gilbert arizona

Annual Budget

FISCAL YEAR 2026

Adopted June 10, 2025





TABLE OF CONTENTS

INTRODUCTORY SECTION

Budget Message....7
Guide to the Budget Document....11
GFOA Distinguished Budget Award....14
Key Officials and Staff....16
Organizational Charts....18
Mission and Values....20
Organization Focus Areas....21
Operational Excellence....27
Gilbert Facts....28
Fund Structure....32
Budget Process....35
Budget Calendar....37
Financial Policies....38

FINANCIAL OVERVIEW

Short-Term Financial Plans....63
Revenue and Expense Summary....63
Fund Balances....64
Budget Summary....68
Revenue Summary by Fund....70
Revenue Summary by Fund by Type....72
Revenue Detail....74
Expense Summary....81
Expense Detail....83
Property Tax Rates....91
Personnel Summary....92

Long-Term Financial Plans....93
Long-Term Financial Planning....93
Revenue Sources....100
Five-Year Forecasts....106

GENERAL FUND

General Fund Summary....117
General Fund Benchmarks....120
Mayor and Council....125
Town Manager....127
Communications and Engagement....129
Intergovernmental Relations....131
Economic Development....133
Information Technology....135
Human Resources....137
Management and Budget....139
Town Clerk....141
Legal Services....143
Finance and Management Services....145
Municipal Court....147
Development Services....149
Police....151
Fire and Rescue....153
Parks and Recreation....155
Engineering Services....157

STREETS FUND

Streets Fund Summary....161
Streets Fund Benchmark....163
Streets....165

ENTERPRISE FUNDS

Enterprise Funds Summary....169
Enterprise Funds Benchmarks....171
Water....173
Wastewater....175
Solid Waste - Residential....177
Solid Waste - Commercial....179
Environmental Compliance....181

INTERNAL SERVICE FUNDS

Internal Service Funds Summary....185
Fleet Maintenance....187
Health Self Insurance....189
Dental Self Insurance....191
Workers' Compensation....193
General Liability....195

REPLACEMENT FUNDS

Replacement Funds Summary....199
Replacement Funds....201

SPECIAL REVENUE

Special Revenue Funds Summary....207
Special Revenue....209

OTHER CAPITAL FUNDS

Other Capital Funds Summary....213
Guide to the Capital Improvement Plan....215
Capital Improvement Plan Summary....216
Operating Impacts....220
Ten-Year Financial Plan....222
Street Project Locator....252
Street Projects Summary....253
Street Project Detail....256
Traffic Control Project Locator....262
Traffic Control Projects Summary....263
Traffic Control Project Detail....265
Municipal Facilities Project Locator....267
Municipal Facilities Projects Summary....268
Municipal Facilities Project Detail....270
Redevelopment Project Locator....275
Redevelopment Projects Summary....276
Redevelopment Project Detail....277
Storm Water Project Locator....279
Storm Water Projects Summary....280
Storm Water Project Detail....281
Water Project Locator....283
Water Projects Summary....284
Water Project Detail....287

Wastewater Project Locator 293
Wastewater Projects Summary 294
Wastewater Project Detail 296
Parks and Recreation Project Locator 302
Parks and Recreation Projects Summary 303
Parks and Recreation Project Detail 306

DEBT SERVICE

Debt Service 313

APPENDIX

Personnel Detail 325
Capital Outlay 350
Transfer Detail and Summary 354
Schedules A-G 358
Glossary/Acronyms 371

Shaping a new
tomorrow, today.

Introductory Section

Budget Message
Guide to the Budget Document
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 10, 2025

Honorable Mayor, Council Members, and the Gilbert Community:

Gilbert continued to grow during FY 2025, although residential growth is slowing as the inventory of available land declines. Gilbert citizens and businesses are continuing to receive high quality town services as the Town focuses on making long-term quality of life decisions for the future. Inflation was a significant hurdle for many departments and some rates had to be adjusted to compensate for the changes in operational costs. Gilbert is also keeping a close eye on regional water discussions to ensure that our water portfolio and infrastructure are ready for the future. We want to ensure that a shortage at the river does not equal a shortage at the tap for our residents and businesses. We will also remain financially prepared to meet economic challenges that may arise as the economy evolves and potentially transitions into a slower growth or recessionary phase of the typical cycle.

With a population of around 290,000 residents, Gilbert is Arizona's fourth largest city. Gilbert stands proud as the #1 City for Economic Growth (Coworking Café, 2024), #2 Best Suburb to Raise a Family in Arizona (Niche, 2024) and the #3 Safest and Most Affordable City (GO Banking Rates, 2024). Gilbert was also ranked the #4 Most Caring City in America (WalletHub, 2025) and the #4 Best Place to Live in the Southwest (Livability, 2024). From the start of 2020 to the end of 2024, Gilbert saw 13% growth in both STEM jobs and total jobs (Lightcast, Inc., 2020-2024). Over the last 5 years, Gilbert has added 3.6 million square feet of office, industrial/flex, and retail space to its inventory, representing an increase of 12.6%. (Costar, Q2 2020 – Q2 2025).

In FY 2025, Gilbert's economic development initiatives continued to yield positive results for the community. The central employment area saw significant investment activity highlighted by the groundbreaking of the much-anticipated Gilmore mixed-use project, a new two-story Starbucks (the largest in the state), and the new Signature at SanTan, which will bring Dick's House of Sport as well as a Whole Foods to the community, among other exciting retailers. ATLAS also completed construction on a new 63,000 square foot industrial facility, which is now home to a distribution center for Frito-Lay. In the northwest employment area, Aldi started construction on its second location in the community, and a new 60,000 square foot flex industrial building broke ground in the Fiesta Tech business park. Long-term Gilbert-based business resiliency efforts continued as well, with the official launch of the Catalyst Business Resource Center in September 2024. The Catalyst provides a one-stop location for Gilbert businesses to access valuable resources to help them thrive in the community. Significant progress was also made in redevelopment efforts this year, highlighted by the official groundbreaking of the highly anticipated Heritage North project. This milestone marks the launch of the first phase of a transformative 10-acre downtown destination that will feature a vibrant mix of restaurants, retail, luxury residences, and a community-centered town square. Key infrastructure and planning initiatives were also advanced, including the fabrication and installation of the first phase of a unified wayfinding signage system throughout the Heritage District. Additionally, a dedicated Council Workshop was facilitated to gain strategic direction on critical topics such as parking, transportation, stormwater management, and land sales, ensuring alignment with the priorities outlined in the 2018 Redevelopment Plan as the District nears build-out. To enhance transparency and community engagement, the team launched DiggingtheDistrict.com, a centralized online resource where residents, businesses, and visitors can explore ongoing public and private development projects within the Heritage District. Discover Gilbert had a big year as well, achieving Destination Marketing Accreditation through Destinations International and establishing two Tourism Discovery Centers with local business partners in core Gilbert destination areas to deliver visitor information and encourage foot traffic.

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 $3.1 million has been removed due to the zero-based efforts. Due to inflation, the cumulative zero-based savings reduced from the prior year. Directors are tasked with balancing the budget through consensus, rather than presenting requests and waiting to hear back. This helps build a leadership team that is working together and focused on outcomes that will best meet citizen needs. Only once the directors achieve consensus is the Town Manager presented with the recommended budget. This collaborative and teamwork-focused approach allows Gilbert to promote transparency, the importance of short- and long-term planning, and maintain a strong return on investment for the zero-based process while staying focused on the citizens and businesses that we all serve in different capacities.

Additionally, Gilbert staff and Council align both short-term goals and resources toward the long-term realization of Gilbert's established strategic initiatives: Strong Economy, Prosperous Community and Exceptional Built Environment. These strategic initiatives guide the formulation of organizational goals and corresponding budget for the following fiscal year. Council retreats, as well as the budget kickoff in September 2024, allow staff to initiate the process with clear direction and focus governing the priorities for service delivery in FY 2026. Gilbert has a "City of the Future" initiative which focuses on maintaining community health in the coming decades by making strategic, future-focused decisions today. Use of performance management and data analytics help the Town make informed decisions on how to best meet citizen needs and prepare for the future.

The budget for FY 2026 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.

FINANCIAL IMPACT

With carry forwards and contingency adjustments, the maximum budget of $2,460,846,930 was adopted for FY 2026. Most of the increase from FY 2025 is from increased activity in the Capital Improvement Program, especially related to additional water projects, wastewater projects, and sales tax supported quality of life 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 $34.838 million which maintains the property tax rate of $0.9800 per $100 of assessed value.

Balanced Financial Plan: The FY 2026 Budget is balanced based upon identified revenues and expenditures.

Constitutional Expenditure Limit: The FY 2026 Budget reflects expenses that will be under the constitutional expenditure limitation. Voters approved two changes to Gilbert's Expenditure Limit on the November 2024 ballot. 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 2026 Budget reflects State Shared Revenues based upon estimated 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 carryover funds in an amount of $714,839,090. 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 carryover number.

Capital Project Financing – System Development Fees: The FY 2026 Budget reflects revenues projected from the continued collection of System Development Fees as allowed under current State Law.

FUNDING CHALLENGES

Inflation continues to be one of the biggest challenges the Town is facing. While inflation has reduced over the past year, it is still at elevated levels and is affecting operational expenses and infrastructure projects. Construction inflation is adding significant costs to the needed infrastructure projects, both new construction and repair/replacement projects. Council, management, and operational staff will continue working together to meet the needs of the community while working to balance costs and revenues. One of the steps Council took was to raise the sales, use, and bed tax rates (effective January 1, 2025). The additional revenues will help fund Quality of Life infrastructure investments needed in Police, Fire, and Parks.

Water rates were evaluated in 2024 with Council opting for increases over time. The first of three planned increases was implemented in April 2024 with the second increase taking effect a year later in April 2025. The third planned increase is being evaluated with updated information to balance revenues and expenditures for a 5 year window of time. A study is currently underway and new rates are anticipated to go into effect in Spring of 2026. Rates for Solid Waste Residential and Commercial services are also being evaluated. This follows the two-year review cycle that has been established. Development Service rates were reviewed in FY2025 and updated fees were adopted effective July 2025. These fees had not substantially changed in more than a decade and no longer covered the costs to provide building, permitting, and inspection services. The new fees are calculated to better cover the cost of services being provided. Ambulance rates also need to be increased to cover the cost of providing service and are in the process of gaining the necessary state approvals. It is anticipated that the new Ambulance rates will be effective in August 2026, pending final state and Council approvals. Upcoming changes in Medicaid payment/reimbursement may negatively impact the Ambulance fund's ability to balance overall revenues and expenditures. Staff is continuing to monitor these developments and evaluate options.

Loss of Residential Rental Revenue is also a funding challenge for the Town. The state legislature decided that local governments can no longer change sales tax on Residential Rental transactions starting January 1, 2025. This will be a loss of about $9m in revenue each year to Gilbert. There was no offsetting legislation to make up for the revenue loss. There will also be a decrease in state shared income tax. This was anticipated for FY 2025 as the flat tax went into place, but income tax collections in 2024 were not as strong as anticipated and will lead to lower than expected state shared income tax revenue in FY 2026.

On top of the revenue losses from the state, Gilbert is experiencing a slow-down and leveling off of local sales tax transactions and revenues. FY 2025 revenues are higher than FY 2024 due to the rate changes adopted by Council which went into effect on January 1, 2025. The underlying economy (not including the rate changes or the loss of residential rental) indicates economic activity is about the same as FY2024 with a slight amount of growth. Most of the General Fund activities are funded through sales tax revenues, so this is an important area to monitor. Gilbert's revenues

and expenditures are balanced at the current level of service. Additional funding sources will need to be considered if additional staffing or services are needed in the community. FY 2026 budget was only able to fund a minimal number of new positions due to constraints in ongoing funding. The new positions in the General Fund are all related to public safety.

Another challenge for the Town is the state-imposed expenditure limit. This limit is calculated for each municipality based on their actual expenditures in the year 1980 and then adjusted each year for population growth and inflation. Gilbert traditionally has remained well below this limit. But, cash-funded capital improvement projects count against this spending limit (bond-funded projects are excluded/subtracted). Gilbert has a significant number of capital improvement projects in progress and many of them will use funding sources that count against the expenditure limit. When possible, Gilbert works to save up cash for projects, especially repair and replacement projects so this is likely to be a continuing concern as the Town moves closer to build-out and the "infrastructure maintenance" lifecycle stage. Voters approved two changes to the state expenditure limit on the November 2025 ballot. These changes will help provide more flexibility and local control over Gilbert spending moving forward.

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

Organization Charts

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

Department summaries include the following components:

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

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

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

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

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

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

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

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

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

Replacement Funds

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

Capital Improvements

The Capital Improvement Plan (CIP) is an integral part of the budget process and is updated annually. This document describes all known capital projects with a dollar value greater than $100,000. Projects included in the FY 2026 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 $25,000 or more, are individually approved and included in this section.

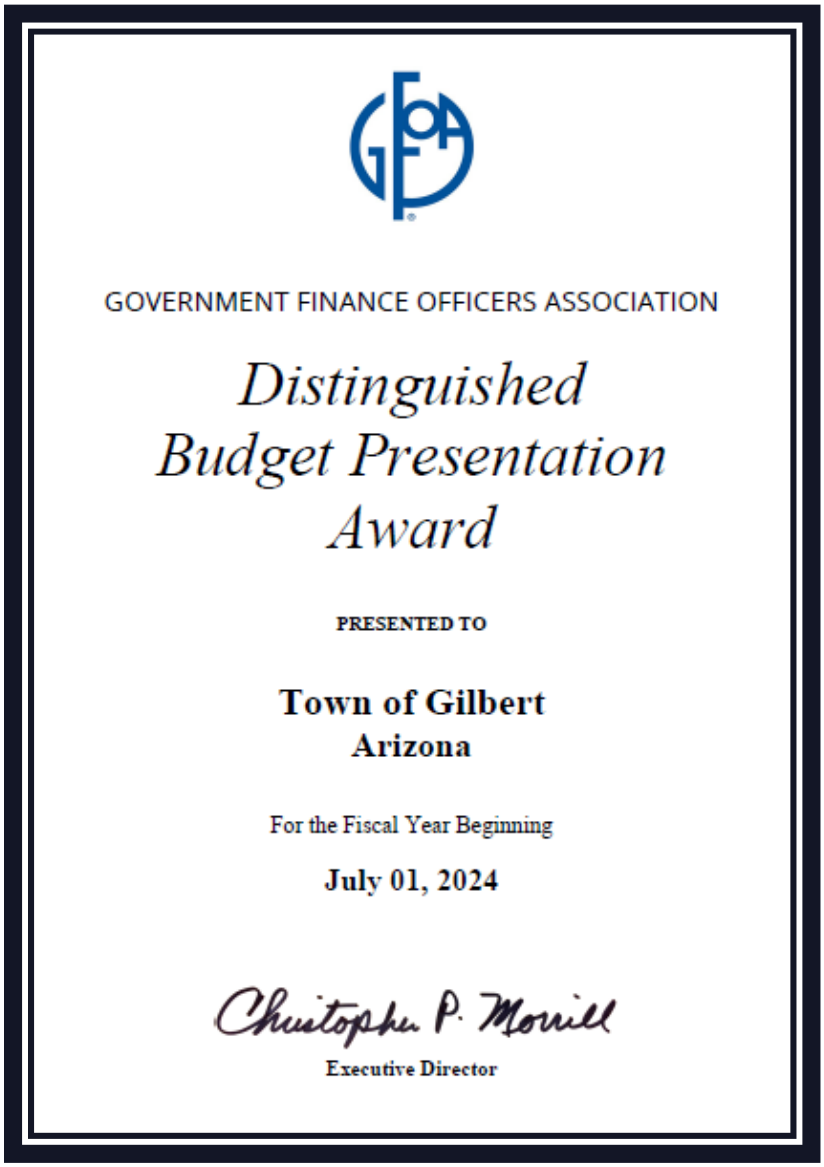
Transfer Schedules: This part of the budget document illustrates interfund transfers (by fund) that are scheduled for the current fiscal year.

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.

GFOA DISTINGUISHED BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Town of Gilbert
Arizona

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

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, 2024. Gilbert has received this award for twenty-five 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.

KEY OFFICIALS AND STAFF

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
Scott Anderson



Councilmember
Chuck Bongiovanni



Vice Mayor
Bobbi Buchli



Councilmember
Kenny Buckland



Councilmember
Yung Koprowski



Councilmember
Monte Lyons



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 Town Manager, *Vacant*
Deputy Town Manager, *Eric Braun*
Assistant to the Town Manager, *Allyna Bay*
Assistant to the Town Manager, *Jennika Horta*
Management Analyst, *Kiersten Begay*

Chief AI Strategy Officer, *Eugene Mejia*
Chief Communication and Engagement Officer, *Kandice Kwan*
Chief People Officer, *Nathan Williams*
Interim Chief Technology Officer, *Jeremy Kurtz*
Development Services Director, *Kyle Mieras*
Economic Development Director, *Dan Henderson*
Finance Director, *Håkon Johanson*
Fire Chief, *Rob Duggan*
Intergovernmental Relations 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

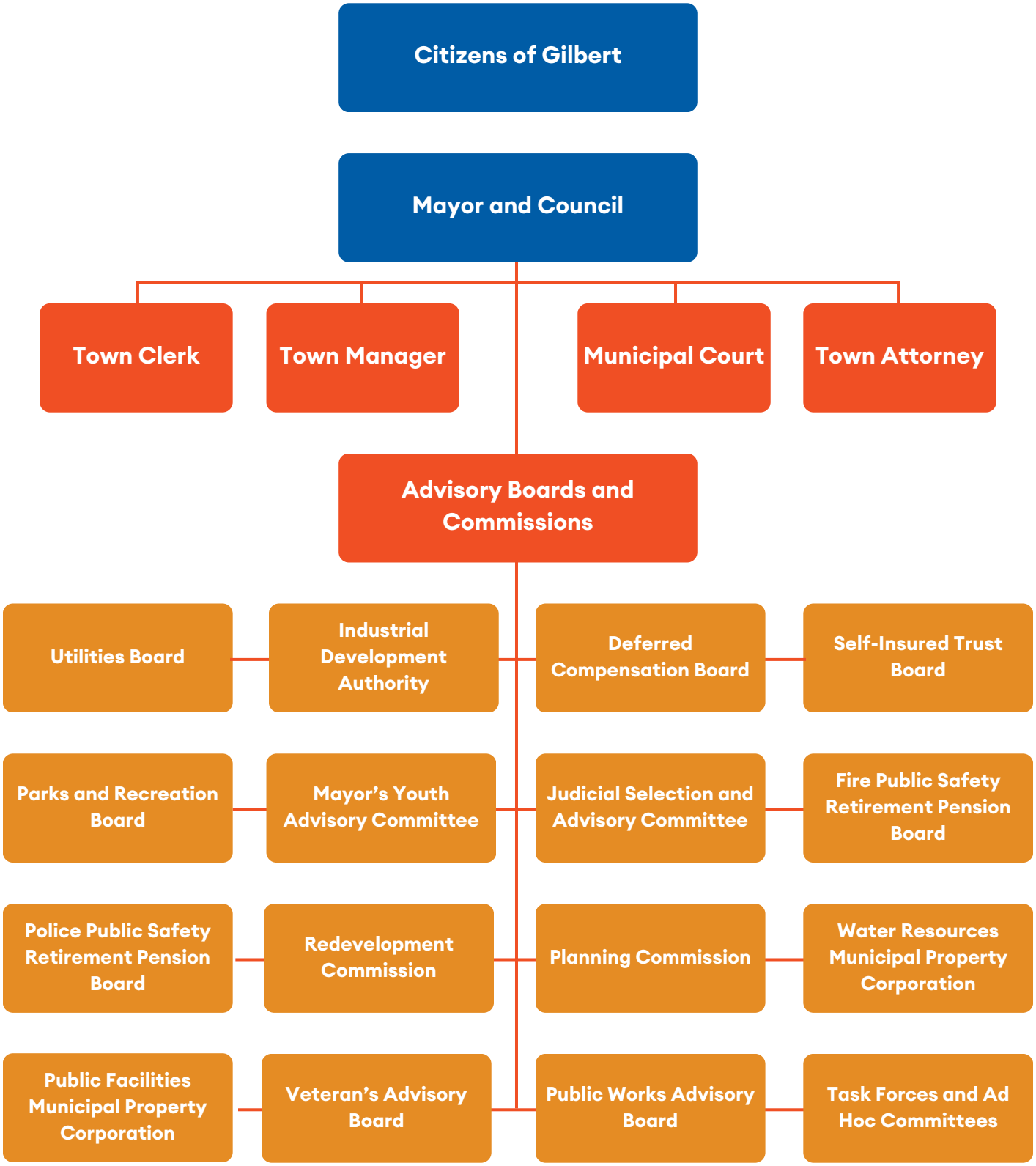
Management and Budget Director, *Kelly Pfost*

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

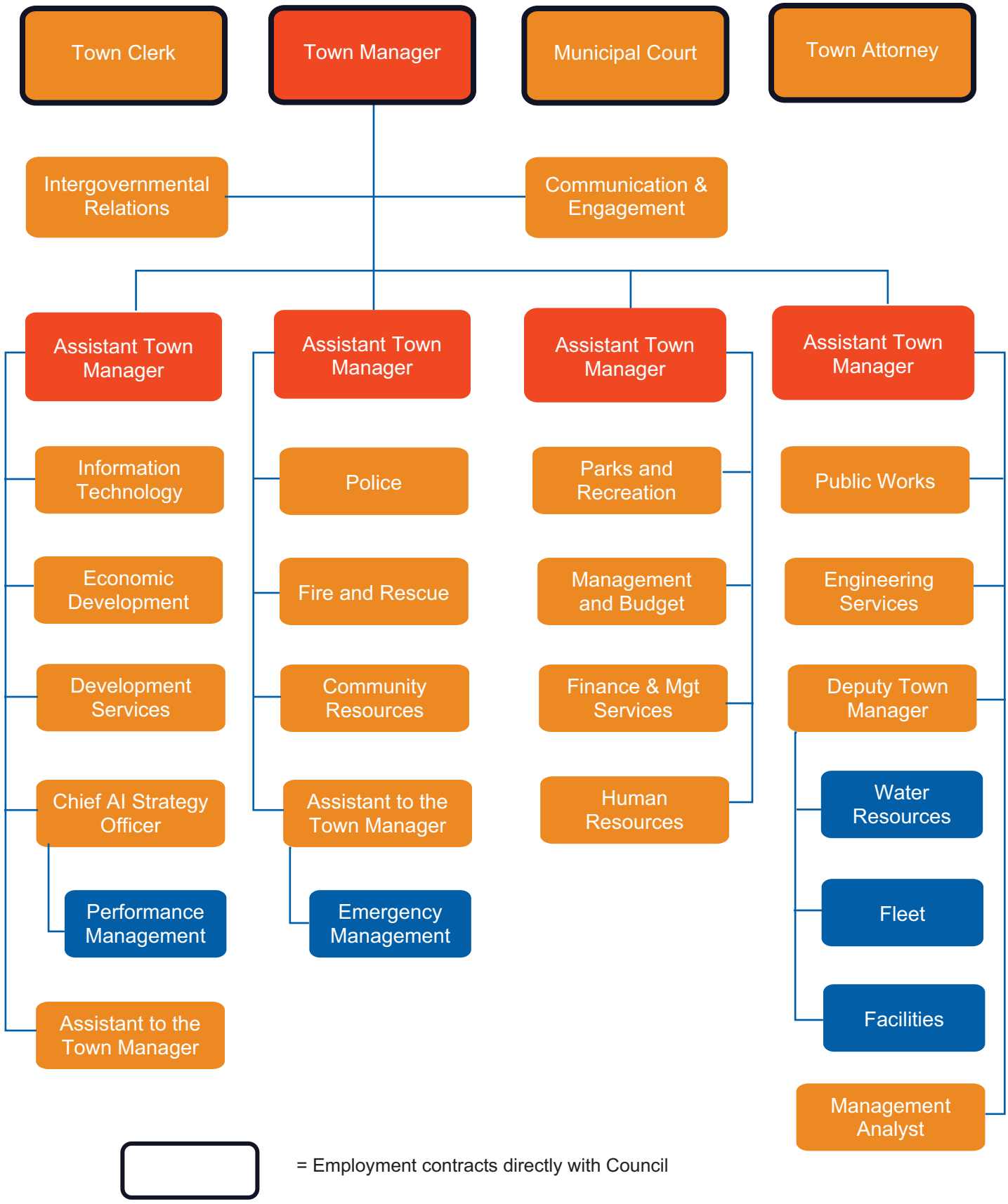
Management and Budget Specialist, *Rachel Shaver*

Special thanks to the Office of Communication and Engagement for cover design.

ORGANIZATIONAL REPORT CHART



ORGANIZATIONAL REPORT CHART





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

ORGANIZATION FOCUS AREAS

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

COMMUNITY MISSION

Anticipate. Create. Help People.



Organizational alignment with the Gilbert community mission is achieved by establishing individual performance measures and benchmarks that complement department goals, and town-wide focus areas. The FY 2026 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 neigbors 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 commited 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 infrastruture 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.

FY 2026 Wildly Important Goals



Community Well Being

Strengthen initiatives that enhance the community's well-being in areas of safety and engagement.



Organizational Excellence and Resilience

Gilbert employees are integral to the community's ongoing high quality of life. This WIG will strategically optimize the organization's approach and resiliency in developing and executing critical tasks, initiatives, and projects, including prioritizing processes and identifying resource limitations.



Quality of Life

Strategically execute and implement critical quality of life projects and initiatives that protect Gilbert's exceptionally built environment. This Wildly Important Goal aims to create a sustainable, vibrant, and resilient environment that meets the needs of our residents and businesses today and into the future.

FY 2025 Wildly Important Goals & Results

Employee Engagement

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

- Employee Engagement Survey results increased to 59% in January 2025.
- A consistent cadence of communicating vision and information to teams through a variety of mediums was created.
- Leadership meetings were revamped to increase employee connectedness to the organizational mission and focus areas.
- Evaluation of the results of the Employee Engagement Survey from February 2025 and future target improvement areas are being identified in FY 2026.



Prosperous Community

Community Safety

Strategic investments in an Advocacy Center, Crime Lab, innovative programs, force-multiplying technologies, and youth engagement strategies to enhance public safety with advancement in all areas during FY 2025.

- Building permits were obtained and construction began on Phase 1 of the Gilbert Advocacy Center. The facility is on schedule to open for services in Fall 2026.
- Beginning steps for advancing Phase 2 and #3 of the Advocacy Center took place, including PD/CIP staffing recruitments, funding exploration, and cost escalation identification and mitigation.
- Work on the Crime Lab and Real Time Crime Center projects took place including resource identification and multi-agency option exploration. Additional work to address these projects will be ongoing.
- Enhancing youth engagement was a critical objective and during this year the Community Youth Engagement Officer was hired, best practices researched, and programs implemented.

Sustainability

Evaluate opportunities to enhance sustainability for the organization and community, fostering greater resilience through resource preservation and operational efficiencies. In FY 2025, the Town will establish a vision and guiding principles for sustainability Townwide.

- Research of peer communities and self-assessment of organizational practices completed.
- Vision and guiding principles developed with identified focus efforts related to conservation, material management, and mobility identified.
- Staff guidance developed and made available to teams throughout the organization.
- Self-assessment of current programs will continue, and the sustainability vision will be incorporated into internal processes. Additional data metrics and dashboard tools will be developed, highlighting current efforts and outcomes.

Customer Experience

Preparing for the augmentation of our service lines and transformation of the customer experience through excellence in service delivery and embracing all emerging technologies, including AI. In Q1 our goal for enhancing the customer experience will be to identify two areas of focus and deliver those results by June 30, 2025.

- AI strategies were implemented via pilot programs and org-wide launches, including Adobe Firefly, Canva, Grammarly, Adobe Acrobat AI Assistant, and Copilot 365.
- The What's Developing Nearby Map was launched, creating an interactive map tool that will enable residents to obtain timely updates regarding developments or ongoing projects in selected and subscribed zones, offering improved accessibility and convenience.
- The Gilbert website assessment was completed and included an ADA review of our current website.
- In FY 2026, the team will collaborate to co-create a North Star journey for the Town Website that is focused on users' digital experience.



Strong Economy

Northwest Growth Area

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

- A comprehensive analysis of geographic data, demographic information, economic indicators, and predictive analytics was conducted to identify and recommend the most beneficial areas for redevelopment in the northwest region.
- Northwest Redevelopment Area defined as 2.99 square miles, with outreach plan provided to Council in November, 2024. Collaboration with residents and businesses is ongoing to identify goals and strategies for the redevelopment efforts.
- A draft of the formal Redevelopment Plan is being created with intent to present it to Council during FY 2026.



Exceptional Built Environment

Water Resiliency

Continue our water resiliency efforts through employing a multi-pronged strategy to address Colorado River reductions through operational resilience measures, sustainable long-term water portfolio management, and enhanced water conservation and efficiency initiatives. Specific emphasis for FY 2025 will be on the needs and opportunities for reclaimed water as a vital component of the water resources portfolio. Water Resources and Public Works will work together to prepare a reclaimed water supply plan to identify funding needs for incorporation in the Wastewater and Reclaimed Water FY 2026 CIP.

- Initial recommendations were developed for a Reclaimed Water Supply Plan including septic conversions, reclaimed water use goals for Parks, conservation code analysis for new developments, landscaping and use of reclaimed water, and community resources.

- Several related resiliency projects were conducted including Riparian Preserve Distribution Structure Improvements, Area of Hydrologic Impact Study, Advanced Water Treatment Plan Feasibility Study, and Aquifer Storage and Recovery Wells Capital Project.
- Finalization of the recommendations for the Reclaimed Water Supply Plan and presentation of findings will occur in FY 2026.

Community Investments

Advance critical capital investments from planning to design and construction phases in Police, Fire, Parks, and infrastructure to meet the needs and demands of our community's continued growth, while sustaining a high quality of life into the future. Project prioritization and resource needs will be identified by June 30, 2025.

- A prioritized list of projects was defined, and resource needs were determined with input from stakeholder teams and Council. Revenue sources were identified for 23 projects.
- Staff resources necessary for project success were identified and presented to the Council. Initial staffing resources in PD and CIP are being hired/onboarded.
- Revised project timelines are being developed based on Council feedback and prioritization.
- Development of community engagement campaigns and celebratory milestones are being identified for Council and community participation.

OPERATIONAL EXCELLENCE

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 2025 included:

- Completing a review of our Enterprise Resource Program (Munis) system to find efficiencies for Human Resources, Payroll, and Management and Budget. Teams identified modules and other features within the program that were not previously utilized which would reduce cycle time. An example of this includes:
    - Benefits Administration Centralization: By bringing benefits management in-house through our ERP system (Munis), employees now use a single login to enroll and update benefit information. This shift eliminates reliance on a third-party vendor, reduces password reset requests during open enrollment, and improves data accuracy—saving an estimated 100 staff hours annually across Benefits and IT.
- Design Technical Variance Workflow: Implemented a centralized Energov workflow to replace an email-based system for processing developer variance requests. This streamlined process enables reporting, maintains historical records, and is expected to save over 200 research hours while boosting transparency.

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



HOURS SAVED IN FY 2025

WITH Benefits Administration and Design Technical Variance workflow

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 2026 estimated population of 293,000 continues to grow, having experienced 21 percent growth between 2005 and 2010; and 29 percent between 2010 and 2020. With attractive demographics, award-winning amenities, and a business-friendly environment, Gilbert was recently named the #1 City for Economic Growth (Coworking Café, 2024) and the #2 Best Suburb to Raise a Family (Niche, 2024). Gilbert was also ranked the #3 Safest and Most Affordable City (Go Banking Rates, 2024) and the Most Caring City in America (WalletHub, 2025).

