	-
Stacey Rd - Higley to 172nd	ST2126	1,864	-	271	1,593	-	-	-	-	-
Pecos Rd - Lindsay to Val Vista	ST2127	13,951	-	-	13,951	-	-	-	-	-
McQueen Rd and UPRR Improvements	ST2128	36,804	-	-	-	-	-	36,804	-	-
Val Vista Dr and UPRR Improvements	ST2129	36,301	-	-	-	-	-	36,301	-	-
Somerton Blvd - Williams Fld to Recker	ST2130	15,461	4,015	11,446	-	-	-	-	-	-
Val Vista and Williams Fld Intersection	ST2131	3,561	-	-	-	3,561	-	-	-	-
Cooper and Warner Intersection	ST2133	6,060	-	-	150	-	-	5,910	-	-
Higley and Guadalupe Intersection	ST2134	1,507	-	-	-	1,507	-	-	-	-
Higley Rd- Warner to Amber Lane	ST2135	6,310	-	350	5,960	-	-	-	-	-
Canal Crossings Access Study	ST2136	250	-	250	-	-	-	-	-	-
Total Capital Expenses		\$ 1,172,178	\$ 130,053	\$ 364,359	\$ 144,909	\$ 74,668	\$ 1,718	\$ 298,077	\$ 73,467	\$ 84,927

Capital Sources (1,000s)		Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
2006 GO Bonds 08		2,314	2,314	-	-	-	-	-	-	-
2007 GO Bonds 08		3,508	3,508	-	-	-	-	-	-	-
2017 GO Bonds		53,467	44,998	8,469	-	-	-	-	-	-
2022 GO Bonds (Transport)		416,052	10,606	278,981	91,138	33,954	1,373	-	-	-
26/28 Potential StreetBond		345,250	-	-	-	-	-	206,970	53,353	84,927
Maricopa County		1,410	-	1,410	-	-	-	-	-	-
State Funds		7,900	7,900	-	-	-	-	-	-	-
State Grant		237	237	-	-	-	-	-	-	-
MAG RTP Arterial Fund		59,412	44,455	10,335	2,000	106	-	2,516	-	-
MAG Revolving Fund		7,693	(2,688)	12,487	(2,000)	(106)	-	-	-	-
Potential MAG Extension		51,174	-	-	-	-	-	51,174	-	-
Developer Contribution		23,385	16,894	-	560	5,931	-	-	-	-
CIP Outside Sources		8,991	1,088	5,146	2,757	-	-	-	-	-
CIP O/S Revolving Fund		(10,521)	(9,747)	2,042	(2,442)	(1,300)	-	926	-	-
City of Mesa		8,023	-	-	8,023	-	-	-	-	-
Water Repl Fund		27,980	-	10,471	6,794	8,292	-	2,003	420	-



STREETS PROJECT SUMMARY

Capital Sources (1,000s)	Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
Wastewater Repl Fund	3,150	150	-	3,000	-	-	-	-	-
General Fund	888	888	-	-	-	-	-	-	-
Water Fund	6,844	2,070	20	3,350	1,144	-	260	-	-
Wastewater Fund	1,720	1,212	68	-	440	-	-	-	-
Solid Waste - Residential	2	2	-	-	-	-	-	-	-
Roadway and Maint. Fund	63,945	4,189	10,782	24,740	4,245	345	6,700	12,944	-
Future Growth Funding	34,849	-	-	5,396	11,156	-	11,547	6,750	-
Roads SDF	53,862	1,941	23,541	1,593	10,806	-	15,981	-	-
Investment Income	36	36	-	-	-	-	-	-	-
Miscellaneous	607	-	607	-	-	-	-	-	-
Total Sources	\$ 1,172,178	\$ 130,053	\$ 364,359	\$ 144,909	\$ 74,668	\$ 1,718	\$ 298,077	\$ 73,467	\$ 84,927
Operation and Maintenance Impact (1,000s)									
Total Operation and Maintenance Impact			-	238	258	265	275	-	
Total Revenue			-	-	-	-	-	-	
Net Additional Cost			\$ -	\$ 238	\$ 258	\$ 265	\$ 275	\$ -	

STREETS PROJECT DETAIL

ST0540 – Ocotillo Rd – Greenfield to Higley	Project Priority: 3.00
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.	
ST0960 – Recker Road – Ray to SR202	Project Priority: 3.00
Complete Recker Road improvements to minor arterial standards per the Gateway Character Area standards including four lanes, raised median, landscaping, bike lanes, sidewalks, and street lights. The project includes the relocation of the 69kV power lines and raised/landscaped median from Ray Road to the Santan Freeway.	
ST0990 – Ocotillo Rd – 148th to Greenfield	Project Priority: 3.00
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.	
ST1120 – Val Vista Dr – Appleby to Riggs	Project Priority: 3.00
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.	
ST1140 – Lindsay Rd – Queen Creek to Ocotillo	Project Priority: 3.00
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.	
ST1170 – Lindsay Rd – Pecos to SR202	Project Priority: 3.00
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.	
ST1180 – Warner Rd – Power to East of Recker	Project Priority: 1.83
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.	
ST1200 – Power Rd – Guadalupe to SR202	Project Priority: 2.00
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.	

STREETS PROJECT DETAIL

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
ST1450 – Germann Rd – Gilbert to Val Vista Completion of Germann Road in accordance with the Maricopa Association of Governments (MAG) Regional Transportation Plan approved by voters as Proposition 400 in 2004. Improvements are designed for major arterial roadway standards, including six lanes, a raised median, sidewalks, bike lanes, street lights, traffic signals, interconnection, and improvements to the bridge over the Eastern Canal. This project will complete gaps in Germann Road left between areas previously completed by development. The project will also include Lindsay Road improvements between SR202 and ¼ mile south of Germann Road. Water improvements include connecting zone 1 and zone 2, as well as a 12" water line in Lindsay Road for future development.	Project Priority: 3.00
ST1540 – Turn Lane Safety/Congestion Improve Design and construction of intersection turn lanes and signal operation modifications to help increase safety and reduce congestion. Project scope may include reconstruction of medians to mitigate existing negative left turn offsets, conversion to protected only left turn signal operation, extension of the left turn pocket length, addition of dedicated right turn lane to reduce through traffic disruptions, and the addition of a right turn overlap phase to signal operations. Locations will include, but are not limited to: Lindsay and Elliot, Val Vista and Warner, Lindsay and Warner, Val Vista and Guadalupe, Lindsay and Ray, Gilbert and Ray, Lindsay and Williams Field, Cooper and Warner, Higley and Queen Creek, and Val Vista and Elliot.	Project Priority: 2.84
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
ST1580 – Lindsay and SR202 Interchange Construction of a new full access traffic interchange (TI) at Lindsay Road and SR202 (Santan Freeway) to provide access to SR202 and a frontage road system on the north side of SR202 between Lindsay Road and Gilbert Road. The improvements will include the construction of the entry/exit ramps and frontage road; traffic signals and interconnect; improvements to the mainline SR202 to accommodate the new TI; reconstruction of Lindsay Road between the ramp termini; mitigation, or relocation of public and private utilities along the Lindsay Road and Eastern Canal alignments; reconfiguration and mitigation measures for Zanjero Park; purchase of additional right-of-way for the TI; and other minor improvements to the existing street network to accommodate the TI.	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: 2.83

STREETS PROJECT DETAIL

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 
ST1710 – Val Vista Dr at Eastern Canal Bridge Design and reconstruction of the bridge deck on Val Vista Road and the Eastern Canal.	Project Priority: 3.00 
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 
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



STREETS PROJECT DETAIL

ST1870 – McQueen and Elliot Intersection	Project Priority: 1.37
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.	
ST1890 – Chandler Heights - Recker to Power	Project Priority: 3.00
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.	
ST1910 – McQueen and Guadalupe Intersection	Project Priority: 2.84
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.	
ST1960 – Market and Williams Field Intersection	Project Priority: 2.00
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.	
ST1970 – Val Vista and Mercy Intersection	Project Priority: 2.68
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.	
ST1980 – Market and San Tan Village Intersection	Project Priority: 2.00
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.	
ST1990 – Higley and Inverness Intersection	Project Priority: 1.46
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.	
ST2010 – Higley and Queen Creek Intersection	Project Priority: 2.00
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.	

STREETS PROJECT DETAIL

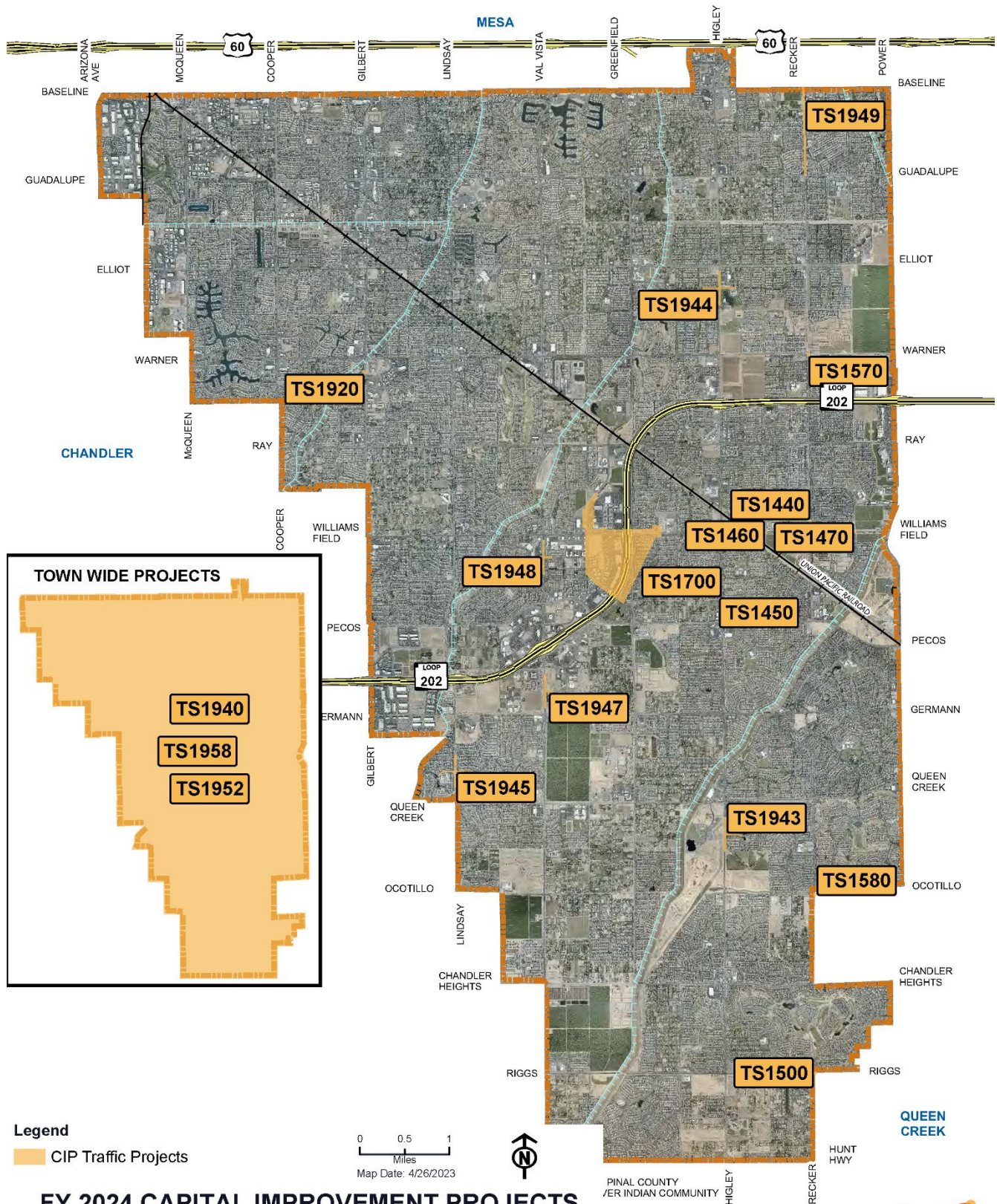
ST2101 – Bus Stop Shelter Replacements Remove and replace 28 old and obsolete bus shelters and pads to new standards.	Project Priority: 1.83 
ST2102 – Safe Route Enhancements Design and construction of safe route improvements at various locations for the use of alternative methods of transportation including bikes, pedestrians, and other micro-mobility devices.	Project Priority: 2.53
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: 2.37
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
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
ST2117 – KA-LO Park Improvements 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.	Project Priority: 2.70
ST2119 – Mews Road – Higley to ½ Mile East 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.	Project Priority: 2.63
ST2120 – Higley and Riggs Intersection Design and construction of a positive left turn offset on each approach at the intersection of Riggs Road and Higley Road.	Project Priority: 2.70
ST2122 – Hearne and Gilbert Crosswalks Evaluation, design, and construction of Hearne Way crossing improvement at Gilbert Road in the Heritage District to enhance safety for the pedestrians.	Project Priority: 2.46

STREETS PROJECT DETAIL

ST2123 – Guadalupe and Oak Access Assessment Assessment of current access at the intersection of Guadalupe Road and Oak Street and create concepts for different access options.	Project Priority: 2.70
ST2124 – San Tan Village and SR202 Intersection 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.	Project Priority: 2.83
ST2126 – Stacey Rd – Higley to 172nd 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.	Project Priority: 2.32
ST2130 – Somerton Blvd – Williams Fld to Recker Design and construction of Somerton Boulevard from Williams Field to Recker Road to collector street standards.	Project Priority: 1.70
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: 2.51
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



TRAFFIC CONTROL PROJECT LOCATOR





TRAFFIC CONTROL PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
Advanced Fiber System - Phase 5	TS1330	4,077	-	-	-	-	-	4,077	-	-
Advanced Fiber System - Phase 6	TS1340	3,006	-	-	-	-	-	3,006	-	-
Recker and Galveston Signal	TS1440	685	40	645	-	-	-	-	-	-
Recker and Somerton Signal	TS1450	766	132	634	-	-	-	-	-	-
Williams Field and Wade Signal	TS1460	807	41	766	-	-	-	-	-	-
Williams Field and Somerton Signal	TS1470	754	232	522	-	-	-	-	-	-
Riggs and Recker Signal	TS1500	916	-	916	-	-	-	-	-	-
Recker and Warner Signal	TS1570	575	-	575	-	-	-	-	-	-
Recker and Ocotillo Signal	TS1580	1,081	4	1,077	-	-	-	-	-	-
Higley and Coldwater Signal	TS1620	1,648	-	-	-	1,648	-	-	-	-
Smart Signal Control System	TS1700	7,171	668	120	-	-	-	6,383	-	-
American Heroes and Gilbert Signal	TS1920	882	266	616	-	-	-	-	-	-
Fiber Optic Strategic Build Out	TS1940	27,571	338	13,869	6,682	6,682	-	-	-	-
Advanced Mid-Block Detection	TS1942	50,058	-	-	-	8,343	8,343	8,343	25,029	-
Higley and Bridges Signal	TS1943	871	101	770	-	-	-	-	-	-
Higley and Morrison Ranch Signal	TS1944	1,493	96	1,397	-	-	-	-	-	-
Lindsay and Layton Lakes Signal	TS1945	627	301	326	-	-	-	-	-	-
Cooper and Velero Signal	TS1946	1,199	5	-	-	1,194	-	-	-	-
Val Vista and Melrose Signal	TS1947	759	234	525	-	-	-	-	-	-
Val Vista and Boston Signal	TS1948	900	41	859	-	-	-	-	-	-
Recker Road Conduit and Fiber	TS1949	690	573	117	-	-	-	-	-	-
Ray and Sanders Signal	TS1950	1,775	-	-	-	1,775	-	-	-	-
Germann and Silverado Signal	TS1951	724	-	-	724	-	-	-	-	-
Advance Detection Safety Improve Ph 2	TS1952	4,045	-	4,045	-	-	-	-	-	-
Ray and Catalina Signal	TS1953	1,961	-	-	-	1,961	-	-	-	-
ITS Network Master Plan	TS1954	458	-	-	458	-	-	-	-	-
Trail Crossing Improvements	TS1955	1,489	-	-	1,489	-	-	-	-	-
School Zone Flashers and Signs	TS1956	447	-	-	447	-	-	-	-	-
Baseline and Claiborne Access Imp	TS1957	150	-	-	150	-	-	-	-	-
Signal Inventory Study	TS1958	393	-	393	-	-	-	-	-	-
TSMO Plan Update	TS1959	393	-	-	-	-	-	-	393	-
Mid Block Traffic Counter	TS1960	1,946	-	-	-	-	1,946	-	-	-
Signal Pre-emption Update	TS1962	1,818	-	-	1,818	-	-	-	-	-
Intersection Signal Program	ISP	14,480	-	-	1,448	1,448	1,448	1,448	7,240	1,448
Total Capital Expenses		\$ 136,615	\$ 3,072	\$ 28,172	\$ 13,216	\$ 23,051	\$ 11,737	\$ 23,257	\$ 32,662	\$ 1,448

Capital Sources (1,000s)	Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
2022 GO Bonds (Transport)	44,057	138	13,869	6,682	15,025	8,343	-	-	-
26/28 Potential StreetBond	33,372	-	-	-	-	-	8,343	25,029	-
Federal Funds	3,032	-	3,032	-	-	-	-	-	-
Federal Grant	432	-	-	432	-	-	-	-	-
Developer Contribution	678	678	-	-	-	-	-	-	-
CIP O/S Revolving Fund	-	(444)	162	282	-	-	-	-	-
General Fund	200	200	-	-	-	-	-	-	-
Roadway and Maint. Fund	21,849	1,136	2,690	4,372	-	1,946	11,312	393	-
Signal SDF	28,284	1,364	8,419	1,448	3,315	1,448	3,602	7,240	1,448
Future Growth Funding	4,711	-	-	-	4,711	-	-	-	-
Total Sources	\$ 136,615	\$ 3,072	\$ 28,172	\$ 13,216	\$ 23,051	\$ 11,737	\$ 23,257	\$ 32,662	\$ 1,448

Operation and Maintenance Impact (1,000s)

Total Operation and Maintenance Impact	-	13	14	16	16	-
Total Revenue	-	-	-	-	-	-
Net Additional Cost	\$ -	\$ 13	\$ 14	\$ 16	\$ 16	\$ -



TRAFFIC CONTROL PROJECT DETAIL

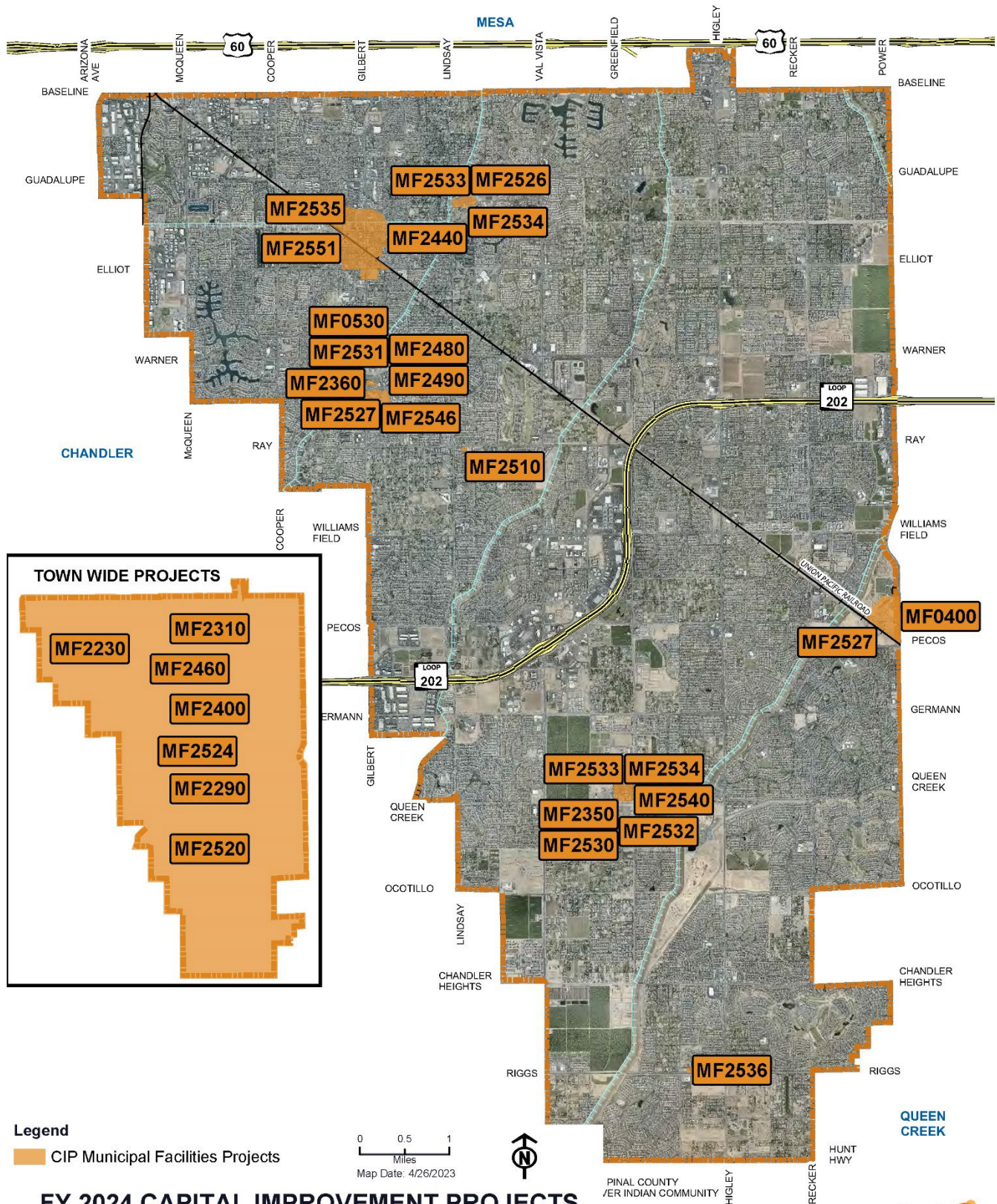
TS1440 – Recker and Galveston Signal	Project Priority: 3.00
Design and installation of a minor arterial traffic signal at the intersection of Recker Road and Galveston Street and connection to the signal system. Includes stamped asphalt crosswalks per Mesa Gateway Airport Standards.	
TS1450 – Recker 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).	
TS1570 – Recker and Warner Signal	Project Priority: 3.00
Design and installation of a major arterial traffic signal at the intersection of Recker Road and Warner Road and connection to the signal system. Construction of intersection ramps to comply with Public Right-of-Way Accessibility Guidelines (PROWAG).	
TS1580 – Recker and Ocotillo Signal	Project Priority: 1.46
Design and installation of an arterial traffic signal at the intersection of Recker Road and Ocotillo Road 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: 1.53
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.	

TRAFFIC CONTROL PROJECT DETAIL

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.	
TS1945 – Lindsay and Layton Lakes Signal	Project Priority: 3.00
Design and installation of a traffic signal at Lindsay Road and Layton Lakes and connect into the signal system.	
TS1947 – Val Vista and Melrose Signal	Project Priority: 3.00
Design and installation of a major arterial traffic signal at the intersection of Melrose Street and Val Vista Drive.	
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.	
TS1949 – Recker Road Conduit and Fiber	Project Priority: 3.00
Design and installation of fiber conduits and fiber along Recker Road from Guadalupe to Baseline Road.	
TS1952 – Advance Detection Safety Improve Ph 2	Project Priority: 2.00
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.	
TS1958 – Signal Inventory Study	Project Priority: 2.37
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.	