GILBERT AT A GLANCE

Year Founded:	1891
Year Incorporated:	1920
Planning Area:	72.6 square miles
Elevation:	1,273 feet
Annual Average Rainfall:	6.35 inches
Annual Sunshine Days:	296 days

Source: Maricopa County Weather Sensor Data 2024

Average Temperature in Fahrenheit:

	(High / Low)
January	67 / 41
April	85 / 55
July	106 / 81
October	88 /60

Source: National Oceanic and Atmospheric Administration (NOAA)

Transaction Privilege Tax Rate:	8.3%
State / County	6.3%
Gilbert	2.0%
Total Housing Units:	101,903
Vacancy Rate	4.6%

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

Census 2020 Population:	267,918
Census Annual Estimates (as of 7/1/24):	288,790
Estimated Population (as of 7/1/25):	293,000
Median Age:	36.1
Under 18	27.7%
15 – 24	13.2%
25 – 44	30.0%
45 – 64	23.9%
65 and over	10.6%

Highway Distances from Gilbert:

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

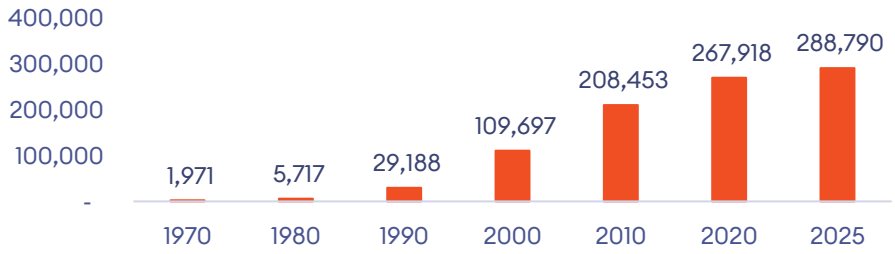
Source: Unless otherwise indicated, U.S. Census Annual Population Estimates 2023



GILBERT FACTS

Demographics:

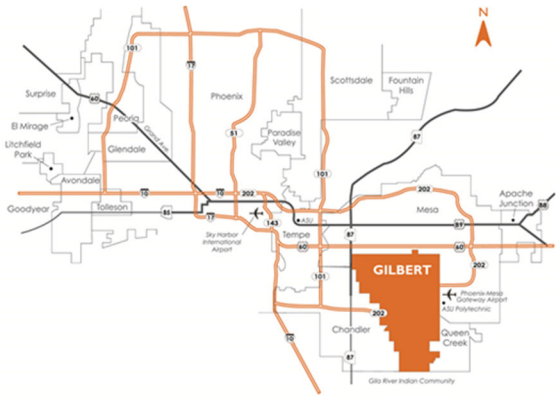
GILBERT POPULATION



MEDIAN AGE

Gilbert	Greater Phoenix
36.1	37.8

Source: U.S. Census for the Town of Gilbert, AZ and Maricopa County, AZ 2023



EDUCATIONAL ATTAINMENT

	Gilbert	Greater Phoenix
High School Graduate	16.1%	22.0%
Some College, No Degree	22.2%	21.9%
Associate Degree	10.5%	9.1%
Bachelor's Degree	29.7%	22.6%
Graduate/Professional Degree	18.7%	14.4%
High School Graduate or Greater	97.2%	89.9%
Bachelor's Degree or Higher	48.4%	37.0%

Source: U.S. Census American Community Survey, 2023

RACE / ETHNICITY



- White, 61.2%
- Hispanic, 19.3%
- Asian, 8.3%
- Black or African American, 2.6%
- Two or More Races, 15.8%
- American Indian, 1.8%
- Other Race, 0.2%
- Pacific Islander, 0%

HOUSEHOLD CHARACTERISTICS



	Gilbert	Greater Phoenix
Median owner-occupied housing value	$614,200	$468,700
Median household income	$122,445	$87,048
Average household size	2.91	2.57

Source: U.S. Census American Community Survey, 2023

AWARDS & RECOGNITIONS

- #1 Place to Live in Arizona (Coworking Café, 2024)
- #4 Most Caring City in America (Wallet Hub, 2025)
- #5 Best City for First-Time Homebuyers (Good Morning America, 2025)
- In the Top 100 Places to Live in the US (Livability, 2025)

#1

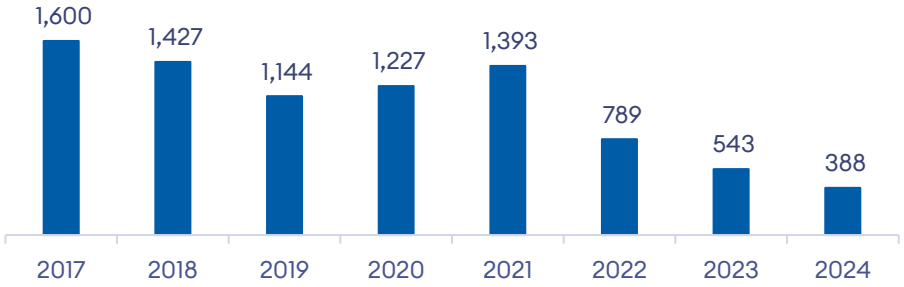
Place to Live in Arizona
(Coworking Café, 2024)

SINGLE-FAMILY HOUSING PERMITS

BY CALENDAR YEAR

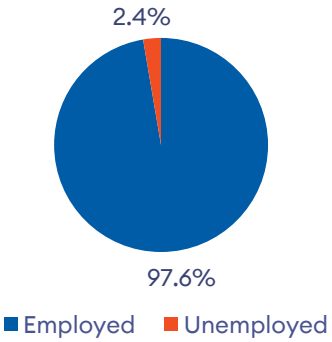
388

Single-Family Housing Permits issued in 2024



CIVILIAN LABOR FORCE

Labor Force = 161,851



PRINCIPAL EMPLOYERS

Employer	Employees
Gilbert Public Schools	3,417
Banner Health	2,537
Town of Gilbert	1,877
Fry's Food and Drug	1,496
Northrop Grumman	1,374
Higley Unified School District	1,333
Wal-Mart Stores, Inc.	1,070
Dignity Health	1,059
Deloitte	860
Silent Aire USA Inc.	778

Source: 5-Year American Community Survey 2019-2023

Source: Gilbert Annual Comprehensive Financial Report (ACFR), FY 2024

ECONOMIC HIGHLIGHTS

- From 2020 to the end of 2024, Gilbert saw 13% growth in both STEM jobs and total jobs (Lightcast, Inc., 2020-2024).

  Source: Gilbert Office of Economic Development
- Over the last 5 years, Gilbert has added 3.6 million square feet of office, industrial/flex, and retail space to its inventory, representing an increase of 12.6%

  Source: CoStar 2020 Q2 – 2025 Q2

FUND STRUCTURE

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
  - Communications and Engagement
  - Intergovernmental Relations
  - Economic Development
  - Information Technology
  - Human Resources
  - Management and Budget
  - Town Clerk
  - General Counsel/Prosecutor
  - Finance & Management Services
  - Municipal Court
  - Development Services
  - Police
  - Fire and Rescue
  - Parks and Recreation
  - Engineering Services
- *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 benefiting 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.

FUND STRUCTURE

	Governmental Funds				Proprietary Funds	
	Major Funds			Non-Major Funds		
Department/Functional Area	General Fund	Roadway and Maintenance Fund	Other Capital Funds	Special Revenue Funds	Enterprise Funds	Internal Service Funds
Mayor and Council	✓					
Town Manager	✓			✓		
Communications and Engagement	✓			✓		
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 2026 budget preparation:

- Local sales tax rate increased to (2.0%)
- The secondary property tax rate for FY 2026 remains at $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 the preparation of the budget were:

- Council input on initiatives, boundaries, and priorities
- Prepare a 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 the validity of the 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 as approved by voters in November 2024.

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 2026 the ongoing budgeted expenditures were $261M. When calculated at 25% plus one year of debt service, the minimum fund balance requirement is $67.8M.

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 2026, 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 in which 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 a 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, 2024	CIP Team holds initial departmental meetings (review/prioritize new/existing capital improvement projects)
August 8 - August 26, 2024	Executive Team report out; FTE, benchmarks, and status of one-time expenses from FY 2024
August 27, 2024	Executive Team review of staffing vacancies
August 29 - October 24, 2024	Zero base departments and Budget office determine zero base budgets
September 3 - September 19, 2024	Budget kick-off with the Executive Team, Second in Command, and Supervisors groups
September 3 - October 24, 2024	Departments enter requests in budget software for FY 2026 new FTE and five-year plans
September 3 - November 11, 2024	Departments enter new requests and capital improvement project (CIP) maintenance needs
October 10, 2024	CIP deadline for for updated project scopes, project budgets, and prioritization
December 2024	CIP follow-up meetings with departments to review funding/timing/prioritization of projects
December 2024	Financial review of CIP projects
January 2025	Executive Team reviews departmental requests
January 27 - February 13, 2025	Departments revise year end projections based on six months of activity
January 29, 2025	Present Executive Team recommendations to Town Manager
February 25, 2025	Town Manager final recommendations to Executive Team
February 26 - February 27, 2025	Council financial retreat
March 19 - May 29, 2025	Departments complete purpose statements, current year accomplishments, upcoming year objectives, and performance measures
April 14 - April 21, 2025	Budget office discussions with Council members
April 22, 2025	FY 2026 budget study session with Council
April 30, 2025	CIP stakeholders meeting with various agencies to review status of CIP projects and new projects for FY 2026
May 20, 2025	Public Hearing to consider declaring June 10, 2025, as the date of public hearing and adoption of the FY 2026 property tax levy
May 20, 2025	Council adopts FY 2026 Preliminary Budget after public hearing
May 20, 2025	Council reviews draft FY 2026-2035 Capital Improvement Plan
June 10, 2025	Council adopts FY 2026 Final Budget after public hearing
June 10, 2025	Council adopts FY 2026-2035 Capital Improvement Plan
June 10, 2025	Public hearing/adoption of FY 2026 property tax levy
June 11 - June 26, 2025	Budget presentaion to Senior Leaders, Division Leaders, Team Leaders, and Administrative Leaders

INTRODUCTION

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

PURPOSE

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

- **Balanced Budget** – The Town is required, by Arizona Revised Statutes, to adopt a balanced budget each fiscal year. A balanced budget is one in which the sum of estimated revenues and appropriated fund balances is equal to appropriations.
- **Fiscal Conservatism** – To ensure that the Town is at all times in solid financial condition, defined as:
    - **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 Gilbert as reflected in its financial goals. Gilbert's financial goals are broad, timeless statements of the financial position the Town seeks to attain:

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

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

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

POLICY STATEMENTS

1) Accounting, Auditing and Financial Procedures

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

2) Budget Administration

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

3) Council Support Costs

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

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

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

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

Employee Benefits

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

Transportation Support

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

Choice 1:

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

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

Choice 2:

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

NOTE:

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

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

Communication Support

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

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

Expenditure Reimbursement and Purchasing Card

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

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

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

Travel, Training, Memberships, and Community Events

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

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

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

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

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

Other Expenses

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

Office Space

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

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

4) Interfund Loans

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

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

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

5) Long-Range Planning

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

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

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

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

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

6) Repair and Replacement Funding

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

A) Infrastructure

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

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

B) Fleet and Rolling Stock

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

C) Information Technology (IT) Equipment

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

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

D) Facilities

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

7) Zero-Based Budgeting

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

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

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

8) Contingency

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

9) Revenue Diversification

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

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

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

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

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

10) Use of Revenue

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

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

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

11) Investment Policy

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

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

attempt to match its investments with anticipated cash flow requirements.

12) Fees and Charges

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

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

The full cost of providing a service includes the following:

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

13) Debt Management

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

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

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

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

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

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

Types of Debt Instruments Utilized by the Town:

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

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

Restrictions on Debt Issuance:

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

Debt Management Process:

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

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

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

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

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

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

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

Responsible Parties

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

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

Financing Transcripts

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

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

Proper Use of Proceeds

The Coordinator shall review the resolution authorizing the issuance for each tax-exempt obligation. The Coordinator shall perform or oversee the following:

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

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

Timely Expenditure and Arbitrage/Rebate Compliance

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

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

Proper Use of Bond Financed Assets

The Coordinator shall:

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

security or payments with respect to bond financed assets.

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

Record Retention Requirements

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

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

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

Continuing Disclosure

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

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

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

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

15) Purchasing

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

16) Capital Improvement Plan

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

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

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

- The Town Manager will annually submit a financially balanced, multi-year Capital Improvement Plan for review by the Town Council pursuant to the timeline established in the annual budget preparation schedule. The Capital Improvement Plan will incorporate a methodology to determine a general sense of project priority according to developed criteria.
- The Capital Improvement Plan shall provide:
    - 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.

17) Fund Balance Classifications

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

Definitions of Fund Balance Classifications

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

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

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

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

Unassigned: This residual classification is specific for the general fund and represents fund balance

that has not been assigned to other funds; and that has not been restricted, committed, or assigned to specific purposes within the general fund.

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

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

18) Minimum Unrestricted Fund Balance

GASB Statement No. 54 requires entities to create a formal policy that establishes a minimum level at which unrestricted general fund balance is to be maintained.
Fund balance is an important indicator of Gilbert's financial position. Maintaining reserves is considered a prudent management practice. Adequate fund balances are maintained to allow Gilbert to continue providing services to the community in case of unexpected emergencies or requirements and/or economic downturns.

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

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

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

Any use of the minimum unrestricted fund balance must include a repayment plan based on a multi-year financial projection that plans to restore the fund balance to the minimum adopted level within the three fiscal years following the fiscal year in which the event occurred.

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

19) Capital Assets

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

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

20) Appraisal Policy for Purchase and Sale of Real Property

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

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

21) Debt Service Reserve Policy

Revenues from the secondary property tax rate are used exclusively to pay debt service on the Town's general obligation bonds. Annual changes in debt service payments and property valuation will result in volatility of the property tax rate. State statute allows for municipalities to purposefully create reserve funds of up to 10% which can be used to smooth annual rate volatility or to proactively protect against

unexpected collection risk or delinquency. The Town's debt service reserve policy is as follows:

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

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

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

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

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

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

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

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

25) Grant Application, Acceptance and Administration

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

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

Grant Evaluation

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

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

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

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

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

Grant Application and Acceptance

1. Prior to submitting a grant application, each Department shall be responsible for coordinating review of the grant with OMB and Finance. OMB will determine available budget if the grant is not already budgeted. Finance will review any draft grant documentation for reporting requirements and potential impacts to the annual external audit.

2. The Town Council must authorize the application and acceptance of grants which meet any of the following criteria:
    - Federally funded grants;
    - Grants of $100,000 or more;
    - Grants that require the Town to hire additional staff; and
    - Grants that will require the Town to continue to fund personnel or other costs beyond the term of the grant.

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

3. Once the grant is approved and the grant agreement is signed by all parties, the Department shall send the signed grant agreement to Finance and OMB to set up the grant in the financial

system and establish the appropriate budget, which is required prior to any grant expenditures.

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

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

In coordination with Departments receiving grants, Finance shall:

- Identify, in the Town's accounts, all Federal awards received and expended and the Federal programs under which they were provided. Federal program and award identification shall include, as applicable, the Catalog of Federal Domestic Assistance (CFDA) title and number, award number and year, name of the Federal agency, and name of the pass-through entity.

- Prepare a general bill in the financial system and provide to the Department to include in the reimbursement request.

- Maintain internal controls over Federal programs that provide reasonable assurance that the Town is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of the Federal programs.

- Prepare appropriate financial statements including the Schedule of Expenditures of Federal Awards (SEFA).

- Ensure that the required audits are properly performed and submitted when due.

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

- All laws, regulations, and provisions of contracts or grant agreements related to any of the federal programs.

- All reporting (financial and programmatic) and project completion activities. Financial reports must be sent to Finance prior to submittal for review and approval. A final copy of the report must be sent to Finance.

- Review all planned purchases prior to acquisition to ensure they are authorized purchases per the grant requirements and the Town's Purchasing Code. Any procurement requirements stipulated in the grant agreement are required to be used in addition to the Town's Purchasing Code.

- Completing a grant reimbursement request at least quarterly unless the grant stipulates otherwise. Grant amounts expended in excess of $100,000 should be submitted for reimbursement monthly unless the grant stipulates otherwise. Any expenditures not included in a prior reimbursement request as of June 30 must be submitted for reimbursement, regardless

of last submission.

- Grant reimbursement requests must be based on actual expenditures per the Town's financial system. Finance will prepare a general bill to the grantor and provide to the Department for inclusion in the reimbursement request. All reimbursement requests prepared by the Department must be sent to Finance for review and approval prior to submission to grantor agency. A final copy of the reimbursement request must be sent to Finance.

- Other requirements including:
  - Compliance with specified expenditure rules and limitations;
  - Records retention;
  - Monitoring of pass-through to sub-recipients, sub-grantees and/or other Town Departments for the completion of grant-related activities;
  - Contractor/subcontractor monitoring (activities and performance);
  - Separate tracking of grant funded assets that do not meet the Town's capitalization threshold; and
  - Any additional requirements detailed in federal regulations related to federal grants.

26) Data In Decision Making

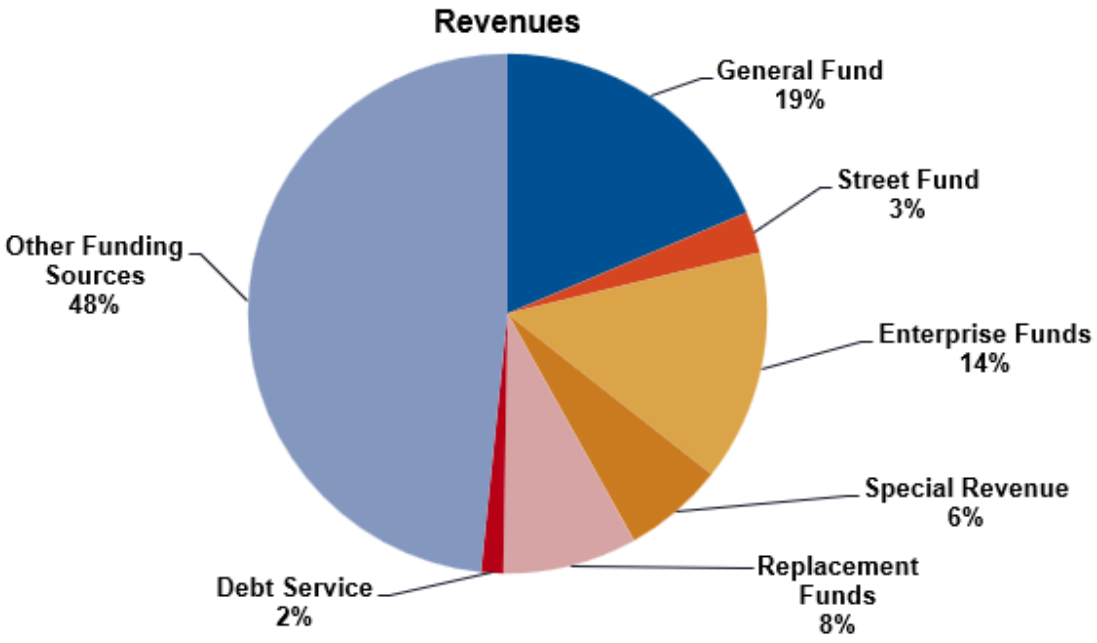
Gilbert has the privilege and opportunity to provide services to our residents that have concrete and meaningful impacts on their daily lives. Inherent in that privilege is a responsibility to be efficient and transparent in our use of taxpayer dollars. Advances in technology and data availability have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

Shaping a new tomorrow, today.

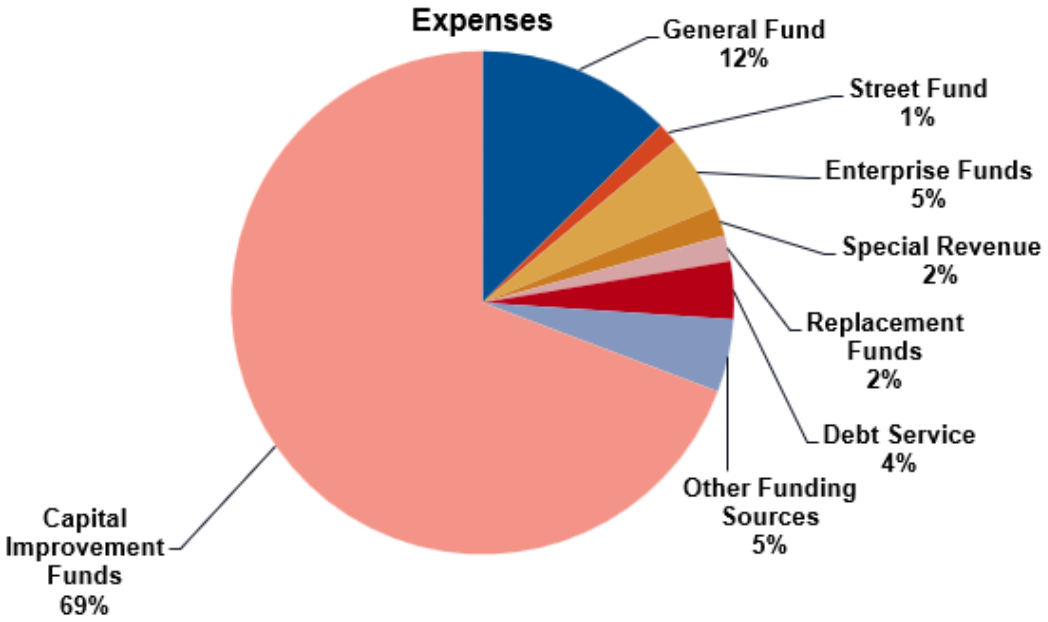
Financial Overview

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



The funds available for FY 2026 are approximately $2,803,954,000. This consists of new revenue and funds carried forward from the previous fiscal years. The revenue detail for each area is found within the budget document – either in the financial section or in the budget detail for that department. The main sources of revenue for Other Funding Sources include bond proceeds and revenue from external sources. The graph above shows percentage of sources by major category, excluding Internal Service Funds.



The total expenditures for FY 2026 are approximately $2,405,036,000. 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.

gilbert arizona

FUND BALANCES

	Starting Balance	Revenue	Transfer Revenue	Total Sources
GENERAL FUND	$ 200,116,886	$ 322,598,480	$ 13,890,860	$ 536,606,226
STREETS				
Roadway & Maintenance	25,739,747	14,108,000	-	$ 39,847,747
HURF	11,454,504	21,065,000	-	$ 32,519,504
ENTERPRISE FUNDS				
Water	87,840,381	133,378,840	-	$ 221,219,221
Wastewater	38,300,723	85,136,000	2,029,360	$ 125,466,083
Solid Waste - Residential	9,625,865	30,659,700	-	$ 40,285,565
Solid Waste - Commercial	859,677	4,505,000	-	$ 5,364,677
Environmental Compliance	4,980,413	7,555,000	-	$ 12,535,413
INTERNAL SERVICE				
Fleet Maintenance	505,217	13,916,000	-	$ 14,421,217
Health Self-Insurance	1,164,253	29,740,000	-	$ 30,904,253
Dental Self-Insurance	1,173,146	1,030,000	-	$ 2,203,146
Workers' Compensation	599,338	5,150,000	-	$ 5,749,338
General Liability	467,714	6,101,000	-	$ 6,568,714
REPAIR & REPLACEMENT FUNDS				
General	54,385,450	200,000	12,300,000	$ 66,885,450
Streets	9,018,355	50,000	670,000	$ 9,738,355
Ambulance Service	511,561	-	300,000	$ 811,561
Water	103,835,798	500,000	41,806,550	$ 146,142,348
Wastewater	45,203,531	200,000	40,000,000	$ 85,403,531
Solid Waste - Residential	1,193,947	8,000	3,000,000	$ 4,201,947
Solid Waste - Commercial	2,067,739	5,000	-	$ 2,072,739
Environmental Compliance	16,687,565	20,000	2,500,000	$ 19,207,565
Fleet	484,660	3,500	300,000	$ 788,160
SUB TOTAL OPERATING FUNDS	**616,216,470**	**675,929,520**	**116,796,770**	**$ 1,408,942,760**
SPECIAL REVENUE FUNDS				
Miscellaneous Grants	10,640	53,364,610	-	$ 53,375,250
CDBG/HOME	23,983	2,689,180	-	$ 2,713,163
Street Light Improvement	(81,651)	2,229,680	-	$ 2,148,029
Parkway Improvement	101,496	1,259,800	-	$ 1,361,296
Police Impound	89,928	100,000	150,000	$ 339,928
Ambulance Service	978,071	7,900,000	-	$ 8,878,071
Other Special Revenue	5,907,279	3,897,380	-	$ 9,804,659
Traffic Signal SDF	14,838,481	1,215,000	-	$ 16,053,481
Police SDF	3,403,896	2,300,000	-	$ 5,703,896
Fire SDF	(7,324,689)	1,500,000	-	$ (5,824,689)
Parks and Recreation SDF	45,648,592	7,050,000	-	$ 52,698,592
Roads SDF	13,309,771	4,020,000	-	$ 17,329,771
Water SDF	6,321,360	6,000,000	30,000,000	$ 42,321,360
Water Resource SDF	(12,194,719)	3,500,000	-	$ (8,694,719)
Neely Wastewater SDF	2,063,362	460,000	-	$ 2,523,362
Greenfield Wastewater SDF	4,437,804	2,020,000	-	$ 6,457,804

gilbert arizona

FUND BALANCES

	Expense	Transfer Expense	Total Uses	Ending Balance
GENERAL FUND	$ 301,953,870	$ 155,027,580	$ 456,981,450	$ 79,624,776
STREETS				
Roadway & Maintenance	10,248,230	20,228,760	$ 30,476,990	$ 9,370,757
HURF	22,587,080	2,032,190	$ 24,619,270	$ 7,900,234
ENTERPRISE FUNDS				
Water	51,345,560	135,579,870	$ 186,925,430	$ 34,293,791
Wastewater	31,728,655	72,442,880	$ 104,171,535	$ 21,294,548
Solid Waste - Residential	26,291,115	6,243,450	$ 32,534,565	$ 7,751,000
Solid Waste - Commercial	4,082,965	340,410	$ 4,423,375	$ 941,302
Environmental Compliance	3,751,015	3,435,780	$ 7,186,795	$ 5,348,618
INTERNAL SERVICE				
Fleet Maintenance	13,921,820	312,420	$ 14,234,240	$ 186,977
Health Self-Insurance	29,712,440	-	$ 29,712,440	$ 1,191,813
Dental Self-Insurance	1,580,000	-	$ 1,580,000	$ 623,146
Workers' Compensation	4,448,280	1,300,000	$ 5,748,280	$ 1,058
General Liability	6,148,130	-	$ 6,148,130	$ 420,584
REPAIR & REPLACEMENT FUNDS				
General	17,267,690	40,850,600	$ 58,118,290	$ 8,767,160
Streets	2,469,890	-	$ 2,469,890	$ 7,268,465
Ambulance Service	300,000	-	$ 300,000	$ 511,561
Water	4,513,000	81,504,160	$ 86,017,160	$ 60,125,188
Wastewater	7,727,250	72,939,900	$ 80,667,150	$ 4,736,381
Solid Waste - Residential	4,188,500	-	$ 4,188,500	$ 13,447
Solid Waste - Commercial	1,260,000	-	$ 1,260,000	$ 812,739
Environmental Compliance	1,805,000	7,575,640	$ 9,380,640	$ 9,826,925
Fleet	368,000	-	$ 368,000	$ 420,160
SUB TOTAL OPERATING FUNDS	**547,698,490**	**599,813,640**	**$ 1,147,512,130**	**$ 261,430,630**
SPECIAL REVENUE FUNDS				
Miscellaneous Grants	27,267,450	26,076,620	$ 53,344,070	$ 31,180
CDBG/HOME	1,478,140	1,211,050	$ 2,689,190	$ 23,973
Street Light Improvement	2,229,680	-	$ 2,229,680	$ (81,651)
Parkway Improvement	1,309,500	-	$ 1,309,500	$ 51,796
Police Impound	235,040	30,000	$ 265,040	$ 74,888
Ambulance Service	6,297,530	720,000	$ 7,017,530	$ 1,860,541
Other Special Revenue	5,876,940	1,608,860	$ 7,485,800	$ 2,318,859
Traffic Signal SDF	-	14,846,410	$ 14,846,410	$ 1,207,071
Police SDF	984,030	4,719,170	$ 5,703,200	$ 696
Fire SDF	-	2,366,090	$ 2,366,090	$ (8,190,779)
Parks and Recreation SDF	-	37,902,770	$ 37,902,770	$ 14,795,822
Roads SDF	-	30,812,130	$ 30,812,130	$ (13,482,359)
Water SDF	-	49,334,700	$ 49,334,700	$ (7,013,340)
Water Resource SDF	-	1,343,630	$ 1,343,630	$ (10,038,349)
Neely Wastewater SDF	-	2,511,370	$ 2,511,370	$ 11,992
Greenfield Wastewater SDF	-	14,081,230	$ 14,081,230	$ (7,623,426)

FUND BALANCES

	Starting Balance	Revenue	Transfer Revenue	Total Sources
OTHER FUNDING SOURCES				
CIP Administration	-	4,988,750	-	$ 4,988,750
Contingency	-	100,000,000	-	$ 100,000,000
GO Bonds Proceeds	118,181,684	314,600,000	-	$ 432,781,684
Outside Sources	53,890,627	19,841,000	-	$ 73,731,627
Prop 400	16,015,248	6,800,000	-	$ 22,815,248
MPC Bonds	234,105,103	487,637,000	-	$ 721,742,103
CAPITAL IMPROVEMENT FUNDS				
Redevelopment	-	-	83,269,250	$ 83,269,250
Streets	-	-	399,735,210	$ 399,735,210
Traffic Control	-	-	34,367,610	$ 34,367,610
Parks & Recreation	-	-	257,464,830	$ 257,464,830
Municipal Facilities	-	-	98,111,830	$ 98,111,830
Water	-	-	644,358,490	$ 644,358,490
Wastewater	-	-	133,750,110	$ 133,750,110
Storm Water	-	-	14,772,910	$ 14,772,910
DEBT SERVICE	1,849,741	36,705,920	52,977,180	$ 91,532,841
TOTAL ALL FUNDS	**$ 1,117,792,477**	**$ 1,746,007,840**	**$ 1,865,754,190**	**$ 4,729,554,507**

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, Water SDF, and Greenfield Wastewater SDF do not have internal loans in place. Due to the timing of CIP projects, if spending is sufficient to warrant an internal loan, one will be presented to Council.
- SLID fund balance is negative due to a class action lawsuit. Gilbert will incorporate revenue into future year assessments.

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

gilbert arizona

FUND BALANCES

	Expense	Transfer Expense	Total Uses	Ending Balance
OTHER FUNDING SOURCES				
CIP Administration	4,988,750	-	$ 4,988,750	$ -
Contingency	100,000,000	-	$ 100,000,000	$ -
GO Bonds Proceeds	-	414,750,610	$ 414,750,610	$ 18,031,074
Outside Sources	-	37,316,150	$ 37,316,150	$ 36,415,477
Prop 400	-	13,302,850	$ 13,302,850	$ 9,512,398
MPC Bonds	7,538,430	613,006,910	$ 620,545,340	$ 101,196,763
CAPITAL IMPROVEMENT FUNDS				
Redevelopment	83,269,250	-	$ 83,269,250	$ -
Streets	399,735,210	-	$ 399,735,210	$ -
Traffic Control	34,367,610	-	$ 34,367,610	$ -
Parks & Recreation	257,464,830	-	$ 257,464,830	$ -
Municipal Facilities	98,111,830	-	$ 98,111,830	$ -
Water	644,358,490	-	$ 644,358,490	$ -
Wastewater	133,750,110	-	$ 133,750,110	$ -
Storm Water	14,772,910	-	$ 14,772,910	$ -
DEBT SERVICE	89,112,710	-	$ 89,112,710	$ 2,420,131
TOTAL ALL FUNDS	**$ 2,460,846,930**	**$ 1,865,754,190**	**$ 4,326,601,120**	**$ 402,953,387**

The following funds indicate a reduction in fund balance in excess of 10% as a result of planned CIP transfer expenses; General Fund Repair and Replacement, Roadway and Maintenance, Water, Wastewater, Water Repair and Replacement, Wastewater Repair and Replacement, Environmental Compliance Repair and Replacement, Fleet Fund, and Fleet Repair and Replacement Fund. 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 2026 budget and the fund balance will decline as planned or carried forward into the next year if unspent.

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

Solid Waste Residential Repair and Replacement Fund, Solid Waste Commercial Repair and Replacement Fund, Roadway and Maintenance Repair and Replacement Fund, Solid Waste Residential Fund, and HURF Fund indicate a reduction in fund balance in excess of 10% as a result of planned one-time expenditures.

Dental Self-Insurance fund balance decreases due to an implementation of a premium holiday for the first three months of FY 2026. This one-time premium holiday is a result of fund balance being greater than the minimum required.

Workers' Compensation ending balance decreases due to a planned repayment of $1.3M loan to the General Fund.