MUNICIPAL FACILITIES PROJECT LOCATOR





MUNICIPAL FACILITIES PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
Transfer Station	MF0320	7,741	-	-	-	-	-	-	7,741	-
Public Safety Training Facility	MF0400	97,003	94,618	2,385	-	-	-	-	-	-
Municipal Center I Renovation	MF0530	19,855	17,427	2,428	-	-	-	-	-	-
Adaptive Response Unit 2 (ARU-2)	MF2160	1,300	-	-	-	-	1,300	-	-	-
Topaz Radio Infrastructure	MF2230	14,925	7,220	2,073	857	806	575	635	2,759	-
Adaptive Response Unit 1 (ARU-1)	MF2290	1,200	-	1,200	-	-	-	-	-	-
Utility Billing System Replacement	MF2310	4,480	1,404	3,076	-	-	-	-	-	-
Fleet Maintenance Facility Rehab	MF2350	1,336	1,314	22	-	-	-	-	-	-
Public Safety Roof Replacement	MF2360	2,581	-	2,581	-	-	-	-	-	-
PD Information System Replacement	MF2400	3,410	3,220	190	-	-	-	-	-	-
North Area Service Center Paving	MF2410	2,253	-	-	2,253	-	-	-	-	-
South Area Service Center Paving	MF2420	1,221	-	-	1,221	-	-	-	-	-
NASC Fuel Storage Tank Replacement	MF2440	1,549	112	1,227	210	-	-	-	-	-
Comprehensive Needs Assessment	MF2460	668	214	454	-	-	-	-	-	-
Public Safety Center Expansion	MF2470	29,315	-	-	29,315	-	-	-	-	-
Police Dispatch Center Expansion	MF2480	19,719	2,276	17,443	-	-	-	-	-	-
Advocacy Center	MF2490	33,501	127	33,374	-	-	-	-	-	-
Fire Station 4 Rebuild	MF2510	11,624	-	215	11,409	-	-	-	-	-
System Development Fee Study	MF2520	366	-	122	-	-	-	122	122	-
Crime Lab	MF2524	60,994	123	32	-	4,494	56,345	-	-	-
Traffic Operations Center	MF2526	15,679	60	1,940	13,679	-	-	-	-	-
Primary EOC Renovation	MF2527	7,752	522	7,230	-	-	-	-	-	-
SASC Oil Separator Repair	MF2530	110	10	100	-	-	-	-	-	-
Civic Center Parking Lot Rehab	MF2531	1,027	566	461	-	-	-	-	-	-
SASC Vehicle Service/Repair Facility	MF2532	731	2	729	-	-	-	-	-	-
Fuel Stations Shade Structures	MF2533	658	-	658	-	-	-	-	-	-
Fuel Dispensing Pump Replacement	MF2534	617	2	615	-	-	-	-	-	-
Park and Ride Facility Relocation	MF2535	2,897	-	273	2,624	-	-	-	-	-
Fire Station 11 Remodel	MF2536	7,371	-	222	2,514	-	-	4,635	-	-
Fire Station 5 Remodel	MF2537	7,514	-	-	1,516	-	-	-	5,998	-
Fire Station 8 Remodel	MF2538	6,275	-	-	-	-	1,410	-	4,865	-
Fire Station 2 Remodel	MF2539	7,578	-	-	-	-	-	1,451	6,127	-
SASC Access Improvements	MF2540	718	-	250	468	-	-	-	-	-
Fire Station 1 Remodel	MF2541	12,649	-	-	-	2,123	-	-	10,526	-
Fire Station 3 Remodel	MF2542	9,365	-	-	-	-	-	-	9,365	-
Fire Station 10 Remodel	MF2543	7,051	-	-	-	-	-	-	1,001	6,050
Fire Station 7 Remodel	MF2544	7,206	-	-	-	-	-	-	-	7,206
Fire Station 9 Remodel	MF2545	6,217	-	-	-	-	-	-	-	6,217
Fire Administration Remodel	MF2546	3,853	-	3,853	-	-	-	-	-	-
SASC Space Needs Master Plan	MF2547	413	-	-	413	-	-	-	-	-
Fire Station 6 Remodel	MF2550	6,923	-	-	1,431	-	-	-	5,492	-
Electric Charging Stations Conversion	MF2551	300	-	300	-	-	-	-	-	-
Total Capital Expenses		\$ 427,945	\$ 129,217	\$ 83,453	\$ 67,910	\$ 7,423	\$ 59,630	\$ 6,843	\$ 53,996	\$ 19,473

Capital Sources (1,000s)	Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
2009 PFMP Bonds	14,496	14,496	-	-	-	-	-	-	-
24/26 Potential P.S. Bonds	56,345	-	-	-	-	56,345	-	-	-
2020 GO Pub Safety Bonds	65,454	65,454	-	-	-	-	-	-	-
Federal Funds	22,952	14	22,938	-	-	-	-	-	-
CIP Outside Sources	2,956	59	273	2,624	-	-	-	-	-



MUNICIPAL FACILITIES PROJECT SUMMARY

Capital Sources (1,000s)	Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
CIP O/S Revolving Fund	4,496	463	4,033	-	-	-	-	-	-
General Repl Fund	100,370	16,131	8,144	11,409	-	-	4,635	41,289	18,762
Fleet Repl Fund	1,549	112	1,227	210	-	-	-	-	-
General Fund	89,811	26,548	31,425	18,065	6,870	1,591	1,650	2,951	711
Water Fund	2,613	461	1,031	1,121	-	-	-	-	-
Wastewater Fund	1,739	404	913	422	-	-	-	-	-
Solid Waste - Residential	10,063	886	1,274	162	-	-	-	7,741	-
Solid Waste - Commercial	130	32	13	85	-	-	-	-	-
Roadway and Maint. Fund	16,070	60	1,977	14,033	-	-	-	-	-
Fleet Fund	124	13	111	-	-	-	-	-	-
Env. Compliance Fund	20	-	-	20	-	-	-	-	-
Police SDF	17,974	222	6,042	9,215	418	298	340	1,439	-
Fire SDF	3,906	72	1,565	144	135	1,396	118	476	-
Park SDF	135	-	45	-	-	-	45	45	-
Signal SDF	32	-	10	-	-	-	11	11	-
Water SDF	32	-	10	-	-	-	11	11	-
Water Resources SDF	32	-	10	-	-	-	11	11	-
Greenfield Wastewater SDF	32	-	10	-	-	-	11	11	-
Neely Wastewater SDF	7	-	7	-	-	-	-	-	-
Future Growth Funding	10,400	-	-	10,400	-	-	-	-	-
Roads SDF	32	-	10	-	-	-	11	11	-
Investment Income	22	22	-	-	-	-	-	-	-
Miscellaneous	6,153	3,768	2,385	-	-	-	-	-	-
Total Sources	\$ 427,945	\$ 129,217	\$ 83,453	\$ 67,910	\$ 7,423	\$ 59,630	\$ 6,843	\$ 53,996	\$ 19,473
Operation and Maintenance Impact (1,000s)									
Total Operation and Maintenance Impact			-	637	2,451	2,524	4,222	-	
Total Revenue			-	-	-	-	-	-	
Net Additional Cost			\$ -	\$ 637	\$ 2,451	\$ 2,524	\$ 4,222	\$ -	

MUNICIPAL FACILITIES PROJECT DETAIL

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
MF0530 – Municipal Center I Renovation The Municipal Center was completed in 1992 with parking lot improvements completed in 2004. This project will include the remodeling of the existing facilities in order to improve the function and use of the facility based upon current and future demand.	Project Priority: 3.00 
MF2230 – Topaz Radio Infrastructure 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.	Project Priority: 1.68
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: 1.54
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 
MF2350 – Fleet Maintenance Facility Rehab Upgrade of the South Area Service Center fleet repair facility to CNG standards, adding ventilation systems, modifying electrical and lighting systems and installing monitoring sensors in the bays.	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: 1.37 

MUNICIPAL FACILITIES PROJECT DETAIL

MF2400 – Police Information System Replacement The Gilbert Police Department utilizes a suite of software applications made up of three major components: 1) Computer Aided Dispatch (CAD) used to manage emergency dispatch operations; 2) Mobile for Public Safety (MPS) used to manage mobile communications for patrol cars; and 3) Records Management System (RMS) which 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 related to law enforcement operations.	Project Priority: 3.00 
MF2440 – NASC Fuel Storage Tank Replacement There are three existing underground storage tanks that are used for fuel storage at the North Area Service Center. These tanks are approximately 30 years old, and due to their age, there is a risk of failure/leakage. Work is needed to excavate, remove and replace the tanks with above-ground storage tanks.	Project Priority: 2.35 
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
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: 2.52
MF2490 – Advocacy Center 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: 2.70
MF2510 – Fire Station 4 Rebuild Fire Station 4 was designed and built as a neighborhood fire station. Current station design standards take into account Gilbert's position and needs as a large municipality. An assessment to determine whether a remodel of the station or a complete rebuild would be the most economically prudent in order to meet current fire station design standards and operations.	Project Priority: 1.00 

MUNICIPAL FACILITIES PROJECT DETAIL

MF2520 – System Development Fee Study As required by Arizona Revised Statute, updates of Land Use Assumptions, Infrastructure Improvements Plan and System Development Fees are required every five years.	Project Priority: 1.17
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: 2.21 
MF2530 – SASC Oil Separator Repair Design and Construction for the repair of the Fleet South Area Service Center (SASC) shop oil separator to provide proper oil separation and connection to the Town's sanitary sewer system.	Project Priority: 2.52
MF2531 – Civic Center Parking Lot Rehab The primary objective of this project is to improve the drainage conditions and to address the deteriorated pavement at the west and south side of Municipal I building (Phase I - West Side and Phase II - South Side). The scope of this project also includes addressing ADA issues, lighting, potential electrical vehicles charging stations, and implementing specialty parking stalls.	Project Priority: 2.37 
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: 2.01

MUNICIPAL FACILITIES PROJECT DETAIL

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: 2.01
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: 1.84 
MF2535 – Park and Ride Facility Relocation – Heritage District Study, design and construction of a new Park and Ride Facility to relocate and replace the current 531 Express Route Park and Ride location in the Heritage District, currently located on south west corner of Page Avenue and Ash Street.	Project Priority: 2.17
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: 1.84
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: 2.01
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





REDEVELOPMENT PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
Parking Garage 3	RD1190	46,603	-	46,603	-	-	-	-	-	-
Phoenix Avenue Pedestrian Mall	RD1210	7,233	96	7,137	-	-	-	-	-	-
Powerline Trail Beautification	RD2090	7,807	-	-	-	-	-	-	7,807	-
Transportation Improvements	RD2110	7,986	7,067	919	-	-	-	-	-	-
Intersection Study	RD2120	623	385	238	-	-	-	-	-	-
Ash Street Re-Alignment	RD2130	7,980	-	-	7,980	-	-	-	-	-
Paseo Pedestrian and Bike Route	RD2160	493	456	37	-	-	-	-	-	-
The Living Room Plaza	RD2170	25,991	-	-	2,688	23,303	-	-	-	-
Vaughn Ventilator	RD2190	33,679	7,126	26,553	-	-	-	-	-	-
Parking Master Plan Update	RD2200	315	197	118	-	-	-	-	-	-
The Neighborhood Park	RD2210	3,336	-	-	-	-	-	-	3,336	-
Gilbert Road Median Improvements	RD2220	2,904	-	2,904	-	-	-	-	-	-
Utility Infrastructure Study	RD2260	257	244	13	-	-	-	-	-	-
Heritage Center Site and ADA Improv	RD2261	1,229	132	70	1,027	-	-	-	-	-
ADA Sidewalk Repairs	RD2262	1,972	1,405	567	-	-	-	-	-	-
Passenger Loading Zones	RD2263	1,516	299	-	-	-	-	1,217	-	-
University Building 4th Floor Imp	RD2265	4,695	3,821	874	-	-	-	-	-	-
West Commercial Alley Improvements	RD2266	5,033	-	-	-	-	-	1,632	3,401	-
Fancy Hat Street Improvements	RD2267	5,326	-	-	-	-	-	1,904	3,422	-
Water Tower Way - South Ash Phase	RD2268	4,986	-	936	4,050	-	-	-	-	-
Water Tower Way - Core Phase	RD2269	7,683	-	-	1,126	6,557	-	-	-	-
Veterans Memorial Pedestrian Bridge	RD2270	14,002	-	-	-	-	-	-	14,002	-
Water Tower Way - North Alley Phase	RD2271	2,488	-	-	-	-	-	-	2,488	-
Total Capital Expenses		\$ 194,137	\$ 21,228	\$ 86,969	\$ 16,871	\$ 29,860	\$ -	\$ 4,753	\$ 34,456	\$ -

Capital Sources (1,000s)		Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
2017 GO Bonds		9,821	6,107	3,714	-	-	-	-	-	-
2022 GO Bonds (Transport)		85,219	49	78,971	6,199	-	-	-	-	-
24/26 Potential Parks Bond		7,807	-	-	-	-	-	-	7,807	-
26/28 Potential StreetBond		26,849	-	-	-	-	-	3,536	23,313	-
CDBG		3,201	1,537	637	1,027	-	-	-	-	-
CIP Outside Sources		108	108	-	-	-	-	-	-	-
CIP O/S Revolving Fund		913	167	746	-	-	-	-	-	-
Water Repl Fund		1,572	700	-	872	-	-	-	-	-
General Fund		12,847	11,416	1,431	-	-	-	-	-	-
Wastewater Fund		909	-	-	909	-	-	-	-	-
Roadway and Maint. Fund		15,305	1,063	1,292	5,176	6,557	-	1,217	-	-
Future Growth Funding		3,336	-	-	-	-	-	-	3,336	-
Private Fund		25,991	-	-	2,688	23,303	-	-	-	-
Miscellaneous		259	81	178	-	-	-	-	-	-
Total Sources		\$ 194,137	\$ 21,228	\$ 86,969	\$ 16,871	\$ 29,860	\$ -	\$ 4,753	\$ 34,456	\$ -

Operation and Maintenance Impact (1,000s)

Total Operation and Maintenance Impact		-	38	161	161	161	-
Total Revenue		-	200	200	200	200	-
Net Additional Cost		\$ -	\$ (162)	\$ (39)	\$ (39)	\$ (39)	\$ -

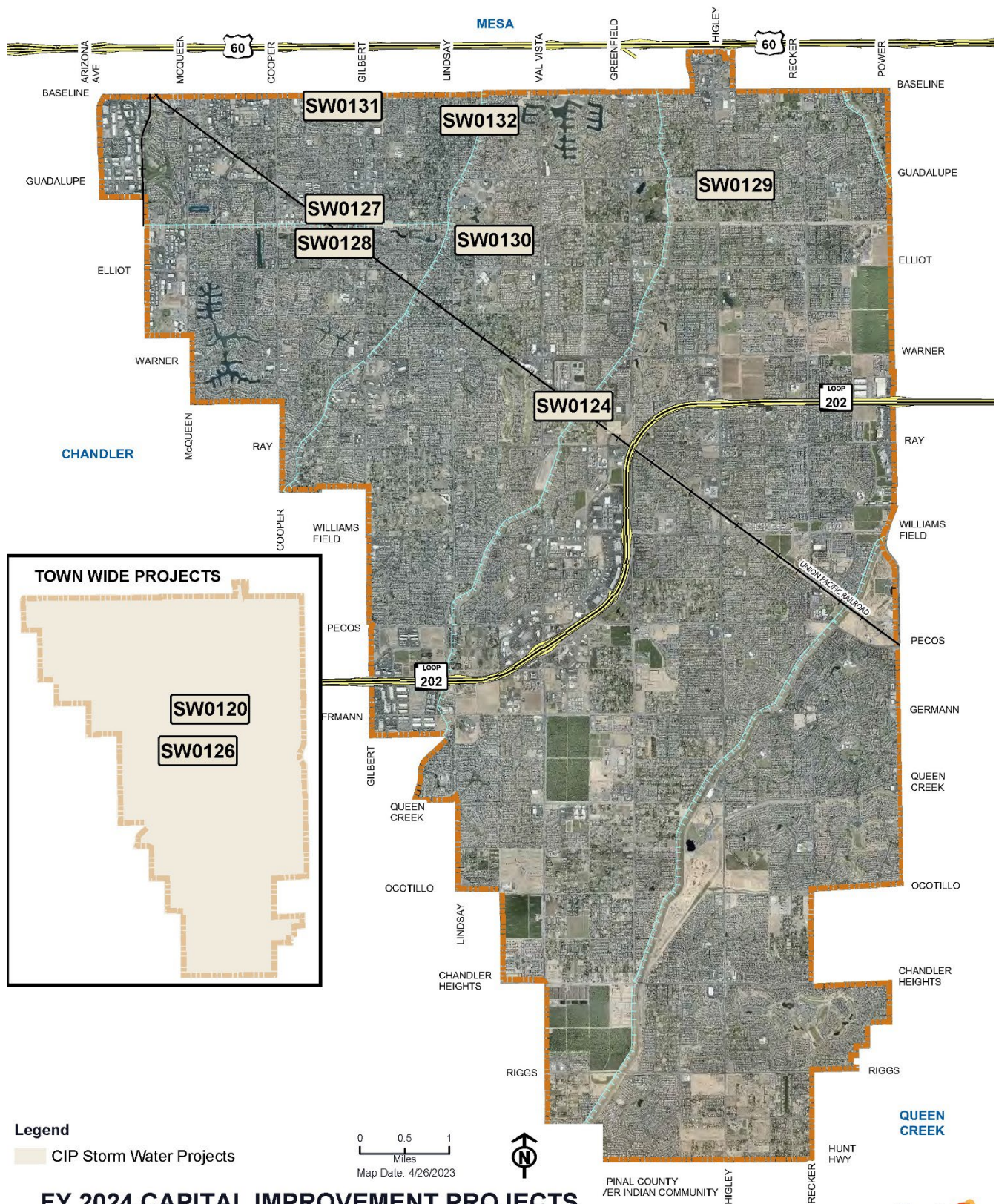
REDEVELOPMENT PROJECT DETAIL

RD1190 –Parking Garage 3 – Heritage District Predesign, 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.	Project Priority: 1.99
RD1210 – Phoenix Avenue Pedestrian Mall – Heritage District 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.	Project Priority: 3.00
RD2110 –Transportation Improvements – Heritage District Design and construction to modify the intersection of Vaughn Avenue and Gilbert Road to add additional capacity on Vaughn Avenue by removing the on-street parking on the side streets of the intersection, convert Hearne Way to one-way movement eastbound, close the median at Gilbert Road and Hearne Way and reconstruct the sidewalks along Vaughn Avenue where the on-street parking is being removed. With the rapid growth and redevelopment in the Heritage District, the streets and intersections are being impacted with traffic demands and these improvements are needed to accommodate the additional traffic.	Project Priority: 3.00
RD2120 – Circulation Plan – Heritage District 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.	Project Priority: 2.68
RD2160 – Paseo Pedestrian and Bike Route – Heritage District Pre-design for The Paseo north-south pedestrian/bicycle route between Juniper Avenue and Elliott Road per the three segments (North, Underpass, and South) outlined in the 2018 Redevelopment Plan. Main components to be included are: hardscape, landscape, overhead shade elements, wayfinding, pedestrian/bike amenities, lighting, water features, and vehicular, pedestrian and bicycle circulation and connectivity. The pre-design effort would also include the options and feasibility for the underpass components.	Project Priority: 2.83
RD2190 – Vaughn Ventilator – Heritage District 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.	Project Priority: 2.30
RD2200 – Parking Master Plan Update – Heritage District 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.	Project Priority: 3.00
RD2220 – Gilbert Road Median Improvements – Heritage District 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.	Project Priority: 2.84

REDEVELOPMENT PROJECT DETAIL

RD2260 –Utility Infrastructure Study – Heritage District The study will provide a complete and comprehensive analysis of the utilities that are in place, gaps and deficiencies in the Heritage District to support the direction and vision provided as part of the 2018 Heritage District Redevelopment Plan. A component of the study will address smart lighting within the Heritage District.	Project Priority: 3.00
RD2261 – Heritage Center Site and ADA Imp – Heritage District 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.	Project Priority: 2.53
RD2262 –ADA Sidewalk Repairs – Heritage District Design and construction of ADA improvements in alignment with the 2018 Heritage District ADA Assessment Report which identified seven zones in the Heritage District that were in need of upgrades to comply with the current Americans with Disabilities Act (ADA). Prioritization and timing of design and construction repairs will be based on available funding and will be reevaluated each year.	Project Priority: 3.00
RD2265 – University Building 4th Floor Imp – Heritage District Design and construction of approximately 17,500 square feet of shell space on the 4th floor of the 92 W. Vaughn building.	Project Priority: 3.00
RD2268 – Water Tower Way South Ash Phase – Heritage District 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 included 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.	Project Priority: 1.53

STORM WATER PROJECT LOCATOR



Source: Office of Information Technology



STORM WATER PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
Sonoqui Wash Restoration	SW0070	8,436	-	-	-	-	-	-	8,436	-
Hunt Highway Channel Protection	SW0100	5,486	-	-	-	-	-	5,486	-	-
2023 Storm Water Master Plan	SW0120	650	56	594	-	-	-	-	-	-
Nichols Park Basin Improvements	SW0121	765	-	-	-	765	-	-	-	-
Crossroads SW Pump Station Rehab	SW0124	723	-	723	-	-	-	-	-	-
Riggs Road Channel Restoration	SW0125	25,866	-	-	-	-	-	25,866	-	-
Drywell Inspection and Rehab	SW0126	244	-	244	-	-	-	-	-	-
Village II SW Pump Station Rehab	SW0127	714	4	710	-	-	-	-	-	-
Vaughn SW Pump Station Rehab	SW0128	967	-	967	-	-	-	-	-	-
Nichols SW Pump Station Rehab	SW0129	410	-	410	-	-	-	-	-	-
Freestone SW Pump Station Rehab	SW0130	586	6	580	-	-	-	-	-	-
Houston Ave Storm Drain Rehab	SW0131	593	-	593	-	-	-	-	-	-
Val Vista Lakes Storm System Rehab	SW0132	1,169	-	97	292	780	-	-	-	-
Total Capital Expenses		\$ 46,609	\$ 66	\$ 4,918	\$ 292	\$ 1,545	\$ -	\$ 31,352	\$ 8,436	\$ -

Capital Sources (1,000s)		Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
26/28 Potential StreetBond		25,866	-	-	-	-	-	25,866	-	-
State Grant		548	-	548	-	-	-	-	-	-
Env. Compliance Repl Fund		4,614	10	3,532	292	780	-	-	-	-
Env. Compliance Fund		15,581	56	838	-	765	-	5,486	8,436	-
Total Sources		\$ 46,609	\$ 66	\$ 4,918	\$ 292	\$ 1,545	\$ -	\$ 31,352	\$ 8,436	\$ -

Operation and Maintenance Impact (1,000s)

Total Operation and Maintenance Impact		-	119	149	149	149	-
Total Revenue		-	-	-	-	-	-
Net Additional Cost		\$ -	\$ 119	\$ 149	\$ 149	\$ 149	\$ -

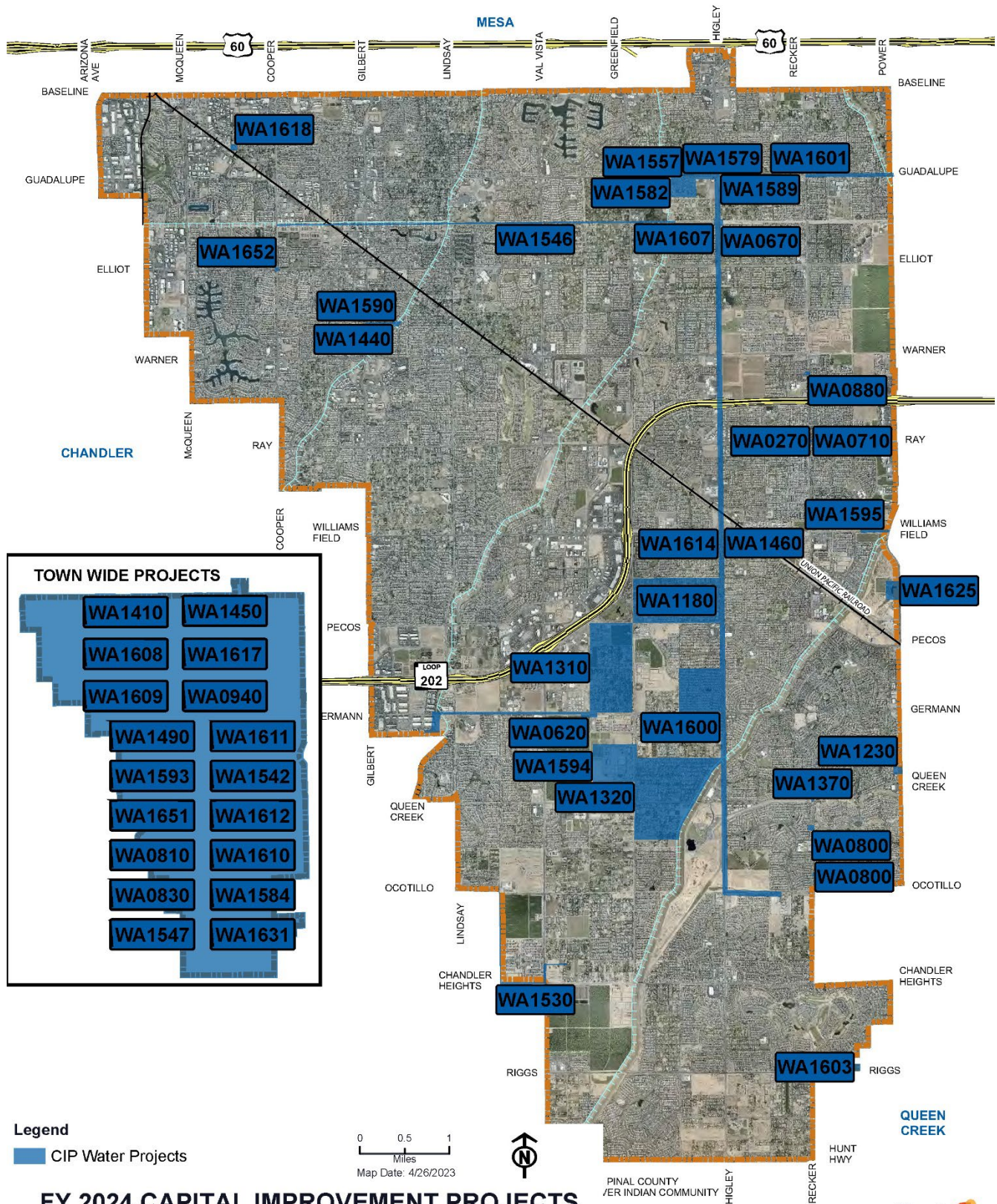
STORM WATER PROJECT DETAIL

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
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 The Vaughn Stormwater Pump Station was inspected, and rehabilitation is 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.	Project Priority: 3.00 
SW0129 – Nichols SW Pump Station Rehab The Nichols Stormwater Pump Station was inspected, and rehabilitation is 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.	Project Priority: 2.37 
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 