The General Liability Fund has a reduction in fund balance due to small changes in revenues and expenditures but will have sufficient revenue to cover expenses.

gilbert arizona

BUDGET SUMMARY

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
General Fund	1,226.74	1,248.36	1,263.36	1,280.36	1,307.96
Streets Funds	59.66	59.66	59.66	59.66	60.66
Enterprise Funds	301.27	305.27	316.27	315.27	318.27
Internal Service Funds	32.00	34.00	36.00	36.00	37.00
Replacement Funds	0.00	0.00	0.00	0.00	0.00
Special Revenue	49.01	54.01	58.01	59.01	59.01
Capital Improvements	17.90	19.90	20.40	26.40	27.40
Debt Service	0.00	0.00	0.00	0.00	0.00
Total Personnel	1,686.58	1,721.20	1,753.70	1,776.70	1,810.30

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
General Fund	209,585,413	231,712,347	285,631,120	273,771,350	301,953,870
Streets Funds	25,413,735	28,009,502	29,500,570	28,373,790	32,835,310
Enterprise Funds	76,674,472	86,571,365	110,983,355	97,664,550	117,199,310
Internal Service Funds	45,040,851	48,170,321	53,365,660	52,288,530	55,810,670
Replacement Funds	8,989,065	13,273,644	36,644,190	19,171,430	39,899,330
Special Revenue	13,721,690	13,980,763	45,166,620	20,540,086	45,678,310
Capital Improvements	136,331,093	246,665,644	1,692,802,765	240,944,041	1,778,357,420
Debt Service	65,592,182	86,801,871	90,124,520	118,850,393	89,112,710
Total Expenses	$ 581,348,501	$ 755,185,457	$ 2,344,218,800	$ 851,604,170	$ 2,460,846,930

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	199,541,759	207,231,608	239,967,950	242,511,150	263,389,260
Supplies & Contractual	240,156,102	290,760,974	501,190,640	350,998,987	512,233,920
Capital Outlay	141,650,640	257,192,875	1,603,060,210	258,094,032	1,685,223,750
Total Expenses	$ 581,348,501	$ 755,185,457	$ 2,344,218,800	$ 851,604,170	$ 2,460,846,930

gilbert arizona

BUDGET SUMMARY

REVENUE BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
General Fund	276,437,213	303,601,836	279,711,100	300,720,710	322,598,480
Streets Funds	35,078,570	36,333,115	33,823,000	34,048,000	35,173,000
Enterprise Funds	134,564,311	157,863,160	195,535,200	204,384,270	261,234,540
Internal Service Funds	45,850,320	48,146,051	52,339,000	51,972,000	55,937,000
Replacement Funds	5,585,871	8,534,156	986,500	2,591,500	986,500
Special Revenue	43,588,021	47,230,019	98,949,700	52,623,000	99,505,650
Capital Improvements	43,015,128	60,550,712	441,392,430	15,014,370	933,866,750
Debt Service	30,558,530	31,863,396	33,982,100	33,833,500	36,705,920
Total Revenue	$ 614,677,964	$ 694,122,445	$ 1,136,719,030	$ 695,187,350	$ 1,746,007,840

REVENUE BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Taxes and Fees	191,898,861	193,993,385	196,741,730	217,636,730	240,277,480
Intergovernmental	138,303,005	195,929,943	216,871,170	159,362,110	221,611,210
Licenses and Permits	2,927,638	3,139,419	2,100,000	2,435,000	4,755,000
Charges for Service	61,965,771	64,964,313	71,645,530	69,345,970	78,755,750
Fines and Forfeitures	3,059,373	3,278,969	2,690,000	2,863,530	2,795,000
Enterprise Revenue	128,628,113	151,647,453	191,880,000	197,528,000	254,940,000
Miscellaneous Revenue	87,895,203	81,168,963	454,790,600	46,016,010	942,873,400
Total Revenue	$ 614,677,964	$ 694,122,445	$ 1,136,719,030	$ 695,187,350	$ 1,746,007,840

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	614,677,964	694,122,445	1,136,719,030	695,187,350	1,746,007,840
Transfers In	210,212,459	302,893,386	1,181,160,320	423,747,832	1,865,754,190
Total Sources	$ 824,890,423	$ 997,015,831	$ 2,317,879,350	$ 1,118,935,182	$ 3,611,762,030
Total Expenses	581,348,501	755,185,457	2,344,218,800	851,604,170	2,460,846,930
Transfers Out	210,212,457	302,893,386	1,181,160,320	423,747,832	1,865,754,190
Total Uses	$ 791,560,958	$1,058,078,843	$ 3,525,379,120	$ 1,275,352,002	$ 4,326,601,120
Net Operating Result	$ 33,329,465	$ (61,063,013)	$(1,207,499,770)	$ (156,416,820)	$ (714,839,090)

gilbert arizona

REVENUE SUMMARY BY FUND

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
GENERAL FUND					
Non-Allocated	255,138,447	281,336,837	261,338,000	281,401,000	298,955,000
Mayor & Council	123,384	3,150	-	-	-
Town Manager	19,303	146,415	138,000	140,000	2,485,000
Economic Development	208,259	372	50,000	50,000	-
Information Technology	22,815	-	-	-	-
Human Resources	226	-	-	-	-
Town Clerk	19,626	59,398	20,000	60,000	50,000
Legal	16,415	18,023	-	-	-
Finance & Mgmt Svcs	285,414	295,742	220,000	220,000	387,980
Municipal Court	264,523	263,990	225,000	260,000	245,000
Development Svcs	5,355,893	4,882,183	3,424,500	3,659,500	6,954,500
Police	3,950,485	4,580,719	3,358,000	4,022,010	3,516,000
Fire & Rescue	2,701,521	3,015,035	2,822,000	2,802,100	3,394,500
Parks & Recreation	8,327,460	8,984,317	8,115,600	8,106,100	6,610,500
Public Works	3,442	15,655	-	-	
TOTAL GENERAL FUND	**$ 276,437,213**	**$ 303,601,836**	**$ 279,711,100**	**$ 300,720,710**	**$ 322,598,480**
STREETS					
Roadway & Maintenance	14,047,645	14,822,571	13,358,000	13,583,000	14,108,000
HURF	21,030,925	21,510,544	20,465,000	20,465,000	21,065,000
TOTAL STREETS	**$ 35,078,570**	**$ 36,333,115**	**$ 33,823,000**	**$ 34,048,000**	**$ 35,173,000**
ENTERPRISE OPERATIONS					
Water	68,886,268	78,894,529	105,805,500	109,900,570	133,378,840
Wastewater	35,994,741	44,264,110	48,661,000	52,711,000	85,136,000
Solid Waste - Residential	20,644,836	23,275,871	29,271,700	29,951,700	30,659,700
Solid Waste - Commercial	3,623,289	3,841,706	4,292,000	4,316,000	4,505,000
Environmental Compliance	5,415,177	7,586,944	7,505,000	7,505,000	7,555,000
TOTAL ENTERPRISE OPERATIONS	**$ 134,564,311**	**$ 157,863,160**	**$ 195,535,200**	**$ 204,384,270**	**$ 261,234,540**
INTERNAL SERVICES	**$ 45,850,320**	**$ 48,146,051**	**$ 52,339,000**	**$ 51,972,000**	**$ 55,937,000**
REPAIR & REPLACEMENT FUNDS					
General	1,104,546	2,152,315	200,000	1,000,000	200,000
Streets	193,499	311,394	50,000	50,000	50,000
Ambulance Transport	5,321	7,014	-	-	-
Water	2,284,866	3,230,590	500,000	1,000,000	500,000
Wastewater	1,529,320	2,076,113	200,000	500,000	200,000
Solid Waste - Residential	103,574	109,714	8,000	8,000	8,000
Solid Waste - Commercial	44,309	62,359	5,000	10,000	5,000
Environmental Compliance	286,750	520,558	20,000	20,000	20,000
Fleet	33,686	64,099	3,500	3,500	3,500
TOTAL REPAIR & REPLACEMENT	**$ 5,585,871**	**$ 8,534,156**	**$ 986,500**	**$ 2,591,500**	**$ 986,500**

REVENUE SUMMARY BY FUND

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
SPECIAL REVENUE FUNDS					
Miscellaneous Grants	2,631,120	4,548,687	58,112,870	9,826,200	53,364,610
CDBG/HOME	1,554,716	1,844,631	4,557,720	2,196,910	2,689,180
Maintenance Districts	3,007,104	2,862,310	3,316,730	3,316,730	3,489,480
Police Impound	102,018	125,078	100,000	100,000	100,000
Ambulance Service	6,042,229	5,680,236	6,935,000	6,200,000	7,900,000
Other Special Revenue	3,288,149	3,205,010	3,922,380	2,372,160	3,897,380
Development Fees	26,962,685	28,964,067	22,005,000	28,611,000	28,065,000
TOTAL SPECIAL REVENUE FUNDS	**$ 43,588,021**	**$ 47,230,019**	**$ 98,949,700**	**$ 52,623,000**	**$ 99,505,650**
OTHER FUNDING SOURCES	**$ 43,015,128**	**$ 60,550,712**	**$ 441,392,430**	**$ 15,014,370**	**$ 933,866,750**
DEBT SERVICE	**$ 30,558,530**	**$ 31,863,396**	**$ 33,982,100**	**$ 33,833,500**	**$ 36,705,920**
GRAND TOTAL REVENUE	**$ 614,677,964**	**$ 694,122,445**	**$1,136,719,030**	**$ 695,187,350**	**$ 1,746,007,840**
CARRY OVER FUNDS					**$ 714,839,090**
TOTAL RESOURCES					**$ 2,460,846,930**

REVENUE SUMMARY BY FUND BY TYPE

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
GENERAL FUND					
Taxes and Fees	157,812,175	159,504,695	161,000,000	180,460,000	201,325,000
Licenses and Permits	2,883,959	3,081,984	2,059,000	2,394,000	4,714,000
Intergovernmental	96,428,723	119,299,572	102,958,000	104,170,110	99,911,500
Charges for Service	10,926,612	10,891,207	9,758,100	9,673,600	11,495,000
Fines and Forfeitures	2,762,393	2,911,824	2,425,000	2,485,000	2,530,000
Other Non-Operating	5,623,351	7,912,554	1,511,000	1,538,000	2,622,980
TOTAL GENERAL FUND	**$ 276,437,213**	**$ 303,601,836**	**$ 279,711,100**	**$ 300,720,710**	**$ 322,598,480**
STREETS					
Intergovernmental	33,899,909	34,769,562	33,650,000	33,650,000	35,000,000
Charges for Service	36,905	33,689	33,000	33,000	33,000
Fines and Forfeitures	7,744	2,275	-	-	-
Other Non-Operating	1,134,012	1,527,589	140,000	365,000	140,000
TOTAL STREETS	**$ 35,078,570**	**$ 36,333,115**	**$ 33,823,000**	**$ 34,048,000**	**$ 35,173,000**
ENTERPRISE OPERATIONS					
Licenses and Permits	43,679	57,435	41,000	41,000	41,000
Intergovernmental	2,640,049	2,744,840	3,064,200	4,344,270	5,703,540
Charges for Service	128,626,092	151,623,051	191,880,000	197,528,000	254,940,000
Fines and Forfeitures	-	894	-	-	-
Other Non-Operating	3,254,491	3,436,940	550,000	2,471,000	550,000
TOTAL ENTERPRISE OPERATIONS	**$ 134,564,311**	**$ 157,863,160**	**$ 195,535,200**	**$ 204,384,270**	**$ 261,234,540**
INTERNAL SERVICES					
Intergovernmental	387,503	438,432	425,000	425,000	425,000
Charges for Service	42,158,011	45,211,708	50,781,000	49,894,000	54,189,000
Other Non-Operating	3,304,806	2,495,911	1,133,000	1,653,000	1,323,000
TOTAL INTERNAL SERVICES	**$ 45,850,320**	**$ 48,146,051**	**$ 52,339,000**	**$ 51,972,000**	**$ 55,937,000**
REPAIR & REPLACEMENT FUNDS					
Other Non-Operating	5,585,871	8,534,156	986,500	2,591,500	986,500
TOTAL REPAIR & REPLACEMENT	**$ 5,585,871**	**$ 8,534,156**	**$ 986,500**	**$ 2,591,500**	**$ 986,500**
SPECIAL REVENUE FUNDS					
Taxes and Fees	4,505,015	3,344,517	3,966,730	3,901,730	4,114,480
Intergovernmental	4,885,518	7,422,063	62,783,970	12,704,730	56,167,170
Charges for Service	6,347,219	5,809,277	7,085,000	6,350,000	8,050,000
Fines and Forfeitures	289,236	363,976	265,000	378,530	265,000
Other Non-Operating	27,561,033	30,290,186	24,849,000	29,288,010	30,909,000
TOTAL SPECIAL REVENUE FUNDS	**$ 43,588,021**	**$ 47,230,019**	**$ 98,949,700**	**$ 52,623,000**	**$ 99,505,650**

REVENUE SUMMARY BY FUND BY TYPE

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
OTHER FUNDING SOURCES					
Intergovernmental	61,303	31,255,474	13,990,000	4,068,000	24,404,000
Charges for Service	2,494,864	3,040,612	3,988,430	3,395,370	4,988,750
Other Non-Operating	40,458,961	26,254,626	423,414,000	7,551,000	904,474,000
TOTAL OTHER FUNDING SOURCES	**$ 43,015,128**	**$ 60,550,712**	**$ 441,392,430**	**$ 15,014,370**	**$ 933,866,750**
DEBT SERVICE					
Taxes and Fees	29,581,671	31,144,173	31,775,000	33,275,000	34,838,000
Charges for Service	4,181	2,222	-	-	-
Other Non-Operating	972,678	717,001	2,207,100	558,500	1,867,920
TOTAL DEBT SERVICE	**$ 30,558,530**	**$ 31,863,396**	**$ 33,982,100**	**$ 33,833,500**	**$ 36,705,920**
GRAND TOTAL REVENUE	**$ 614,677,964**	**$ 694,122,445**	**$ 1,136,719,030**	**$ 695,187,350**	**$ 1,746,007,840**

gilbert arizona

REVENUE DETAIL

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
GENERAL FUND					
Non-Allocated					
Privilege License Tax	153,995,290	155,689,223	157,800,000	177,000,000	198,000,000
CATV Franchise Fee	1,431,396	1,281,368	1,100,000	1,100,000	1,000,000
Electric Franchise	446,864	482,128	400,000	460,000	425,000
Natural Gas Franchise	882,819	940,897	700,000	900,000	900,000
State Shared Privilege License Tax	40,375,215	41,573,584	40,000,000	41,000,000	41,000,000
Urban Revenue Sharing	51,814,325	72,964,359	59,000,000	58,600,000	54,300,000
SRP In Lieu	1,039,806	1,089,079	1,000,000	1,000,000	1,000,000
Investment Income	4,615,057	6,997,684	1,000,000	1,000,000	2,000,000
Other Revenue	537,675	318,515	338,000	341,000	330,000
Total Non-Allocated	255,138,447	281,336,837	261,338,000	281,401,000	298,955,000
Mayor & Council	123,384	3,150	-	-	-
Community Activities	19,303	146,415	138,000	140,000	120,000
Facilities Management					
Heritage Annex	-	-	-	-	60,000
University Building	-	-	-	-	2,300,000
Public Safety Training Facility	-	-	-	-	5,000
Total Facilities Management	-	-	-	-	2,365,000
Economic Development					
Economic Development Admin	110	354	50,000	50,000	-
Tourism	208,149	18	-	-	-
Total Economic Development	208,259	372	50,000	50,000	-
Information Technology					
Information Technology Admin	280	-	-	-	-
Infrastructure	22,535	-	-	-	-
Total Information Technology	22,815	-	-	-	-
Human Resources					
Human Resources Admin	226	-	-	-	-
Total Human Resources	226	-	-	-	-
Town Clerk	19,626	59,398	20,000	60,000	50,000
Legal					
General Counsel	16,165	18,023	-	-	-
Town Prosecutor	250	-	-	-	-
Total Legal	16,415	18,023	-	-	-
Finance and Mgmt Svcs					
Finance and Mgmt Svcs Admin	-	42	-	-	-
Accounting	105,139	73,943	70,000	70,000	187,980
Purchasing	164,275	177,969	150,000	150,000	200,000
Tax Compliance	16,000	43,788	-	-	-
Total Finance and Mgmt Svcs	285,414	295,742	220,000	220,000	387,980
Municipal Court	264,523	263,990	225,000	260,000	245,000

gilbert arizona

REVENUE DETAIL

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Development Svcs					
Development Svcs Admin	413,991	429,975	387,500	382,500	382,500
Permits and Licensing	373,758	275,538	315,000	205,000	180,000
Building	2,893,998	2,478,848	1,700,000	1,800,000	4,900,000
Engineering	795,416	891,371	512,000	667,000	1,012,000
Code	170	62,670	-	-	-
Fire	420,991	412,842	335,000	340,000	305,000
Planning and Development	457,569	324,166	175,000	265,000	175,000
Development Engineering	-	6,773	-	-	-
Total Development Services	5,355,893	4,882,183	3,424,500	3,659,500	6,954,500
Police					
Police Admin	873,893	892,182	800,000	800,000	800,000
Support Svcs Admin	368,396	363,623	300,000	300,000	300,000
Communication	1,068	3,899	-	-	-
Hiring	37	-	-	-	-
Public Affairs	500	6,500	-	-	-
Counseling Svcs	251,187	274,465	250,000	250,000	250,000
Crime Prevention	-	2,245	-	-	-
Property & Evidence	114,481	112,060	75,000	73,000	73,000
Records	21,565	8,480	-	-	-
Peer Support	-	6,451	-	-	-
Training	197,300	241,320	130,000	175,000	200,000
Patrol	498,469	536,763	465,000	477,000	465,000
Detention	258,964	259,726	175,000	235,000	175,000
Special Assignment Unit	106	-	-	-	-
Financial Crimes Unit	-	1,515	-	-	-
Property Crimes	12,800	12,100	13,000	13,000	13,000
Drug Enforcement Unit	13	-	-	-	-
SWAT	-	778	-	-	-
Crime Suppression Team	748	-	-	-	-
K-9 Unit	15,941	38,590	-	-	-
School Resource	-	403,311	-	549,010	-
Traffic Unit	1,335,017	1,416,711	1,150,000	1,150,000	1,240,000
Total Police	3,950,485	4,580,719	3,358,000	4,022,010	3,516,000
Fire & Rescue					
Fire Admin	579,393	638,073	522,000	552,000	540,000
Fire Training	28,869	37,063	34,000	35,000	35,000
Operations	1,966,583	2,266,421	2,200,000	2,146,000	2,750,000
Resource	13,049	-	-	-	-
Community	45,073	4,504	2,000	2,000	2,000
Prevention	68,554	68,974	64,000	67,100	67,500
Total Fire & Rescue	2,701,521	3,015,035	2,822,000	2,802,100	3,394,500

gilbert arizona

REVENUE DETAIL

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Parks & Recreation					
Parks Admin	25	586	-	-	-
Parks & Open Space Admin	26	175	-	-	-
Freestone	79,985	83,204	67,000	67,000	73,500
Crossroads	308,329	365,882	249,500	249,500	342,000
McQueen	134,765	139,728	112,000	112,000	135,000
Discovery	64,759	59,595	63,000	63,000	64,000
Desert Sky	76,684	80,346	67,000	67,000	87,000
Gilbert Regional	175,814	260,100	150,000	150,000	285,000
Riparian Preserve	42,871	61,281	25,000	25,000	45,000
Cosmo Dog	2,130	3,401	1,000	1,000	2,000
Hetchler	20,233	30,213	25,000	25,000	25,000
Nichols	9,000	-	-	-	-
Cactus Yards	1,637,702	1,777,249	1,716,500	1,716,500	1,864,000
Cemetery	134,161	157,301	70,000	70,000	150,000
Neighborhood/Community Parks	1,711	3,289	500	500	3,000
Mesquite Pool	80,274	121,788	65,000	65,000	75,000
Greenfield Pool	139,257	154,969	98,000	98,000	81,000
Perry Pool	96,290	92,183	87,000	87,000	90,000
Williams Field Pool	79,062	75,525	73,000	73,000	74,000
Freestone Recreation Center	1,055,944	1,158,143	1,060,000	1,060,000	1,210,000
McQueen Activity Center	446,128	454,462	494,000	494,000	515,000
Community Center	180,510	213,732	185,000	185,000	225,000
Adult Sports	225,605	138,734	-	-	-
Youth Sports	6,435	-	-	-	-
Adaptive Recreation Program	36,690	48,942	35,000	35,000	50,000
Special Events	595,451	634,435	550,000	550,000	600,000
Adult and Youth Sports	-	68,003	177,100	177,100	190,000
Outdoor Recreation	-	1,380	10,000	10,000	12,000
Southeast Regional Library	315,776	262,300	235,000	235,000	275,000
Perry Branch Library	135,283	135,468	135,000	135,000	138,000
Facilities Admin	-	388	-	-	-
Municipal Building I	1,780	-	-	-	-
Public Safety Center	181,071	-	-	-	-
Heritage Annex	59,764	61,178	60,000	55,500	-
University Building	1,994,595	2,330,594	2,300,000	2,295,000	-
Public Safety Training Facility	9,350	9,743	5,000	5,000	-
Total Parks & Recreation	8,327,460	8,984,317	8,115,600	8,106,100	6,610,500
Public Works					
Traffic	3,442	15,655	-	-	-
Total Public Works	3,442	15,655	-	-	-
TOTAL GENERAL FUND	**$ 276,437,213**	**$ 303,601,836**	**$ 279,711,100**	**$ 300,720,710**	**$ 322,598,480**

gilbert arizona

REVENUE DETAIL

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
STREETS					
Roadway & Maintenance					
Non-Allocated					
Vehicle License Tax	13,549,169	13,964,162	13,250,000	13,250,000	14,000,000
Investment Income	444,198	824,930	75,000	300,000	75,000
Other Revenue	19,489	-	-	-	-
Total Non-Allocated	14,012,856	14,789,092	13,325,000	13,550,000	14,075,000
Roadway & Maint Admin	33,554	33,554	33,000	33,000	33,000
Alternate Transportation	1,235	(75)	-	-	-
Total Roadway & Maintenance	14,047,645	14,822,571	13,358,000	13,583,000	14,108,000
HURF					
Non-Allocated					
Highway User Tax	20,350,740	20,805,400	20,400,000	20,400,000	21,000,000
Investment Income	359,760	466,082	65,000	65,000	65,000
Other Revenue	134,978	11,669	-	-	-
Total Non-Allocated	20,845,478	21,283,151	20,465,000	20,465,000	21,065,000
Administration	-	14,200	-	-	-
Street Lighting	131,972	158,054	-	-	-
Traffic Signal Maintenance	-	54,044	-	-	-
Street Signs	3,986	1,095	-	-	-
Traffic Operations Center	48,054	-	-	-	-
Landscape Maintenance	1,435	-	-	-	-
Total HURF	21,030,925	21,510,544	20,465,000	20,465,000	21,065,000
TOTAL STREETS	**$ 35,078,570**	**$ 36,333,115**	**$ 33,823,000**	**$ 34,048,000**	**$ 35,173,000**
WATER					
Non-Allocated					
Meter Water Sales	62,073,499	71,917,357	100,500,000	101,325,000	125,725,000
Meter Installation and Repair	146,405	125,948	175,000	100,000	75,000
Hydrant Water-Metered Sales	805,962	711,160	750,000	950,000	750,000
Account Activation Fee	206,372	194,382	100,000	100,000	75,000
Account Disconnect Fee	455,518	527,386	335,000	500,000	335,000
Late Fees	583,142	607,412	525,000	525,000	525,000
Investment Income	1,526,292	2,293,911	400,000	2,100,000	400,000
Other Revenue	195,321	51,483	166,000	1,666,000	2,500,000
Total Non-Allocated	65,992,511	76,429,039	102,951,000	107,266,000	130,385,000

gilbert arizona

REVENUE DETAIL

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Water Admin	-	3,852	-	-	-
Public Works Admin	2,514	-	-	-	-
North Water Treatment Plant	2,790	2,841	-	-	-
Santan Vista Treatment Plant	2,353,661	2,048,937	2,500,000	2,500,000	2,683,000
Well Production	-	1,641	-	-	-
Water Resources	532,320	320,000	-	-	-
Conservation	-	69,883	345,000	125,070	301,340
Metering	-	9,272	7,000	7,000	7,000
Distribution	2,472	9,064	2,500	2,500	2,500
TOTAL WATER	**$ 68,886,268**	**$ 78,894,529**	**$ 105,805,500**	**$ 109,900,570**	**$ 133,378,840**
WASTEWATER					
Non-Allocated					
Reuse/Recharge Water Use	1,301,430	1,929,311	1,750,000	2,280,000	3,705,000
Residential-Wastewater	30,227,401	37,445,075	42,000,000	45,360,000	73,710,000
Commercial-Wastewater	3,160,471	3,779,591	4,600,000	4,560,000	7,410,000
Investment Income	544,799	796,254	100,000	300,000	100,000
Other Revenue	101,281	4,663	-	-	-
Total Non-Allocated	35,335,382	43,954,894	48,450,000	52,500,000	84,925,000
Wastewater Admin	14,831	-	-	-	-
Lift Stations	-	1,304	-	-	-
Neely Treatment Facility	89,304	-	-	-	-
Greenfield Treatment Plant	271,104	-	-	-	-
Effluent Recharge	270,413	293,294	200,000	200,000	200,000
Wastewater Quality	13,707	14,618	11,000	11,000	11,000
TOTAL WASTEWATER	**$ 35,994,741**	**$ 44,264,110**	**$ 48,661,000**	**$ 52,711,000**	**$ 85,136,000**
SOLID WASTE - RESIDENTIAL					
Non-Allocated					
ES Collection	20,180,163	22,559,511	28,800,000	29,500,000	30,228,000
Investment Income	176,927	209,083	40,000	40,000	40,000
Other Revenue	6,705	9,200	-	-	-
Total Non-Allocated	20,363,795	22,777,794	28,840,000	29,540,000	30,268,000
Residential Collections	160,310	113,168	110,000	75,000	70,000
Uncontained Collections	42,690	55,430	50,000	65,000	50,000
Recycling	59,226	305,190	250,000	250,000	250,000
Environmental Programs	18,815	24,289	21,700	21,700	21,700
TOTAL SOLID WASTE - RESIDENTIAL	**$ 20,644,836**	**$ 23,275,871**	**$ 29,271,700**	**$ 29,951,700**	**$ 30,659,700**
SOLID WASTE - COMMERCIAL					
Non-Allocated					
Investment Income	31,676	39,425	5,000	26,000	5,000
Other Revenue	5,056	8,922	2,000	5,000	2,000
Total Non-Allocated	36,732	48,347	7,000	31,000	7,000

gilbert arizona

REVENUE DETAIL

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Administration	30,000	45,000	30,000	30,000	30,000
Commercial Collections	2,427,884	2,608,916	2,950,000	2,950,000	3,098,000
Rolloffs	1,128,673	1,139,443	1,305,000	1,305,000	1,370,000
TOTAL SOLID WASTE - COMMERCIAL	**$ 3,623,289**	**$ 3,841,706**	**$ 4,292,000**	**$ 4,316,000**	**$ 4,505,000**
ENVIRONMENTAL COMPLIANCE					
Non-Allocated					
Environmental Compliance Fee	5,388,513	7,519,721	7,500,000	7,500,000	7,550,000
Investment Income	26,633	67,223	5,000	5,000	5,000
Other Revenue	31	-	-	-	-
Total Non-Allocated	5,415,177	7,586,944	7,505,000	7,505,000	7,555,000
TOTAL ENV COMPLIANCE	**$ 5,415,177**	**$ 7,586,944**	**$ 7,505,000**	**$ 7,505,000**	**$ 7,555,000**
INTERNAL SERVICES					
Fleet Shop Operations	11,621,128	12,767,134	13,356,000	12,936,000	13,916,000
Health Self-Insurance Trust	24,192,598	24,842,417	27,060,000	27,060,000	29,740,000
Dental Self-Insurance Trust	1,460,073	1,447,478	1,380,000	1,380,000	1,030,000
Workers' Compensation	4,540,908	4,003,261	4,650,000	5,270,000	5,150,000
General Liability	4,035,613	5,085,761	5,893,000	5,326,000	6,101,000
TOTAL INTERNAL SERVICES	**$ 45,850,320**	**$ 48,146,051**	**$ 52,339,000**	**$ 51,972,000**	**$ 55,937,000**
REPAIR & REPLACEMENT FUNDS					
General	1,104,546	2,152,315	200,000	1,000,000	200,000
Streets	193,499	311,394	50,000	50,000	50,000
Ambulance Transport	5,321	7,014	-	-	-
Water	2,284,866	3,230,590	500,000	1,000,000	500,000
Wastewater	1,529,320	2,076,113	200,000	500,000	200,000
Solid Waste - Residential	103,574	109,714	8,000	8,000	8,000
Solid Waste - Commercial	44,309	62,359	5,000	10,000	5,000
Environmental Compliance	286,750	520,558	20,000	20,000	20,000
Fleet	33,686	64,099	3,500	3,500	3,500
TOTAL REPAIR & REPLACEMENT	**$ 5,585,871**	**$ 8,534,156**	**$ 986,500**	**$ 2,591,500**	**$ 986,500**
SPECIAL REVENUE FUNDS					
Miscellaneous Grants	2,631,120	4,548,687	58,112,870	9,826,200	53,364,610
CDBG/HOME	1,554,716	1,844,631	4,557,720	2,196,910	2,689,180
Maintenance Districts					
Street Light Improvement	1,860,656	1,986,691	2,228,500	2,228,500	2,229,680
Parkway Improvement	1,146,448	875,619	1,088,230	1,088,230	1,259,800
Total Maintenance Districts	3,007,104	2,862,310	3,316,730	3,316,730	3,489,480

gilbert arizona

REVENUE DETAIL

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Police Impound	102,018	125,078	100,000	100,000	100,000
Ambulance Service	6,042,229	5,680,236	6,935,000	6,200,000	7,900,000
Other Special Revenue	3,288,149	3,205,010	3,922,380	2,372,160	3,897,380
Development Fees					
Traffic Signal SDF	1,436,559	1,804,815	1,015,000	1,700,000	1,215,000
Police SDF	1,387,209	1,838,669	1,300,000	2,491,000	2,300,000
Fire SDF	1,351,977	1,396,334	1,000,000	2,000,000	1,500,000
Parks & Recreation SDF	8,344,711	9,397,064	5,050,000	7,900,000	7,050,000
General Government SDF	908,935	106,280	-	-	-
Roads SDF	3,486,508	4,159,037	3,020,000	3,700,000	4,020,000
Water SDF	4,262,034	5,043,939	5,000,000	5,000,000	6,000,000
Water Resources SDF	3,252,140	2,961,070	3,500,000	3,500,000	3,500,000
Neely Wastewater SDF	65,844	88,839	100,000	160,000	460,000
Greenfield Wastewater SDF	2,466,768	2,168,020	2,020,000	2,160,000	2,020,000
Total Development Fees	26,962,685	28,964,067	22,005,000	28,611,000	28,065,000
TOTAL SPECIAL REVENUE FUNDS	**$ 43,588,021**	**$ 47,230,019**	**$ 98,949,700**	**$ 52,623,000**	**$ 99,505,650**
OTHER FUNDING SOURCES					
CIP Administration	2,494,864	3,040,612	3,988,430	3,395,370	4,988,750
CIP Contingency	-	-	100,000,000	-	100,000,000
GO Bond Proceeds	5,078,146	6,965,530	314,600,000	1,000,000	314,600,000
Water Outside Sources	-	28,262,661	-	-	-
Wastewater Outside Sources	-	-	-	-	13,866,000
Outside Sources	23,032,360	2,932,534	5,764,000	501,000	5,975,000
Prop 400 - MAG	639,552	4,064,470	10,563,000	4,050,000	6,800,000
MPC - Public Facilities	1,731	12,988	-	-	122,029,000
MPC - Water System	11,766,760	15,266,950	6,477,000	6,068,000	365,608,000
MPC - Wastewater System	1,715	4,967	-	-	-
TOTAL OTHER FUNDING SOURCES	**$ 43,015,128**	**$ 60,550,712**	**$ 441,392,430**	**$ 15,014,370**	**$ 933,866,750**
DEBT SERVICE					
General Obligation Debt	29,891,037	31,167,512	31,800,000	33,300,000	34,863,000
Improvement Districts	498,180	512,518	2,172,100	523,500	1,842,920
Revenue Obligations	169,313	183,366	10,000	10,000	-
TOTAL DEBT SERVICE	**$ 30,558,530**	**$ 31,863,396**	**$ 33,982,100**	**$ 33,833,500**	**$ 36,705,920**
GRAND TOTAL REVENUE	**$ 614,677,964**	**$ 694,122,445**	**$ 1,136,719,030**	**$ 695,187,350**	**$1,746,007,840**

gilbert arizona

EXPENSE SUMMARY

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
GENERAL FUND					
Mayor & Council	840,074	1,160,738	1,048,270	1,089,600	1,224,460
Town Manager	2,906,688	3,544,872	4,382,490	4,117,760	18,408,590
Communications & Engagement	1,521,848	1,577,755	2,001,550	1,443,830	2,143,930
Intergovernmental	472,998	486,309	484,240	440,260	495,440
Economic Development	2,893,638	3,070,721	3,079,760	2,560,950	2,734,200
Information Technology	18,605,467	22,241,545	22,729,040	19,896,800	26,191,610
Human Resources	3,109,826	3,462,836	3,860,110	4,198,830	4,090,320
Management & Budget	875,112	900,209	905,260	944,100	1,087,370
Town Clerk	936,178	791,789	1,036,930	1,107,410	867,040
Legal	4,628,892	4,947,649	5,481,360	5,729,960	6,365,070
Finance & Management Svcs	3,682,212	4,008,309	4,860,650	4,911,920	5,436,900
Municipal Court	4,157,995	4,196,296	4,625,040	4,676,160	4,679,770
Development Svcs	9,061,014	9,392,228	10,225,160	10,209,900	10,605,590
Police	74,778,576	82,277,995	81,642,150	93,266,720	94,228,670
Fire & Rescue	47,128,424	46,601,933	52,843,090	54,654,810	56,565,970
Parks & Recreation	28,688,841	34,062,584	35,483,370	35,198,860	29,628,350
Public Works	1,051,216	1,200,670	1,489,060	1,457,090	-
Non-Departmental	4,246,414	7,787,909	34,453,590	23,866,390	22,200,590
Contingency/Reserves	-	-	15,000,000	4,000,000	15,000,000
TOTAL GENERAL FUND	**$ 209,585,413**	**$ 231,712,347**	**$ 285,631,120**	**$ 273,771,350**	**$ 301,953,870**
STREETS					
Roadway & Maintenance	6,204,612	7,112,471	8,999,680	8,689,340	10,248,230
HURF	19,209,123	20,897,031	20,500,890	19,684,450	22,587,080
TOTAL STREETS	**$ 25,413,735**	**$ 28,009,502**	**$ 29,500,570**	**$ 28,373,790**	**$ 32,835,310**
ENTERPRISE OPERATIONS					
Water	31,481,737	37,612,516	51,201,650	41,157,210	51,345,560
Wastewater	21,193,979	22,697,092	29,450,100	27,249,830	31,728,655
Solid Waste - Residential	18,836,026	20,002,221	23,507,475	22,541,870	26,291,115
Solid Waste - Commercial	2,954,210	3,395,456	3,638,905	3,706,480	4,082,965
Environmental Compliance	2,208,520	2,864,080	3,185,225	3,009,160	3,751,015
TOTAL ENTERPRISE	**$ 76,674,472**	**$ 86,571,365**	**$ 110,983,355**	**$ 97,664,550**	**$ 117,199,310**
INTERNAL SERVICES	**$ 45,040,851**	**$ 48,170,321**	**$ 53,365,660**	**$ 52,288,530**	**$ 55,810,670**
REPAIR & REPLACEMENT FUNDS					
General	6,011,065	9,323,096	21,048,150	9,201,230	17,267,690
Streets	98,324	246,733	1,356,180	504,290	2,469,890
Ambulance Service	591,239	648	892,000	1,800	300,000
Water	149,151	26,979	3,110,300	180,300	4,513,000
Wastewater	1,091,766	606,771	4,612,060	4,553,810	7,727,250
Solid Waste - Residential	418,686	2,596,647	4,324,500	3,704,000	4,188,500
Solid Waste - Commercial	356,316	367,889	300,000	100,000	1,260,000
Environmental Compliance	20,400	88,895	788,000	788,000	1,805,000
Fleet	252,118	15,986	213,000	138,000	368,000
TOTAL REPAIR & REPLACEMENT	**$ 8,989,065**	**$ 13,273,644**	**$ 36,644,190**	**$ 19,171,430**	**$ 39,899,330**

gilbert arizona

EXPENSE SUMMARY

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
SPECIAL REVENUE FUNDS					
Miscellaneous Grants	1,948,976	1,399,811	27,332,300	6,192,066	27,267,450
CDBG/HOME	1,449,591	1,558,705	2,192,490	2,192,420	1,478,140
Maintenance Districts	2,917,850	3,250,392	3,359,670	3,300,760	3,539,180
Police Impound	175,915	176,590	222,510	177,350	235,040
Ambulance Service	5,306,349	5,324,529	6,625,420	5,816,480	6,297,530
Other Special Revenue	1,535,359	2,163,060	5,204,570	2,631,350	5,876,940
Development Fees	387,650	107,676	229,660	229,660	984,030
TOTAL SPECIAL REVENUE FUNDS	**$ 13,721,690**	**$ 13,980,763**	**$ 45,166,620**	**$ 20,540,086**	**$ 45,678,310**
OTHER FUNDING SOURCES					
CIP Administration	2,511,864	3,040,613	3,988,430	3,395,370	4,988,750
CIP Contingency	-	-	100,000,000	-	100,000,000
MPC - Water System	48,033,215	98,309,127	568,465,005	154,294	7,538,430
TOTAL OTHER FUNDING SOURCES	**$ 50,545,079**	**$ 101,349,740**	**$ 672,453,435**	**$ 3,549,664**	**$ 112,527,180**
CAPITAL IMPROVEMENT FUNDS					
Redevelopment	1,646,050	8,038,691	77,700,915	1,212,056	83,269,250
Streets	24,193,624	49,210,761	453,003,128	50,056,446	399,735,210
Traffic Signals	2,782,318	5,817,295	33,809,978	8,628,341	34,367,610
Parks	3,493,089	8,221,177	91,852,463	12,516,658	257,464,830
Municipal Facilities	18,804,515	24,717,868	107,386,007	6,707,456	98,111,830
Water	10,503,810	27,181,364	155,570,316	133,813,969	644,358,490
Wastewater	24,183,224	21,823,478	76,929,898	13,653,622	133,750,110
Storm Water	179,384	305,270	24,096,625	10,805,829	14,772,910
TOTAL CAPITAL IMPROVEMENT	**$ 85,786,014**	**$ 145,315,904**	**$ 1,020,349,330**	**$ 237,394,377**	**$ 1,665,830,240**
DEBT SERVICE					
General Obligation Debt	29,595,175	31,107,200	32,661,680	32,901,680	34,292,610
Improvement Districts	487,172	488,702	2,253,210	523,500	1,842,920
MPC - Public Facilities	7,013,500	7,016,000	7,019,790	7,019,790	7,022,040
MPC - Water System	22,612,654	42,304,288	42,300,630	42,300,630	42,321,140
MPC - Wastewater System	3,623,600	3,623,100	3,627,750	3,627,750	3,624,000
Revenue Obligations	2,260,081	2,262,581	2,261,460	32,477,043	10,000
TOTAL DEBT SERVICE	**$ 65,592,182**	**$ 86,801,871**	**$ 90,124,520**	**$ 118,850,393**	**$ 89,112,710**
GRAND TOTAL EXPENSES	**$ 581,348,501**	**$ 755,185,457**	**$ 2,344,218,800**	**$ 851,604,170**	**$ 2,460,846,930**

gilbert arizona

EXPENSE DETAIL

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
GENERAL FUND					
Mayor & Council	813,007	1,128,234	989,150	1,047,660	1,165,340
Boards & Commissions	27,067	32,504	59,120	41,940	59,120
Town Manager	1,978,714	2,577,021	2,582,720	2,734,310	3,475,970
Community Resources	677,238	681,818	1,334,130	892,350	1,066,900
Emergency Mgmt & Safety	250,736	286,033	465,640	491,100	501,790
Facilities Management					
Facilities Admin	-	-	-	-	4,479,600
Municipal Building I	-	-	-	-	574,520
Municipal Building II	-	-	-	-	654,160
Public Safety Center	-	-	-	-	1,975,910
Public Works Facility	-	-	-	-	645,870
South Area Service Center	-	-	-	-	1,223,050
Radio Maintenance Facility	-	-	-	-	94,060
Heritage Annex	-	-	-	-	36,730
University Building	-	-	-	-	731,070
Public Safety Training Facility	-	-	-	-	1,473,570
Neely Facility	-	-	-	-	4,610
Total Facilities Management	-	-	-	-	11,893,150
Engineering					
Engineering Administration	-	-	-	-	734,920
Traffic Engineering	-	-	-	-	735,860
Total Engineering	-	-	-	-	1,470,780
Communications & Engagement	1,521,848	1,577,755	2,001,550	1,443,830	2,143,930
Intergovernmental	472,998	486,309	484,240	440,260	495,440
Economic Development					
Economic Development Admin	2,088,616	2,351,294	2,808,760	2,514,950	2,404,000
Tourism	710,638	530,107	-	-	120,000
Redevelopment	94,384	189,320	271,000	46,000	210,200
Total Economic Development	2,893,638	3,070,721	3,079,760	2,560,950	2,734,200
Information Technology					
Information Technology Admin	1,413,001	1,410,769	1,353,350	1,150,760	1,634,710
Applications Support	5,879,745	7,213,539	7,701,570	6,839,300	7,735,210
Desktop Support	5,492,716	6,778,193	5,466,680	5,434,460	6,667,820
Infrastructure	3,949,761	4,650,622	6,140,250	4,382,110	7,561,770
GIS	1,182,190	1,132,966	1,149,000	1,254,550	1,505,320
IT Security	688,054	1,055,456	918,190	835,620	1,086,780
Total Information Technology	18,605,467	22,241,545	22,729,040	19,896,800	26,191,610
Human Resources					
Human Resources Admin	2,663,269	2,744,789	2,950,930	3,293,270	3,200,830
Learning & Development	446,557	581,577	618,460	635,460	624,110
Safety	-	136,470	290,720	270,100	265,380
Total Human Resources	3,109,826	3,462,836	3,860,110	4,198,830	4,090,320
Management & Budget	875,112	900,209	905,260	944,100	1,087,370
Town Clerk	936,178	791,789	1,036,930	1,107,410	867,040

gilbert arizona

EXPENSE DETAIL

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Legal					
General Counsel	1,775,653	2,046,270	2,150,010	2,257,360	2,369,740
Town Prosecutor	2,853,239	2,901,379	3,331,350	3,472,600	3,995,330
Total Legal	4,628,892	4,947,649	5,481,360	5,729,960	6,365,070
Finance & Management Services					
Finance & Management Svcs Admi	264,116	273,591	417,360	392,170	303,600
Accounting	1,725,178	1,835,958	2,335,700	2,335,460	2,983,630
Purchasing	773,758	808,187	816,660	870,160	856,630
Tax Compliance	919,160	1,090,573	1,290,930	1,314,130	1,293,040
Total Finance & Management Svcs	3,682,212	4,008,309	4,860,650	4,911,920	5,436,900
Municipal Court	4,157,995	4,196,296	4,625,040	4,676,160	4,679,770
Development Services					
Development Services Admin	429,106	477,820	399,030	485,960	415,560
Permits & Licensing	854,994	716,071	922,760	921,580	983,980
Plan Review & Inspection Admin	305,528	302,340	311,670	338,620	265,510
Building	1,869,949	1,812,134	2,171,850	1,855,990	2,214,260
Engineering	1,894,392	2,080,011	2,283,640	2,433,560	2,526,720
Code	745,177	813,527	753,580	783,570	776,800
Planning	1,302	1,041	-	-	-
Fire	324,961	341,007	341,820	280,130	329,510
Planning & Development	1,409,459	1,451,863	1,612,130	1,619,460	1,632,890
Transportation Planning	437,843	484,291	493,610	502,740	517,030
Development Engineering	788,303	912,123	935,070	988,290	943,330
Total Development Svcs	9,061,014	9,392,228	10,225,160	10,209,900	10,605,590
Police					
Police Admin	1,067,360	1,233,424	1,071,220	6,159,090	5,409,790
Support Services Admin	2,205,257	6,308,062	4,742,570	5,267,930	3,381,510
Communication	5,072,198	5,595,566	6,227,830	6,375,810	6,551,970
Hiring	1,327,620	1,297,133	1,337,280	1,340,010	1,705,260
Planning & Research	372,624	372,702	367,410	396,470	407,650
Public Affairs	370,356	388,168	465,420	512,190	510,550
Counseling Services	1,074,056	1,164,706	1,111,070	1,081,350	2,670,260
Crime Prevention	173,052	269,872	197,910	131,960	207,410
Property & Evidence	861,356	772,144	816,660	821,010	879,450
Records	1,680,444	1,996,858	2,025,490	2,199,090	2,194,180
Volunteer Services	115,121	113,523	113,080	118,760	123,140
Redaction	100,803	132,135	198,810	217,940	227,650
Peer Support	580,786	751,775	800,400	808,080	937,490
Office Professional Stds Admin	644,613	584,995	564,150	576,320	915,190
Internal Affairs	462,085	447,558	466,710	451,350	463,760
Training	6,252,185	5,158,550	3,425,650	5,545,580	3,672,640
Patrol Administration	2,557,803	2,620,865	3,334,610	4,892,870	4,110,570
Patrol	24,059,382	25,003,902	25,649,110	25,475,040	28,413,630
Civilian Patrol	512,665	603,488	653,150	598,270	636,590
Detention	1,650,483	1,866,948	1,935,030	2,070,980	2,037,800
Teleserve	663,342	625,738	744,200	764,050	817,460
Bike Unit	1,079,500	1,268,310	1,088,610	1,400,620	1,395,700
Crisis Response Team	728,408	734,845	817,170	707,350	873,440
Investigations Admin	1,209,256	1,314,507	2,027,200	2,186,550	1,371,820

gilbert arizona

EXPENSE DETAIL

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Special Assignment Unit	1,343,801	1,207,424	1,290,160	1,249,760	1,402,770
Financial Crimes Unit	1,011,458	1,020,536	1,004,030	1,131,820	1,094,540
Family Violence Unit	1,320,753	1,442,888	1,326,570	1,665,930	1,869,250
Special Victims Unit	1,859,824	1,718,930	1,793,460	2,082,180	2,027,190
Violent Crimes Unit	1,119,312	1,243,971	1,209,930	1,286,470	1,469,150
Property Crimes	1,364,247	1,507,942	1,625,560	1,611,540	1,741,140
Crime Scene Unit	1,206,048	1,307,162	1,451,760	1,343,500	1,513,030
Intel Unit	1,084,196	1,295,252	1,177,740	1,225,790	1,237,090
Drug Unit	856,728	1,127,948	1,077,480	1,418,320	1,310,690
Forensics Unit	1,155,949	1,188,966	1,149,180	1,345,280	1,491,670
Specail Operations Admin	-	-	-	-	323,470
SWAT	493,338	478,255	624,250	636,890	628,960
Crime Suppression Team	1,057,335	1,083,208	1,094,130	1,291,480	1,175,820
K-9 Unit	574,081	790,648	711,010	672,040	770,600
School Resource	2,394,515	2,854,281	2,592,340	2,740,720	2,679,340
Traffic Unit	3,116,236	3,384,810	3,333,810	3,466,330	3,579,050
Total Police	74,778,576	82,277,995	81,642,150	93,266,720	94,228,670
Fire & Rescue					
Fire Admin	3,291,228	1,976,757	1,926,170	7,083,130	2,594,540
Fire Training	1,206,554	1,101,919	1,336,600	1,647,520	1,588,040
Operations	36,828,596	36,406,695	42,176,100	38,203,510	44,288,830
Resource	4,424,946	5,544,847	5,748,310	6,052,000	6,300,610
Community	499,188	547,404	589,450	516,600	629,320
Prevention	877,912	1,024,311	1,066,460	1,152,050	1,164,630
Total Fire & Rescue	47,128,424	46,601,933	52,843,090	54,654,810	56,565,970
Parks & Recreation					
Parks Admin	1,904,947	1,950,622	2,184,640	2,240,910	2,730,370
Parks & Open Space Admin	3,921,095	4,563,458	4,703,490	4,870,930	5,410,410
Freestone	674,212	669,361	1,138,160	1,149,690	617,660
Crossroads	409,084	509,134	707,960	755,930	564,660
McQueen	419,780	585,924	635,450	660,150	457,350
Discovery	288,206	425,912	407,420	414,900	447,820
Desert Sky	230,017	387,150	260,200	248,090	309,400
Gilbert Regional	619,410	1,046,297	763,980	823,900	759,300
Riparian Preserve	474,826	616,163	644,740	656,360	630,130
Cosmo Dog	193,992	306,293	263,360	245,000	256,860
Hetchler	131,114	138,960	170,550	165,600	156,350
Heritage District	66,216	8,545	68,180	10,000	72,280
Water Tower	45,895	26,834	91,040	91,840	116,040
Nichols	26,278	26,364	42,500	22,000	54,800
Cactus Yards	2,231,162	2,677,617	2,504,400	2,573,790	3,454,160
Zanjero	27,289	40,556	46,210	38,400	46,210
Cemetery	7,468	7,468	7,500	7,470	7,500
Neighborhood/Community Parks	276,555	403,372	354,590	405,210	534,690
Trails, Washes & Other	254,925	327,838	529,520	431,000	600,820
Mesquite Pool	417,715	443,421	376,600	414,810	419,380
Greenfield Pool	350,246	354,047	323,130	333,470	428,250
Perry Pool	262,070	274,781	292,820	270,730	364,430
Williams Field Pool	282,570	260,501	303,710	267,270	346,810

gilbert arizona

EXPENSE DETAIL

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Freestone Recreation Center	1,574,863	1,882,364	1,770,220	1,740,940	2,505,680
McQueen Activity Center	690,935	985,549	871,730	863,270	992,870
Community Center	562,680	706,415	632,890	663,290	679,480
Adult Sports	210,732	41,137	-	-	-
Youth Sports	19,687	16,030	-	-	-
Adaptive Recreation Program	82,875	200,669	272,030	255,750	321,680
Special Events	1,244,239	1,340,076	1,295,580	1,287,980	1,393,150
Adult and Youth Sports	-	125,977	243,460	184,180	260,910
Outdoor Recreation	-	37,516	50,000	25,870	50,000
Southeast Regional Library	3,026,524	3,447,950	3,245,910	3,320,270	3,471,630
Perry Branch Library	1,025,937	1,069,707	1,167,270	1,167,270	1,167,270
Facilities Admin	1,909,994	1,979,953	2,359,490	2,437,750	-
Municipal Building I	625,862	605,372	665,940	572,430	-
Municipal Building II	250,344	691,242	564,380	499,320	-
Public Safety Center	1,257,376	1,453,494	1,623,240	1,509,180	-
Public Works Facility	252,995	380,115	492,390	373,280	-
South Area Service Center	801,175	687,346	1,085,420	963,780	-
Radio Maintenance Facility	29,208	27,843	36,660	25,470	-
Heritage Annex	33,161	26,822	29,040	35,040	-
University Building	547,022	1,056,207	823,650	750,520	-
Public Safety Training Facility	990,833	1,232,736	1,433,920	1,416,820	-
Neely Facility	37,327	17,446	-	9,000	-
Total Parks & Recreation	28,688,841	34,062,584	35,483,370	35,198,860	29,628,350
Engineering					
Engineering Administration	346,531	543,985	779,830	797,400	-
Traffic Engineering	704,685	656,685	709,230	659,690	-
Total Engineering	1,051,216	1,200,670	1,489,060	1,457,090	-
Non-Departmental					
Phoenix Mesa Gateway Airport	350,000	350,000	350,000	350,000	350,000
Outside Agencies	-	347,281	-	-	-
Other	3,896,414	7,090,628	34,103,590	23,516,390	21,850,590
Contingency	-	-	15,000,000	4,000,000	15,000,000
Total Non-Departmental	4,246,414	7,787,909	49,453,590	27,866,390	37,200,590
TOTAL GENERAL FUND	**$ 209,585,413**	**$ 231,712,347**	**$ 285,631,120**	**$ 273,771,350**	**$ 301,953,870**
STREETS					
Roadway & Maintenance					
Roadway & Maintenance Admin	6,204,612	7,112,471	8,086,460	8,089,340	9,335,010
Non-Departmental					
Other	-	-	13,220	-	13,220
Contingency	-	-	900,000	600,000	900,000
Total Non-Departmental	-	-	913,220	600,000	913,220
Total Roadway & Maintenance	6,204,612	7,112,471	8,999,680	8,689,340	10,248,230

gilbert arizona

EXPENSE DETAIL

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
HURF					
Administration	711,883	747,386	749,640	937,030	876,630
Public Works Admin	174,511	241,755	245,490	245,490	220,400
Utility Locates	114,207	132,968	148,660	213,930	161,990
Asphalt Patching	718,526	783,726	685,480	713,660	730,190
Crack Sealing	724,595	1,191,447	788,290	848,410	907,930
Fog Sealing	1,437,747	1,323,574	1,219,640	1,243,930	1,749,680
Hazard Response	287,909	308,224	274,390	238,800	272,040
Preventive Maintenance	617,715	881,868	630,410	663,030	683,220
Street Lighting	5,411,730	4,642,810	4,931,070	5,039,990	4,973,680
Traffic Signal Maintenance	1,982,901	2,950,446	1,889,280	1,923,820	2,202,890
Street Marking	714,049	698,860	684,950	691,700	789,300
Street Signs	599,310	672,739	675,840	719,470	792,960
Traffic Operations Center	1,176,337	1,361,999	1,521,560	1,177,190	1,748,980
Landscape Maintenance	2,349,696	2,821,544	2,936,390	3,049,820	3,287,550
Concrete Repair	1,808,828	1,589,939	1,296,100	1,301,050	1,343,140
Shoulder Maintenance	267,410	426,138	276,350	302,130	299,150
Other	111,769	121,608	947,350	175,000	947,350
Contingency	-	-	600,000	200,000	600,000
Total Non-Departmental	111,769	121,608	1,547,350	375,000	1,547,350
Total HURF	19,209,123	20,897,031	20,500,890	19,684,450	22,587,080
TOTAL STREETS	**$ 25,413,735**	**$ 28,009,502**	**$ 29,500,570**	**$ 28,373,790**	**$ 32,835,310**
WATER					
Water Admin	547,722	592,249	633,080	685,370	702,810
Public Works Admin	353,738	530,959	631,910	534,840	504,120
Utilities	890,591	893,249	929,890	794,610	936,530
Utility Locates	304,551	354,581	396,450	420,770	431,970
North Water Treatment Plant	3,735,149	4,770,650	8,612,740	5,488,730	9,225,870
Santan Vista Treatment Plant	5,331,007	5,222,209	5,662,570	5,421,690	5,982,800
Well Production	3,975,681	4,409,439	5,256,060	4,778,210	5,736,340
SCADA Field Operations	949,288	922,164	1,238,990	1,089,940	1,226,670
Water Resources	6,105,328	8,737,164	10,594,360	9,701,340	10,708,510
Conservation	550,813	741,488	1,416,810	898,290	1,411,910
Metering	4,196,182	5,866,230	6,070,690	5,925,500	5,051,110
Distribution	3,042,156	2,883,850	3,803,230	3,175,370	3,525,410
Water Quality	941,876	1,072,879	1,336,590	1,500,500	1,078,260
Backflow	225,389	221,826	211,470	211,950	216,440
Non-Departmental					
Other	332,266	393,579	1,906,810	530,100	2,106,810
Contingency	-	-	2,500,000	-	2,500,000
Total Non-Departmental	332,266	393,579	4,406,810	530,100	4,606,810
TOTAL WATER FUND	**$ 31,481,737**	**$ 37,612,516**	**$ 51,201,650**	**$ 41,157,210**	**$ 51,345,560**

gilbert arizona

EXPENSE DETAIL

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
WASTEWATER					
Wastewater Admin	674,017	764,916	939,430	999,530	891,845
Public Works Admin	197,151	281,819	358,520	358,520	311,440
Utilities	861,777	856,639	872,930	872,930	889,500
Utility Locates	304,551	354,581	396,440	570,500	431,960
Lift Stations	1,986,343	1,902,635	2,393,210	1,926,200	2,185,930
Gravity Systems	3,368,725	3,313,662	3,316,130	3,934,670	4,087,720
Neely Treatment Facility	5,176,661	5,145,353	5,855,540	5,825,320	6,178,310
Greenfield Treatment Plant	4,867,094	5,778,065	7,875,810	7,538,600	8,425,210
Effluent Reuse	1,907,812	2,171,378	1,893,470	1,985,610	2,338,770
Effluent Recharge	961,151	1,026,174	960,720	985,960	1,285,090
Wastewater Quality	719,652	871,034	1,014,070	951,600	929,050
Non-Departmental					
Other	169,045	230,836	823,830	300,390	1,023,830
Contingency	-	-	2,750,000	1,000,000	2,750,000
Total Non-Departmental	169,045	230,836	3,573,830	1,300,390	3,773,830
TOTAL WASTEWATER FUND	**$ 21,193,979**	**$ 22,697,092**	**$ 29,450,100**	**$ 27,249,830**	**$ 31,728,655**
SOLID WASTE - RESIDENTIAL					
Administration	776,927	1,378,074	1,772,400	1,908,190	2,261,800
Public Works Admin	168,852	243,259	286,900	286,900	250,920
Utilities	848,681	846,180	857,450	857,450	886,890
Residential Collections	9,910,708	10,524,970	10,677,810	12,185,050	12,477,470
Uncontained Collections	2,887,421	2,909,473	3,101,510	2,875,720	3,104,900
Recycling	3,391,137	3,204,181	4,110,875	3,132,910	4,492,595
Environmental Programs	684,855	776,079	809,550	799,670	925,560
Non-Departmental					
Other	167,445	120,005	890,980	195,980	890,980
Contingency	-	-	1,000,000	300,000	1,000,000
Total Non-Departmental	167,445	120,005	1,890,980	495,980	1,890,980
TOTAL SOLID WASTE RESIDENTIAL	**$ 18,836,026**	**$ 20,002,221**	**$ 23,507,475**	**$ 22,541,870**	**$ 26,291,115**
SOLID WASTE - COMMERCIAL					
Administration	30,994	165,740	238,010	216,300	266,660
Public Works Admin	27,355	37,603	46,320	46,320	40,300
Utilities	7,858	9,414	10,360	10,360	10,580
Commercial Collections	1,924,072	2,219,555	2,124,055	2,220,760	2,375,805
Rolloffs	941,301	946,270	1,000,420	1,123,290	1,019,880
Non-Departmental					
Other	22,630	16,874	119,740	39,450	119,740
Contingency	-	-	100,000	50,000	250,000
Total Non-Departmental	22,630	16,874	219,740	89,450	369,740
TOTAL SOLID WASTE COMMERCIAL	**$ 2,954,210**	**$ 3,395,456**	**$ 3,638,905**	**$ 3,706,480**	**$ 4,082,965**

gilbert arizona

EXPENSE DETAIL

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
ENVIRONMENTAL COMPLIANCE					
Public Works Admin	21,696	31,996	36,460	36,460	32,730
Utilities	10,477	9,414	9,440	9,440	9,630
Utility Locates	38,069	44,323	49,560	71,320	53,990
Street Cleaning	1,067,717	1,095,801	1,068,175	1,289,700	1,191,825
Storm Water	1,044,625	1,664,728	1,531,770	1,530,610	2,073,020
Non-Departmental					
Other	25,936	17,818	239,820	21,630	139,820
Contingency	-	-	250,000	50,000	250,000
Total Non-Departmental	25,936	17,818	489,820	71,630	389,820
TOTAL ENV COMPLIANCE	**$ 2,208,520**	**$ 2,864,080**	**$ 3,185,225**	**$ 3,009,160**	**$ 3,751,015**
INTERNAL SERVICES					
Fleet Shop Operations	10,698,596	11,910,320	13,279,150	12,883,800	13,921,820
Health Self-Insurance Trust	26,140,688	26,474,526	29,115,320	29,109,390	29,712,440
Dental Self-Insurance Trust	1,354,226	1,443,979	1,575,000	1,575,000	1,580,000
Workers' Compensation	2,830,620	3,466,427	3,849,290	3,845,470	4,448,280
General Liability	4,016,721	4,875,069	5,546,900	4,874,870	6,148,130
TOTAL INTERNAL SERVICES	**$ 45,040,851**	**$ 48,170,321**	**$ 53,365,660**	**$ 52,288,530**	**$ 55,810,670**
REPAIR & REPLACEMENT FUNDS					
General	6,011,065	9,323,096	21,048,150	9,201,230	17,267,690
Streets	98,324	246,733	1,356,180	504,290	2,469,890
Ambulance Transport	591,239	648	892,000	1,800	300,000
Water	149,151	26,979	3,110,300	180,300	4,513,000
Wastewater	1,091,766	606,771	4,612,060	4,553,810	7,727,250
Solid Waste - Residential	418,686	2,596,647	4,324,500	3,704,000	4,188,500
Solid Waste - Commercial	356,316	367,889	300,000	100,000	1,260,000
Environmental Compliance	20,400	88,895	788,000	788,000	1,805,000
Fleet	252,118	15,986	213,000	138,000	368,000
TOTAL REPAIR & REPLACEMENT	**$ 8,989,065**	**$ 13,273,644**	**$ 36,644,190**	**$ 19,171,430**	**$ 39,899,330**
SPECIAL REVENUE FUNDS					
Miscellaneous Grants	1,948,976	1,399,811	27,332,300	6,192,066	27,267,450
CDBG/HOME	1,449,591	1,558,705	2,192,490	2,192,420	1,478,140
Street Light Improvement	1,940,466	2,047,804	2,123,500	2,123,500	2,229,680
Parkway Improvement	977,384	1,202,588	1,236,170	1,177,260	1,309,500
Police Impound	175,915	176,590	222,510	177,350	235,040
Ambulance Services	5,306,349	5,324,529	6,625,420	5,816,480	6,297,530
Other Special Revenue	1,535,359	2,163,060	5,204,570	2,631,350	5,876,940
Traffic Signal SDF	2,750	-	-	-	-
Police SDF	368,400	107,676	229,660	229,660	984,030
Fire SDF	2,750	-	-	-	-
Parks and Recreation SDF	2,750	-	-	-	-
Roads SDF	2,750	-	-	-	-
Water SDF	2,750	-	-	-	-
Water Resources SDF	2,750	-	-	-	-
Neely Wastewater SDF	1,375	-	-	-	-
Greenfield Wastewater SDF	1,375	-	-	-	-
TOTAL SPECIAL REVENUE FUNDS	**$ 13,721,690**	**$ 13,980,763**	**$ 45,166,620**	**$ 20,540,086**	**$ 45,678,310**

gilbert arizona

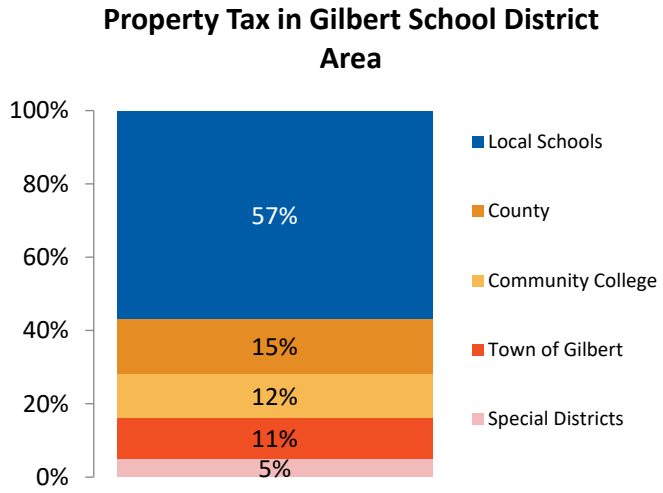
EXPENSE DETAIL

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
OTHER FUNDING SOURCES					
CIP Administration	2,511,864	3,040,613	3,988,430	3,395,370	4,988,750
CIP Contingency	-	-	100,000,000	-	100,000,000
MPC - Water System	48,033,215	98,309,127	568,465,005	154,294	7,538,430
TOTAL OTHER FUNDING SOURCES	**$ 50,545,079**	**$ 101,349,740**	**$ 672,453,435**	**$ 3,549,664**	**$ 112,527,180**
CAPITAL IMPROVEMENT FUNDS					
Redevelopment	1,646,050	8,038,691	77,700,915	1,212,056	83,269,250
Streets	24,193,624	49,210,761	453,003,128	50,056,446	399,735,210
Traffic Signals	2,782,318	5,817,295	33,809,978	8,628,341	34,367,610
Parks	3,493,089	8,221,177	91,852,463	12,516,658	257,464,830
Municipal Facilities	18,804,515	24,717,868	107,386,007	6,707,456	98,111,830
Water	10,503,810	27,181,364	155,570,316	133,813,969	644,358,490
Wastewater	24,183,224	21,823,478	76,929,898	13,653,622	133,750,110
Storm Water	179,384	305,270	24,096,625	10,805,829	14,772,910
TOTAL CAPITAL IMPROVEMENT	**$ 85,786,014**	**$ 145,315,904**	**$ 1,020,349,330**	**$ 237,394,377**	**$ 1,665,830,240**
DEBT SERVICE					
General Obligation Debt	29,595,175	31,107,200	32,661,680	32,901,680	34,292,610
Improvement Districts	487,172	488,702	2,253,210	523,500	1,842,920
MPC - Public Facilities	7,013,500	7,016,000	7,019,790	7,019,790	7,022,040
MPC - Water System	22,612,654	42,304,288	42,300,630	42,300,630	42,321,140
MPC - Wastewater System	3,623,600	3,623,100	3,627,750	3,627,750	3,624,000
Revenue Obligations	2,260,081	2,262,581	2,261,460	32,477,043	10,000
TOTAL DEBT SERVICE	**$ 65,592,182**	**$ 86,801,871**	**$ 90,124,520**	**$ 118,850,393**	**$ 89,112,710**
GRAND TOTAL EXPENSES	**$ 581,348,501**	**$ 755,185,457**	**$ 2,344,218,800**	**$ 851,604,170**	**$ 2,460,846,930**

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 2026 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.