WATER PROJECT LOCATOR





WATER PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
Site 34 Well and Reservoir	WA0270	27,289	1,086	8,974	-	-	-	-	17,229	-
Site 30 Well Equip/Reservoir Build	WA0620	21,942	21,498	444	-	-	-	-	-	-
Zone 2 to Zone 4 Interconnect	WA0670	2,002	4	1,998	-	-	-	-	-	-
Site 31 Well Development	WA0710	6,571	5,232	1,339	-	-	-	-	-	-
Site 33 Well Development	WA0800	5,721	15	5,706	-	-	-	-	-	-
Site 20B Well Development	WA0810	7,396	962	6,434	-	-	-	-	-	-
Water Rights - WMAT Settlement	WA0830	12,747	-	12,747	-	-	-	-	-	-
Site 32 Well and System Connections	WA0880	9,335	668	8,667	-	-	-	-	-	-
Water Rights - Phase 2	WA0940	36,843	18,605	5,346	12,892	-	-	-	-	-
Power Rd Water Line	WA1120	4,655	-	-	-	4,655	-	-	-	-
Tankersley Water System Area I	WA1180	8,541	7,159	1,382	-	-	-	-	-	-
Water Rights Resiliency and Capacity	WA1200	46,851	-	-	-	-	-	-	46,851	-
Site 20 Reservoir Construction	WA1230	20,611	922	19,689	-	-	-	-	-	-
Tankersley Water System Area II	WA1310	12,022	485	11,537	-	-	-	-	-	-
Tankersley Water System Area V	WA1320	15,362	925	14,437	-	-	-	-	-	-
Tankersley Water System Area III/IV	WA1330	15,959	-	-	-	-	-	-	15,959	-
Tankersley Water System Area VI	WA1340	2,987	-	-	-	-	-	2,987	-	-
Tankersley Water System Area VII/VIII	WA1350	12,664	-	-	-	-	-	12,664	-	-
Site 21 and 22 Blending Control Vault	WA1370	758	662	96	-	-	-	-	-	-
Zones 1 and 2 Split Valves	WA1410	2,529	5	437	1,148	-	-	939	-	-
Gilbert Rd Water Line	WA1440	4,763	3,856	907	-	-	-	-	-	-
Transmission Main Assessment Phase 1	WA1450	332	-	332	-	-	-	-	-	-
Higley Rd Water Line	WA1460	3,595	147	3,448	-	-	-	-	-	-
Islands Water Line Replacement	WA1470	73,464	-	-	-	-	-	73,464	-	-
Site 25 Arsenic Mitigation	WA1480	3,441	-	-	-	-	-	-	3,441	-
Cathodic Protection Assessment	WA1490	941	-	941	-	-	-	-	-	-
Pony Lane Water Line Replacement	WA1510	11,012	-	-	11,012	-	-	-	-	-
148th St Water Line	WA1530	886	-	886	-	-	-	-	-	-
Lindsay Rd Water Line	WA1540	3,643	-	-	-	-	3,643	-	-	-
Vulnerability Assessment/ERP Phase 2	WA1542	396	4	392	-	-	-	-	-	-
Tankersley Water System Area IX	WA1545	11,115	-	-	-	-	-	11,115	-	-
Transmission Main Assessment Phase 2	WA1546	7,990	7,434	556	-	-	-	-	-	-
Zone 1 System Connectivity	WA1547	2,410	20	2,390	-	-	-	-	-	-
Site 8 Condition Repair	WA1557	2,752	137	106	-	-	-	2,509	-	-
NWTP SCADA/I&C Support Services	WA1579	122	40	82	-	-	-	-	-	-
NWTP South Reservoir Improvements	WA1582	10,840	2,043	8,797	-	-	-	-	-	-
Integrated Water Resources Master Plan	WA1584	2,436	1,097	114	-	-	1,225	-	-	-
NWTP Upgrades and Reconstruction	WA1589	545,230	42,660	436,986	65,584	-	-	-	-	-
Well Site 3 Consolidated Canal Line	WA1590	764	400	364	-	-	-	-	-	-
ICPMS Instrument Replacement	WA1593	323	-	323	-	-	-	-	-	-
SVWTP Raw Water Cathodic Protection	WA1594	5,672	2	5,670	-	-	-	-	-	-
Power Rd Water Line	WA1595	454	8	446	-	-	-	-	-	-
Water Rights Bartlett Lake Modification	WA1596	17,385	-	-	-	-	-	5,795	11,590	-
ACP Water Line Replacements	WA1597	200,270	-	-	-	-	6,125	8,893	20,626	164,626
Stratland Estates Utility Separation	WA1600	616	30	586	-	-	-	-	-	-
Guadalupe Rd Water Line Abandonment	WA1601	1,012	3	1,009	-	-	-	-	-	-
Site 21 Booster Upgrades	WA1603	3,622	2	3,620	-	-	-	-	-	-
144th St Water Line	WA1604	1,772	-	-	-	-	1,772	-	-	-
NWTP Electrical Building A Rehab	WA1607	2,044	181	1,863	-	-	-	-	-	-
Well Siting Analysis Phase 1	WA1608	1,093	6	1,087	-	-	-	-	-	-
Site 36 Well Development	WA1609	8,976	-	8,976	-	-	-	-	-	-
Site 37 Well Development	WA1610	8,976	-	8,976	-	-	-	-	-	-
Site 38 Well Development	WA1611	8,976	-	8,976	-	-	-	-	-	-



WATER PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
Site 39 Well Development	WA1612	8,976	-	8,976	-	-	-	-	-	-
Site 40 Well Development	WA1613	8,976	-	-	-	-	-	-	8,976	-
Transmission Main Assessment Phase 3	WA1614	22,188	-	22,188	-	-	-	-	-	-
2027 Vulnerability Assessment/ERP	WA1615	274	-	-	-	-	274	-	-	-
2032 Vulnerability Assessment/ERP	WA1616	274	-	-	-	-	-	-	274	-
Lead and Copper Compliance Program	WA1617	330	-	330	-	-	-	-	-	-
Site 5 Rehab and Tank Replacement	WA1618	888	-	888	-	-	-	-	-	-
Transmission Main Assessment Phase 4	WA1619	9,391	-	-	-	-	9,391	-	-	-
SVWTP Transmission Main Assmt Phase 1	WA1620	5,833	-	-	-	-	-	5,833	-	-
Site 21 Reservoir Roof Replacement	WA1621	1,558	-	-	1,558	-	-	-	-	-
Site 26 Reservoir Roof Replacement	WA1622	1,459	-	-	-	-	1,459	-	-	-
System Arsenic Valve Replacements	WA1623	3,966	-	-	-	3,966	-	-	-	-
Site 19 Electric & Chlorine Upgrade	WA1624	4,319	-	-	-	-	-	-	4,319	-
Desert Sky Utilities Improvements	WA1625	508	-	508	-	-	-	-	-	-
Site 35 Well Facility Development	WA1626	8,973	-	-	-	843	8,130	-	-	-
Site 41 Well Facility Development	WA1627	8,973	-	-	-	-	-	843	8,130	-
Site 42 Well Facility Development	WA1628	8,973	-	-	-	-	-	-	8,973	-
Site 43 Well Facility Development	WA1629	8,973	-	-	-	-	-	-	8,973	-
Site 44 Well Facility Development	WA1630	8,973	-	-	-	-	-	-	-	8,973
Water Rights - SRP CAP Interconnect	WA1631	8,500	-	500	500	2,500	2,500	2,500	-	-
Transmission Main Assessment Phase 5	WA1632	1,182	-	-	-	-	-	-	-	1,182
NWTP Finished Water Pump Station	WA1633	12,421	-	-	12,421	-	-	-	-	-
Zone 1 Relief Transmission Main 1	WA1634	16,927	-	-	-	-	-	-	16,927	-
Zone 1 Relief Transmission Main 2	WA1635	21,579	-	-	-	-	-	-	21,579	-
Site 26 Booster Station Improvements	WA1636	1,692	-	-	-	-	-	-	1,692	-
Zone 2 Relief Transmission Main 1	WA1637	5,036	-	-	-	-	-	-	5,036	-
Zone 2 Relief Transmission Main 2	WA1638	6,747	-	-	-	6,747	-	-	-	-
Water System Surge Evaluation	WA1639	3,047	-	-	-	-	-	-	3,047	-
Fire Flow Improvements Phase 1	WA1640	3,814	-	-	-	-	-	3,814	-	-
Fire Flow Improvements Phase 2	WA1641	4,408	-	-	-	-	-	-	4,408	-
Fire Flow Improvements Phase 3	WA1642	2,356	-	-	-	-	-	-	2,356	-
Fire Flow Improvements Phase 4	WA1643	4,967	-	-	-	-	-	-	4,967	-
Fire Flow Improvements Phase 5	WA1644	3,124	-	-	-	-	-	-	-	3,124
Fire Flow Improvements Phase 6	WA1645	610	-	-	-	-	-	-	610	-
Fire Flow Improvements Phase 7	WA1646	1,210	-	-	-	-	-	-	1,210	-
Fire Flow Improvements Phase 8	WA1647	272	-	-	-	-	-	-	-	272
Fire Flow Improvements Phase 9	WA1648	253	-	-	-	-	-	-	-	253
Santan Vista Condition Assessment	WA1649	548	-	-	-	-	-	-	548	-
NWTP FWPS and Reservoir Replacement	WA1650	32,771	-	-	-	-	-	-	32,771	-
Unidirectional Flushing Program	WA1651	143	-	143	-	-	-	-	-	-
Cooper Rd Water Line Repair	WA1652	178	-	178	-	-	-	-	-	-
Total Capital Expenses		\$ 1,465,698	\$ 116,298	\$ 630,777	\$ 105,115	\$ 18,711	\$ 34,519	\$ 131,356	\$ 250,492	\$ 178,430

Capital Sources (1,000s)		Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
2022 WRMPC (Water SDF)		163,395	10,762	152,633	-	-	-	-	-	-
2022 WRMPC (Water)		147,028	7,570	122,960	16,498	-	-	-	-	-
2007 WRMPC Bonds		13	13	-	-	-	-	-	-	-
WRMPC - Intergov Contrib		2,836	1	2,835	-	-	-	-	-	-
2016 WRMPC Bonds (SDF)		22,208	20,425	1,783	-	-	-	-	-	-
2022 WRMPC (WR SDF)		15,747	-	15,747	-	-	-	-	-	-
2022 WRMPC (Water R&R)		326,939	25,577	258,863	42,499	-	-	-	-	-



WATER PROJECT SUMMARY

Capital Sources (1,000s)	Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
Potential WRMPC (WR SDF)	36,317	-	-	12,892	-	-	-	23,425	-
City of Chandler	3,190	-	-	-	-	-	2,916	274	-
Water Repl Fund	442,071	21,041	41,905	12,570	3,966	16,975	111,632	69,356	164,626
Water Fund	139,890	3,382	30,949	1,648	5,874	3,250	10,170	70,813	13,804
Wastewater Fund	1,652	518	248	-	-	749	-	137	-
Water SDF	50,341	8,404	508	15,902	4,655	3,643	-	17,229	-
Water Resources SDF	20,951	18,605	2,346	-	-	-	-	-	-
Future Growth Funding	93,120	-	-	3,106	4,216	9,902	6,638	69,258	-
Total Sources	\$ 1,465,698	\$ 116,298	\$ 630,777	\$ 105,115	\$ 18,711	\$ 34,519	\$ 131,356	\$ 250,492	\$ 178,430

Operation and Maintenance Impact (1,000s)

Total Operation and Maintenance Impact	-	327	382	382	382	-
Total Revenue	-	-	-	-	-	-
Net Additional Cost	\$ -	\$ 327	\$ 382	\$ 382	\$ 382	\$ -



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: 1.47
WA0620 – Site 30 Well Equip/Reservoir Build Design and construction of a four million gallon in ground reservoir and pump station and equipping of the previously drilled Well 30 to supply the reservoir. Well 30 will need a connection across Val Vista Drive to connect to the existing water line pipe installed with ST0580 project. Currently, Well 29 is already piped to the designated site where the reservoir is to be built and is using this area as retention to flush to waste in order to meet EPA Nitrate MCL levels.	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
WA0710 – Site 31 Well Development Design and construct/convert two million gallon per day well located on the northeast corner of Ray and Recker Roads. The Town has purchased an existing irrigation well from the Roosevelt Water Conservation District (RWCD) and depending on the water quality, this can be converted to a direct to system well supplying Reservoir 31. The 12" line connecting the well with the existing reservoir (located at the northwest corner of Ray and Recker Roads) will be installed as part of a KB Homes Segretto development. This existing pipe is routed to an existing reservoir site where water quality issues can be addressed.	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 and System Connections Design and construction of a two million gallon per day well conversion from an existing irrigation use to a direct to system well. Extend Zone 4 to the 202 Freeway. This requires the addition of approximately one mile of 16" water line and to interconnect with an existing 16" water line at Warner and Recker Roads. Service taps may also need to be changed to provide water from Zone 4 versus Zone 2.	Project Priority: 2.46

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
WA1180 – Tankersley Water System Area I Assessment study to identify the scope and budget to update this independent water system previously purchased by Gilbert. Project Scope includes the design and construction of several new water mains in the former Tankersley Water System for Tankersley Area I.	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: 3.00
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: 3.00 
WA1320 – Tankersley Water System Area V 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.	Project Priority: 3.00 
WA1370 – Site 20 and 22 Blending Control Vault – Queen Creek and Recker Design and construction of a new control valve and flow meter structure on Queen Creek Road, west of Recker Road to facilitate blending between treated surface water, Well 20 and Well 22. Well 20 currently supplies the storage tank at Reservoir Site 20. Well 22 is connected to Reservoir Site 20 via a 20" transmission main on Queen Creek Road and is impacted by nitrates which prohibits direct use for drinking water supply. This project enables the use of Well 22 by blending with treated surface water and Well 20 prior to entering Reservoir Site 20.	Project Priority: 3.00
WA1410 – Zones 1 and 2 Split Valves 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.	Project Priority: 1.77

WATER PROJECT DETAIL

WA1440 – Gilbert Rd Water Line – Elliot to Water Tank Replacement of a 50+ year old Asbestos Concrete (AC) water main connecting Well 3, including water mains in Water Tank Road and Gilbert Road.	Project Priority: 3.00 
WA1450 – Transmission Main Assessment Phase 1 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.	Project Priority: 2.52
WA1460 – Higley Road Water Line – Pecos to Vermont 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.	Project Priority: 3.00 
WA1490 – Cathodic Protection Assessment 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.	Project Priority: 2.52
WA1530 – 148th St Water Line – Ocotillo to Chandler Heights Design and construction of a new 8" waterline along 148th Street to provide looped distribution system service. Also extends an 8" water line along the mid-block private street between Ocotillo and Chandler Heights to loop service.	Project Priority: 3.00
WA1542 – Vulnerability Assessment/ERP Phase 2 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.	Project Priority: 2.22
WA1546 – Transmission Main Assessment Phase 2 – Western Powerline Trail Cooper to NWTP Study, design and construction for the rehabilitation of critical transmission mains serving Zone 1. Work will include replacement of system valves, air release valves, drains, construction of thrust blocks, and rehabilitation of corrosion protection. During the rehabilitation work, the condition of the transmission main will be assessed to prioritize future replacement projects.	Project Priority: 3.00 
WA1547 – Zone 1 System Connectivity Design and construction of water distribution service loops in Zone 1 to provide improved water quality, fire protection, and redundancy.	Project Priority: 1.84

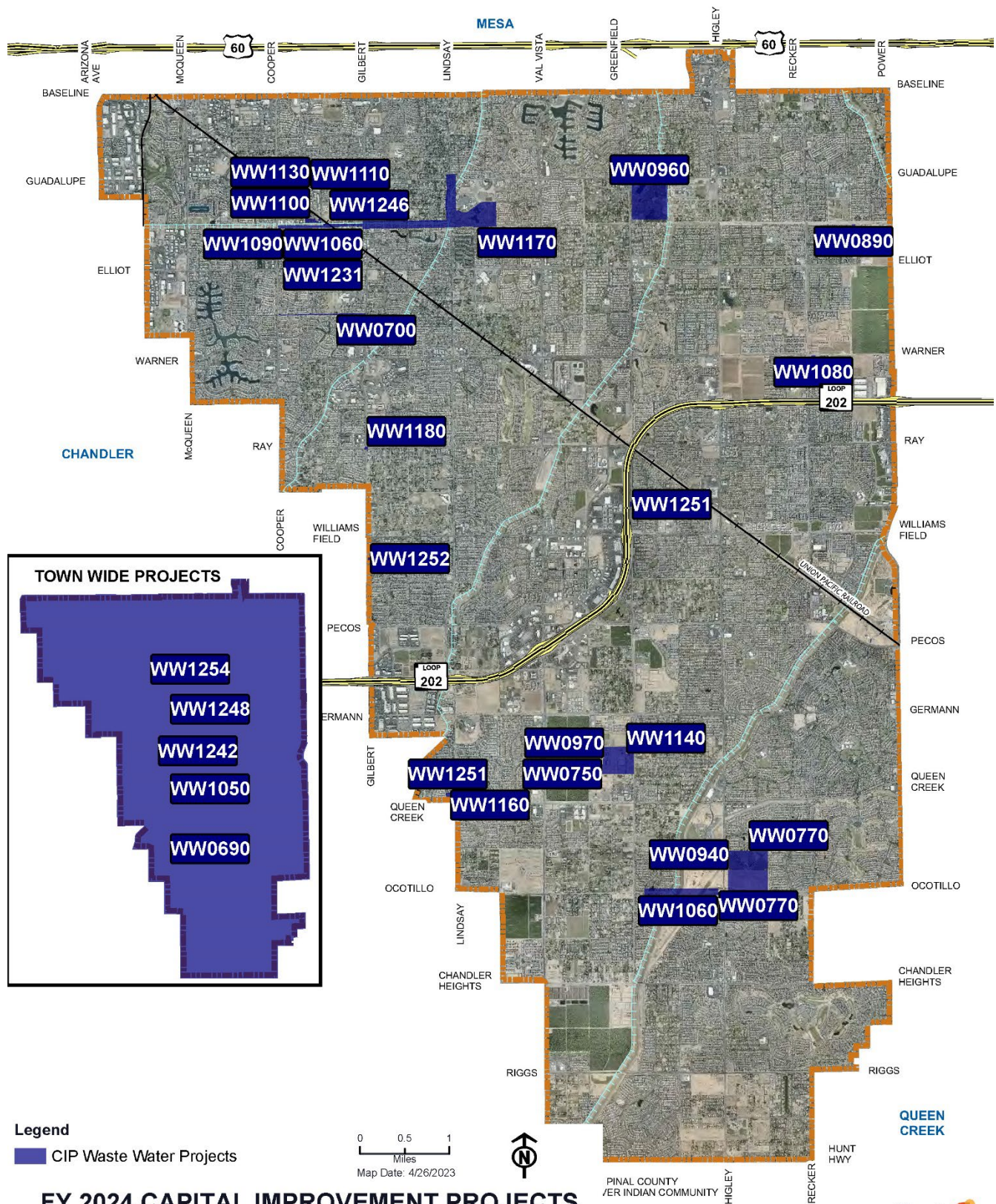
WA1557 – Site 8 Site Condition Repair Repair the concrete pad for well 8 discharge pumps. Pad and concrete appurtenances have significant cracks in the surface. Protecting the sanitary seal for the well is critical.	Project Priority: 3.00 
WA1579 – NWTP SCADA/I&C Support Services Complete inventory, 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.	Project Priority: 3.00
WA1582 – NWTP South Reservoir Improvements 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.	Project Priority: 3.00
WA1584 – Integrated Water Resources Master Plan 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.	Project Priority: 3.00
WA1589 – NWTP Upgrades and Reconstruction 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.	Project Priority: 3.00 
WA1590 – Well Site 3 Consolidated Canal Line 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.	Project Priority: 3.00 
WA1593 – ICPMS Instrument Replacement 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.	Project Priority: 3.00 
WA1594 – SVWTP Raw Water Cathodic Protection 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.	Project Priority: 3.00 

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: 1.54
WA1600 – Stratland Estates Utility Separation Investigation and remediation of water and wastewater infrastructure separation distances throughout the Stratland Estates subdivision.	Project Priority: 2.37
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: 2.67
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: 2.22
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: 2.70
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: 2.70
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: 2.70
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: 2.70
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: 2.70

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: 1.84 
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: 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
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
WA1652 – Cooper Rd Water Line Repair Emergency repairs of an existing 12" water main following a catastrophic failure. Work to include repair / replacement of the effected main, and asphalt removal and replacement. Future CIP in the area to rebuild intersection precludes extensive asphalt restoration.	Project Priority: 3.00 