	Gilbert School District	Chandler School District	Higley School District	Mesa School District
Primary (Operating)				
State	$0.00	$0.00	$0.00	$0.00
County	$1.16	$1.16	$1.16	$1.16
Community College	$1.06	$1.06	$1.06	$1.06
Special Health Care District	$0.17	$0.17	$0.17	$0.17
Gilbert	**$0.00**	**$0.00**	**$0.00**	**$0.00**
East Valley Institute	$0.05	$0.05	$0.05	$0.05
Local School District	$3.17	$3.26	$3.35	$3.38
Total Primary	**$5.61**	**$5.70**	**$5.80**	**$5.82**
Secondary (Debt)				
County	$0.00	$0.00	$0.00	$0.00
Community College	$0.02	$0.02	$0.02	$0.02
Flood Control	$0.14	$0.14	$0.14	$0.14
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	$1.92	$2.11	$1.88	$2.73
Total Secondary	**$3.35**	**$3.54**	**$3.31**	**$4.16**
Total				
State	$0.00	$0.00	$0.00	$0.00
County	$1.16	$1.16	$1.16	$1.16
Community College	$1.08	$1.08	$1.08	$1.08
Flood Control	$0.14	$0.14	$0.14	$0.14
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	$5.08	$5.36	$5.23	$6.11
Total Tax Rate	**$8.96**	**$9.24**	**$9.10**	**$9.99**

PERSONNEL SUMMARY

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Adopted FY 2026	% By Fund FY 2026
GENERAL FUND						
Mayor and Council	2.00	3.00	3.00	3.00	3.00	
Town Manager	12.85	12.85	14.85	16.85	52.20	
Communications and Engagement	13.00	13.00	13.00	13.00	13.00	
Intergovernmental	2.00	2.00	2.00	2.00	2.00	
Economic Development	10.00	10.00	9.00	9.00	9.00	
Information Technology	54.00	54.62	57.62	59.62	59.62	
Human Resources	22.50	24.75	25.75	25.75	24.75	
Management and Budget	6.00	6.00	6.00	7.00	7.00	
Town Clerk	7.00	7.00	7.00	7.00	7.00	
Legal	33.25	36.25	38.25	38.25	37.25	
Finance and Mgmt Services	29.00	30.00	31.00	31.00	31.00	
Municipal Court	32.07	32.07	34.07	34.07	34.07	
Development Services	78.82	78.82	79.82	79.82	79.82	
Police	487.60	494.60	496.60	499.60	524.20	
Fire and Rescue	245.00	249.00	250.00	253.00	259.00	
Parks and Recreation	183.05	185.80	186.30	192.30	165.05	
Public Works	8.60	8.60	9.10	9.10	0.00	
TOTAL GENERAL FUND	**1,226.74**	**1,248.36**	**1,263.36**	**1,280.36**	**1,307.96**	72%
STREETS FUND	**59.66**	**59.66**	**59.66**	**59.66**	**60.66**	3%
ENTERPRISE FUNDS						
Water	140.93	141.93	149.93	148.93	148.93	
Wastewater	53.50	53.50	54.50	54.50	55.50	
Solid Waste - Residential	85.81	84.13	86.13	86.13	87.13	
Solid Waste - Commercial	8.44	10.12	10.12	10.12	10.12	
Environmental Compliance	12.59	15.59	15.59	15.59	16.59	
ENTERPRISE FUNDS	**301.27**	**305.27**	**316.27**	**315.27**	**318.27**	18%
INTERNAL SERVICE FUNDS	**32.00**	**34.00**	**36.00**	**36.00**	**37.00**	2%
SPECIAL REVENUE	**49.01**	**54.01**	**58.01**	**59.01**	**59.01**	3%
CIP ADMINISTRATION	**17.90**	**19.90**	**20.40**	**26.40**	**27.40**	2%
TOTAL TOWN POSITIONS	**1,686.58**	**1,721.20**	**1,753.70**	**1,776.70**	**1,810.30**	**100%**

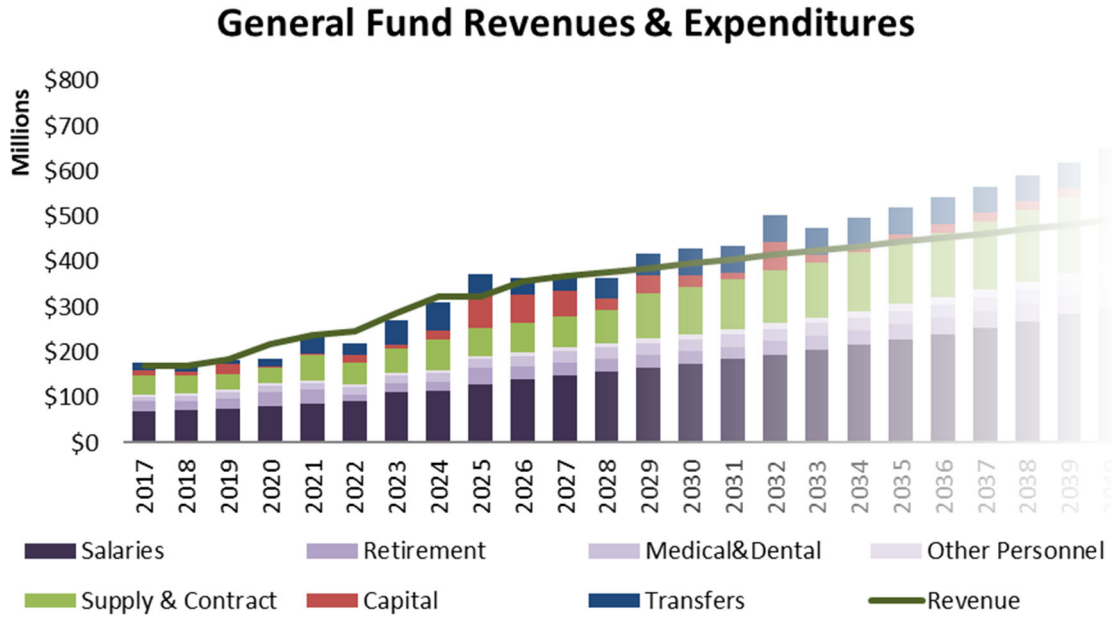
Background

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.

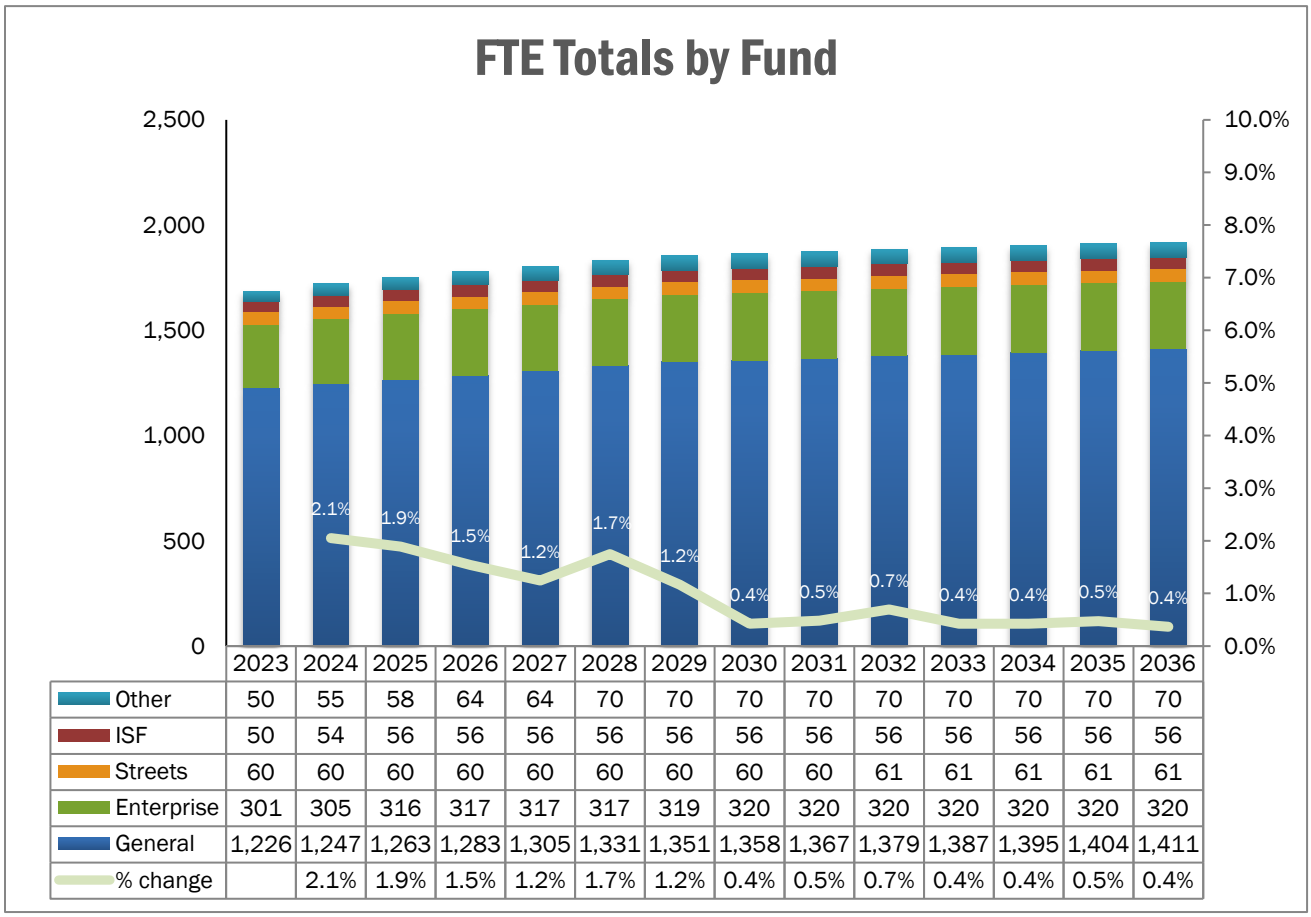


Results: Changes made by the state legislature will affect sales tax revenues from Residential Rental. Starting January 1, 2025, sales tax on Residential Rental is no longer collected by local governments, including Gilbert. This results in about an $9m loss of revenue for the Town and negatively impacts the ability to balance future revenues and expenditures for the General Fund. Sales tax is the largest General Fund revenue source and includes the rate increase from 1.5% to 2.0% starting January 1, 2025. In the model, a flat $5 million dollar amount is used to project growth instead of a percentage rate so that as the Town continues to grow, the ratio of sales tax growth to total sales tax naturally declines over time.

What changed from last year: In the FY 2025 LTFP, FY 2024 actual revenues and expenditures were added. Updated Staffing Model forecasts were incorporated. Assumption data was updated (i.e. retirement and benefit rates). Development Service fees are assumed to increase to better cover the cost of providing these services. Operating costs for a Crime Lab, Family Advocacy Center, and future recreation amenities have also been included in the forecasting to better prepare for future operational needs. The sales tax increase was also incorporated into the revenue forecasts.

What new things are on the horizon: Gilbert continues to monitor future capital improvement needs and plan for them in the Capital Improvement Plan. Funding of additional police, fire, and park infrastructure as part of the Quality of Life projects have been included in the model. FY 2026 continues to have higher transfers planned due to increased Repair and Replacement Fund contributions using one-time funds. This will help the Town be better prepared to maintain infrastructure as it ages. Additional one-time money will be transferred into the Water SDF fund to help it maintain a positive fund balance.

Staffing Forecast



	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Other	50	55	58	64	64	70	70	70	70	70	70	70	70	70
ISF	50	54	56	56	56	56	56	56	56	56	56	56	56	56
Streets	60	60	60	60	60	60	60	60	60	61	61	61	61	61
Enterprise	301	305	316	317	317	317	319	320	320	320	320	320	320	320
General	1,226	1,247	1,263	1,283	1,305	1,331	1,351	1,358	1,367	1,379	1,387	1,395	1,404	1,411
% change		2.1%	1.9%	1.5%	1.2%	1.7%	1.2%	0.4%	0.5%	0.7%	0.4%	0.4%	0.5%	0.4%

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 2036. 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.

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.

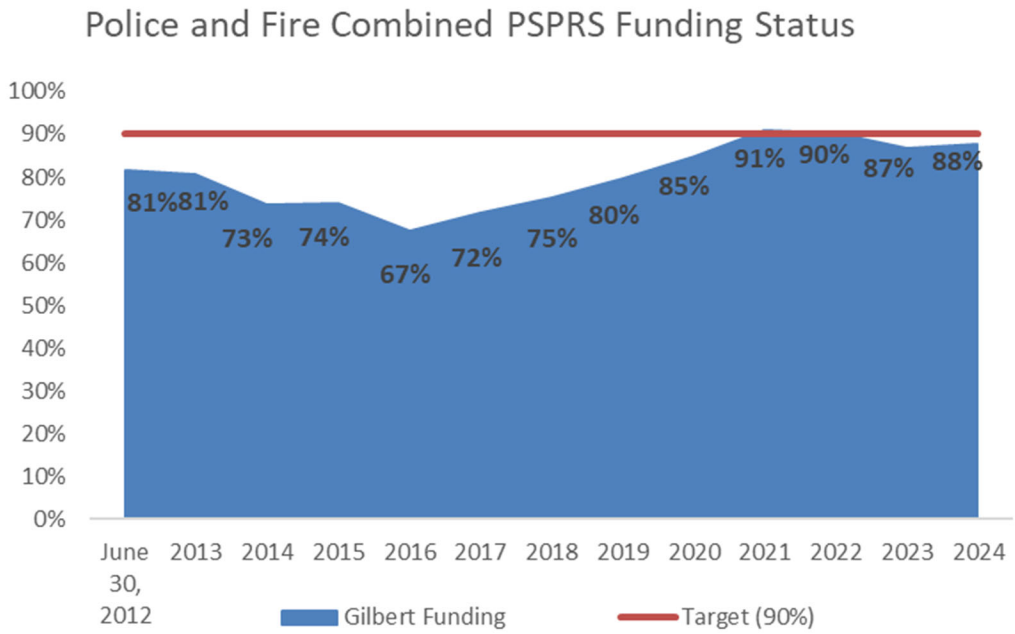
The five-year forecasts for the General Fund, Enterprise Funds, and Streets Funds have been included in this document.

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, 2024
ASRS	Civilian Employees	Pooled	72.6% / 74.0%
EORP	Elected Officials	Pooled	41.6% / 43.7%
PSPRS (Tiers 1&2)	Sworn Fire	Individual	87.4% / 87.8%
PSPRS (Tiers 1&2)	Sworn Police	Individual	87.8% / 88.2%
PSPRS (Tier 3)	Sworn Fire & Police	Pooled	107.9% / 109.5%

Sworn employees hired before July 1, 2017, are part of Tiers 1 and 2 in the PSPRS system. Sworn employees entering service after that date are part of Tier 3. PSPRS is pooled for Tier 3 employees. Tier 1 and 2 for both Police and Fire are individual plans with the Town of Gilbert bearing responsibility for the unfunded liability. In FY 2016, the Town began an active effort to pay down the unfunded liability and increase the funding ratio. By June 30, 2021, the funding ratio for Police and Fire combined reached 91% funded. The June 30, 2023, report showed that funding had slipped below the 90% target and Gilbert made a $10m contribution to the unfunded liability in FY 2025 ($5m Police and $5m Fire). Gilbert anticipates being back above 90% funded for FY 2026. For details on Gilbert's funding strategy, see the PSPRS Pension Funding section of Gilbert's Policies of Responsible Financial Management.



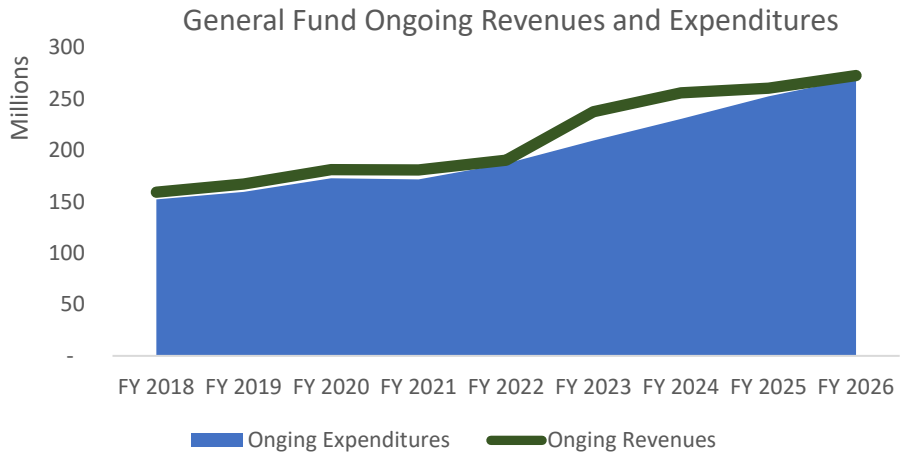
Debt Analysis

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 $0.98 per $100 of assessed value. 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. New Police, Fire, and Park infrastructure is planned as part of the Quality of Life initiative. These projects will be funded through sales tax revenues and bonding may be needed depending on cash flow needs. These bonds are considered in the Capital Improvement Plan with “2027 PFMPC Bonds” as the identified funding source. As always, the Town would work to cash fund as much as possible and bond for as little as possible to reduce interest and repayment costs.

One-Time vs Ongoing Expenditures

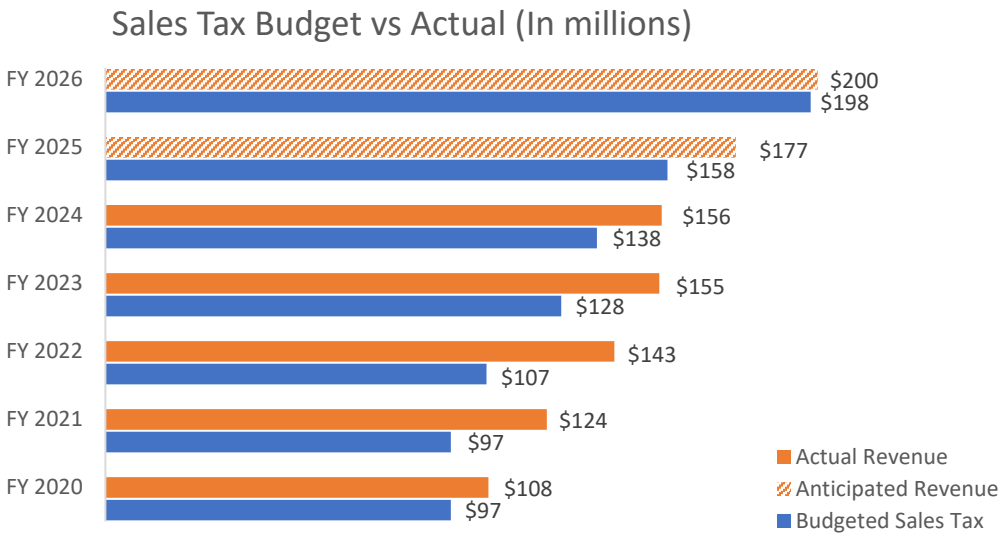
Gilbert avoids the use of one-time revenue to support ongoing expenditures. Also, in recognition that sales tax can be volatile depending on economic conditions, and sales tax from construction is the most volatile of Gilbert’s sales tax categories, Gilbert has chosen to designate $5m of construction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

Each year when the budget is developed, staff carefully monitors ongoing expenditures to ensure that the recommended budget does not exceed ongoing revenues. Note that the chart below does not include funding planned for the Quality of Life projects which utilize ongoing General Fund sales tax revenues.



Preparation for Economic Volatility

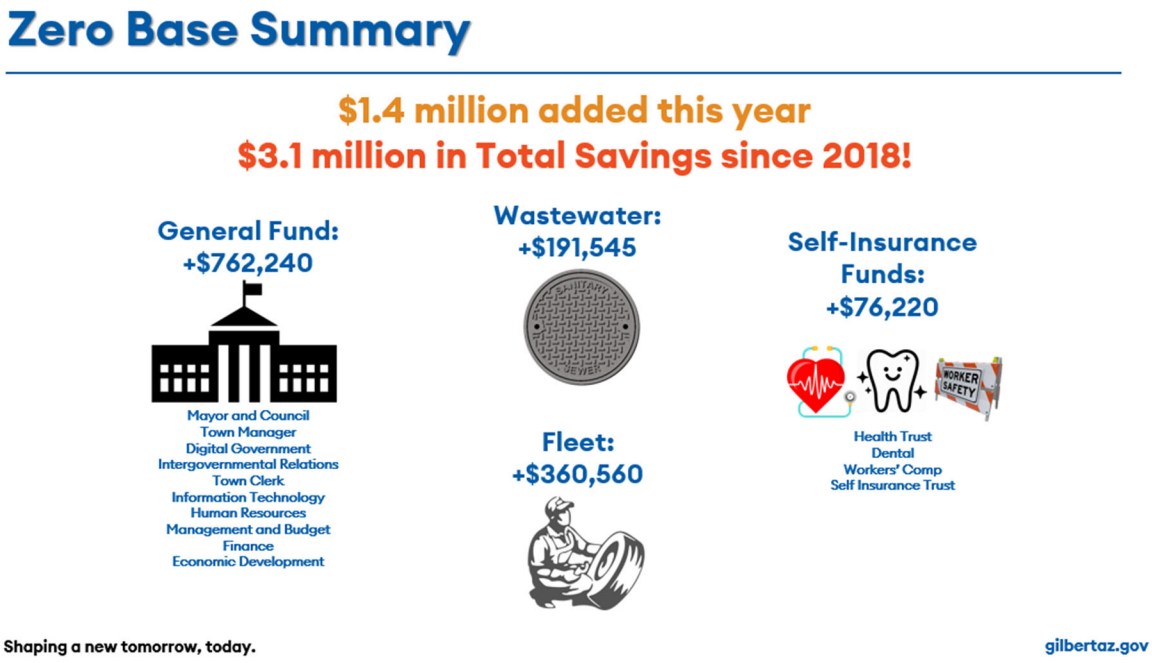
Sales tax is the major revenue source for Gilbert's General Fund operations, which makes General Fund the most susceptible to changing economic conditions. To protect against volatility, Gilbert under budgets sales tax revenues, removes $5m of construction sales tax to be used for one-time (not ongoing) 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 and uncertainty. Also note that Gilbert's sales tax rate was increased from 1.5% to 2.0% starting January 1, 2025.

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.

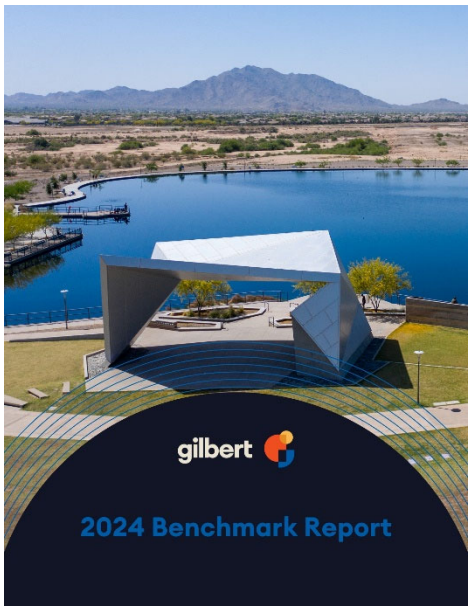
Zero Based Budgeting
As part of Gilbert's strategy for long-term financial health, 1/3 of the Town completes zero based budgeting each year. This approach has saved the Town about $3.1m since FY 2018. Continuing to reset department budgets through zero based budgeting helps ensure that resources are correctly aligned with the costs needed to deliver approved levels of service. $1.4m was added to budgets during the FY 2026 Zero Base process because of inflation.



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.

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 February 2025, the Financial Retreat included discussion on:

- FY 2026 Financial Outlook
- Development Services Fee Update
- Upcoming Valley Metro & Prop 479 Changes
- Long-Term Street Maintenance Needs
- Water & Solid Waste Rate Studies
- Streetlight Improvement Districts
- Employee Medical Plan Update
- Upcoming Bond Needs
- November 2026 Ballot Considerations
- Potential Land Sale
- Pension Funding Update (PSPRS and ASRS)
- 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.

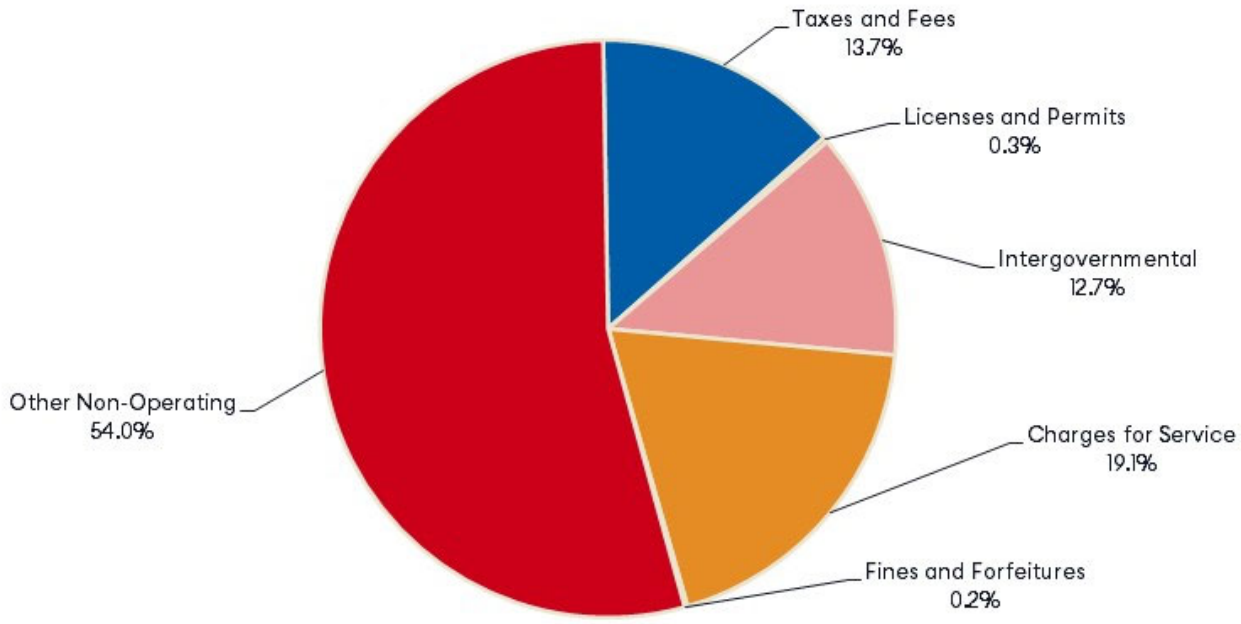
ALL REVENUE SOURCES

This section of the budget document includes detailed information regarding revenue types, including historical information, assumptions for the FY 2026 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 2026 is $2,460,846,930. Of this amount, $1,746,007,840 is anticipated in new revenue collections and $714,839,090 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 2026 Revenue Sources All Funds by Type (Excludes Transfers)

Revenue Type	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Taxes and Fees	191,898,861	193,993,385	196,741,730	217,636,730	240,277,480
Licenses and Permits	2,927,638	3,139,419	2,100,000	2,435,000	4,755,000
Intergovernmental	138,303,005	195,929,943	216,871,170	159,362,110	221,611,210
Charges for Service	190,593,884	216,611,766	263,525,530	266,873,970	333,695,750
Fines and Forfeitures	3,059,373	3,278,969	2,690,000	2,863,530	2,795,000
Other Non-Operating	87,895,203	81,168,963	454,790,600	46,016,010	942,873,400
Total	**$ 614,677,964**	**$ 694,122,445**	**$ 1,136,719,030**	**$ 695,187,350**	**$ 1,746,007,840**



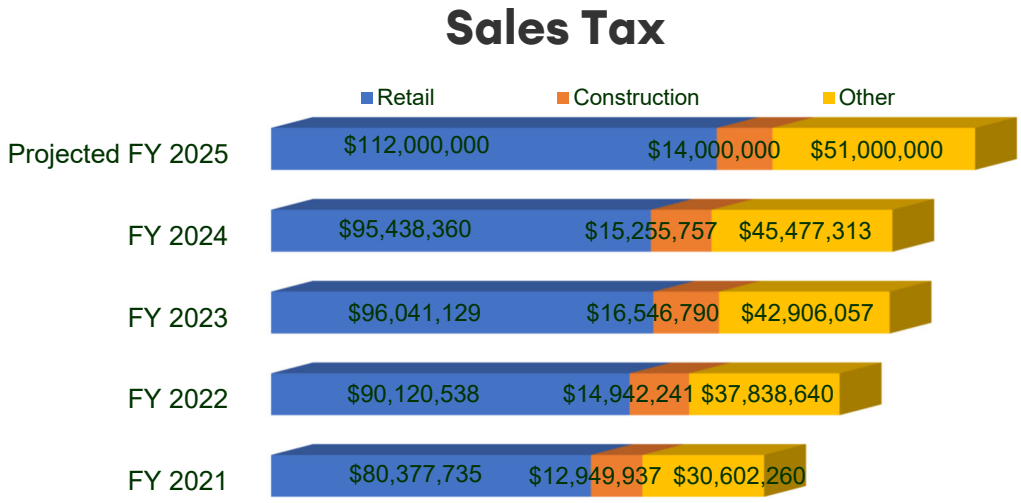
TAXES AND FEES

Local Sales Tax

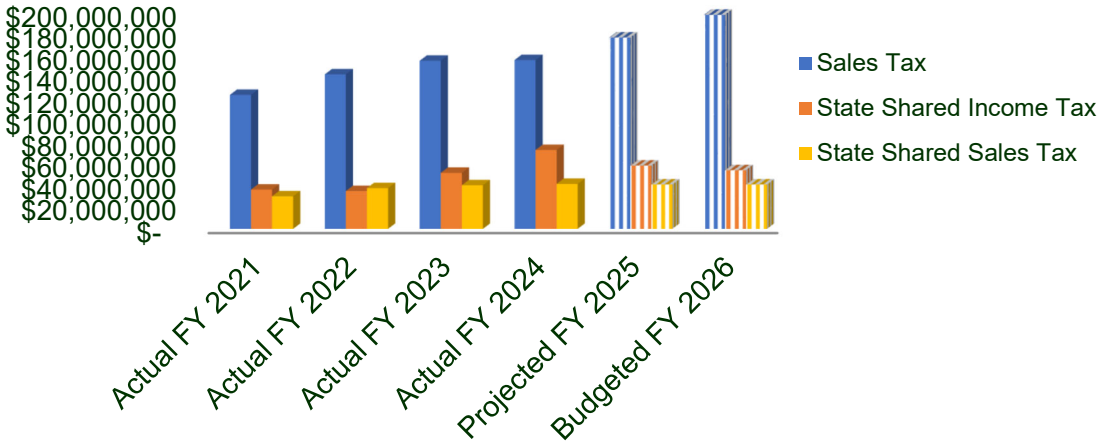
Gilbert levies a two percent sales tax on sales transacted within Gilbert's boundary. The State collects sales tax revenue and remits the amount collected weekly. Gilbert has seen strong sales tax growth for the past ten years, but FY 2024 and FY 2025 sales tax were fairly flat (outside the rate increase). Staff cautiously monitors the amounts attributable to construction as the town approaches build out and allocates $5 million of sales tax received from construction activities to one-time instead of ongoing expenses.

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

- Retail sales tax will remain somewhat stable in Gilbert, and will increase slowly over time
- Any future spikes in construction sales tax will be considered one-time, not sustainable
- Permit activity will level off and then begin to decline as Gilbert approaches buildout
- The sales tax rate increased from 1.5% to 2.0% on January 1, 2025
- Use tax rate increased from 0.0% to 2.0% on January 1, 2025
- Sales tax on Residential Rental ended on January 1, 2025



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



Property Tax

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

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

System Development Fees

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

LICENSE AND PERMITS

License fees are charged for business registration and alcoholic beverage licenses. Permit fees are charged for building, fire, engineering, signs, and alarms. Permit fee revenue is subject to changes in the construction industry. Updated development service fees were adopted by Council and will go into effect July 2025.

INTERGOVERNMENTAL

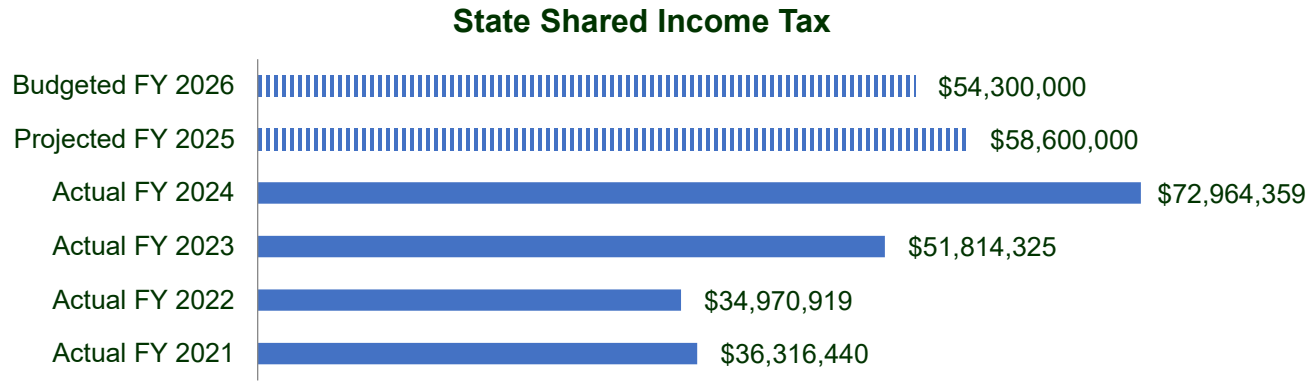
Funding received from any other government agency is considered intergovernmental. The largest source is state shared revenue for sales tax, income tax, highway user revenue, vehicle license tax and local transportation assistance fund.

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 2024 is distributed to cities in FY 2026. This is sometimes referred to as Urban Revenue Sharing. During COVID, a filing extension was available. The later income tax filing means revenues were recognized in the following fiscal year, which is why the revenues for FY 2022 are lower than usual and then the revenues were higher in FY 2023. The formula for revenue sharing increased from 15% to 18% in FY 2024, but the flat tax didn't go into effect until tax year 2023 (FY 2025 revenues). This is why the FY 2024 revenues are higher than usual. FY 2025 and FY 2026 revenues are lower. FY 2026 revenue estimates are based on Gilbert's proportionate share of income tax revenues received by the state in FY2024.



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 2025. 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 2025. Revenue projections are based on historic trends, plus the rate increase.