WASTEWATER PROJECT LOCATOR



Source: Office of Information Technology



WASTEWATER PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
System Relief Sewers Phase 1	WW0690	9,002	3,209	4,324	-	1,469	-	-	-	-
Candlewood Lift Station & Force Main	WW0700	10,156	8,882	1,274	-	-	-	-	-	-
GWRP Expansion Phase 3	WW0750	46,315	45,343	972	-	-	-	-	-	-
South Recharge Site Phase 2	WW0770	10,508	8,531	1,977	-	-	-	-	-	-
Cactus Yards Recl Water Recovery Well	WW0890	2,888	2,400	488	-	-	-	-	-	-
Aquifer Storage and Recovery Wells	WW0940	9,161	73	2,204	-	6,884	-	-	-	-
Riparian Distribution Structure	WW0960	10,655	7	971	-	-	9,677	-	-	-
GWRP Various Plant Improvements	WW0970	27,849	3,375	14,192	4,048	3,198	3,036	-	-	-
System Wide Force Main Retrofit	WW1050	66,658	2,259	5,849	1,000	12,825	3,922	22,692	18,111	-
Concrete Pipe Gravity Sewer Rehab	WW1060	18,590	2,437	16,153	-	-	-	-	-	-
Turner Ranch Gravity Sewer Upgrade	WW1070	8,496	-	-	-	-	-	-	8,496	-
Recker and Warner Valve Vault	WW1080	715	673	42	-	-	-	-	-	-
Neely Activated Sludge Pump Station Repl	WW1090	8,857	2,686	6,171	-	-	-	-	-	-
Neely Oxidation Ditch Rotor Repl	WW1100	15,263	4,983	10,280	-	-	-	-	-	-
Neely Effluent Filter Replacement	WW1110	11,518	4,753	6,765	-	-	-	-	-	-
Neely Odor Control System	WW1130	1,828	10	1,818	-	-	-	-	-	-
GWRP Repair and Replacement Phase 3	WW1140	20,540	19,263	1,277	-	-	-	-	-	-
Layton Lakes Odor Control	WW1160	2,160	1,004	1,156	-	-	-	-	-	-
Western Canal Odor Control	WW1170	1,113	240	618	-	255	-	-	-	-
Gilbert and Ray Sewer Outfall	WW1180	809	177	632	-	-	-	-	-	-
GWRP Expansion Phase 4	WW1200	91,805	-	-	-	-	-	91,805	-	-
Val Vista Reclaimed Water Line	WW1210	4,349	-	-	4,349	-	-	-	-	-
Riggs Reclaimed Water Line	WW1220	4,992	-	-	4,992	-	-	-	-	-
Neely Admin Building Repairs	WW1231	7,189	338	1,368	-	-	-	5,483	-	-
Reservoir 3 Reclaimed Recovery Well	WW1233	4,318	-	-	-	4,318	-	-	-	-
Higley Reclaimed Water Line	WW1234	12,740	-	-	-	6,535	6,205	-	-	-
SASC Odor Control Site	WW1235	2,429	-	-	-	2,429	-	-	-	-
Islands Lift Station Improvements	WW1237	1,764	-	-	-	1,764	-	-	-	-
Lift Station Property Acquisition	WW1238	323	-	-	-	323	-	-	-	-
Manhole Rehabilitation Phase 1	WW1242	10,832	5,231	2,039	-	-	-	3,562	-	-
Agritopia Odor Control Site	WW1243	2,741	-	-	-	2,741	-	-	-	-
Western Canal ACP Replacement	WW1246	31	-	31	-	-	-	-	-	-
Manhole Rehabilitation Phase 2	WW1248	12,691	28	5,318	-	2,000	-	5,345	-	-
Layton Lakes/Crossroads Lift Station	WW1251	3,459	4	3,455	-	-	-	-	-	-
Commons Lift Station Improvements	WW1252	866	3	863	-	-	-	-	-	-
Oak Sewer Realignment	WW1253	941	-	-	-	-	-	941	-	-
Lift Station Safety Improvements	WW1254	500	61	439	-	-	-	-	-	-
Neely Area Parallel Relief Sewers	WW1255	5,906	-	-	-	-	-	5,906	-	-
Greenfield Area Parallel Relief Sewers	WW1256	2,953	-	-	-	-	-	2,953	-	-
Neely WRF Concrete Assessment	WW1259	1,464	-	-	-	-	1,464	-	-	-
Access and Security Improvements	WW1260	1,054	-	-	-	-	-	-	1,054	-
Site 3 Control System Replacements	WW1261	150	-	-	-	-	-	150	-	-
Site 3 Chlorine Generation System	WW1262	467	-	-	467	-	-	-	-	-
Higley and Ocotillo Dosing Station	WW1264	467	-	-	467	-	-	-	-	-
Val Vista and Ocotillo Odor Control	WW1265	1,385	-	-	-	-	-	-	1,385	-
Lindsay and Pecos Odor Control	WW1266	1,391	-	-	-	-	-	-	1,391	-
BioFilter - Greenfield and Germann	WW1267	1,594	-	-	-	-	-	-	1,594	-
Elliot Rd Reclaimed Line	WW1268	37,299	-	-	-	-	-	-	37,299	-
BioFilter - Lindsay and Queen Creek	WW1269	2,045	-	-	-	-	-	-	2,045	-
Baseline & Greenfield Gravity Line	WW1270	20,931	-	-	-	-	4,453	16,478	-	-
Recker & Morrison Ranch Gravity Line	WW1271	1,642	-	-	-	-	394	1,248	-	-
Fiesta Tech Facility Upgrades 1	WW1272	14,249	-	-	-	-	-	14,249	-	-
Reclaimed System Surge Evaluation	WW1273	3,118	-	-	-	881	2,237	-	-	-
Reclaimed Zone Split Improvements	WW1274	768	-	-	-	-	-	768	-	-



WASTEWATER PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
Charbray Reclaimed Line	WW1275	1,508	-	-	-	1,508	-	-	-	-
Williams Field Reclaimed Line	WW1276	18,252	-	-	-	-	3,943	14,309	-	-
Pecos Rd Reclaimed Line	WW1277	13,642	-	-	-	-	2,904	10,738	-	-
SCADA & Communications Master Plan	WW1278	334	-	-	-	334	-	-	-	-
GWRP - Flow Monitoring Program	WW1279	243	-	-	-	-	-	-	-	243
Reclaimed Control Valve Upgrades	WW1280	2,777	-	-	-	-	604	-	2,173	-
Total Capital Expenses		\$ 578,690	\$ 115,970	\$ 90,676	\$ 15,323	\$ 47,464	\$ 38,839	\$ 196,627	\$ 73,548	\$ 243

Capital Sources: (1,000s)		Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
2018 WRMPC Bonds		43,121	43,121	-	-	-	-	-	-	-
Wastewater Repl Fund		230,080	51,454	68,681	2,939	17,247	12,840	58,808	18,111	-
Wastewater Fund		84,685	7,039	14,281	3,043	20,654	20,519	768	18,138	243
Wastewater SDF		1,134	1,134	-	-	-	-	-	-	-
Greenfield Wastewater SDF		21,360	9,323	5,153	-	6,884	-	-	-	-
Neely Wastewater SDF		6,460	3,899	2,561	-	-	-	-	-	-
Future Growth Funding		191,850	-	-	9,341	2,679	5,480	137,051	37,299	-
Total Sources		\$ 578,690	\$ 115,970	\$ 90,676	\$ 15,323	\$ 47,464	\$ 38,839	\$ 196,627	\$ 73,548	\$ 243

Operation and Maintenance Impact (1,000s)

Total Operation and Maintenance Impact				-	162	514	514	544	-	
Total Revenue				-	-	-	-	-	-	
Net Additional Cost				\$ -	\$ 162	\$ 514	\$ 514	\$ 544	\$ -	

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
WW0700 – Candlewood Lift Station & Force Main Replacement of the Candlewood Lift Station to accommodate future flows per the 2012 Integrated Water Resources Master Plan. Also includes approximately 5,000 feet of force main from the lift station east along the Hackamore alignment to meet the existing force main at Gilbert Road, to equalize flows between the Neely and Greenfield Water Reclamation Plants.	Project Priority: 3.00 
WW0750 – GWRP Expansion 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 is in tandem with WW1140 and provides for expansion of the total capacity of the facility to accommodate new flows. Design and construction of this phase of the GWRP is scheduled to be completed by the end of 2020 and bring Gilbert's share of the total capacity to 12 million gallons per day (MGD). A pre-design effort for this phase began in FY 2015. Gilbert's share of the Phase III expansion will be 4 MGD. The ultimate plant capacity is 56 MGD. The plant will produce high quality reclaimed water suitable for direct reuse for landscape irrigation and groundwater recharge.	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
WW0890 – Cactus Yards Recl Water Recovery Well Design and construction of a reclaimed water recovery well at Cactus Yards and the Salt River Project power line easement.	Project Priority: 3.00
WW0940 – Aquifer Storage and Recovery Wells Design and installation of four aquifer storage recovery (ASR) recharge wells inside the south recharge facility, or other site(s) to provide additional recharge capability to the facility and south area. 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.	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

WASTEWATER PROJECT DETAIL

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 
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 
WW1080 – Recker and Warner Valve Vault Design and construction of a reclaimed water vault with motor actuated control valves at the intersection of Recker and Warner Roads. This enhances safety and service to the public by eliminating the need for field operations staff to stop traffic to operate valves currently located in the roadway intersection several times a week.	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 

WASTEWATER PROJECT DETAIL

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 
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

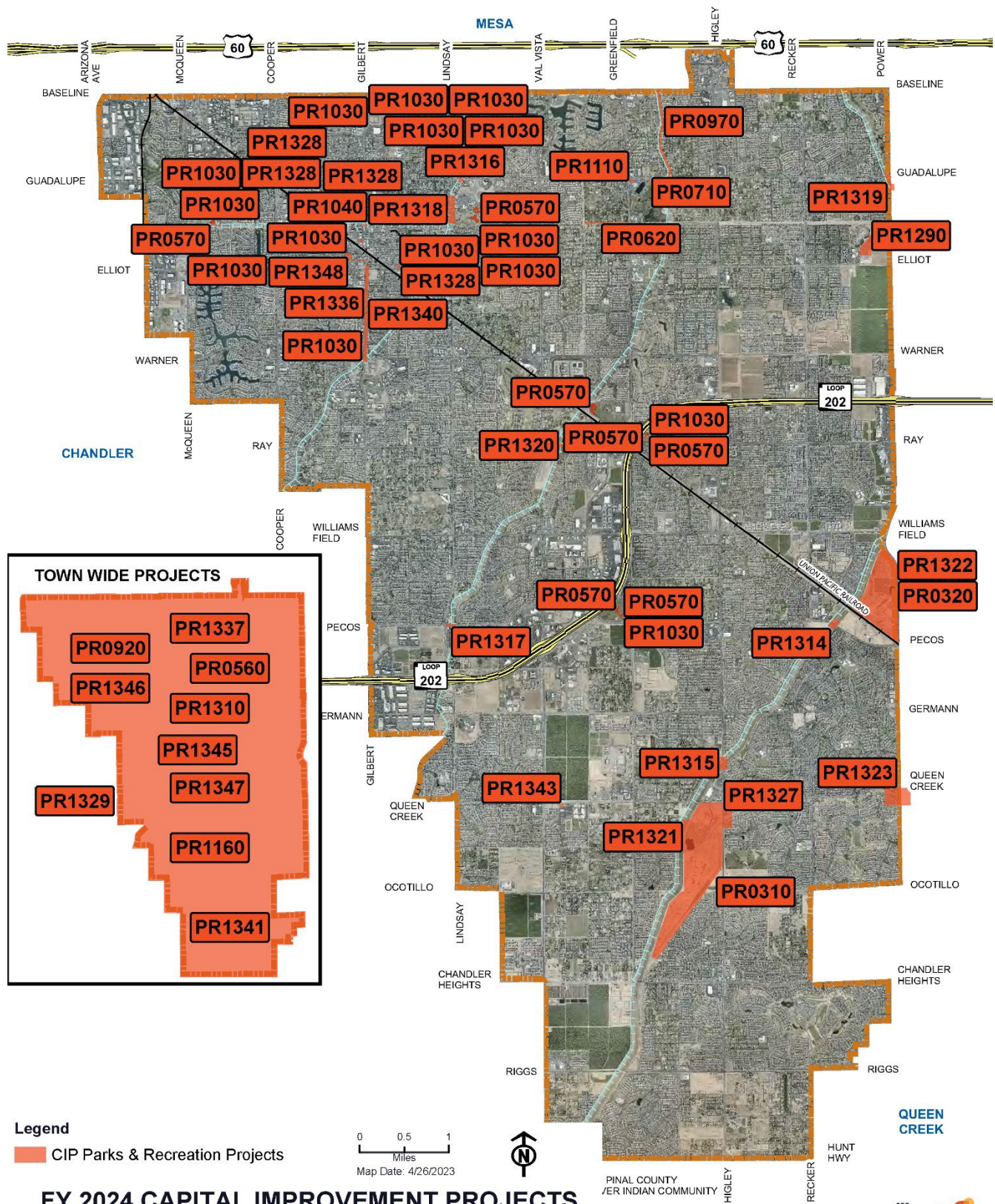
WASTEWATER PROJECT DETAIL

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 
WW1246 – Western Canal ACP Replacement Design and construction to replace existing Asbestos Cement Pipe (ACP) reclaimed water line from the Neely WWTP to the east side of Lindsay Road and the existing reclaimed line north from the line on Honeysuckle Lane to Guadalupe Road east across Lindsay Road.	Project Priority: 3.00 
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 

WASTEWATER PROJECT DETAIL

WW1252 – Commons Lift Station Improvements Study 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 
WW1254 – Lift Station Safety Improvements Gilbert is adopting the OSHA Voluntary Protection Program (VPP) Star Program standards. An assessment of the lift stations indicated a need to complete safety-related improvements at the sites. This project will support those improvements for several lift stations in the community.	Project Priority: 2.52

PARKS & RECREATION PROJECT LOCATOR



Source: Office of Information Technology



PARKS & RECREATION PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
Freestone Park Expansion - North	PR0030	27,577	-	-	-	-	-	-	27,577	-
Freestone Skate and Tennis Facility	PR0240	9,043	-	-	-	-	-	-	-	9,043
Gilbert Regional Park Phase 1A & 1B	PR0310	41,240	40,614	626	-	-	-	-	-	-
Desert Sky Park Phase 1	PR0320	35,339	35,330	9	-	-	-	-	-	-
Marathon Trail Improvements	PR0330	29,079	-	-	-	5,259	23,820	-	-	-
Culture and Education Center	PR0370	78,742	-	-	-	-	-	-	-	78,742
Crossroads Park Phase 2	PR0390	13,097	24	-	-	-	-	-	13,073	-
Freestone Recreation Center Pool	PR0420	27,682	-	-	-	-	-	-	-	27,682
Crossroads Park Lake Improvements	PR0530	8,225	-	-	-	8,225	-	-	-	-
Parks and Trails Signs	PR0560	233	133	100	-	-	-	-	-	-
Urban Lakes Renovation	PR0570	32,231	1,372	4,268	4,268	4,268	4,268	4,268	9,519	-
Rittenhouse Trail Improvements	PR0580	14,588	-	-	-	-	-	-	14,588	-
Western Powerline Trail Phase 4	PR0620	4,822	1,327	3,495	-	-	-	-	-	-
McQueen Park Phase 4	PR0630	9,463	-	-	-	-	-	-	-	9,463
Riparian Education Center	PR0710	6,915	-	800	6,115	-	-	-	-	-
Santan Vista Trail Imp Phase 3	PR0850	14,258	4	-	-	-	-	14,254	-	-
Shade Structures	PR0920	548	487	61	-	-	-	-	-	-
Santan Vista Trail Imp Phase 4	PR0970	4,391	-	4,391	-	-	-	-	-	-
Santan Freeway Trail Imp West Leg	PR1010	10,159	-	-	-	-	-	10,159	-	-
Santan Freeway Trail Imp East Leg	PR1020	21,481	-	-	-	-	-	-	21,481	-
Playground Replacements	PR1030	2,206	2,162	44	-	-	-	-	-	-
Water Tower Plaza	PR1040	7,054	151	6,903	-	-	-	-	-	-
Discovery Park Playground Structure	PR1080	1,560	-	-	-	-	-	-	1,560	-
Western Powerline Trail Phase 5	PR1100	4,163	-	-	-	-	-	-	4,163	-
SERL Parking Lot Connection	PR1110	4,917	24	872	4,021	-	-	-	-	-
Irrigation System Replacements	PR1160	33,505	-	12,770	9,966	2,085	1,292	1,897	5,495	-
Santan Vista Trail Imp Phase 5	PR1210	5,686	-	-	-	-	-	-	5,686	-
Trail Lighting	PR1230	16,538	-	-	-	-	16,538	-	-	-
Cosmo Park Turf Project	PR1240	2,813	-	-	-	-	2,813	-	-	-
Trail Crossings at RR Tracks Study	PR1270	515	-	-	-	-	515	-	-	-
Cactus Yards Parking Lot	PR1290	5,611	-	5,611	-	-	-	-	-	-
Trail Safety Crossing Improvements	PR1310	413	114	299	-	-	-	-	-	-
Nichols Park at Water Ranch Phase 2	PR1311	42,074	-	-	-	-	-	6,978	35,096	-
Gilbert Youth Soccer Complex Phase 2	PR1312	36,313	-	-	-	-	-	-	-	36,313
Marathon Trail Crossing at Pecos	PR1314	1,493	-	1,493	-	-	-	-	-	-
Marathon Trail Crossing at Higley	PR1315	1,106	-	1,106	-	-	-	-	-	-
Heritage Trail Crossing at Guadalupe	PR1316	872	-	872	-	-	-	-	-	-
San Tan Vista Trail Crossing at Pecos	PR1317	585	-	585	-	-	-	-	-	-
Heritage Trail Crossing at Lindsay	PR1318	225	-	225	-	-	-	-	-	-
Marathon Trail at Power and Guadalupe	PR1319	2,307	-	2,307	-	-	-	-	-	-
San Tan Vista Trail Crossing at Ray	PR1320	762	-	762	-	-	-	-	-	-
Gilbert Regional Park Phase 2 and 3	PR1321	187,429	-	8,938	-	178,491	-	-	-	-
Desert Sky Park Phase 2	PR1322	84,636	-	11,429	-	-	73,207	-	-	-
Marathon Trail Crossing at Power	PR1323	2,670	5	142	-	-	-	-	2,523	-
Queen Creek and Sonoqui Wash Trail	PR1324	2,134	-	-	147	-	-	1,987	-	-
Mesquite Aquatic Center Improvements	PR1325	8,345	-	-	8,345	-	-	-	-	-
Freestone Park Pickleball Complex	PR1326	9,965	-	-	-	9,965	-	-	-	-
Queen Creek Wash Crossing at Higley	PR1327	1,301	-	1,301	-	-	-	-	-	-
Western Powerline Trail Water Feature	PR1328	632	-	632	-	-	-	-	-	-
Trail System Repairs	PR1329	632	5	435	192	-	-	-	-	-
Vehicular Shade Structures	PR1330	2,239	-	-	-	-	-	-	2,239	-
Cactus Yards Ballfield Improvements	PR1331	496	-	-	-	-	-	-	496	-
Freestone Rec Gymnasium Expansion	PR1332	14,372	-	-	-	14,372	-	-	-	-
Crossroads Dog Park Improvements	PR1333	4,859	-	-	-	-	-	-	4,859	-
SERL Furniture Replacement	PR1334	389	-	-	389	-	-	-	-	-



PARKS & RECREATION PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
Page Park Recreational Improvements	PR1335	5,742	-	-	-	5,742	-	-	-	-
Parks Facility Fiber Connection	PR1336	640	14	626	-	-	-	-	-	-
Parks and Rec Master Plan Update	PR1337	455	12	443	-	-	-	-	-	-
Freestone Park Ballfield Imp	PR1338	14,564	-	-	-	14,564	-	-	-	-
Gilbert Road Multiuse Path	PR1340	1,568	-	218	1,350	-	-	-	-	-
Trail Right-of-Way Assessment	PR1341	228	18	210	-	-	-	-	-	-
Regional Park Drive Extension	PR1342	6,725	-	-	6,725	-	-	-	-	-
Perry Pool Renovation	PR1343	926	386	540	-	-	-	-	-	-
Veterans Park Upgrades	PR1344	6,408	-	-	-	-	-	-	6,408	-
Shade Structures	PR1345	377	-	377	-	-	-	-	-	-
Playground Replacements	PR1346	686	-	686	-	-	-	-	-	-
Turf Removal Project	PR1347	758	-	758	-	-	-	-	-	-
Community Center Kitchen Remodel	PR1348	200	-	200	-	-	-	-	-	-
Total Capital Expenses		\$ 919,207	\$ 82,182	\$ 74,534	\$ 41,518	\$ 242,971	\$ 122,453	\$ 39,543	\$ 154,763	\$ 161,243

Capital Sources (1,000s)		Total	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Years 6-10	Beyond 10 Yrs
2009 PFMP Bonds		10,268	10,268	-	-	-	-	-	-	-
2001 GO Bonds 02-03		1	1	-	-	-	-	-	-	-
2022 GO Bonds (Transport)		8,918	-	7,568	1,350	-	-	-	-	-
24/26 Potential Parks Bond		416,910	-	-	-	200,908	110,697	33,378	71,927	-
Maricopa County		317	317	-	-	-	-	-	-	-
CDBG		200	-	200	-	-	-	-	-	-
Developer Contribution		89	89	-	-	-	-	-	-	-
Salt River Project		19	19	-	-	-	-	-	-	-
CIP Outside Sources		5,390	755	463	-	4,172	-	-	-	-
CIP O/S Revolving Fund		(9,029)	(10,212)	1,094	4,172	(4,083)	-	-	-	-
General Repl Fund		85,059	1,226	29,033	14,426	13,635	5,560	6,165	15,014	-
General Fund		53,011	4,237	18,260	10,484	13,967	3,328	-	2,735	-
Water Fund		1,069	-	-	1,069	-	-	-	-	-
Wastewater Fund		1,823	-	-	1,823	-	-	-	-	-
Park SDF		41,050	21,138	17,044	-	-	2,868	-	-	-
Future Growth Funding		83,632	-	-	4,173	14,372	-	-	65,087	-
Park SDF - Prior to 2012		35,835	35,835	-	-	-	-	-	-	-
Investment Income		8	8	-	-	-	-	-	-	-
Unidentified		161,243	-	-	-	-	-	-	-	161,243
Miscellaneous		23,394	18,501	872	4,021	-	-	-	-	-
Total Sources		\$ 919,207	\$ 82,182	\$ 74,534	\$ 41,518	\$ 242,971	\$ 122,453	\$ 39,543	\$ 154,763	\$ 161,243

Operation and Maintenance Impact (1,000s)

Total Operation and Maintenance Impact	-	21	21	24	106	-
Total Revenue	-	-	-	-	-	-
Net Additional Cost	\$ -	\$ 21	\$ 21	\$ 24	\$ 106	\$ -

PARKS & RECREATION PROJECT DETAIL

PR0310 – Gilbert Regional Park Phase 1A & 1B The 272-acre park will be designed to serve two purposes: flood control and storm water retention, as well as park and recreation amenities. Situated along the East Maricopa Floodway (Superstition-Santan Corridor and Marathon Trail), the park will be a destination facility for a variety of recreation pursuits for a regional population. Project components include, property acquisition, field needs assessment, conceptual design, conceptual plan agreement, and construction. Currently the park is estimated to be completed in three phases.	Project Priority: 3.00
PR0320 – Desert Sky Park Phase 1 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.	Project Priority: 3.00
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: 2.37
PR0570 – Urban Lakes Renovation 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: 2.09 
PR0620 – Western Powerline Trail Phase 4 Multi-use trail improvements along the Western Canal/Powerline corridor from ½ mile east of Val Vista Road to Greenfield Road.	Project Priority: 1.53
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
PR0920 – Shade Structures Installation of shade structures over playground equipment and other park amenities such as sports fields, picnic areas, and bleachers in various parks.	Project Priority: 3.00

PARKS & RECREATION PROJECT DETAIL

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
PR1030 – Playground Replacements Replace play structures in the following locations: Page Park, Village Park West, McQueen Ballfield North, Freestone Soccer Fields, Circle G South, Circle G North, Sunview, Freestone Recreation Center, McQueen Park Activity Center West, McQueen Park Activity Center East, Discovery, Sonora Town, McQueen Ballfield South, and Cosmo.	Project Priority: 3.00 
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 Allegre.	Project Priority: 1.93 
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: 3.00



PARKS & RECREATION PROJECT DETAIL

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: 2.54
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: 2.37
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
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

PARKS & RECREATION PROJECT DETAIL

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. This 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
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 Trail between Gilbert Road ½ mile east of Val Vista, and the Consolidated Canal between Warner Road and Guadalupe Road.	Project Priority: 2.68 
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: 2.30
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: 3.00
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

PARKS & RECREATION PROJECT DETAIL

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: 3.00
PR1343 – Perry Pool Renovation Design and construction to renovate Perry High School pool built in 2008. This project's scope includes repairs of the pool's surface, decking, tiles, plumbing, waterlines, drains, and other necessary repairs. The scope will include modifications to accommodate Virginia Graeme Baker Pool and Spa Safety Act (VGBA) and ADA requirements.	Project Priority: 3.00 
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: 2.16
PR1346 – Playground Replacements Replace play structures in the following locations: Cactus yards, Freestone Rec Center, Sonora Town and Page Park.	Project Priority: 2.53 
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

PARKS & RECREATION PROJECT DETAIL

PR1348 – Community Center Kitchen Remodel	Project Priority: 2.17
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.	

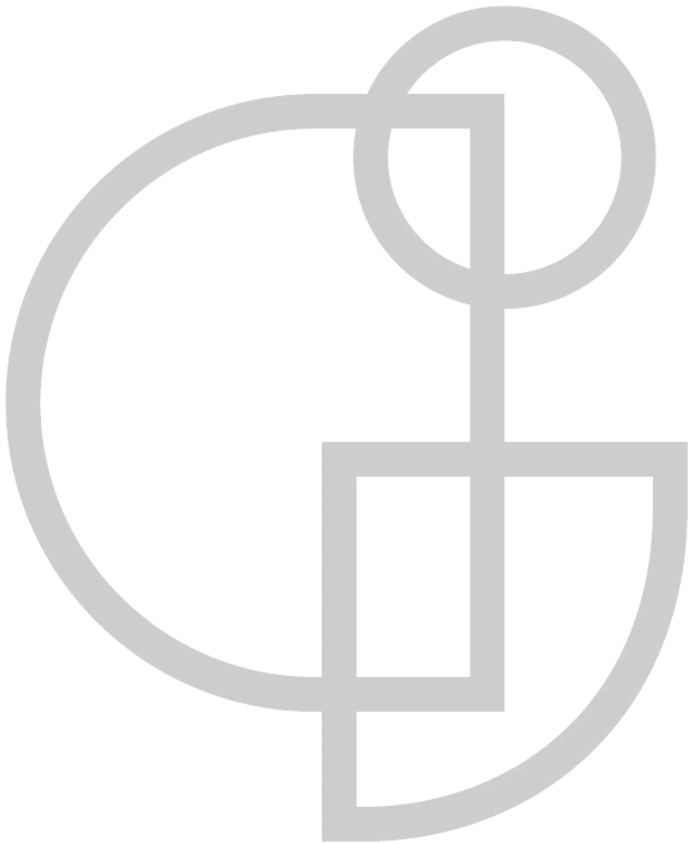


Debt Service

Debt Service



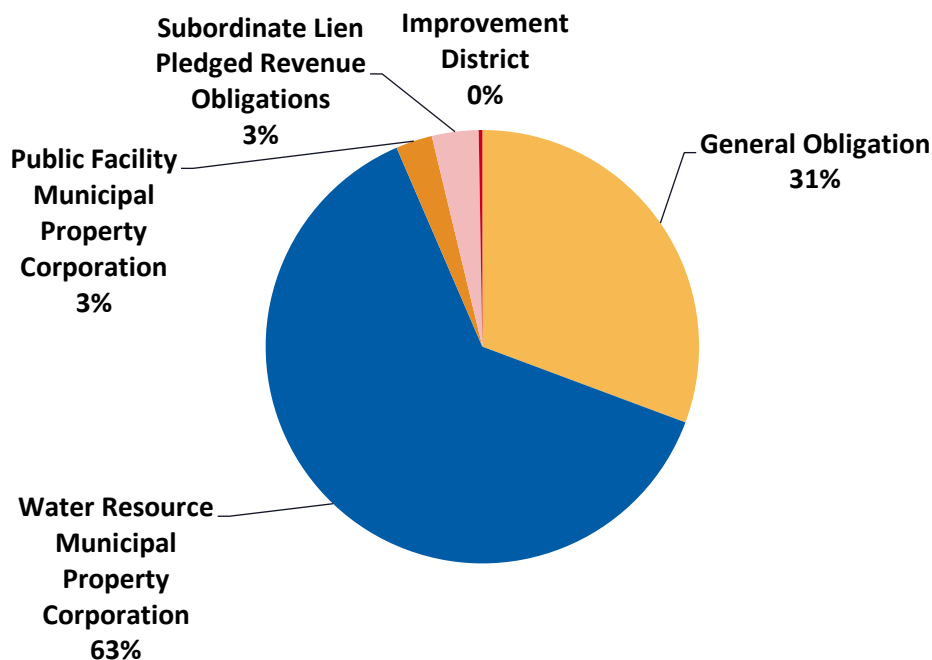
Shaping a new
tomorrow, today.



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	\$ 279,935,000
Water Resource Municipal Property Corporation	573,240,000
Public Facility Municipal Property Corporation	24,865,000
Subordinate Lien Pledged Revenue Obligations	31,790,000
Improvement District	2,490,000
Total Bonds Outstanding	\$ 912,320,000



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

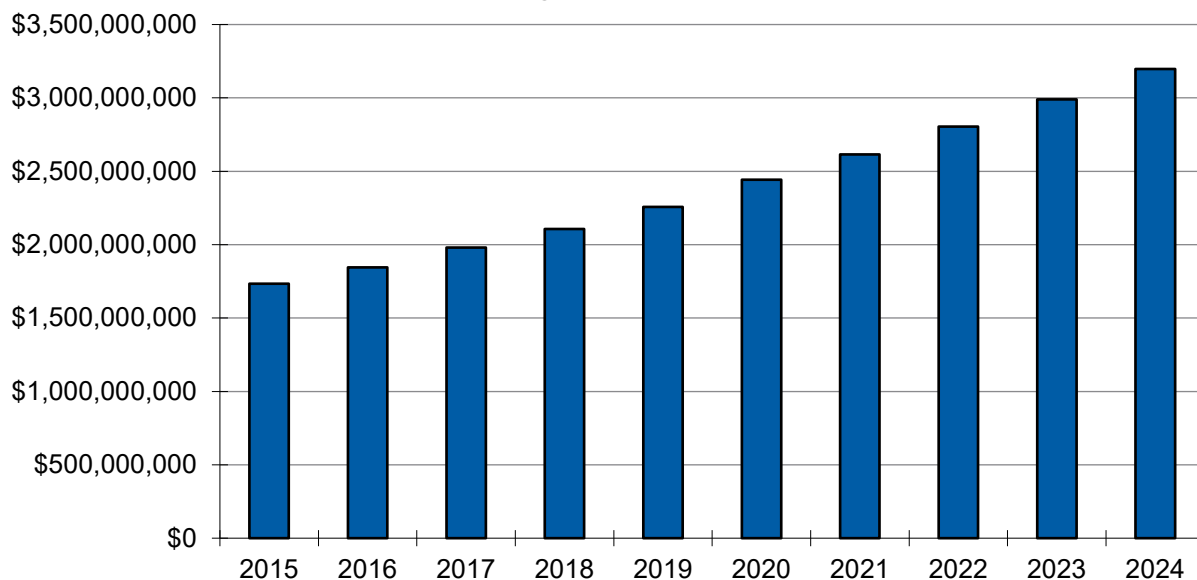
General Obligation (G.O.) Bonds are backed by the full faith and credit of the issuing municipality. The bonds are secured by the property tax of the Town and are limited in capacity based on Gilbert's secondary assessed valuation as determined by the Maricopa County Assessor. The following table illustrates 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
2014/2015	\$1,734,283,157	9.39%	\$19,500,000
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

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 2023.

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, 2023.

Debt Capacity with Bond Premiums Included

6% Limitation

FY 2024 NFC - Assessed Valuation \$ 5,367,120,476

Allowable 6% Debt 322,027,229

Less: 6% Debt Outstanding -

Unused 6% Debt Capacity \$ 322,027,229

20% Limitation

FY 2024 NFC - Assessed Valuation \$ 5,367,120,476

Allowable 20% Debt 1,073,424,095

Less: 20% Debt Outstanding (279,935,000)

Less: Unamortized 2017 Premium Counted Against Capacity (3,634,843)

Less: Unamortized 2020 Premium Counted Against Capacity (2,906,695)

Less: Unamortized 2022 Premium Counted Against Capacity (12,484,600)

Unused 20% Debt Capacity \$ 774,462,957

The following table provides the detail for the FY 2024 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	\$42,430,000	\$4,173,800
GO Series 2020 Revenue	\$61,730,000	\$48,595,000	\$3,110,538
GO Series 2022 Revenue	\$188,910,000	\$188,910,000	\$23,821,613
Total General Obligation	\$315,155,000	\$279,935,000	\$31,105,950

The adopted tax levy for FY 2023-24 is \$31.335m (\$.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.

In May 2022, Gilbert issued debt for the North Water Treatment Plant and other water projects.

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.



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
2024	\$21,805,000	\$5,770,000	\$20,155,000	\$895,000	\$370,000
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	-	-
	\$279,935,000	\$24,865,000	\$573,240,000	\$31,790,000	\$2,490,000

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
2024	\$9,300,950	\$1,243,250	\$25,765,088	\$1,366,206	\$117,595
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	-	-
	\$91,054,063	\$3,184,000	\$294,396,038	\$18,150,206	\$396,868



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
2024	\$21,805,000	\$370,000	\$2,911,872	\$13,374,458	\$2,612,329	\$7,921,341
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	-	-
	\$279,935,000	\$2,490,000	\$40,477,900	\$238,998,271	\$86,903,170	\$263,515,660

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
2024	\$9,300,950	\$117,595	\$1,800,601	\$10,393,075	\$4,012,823	\$12,168,044
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	-	-
	\$91,054,063	\$396,868	\$19,262,684	\$112,603,299	\$45,597,969	\$138,266,291



DEBT SERVICE

PERSONNEL BY ACTIVITY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
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 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
General Obligation	25,887,038	27,187,538	29,600,540	29,600,540	31,125,960
Improvement Districts	733,623	1,360,444	3,786,410	573,200	2,642,600
MPC - Public Facilities	16,816,275	7,013,650	7,018,290	7,018,290	7,023,250
MPC - Water System	9,819,813	11,032,456	22,535,820	22,535,820	42,309,850
MPC - Wastewater System	3,620,500	3,624,750	3,627,000	3,627,000	3,625,250
Revenue Obligations	2,258,956	2,260,456	2,263,710	2,263,710	2,266,210
Total Expenses	\$ 59,136,205	\$ 52,479,294	\$ 68,831,770	\$ 65,618,560	\$ 88,993,120

EXPENSES BY CATEGORY	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Personnel	-	-	-	-	-
Supplies & Contractual	59,136,205	52,479,294	68,831,770	65,618,560	88,993,120
Capital Outlay	-	-	-	-	-
Total Expenses	\$ 59,136,205	\$ 52,479,294	\$ 68,831,770	\$ 65,618,560	\$ 88,993,120

OPERATING RESULTS	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Budget FY 2024
Total Revenues	26,627,202	29,106,622	33,386,410	30,216,410	34,177,100
Transfers In	32,512,207	28,207,700	42,444,820	42,444,820	63,224,620
Total Sources	\$ 59,139,409	\$ 57,314,322	\$ 75,831,230	\$ 72,661,230	\$ 97,401,720
Total Expenses	59,136,205	52,479,294	68,831,770	65,618,560	88,993,120
Transfers Out	-	-	-	-	-
Total Uses	\$ 59,136,205	\$ 52,479,294	\$ 68,831,770	\$ 65,618,560	\$ 88,993,120
Net Operating Result	\$ 3,204	\$ 4,835,028	\$ 6,999,460	\$ 7,042,670	\$ 8,408,600

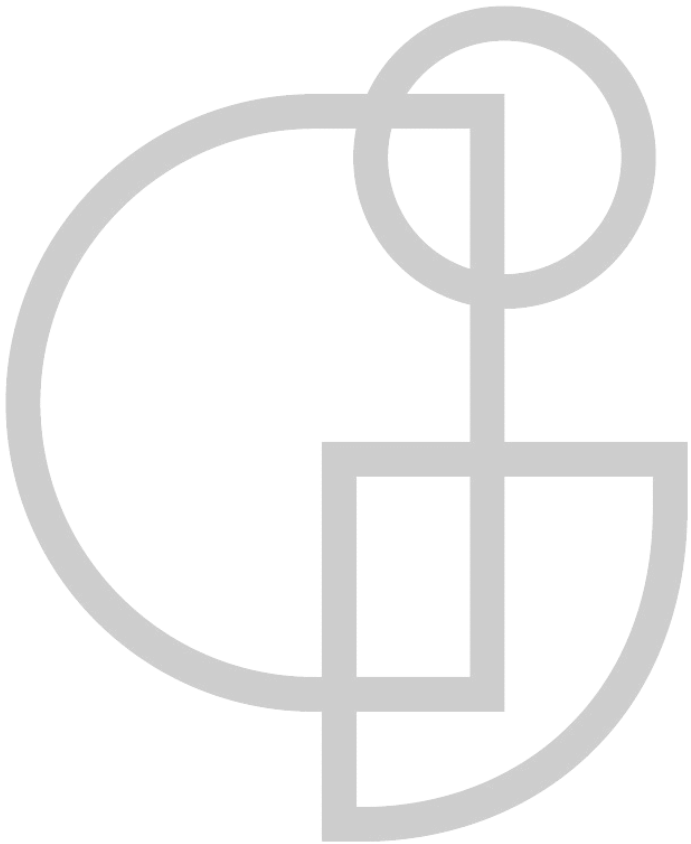


Appendix

Personnel Detail
Capital Outlay
Transfer Detail and Summary
Schedules A-G
Glossary/Acronyms



Shaping a new
tomorrow, today.





PERSONNEL DETAIL

	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Projected FY 2023</u>	<u>Requested FY 2024</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
Total Mayor and Council	2.00	2.00	2.00	2.00	2.00
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	0.00	1.00	1.00	1.00	1.00
Community Resources Program Supervisor	0.35	0.00	0.00	0.00	0.00
Assistant to Town Manager	2.00	1.00	1.00	2.00	2.00
Performance and Data Strategist	0.00	0.00	1.00	1.00	1.00
Volunteer and Community Resource Manager	1.00	0.00	0.00	0.00	0.00
Executive Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Intern	0.00	0.00	0.50	0.50	0.50
Total Manager	8.35	7.00	8.50	9.50	9.50
Community Resources					
Community Resources Program Supervisor	0.00	0.35	0.35	0.35	0.35
Volunteer and Community Resource Manager	0.00	1.00	1.00	1.00	1.00
Total Community Resources	0.00	1.35	1.35	1.35	1.35
Emergency Operations					
Emergency Management Coordinator	1.00	1.00	1.00	1.00	1.00
Health and Safety Analyst	1.00	0.00	0.00	0.00	0.00
Total Emergency Operations	2.00	1.00	1.00	1.00	1.00
Safety					
Town Safety Coordinator	0.00	1.00	1.00	0.00	0.00
Safety Manager	0.00	1.00	1.00	1.00	0.00
Total Safety	0.00	2.00	2.00	1.00	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	2.00	2.00	1.00	1.00
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	1.00	1.00
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	14.00	14.00	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

	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Projected FY 2023</u>	<u>Requested FY 2024</u>
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 Administrator	1.00	1.00	1.00	1.00	1.00
Redevelopment Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Economic Development Project Manager	2.00	2.00	2.00	3.00	3.00
Total Economic Development	9.00	9.00	9.00	10.00	10.00
Information Technology:					
Information Technology Administration					
IT Project Manager	2.00	1.00	1.00	1.00	1.00
IT Project Supervisor	0.00	1.00	1.00	1.00	1.00
IT Trainer	1.00	1.00	1.00	1.00	1.00
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	0.00	0.00	0.50	0.50
Assistant Chief Technology Officer	1.00	1.00	1.00	1.00	1.00
Total Information Technology Administration	6.00	6.00	6.00	6.50	6.50
Applications Support					
Deputy Chief Technology Officer	0.00	0.00	0.00	1.00	1.00
Enterprise App Intelligence Manager	2.00	2.00	2.00	1.00	1.00
IT Application Supervisor	0.00	0.00	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	10.00	10.00
Database Administrator	1.00	1.00	1.00	1.00	1.00
Total Applications Support	14.00	14.00	15.00	15.00	15.00
Desktop Support					
IT Desktop Manager	1.00	1.00	1.00	1.00	1.00
Desktop Support	9.00	9.00	9.00	9.00	9.00
Audio/Visual Technician	1.00	1.00	2.00	2.00	3.00
IT Intern	0.50	0.50	0.50	0.50	0.50
Total Desktop Support	11.50	11.50	12.50	12.50	13.50
Infrastructure					
Enterprise Operations and Infrastructure Manage	1.00	1.00	1.00	1.00	1.00
Systems Engineer	4.00	3.00	3.00	3.00	3.00
Telecom Engineer	1.00	1.00	2.00	2.00	2.00
Communications Engineer	1.00	1.00	1.00	1.00	1.00
Network Engineer	2.00	3.00	3.00	3.00	3.00
Communication Engineering Technician	1.00	1.00	1.00	1.00	1.00
Total Infrastructure	10.00	10.00	11.00	11.00	11.00



PERSONNEL DETAIL

	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Projected FY 2023</u>	<u>Requested FY 2024</u>
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	1.00	1.00
GIS Technician	4.00	4.00	4.00	4.00	4.00
IT Intern	0.50	0.50	0.50	0.00	0.00
Addressing Technician	1.00	1.00	1.00	0.00	0.00
Total GIS Operations and Support	8.50	8.50	8.50	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	1.00	1.00	2.00
Total IT Security	2.00	2.00	2.00	2.00	3.00
Total Information Technology	52.00	52.00	55.00	54.00	56.00
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
Benefits Analyst Workers Comp	1.00	0.00	0.00	0.00	0.00
Total Rewards Manager	0.00	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	4.00	5.00	5.00	5.00
Lean Innovator	1.00	1.00	1.00	0.00	0.00
Business Process Consultant	0.00	0.00	0.00	1.00	1.00
People Team Strategies Manager	0.00	0.00	0.00	0.00	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	2.00	2.00
STEM Intern	0.00	0.00	0.50	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Receptionist	1.00	1.00	1.00	1.00	1.25
People Data Strategist	1.00	1.00	1.00	1.00	1.00
Total HR Administration	17.00	17.00	18.50	18.50	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	0.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	0.00	0.00	0.00	0.00
Total Learning and Development	4.00	4.00	4.00	4.00	4.00
Safety					
Safety Manager	0.00	0.00	0.00	0.00	1.00
Total Safety	0.00	0.00	0.00	0.00	1.00
Total Human Resources	21.00	21.00	22.50	22.50	24.75



PERSONNEL DETAIL

	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Projected FY 2023</u>	<u>Requested FY 2024</u>
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
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	1.00	1.00	0.00	0.00
Records and Information Manager	0.00	0.00	0.00	1.00	1.00
Town Clerk Specialist	2.00	2.00	3.00	3.00	3.00
Total Town Clerk	6.00	6.00	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	3.00	3.00	4.00
Legal Intern	0.00	0.00	0.25	0.25	0.25
Assistant Risk Manager	1.00	1.00	0.00	0.00	0.00
Paralegal	1.00	1.00	2.00	2.00	2.00
Legal Secretary	1.00	1.00	1.00	1.00	1.00
Total General Counsel	8.00	8.00	8.25	8.25	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	7.00
Legal Secretary	10.00	10.00	11.00	11.00	11.00
Prosecutor Administrative Supervisor	1.00	1.00	1.00	1.00	1.00
Body Worn Camera Specialist	0.00	0.00	0.00	0.00	2.00
Victim Advocate	2.00	2.00	2.00	2.00	2.00
Paralegal	2.00	2.00	3.00	3.00	3.00
Total Prosecutor	23.00	23.00	25.00	25.00	27.00
Total Legal Services	31.00	31.00	33.25	33.25	36.25
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
Assistant Accounting Manager	1.00	0.00	0.00	0.00	0.00
Accounting Supervisor	1.00	2.00	2.00	2.00	2.00
Accounting System Analyst	1.00	1.00	1.00	0.00	0.00
Accountant	3.00	3.00	3.00	4.00	4.00
Accounts Payable Technician	3.00	3.00	3.00	3.00	3.00
Accounting Technician	1.00	1.00	1.00	0.00	0.00
Accounting Specialist	0.00	0.00	0.00	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	14.00



PERSONNEL DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Requested FY 2024
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
Tax Compliance					
Tax Compliance Specialist	1.00	0.00	0.00	0.00	0.00
Tax Compliance Analyst	1.50	1.00	1.00	1.00	1.00
Tax Compliance Manager	1.00	1.00	1.00	1.00	1.00
Tax Compliance Auditor	3.00	2.50	3.00	3.00	3.00
Assistant Tax Compliance Manager	0.00	1.00	1.00	1.00	1.00
Data Compliance Analyst	0.00	0.00	0.00	0.00	1.00
Business Compliance Project Manager	0.00	0.00	0.00	1.00	1.00
Business Compliance Analyst	0.00	1.00	1.00	0.00	0.00
Total Tax Compliance	6.50	6.50	7.00	7.00	8.00
Total Finance & Management Services	28.50	28.50	29.00	29.00	30.00
Municipal Court					
Presiding Judge	1.00	1.00	1.00	1.00	1.00
Municipal Judge	3.00	3.00	3.00	3.00	3.00
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	17.00	17.00	12.00	12.00
Judicial Assistant	0.00	0.00	0.00	5.00	5.00
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	32.07
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



PERSONNEL DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Requested FY 2024
Plan Review and Inspection - Building					
Building & Fire Inspection Supervisor	0.75	0.75	0.75	0.75	0.75
Building Inspector	9.00	9.00	9.00	8.00	8.00
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	3.00	4.00	4.00	4.00	4.00
Total Plan Review and Inspection - Building	19.55	20.55	20.55	19.55	19.55
Plan Review and Inspection - Engineering					
Development Engineer	0.00	0.00	0.00	3.00	3.00
Engineering Inspector	7.00	7.00	7.00	7.00	7.00
Engineering Inspections Supervisor	0.95	1.00	1.00	1.00	1.00
Engineering Plans Examiner	2.00	5.00	5.00	2.00	2.00
Plans Review Supervisor	1.00	1.00	1.00	1.00	1.00
Engineering Technician	0.00	0.00	0.00	1.00	1.00
Total Plan Review and Inspection - Engineering	10.95	14.00	14.00	15.00	15.00
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 - Planning					
Plans Examiner	3.00	0.00	0.00	0.00	0.00
Engineering Inspections Supervisor	0.05	0.00	0.00	0.00	0.00
Total Plan Review and Inspection - Planning	3.05	0.00	0.00	0.00	0.00
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	2.00	1.00	1.00	1.00	1.00
Total Plan Review and Inspection - Fire	3.45	2.45	2.45	2.45	2.45
Planning & Development					
Planning Manager	1.00	1.00	1.00	1.00	1.00
Principal Planner	1.00	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	13.00	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	0.00	0.50	0.50	0.50
Transportation Planner	2.00	2.00	2.00	2.00	2.00
Total Transportation Planning	3.00	3.00	3.50	3.50	3.50
Development Engineering					
Development Engineer Manager	1.00	1.00	1.00	1.00	1.00
Engineering ROW Manager	0.00	0.50	0.50	0.50	0.50
Administrative Assistant	0.00	0.00	0.50	0.50	0.50
Development Engineer	3.00	3.00	4.00	4.00	4.00
Total Development Engineering	4.00	4.50	6.00	6.00	6.00
Total Development Services	75.32	76.82	78.82	78.82	78.82



PERSONNEL DETAIL

	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Projected FY 2023</u>	<u>Requested FY 2024</u>
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
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	6.00	7.00	7.00	7.00
Dispatcher	41.50	41.50	41.50	41.50	41.50
Total Communications	48.50	48.50	49.50	49.50	49.50
Hiring					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	0.00	0.00	1.00	1.00	1.00
Police Officer	0.00	0.00	0.00	1.00	1.00
Background Investigator	6.00	7.00	7.00	7.00	7.00
Total Hiring	7.00	8.00	9.00	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	1.00
Total Public Affairs	2.00	2.00	2.00	2.00	2.00
Counseling Services					
Police Counseling Manager	1.00	1.00	1.00	1.00	1.00
Youth/Family Counselor	6.00	6.00	7.00	7.00	7.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Counseling Services	8.00	8.00	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	5.00	7.00	7.00	7.00	7.00
Administrative Assistant	1.00	0.00	0.00	0.00	0.00
Total Property & Evidence	7.00	8.00	8.00	8.00	8.00



PERSONNEL DETAIL

	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Projected FY 2023</u>	<u>Requested FY 2024</u>
Records					
Records Manager	1.00	1.00	1.00	1.00	1.00
Police Records Shift Supervisor	3.00	3.00	3.00	3.00	4.00
Police Records Specialist	15.00	15.00	21.00	21.00	21.00
Total Records	19.00	19.00	25.00	25.00	26.00
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	0.00	1.00	1.00	1.00
Police Officer	0.00	0.00	2.00	2.00	2.00
Total Peer Support and Wellness	0.00	0.00	3.00	3.00	3.00
Redaction					
Body Worn Camera Coordinator	1.00	1.00	1.00	1.00	2.00
Total Redaction	1.00	1.00	1.00	1.00	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	2.00	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	6.00	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	8.00	8.00	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	1.00	2.00	2.00	2.00	3.00
Total Training	14.00	15.00	15.00	14.00	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	0.00	1.00	1.00	1.00
Service Aide	2.00	2.00	2.00	2.00	2.00
Police Sergeant	0.00	0.00	1.00	1.00	1.00
Administrative Assistant	2.30	2.30	2.30	2.30	2.30
Total Patrol Administration	13.30	13.30	15.30	15.30	15.30
Patrol					
Police Sergeant	16.00	17.00	17.00	16.00	16.00
Police Officer	147.00	153.00	153.00	153.00	153.00
Total Patrol	163.00	170.00	170.00	169.00	169.00