Solid Waste

Solid Waste - Residential includes solid waste collection of residential barrels, uncontained, and recycling. It also includes the operation of the household hazardous waste facility. Solid Waste - Commercial includes solid waste collection for commercial and roll-off customers. Annual rate reviews ensure that revenue covers the total cost of operations. The costs impacting rates the most in these funds are personnel, landfill tipping fees, equipment maintenance, and replacement. A new rate study is underway and new rates are anticipated for April 2026. 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. 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 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
BEGINNING FUND BALANCE (Less Committed)	200,117,000	79,623,000	72,052,000	82,342,000	99,815,000
REVENUE	322,598,000	330,392,000	338,435,000	346,737,000	355,309,000
TOTAL REVENUE	322,598,000	330,392,000	338,435,000	346,737,000	355,309,000
TRANSFERS IN	13,891,000	13,891,000	13,891,000	13,891,000	13,891,000
TOTAL SOURCES	536,606,000	423,906,000	424,378,000	442,970,000	469,015,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	261,392,000	261,392,000	261,392,000	261,392,000	261,392,000
CIP MAINTENANCE COSTS		3,680,000	12,194,000	12,973,000	23,785,000
FIVE-YEAR PLAN		4,500,000	9,000,000	13,500,000	19,000,000
SUB-TOTAL ONGOING EXPENDITURES	261,392,000	269,572,000	282,586,000	287,865,000	304,177,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	24,049,000				
FIVE-YEAR PLAN		-	-	-	500,000
CAPITAL OUTLAY	1,514,000				
CONTINGENCY	15,000,000				
SUB-TOTAL ONE-TIME EXPENDITURES	40,563,000	-	-	-	500,000
TRANSFER OUT					
CAPITAL	110,115,000	52,380,000	22,428,000	18,268,000	20,114,000
OTHER - ONGOING	4,902,000	4,902,000	19,022,000	19,022,000	26,058,000
OTHER - ONE-TIME	40,011,000	25,000,000	18,000,000	18,000,000	18,000,000
SUB-TOTAL TRANSFERS OUT	155,028,000	82,282,000	59,450,000	55,290,000	64,172,000
TOTAL USES	**456,983,000**	**351,854,000**	**342,036,000**	**343,155,000**	**368,849,000**
ANNUAL OPERATING RESULT	**(120,494,000)**	**(7,571,000)**	**10,290,000**	**17,473,000**	**351,000**
FUND BALANCE	**79,623,000**	**72,052,000**	**82,342,000**	**99,815,000**	**100,166,000**
MINIMUM FUND BALANCE	**67,810,000**	**69,850,000**	**84,722,000**	**86,042,000**	**97,148,000**
FUND BALANCE ABOVE MINIMUM	**11,813,000**	**2,202,000**	**(2,380,000)**	**13,773,000**	**3,018,000**

Five-Year Plan Assumptions:

- ✓ Revenue projections include an increase in the sales tax rate beginning January 1, 2025. Sales tax bonds may be issued in FY 2027 for infrastructure as needed.
- ✓ Transfers Out in FY 2026 include a one-time amount of $30,000,000 for Water SDF.
- ✓ 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 2026 at $15,000,000 which is consistent with prior years.
- ✓ Operational costs associated with planned CIP projects are included on the CIP maintenance cost line. Other staffing or operational increases are not included in the Five-Year plan.
- ✓ FY 2026 ending fund balance contains $11.8M of one-time funding which can be used for future capital needs or for response to potential changes in the economy.

gilbert arizona

ROADWAY AND MAINTENANCE FIVE-YEAR FORECAST

ROADWAY AND MAINTENANCE FUND - FIVE-YEAR FORECAST	Budget FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
BEGINNING FUND BALANCE (Less Committed)	25,739,000	9,370,000	9,985,000	4,442,000	754,000
REVENUE	14,108,000	14,388,000	14,674,000	14,965,000	15,262,000
TOTAL REVENUE	14,108,000	14,388,000	14,674,000	14,965,000	15,262,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	39,847,000	23,758,000	24,659,000	19,407,000	16,016,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	8,402,000	8,402,000	8,402,000	8,402,000	8,402,000
CIP MAINTENANCE COSTS		-	-	-	225,000
FIVE-YEAR PLAN		104,000	208,000	312,000	416,000
SUB-TOTAL ONGOING EXPENDITURES	8,402,000	8,506,000	8,610,000	8,714,000	9,043,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	946,000				
FIVE-YEAR PLAN		-	-	-	-
CAPITAL OUTLAY	-				
CONTINGENCY	900,000				
SUB-TOTAL ONE-TIME EXPENDITURES	1,846,000	-	-	-	-
TRANSFER OUT					
CAPITAL	19,558,760	4,463,000	10,318,000	8,504,000	3,362,000
OTHER	670,000	804,000	1,289,000	1,435,000	1,073,000
SUB-TOTAL TRANSFERS OUT	20,228,760	5,267,000	11,607,000	9,939,000	4,435,000
TOTAL USES	**30,477,000**	**13,773,000**	**20,217,000**	**18,653,000**	**13,478,000**
ANNUAL OPERATING RESULT	**(16,369,000)**	**615,000**	**(5,543,000)**	**(3,688,000)**	**1,784,000**
FUND BALANCE	**9,370,000**	**9,985,000**	**4,442,000**	**754,000**	**2,538,000**
MINIMUM FUND BALANCE	**2,100,000**	**2,130,000**	**2,150,000**	**2,180,000**	**2,260,000**
FUND BALANCE ABOVE MINIMUM	**7,270,000**	**7,855,000**	**2,292,000**	**(1,426,000)**	**278,000**

Five-Year Plan Assumptions:

- ✓ FY 2026 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.

STREETS FIVE-YEAR FORECAST

STREETS FUND - FIVE-YEAR FORECAST	Budget FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
BEGINNING FUND BALANCE (Less Committed)	11,454,000	7,900,000	6,266,000	4,566,000	2,346,000
REVENUE	21,065,000	21,275,000	21,487,000	21,701,000	21,917,000
TOTAL REVENUE	21,065,000	21,275,000	21,487,000	21,701,000	21,917,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	32,519,000	29,175,000	27,753,000	26,267,000	24,263,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	18,349,000	18,349,000	18,349,000	18,349,000	18,349,000
CIP MAINTENANCE COSTS		38,000	39,000	508,000	508,000
FIVE-YEAR PLAN		520,000	785,000	1,050,000	1,315,000
SUB-TOTAL ONGOING EXPENDITURES	18,349,000	18,907,000	19,173,000	19,907,000	20,172,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	3,400,000				
FIVE-YEAR PLAN		1,970,000	1,982,000	1,982,000	2,182,000
CAPITAL OUTLAY	238,000				
CONTINGENCY	600,000				
SUB-TOTAL ONE-TIME EXPENDITURES	4,238,000	1,970,000	1,982,000	1,982,000	2,182,000
TRANSFER OUT					
CAPITAL	-	-	-	-	-
OTHER	2,032,000	2,032,000	2,032,000	2,032,000	2,032,000
SUB-TOTAL TRANSFERS OUT	2,032,000	2,032,000	2,032,000	2,032,000	2,032,000
TOTAL USES	**24,619,000**	**22,909,000**	**23,187,000**	**23,921,000**	**24,386,000**
ANNUAL OPERATING RESULT	**(3,554,000)**	**(1,634,000)**	**(1,700,000)**	**(2,220,000)**	**(2,469,000)**
FUND BALANCE	**7,900,000**	**6,266,000**	**4,566,000**	**2,346,000**	**(123,000)**
MINIMUM FUND BALANCE	**4,590,000**	**4,730,000**	**4,790,000**	**4,980,000**	**5,040,000**
FUND BALANCE ABOVE MINIMUM	**3,310,000**	**1,536,000**	**(224,000)**	**(2,634,000)**	**(5,163,000)**

Five-Year Plan Assumptions:

- ✓ FY 2026 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 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
BEGINNING FUND BALANCE (Less Committed)	87,841,000	34,293,000	47,561,000	69,188,000	30,193,000
REVENUE	133,378,840	158,598,000	167,933,000	178,868,000	190,551,000
TOTAL REVENUE	133,378,840	158,598,000	167,933,000	178,868,000	190,551,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	221,219,840	192,891,000	215,494,000	248,056,000	220,744,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	47,561,000	47,561,000	47,561,000	47,561,000	47,561,000
CIP MAINTENANCE COSTS		436,000	2,357,000	2,357,000	2,357,000
FIVE-YEAR PLAN		1,428,000	3,038,000	4,198,000	5,162,000
SUB-TOTAL ONGOING EXPENDITURES	47,561,000	49,425,000	52,956,000	54,116,000	55,080,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	1,106,000				
FIVE-YEAR PLAN		335,000	887,000	64,750,000	100,000
CAPITAL OUTLAY	178,980				
CONTINGENCY	2,500,000				
SUB-TOTAL ONE-TIME EXPENDITURES	3,784,980	335,000	887,000	64,750,000	100,000
TRANSFER OUT					
CAPITAL	81,153,550	33,500,000	27,430,000	29,000,000	5,357,000
OTHER	54,426,320	62,070,000	65,033,000	69,997,000	108,030,000
SUB-TOTAL TRANSFERS OUT	135,579,870	95,570,000	92,463,000	98,997,000	113,387,000
TOTAL USES	**186,926,000**	**145,330,000**	**146,306,000**	**217,863,000**	**168,567,000**
ANNUAL OPERATING RESULT	**(53,547,160)**	**13,268,000**	**21,627,000**	**(38,995,000)**	**21,984,000**
FUND BALANCE	**34,293,840**	**47,561,000**	**69,188,000**	**30,193,000**	**52,177,000**
MINIMUM FUND BALANCE	**34,020,000**	**34,480,000**	**40,012,000**	**40,302,000**	**40,542,000**
FUND BALANCE ABOVE MINIMUM	**273,840**	**13,081,000**	**29,176,000**	**(10,109,000)**	**11,635,000**

Five-Year Plan Assumptions:

- ✓ The plan assumes a 25% rate increase in the fourth quarter of FY 2026
- ✓ An additional increase in revenue is based on an anticipated growth rate in customers of 1.75%
- ✓ The plan assumes issuing bonds in the amount of $133 million in FY2028
- ✓ Transfer Out Other increased transfers to the Repair and Replacement Fund in FY 2027-2030
- ✓ In the One-Time Expenditures associated with the Five-Year Plan, $64 million is included in FY 2029 to finish paying for CIP projects after the WRMPC Bonds are exhausted

WASTEWATER FUND FIVE-YEAR FORECAST

WASTEWATER FUND - FIVE-YEAR FORECAST	Budget FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
BEGINNING FUND BALANCE (Less Committed)	38,300,000	21,293,000	14,544,000	15,016,000	12,157,000
REVENUE	85,136,000	86,556,000	88,001,000	89,470,000	90,966,000
TOTAL REVENUE	85,136,000	86,556,000	88,001,000	89,470,000	90,966,000
TRANSFERS IN	2,029,000	2,029,000	2,029,000	2,029,000	2,029,000
TOTAL SOURCES	125,465,000	109,878,000	104,574,000	106,515,000	105,152,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	27,725,000	27,725,000	27,725,000	27,725,000	27,725,000
CIP MAINTENANCE COSTS		378,000	627,000	640,000	1,046,000
FIVE-YEAR PLAN		749,000	1,087,000	1,635,000	1,910,000
SUB-TOTAL ONGOING EXPENDITURES	27,725,000	28,852,000	29,439,000	30,000,000	30,681,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	1,127,000				
FIVE-YEAR PLAN		10,916,000	11,044,000	12,308,000	13,340,000
CAPITAL OUTLAY	127,000				
CONTINGENCY	2,750,000				
SUB-TOTAL ONE-TIME EXPENDITURES	4,004,000	10,916,000	11,044,000	12,308,000	13,340,000
TRANSFER OUT					
CAPITAL	30,070,000	12,809,000	6,323,000	8,878,000	6,412,000
OTHER	42,373,000	42,757,000	42,752,000	43,172,000	43,142,000
SUB-TOTAL TRANSFERS OUT	72,443,000	55,566,000	49,075,000	52,050,000	49,554,000
TOTAL USES	**104,172,000**	**95,334,000**	**89,558,000**	**94,358,000**	**93,575,000**
ANNUAL OPERATING RESULT	**(17,007,000)**	**(6,749,000)**	**472,000**	**(2,859,000)**	**(580,000)**
FUND BALANCE	**21,293,000**	**14,544,000**	**15,016,000**	**12,157,000**	**11,577,000**
MINIMUM FUND BALANCE	**10,630,000**	**10,910,000**	**11,060,000**	**11,200,000**	**11,370,000**
FUND BALANCE ABOVE MINIMUM	**10,663,000**	**3,634,000**	**3,956,000**	**957,000**	**207,000**

Five-Year Plan Assumptions:

- ✓ The plan assumes a 95% rate increase beginning in the fourth quarter of FY 2025.
- ✓ An additional increase in revenue is based on an anticipated growth rate in customers of 1.75% for both residential and commercial accounts.
- ✓ Transfers Out Other includes a transfer to the Repair and Replacement Fund and an overhead allocation to the General Fund. The plan assumes increased transfers to the Repair and Replacement Fund in FY 2026-2030.

SOLID WASTE - RESIDENTIAL FIVE-YEAR FORECAST

SOLID WASTE - RESIDENTIAL FUND - FIVE-YEAR FORECAST	Budget FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
BEGINNING FUND BALANCE (Less Committed)	9,625,000	7,750,000	9,439,000	8,757,000	9,057,000
REVENUE	30,660,000	33,379,000	33,961,000	34,553,000	35,156,000
TOTAL REVENUE	30,660,000	33,379,000	33,961,000	34,553,000	35,156,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	40,285,000	41,129,000	43,400,000	43,310,000	44,213,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	23,377,000	23,377,000	23,377,000	23,377,000	23,377,000
CIP MAINTENANCE COSTS		-	-	8,000	8,000
FIVE-YEAR PLAN		1,086,000	1,442,000	1,574,000	1,806,000
SUB-TOTAL ONGOING EXPENDITURES	23,377,000	24,463,000	24,819,000	24,959,000	25,191,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	1,075,000				
FIVE-YEAR PLAN		803,000	855,000	75,000	803,000
CAPITAL OUTLAY	840,000				
CONTINGENCY	1,000,000				
SUB-TOTAL ONE-TIME EXPENDITURES	2,915,000	803,000	855,000	75,000	803,000
TRANSFER OUT					
CAPITAL	783,000	464,000	-	-	-
OTHER	5,460,000	5,960,000	8,969,000	9,219,000	8,569,000
SUB-TOTAL TRANSFERS OUT	6,243,000	6,424,000	8,969,000	9,219,000	8,569,000
TOTAL USES	**32,535,000**	**31,690,000**	**34,643,000**	**34,253,000**	**34,563,000**
ANNUAL OPERATING RESULT	**(1,875,000)**	**1,689,000**	**(682,000)**	**300,000**	**593,000**
FUND BALANCE	**7,750,000**	**9,439,000**	**8,757,000**	**9,057,000**	**9,650,000**
MINIMUM FUND BALANCE	**5,840,000**	**6,120,000**	**8,960,000**	**9,000,000**	**8,660,000**
FUND BALANCE ABOVE MINIMUM	**1,910,000**	**3,319,000**	**(203,000)**	**57,000**	**990,000**

Five-Year Plan Assumptions:

- ✓ The plan assumes a 10% rate increase beginning in the fourth quarter for FY 2026, as well as increased transfers to the Repair and Replacement Fund in FY 2026-2030.
- ✓ 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 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
BEGINNING FUND BALANCE (Less Committed)	859,000	940,000	776,000	1,105,000	1,378,000
REVENUE	4,505,000	5,143,000	5,143,000	5,143,000	5,143,000
TOTAL REVENUE	4,505,000	5,143,000	5,143,000	5,143,000	5,143,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	5,364,000	6,083,000	5,919,000	6,248,000	6,521,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	3,771,600	3,772,000	3,772,000	3,772,000	3,772,000
CIP MAINTENANCE COSTS		-	-	-	-
FIVE-YEAR PLAN		75,000	203,000	331,000	406,000
SUB-TOTAL ONGOING EXPENDITURES	3,771,600	3,847,000	3,975,000	4,103,000	4,178,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	61,400				
FIVE-YEAR PLAN		-	75,000	3,000	-
CAPITAL OUTLAY	-				
CONTINGENCY	250,000				
SUB-TOTAL ONE-TIME EXPENDITURES	311,400	-	75,000	3,000	-
TRANSFER OUT					
CAPITAL	7,000	258,000	-	-	-
OTHER	334,000	1,202,000	764,000	764,000	764,000
SUB-TOTAL TRANSFERS OUT	341,000	1,460,000	764,000	764,000	764,000
TOTAL USES	**4,424,000**	**5,307,000**	**4,814,000**	**4,870,000**	**4,942,000**
ANNUAL OPERATING RESULT	**81,000**	**(164,000)**	**329,000**	**273,000**	**201,000**
FUND BALANCE	**940,000**	**776,000**	**1,105,000**	**1,378,000**	**1,579,000**
MINIMUM FUND BALANCE	**940,000**	**960,000**	**990,000**	**1,030,000**	**1,040,000**
FUND BALANCE ABOVE MINIMUM	**-**	**(184,000)**	**115,000**	**348,000**	**539,000**

Five-Year Plan Assumptions:

- ✓ The plan assumes a 20% rate increase beginning in the fourth quarter of FY 2026 as well as no transfer to the Repair and Replacement Fund in FY 2026.
- ✓ The plan assumes no new additional growth in the upcoming years.

ENVIRONMENTAL COMPLIANCE FIVE-YEAR FORECAST

ENVIRONMENTAL COMPLIANCE FUND - FIVE-YEAR FORECAST	Budget FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
BEGINNING FUND BALANCE (Less Committed)	4,980,000	5,349,000	5,511,000	5,445,000	1,159,000
REVENUE	7,555,000	7,649,000	7,745,000	7,842,000	7,940,000
TOTAL REVENUE	7,555,000	7,649,000	7,745,000	7,842,000	7,940,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	12,535,000	12,998,000	13,256,000	13,287,000	9,099,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	2,635,000	2,635,000	2,635,000	2,635,000	2,635,000
CIP MAINTENANCE COSTS		-	-	-	-
FIVE-YEAR PLAN		182,000	232,000	282,000	332,000
SUB-TOTAL ONGOING EXPENDITURES	2,635,000	2,817,000	2,867,000	2,917,000	2,967,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	435,600				
FIVE-YEAR PLAN		58,000	-	-	-
CAPITAL OUTLAY	430,000				
CONTINGENCY	250,000				
SUB-TOTAL ONE-TIME EXPENDITURES	1,115,600	58,000	-	-	-
TRANSFER OUT					
CAPITAL	474,000	1,602,000	1,870,000	5,733,000	-
OTHER	2,961,750	3,010,000	3,074,000	3,478,000	2,962,000
SUB-TOTAL TRANSFERS OUT	3,435,750	4,612,000	4,944,000	9,211,000	2,962,000
TOTAL USES	**7,186,000**	**7,487,000**	**7,811,000**	**12,128,000**	**5,929,000**
ANNUAL OPERATING RESULT	**369,000**	**162,000**	**(66,000)**	**(4,286,000)**	**2,011,000**
FUND BALANCE	**5,349,000**	**5,511,000**	**5,445,000**	**1,159,000**	**3,170,000**
MINIMUM FUND BALANCE	**660,000**	**700,000**	**720,000**	**730,000**	**740,000**
FUND BALANCE ABOVE MINIMUM	**4,689,000**	**4,811,000**	**4,725,000**	**429,000**	**2,430,000**

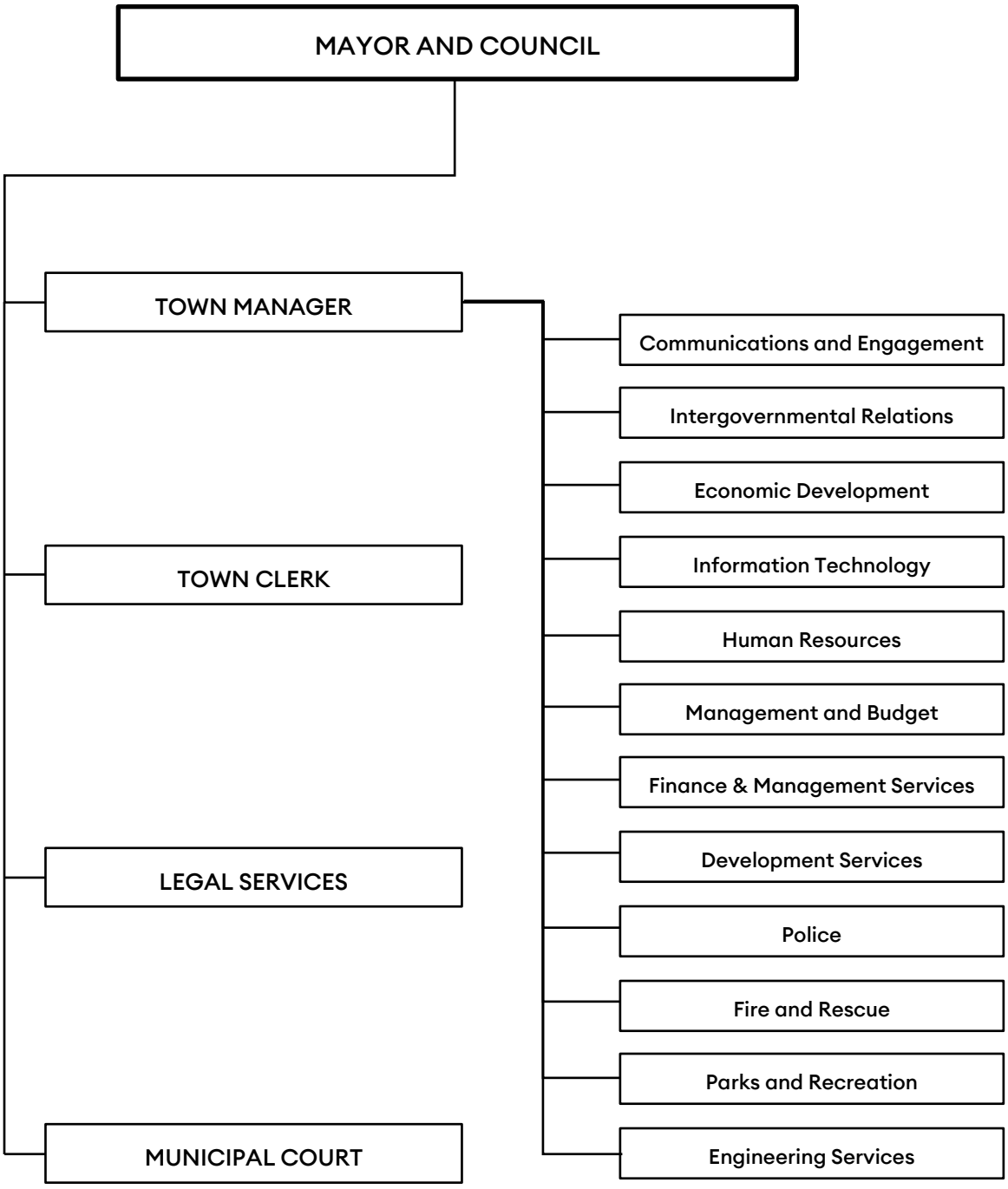
Five-Year Plan Assumptions:

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

Shaping a new tomorrow, today.

General Fund

General Fund Summary
General Fund Benchmarks
Mayor and Council
Town Manager
Communications and Engagement
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


MAYOR AND COUNCIL
TOWN MANAGER
TOWN CLERK
LEGAL SERVICES
MUNICIPAL COURT
Communications and Engagement
Intergovernmental Relations
Economic Development
Information Technology
Human Resources
Management and Budget
Finance & Management Services
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 2026 Budgeted Expenses	FY 2026 Fee Supported	FY 2026 Transfer Supported	FY 2026 Tax Supported	FY 2026 % Tax Supported
Mayor and Council	$ 1,224,460	$ -	$ 366,750	$ 857,710	70%
Manager	16,937,810	2,485,000	1,297,940	13,154,870	78%
Communication & Engage	2,143,930	-	593,070	1,550,860	72%
Intergovernmental Relations	495,440	-	155,920	339,520	69%
Economic Development	2,734,200	-	-	2,734,200	100%
Information Technology	26,191,610	-	4,816,470	21,375,140	82%
Human Resources	4,090,320	-	856,170	3,234,150	79%
Management and Budget	1,087,370	-	342,190	745,180	69%
Town Clerk	867,040	50,000	-	817,040	94%
Legal Services	6,365,070	-	673,890	5,691,180	89%
Finance & Management Svcs	5,436,900	387,980	1,182,710	3,866,210	71%
Municipal Court	4,679,770	245,000	-	4,434,770	95%
Development Services	10,605,590	6,954,500	-	3,651,090	34%
Police	94,228,670	3,516,000	30,000	90,682,670	96%
Fire and Rescue	56,565,970	3,394,500	80,000	53,091,470	94%
Parks and Recreation	29,628,350	6,610,500	1,175,750	21,842,100	74%
Engineering Services	1,470,780	-	-	1,470,780	100%
Non-Departmental*	192,228,170	-	2,320,000	189,908,170	99%
Total General Fund	**$ 456,981,450**	**$ 23,643,480**	**$ 13,890,860**	**$ 419,447,110**	**92%**

**Expenses include transfers.*

The total General Fund revenue budget including fees and taxes is $322,598,000. Fees charged to recover the cost of service total $23,643,000. The tax supported (non-allocated) revenue of $298,955,000 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 $13,891,000.

ORGANIZATIONAL FOCUS AREAS

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

Prosperous Community



Strong Economy



Exceptional Built Environment



PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Mayor and Council	2.00	3.00	3.00	3.00	3.00
Manager	12.85	12.85	14.85	16.85	43.10
Communication & Engage	13.00	13.00	13.00	13.00	13.00
Intergovernmental Relations	2.00	2.00	2.00	2.00	2.00
Economic Development	10.00	10.00	9.00	9.00	9.00
Information Technology	54.00	54.62	57.62	59.62	59.62
Human Resources	22.50	24.75	25.75	25.75	24.75
Management and Budget	6.00	6.00	6.00	7.00	7.00
Town Clerk	7.00	7.00	7.00	7.00	7.00
Legal Services	33.25	36.25	38.25	38.25	37.25
Finance & Management Svcs	29.00	30.00	31.00	31.00	31.00
Municipal Court	32.07	32.07	34.07	34.07	34.07
Development Services	78.82	78.82	79.82	79.82	79.82
Police	487.60	494.60	496.60	499.60	524.20
Fire and Rescue	245.00	249.00	250.00	253.00	259.00
Parks and Recreation	183.05	185.80	186.30	192.30	165.05
Engineering Services	8.60	8.60	9.10	9.10	9.10
Non-Departmental	0.00	0.00	0.00	0.00	0.00
Total Personnel	1,226.74	1,248.36	1,263.36	1,280.36	1,307.96

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Mayor and Council	840,074	1,160,738	1,048,270	1,089,600	1,224,460
Manager	2,906,688	3,544,872	4,382,490	4,117,760	16,937,810
Communication & Engage	1,521,848	1,577,755	2,001,550	1,443,830	2,143,930
Intergovernmental Relations	472,998	486,309	484,240	440,260	495,440
Economic Development	2,893,638	3,070,721	3,079,760	2,560,950	2,734,200
Information Technology	18,605,467	22,241,545	22,729,040	19,896,800	26,191,610
Human Resources	3,109,826	3,462,836	3,860,110	4,198,830	4,090,320
Management and Budget	875,112	900,209	905,260	944,100	1,087,370
Town Clerk	936,178	791,789	1,036,930	1,107,410	867,040
Legal Services	4,628,892	4,947,649	5,481,360	5,729,960	6,365,070
Finance & Management Svcs	3,682,212	4,008,309	4,860,650	4,911,920	5,436,900
Municipal Court	4,157,995	4,196,296	4,625,040	4,676,160	4,679,770
Development Services	9,061,014	9,392,228	10,225,160	10,209,900	10,605,590
Police	74,778,576	82,277,995	81,642,150	93,266,720	94,228,670
Fire and Rescue	47,128,424	46,601,933	52,843,090	54,654,810	56,565,970
Parks and Recreation	28,688,841	34,062,584	35,483,370	35,198,860	29,628,350
Engineering Services	1,051,216	1,200,670	1,489,060	1,457,090	1,470,780
Non-Departmental	4,246,414	7,787,909	49,453,590	27,866,390	37,200,590
Total Expenses	$209,585,413	$231,712,347	$ 285,631,120	$273,771,350	$ 301,953,870

gilbert arizona

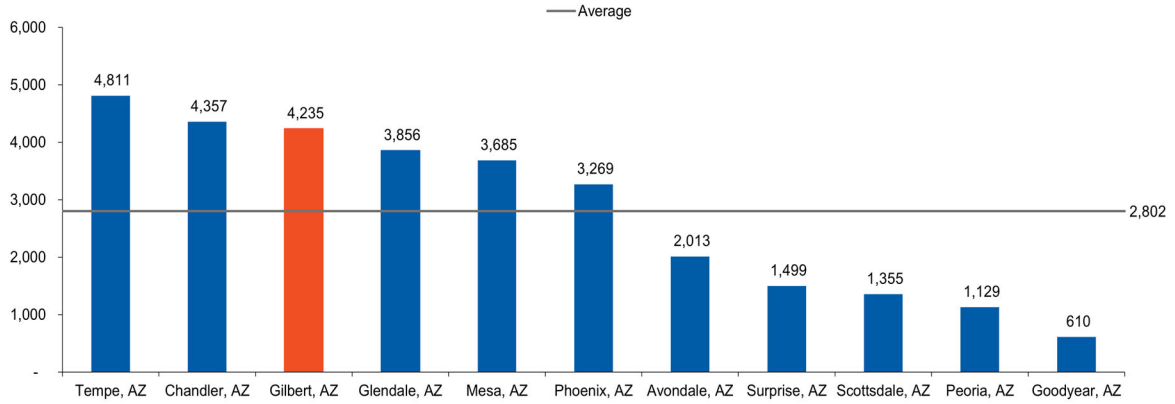
GENERAL FUND

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	154,863,998	160,404,057	183,765,470	191,148,410	202,722,010
Supplies & Contractual	53,696,584	67,207,527	88,133,780	73,123,890	97,718,330
Capital Outlay	1,024,831	4,100,763	13,731,870	9,499,050	1,513,530
Total Expenses	$209,585,413	$231,712,347	$ 285,631,120	$273,771,350	$ 301,953,870

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	276,437,213	303,601,836	279,711,100	300,720,710	322,598,480
Transfers In	9,984,225	18,137,200	12,257,000	11,957,000	13,890,860
Total Sources	$286,421,438	$321,739,036	$ 291,968,100	$312,677,710	$ 336,489,340
Total Expenses	209,585,413	231,712,347	285,631,120	273,771,350	301,953,870
Transfers Out	53,256,025	65,112,684	114,681,653	63,546,354	155,027,580
Total Uses	$262,841,438	$296,825,031	$ 400,312,773	$337,317,704	$ 456,981,450
Net Operating Result	$ 23,580,000	$ 24,914,005	$(108,344,673)	$ (24,639,994)	$ (120,492,110)

GENERAL FUND BENCHMARKS

Population Density



4,235

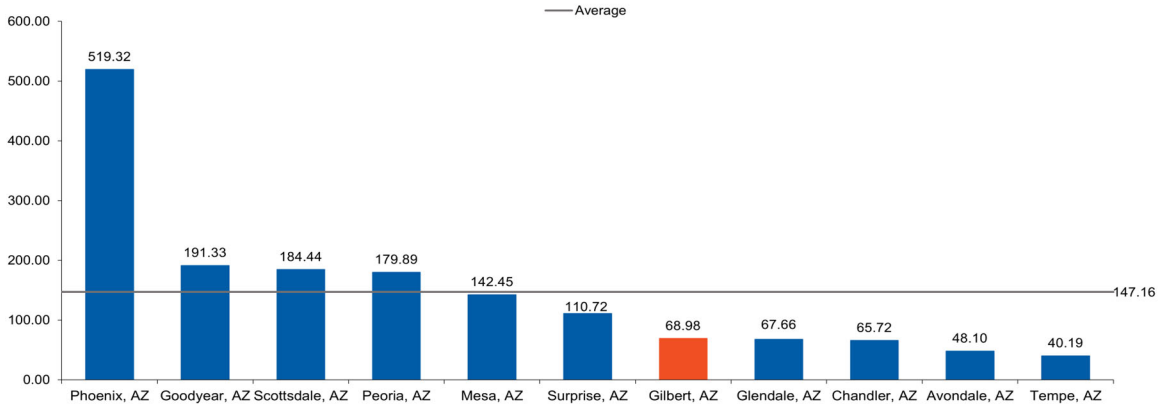
average number of residents per square mile within Gilbert

Source: July 1, 2024 Maricopa Association of Governments (MAG) Population Estimates

Incorporated Land Area in Square Miles

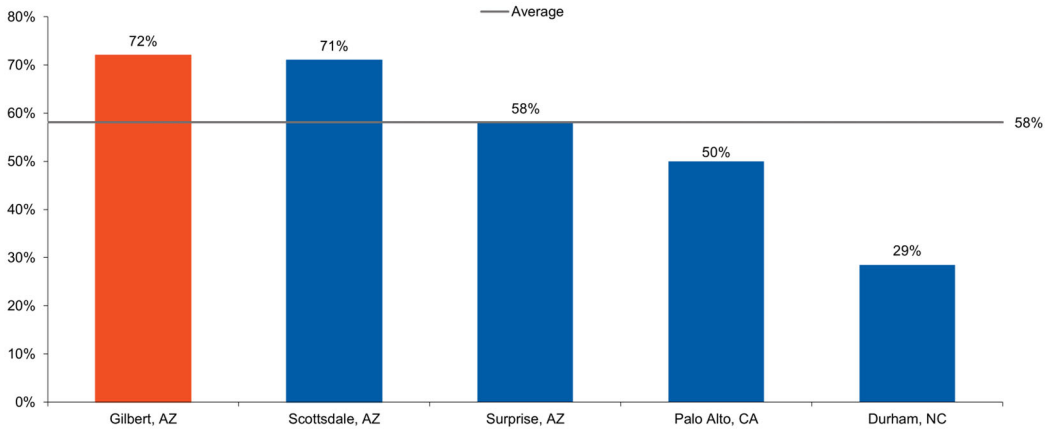
68.98

total square miles of incorporated area within Gilbert



Note: The Municipal Planning Area of Gilbert is 72.6 square miles; the total incorporated land area is 68.98 square miles. Source: Census Gazetteer 2024