PERSONNEL DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Requested FY 2024
Civilian Patrol					
Civilian Patrol Technician	4.00	4.00	5.00	5.00	5.00
Tow Hearing/Patrol Supervisor	0.80	0.80	0.80	0.80	0.80
Total Civilian Patrol	4.80	4.80	5.80	5.80	5.80
Detention					
Detention Facility Supervisor	2.00	2.00	2.00	2.00	3.00
Detention Transport Officer	9.00	11.00	12.00	12.00	13.00
Total Detention	11.00	13.00	14.00	14.00	16.00
Teleserve					
Police Sergeant	1.00	1.00	0.00	0.00	0.00
Teleserve Supervisor	0.00	1.00	1.00	1.00	1.00
Teleserve Operator	7.00	7.00	8.00	8.00	8.00
Quartermaster	1.00	1.00	0.00	0.00	0.00
Total Teleserve	9.00	10.00	9.00	9.00	9.00
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	0.00	1.00	1.00	1.00
Police Officer	0.00	0.00	4.00	4.00	4.00
Total Crisis Response Team	0.00	0.00	5.00	5.00	5.00
Investigations Administration					
Police Lieutenant	2.00	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	5.00	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	8.00	6.00	6.00	6.00
Total Special Assignment Unit	9.00	9.00	7.00	7.00	7.00
Financial Crimes Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	8.00	9.00	5.00	5.00	5.00
Audio Video Forensic Analyst	1.00	1.00	0.00	0.00	0.00
Total Financial Crimes Unit	10.00	11.00	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	9.00	10.00	10.00	10.00
Total Special Victim Unit	10.00	10.00	11.00	11.00	11.00



PERSONNEL DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Requested FY 2024
Violent Crimes Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	5.00	6.00	6.00	6.00	6.00
Total Violent Crimes Unit	6.00	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	0.00	0.00	2.00	2.00
Forensic Services Supervisor	0.00	0.00	0.00	0.00	1.00
Crime Scene Specialist	2.00	5.00	5.00	3.00	3.00
Total Crime Scene Unit	2.00	5.00	5.00	5.00	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	0.00	1.00	1.00	1.00
Total Intel Unit	7.00	7.00	8.00	8.00	8.00
Drug Enforcement Unit					
Police Sergeant	0.00	0.00	0.00	1.00	2.00
Police Officer	0.00	0.00	4.00	4.00	4.00
Total Drug Enforcement Unit	0.00	0.00	4.00	5.00	6.00
Digital Forensics Unit					
Police Sergeant	0.00	0.00	1.00	1.00	1.00
Police Officer	0.00	0.00	4.00	4.00	4.00
Audio Video Forensic Analyst	0.00	0.00	1.00	1.00	1.00
Total Digital Forensics Unit	0.00	0.00	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	7.00	5.00	5.00	5.00
Total Crime Suppression Unit	8.00	8.00	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	1.00	2.00	2.00	2.00	2.00
Police Officer	12.00	12.00	12.00	12.00	12.00
Total School Resource	13.00	14.00	14.00	14.00	14.00



PERSONNEL DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Requested FY 2024
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	15.00	16.00	16.00	16.00
Total Traffic Unit	18.00	18.00	19.00	19.00	19.00
Total Police Department	445.60	465.60	487.60	487.60	494.60
Fire and Rescue Department:					
Fire Administration					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Assistant Fire Chief	2.00	2.00	2.00	2.00	2.00
Fire Scheduling and Payroll Specialist	0.00	0.00	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	0.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
RMS Analyst	0.00	0.00	1.00	1.00	1.00
Total Fire Administration	6.00	7.00	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	1.00	1.00	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	5.00	5.00	6.00
Fire Operations					
Battalion Chief	9.00	10.00	10.00	10.00	10.00
Fire Captain	50.00	53.00	61.00	61.00	61.00
Fire Engineer	42.00	44.00	50.00	50.00	50.00
Firefighter	88.00	90.00	93.00	93.00	93.00
EMS Inventory Analyst	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	191.00	199.00	216.00	216.00	217.00
Resource					
Resource Specialist	0.00	0.00	0.00	0.00	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	5.00	5.00	6.00
Community					
Battalion Chief	1.00	1.00	1.00	1.00	1.00
Volunteer Coordinator	1.00	1.00	1.00	0.00	0.00
Community Risk Specialist	0.00	0.00	0.00	1.00	1.00
Administrative Assistant	1.00	0.00	0.00	0.00	0.00
Community Risk Manager	0.00	0.00	0.00	1.00	1.00
Community Outreach and Engagement	1.00	1.00	1.00	0.00	0.00
Total Community	4.00	3.00	3.00	3.00	3.00



PERSONNEL DETAIL

	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Projected FY 2023</u>	<u>Requested FY 2024</u>
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	0.00	0.00	1.00	1.00
Fire Inspector - Lead	0.00	0.00	0.00	0.00	1.00
Fire Inspector	3.00	3.00	3.00	3.00	3.00
Total Fire Prevention	6.00	6.00	6.00	7.00	8.00
Total Fire and Rescue Department	217.00	225.00	244.00	245.00	249.00
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	0.40	0.40	1.40	1.40
Parks and Recreation Manager	1.00	2.00	2.00	2.00	2.00
Parks and Recreation Strategist	1.00	1.00	1.00	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	1.00	1.00
Recreation Coordinator	1.00	1.00	1.00	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	12.73	13.73	13.73	13.73	13.73
Parks and Open Space					
Parks Operations Superintendent	1.00	1.00	1.00	2.00	2.00
Parks Field Supervisor	3.40	3.40	3.40	2.40	2.40
Parks Mechanic	1.00	1.00	1.00	1.00	1.00
Spray Technician	1.00	1.00	1.00	0.00	0.00
Facilities Maintenance Technician	3.00	3.00	3.00	3.00	3.00
Grounds Maintenance	23.11	25.61	25.61	26.61	26.61
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	6.00	7.00	7.00	7.00
Custodian	6.22	6.22	6.22	6.22	6.22
Recreation Coordinator	1.25	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	48.18	50.93	51.93	51.93	51.93
Riparian Programs					
Recreation Instructor	0.38	0.38	0.38	0.38	0.38
Recreation Supervisor	0.00	0.25	0.25	0.25	0.25
Recreation Coordinator	1.50	1.50	1.50	1.50	1.50
Grounds Maintenance	0.45	0.95	0.95	0.95	0.95
Total Riparian Program	2.33	3.08	3.08	3.08	3.08



PERSONNEL DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Requested FY 2024
Cactus Yards					
Recreation Supervisor	0.95	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	22.30	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	1.88	1.82	1.82	1.82	1.82
Total Mesquite Pool	5.19	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	1.19	1.13	1.13	1.13	1.13
Lifeguard/Instructor	1.42	1.42	1.42	1.42	1.42
Total Greenfield Pool	4.36	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	1.49	1.42	1.42	1.42	1.42
Lifeguard/Instructor	1.04	1.04	1.04	1.04	1.04
Total Perry Pool	4.28	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	2.18	2.12	2.12	2.12	2.12
Total Williams Field Pool	4.51	4.45	4.45	4.45	4.45



PERSONNEL DETAIL

	Actual FY 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Requested FY 2024
Freestone Recreation Center					
Recreation Supervisor	0.25	0.45	0.45	0.45	0.45
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	11.10
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	22.27	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	0.00	0.00	1.00
Recreation Leader	3.09	3.09	3.09	3.09	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	0.15	0.15
Recreation Supervisor	0.03	0.03	0.03	0.03	0.03
Recreation Leader Senior	0.40	0.40	0.40	0.40	0.40
Total Youth Sports	0.58	0.58	0.58	0.58	0.58
Adult Sports					
Recreation Coordinator	0.25	0.25	0.25	0.25	0.25
Recreation Supervisor	0.02	0.02	0.02	0.02	0.02
Recreation Leader Senior	1.01	1.01	1.01	1.01	1.01
Total Adult Sports	1.28	1.28	1.28	1.28	1.28
Adaptive Recreation Program					
Recreation Coordinator	0.30	0.30	0.30	0.30	1.30
Recreation Leader Senior	0.05	0.05	0.05	0.05	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	0.81	0.81	2.56



PERSONNEL DETAIL

	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Projected FY 2023</u>	<u>Requested FY 2024</u>
Special Events					
Recreation Coordinator	2.50	2.50	2.50	2.50	2.50
Special Events Program Supervisor	1.00	1.00	1.00	0.00	0.00
Recreation Specialist	0.00	0.00	0.00	3.00	3.00
Recreation Supervisor	0.00	0.00	0.00	1.00	1.00
Recreation Leader Senior	2.25	2.25	3.00	0.00	0.00
Recreation Leader	0.82	0.82	0.82	0.82	0.82
Total Special Events	6.57	6.57	7.32	7.32	7.32
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	0.00	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	0.00	0.00	1.00
Facilities Maintenance Technician	11.25	11.25	12.25	12.25	12.25
Total Facilities Maintenance	14.25	15.25	16.25	16.25	17.25
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	0.00	1.00	2.00	2.00	2.00
Total Public Safety Training Facility	2.75	3.75	4.75	4.75	4.75
Total Parks and Recreation	173.30	179.30	183.05	183.05	185.80
Public Works - Engineering:					
Engineering Administration					
Town Engineer	0.60	0.60	0.60	0.60	0.60
Assistant Town Engineer	0.00	0.00	1.00	1.00	1.00
Engineering ROW Manager	0.00	0.50	0.50	0.50	0.50
Administrative Assistant	0.00	0.25	0.25	0.25	0.25
Engineering Data Analyst	0.00	0.00	1.00	1.00	1.00
Total Engineering Administration	0.60	1.35	3.35	3.35	3.35



PERSONNEL DETAIL

	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Projected FY 2023</u>	<u>Requested FY 2024</u>
Engineering Traffic					
Town Traffic Engineer	1.00	1.00	1.00	1.00	1.00
Senior Traffic Engineering Specialist	1.00	2.00	2.00	2.00	2.00
Traffic Safety Assistant	1.00	0.00	0.00	0.00	0.00
Traffic Safety Specialist	0.00	1.00	1.00	1.00	1.00
Traffic Studies Engineer	1.00	1.00	1.00	1.00	1.00
Plans Examiner	1.00	0.00	0.00	0.00	0.00
Administrative Assistant	0.00	0.25	0.25	0.25	0.25
Total Engineering Traffic	5.00	5.25	5.25	5.25	5.25
Total Public Works - Engineering	5.60	6.60	8.60	8.60	8.60
TOTAL GENERAL FUND	1130.74	1168.24	1226.74	1226.74	1247.74
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

	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Projected FY 2023</u>	<u>Requested FY 2024</u>
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	0.00	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	7.50	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	0.00	0.00	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	3.00	2.00	2.00
Intelligent Transportation Network Engineer	1.00	1.00	1.00	1.00	1.00
Total Traffic Operations Center	7.00	7.00	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	56.66	58.66	58.66	58.66
TOTAL STREETS	57.66	57.66	59.66	59.66	59.66



PERSONNEL DETAIL

	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Projected FY 2023</u>	<u>Requested FY 2024</u>
ENTERPRISE OPERATIONS					
Water:					
Water Administration					
Water Manager	1.00	1.00	1.00	1.00	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	1.75
Public Works Administration					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Assistant Public Works Director	1.00	2.00	2.00	2.00	2.00
Safety Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Customer Service Professional	1.00	1.00	1.00	1.00	1.00
Total Public Works Administration	5.00	6.00	6.00	6.00	6.00
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	3.00	4.00	4.00	4.00
Utility Locator Lead	2.00	2.00	2.00	1.00	1.00
Asset Management Specialist	0.00	0.00	0.00	1.00	1.00
Utility Supervisor	1.00	1.00	1.00	1.00	1.00
Total Utility Locates	6.00	6.00	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	5.00	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	14.00	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	0.00	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	17.00	18.00	18.00	18.00



PERSONNEL DETAIL

	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Projected FY 2023</u>	<u>Requested FY 2024</u>
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	5.00
Water Treatment Plant Operator Lead	0.00	1.00	1.00	1.00	1.00
SCADA Programmer	1.00	1.00	1.00	1.00	1.00
Total SCADA Field Operations	7.00	8.00	8.00	8.00	8.00
Water Resources					
Water & Energy Planning Administrator	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	1.00	1.00	2.00
Water Conservation Specialist	3.00	3.00	4.00	4.00	4.00
Water Conservation Intern	0.38	0.38	0.38	0.38	0.38
Total Water Conservation	4.38	4.38	5.38	5.38	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	1.00
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	18.00	17.00	17.00	16.00	16.00
Administrative Assistant	1.00	0.00	0.00	0.00	0.00
Total Water Metering	27.00	25.00	25.00	24.00	24.00
Water Distribution					
Utility Supervisor	1.00	1.00	1.00	1.00	1.00
Water Distribution Superintendent	1.00	1.00	1.00	1.00	1.00
Senior Utility Technician	5.00	5.00	5.00	5.00	5.00
Water Distribution Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.00	1.00	1.00	1.00	1.00
Utility Worker	10.00	10.00	12.00	12.00	12.00
Total Water Distribution	18.00	19.00	21.00	21.00	21.00
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 2021	Actual FY 2022	Budget FY 2023	Projected FY 2023	Requested FY 2024
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	134.93	136.93	141.93	140.93	141.93
Wastewater:					
Wastewater Administration					
Wastewater Manager	1.00	1.00	1.00	1.00	1.00
Wastewater Superintendent	1.00	1.00	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	3.50	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
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	18.00
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

	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Projected FY 2023</u>	<u>Requested FY 2024</u>
Wastewater Quality					
Pretreatment Program Coordinator	1.00	1.00	1.00	1.00	1.00
Industrial Pretreatment Inspector	1.00	1.00	3.00	3.00	3.00
Wastewater Quality Inspector	4.00	4.00	4.00	4.00	4.00
Total Wastewater Quality	6.00	6.00	8.00	8.00	8.00
TOTAL WASTEWATER	49.50	49.50	53.50	53.50	53.50
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	1.00	1.00
Administrative Assistant	1.25	1.25	1.25	1.25	1.25
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	0.00	0.00	1.40	1.40
Environmental Services Rep	1.40	1.40	1.40	0.00	0.00
Total Residential Administration	6.31	6.31	6.31	6.31	6.31
Residential Collections					
Environmental Services Supervisor	2.67	2.67	2.67	2.67	2.67
Environmental Service Representative	0.50	0.50	0.50	0.00	0.00
Solid Waste Operator	25.12	27.12	27.12	27.12	27.12
Customer Service Professional	0.00	0.00	0.00	0.50	0.50
Environmental Services Worker	3.00	3.00	3.00	3.00	3.00
Total Residential Collections	31.29	33.29	33.29	33.29	33.29
Uncontained Collections					
Environmental Services Supervisor	1.00	1.00	1.00	1.00	1.00
Environmental Services Inspector	1.00	1.00	1.00	1.00	1.00
Solid Waste Operator	21.00	21.00	21.00	21.00	21.00
Total Uncontained Collections	23.00	23.00	23.00	23.00	23.00
Recycling					
Environmental Services Supervisor	0.33	0.33	0.33	0.33	0.33
Solid Waste Operator	11.88	12.88	12.88	12.88	12.88
Program & Sustainability Supervisor	1.00	1.00	1.00	1.00	1.00
Environmental Outreach Specialist	3.00	3.00	3.00	3.00	3.00
Environmental Service Inspector	1.00	1.00	1.00	1.00	1.00
Total Recycling	17.21	18.21	18.21	18.21	18.21
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	82.81	85.81	85.81	85.81	85.81



PERSONNEL DETAIL

	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Projected FY 2023</u>	<u>Requested FY 2024</u>
Solid Waste - Commercial:					
Commercial Administration					
Environmental Services Manager	0.14	0.14	0.14	0.14	0.14
Customer Service Professional	0.00	0.00	0.00	0.10	0.10
Environmental Services Clerk	0.20	0.20	0.20	0.20	0.20
Environmental Services Rep	0.10	0.10	0.10	0.00	0.00
Total Commercial Administration	0.44	0.44	0.44	0.44	0.44
Commercial Collections					
Environmental Services Supervisor	1.00	1.00	1.00	1.00	1.00
Solid Waste Operator	5.00	5.00	5.00	5.00	5.00
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	8.44	8.44
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	0.00	0.00	1.00
Storm Water Utility Worker Sr	0.00	0.00	0.00	0.00	1.00
Utility Supervisor	0.00	0.00	0.00	0.00	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	6.25	6.25	9.25
TOTAL ENVIRONMENTAL COMPLIANCE	12.59	12.59	12.59	12.59	15.59
TOTAL ENTERPRISE OPERATIONS	288.27	293.27	302.27	301.27	305.27
INTERNAL SERVICE FUNDS					
Fleet Operations					
Fleet Business Manager	1.00	1.00	1.00	1.00	1.00
Fleet Analyst	0.00	0.00	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	15.00	17.00	18.00	18.00
Fleet Service Aide	1.00	1.00	1.00	1.00	2.00
Parts Technician	4.00	4.00	4.00	4.00	4.00
Total Fleet Operations	26.00	26.00	29.00	30.00	31.00



PERSONNEL DETAIL

	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Projected FY 2023</u>	<u>Requested FY 2024</u>
Health Trust Administration					
Wellness Coordinator	0.00	0.00	0.00	0.00	1.00
Total Health Trust	0.00	0.00	0.00	0.00	1.00
Workers' Compensation					
Benefits Analyst	0.00	1.00	1.00	0.00	0.00
Workers' Compensation Program Coordinator	0.00	0.00	0.00	1.00	1.00
Total Workers' Compensation	0.00	1.00	1.00	1.00	1.00
General Liability					
Assistant Risk Manager	0.00	0.00	1.00	1.00	1.00
Total General Liability	0.00	0.00	1.00	1.00	1.00
TOTAL INTERNAL SERVICES	26.00	27.00	31.00	32.00	34.00
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	0.20	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	18.28	18.28	18.28	18.28	21.28
Emergency Medical Technician	18.28	18.28	18.28	18.28	18.28
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	0.00	0.00	1.00
Total Ambulance Transport	39.56	39.56	39.56	39.56	43.56
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 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Projected FY 2023</u>	<u>Requested FY 2024</u>
Tourism					
ED Project Manager Sr	0.00	0.00	0.00	0.00	1.00
Total Tourism	0.00	0.00	0.00	0.00	1.00
TOTAL SPECIAL REVENUE	49.01	49.01	49.01	49.01	54.01
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	0.00	0.00	1.00	1.00
Senior Project Manager	7.00	9.00	9.00	11.00	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	1.00	0.50	0.50	0.50	0.50
TOTAL CAPITAL PROJECT ADMINISTRATION	13.40	14.90	14.90	17.90	19.90
GRAND TOTAL POSITIONS	1,565.08	1,610.08	1,683.58	1,686.58	1,720.58
LIMITED TERM AGREEMENTS					
GENERAL FUND					
Town Manager					
Emergency Management Analyst	0.00	1.00	1.00	1.00	1.00
Management Analyst	0.00	0.00	0.00	0.50	0.50
Intern	0.50	0.50	0.00	0.00	0.00
Human Resources					
STEM Intern	0.00	0.50	0.00	0.00	0.00
HR Specialist	0.00	1.00	1.00	1.00	1.00
General Counsel					
Legal Intern	0.00	0.25	0.00	0.00	0.00
Paralegal	0.00	1.00	0.00	0.00	0.00
Information Technology					
IT Project Manager	0.00	0.00	0.00	1.00	1.00
Finance					
HRIS Analyst	0.00	0.00	0.00	0.00	1.00
Tax Auditor	0.00	0.50	0.00	0.00	0.00
Police					
Victim Advocate	0.00	1.00	2.00	2.00	2.00
Fire					
Administrative Assistant	0.00	0.00	0.00	0.00	1.48
Parks and Recreation					
Recreation Specialist	0.00	0.00	0.00	0.00	1.00
TOTAL GENERAL FUND	0.50	5.75	4.00	5.50	8.98
STREETS FUND					
ITS Operations Supervisor	0.00	1.00	0.00	0.00	0.00
TOTAL STREETS FUND	0.00	1.00	0.00	0.00	0.00



PERSONNEL DETAIL

	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Budget FY 2023</u>	<u>Projected FY 2023</u>	<u>Requested FY 2024</u>
WATER FUND					
Water Metering					
Water Meter Supervisor	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL WATER FUND	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
FLEET FUND					
Fleet Operations					
Fleet Technician	<u>0.00</u>	<u>2.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FLEET FUND	<u>0.00</u>	<u>2.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
HEALTH TRUST					
Health Trust Administration					
Wellness Coordinator	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
TOTAL HEALTH TRUST	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
TOTAL LTA	<u>2.50</u>	<u>10.75</u>	<u>6.00</u>	<u>7.50</u>	<u>9.98</u>
TOTAL FTE AND LTA	<u>1,567.58</u>	<u>1,620.83</u>	<u>1,689.58</u>	<u>1,694.08</u>	<u>1,730.56</u>



CAPITAL OUTLAY

Current Veh #	New Veh #	Department	Description	Amount
GENERAL FUND				
		Fire - Resource	Portable Radio Replacements	\$ 2,500,000
		Information Technology - Infrastructure	Public Safety Microwave replacement	\$ 129,000
Add2401		General Counsel	Vehicle for Public Safety Legal Advisor	\$ 30,000
Add2302		Police - Peer Support	Interceptor Utility Vehicle - Carry Forward	\$ 68,420
Add2201		Police - Office of Professional Stds	Wellness Officer Vehicle - Carry Forward	\$ 45,830
Add2402		Police - Training	FTO leadership vehicle, make ready, AED device	\$ 68,020
Add2303		Police - Civilian Patrol	Interceptor Utility Vehicle - Carry Forward	\$ 87,210
Add2314		Police - Family Violence Unit	Unmarked Sedan - Carry Forward	\$ 27,700
Add2403		Police - Special Victims Unit	Detective vehicle and make ready	\$ 48,600
Add2315		Police - Intel Unit	Unmarked SUV - Carry Forward	\$ 67,320
		Fire - Operations	DJI M30 Drones (2)	\$ 37,300
		Fire - Operations	Special Events Command Tent - Carry Forward	\$ 30,000
Add2407		Fire - Operations	Polaris Ranger	\$ 39,000
Add2404		Fire - Resource	F-150, make ready, and SCBA	\$ 69,000
Add2405		Fire - Resource	F-150 and make ready	\$ 57,000
Add2406		Fire - Resource	15 Passenger Van and make ready	\$ 46,000
		Fire - Resource	Extrication equipment (3)	\$ 109,640
		Fire - Resource	Automatic Compression Device - Carry Forward	\$ 175,530
Add2323		Fire - Resource	Ford Explorer - Carry Forward	\$ 50,640
Add2313		Facilities - Admin	Utility Service Truck - Carry Forward	\$ 59,470
Add2408		Engineering Administration	SUV and make ready	\$ 38,000
Add2312		Engineering - Traffic	1/2 Ton Truck and Upfit - Carry Forward	\$ 38,000
Total General Fund				\$ 3,821,680
GENERAL REPLACEMENT FUND				
		Fire - Resource	Volterra Pumper	\$ 325,000
2074		Parks - PKID Maintenance	Pickup 3/4 Ton	\$ 59,000
1917		Facilities Maintenance	Pickup 1/2 Ton	\$ 40,500
1964		Facilities Maintenance	Pickup 1/2 Ton	\$ 45,500
2175		Facilities Maintenance	Golf Cart	\$ 13,500
2214		PD - Patrol	Patrol SUV	\$ 75,500
2239		PD - Patrol	Patrol SUV	\$ 75,500
2363		PD - Patrol	Patrol SUV	\$ 75,500
2365		PD - Patrol	Patrol SUV	\$ 75,500
2075		PD - Special Assignment Unit	Pickup 1/2 Ton	\$ 52,500
709		Fire - Resource	Pickup 1/2 Ton	\$ 54,500
682		Fire Operations	Command Van	\$ 1,000,500
1972		Fire Operations	Hazmat Truck	\$ 750,500
2222		Police - Detention Transport	Passenger Van - Carry Forward	\$ 102,600
686		Information Technology	3/4 Ton Pickup - Carry Forward	\$ 49,420
2374		Police - Canine	Patrol SUV - Carry Forward	\$ 67,420
2653		Police - Financial Crimes Unit	Sedan -Totaled - Carry Forward	\$ 27,700
1928		Police - Internal Affairs	Sedan Large - Unmarked - Carry Forward	\$ 36,600
2417		Police - Person Crimes (VCU)	SUV - Totaled - Carry Forward	\$ 49,480
2080		Police - SWAT	Pickup 1/2 Ton - Unmarked - Carry Forward	\$ 58,800
1851		Fire - Resource	Fire Ladder - Carry Forward	\$ 1,534,140
Total General Replacement Fund				\$ 4,569,660
STREET FUND				
Add2318		Traffic Signal Maintenance	3/4 Ton Truck and Upfit - Carry Forward	\$ 54,300
Add2317		Traffic Operations Center	Bucket Service Truck - Carry Forward	\$ 205,030
Total Street Fund				\$ 259,330



CAPITAL OUTLAY

Current Veh #	New Veh #	Department	Description	Amount
STREET FUND				
	Add2318	Traffic Signal Maintenance	3/4 Ton Truck and Upfit - Carry Forward	\$ 54,300
	Add2317	Traffic Operations Center	Bucket Service Truck - Carry Forward	\$ 205,030
		Total Street Fund		\$ 259,330
STREET REPLACEMENT FUND				
2142		Crack Sealing	Pickup 1/2 Ton	\$ 43,500
2064		Street Signs	Pickup & Utility Body	\$ 98,500
2065		Street Signs	Pickup & Utility Body	\$ 98,500
2072		Traffic Signal Maintenance	Pickup 3/4 Ton	\$ 63,500
2368		Landscape Maintenance	Pickup 3/4 Ton	\$ 60,500
347		Asphalt Patching	Trailer - Carry Forward	\$ 30,890
646		Fog Sealing	Trailer - Carry Forward	\$ 12,470
		Total Street Replacement Fund		\$ 407,860
WATER FUND				
	Add2321	Distribution	3/4 Ton Extended Cab Truck - Carry Forward	\$ 56,910
		Total Water Fund		\$ 56,910
WATER REPLACEMENT FUND				
645		Water North Treatment Plant	Golf Cart	\$ 13,500
2062		Water Well Production	Pickup 3/4 Ton	\$ 59,000
2068		Utility Locates	Pickup 1/2 Ton	\$ 46,000
2067		Utility Locates	Pickup 1/2 Ton	\$ 46,000
		Total Water Replacement Fund		\$ 164,500
WASTEWATER FUND				
	Add2319	Wastewater Quality	Pickup 1/2 Ton - Carry Forward	\$ 36,550
	Add2320	Wastewater Quality	Pickup 1/2 Ton - Carry Forward	\$ 36,020
		Gravity Systems	Trench Compactor - Carry Forward	\$ 42,800
		Total Wastewater Fund		\$ 115,370
WASTEWATER REPLACEMENT FUND				
2278		Lift Systems	Pickup 1/2 Ton	\$ 40,500
595		Wastewater Quality	Cargo Van - Carry Forward	\$ 40,400
768		Effluent Reuse	2 Ton Truck With Crane - Carry Forward	\$ 154,550
2040		Gravity Systems	1 Ton Pickup - Carry Forward	\$ 73,910
565		Lift Systems	2 Ton Truck With Crane - Carry Forward	\$ 151,860
		Total Wastewater Replacement Fund		\$ 461,220
SOLID WASTE - RESIDENTIAL				
	Add2409	Residential Collections	Pressure washing mobile unit	\$ 51,000
	Add2410	Environmental Programs	Household Hazardous Waste Truck	\$ 50,000
		Total Solid Waste Residential Fund		\$ 101,000



CAPITAL OUTLAY

Current Veh #	New Veh #	Department	Description	Amount
SOLID WASTE - RESIDENTIAL REPLACEMENT FUND				
2450		Residential Collections	Automated Side Loader - Refurb	\$ 220,500
2451		Residential Collections	Automated Side Loader - Refurb	\$ 220,500
2454		Residential Collections	Automated Side Loader - Refurb	\$ 220,500
2458		Residential Collections	Automated Side Loader - Refurb	\$ 220,500
2459		Residential Collections	Automated Side Loader - Refurb	\$ 220,500
2213		Residential Collections	Automated Side Loader - Carry Forward	\$ 361,500
2219		Residential Collections	Automated Side Loader - Carry Forward	\$ 361,500
2220		Residential Collections	Automated Side Loader - Carry Forward	\$ 361,500
2272		Residential Collections	Automated Side Loader - Carry Forward	\$ 361,500
2273		Residential Collections	Automated Side Loader - Carry Forward	\$ 361,500
2277		Residential Collections	Automated Side Loader - Carry Forward	\$ 361,500
2285		Residential Collections	Automated Side Loader - Carry Forward	\$ 361,500
2286		Residential Collections	Automated Side Loader - Carry Forward	\$ 361,500
2226		Residential Collections	Roll Off Truck - Carry Forward	\$ 170,000
Total Solid Waste Residential Replacement Fund				\$ 4,164,500
SOLID WASTE - COMMERCIAL REPLACEMENT FUND				
2217		Commercial Collections	Front End Loader - Carry Forward	\$ 295,000
2143		Commercial Collections	Front End Loader - Carry Forward	\$ 329,010
Total Solid Waste Commercial Replacement Fund				\$ 624,010
ENVIRONMENTAL COMPLIANCE FUND				
Add2411		Storm Water	Utility Trailer	\$ 15,000
Add2412		Storm Water	1/2 Ton Truck	\$ 50,000
Add2413		Storm Water	Combination Cleaner	\$ 550,000
Add2414		Storm Water	1/2 Ton Truck	\$ 50,000
Total Environmental Compliance Fund				\$ 665,000
DEVELOPMENT FEES AND GRANTS				
Add2308		Police - Admin	Interceptor Utility Vehicle - Carry Forward	\$ 74,460
Add2212		Police - Investigations Admin	Sedan with Radio - Carry Forward	\$ 58,000
Add2416		Police - Crime Scene Unit	Forensic Supervisor vehicle and radio	\$ 60,500
Add2415		Police - Drug Enforcement Unit	DEU Sergeant vehicle and radio	\$ 49,100
		Police - Special Enforcement Unit	GR4100-Motorcycles - Carry Forward	\$ 35,700
		Police - Special Enforcement Unit	GR4200-Metal Detectors & Rifles - Carry Forward	\$ 19,440
Add2417		Fire - Resource	SCBA's and Tank (12)	\$ 60,000
Add2418		Fire - Resource	Portable Radios (5)	\$ 65,000
Add2419		Fire - Resource	Cardiac Monitor	\$ 35,000
Add2420		Fire - Resource	Fire Pumper	\$ 860,000
Total Development Fees and Grants				\$ 1,317,200
FLEET FUND				
Add2421		Fleet Shop Operations	1/2 Ton Pickup	\$ 40,000
Add2422		Fleet Shop Operations	3/4 Ton Truck with Service Body	\$ 130,000
Total Fleet Fund				\$ 170,000
FLEET REPLACEMENT FUND				
427		Fleet Shop Operations	1 Ton Pickup - Carry Forward	\$ 110,000
631		Fleet Shop Operations	2 Ton Service Truck - Carry Forward	\$ 149,000
Total Fleet Replacement Fund				\$ 259,000



CAPITAL OUTLAY

Current Veh #	New Veh #	Department	Description	Amount
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				\$ 1,357,326,310
TOTAL CAPITAL OUTLAY				\$ 1,375,371,550

TRANSFER DETAIL

Interfund transfers are scheduled for FY 2024, but not appropriated to avoid double counting the expenditure. The following section details the revenue transfers that are anticipated for FY 2024 by fund.

General Fund

Overhead \$9,406,260

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	3,454,860
Wastewater	1,829,080
Solid Waste - Residential	1,711,310
Solid Waste - Commercial	263,890
Environmental Compliance	415,160
Streets	1,731,960

Special Revenue \$15,000

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 \$380,000

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.

Wastewater Fund

Water Fund \$1,035,000

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.

Solid Waste - Residential Fund

General Fund \$1,500,000

This transfer from the General Fund into the Solid Waste - Residential Fund is a one-time transfer. Solid Waste - Residential is currently in the process of a rate study and repayment of this loan will be calculated into the new rates.

Replacement Funds

Various Funds \$59,215,000

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	22,300,000
Roadway & Maintenance	670,000
Ambulance Service	300,000
Water	16,500,000
Water SDF	40,000
Water Resource SDF	275,000
Wastewater	14,400,000
Solid Waste - Residential	1,500,000
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.

TRANSFER DETAIL

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. It is anticipated that further legislative changes will be implemented. Until this time, this transfer from the General Fund will subsidize the fund to make it whole.

General Fund	\$20,000,000

This transfer from the General Fund into the Water SDF Fund is to support Water SDF expenses not covered by SDF revenue.

General Fund	\$164,000

This transfer from the General Fund into the Streets Fund is to cover any LTAF (Local Transportation Assistance Fund) cost in excess of LTAF funding.

CIP Funds

Various Funds	\$822,812,269

Revenue for Capital projects are transferred from various funds as listed below.

General	51,116,208
Water	32,001,430
Wastewater	15,511,017
Solid Waste - Residential	1,273,780
Solid Waste - Commercial	12,931
Environmental Compliance	838,104
Roadway & Maintenance	16,739,997
Fleet	111,539
Repair & Replacement Funds	162,995,266
Grant Funds	26,517,765
CDBG	836,777
SDF Funds	67,278,949
Outside Sources	17,932,298
GO Bond Proceeds	391,572,466
MPC Water System	13,772,949
Prop 400 - MAG	22,821,793
Other Special Revenue	1,479,000

Additional information on Capital Projects is located in the Other Capital Funds section of the budget document.

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	12,720,980
Police SDF	45,200
Fire SDF	1,672,470
Parks & Recreation SDF	2,850,850

MPC – Water System	\$42,309,870

Water-related revenues are used to pay down Water MPC debt.

Water Fund	6,626,220
Water Repair & Replacement	20,092,400
Water SDF	14,522,500
Water Resources SDF	1,068,750

MPC – Wastewater System \$3,625,250

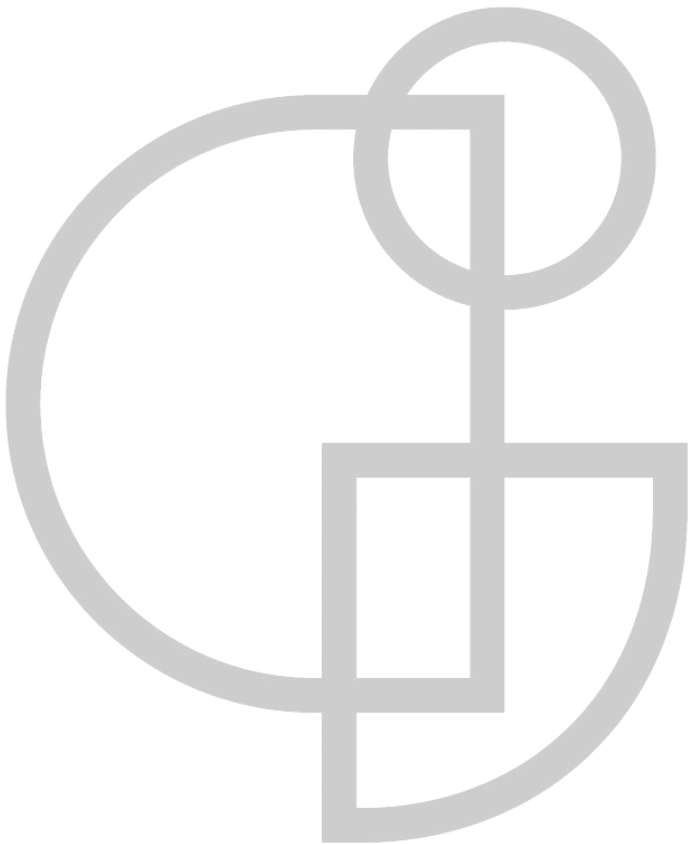
Wastewater System Development Fee revenue collected from permits is used to pay down Wastewater MPC debt.

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	SOLID WASTE RESIDENTIAL	REPLACEMENT FUNDS	SPECIAL REVENUE	CIP FUNDS	DEBT SERVICE
GENERAL FUND	\$ 107,951,188	-	-	1,500,000	22,300,000	20,314,000	51,116,208	12,720,980
GENERAL REPAIR & REPLACE	\$ 37,177,931	-	-	-	-	-	37,177,931	-
ROADWAY AND MAINTENANCE	\$ 17,409,997	-	-	-	670,000	-	16,739,997	-
AMBULANCE SERVICE	\$ 680,000	380,000	-	-	300,000	-	-	-
STREETS	\$ 1,731,960	1,731,960	-	-	-	-	-	-
GRANT FUND	\$ 26,517,765	-	-	-	-	-	26,517,765	-
CDBG	\$ 836,777	-	-	-	-	-	836,777	-
POLICE IMPOUND FUND	\$ 15,000	15,000	-	-	-	-	-	-
OTHER SPECIAL REVENUE FUNDS	\$ 1,479,000	-	-	-	-	-	1,479,000	-
GO BOND PROCEEDS	\$ 391,572,466	-	-	-	-	-	391,572,466	-
TRAFFIC SIGNAL SDF	\$ 8,428,385	-	-	-	-	-	8,428,385	-
POLICE SDF	\$ 6,086,756	-	-	-	-	-	6,041,556	45,200
FIRE SDF	\$ 3,437,663	200,000	-	-	-	-	1,565,193	1,672,470
PARKS AND RECREATION SDF	\$ 19,940,673	-	-	-	-	-	17,089,823	2,850,850
ROADS SDF	\$ 23,550,453	-	-	-	-	-	23,550,453	-
OUTSIDE SOURCES	\$ 17,932,298	-	-	-	-	-	17,932,298	-
PROP 400 MAG	\$ 22,821,793	-	-	-	-	-	22,821,793	-
WATER	\$ 59,697,510	3,534,860	1,035,000	-	16,500,000	-	32,001,430	6,626,220
WATER REPAIR & REPLACE	\$ 72,468,905	-	-	-	-	-	52,376,505	20,092,400
MPC - WATER SYSTEM	\$ 13,772,949	-	-	-	-	-	13,772,949	-
WATER SDF	\$ 15,080,347	-	-	-	40,000	-	517,847	14,522,500
WATER RESOURCE SDF	\$ 3,699,365	-	-	-	275,000	-	2,355,615	1,068,750
WASTEWATER	\$ 31,740,097	1,829,080	-	-	14,400,000	-	15,511,017	-
WASTEWATER REPAIR & REPL	\$ 68,682,283	-	-	-	-	-	68,682,283	-
NEELY WASTEWATER SDF	\$ 2,567,002	-	-	-	-	-	2,567,002	-
GREENFIELD WASTEWATER SDF	\$ 8,788,325	-	-	-	-	-	5,163,075	3,625,250
SOLID WASTE - RESIDENTIAL	\$ 4,485,090	1,711,310	-	-	1,500,000	-	1,273,780	-
SOLID WASTE - COMMERCIAL	\$ 706,821	263,890	-	-	430,000	-	12,931	-
ENVIRONMENTAL COMPLIANCE	\$ 3,753,264	415,160	-	-	2,500,000	-	838,104	-
ENV COMP REPAIR & REPLACE	\$ 3,531,916	-	-	-	-	-	3,531,916	-
FLEET OPERATIONS	\$ 411,539	-	-	-	300,000	-	111,539	-
FLEET REPAIR & REPLACEMENT	\$ 1,226,631	-	-	-	-	-	1,226,631	-
TOTAL TRANSFER IN	\$ 978,182,149	\$ 10,081,260	\$ 1,035,000	\$ 1,500,000	\$ 59,215,000	\$ 20,314,000	\$ 822,812,269	\$ 63,224,620





SCHEDULES A-G

TOWN OF GILBERT
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2024
Schedule A

Fiscal Year			FUNDS	
			General Fund	Special Revenue Funds
2023	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	\$ 249,741,814	\$ 618,827,184
2023	Actual Expenditures/Expenses**	E 2	\$ 223,170,559	\$ 63,704,641
2024	Fund Balance/Net Position at July 1***	3	\$ 231,946,766	\$ 800,211,155
2024	Primary Property Tax Levy	B 4	\$ -	\$ -
2024	Secondary Property Tax Levy	B 5	\$ -	\$ -
2024	Estimated Revenues Other than Property Taxes	C 6	\$ 270,673,900	\$ 425,379,500
2024	Other Financing Sources	D 7	\$ -	\$ -
2024	Other Financing (Uses)	D 8	\$ -	\$ -
2024	Interfund Transfers In	D 9	\$ 32,381,260	\$ 21,284,000
2024	Interfund Transfers (Out)	D 10	\$ 145,129,119	\$ 586,348,974
2024	Reduction for Amounts Not Available:	11		
LESS: Amounts for Future Debt Retirement:			\$ -	\$ -
2024	Future Capital Projects		\$ -	\$ -
2024	Maintained Fund Balance for Financial Stability		\$ 59,080,000	6,500,000
2024	Total Financial Resources Available		\$ 330,792,807	\$ 654,025,681
2024	Budgeted Expenditures/Expenses	E	\$ 283,886,960	\$ 698,748,331

* 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 Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or 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 2024
Schedule A

FUNDS					
Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds
\$ 68,990,011	\$ 590,167,876	\$ -	\$ 99,464,095	\$ 43,650,760	\$ 1,670,841,740
\$ 65,618,560	\$ 51,788,957	\$ -	\$ 83,476,385	\$ 41,118,166	\$ 528,877,268
\$ 17,591,450	\$ -	\$ -	\$ 268,034,883	\$ 11,828,718	\$ 1,329,612,972
\$ -	\$ -		\$ -	\$ -	\$ -
\$ 31,335,000	\$ -		\$ -	\$ -	\$ 31,335,000
\$ 2,577,100	\$ -	\$ -	\$ 165,504,000	\$ 44,591,990	\$ 908,726,490
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 63,224,620	\$ 822,812,269	\$ -	\$ 38,180,000	\$ 300,000	\$ 978,182,149
\$ -	\$ -	\$ -	\$ 245,065,886	\$ 1,638,170	\$ 978,182,149
\$ 23,028,220	\$ -	\$ -	\$ -	\$ -	\$ 23,028,220
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 47,480,000	\$ 7,182,341	\$ 120,242,341
					\$ -
					\$ -
\$ 91,699,950	\$ 822,812,269	\$ -	\$ 179,172,997	\$ 47,900,197	\$ 2,126,403,901
\$ 88,993,120	\$ 822,812,269	\$ -	\$ 111,808,850	\$ 43,251,770	\$ 2,049,501,300

EXPENDITURE LIMITATION COMPARISON

	2023	2024
1. Budgeted expenditures/expenses	\$ 1,670,841,740	\$ 2,049,501,300
2. Add/subtract: estimated net reconciling items	\$ (1,055,800,000)	\$ (1,400,000,000)
3. Budgeted expenditures/expenses adjusted for reconciling items	\$ 615,041,740	\$ 649,501,300
4. Less: estimated exclusions	\$ (150,000,000)	\$ (150,000,000)
5. Amount subject to the expenditure limitation	\$ 465,041,740	\$ 499,501,300
6. EEC expenditure limitation	\$ 500,348,278	\$ 544,824,048



SCHEDULES A-G

TOWN OF GILBERT Tax Levy and Tax Rate Information Fiscal Year 2024 *Schedule B*

	2023	2024
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. 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)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
B. Secondary property taxes	29,600,000	31,335,000
C. Total property tax levy amounts	\$ 29,600,000	\$ 31,335,000
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current year's levy	\$ 29,400,000	
(2) Prior years' levies	200,000	
(3) Total secondary property taxes	\$ 29,600,000	
C. Total property taxes collected	\$ 29,600,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	0.9897	0.9800
(3) Total city/town tax rate	0.9897	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>391</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 2024 Schedule C

SOURCE OF REVENUES	ESTIMATED REVENUES 2023	ACTUAL REVENUES* 2023	ESTIMATED REVENUES 2024
GENERAL FUND			
Local taxes			
Local taxes, audit, & franchise fees	\$ 130,425,000	147,500,000	140,350,000
Licenses and permits			
Licenses and permits	3,865,000	2,745,000	2,610,000
Intergovernmental			
State Shared Revenue	83,000,000	86,800,000	110,000,000
State Grants & Contributions	886,000	1,007,000	965,300
Other Governments Revenue	1,620,000	3,047,500	2,855,000
Charges for services			
Charges for services	8,333,400	9,961,400	9,172,600
Fines and forfeits			
Fines and forfeits	2,640,000	2,485,000	2,510,000
Interest on investments			
General Fund	500,000	500,000	500,000
General Fund Repair & Replacement	50,000	50,000	50,000
In-lieu taxes			
SRP In Lieu	1,000,000	1,039,800	1,000,000
Miscellaneous			
Miscellaneous	790,000	745,000	636,000
Total General Fund	\$ 233,109,400	\$ 255,905,700	\$ 270,673,900
SPECIAL REVENUE FUNDS			
HURF	\$ 18,350,000	19,000,000	20,300,000
Vehicle License Tax	12,200,000	12,200,000	12,500,000
Interest Income	120,000	120,000	140,000
Streets Repair & Replacement	20,000	20,000	20,000
Other Streets Revenue	55,000	33,000	33,000
	\$ 30,745,000	\$ 31,373,000	\$ 32,993,000
Grants	\$ 31,488,370	685,790	32,913,020
	\$ 31,488,370	\$ 685,790	\$ 32,913,020
Other Special Revenue	\$ 3,213,270	2,838,270	3,135,520
System Development Fees	17,551,010	12,590,000	9,590,000
Intergovernmental Revenue	2,282,000		2,835,000
	\$ 23,046,280	\$ 15,428,270	\$ 15,560,520
CDBG/HOME	\$ 3,232,400	1,120,050	2,756,670
	\$ 3,232,400	\$ 1,120,050	\$ 2,756,670
PKID	\$ 1,144,890	1,144,890	877,380
Streetlight Improvement District	1,864,000	1,864,000	2,002,600
	\$ 3,008,890	\$ 3,008,890	\$ 2,879,980



SCHEDULES A-G

TOWN OF GILBERT Revenues Other Than Property Taxes Fiscal Year 2024 Schedule C

SOURCE OF REVENUES	ESTIMATED REVENUES 2023	ACTUAL REVENUES* 2023	ESTIMATED REVENUES 2024
Police Impound	\$ 90,000	90,000	90,000
	\$ 90,000	\$ 90,000	\$ 90,000
Ambulance Transport	\$ 5,200,000	5,500,000	7,000,000
	\$ 5,200,000	\$ 5,500,000	\$ 7,000,000
Other Funding Sources	\$ 141,535,130	13,265,090	331,186,310
	\$ 141,535,130	\$ 13,265,090	\$ 331,186,310
Total Special Revenue Funds	\$ 238,346,070	\$ 70,471,090	\$ 425,379,500

DEBT SERVICE FUNDS

Special Assessments	\$ 3,751,410	581,410	2,542,100
Investment Income	35,000	35,000	35,000
	\$ 3,786,410	\$ 616,410	\$ 2,577,100
Total Debt Service Funds	\$ 3,786,410	\$ 616,410	\$ 2,577,100

ENTERPRISE FUNDS

Water Operating	\$ 65,103,000	70,405,500	78,235,500
Water Repair & Replacement	500,000	500,000	300,000
Water and Water Resources SDF	14,500,000	9,000,000	7,500,000
	\$ 80,103,000	\$ 79,905,500	\$ 86,035,500
Wastewater Operating	\$ 33,656,000	33,656,000	44,026,000
Wastewater Repair & Replacement	200,000	200,000	200,000
Wastewater SDF	3,555,000	2,575,000	2,060,000
	\$ 37,411,000	\$ 36,431,000	\$ 46,286,000
Solid Waste - Residential	\$ 20,295,000	20,500,000	22,655,000
SW Residential Repair & Replacement	109,000	8,000	8,000
	\$ 20,404,000	\$ 20,508,000	\$ 22,663,000
Solid Waste - Commercial	\$ 3,395,000	3,552,000	3,707,500
SW Commercial Repair & Replacement	2,000	2,000	2,000
	\$ 3,397,000	\$ 3,554,000	\$ 3,709,500
Environmental Compliance	\$ 4,840,000	4,840,000	6,805,000
Env Compliance Repair & Replacement	5,000	5,000	5,000
	\$ 4,845,000	\$ 4,845,000	\$ 6,810,000
Total Enterprise Funds	\$ 146,160,000	\$ 145,243,500	\$ 165,504,000