Value of Services for Taxes Paid

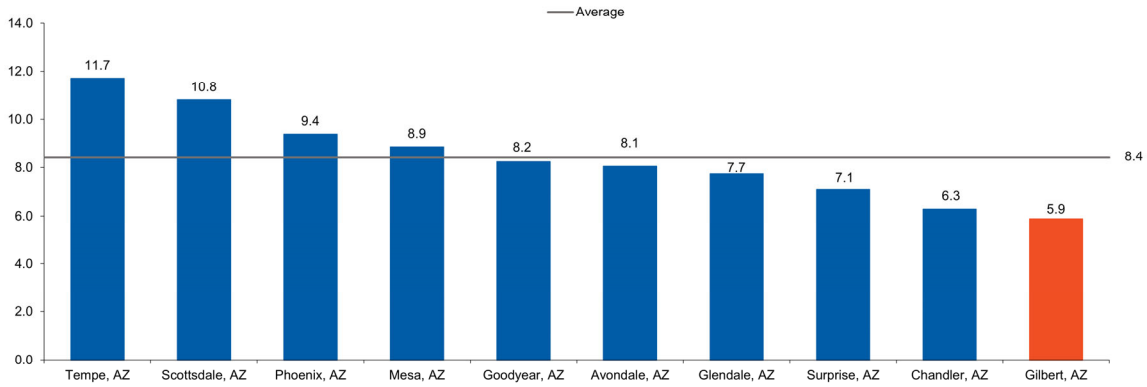


72%

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

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

Full-Time Equivalents per 1,000 Residents



5.9

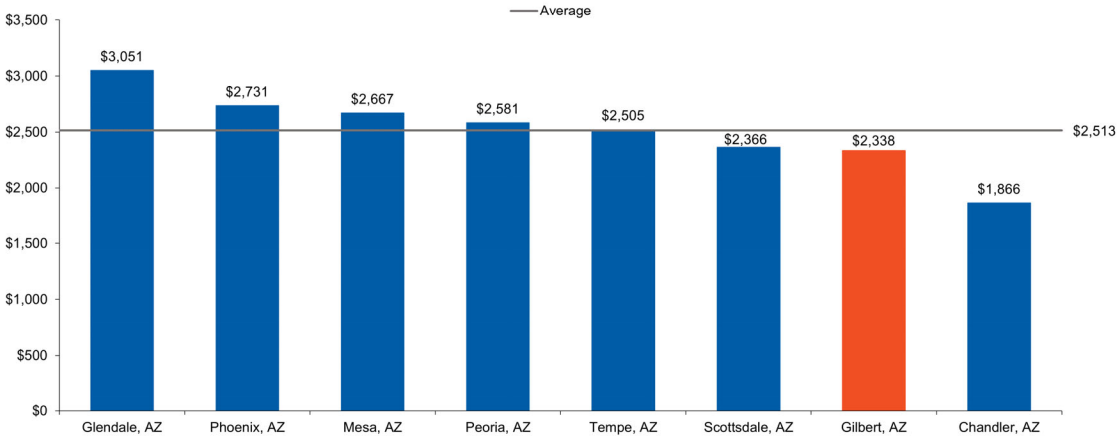
adopted Full Time Equivalents (FTE) per 1,000 residents in Gilbert FY 2024

Source: Valley Benchmark Communities, FY 2023-2024

Average Residential Household Cost of Service

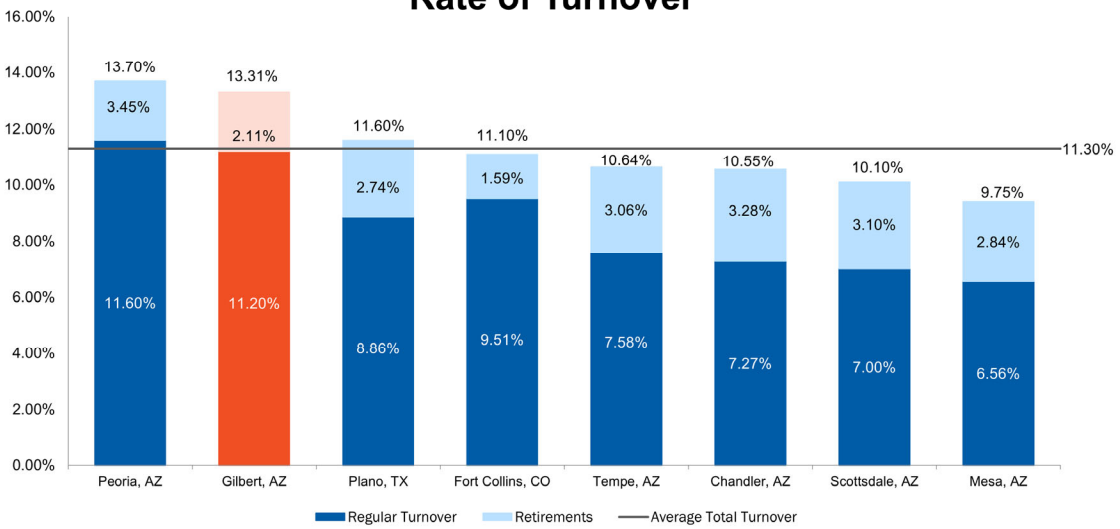
$2,338

average residential household cost of service in Gilbert



Source: City of Tempe, 2024 Comparative Cost of Services Report

Rate of Turnover

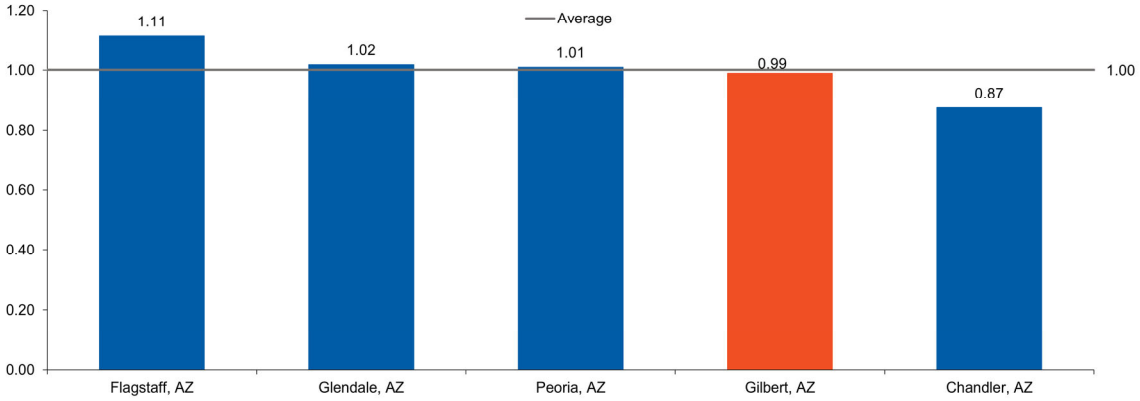


13.31%

rate of turnover for Gilbert employees in FY 2024

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 2024.

Court Cases Filed, Cases Disposed, and Clearance Rates



Source: AZ Courts, 2023

Comparison to Benchmark Communities			
City / Town	Cases Filed	Cases Disposed	Clearance Rate
Flagstaff, AZ	8,027	8,931	1.11
Glendale, AZ	24,950	25,402	1.02
Peoria, AZ	13,199	13,324	1.01
Gilbert, AZ	23,181	22,933	0.99
Chandler, AZ	45,262	39,580	0.87

0.99

Gilbert's clearance rate in 2023

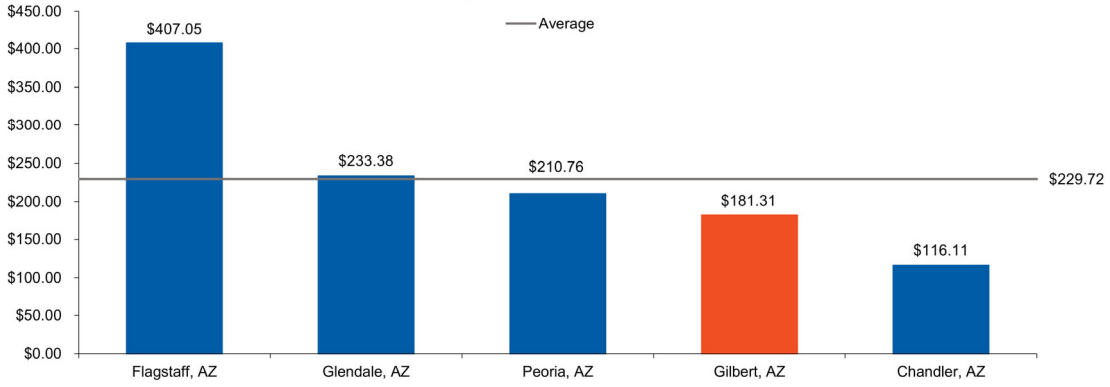
Source: Arizona Administrative Office of the Courts Statistical Data Reports, FY 2023

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

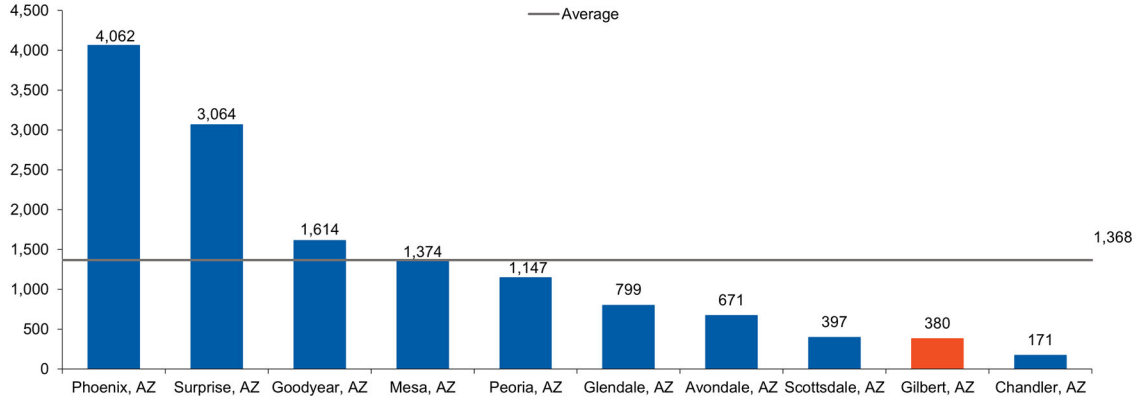
$181.31

average cost per court case in FY 2023

Cost per Court Case



Total Single Family Building Permits

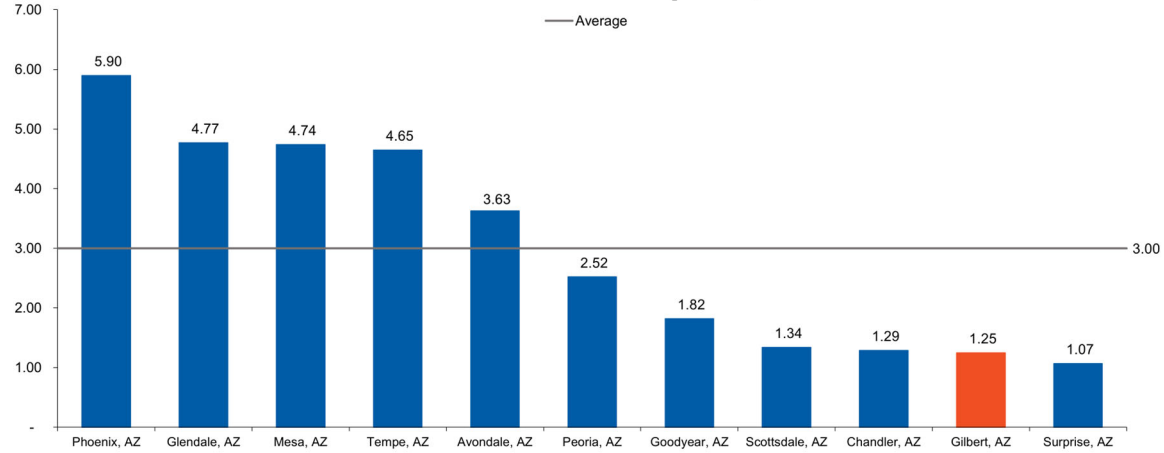


380

single family home permits issued in 2024

Note: Total number of single family building permits for calendar year 2024.Source: Central Homebuilders Association of Arizona

Violent Crime Rates per 1,000 Residents



1.25

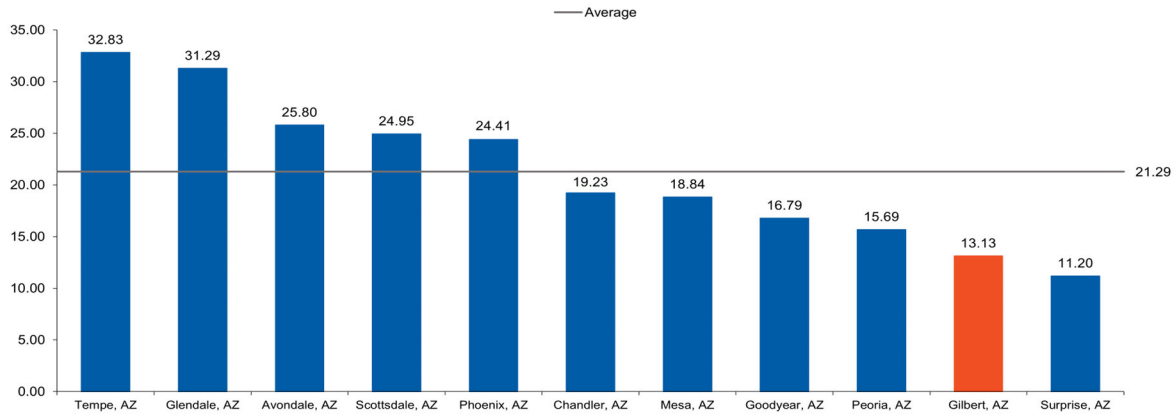
reported violent crimes per 1,000 residents of Gilbert in FY 2024

Note: Violent crime rate measures the reported number of violent crimes per 1,000 residents. Source: Valley Benchmark Communities, FY 2023-2024

Property Crime Rates per 1,000 Residents

13.13

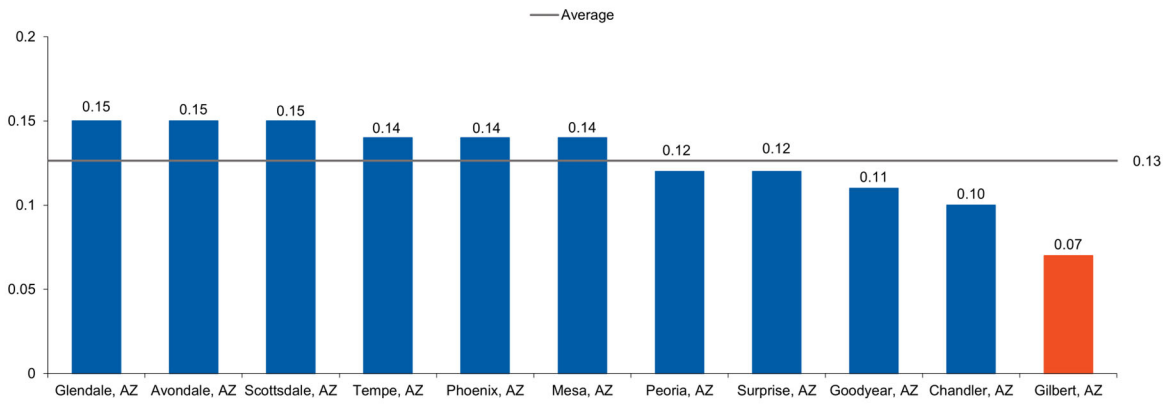
reported property crimes per 1,000 residents of Gilbert in FY 2023



Note: Property crime rate measures the reported number of property crimes per 1,000 residents. Source: Valley Benchmark Communities, FY 2023-2024

GENERAL FUND BENCHMARKS

Total Fire Calls per Resident

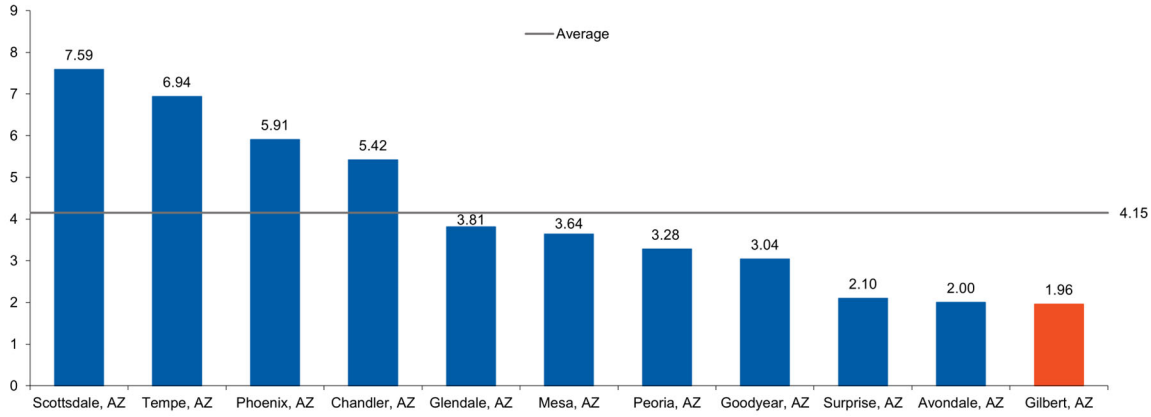


0.07

calls for service per Gilbert resident in FY 2024

Source: Valley Benchmark Communities, FY 2023-2024

Total Park Acreage per 1,000 Residents



1.96

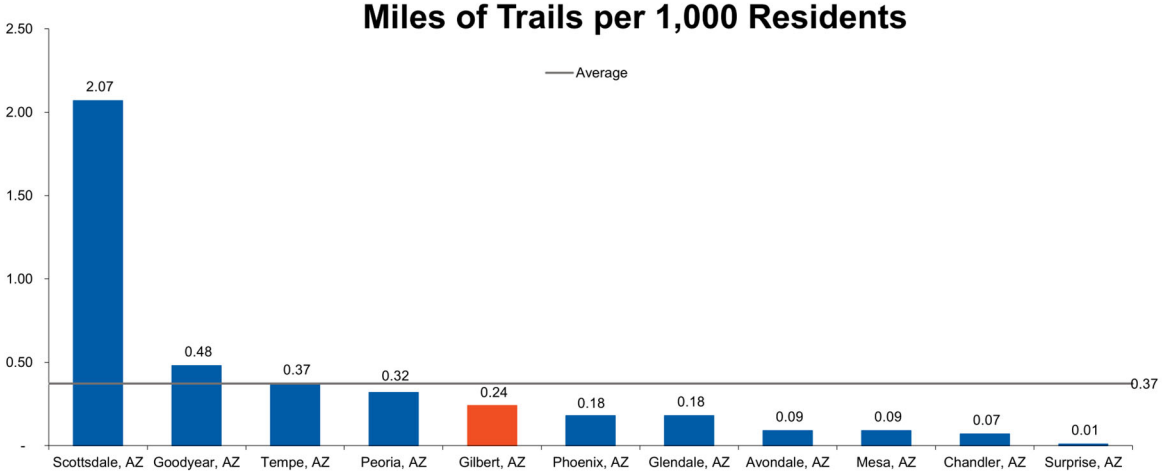
acres of Parks and Recreation space per 1,000 Gilbert Residents

Note: Park acreage includes developed park acreage, golf course acreage, and stadium acreage. Natural preserve acreage and planned park acreage are not included. Source: Valley Benchmark Communities, FY 2023-2024

Miles of Trails per 1,000 Residents

0.24

miles of recreational trails per 1,000 Gilbert Residents



Source: Valley Benchmark Communities, FY 2023-2024

PURPOSE STATEMENT

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

ACCOMPLISHMENTS FY 2025

- Provided vision and implemented strategic initiatives
- Onboarded incoming Mayor and Councilmembers
- Worked with Town Council to identify opportunities to further their connection with residents
- Provided a greater connection between Town Council and the residents, which included the "Council Connection"

OBJECTIVES FY 2026

Prosperous Community

- Provide vision and implement strategic initiatives
- Conduct annual trainings, and explore education opportunities for Town Council
- Continue to work with Councilmembers to identify opportunities to further their connection with residents

BUDGET NOTES

Personnel expenditures increased mainly due to the change in compensation for the Mayor and Councilmembers. This change was authorized by the Mayor and Council to be effective in January 2025. Supplies and Contractual increased as a result of an increase in annual dues. In addition, one-time expenditures totaling $11,500 were authorized for retreat facilitation and miscellaneous supplies.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Number of Statewide Committees with Councilmember Participation	10	10	10	10	10
	Number of Regional Committees with Councilmember Participation	15	15	14	13	15

MAYOR AND COUNCIL

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Mayor and Council	2.00	3.00	3.00	3.00	3.00
Boards and Commissions	0.00	0.00	0.00	0.00	0.00
Total Personnel	2.00	3.00	3.00	3.00	3.00

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Mayor and Council	813,007	1,128,234	989,150	1,047,660	1,165,340
Boards and Commissions	27,067	32,504	59,120	41,940	59,120
Total Expenses	$ 840,074	$ 1,160,738	$ 1,048,270	$ 1,089,600	$ 1,224,460

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	633,851	703,783	792,570	824,250	922,050
Supplies & Contractual	206,223	456,955	255,700	265,350	302,410
Capital Outlay	-	-	-	-	-
Total Expenses	$ 840,074	$ 1,160,738	$ 1,048,270	$ 1,089,600	$ 1,224,460

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	123,384	3,150	-	-	-
Total Expenses	840,074	1,160,738	1,048,270	1,089,600	1,224,460
Net Operating Result	$ (716,690)	$ (1,157,588)	$ (1,048,270)	$ (1,089,600)	$ (1,224,460)

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 2025

- Prioritized the Quality of Life capital projects necessary to sustain an exceptionally built environment for residents, present and future, following extensive research, programmatic evaluation, and input from elected leadership
- Established a sustainability vision and guiding principles to align and support resiliency and efficiency programs into the future
- Worked on emerging technologies initiatives to include: Successful execution of the second organization-wide AI training, implementation of three new AI tools, and the launch of a digital tools learning hub. Water Resources completed agreements to enhance water resilience, including an interconnect with Queen Creek and two agreements for nearly $17m in federal funding to increase recharge and conservation efforts
- Groundbreaking for the Gilbert Advocacy Center Phase 1. The new facility is anticipated to open to the public in FY 2027
- Began construction of the Ocotillo Bridge and anticipate the opening in late summer 2026
- Gilbert voters approved ballot initiatives that resulted in an Expenditure Limit increase and a Capital Projects Exemption

OBJECTIVES FY 2026

Prosperous Community

- Strengthen initiatives that enhance the community's well-being in areas of safety and engagement
- Complete onboarding of all departments into the Performance Management program
- Continue emerging technology pilot programs with pilot projects or proof of concept initiatives

Exceptional Built Environment

- Analyze the organization's resiliency and project execution to develop a strategic roadmap. This plan will unify the approach to critical projects, prioritize processes, account for resource limitations, and enhance engagement, recognition, and wellbeing
- Strategically execute and implement quality of life projects and initiatives that protect Gilbert's exceptionally built environment. This aims to create a sustainable, vibrant, and resilient environment that meets the needs of our residents and business today and in the future
- Implement new security hardware and software infrastructure at six Town facilities
- Replace Energy Management System at three Town facilities

BUDGET NOTES

The number of authorized FTE increases in FY 2026 due to a departmental reorganization. Facilities Management was moved from Parks and Recreation into the Town Managers office. In addition, one FTE was transferred from IT and one FTE from Water Administration into the Town Managers office.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Overall Quality of Life in Gilbert (Good or Excellent) per National Citizen Survey	93%	N/A	90%	N/A	>90%
	Percentage of Residents Rating Value for Service for Taxes Paid (Good or Excellent) per National Citizen Survey	72%	N/A	70%	N/A	>70%
	Percentage of Residents Rating Overall Quality of City/Town Services (Good or Excellent) per National Citizen Survey	79%	N/A	85%	N/A	>85%
	Level of Preventative Maintenance Compared to Corrective Maintenance (Preventative% / Corrective %)	70%/30%	70%/30%	70%/30%	70%/30%	80%/20%

TOWN MANAGER

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Town Manager	9.50	10.50	11.50	13.50	13.50
Community Resources	1.35	1.35	1.35	1.35	1.35
Emergency Mgt	2.00	1.00	2.00	2.00	2.00
Facilities Management	0.00	0.00	0.00	0.00	26.25
Total Personnel	12.85	12.85	14.85	16.85	43.10

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Town Manager	1,978,714	2,577,021	2,582,720	2,734,310	3,475,970
Community Resources	677,238	681,818	1,334,130	892,350	1,066,900
Emergency Mgt	250,736	286,033	465,640	491,100	501,790
Facilities Management	-	-	-	-	11,893,150
Total Expenses	$ 2,906,688	$ 3,544,872	$ 4,382,490	$ 4,117,760	$ 16,937,810

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	2,203,445	2,745,265	3,020,740	3,140,030	7,090,050
Supplies & Contractual	703,243	799,607	1,361,750	977,730	9,412,760
Capital Outlay	-	-	-	-	435,000
Total Expenses	$ 2,906,688	$ 3,544,872	$ 4,382,490	$ 4,117,760	$ 16,937,810

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	19,303	146,415	138,000	140,000	2,485,000
Total Expenses	2,906,688	3,544,872	4,382,490	4,117,760	16,937,810
Net Operating Result	$ (2,887,385)	$ (3,398,457)	$ (4,244,490)	$ (3,977,760)	$(14,452,810)

COMMUNICATIONS & ENGAGEMENT

PURPOSE STATEMENT

The Office of Communications and Engagement works with all Town departments to lead internal and external communications, media, and marketing efforts that connect and engage Gilbert residents. We are committed to keeping citizens informed using innovative tools, from video and web design to social media and data storytelling, to create meaningful, accessible experiences for all who live, work, and visit Gilbert.

ACCOMPLISHMENTS FY 2025

- Led production of the Mayor's award-winning 2025 State of the Town, featuring a premiere event attended by over 200 people
- Executed a comprehensive outreach campaign on utility rate changes, ensuring community feedback was gathered and shared with Council
- Provided extensive strategic support for the sales tax increase, leading educational efforts and ongoing outreach efforts for the quality-of-life projects and CIP initiatives
- Executed a focused outreach campaign for the 2024 elections, effectively educating residents on expenditure limit ballot items, both of which were successfully passed

OBJECTIVES FY 2026

Prosperous Community

- Develop strategic marketing campaigns to support key Town initiatives, including the utility billing system launch, public safety, youth engagement, CIP, recruitment efforts, utility rates, and a town-wide awareness campaign
- Assess and enhance outreach methods and content strategy to improve community engagement and communication effectiveness
- Evaluate and optimize Gilbert's website by improving content, search functionality, and navigation, ensuring a seamless user experience for visitors

BUDGET NOTES

Supplies and Contractual have increased in FY 2026 due to one-time budget requests in the amount of $116,500 for additional consulting and freelance resource support. In addition, ongoing funds in the amount of $46,000 are included in the FY 2026 budget for an increase in the subscription cost for Canva. Actual salaries in FY 2023, FY 2024 and FY 2025 were low due to vacancies.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Average Social Media Impressions Per Post	7,177	7,849	9,000	9,250	10,000
	Social Media Engagements Per Post	492	554	800	825	>500
	E-newsletter Clicks (Parks & Rec/OCE Combined)	101,090	89,630	76,508	80,000	80,000
	E-newsletter Opens (Parks & Rec/OCE Combined)	230,000	641,286	600,357	650,000	650,000
	Website Views (pageviews on gilbertaz.gov)	3.8M	5.3M	4.8M	5.0M	>5.0M

COMMUNICATIONS & ENGAGEMENT

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Communications & Engagement	13.00	13.00	13.00	13.00	13.00
Total Personnel	13.00	13.00	13.00	13.00	13.00

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Communications & Engagement	1,521,848	1,577,755	2,001,550	1,443,830	2,143,930
Total Expenses	$ 1,521,848	$ 1,577,755	$ 2,001,550	$ 1,443,830	$ 2,143,930

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	1,337,749	1,380,437	1,767,180	1,158,980	1,762,350
Supplies & Contractual	184,099	197,318	234,370	284,850	381,580
Capital Outlay	-	-	-	-	-
Total Expenses	$ 1,521,848	$ 1,577,755	$ 2,001,550	$ 1,443,830	$ 2,143,930

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	-	-	-	-	-
Total Expenses	1,521,848	1,577,755	2,001,550	1,443,830	2,143,930
Net Operating Result	$ (1,521,848)	$ (1,577,755)	$ (2,001,550)	$ (1,443,830)	$ (2,143,930)

INTERGOVERNMENTAL RELATIONS

PURPOSE STATEMENT

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

ACCOMPLISHMENTS FY 2025

- Distributed a new laws report that includes bills tracked by the League of Arizona Cities and Towns and the Arizona Municipal Water Users Association. Reports ensured all appropriate departments were aware and prepared for new state laws prior to the effective date
- Successfully onboarded two new Councilmembers and conducted annual training with all members of Town Council
- Continued to explore programs and funding opportunities at the federal, state, and regional levels and work with management to analyze Gilbert needs and pursue the appropriate projects and initiatives to pursue based on those opportunities

OBJECTIVES FY 2026

Prosperous Community

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

BUDGET NOTES

The Intergovernmental Relations budget has no material changes in personnel or operations for FY 2026.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Total Number of Bills Introduced During the Annual Arizona State Legislative Session	1,561	1,660	1,679	1,680	N/A
	Number of Bills Tracked That had a Direct Impact on Gilbert	40	45	40	40	N/A
	Number of Bills Enacted Requiring Significant Town Resources for Implementation	4	5	5	5	N/A

INTERGOVERNMENTAL RELATIONS

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
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 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Intergovernmental Relations	472,998	486,309	484,240	440,260	495,440
Total Expenses	$ 472,998	$ 486,309	$ 484,240	$ 440,260	$ 495,440

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	359,882	368,627	366,460	377,940	374,630
Supplies & Contractual	113,116	117,682	117,780	62,320	120,810
Capital Outlay	-	-	-	-	-
Total Expenses	$ 472,998	$ 486,309	$ 484,240	$ 440,260	$ 495,440

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	-	-	-	-	-
Total Expenses	472,998	486,309	484,240	440,260	495,440
Net Operating Result	$ (472,998)	$ (486,309)	$ (484,240)	$ (440,260)	$ (495,440)

ECONOMIC DEVELOPMENT

PURPOSE STATEMENT

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

ACCOMPLISHMENTS FY 2025

- Successfully launched the Catalyst Business Resource Center in partnership with the Gilbert Chamber to support Gilbert based businesses and entrepreneurs
- Successfully facilitated the completion of Gilbert's first housing needs assessment as identified in the current economic development strategic plan
- Successfully achieved destination marketing accreditation through Destinations International
- Established two Tourism Discovery Centers with local business partners in core Gilbert destination areas to deliver visitor information and encourage foot traffic
- Established a business traveler working group to build resources for promoting Gilbert to group business markets
- Completed the boundary adoption for the Northwest Redevelopment Area
- Launched the fabrication and installation of the first phase of unified wayfinding signage for the Heritage District
- Executed a comprehensive Council Workshop, engaging cross-departmental teams, focused on the future growth, development, and management of the Heritage District

OBJECTIVES FY 2026

Strong Economy

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

BUDGET NOTES

Expenses include continued funding of the business technical assistance program and scholarship opportunities for business owners and residents. The Tourism budget is continuing to be funded by Bed Tax dollars.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Lead Generation	269	240	207	200	200
	Staff Assisted Projects	17	16	15	17	17
	Announced Capital Investment	$213M	$1.03B	$500M	$350M	$350M
	Announced Jobs	810	396	300	800	800
	Retention Calls	99	138	100	100	100

gilbert arizona

ECONOMIC DEVELOPMENT

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Economic Development	10.00	10.00	9.00	9.00	9.00
Total Personnel	10.00	10.00	9.00	9.00	9.00

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Economic Development	2,088,616	2,351,294	2,808,760	2,514,950	2,404,000
Tourism	710,638	530,107	-	-	120,000
Redevelopment	94,384	189,320	271,000	46,000	210,200
Total Expenses	$ 2,893,638	$ 3,070,721	$ 3,079,760	$ 2,560,950	$ 2,734,200

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	1,372,310	1,552,356	1,378,730	1,464,920	1,485,570
Supplies & Contractual	1,521,328	1,518,365	1,701,030	1,096,030	1,248,630
Capital Outlay	-	-	-	-	-
Total Expenses	$ 2,893,638	$ 3,070,721	$ 3,079,760	$ 2,560,950	$ 2,734,200

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	208,259	372	50,000	50,000	-
Total Expenses	2,893,638	3,070,721	3,079,760	2,560,950	2,734,200
Net Operating Result	$ (2,685,379)	$ (3,070,349)	$ (3,029,760)	$ (2,510,950)	$ (2,734,200)

INFORMATION TECHNOLOGY

PURPOSE STATEMENT

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

ACCOMPLISHMENTS FY 2025

- Completed knowledge transfer to staff from current vendor for Azure, Snowflake, and Matillion solutions
- Continued Audio Visual (AV) modernization project of Town conference rooms
- Completed DocuSign to Adobe Sign migration
- Implemented Microsoft Copilot and Adobe AI to leverage AI capabilities
- Implemented Munis Benefits module and prepared for Time and Attendance module implementation
- Completed Teams Voice Implementation
- Completed OnBase Cloud Migration
- Continued SCADA modernization efforts building stakeholder consensus to implement standardized solution

OBJECTIVES FY 2026

Exceptional Built Environment

- Implement Cloud 2.0 Roadmap
- Continue SCADA modernization efforts to implement standardized solution at all locations
- ERP consolidation and modernization
- Support AI initiatives through the further roll out of CoPilot, Adobe AI, Grammarly, and other embedded AI application solutions
- Update IT Roadmap
- Move ESRI, Lucity, Telestaff, Full Court Enterprise, LIMS, JWI, and NetMotion to cloud-hosted solutions