SCHEDULES A-G

TOWN OF GILBERT
Revenues Other Than Property Taxes
Fiscal Year 2024
Schedule C

SOURCE OF REVENUES	ESTIMATED REVENUES 2023	ACTUAL REVENUES* 2023	ESTIMATED REVENUES 2024
INTERNAL SERVICE FUNDS			
Fleet Maintenance	\$ 9,401,000	11,604,000	11,578,500
	\$ 9,401,000	\$ 11,604,000	\$ 11,578,500
Health Self Insurance	\$ 20,920,000	21,685,000	23,130,000
	\$ 20,920,000	\$ 21,685,000	\$ 23,130,000
Dental Self Insurance	\$ 1,282,000	1,282,000	1,325,000
	\$ 1,282,000	\$ 1,282,000	\$ 1,325,000
Workers' Compensation	\$ 3,260,000	4,580,000	4,210,000
	\$ 3,260,000	\$ 4,580,000	\$ 4,210,000
General Liability Insurance	\$ 4,348,490	4,348,490	4,348,490
	\$ 4,348,490	\$ 4,348,490	\$ 4,348,490
Total Internal Service Funds	\$ 39,211,490	\$ 43,499,490	\$ 44,591,990
TOTAL ALL FUNDS	\$ 660,613,370	\$ 515,736,190	\$ 908,726,490

* 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 2024 Schedule D

FUND	OTHER FINANCING 2024		INTERFUND TRANSFERS 2024	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
General Fund	\$	\$	\$ 10,081,260	\$ 107,951,188
General Fund Repair & Replacement			22,300,000	37,177,931
Total General Fund	\$	\$	\$ 32,381,260	\$ 145,129,119
SPECIAL REVENUE FUNDS				
Streets	\$	\$	\$ 164,000	\$ 19,141,957
Streets Repair & Replacement			670,000	
CDBG/HOME				836,777
Police Impound			150,000	15,000
Ambulance Transport			300,000	680,000
Grants				26,517,765
Other Special Revenue				1,479,000
System Development Fees			20,000,000	91,578,969
Other Funding Sources				446,099,506
Total Special Revenue Funds	\$	\$	\$ 21,284,000	\$ 586,348,974
DEBT SERVICE FUNDS				
Debt Service	\$	\$	\$ 63,224,620	\$
Total Debt Service Funds	\$	\$	\$ 63,224,620	\$
CAPITAL PROJECTS FUNDS				
Redevelopment	\$	\$	\$ 86,965,980	\$
Streets			361,556,050	
Traffic Control			28,171,640	
Parks and Recreation			74,535,960	
Municipal Facilities			83,454,570	
Water			92,533,789	
Wastewater			90,676,260	
Storm Water			4,918,020	
Total Capital Projects Funds	\$	\$	\$ 822,812,269	\$
ENTERPRISE FUNDS				
Water	\$	\$	\$	\$ 59,697,510
Water Repair & Replacement			16,815,000	72,468,905
Wastewater			1,035,000	31,740,097
Wastewater Repair & Replacement			14,400,000	68,682,283
Solid Waste - Residential			1,500,000	4,485,090
SW Residential Repair & Replace			1,500,000	
Solid Waste - Commercial				706,821
SW Commercial Repair & Replace			430,000	
Environmental Compliance				3,753,264
Env Compliance Repair & Replace			2,500,000	3,531,916
Total Enterprise Funds	\$	\$	\$ 38,180,000	\$ 245,065,886
INTERNAL SERVICE FUNDS				
Fleet	\$	\$	\$	\$ 411,539
Fleet Repair & Replacement			300,000	1,226,631
General Liability Insurance				
Total Internal Service Funds	\$	\$	\$ 300,000	\$ 1,638,170
TOTAL ALL FUNDS	\$	\$	\$ 978,182,149	\$ 978,182,149



SCHEDULES A-G

TOWN OF GILBERT Expenditures/Expenses by Fund Fiscal Year 2024 *Schedule E*

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023	ACTUAL EXPENDITURES/ EXPENSES* 2023	BUDGETED EXPENDITURES/ EXPENSES 2024
GENERAL FUND				
Mayor and Council	\$ 807,340	\$ 56,790	\$ 848,607	\$ 875,450
Manager	1,832,910	138,940	1,969,346	2,147,580
Community Resources	698,140	8,850	703,426	810,260
Emergency Mgt and Safety	576,360		263,906	306,900
Digital Government	1,983,470	78,650	1,498,120	1,863,590
Intergovernmental Relations	449,470	30,410	469,155	464,020
Economic Development	3,435,710	300,690	3,037,459	3,350,120
Information Technology	22,666,160	363,484	20,080,885	25,902,360
Human Resources	3,014,780	168,780	3,063,774	3,533,090
Management and Budget	845,410	37,600	872,306	843,980
Town Clerk	978,940	56,240	943,922	756,050
Legal Services	4,340,640	302,960	4,623,379	4,958,360
Management Services	3,596,550	154,440	3,630,041	4,363,840
Municipal Court	3,729,200	364,780	4,089,131	3,852,750
Development Services	9,014,380	408,710	9,078,756	9,217,940
Police	67,747,950	6,674,672	74,398,856	77,631,930
Fire and Rescue	46,260,910	1,937,405	47,279,092	46,249,940
Parks and Recreation	28,993,620	1,780,190	27,475,090	36,226,230
Public Works	1,553,030	145,680	1,099,484	1,686,660
GF Replacement	12,018,450	(1,217,000)	5,552,210	11,261,960
Non-Departmental	41,825,950	(18,419,827)	12,193,614	47,583,950
Total General Fund	\$ 256,369,370	\$ (6,627,556)	\$ 223,170,559	\$ 283,886,960
SPECIAL REVENUE FUNDS				
Streets	\$ 28,872,390	\$ (475,660)	\$ 26,737,366	\$ 30,636,670
Grants	5,310,370		685,790	6,381,140
CDBG/HOME	1,779,970		1,057,446	1,919,890
Police Impound	193,470		185,058	209,960
Ambulance Transport	5,572,590	62,000	5,049,206	6,919,380
Special Districts	3,240,140	8,380	3,043,936	3,255,980
Development Fees	766,760	50,460	766,760	1,412,060
Other Special Revenue	3,008,500	(106,692)	1,951,293	3,279,160
Total Special Revenue Funds	\$ 48,744,190	\$ (461,512)	\$ 39,476,855	\$ 54,014,240
DEBT SERVICE FUNDS				
Debt Service	\$ 68,831,770	\$ 158,241	\$ 65,618,560	\$ 88,993,120
Total Debt Service Funds	\$ 68,831,770	\$ 158,241	\$ 65,618,560	\$ 88,993,120
OTHER FUNDING SOURCES				
Capital Projects	\$ 599,521,970	\$ (28,977,464)	\$ 24,227,786	\$ 644,734,091
Total Other Funding Sources	\$ 599,521,970	\$ (28,977,464)	\$ 24,227,786	\$ 644,734,091
CAPITAL PROJECT FUNDS				
Redevelopment	\$ 27,844,510	\$ 4,909,242	\$ 1,041,950	\$ 86,965,980
Streets	246,780,870	11,338,080	19,779,437	361,556,050
Traffic Control	14,383,330	823,460	1,165,446	28,171,640
Parks and Recreation	21,041,500	433,000	2,314,309	74,535,960
Municipal Facilities	66,151,730	14,000,189	9,485,399	83,454,570
Water	75,076,960	5,111,005	5,568,151	92,533,789
Wastewater	94,567,840	4,502,340	12,378,495	90,676,260
Storm Water	8,009,820	(4,806,000)	55,770	4,918,020
Total Capital Project Funds	\$ 553,856,560	\$ 36,311,316	\$ 51,788,957	\$ 822,812,269



SCHEDULES A-G

TOWN OF GILBERT
Expenditures/Expenses by Fund
Fiscal Year 2024
Schedule E

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023	ACTUAL EXPENDITURES/ EXPENSES* 2023	BUDGETED EXPENDITURES/ EXPENSES 2024
ENTERPRISE FUNDS				
Water	\$ 43,211,680	\$ (908,727)	\$ 34,721,978	\$ 48,832,400
Wastewater	28,088,830	(888,335)	24,149,761	28,885,200
Solid Waste - Residential	23,097,580	(105,124)	18,874,335	25,922,760
Solid Waste - Commercial	4,020,540	(839)	3,005,327	4,213,950
Environmental Compliance	2,948,490		2,724,984	3,954,540
Total Enterprise Funds	\$ 101,367,120	\$ (1,903,025)	\$ 83,476,385	\$ 111,808,850
INTERNAL SERVICE FUNDS				
Fleet Maintenance	\$ 10,134,900	\$ 1,500,000	\$ 10,446,362	\$ 11,498,160
Health Self Insurance	22,973,840		22,123,955	22,674,470
Dental Self Insurance	1,570,000		1,570,000	1,520,000
Workers' Compensation	3,123,530		2,684,077	3,201,450
General Liability Insurance	4,348,490		4,293,772	4,357,690
Total Internal Service Funds	\$ 42,150,760	\$ 1,500,000	\$ 41,118,166	\$ 43,251,770
TOTAL ALL FUNDS	\$ 1,670,841,740		\$ 528,877,268	\$ 2,049,501,300

* 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.

TOWN OF GILBERT
Expenditures/Expenses by Department
Fiscal Year 2024
Schedule F

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023	ACTUAL EXPENDITURES/ EXPENSES* 2023	BUDGETED EXPENDITURES/ EXPENSES 2024
Mayor and Council				
General Fund	\$ 807,340	\$ 56,790	\$ 848,607	\$ 875,450
Special Revenue	\$	\$	\$	\$ 22,250
Department Total	\$ 807,340	\$ 56,790	\$ 848,607	\$ 897,700
Manager				
General Fund	\$ 1,832,910	\$ 138,940	\$ 1,969,346	\$ 2,147,580
CDBG/HOME	1,779,970		1,057,446	1,919,890
Special Revenue	59,620		59,620	40,160
Department Total	\$ 3,672,500	\$ 138,940	\$ 3,086,412	\$ 4,107,630
Community Resources				
General Fund	698,140	8,850	703,426	810,260
Grants		1,207,993	345,210	862,790
Department Total	\$ 698,140	\$ 1,216,843	\$ 1,048,636	\$ 1,673,050
Emergency Mgt and Safety				
General Fund	\$ 576,360	\$	\$ 263,906	\$ 306,900
Grants	128,520	129,200	50,680	114,430
Department Total	\$ 704,880	\$ 129,200	\$ 314,586	\$ 421,330
Digital Government				
General Fund	\$ 1,983,470	\$ 78,650	\$ 1,498,120	\$ 1,863,590
Special Revenue	9,940		9,940	10,000
Department Total	\$ 1,993,410	\$ 78,650	\$ 1,508,060	\$ 1,873,590
Intergovernmental Relations				
General Fund	\$ 449,470	\$ 30,410	\$ 469,155	\$ 464,020
Grants	62,940	125,000	66,231	65,170
Special Revenue				
Department Total	\$ 512,410	\$ 155,410	\$ 535,386	\$ 529,190
Economic Development				
General Fund	\$ 3,435,710	\$ 300,690	\$ 3,037,459	\$ 3,350,120
Special Revenue				\$ 335,480
Grants		259,347		167,690
Department Total	\$ 3,435,710	\$ 560,037	\$ 3,037,459	\$ 3,853,290
Information Technology				
General Fund	\$ 22,666,160	\$ 363,484	\$ 20,080,885	\$ 25,902,360
Department Total	\$ 22,666,160	\$ 363,484	\$ 20,080,885	\$ 25,902,360
Human Resources				
General Fund	\$ 3,014,780	\$ 168,780	\$ 3,063,774	\$ 3,533,090
Department Total	\$ 3,014,780	\$ 168,780	\$ 3,063,774	\$ 3,533,090

TOWN OF GILBERT
Expenditures/Expenses by Department
Fiscal Year 2024
Schedule F

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023	EXPENDITURE/ ADJUSTMENTS APPROVED 2023	ACTUAL EXPENDITURES/ EXPENSES* 2023	BUDGETED EXPENDITURES/ EXPENSES 2024
Management and Budget				
General Fund	\$ 845,410	\$ 37,600	\$ 872,306	\$ 843,980
Department Total	<u>\$ 845,410</u>	<u>\$ 37,600</u>	<u>\$ 872,306</u>	<u>\$ 843,980</u>
Town Clerk				
General Fund	\$ 978,940	\$ 56,240	\$ 943,922	\$ 756,050
Department Total	<u>\$ 978,940</u>	<u>\$ 56,240</u>	<u>\$ 943,922</u>	<u>\$ 756,050</u>
Legal Services				
General Fund	\$ 4,340,640	\$ 302,960	\$ 4,623,379	\$ 4,958,360
Department Total	<u>\$ 4,340,640</u>	<u>\$ 302,960</u>	<u>\$ 4,623,379</u>	<u>\$ 4,958,360</u>
Management Services				
General Fund	\$ 3,596,550	\$ 154,440	\$ 3,630,041	\$ 4,363,840
Department Total	<u>\$ 3,596,550</u>	<u>\$ 154,440</u>	<u>\$ 3,630,041</u>	<u>\$ 4,363,840</u>
Municipal Court				
General Fund	\$ 3,729,200	\$ 364,780	\$ 4,089,131	\$ 3,852,750
Special Revenue	588,310		527,812	555,600
Department Total	<u>\$ 4,317,510</u>	<u>\$ 364,780</u>	<u>\$ 4,616,943</u>	<u>\$ 4,408,350</u>
Development Services				
General Fund	\$ 9,014,380	\$ 408,710	\$ 9,078,756	\$ 9,217,940
Grants				
Special Revenue	1,051,890		1,051,890	842,840
Department Total	<u>\$ 10,066,270</u>	<u>\$ 408,710</u>	<u>\$ 10,130,646</u>	<u>\$ 10,060,780</u>
Police				
General Fund	\$ 67,747,950	\$ 6,674,672	\$ 74,398,856	\$ 77,631,930
Police Impound	193,470		185,058	209,960
Grants	181,850	382,013	289,900	184,080
Special Revenue	107,610		107,610	281,160
Department Total	<u>\$ 68,230,880</u>	<u>\$ 7,056,685</u>	<u>\$ 74,981,424</u>	<u>\$ 78,307,130</u>
Fire and Rescue				
General Fund	\$ 46,260,910	\$ 1,937,405	\$ 47,279,092	\$ 46,249,940
Ambulance Transport	5,572,590	62,000	5,049,206	6,919,380
Grants		10,200		
Special Revenue	58,300		58,300	56,610
Department Total	<u>\$ 51,891,800</u>	<u>\$ 2,009,605</u>	<u>\$ 52,386,598</u>	<u>\$ 53,225,930</u>
Parks and Recreation				
General Fund	\$ 28,993,620	\$ 1,780,190	\$ 27,475,090	\$ 36,226,230
Special Revenue	20,000		20,000	20,000
Grants				52,150
Department Total	<u>\$ 29,013,620</u>	<u>\$ 1,780,190</u>	<u>\$ 27,495,090</u>	<u>\$ 36,298,380</u>

TOWN OF GILBERT
Expenditures/Expenses by Department
Fiscal Year 2024
Schedule F

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023	ACTUAL EXPENDITURES/ EXPENSES* 2023	BUDGETED EXPENDITURES/ EXPENSES 2024
Public Works				
General Fund	\$ 1,553,030	\$ 145,680	\$ 1,099,484	\$ 1,686,660
Streets Fund	28,872,390	(475,660)	26,737,366	30,636,670
Water Fund	43,211,680	(908,727)	34,721,978	48,832,400
Wastewater Fund	28,088,830	(888,335)	24,149,761	28,885,200
Solid Waste - Residential	23,097,580	(105,124)	18,874,335	25,922,760
Solid Waste - Commercial	4,020,540	(839)	3,005,327	4,213,950
Environmental Compliance	2,948,490		2,724,984	3,954,540
Department Total	\$ 131,792,540	\$ (2,233,005)	\$ 111,313,235	\$ 144,132,180
Special Revenue and Non-Operating				
Repair and Replacement	\$ 12,018,450	\$ (1,217,000)	\$ 5,552,210	\$ 11,261,960
Non-Departmental	41,825,950	(18,419,827)	12,193,614	47,583,950
Miscellaneous Grants	5,000,000	(2,113,753)		5,000,000
Special Districts	3,240,140	8,380	3,043,936	3,255,980
Development Fees	766,760	50,460	766,760	1,412,060
Other Special Revenue	1,049,890	(106,692)	49,890	1,049,890
Debt Service	68,831,770	158,241	65,618,560	88,993,120
Other Funding Sources	599,521,970	(28,977,464)	24,227,786	644,734,091
Capital Improvement Funds	553,856,560	36,311,316	51,788,957	822,812,269
Internal Services	42,150,760	1,500,000	41,118,166	43,251,770
Department Total	\$ 1,328,262,250	\$ (12,806,339)	\$ 204,359,879	\$ 1,669,355,090
TOTAL ALL FUNDS	\$ 1,670,841,740	\$	\$ 528,877,268	\$ 2,049,501,300

* 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 2024 Schedule G

FUND	Full-Time Equivalent (FTE) 2024	Employee Salaries and Hourly Costs 2024	Retirement Costs 2024	Healthcare Costs 2024	Other Benefit Costs 2024	Total Estimated Personnel Compensation 2024
GENERAL FUND	1247.74	\$ 128,886,731	\$ 19,222,477	\$ 20,156,433	\$ 6,406,459	\$ 174,672,100
SPECIAL REVENUE FUNDS						
Roadway and Maintenance	1.00	\$ 80,285	\$ 8,639	\$ 22,602	\$ 4,964	\$ 116,490
Streets	58.66	4,832,525	497,822	920,752	292,111	6,543,210
Grants		161,150				161,150
CDBG	1.65	156,395	16,644	31,374	9,857	214,270
Parkway Improvement District	3.10	195,119	21,528	34,476	12,907	264,030
Court Automation	1.00	88,997	9,709	18,963	5,731	123,400
Court Enhancement	1.00	43,881	4,656	18,814	2,559	69,910
Police Impound	1.90	142,853	15,907	27,818	8,712	195,290
Ambulance Transport	43.56	3,446,516	375,664	564,973	242,337	4,629,490
Native American Internship	0.80	27,989		40	2,141	30,170
Tourism	1.00	108,016	13,275	19,084	7,925	148,300
Total Special Revenue Funds	113.67	\$ 9,283,726	\$ 963,844	\$ 1,658,896	\$ 589,244	\$ 12,495,710
CAPITAL PROJECTS FUNDS						
CIP Administration	19.90	\$ 2,452,881	\$ 265,686	\$ 359,130	\$ 156,943	\$ 3,234,640
Total Capital Projects Funds	19.90	\$ 2,452,881	\$ 265,686	\$ 359,130	\$ 156,943	\$ 3,234,640
ENTERPRISE FUNDS						
Water	141.93	\$ 9,330,657	\$ 1,201,259	\$ 2,293,829	\$ 701,205	\$ 13,526,950
Wastewater	53.50	4,949,775	446,763	758,179	261,123	6,415,840
Solid Waste - Residential	85.81	6,390,725	644,774	1,397,918	373,463	8,806,880
Solid - Waste - Commercial	8.44	777,435	81,593	168,474	47,438	1,074,940
Environmental Compliance	15.59	1,109,216	116,327	218,803	68,064	1,512,410
Total Enterprise Funds	305.27	\$ 22,557,808	\$ 2,490,716	\$ 4,837,203	\$ 1,451,293	\$ 31,337,020
INTERNAL SERVICE FUND						
Fleet Maintenance	31.00	\$ 2,146,326	\$ 237,224	\$ 443,922	\$ 138,338	\$ 2,965,810
Health Self Insurance	1.00	109,039	10,330	18,986	6,125	144,480
Workers' Compensation	1.00	87,882	9,572	18,967	5,619	122,040
General Liability Insurance	1.00	104,714	11,601	19,053	6,532	141,900
Total Internal Service Fund	34.00	\$ 2,447,961	\$ 268,727	\$ 500,928	\$ 156,614	\$ 3,374,230
TOTAL ALL FUNDS	1720.58	\$ 165,629,107	\$ 23,211,450	\$ 27,512,590	\$ 8,760,553	\$ 225,113,700

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.
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.
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.
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**

Revenue Bonds 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**

Central Arizona Project (CAP) 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.
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	<i>Gilbert Police Department</i>
GPEC	<i>Greater Phoenix Economic Council</i> 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	<i>Global Positioning System</i>
Grants	State and Federal subsidies received in response to a specific need.
GSF	<i>Groundwater Storage Facility</i> 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	<i>Greenfield Water Reclamation Plant</i> 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	<i>Homeowners Association</i> 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	<i>HOME</i> 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	<i>Household Hazardous Waste</i> is a facility in Gilbert that accepts items that are considered inappropriate to dispose of in the landfill.
HIPPA	<i>Health Insurance Portability and Accountability</i>
HMI	<i>Human machine interface</i> enables machines and humans to communicate with each other.
HURF	<i>Highway User Revenue Fund</i> is a separate funding source dedicated to provide support for street improvements and maintenance.
HVAC	<i>Heating Ventilation and Air Conditioning</i>
IBCCES	<i>International Board of Credentialing and Continuing Education</i> is an industry leader in cognitive disorder training and certification for education, healthcare, corporate and travel & entertainment professionals around the globe.
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.
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.

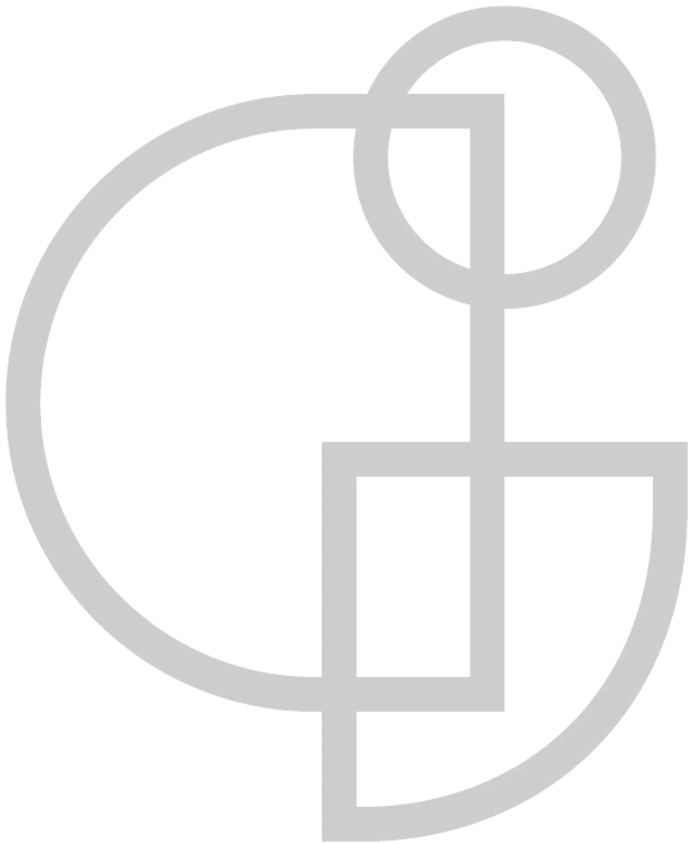
Operating Budget	The portion of the budget associated with providing ongoing services to citizens, includes general expenditures such as personnel services, professional services, maintenance costs, and supplies.
OSHA	<i>Occupational Safety and Health Administration</i> is an agency of the United States 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.
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.

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	<i>Special Weapons and Tactics</i> 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 <i>Third Party Administrator</i> is an organization that processes insurance claims or certain aspects of employee benefit plans for a separate entity.

TI	<i>A Traffic Interchange</i> 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	<i>Total Organic Carbon</i> is a constituent measured for regulatory reasons.
TOC	<i>Traffic Operations Center</i>
TOG	<i>Town of Gilbert</i>
TSMO	<i>Transportation Systems and Management Operations Plan</i> serves as a road map for future Intelligent Transportation Systems (ITS) projects, improvements and policies.
TTHM	<i>Trihalomethanes</i> are created when disinfectants react with naturally-occurring materials in the water.
ULDC	<i>Unified Land Development Code</i> is a compilation of town codes that govern subdivision and development of lands.
UPRR	<i>Union Pacific Railroad</i>
USSSA	<i>United States Specialty Sports Association</i> is a volunteer, sports governing body and a nonprofit organization.
VCU	<i>Violent Crimes Unit</i> located in the Gilbert Police Department.
VGBA	<i>Virginia Graeme Baker Act</i>
VLТ	<i>Vehicle License Tax</i> 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.
What Works Cities	<i>What Works Cities</i> is a Bloomberg Philanthropies' initiative to enhance the use of data and evidence in the public sector. Gilbert was selected as one of 10 new cities to participate in What Works Cities in 2017.
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



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