BUDGET NOTES

In March 2025, Mayor and Council authorized two additional FTE, a Network Engineer and an IT Project Manager, to support the Quality of Life initiatives. Supplies and Contractual expenditures increased due to additional one-time requests, and new FTE ongoing expenditures. The IT department participated in the Zero-Base budget process for FY 2026. This process resulted in an increase to the Base budget of approximately $875,000 mainly as a result of inflationary increases for maintenance agreements.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Application Availability	99.60	99.70	98.63	99.80	99.90
	Network Availability	99.81	99.99	99.91	99.98	99.99
	Average Time to Close a Ticket (Hours)	3.70	3.68	3.69	3.69	3.50
	Device to Employee Ratio	1.96:1	2.00:1	2.00:1	2.00:1	2.00:1
	Number of Work Orders per FTE Annually	9.60:1	9.60:1	9.60:1	9.60:1	9.60:1

gilbert arizona

INFORMATION TECHNOLOGY

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Information Technology Admin	6.50	6.31	6.31	7.31	7.31
Applications Support	15.00	15.00	16.00	15.00	15.00
Desktop Support	12.50	13.31	14.31	14.31	14.31
Infrastructure	11.00	10.00	11.00	12.00	12.00
GIS	7.00	7.00	7.00	8.00	8.00
IT Security	2.00	3.00	3.00	3.00	3.00
Total Personnel	54.00	54.62	57.62	59.62	59.62

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Information Technology Admin	1,413,001	1,410,769	1,353,350	1,150,760	1,634,710
Applications Support	5,879,745	7,213,539	7,701,570	6,839,300	7,735,210
Desktop Support	5,492,716	6,778,193	5,466,680	5,434,460	6,667,820
Infrastructure	3,949,761	4,650,622	6,140,250	4,382,110	7,561,770
GIS	1,182,190	1,132,966	1,149,000	1,254,550	1,505,320
IT Security	688,054	1,055,456	918,190	835,620	1,086,780
Total Expenses	$ 18,605,467	$ 22,241,545	$ 22,729,040	$ 19,896,800	$ 26,191,610

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	6,704,983	7,177,740	7,843,470	7,756,090	8,443,990
Supplies & Contractual	11,865,831	15,020,621	14,885,570	12,140,710	17,747,620
Capital Outlay	34,653	43,184	-	-	-
Total Expenses	$ 18,605,467	$ 22,241,545	$ 22,729,040	$ 19,896,800	$ 26,191,610

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	22,815	-	-	-	-
Total Expenses	18,605,467	22,241,545	22,729,040	19,896,800	26,191,610
Net Operating Result	$(18,582,652)	$(22,241,545)	$(22,729,040)	$(19,896,800)	$(26,191,610)

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 2025

- Launched Lifestyle Spending Accounts (LSA) with end of year Retirement Health Savings Account (RHSA) rollover option
- Townwide rollout of preventative MRI Program
- Introduced Leadership Essentials framework at executive team retreat
- Successful transition of benefits enrollment to Tyler Enterprise Resource Planning (ERP)
- Kicked off "Pulse" internal communication program in April 2025 to keep employees informed and on track with important personnel events
- Relaunched Town Safety program with the onboarding of two safety coordinators
- Onboarded 357 new employees, including 248 FTEs and 109 Seasonal employees
- Supported Townwide adoption and deployment of AI and emerging tech through training tools and upskilling efforts

OBJECTIVES FY 2026

Prosperous Community

- Implement Tyler Enterprise Resource Planning (ERP) modules - Case Management, Talent Management, and Time and Attendance
- Increase Employee Engagement Survey participation from 71% to 76%
- Complete Performance Management Key Performance Indicators (KPI) dashboard launch
- Organization-wide launch of Leadership Essentials
- Create Safety Committee and new safety tools

BUDGET NOTES

The FY 2026 budget includes the continuation of an Engagement Survey for the town as well as additional professional development opportunities for staff. The budget also includes the continuation of two LTAs.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Benchmarked Positions Completed	84%	57%	57%	50%	50%
	Wellness Measure - Culture of Wellness	55%	91%	90%	90%	90%
	Career Roadmap Enrollment	77	14	13	45	25
	Percentage of applicants that are either a veteran (goal of 15%), female (goal of 42%), or person of color (goal of 40%)	13/38/37	10/40/44	10/40/45	15/42/40	15/42/40

gilbert arizona

HUMAN RESOURCES

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
HR Administration	18.50	19.75	19.75	19.75	19.75
Learning and Development	4.00	4.00	4.00	4.00	4.00
Safety	0.00	1.00	2.00	2.00	1.00
Total Personnel	22.50	24.75	25.75	25.75	24.75

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
HR Administration	2,663,269	2,744,789	2,950,930	3,293,270	3,200,830
Learning and Development	446,557	581,577	618,460	635,460	624,110
Safety	-	136,470	290,720	270,100	265,380
Total Expenses	$ 3,109,826	$ 3,462,836	$ 3,860,110	$ 4,198,830	$ 4,090,320

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	2,752,368	3,048,914	3,333,360	3,427,770	3,393,500
Supplies & Contractual	357,458	413,922	526,750	771,060	696,820
Capital Outlay	-	-	-	-	-
Total Expenses	$ 3,109,826	$ 3,462,836	$ 3,860,110	$ 4,198,830	$ 4,090,320

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	226	-	-	-	-
Total Expenses	3,109,826	3,462,836	3,860,110	4,198,830	4,090,320
Net Operating Result	$ (3,109,600)	$ (3,462,836)	$ (3,860,110)	$ (4,198,830)	$ (4,090,320)

MANAGEMENT AND BUDGET

PURPOSE STATEMENT

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

ACCOMPLISHMENTS FY 2025

- Updated Development Service Fee study and new rates began July 1, 2025
- Updated utility rates for Wastewater and new rates began April 2025
- Completed Gilbert and Valley Benchmark Communities (VBC) benchmark reports
- Completed zero-base budgets for one-third of the Town's departments
- Received the Distinguished Budget Presentation Award for the 26th consecutive year from the Government Finance Officers Association
- Voters approved two adjustments to the state-imposed expenditure limit
- Mayor and Council adopted new Sales, Use, and Bed Tax rates which began January 1, 2025
- Paid off University Building debt 20 years early, saving taxpayers over $15.4 million in interest

OBJECTIVES FY 2026

Prosperous Community

- Update utility rates for Water and Solid Waste Residential/Commercial
- Complete VBC benchmark report

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 27th consecutive year from the Government Finance Officers Association
- Explore options for future revenue sources
- Monitor cash flow needs for the most strategic bond timing

BUDGET NOTES

Mayor and Council authorized an additional Management and Budget Analyst position mid-year FY 2025 to support the Quality of Life initiatives. This FTE will provide Management and Budget with the staffing levels needed to provide adequate assistance for the Capital Improvement Projects (CIP).

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Maintain High Quality Bond Rating for G.O. (S&P/Fitch/Moody's)	AAA/Aaa/AAA	AAA/Aaa/AAA	AAA/Aaa/AAA	AAA/Aaa/AAA	AAA/Aaa/AAA
	Savings from Refinancing Debt at a Lower Interest Rate Since 2012 (Present Value - Cumulative)	$38.1M	$38.1M	$38.1M	$38.1M	Use all opportunities
	Amount of Debt Paid Off Early Since 2012 (Cumulative)	$66.9M	$66.9M	$96.9M	$96.9M	Use all opportunities
	Public Safety Retirement System (PSPRS) Percent Funded	87%	88%	90%	91%	>90%
	Zero Based Budget Savings (Cumulative)	$9.20M	$7.60M	$4.40M	$3.05M	1/3 Town each Year

gilbert arizona

MANAGEMENT AND BUDGET

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Management and Budget	6.00	6.00	6.00	7.00	7.00
Total Personnel	6.00	6.00	6.00	7.00	7.00

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Management and Budget	875,112	900,209	905,260	944,100	1,087,370
Total Expenses	$ 875,112	$ 900,209	$ 905,260	$ 944,100	$ 1,087,370

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	859,978	883,177	888,030	928,320	1,068,420
Supplies & Contractual	15,134	17,032	17,230	15,780	18,950
Capital Outlay	-	-	-	-	-
Total Expenses	$ 875,112	$ 900,209	$ 905,260	$ 944,100	$ 1,087,370

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	-	-	-	-	-
Total Expenses	875,112	900,209	905,260	944,100	1,087,370
Net Operating Result	$ (875,112)	$ (900,209)	$ (905,260)	$ (944,100)	$ (1,087,370)

TOWN CLERK

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 2025

- Successfully conducted the 2024 Election, including candidate seats and voter-approved ballot measures
- Supported and participated in orientation training for newly elected officials
- Coordinated development of new document types and retention schedules aligned with records management goals
- Prioritized records training and policy development in line with Records Management standards
- Collaborated with stakeholders to support migration of agenda and records management systems
- Helped facilitate two iterations of the Community Engagement Task Force, leading to new initiatives, subcommittees, and increased community involvement

OBJECTIVES FY 2026

Prosperous Community

- Collaborate with stakeholders to enhance and implement upgrades to the public records platform
- Launch cross-functional training to share knowledge and provide clear guidance to staff
- Advance improvements to board and commission recruitment and support processes
- Execute the Clerk Department's Project Prioritization initiative to address long-standing projects
- Initiate implementation of a centralized, town-wide records repository
- Finalize and update the Town Records Management Standards and Guidelines

Exceptional Built Environment

- Support staff development toward Master Municipal Clerks (MMC), Certified Municipal Clerks (CMC) and Election Official Certifications
- Train staff on core responsibilities to ensure cross-departmental continuity and support

BUDGET NOTES

Supplies and Contractual expenditures for FY 2026 decrease as a result of one-time election costs being included in the FY 2025 budget.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Percentage of Public Records Requests Responded to Within 24 Hours	98%	100%	100%	100%	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%

gilbert arizona

TOWN CLERK

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Town Clerk	7.00	7.00	7.00	7.00	7.00
Total Personnel	7.00	7.00	7.00	7.00	7.00

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Town Clerk	936,178	791,789	1,036,930	1,107,410	867,040
Total Expenses	$ 936,178	$ 791,789	$ 1,036,930	$ 1,107,410	$ 867,040

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	700,604	726,607	743,310	770,820	798,530
Supplies & Contractual	235,574	65,182	293,620	336,590	68,510
Capital Outlay	-	-	-	-	-
Total Expenses	$ 936,178	$ 791,789	$ 1,036,930	$ 1,107,410	$ 867,040

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	19,626	59,398	20,000	60,000	50,000
Total Expenses	936,178	791,789	1,036,930	1,107,410	867,040
Net Operating Result	$ (916,552)	$ (732,391)	$ (1,016,930)	$ (1,047,410)	$ (817,040)

LEGAL SERVICES

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 2025

- Prosecutors and Victim Advocates continued to support the Domestic Violence, Community Based Prosecution, Veterans Court, and Juvenile crimes programs in an effort to support and protect the community
- Focused on internal growth by restructuring and updating job titles within the Prosecutor's office to provide more support, cross-training, and opportunities for growth
- Increased efficiency by reducing time taken to complete internal processes such as disclosure and case entry despite a 50% increase in cases over the past 3 years
- Reviewed and updated all Council-approved policies
- Reviewed and revised Council Rules of Procedure and Order

OBJECTIVES FY 2026

Prosperous Community

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

Exceptional Built Environment

- Implement a digital file retention process to comply with record keeping standards
- Implement program overseeing agreements, licenses, easements, etc. on Town right-of-way and Town property

BUDGET NOTES

Contractual costs have increased in FY 2026 due to the purchase of new case management software for the Prosecutor's Office. The personnel budget has increased due to the addition of one Legal Secretary.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Per Capita Legal Expenditures (Town Attorney's Office)	$15.13	$16.79	$15.38	$18.07	$18.07
	Risk Management Recovery Claims Collections	$341,000	$385,000	$600,000	$400,000	N/A
	Number of Criminal Cases	5,148	5,743	6,250	6,750	N/A

LEGAL SERVICES

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
General Counsel	8.25	9.25	9.25	9.25	9.25
Prosecutor	25.00	27.00	29.00	29.00	28.00
Total Personnel	33.25	36.25	38.25	38.25	37.25

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
General Counsel	1,775,653	2,046,270	2,150,010	2,257,360	2,369,740
Prosecutor	2,853,239	2,901,379	3,331,350	3,472,600	3,995,330
Total Expenses	$ 4,628,892	$ 4,947,649	$ 5,481,360	$ 5,729,960	$ 6,365,070

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	4,211,389	4,445,908	4,850,860	5,127,040	5,510,770
Supplies & Contractual	417,503	456,689	630,500	602,920	854,300
Capital Outlay	-	45,052	-	-	-
Total Expenses	$ 4,628,892	$ 4,947,649	$ 5,481,360	$ 5,729,960	$ 6,365,070

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	16,415	18,023	-	-	-
Total Expenses	4,628,892	4,947,649	5,481,360	5,729,960	6,365,070
Net Operating Result	$ (4,612,477)	$ (4,929,626)	$ (5,481,360)	$ (5,729,960)	$ (6,365,070)

FINANCE AND MANAGEMENT SERVICES

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 2025

- Recipient of Certificate of Achievement for Excellence in Financial Reporting for the 33rd year from the Government Finance Officers Association
- Implemented new vendor payment options
- Improved efficiency in preparing the Annual Audit document, the Annual Comprehensive Financial Report
- Implemented new Utility Billing System
- Implemented new Payment System

OBJECTIVES FY 2026

Prosperous Community

- Improve month and year-end close processes by leveraging new technologies
- Finalize implementation of new Utility Billing System
- Finalize implementation of new Payment System
- Clean Audit Opinion
- Receive Certificate of Achievement for Excellence in Financial Reporting

BUDGET NOTES

Contractual costs have increased in FY 2026 due to an increase in the AZ Department of Revenue software fee and starting an Electronic Payments Initiative to eliminate paper checks. The personnel budget has increased due to the addition of one LTA Grants Coordinator and two LTA Grants Analysts.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Percentage of Reviewed Taxpayers Brought into Compliance	98%	97%	95%	95%	>90%
	Customer Satisfaction (Taxpayers engaged with Tax Compliance team)	95%	95%	95%	95%	>90%

FINANCE AND MANAGEMENT SERVICES

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Administration	1.00	1.00	1.00	1.00	1.00
Accounting	14.00	14.00	15.00	15.00	15.00
Purchasing	7.00	7.00	7.00	7.00	7.00
Tax Compliance	7.00	8.00	8.00	8.00	8.00
Total Personnel	29.00	30.00	31.00	31.00	31.00

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Administration	264,116	273,591	417,360	392,170	303,600
Accounting	1,725,178	1,835,958	2,335,700	2,335,460	2,983,630
Purchasing	773,758	808,187	816,660	870,160	856,630
Tax Compliance	919,160	1,090,573	1,290,930	1,314,130	1,293,040
Total Expenses	$ 3,682,212	$ 4,008,309	$ 4,860,650	$ 4,911,920	$ 5,436,900

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	3,234,310	3,278,534	3,860,230	3,830,850	4,383,220
Supplies & Contractual	447,902	618,242	1,000,420	1,081,070	1,053,680
Capital Outlay	-	111,533	-	-	-
Total Expenses	$ 3,682,212	$ 4,008,309	$ 4,860,650	$ 4,911,920	$ 5,436,900

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	285,414	295,742	220,000	220,000	387,980
Total Expenses	3,682,212	4,008,309	4,860,650	4,911,920	5,436,900
Net Operating Result	$ (3,396,798)	$ (3,712,567)	$ (4,640,650)	$ (4,691,920)	$ (5,048,920)

MUNICIPAL COURT

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 2025

- Brought on a 5th criminal court judge, a new Judicial Assistant, a new Civil Commissioner and two more public defenders to facilitate justice services
- Modified court dockets to facilitate greater capacity for domestic violence court and to improve the court's jury trial and general case processing capacity

OBJECTIVES FY 2026

Prosperous Community

- Implement a date forward paperless records environment conforming to Arizona Supreme Court standards
- Implement digital fingerprint collection for conviction orders

BUDGET NOTES

The Municipal Court contractual budget for FY 2026 has increased due to the purchase of additional licenses for the FullCourt case management system. No new personnel have been added for FY 2026.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Average Monthly Percentage of Active Cases Under 90 Days Old	70%	70%	69%	70%	>60%
	Maintain a Case Disposition Rate of 1.00 or Greater	0.99	0.92	0.90	0.95	>1.00
	Maintain a Competitive Cost per Disposed Case Relative to Benchmarked Courts	$195	$194	$190	$200	$200

MUNICIPAL COURT

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Municipal Court	32.07	32.07	34.07	34.07	34.07
Total Personnel	32.07	32.07	34.07	34.07	34.07

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Municipal Court	4,157,995	4,196,296	4,625,040	4,676,160	4,679,770
Total Expenses	$ 4,157,995	$ 4,196,296	$ 4,625,040	$ 4,676,160	$ 4,679,770

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	3,625,585	3,650,286	4,065,540	3,981,530	4,121,870
Supplies & Contractual	532,410	546,010	559,500	694,630	557,900
Capital Outlay	-	-	-	-	-
Total Expenses	$ 4,157,995	$ 4,196,296	$ 4,625,040	$ 4,676,160	$ 4,679,770

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	264,523	263,990	225,000	260,000	245,000
Total Expenses	4,157,995	4,196,296	4,625,040	4,676,160	4,679,770
Net Operating Result	$ (3,893,472)	$ (3,932,306)	$ (4,400,040)	$ (4,416,160)	$ (4,434,770)

DEVELOPMENT SERVICES

PURPOSE STATEMENT

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

ACCOMPLISHMENTS FY 2025

- Updated Development Services fees
- Completed Park and Ride relocation study
- Adopted Community Preservation Ordinance
- Created Central Business District
- Implemented LDC changes based on legislation

OBJECTIVES FY 2026

Exceptional Built Environment

- Adopt 2024 Building Codes
- Refresh Land Development Code
- Complete onboarding, staff training and application review in line with the Community Preservation Ordinance
- Complete annual update of Engineering standards
- Complete technical variance process
- Complete Park and Ride design

BUDGET NOTES

The FY 2026 budget includes the continuation of two Engineering Inspector LTAs.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Percent of Planning Review Comments Returned on Schedule	69%	88%	85%	90%	>90%
	Percent of Building Safety and Fire Inspection Requests Completed Within Scheduled Times	100%	100%	100%	100%	100%
	Percent of Code Compliance Cases Resolved Through Community Outreach and Education	99%	99%	99%	98%	>98%

gilbert arizona

DEVELOPMENT SERVICES

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
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	46.80	46.80	46.80
Planning Services	14.00	14.00	14.00	14.00	14.00
Transportation Planning	3.50	3.50	3.50	3.50	3.50
Development Engineering	6.00	6.00	6.00	6.00	6.00
Total Personnel	78.82	78.82	79.82	79.82	79.82

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Administration	429,106	477,820	399,030	485,960	415,560
Permits and Licensing	854,994	716,071	922,760	921,580	983,980
Plan Review and Inspection	5,141,309	5,350,060	5,862,560	5,691,870	6,112,800
Planning Services	1,409,459	1,451,863	1,612,130	1,619,460	1,632,890
Transportation Planning	437,843	484,291	493,610	502,740	517,030
Development Engineering	788,303	912,123	935,070	988,290	943,330
Total Expenses	$ 9,061,014	$ 9,392,228	$ 10,225,160	$ 10,209,900	$ 10,605,590

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	8,135,480	8,540,505	9,054,720	8,853,340	9,522,650
Supplies & Contractual	925,534	851,723	1,170,440	1,356,560	1,082,940
Capital Outlay	-	-	-	-	-
Total Expenses	$ 9,061,014	$ 9,392,228	$ 10,225,160	$ 10,209,900	$ 10,605,590

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	5,355,893	4,882,183	3,424,500	3,659,500	6,954,500
Total Expenses	9,061,014	9,392,228	10,225,160	10,209,900	10,605,590
Net Operating Result	$ (3,705,121)	$ (4,510,045)	$ (6,800,660)	$ (6,550,400)	$ (3,651,090)

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 2025

- Named 2nd safest city out of the 100 largest US cities
- Began construction on Phase 1 of the Gilbert Advocacy Center
- Reached full staffing in the Communications Section
- Added a Youth Community Engagement Officer as the first step towards improving engagement with Gilbert's youth
- Secured funding for design and construction of the Advocacy Center (Phase 2 and 3), Public Safety Building expansion, San Tan Police Station, and the Crime Lab
- Implemented Case Services, an online citizen reporting system
- Expanded the Patrol based Unmanned Aircraft Systems (UAS)

OBJECTIVES FY 2026

Prosperous Community

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

Exceptional Built Environment

- Complete construction on Gilbert Advocacy Center Phase 1
- Begin design of Gilbert Advocacy Center Phase 2 and 3 (MF2491)
- Begin design of Public Safety Center Expansion (MF2470)
- Begin design of San Tan Police Station (MF2553)
- Begin design of Crime Lab (MF2524)

BUDGET NOTES

The Mayor and Council authorized the addition of three mid-year FTE to assist with Quality-of-Life projects. The FY 2026 personnel budget includes the addition of: (1) Audio Video Forensic Analyst, (2) Police Officer - FVU Detective, (1) Police Officer- Bike Team, (1) Sergeant - CAT, (1) Lieutenant – Patrol, (1) Police Officer – VCU Detective, (4) Police Officers – CAT, (3) Victim Advocate, (1) Victim Advocate Intern, (1) Advocacy Center Assistant Director, (1) MDT Coordinator, (1) Advocacy Center Director, (1) Victim Services Coordinator, (4) Youth and Family Counselors, (2) Administrative Assistants. The Supplies and Contractual increased due to ongoing increases to the overtime budget, and ongoing increases to the jail contractual fees.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Clearance Rates Compared to National - Violent Crimes	36.9%	51.0%	51.0%	52.0%	>41.1%
	Clearance Rates Compared to National - Property Crimes	18.5%	23.7%	40.0%	42.0%	>13.9%
	Time Between Emergency Call Received to Responder Arrival	4:34	4:40	4:30	4:25	<5:30
	Success Rate Answering Emergency 911 Calls Within 15 seconds	94.3%	98.4%	98.5%	98.6%	>90.0%
	Maintain Domestic Violence Recidivism Rate of Less Than 5%	3.1%	2.8%	3.5%	3.0%	<5.0%

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Administration	4.00	4.00	4.00	5.00	5.00
Support Services	115.50	117.50	118.50	118.50	128.50
Office of Professional Stds	21.00	22.00	22.00	23.00	23.00
Patrol	226.10	228.10	230.10	229.10	236.10
Criminal Investigations	78.00	80.00	79.00	80.00	87.60
Special Enforcement Unit	43.00	43.00	43.00	44.00	44.00
Total Sworn	323.00	325.00	327.00	330.00	340.00
Total Civilian	164.60	169.60	169.60	169.60	184.20
Total Personnel	487.60	494.60	496.60	499.60	524.20

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Administration	1,067,360	1,233,424	1,071,220	6,159,090	5,409,790
Support Services	13,933,673	19,162,644	18,403,930	19,270,600	19,796,520
Office of Professional Stds	7,358,883	6,191,103	4,456,510	6,573,250	5,051,590
Patrol	31,251,583	32,724,096	34,221,880	35,909,180	38,285,190
Criminal Investigations	13,531,572	14,375,526	15,133,070	16,547,140	16,528,340
Special Enforcement Unit	7,635,505	8,591,202	8,355,540	8,807,460	9,157,240
Total Expenses	$ 74,778,576	$ 82,277,995	$ 81,642,150	$ 93,266,720	$ 94,228,670

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	65,068,824	66,992,574	67,561,960	78,849,780	81,758,140
Supplies & Contractual	9,265,310	13,639,700	12,362,180	12,765,920	11,778,500
Capital Outlay	444,442	1,645,721	1,718,010	1,651,020	692,030
Total Expenses	$ 74,778,576	$ 82,277,995	$ 81,642,150	$ 93,266,720	$ 94,228,670

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	3,950,485	4,580,719	3,358,000	4,022,010	3,516,000
Total Expenses	74,778,576	82,277,995	81,642,150	93,266,720	94,228,670
Net Operating Result	$ (70,828,091)	$ (77,697,276)	$ (78,284,150)	$ (89,244,710)	$ (90,712,670)

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 2025

- Implemented 48/96 schedule, optimizing work-life balance while maintaining operational efficiency
- Successfully maintained Center for Public Safety Excellence (CPSE) accredited status
- Graduated 10 new Captains through the Captain's Academy
- Launched asset and inventory management solution, providing greater accountability and efficiency in resource management
- Completed Data Governance work, developed a system for dashboarding of response data, and implemented a new inventory software solution
- Ambulance Transportation Division met all response time and compliance standards
- Completed FY 2025 within our department budget by filling all vacancies and reducing the number and severity of industrial injuries
- Launched the Take CHARGE initiative in coordination with Prevention, Operations, and the Office of Communication and Engagement to reduce the incidence of battery fires

OBJECTIVES FY 2026

Exceptional Built Environment

- Develop the design of the fleet maintenance facility within designated timeline
- Develop the design of the Fire Administration Building within designated timeline

Prosperous Community

- Meet all response time and reporting compliance standards for the Ambulance Transportation Division
- Implement new Ambulance Transportation rates
- Implement Town of Gilbert Core Performance data dashboarding initiatives
- Develop a long-term solution to Paramedic training
- Develop and enhance promotional training programs
- Expand and enhance Community Risk Reduction (CRR) model focused on addressing community needs

BUDGET NOTES

For FY 2026, personnel costs increase as a result of the addition of three Captains and three Engineers. These additional FTE's will help in reducing the amount of overtime used by the department. When the apparatus for ARU #1 is delivered and counts warrant a new company, these six FTE will be transferred to the ARU. In addition, Council authorized the addition of three mid-year FTE to assist with the Quality of Life projects. One-time expenditures totaling $5,329,000 are authorized for various items such as SCBA's, turnouts, and new vehicles.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	90th 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)	7:34	7:09	6:42	6:42	≤6:00
	90th percentile response time from call received in Dispatch to on scene for Moderate Risk Fire incidents (90 percent of the time response takes this amount of time or less)	7:12	7:02	7:12	7:12	≤7:20
	Code 3 Ambulance response time - <8:59 minutes	96.59%	96.49%	95.00%	96.00%	≥90.00%
	Code 3 Ambulance response time - <14:59 minutes	100.00%	100.00%	99.60%	100.00%	≥95.00%
	Code 3 Ambulance response time - <19:59 minutes	100.00%	100.00%	99.92%	100.00%	≥95.00%

gilbert arizona

FIRE AND RESCUE

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Administration	9.00	9.00	9.00	11.00	11.00
Training	5.00	6.00	6.00	7.00	7.00
Operations	221.00	223.00	224.00	224.00	230.00
Prevention and Education	10.00	11.00	11.00	11.00	11.00
Total Personnel	245.00	249.00	250.00	253.00	259.00

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Administration	3,291,228	1,976,757	1,926,170	7,083,130	2,594,540
Training	1,206,554	1,101,919	1,336,600	1,647,520	1,588,040
Operations	41,253,542	41,951,542	47,924,410	44,255,510	50,589,440
Prevention and Education	1,377,100	1,571,715	1,655,910	1,668,650	1,793,950
Total Expenses	$ 47,128,424	$ 46,601,933	$ 52,843,090	$ 54,654,810	$ 56,565,970

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	40,485,569	38,958,928	41,435,360	46,302,860	44,331,820
Supplies & Contractual	6,230,039	6,666,191	7,804,870	7,629,090	11,957,150
Capital Outlay	412,816	976,814	3,602,860	722,860	277,000
Total Expenses	$ 47,128,424	$ 46,601,933	$ 52,843,090	$ 54,654,810	$ 56,565,970

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	2,701,521	3,015,035	2,822,000	2,802,100	3,394,500
Total Expenses	47,128,424	46,601,933	52,843,090	54,654,810	56,565,970
Net Operating Result	$(44,426,903)	$(43,586,898)	$(50,021,090)	$(51,852,710)	$(53,171,470)

PARKS AND RECREATION

PURPOSE STATEMENT

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

ACCOMPLISHMENTS FY 2025

- Implemented new programs and events designed to inspire active engagement among teens
- Completed construction of updates to Water Tower Plaza
- Completed a partnership with HD South on their new building, aimed at expanding public benefit
- Renovated the restrooms at Southeast Regional Library and McQueen Park Activity Center
- Completed and approved the facility master plan and space needs assessment
- Resealed and repaired parking lots at six parks
- Replaced carpet at Municipal Building II and painted the exterior of the University Building, South Area Service Center, and North Area Service Center
- Renovated and repaired budgeted plumbing projects at three Town locations

OBJECTIVES FY 2026

Prosperous Community

- Complete the design of Gilbert Regional Park, Desert Sky Park, and the Riparian Education Center
- Receive CAPRA (Commission for Accreditation of Park and Recreation Agencies) re-accreditation

Strong Economy

- Complete turf reductions in identified areas for water reduction savings

Exceptional Built Environment

- Complete Cosmo Park renovation project
- Replace the irrigation system at Freestone Park
- Complete the transition of the Facilities division to the Town Manager's Office

BUDGET NOTES

The FY 2026 budget includes funding for Cactus Yards graphics and paint, landscaping cost increases, as well as utilities cost increases. The Facilities division has been moved to the Town Manager's Office as part of a reorg for FY 2026.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Rentals (Indoor & Outdoor)	18,381	21,344	23,102	23,000	23,000
	Attendance (Events & Programs)	609,319	711,416	646,020	715,000	715,000
	Social Media (Impressions/Engagements)	7,106,933 /540,504	7,075,042 /328,288	5,262,019 /74,927	6,300,000 /350,000	6,500,000 /400,000
	Percent of Satisfaction Ratings Above Average or Excellent on Program and Event Surveys	87%	88%	88%	88%	85%

gilbert arizona

PARKS AND RECREATION

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Administration	13.73	13.73	13.73	15.73	15.73
Parks and Open Space	76.86	76.86	76.36	76.36	76.36
Aquatics	18.09	18.09	18.09	18.09	18.09
Recreation Centers	43.13	43.13	43.13	43.13	43.13
Precreation Programs	9.99	11.74	11.74	11.74	11.74
Facilities Maintenance	21.25	22.25	23.25	27.25	0.00
Total Personnel	183.05	185.80	186.30	192.30	165.05

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Administration	1,904,947	1,950,622	2,184,640	2,240,910	2,730,370
Parks and Open Space	10,297,524	12,767,246	13,339,250	13,570,260	14,496,440
Aquatics	1,312,601	1,332,750	1,296,260	1,286,280	1,558,870
Recreation Centers	6,880,939	8,091,985	7,688,020	7,755,040	8,816,930
Precreation Programs	1,557,533	1,761,405	1,861,070	1,753,780	2,025,740
Facilities Maintenance	6,735,297	8,158,576	9,114,130	8,592,590	-
Total Expenses	$ 28,688,841	$ 34,062,584	$ 35,483,370	$ 35,198,860	$ 29,628,350

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	12,261,389	12,994,335	13,939,680	14,246,710	13,939,250
Supplies & Contractual	16,294,532	20,454,608	21,420,690	20,790,470	15,579,600
Capital Outlay	132,920	613,641	123,000	161,680	109,500
Total Expenses	$ 28,688,841	$ 34,062,584	$ 35,483,370	$ 35,198,860	$ 29,628,350

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	8,327,460	8,984,317	8,115,600	8,106,100	6,610,500
Total Expenses	28,688,841	34,062,584	35,483,370	35,198,860	29,628,350
Net Operating Result	$(20,361,381)	$(25,078,267)	$(27,367,770)	$(27,092,760)	$(23,017,850)

ENGINEERING SERVICES

PURPOSE STATEMENT

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

ACCOMPLISHMENTS FY 2025

- Developed Engineering Strategic Plan
- Developed and implemented a signal audit procedure
- Implemented AI software signal timing pilot project with MAG
- Experienced no serious or fatal crashes and a reduction in total crashes at Lindsay and Williams Field following the Roadway Safety Assessment (RSA) and safety improvements
- Launched the town-facing CIP project dashboard
- Implemented a nitrate treatment pilot project
- Reduced the annual eBuilder license cost by 50%

OBJECTIVES FY 2026

Exceptional Built Environment

- Update the preemption at all signals
- Establish a comprehensive asset management plan for traffic system
- Implement ATSPM software and integrate all cameras
- Pilot a battery powered flashing red light to activate when the power goes out at intersections
- Launch Engineering Performance Metrics dashboards
- Implement the technical variance request process
- Conduct comprehensive assessment of Engineering Standards

BUDGET NOTES

FY 2026 supplies and contractual decrease from FY 2025 due to several one-time purchases being included in the FY 2025 budget.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Percentage of citizen contacts responded to within 24 hours	96%	96%	95%	95%	≥95%
	Percentage of plan reviews completed within the review period	88%	93%	95%	95%	≥95%
	Percentage of technical variance requests completed within the review period	N/A	N/A	N/A	90%	90%

ENGINEERING SERVICES

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Engineering Admin	3.35	3.35	4.10	4.10	4.10
Traffic Engineering	5.25	5.25	5.00	5.00	5.00
Total Personnel	8.60	8.60	9.10	9.10	9.10

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Engineering Admin	346,531	543,985	779,830	797,400	734,920
Traffic Engineering	704,685	656,685	709,230	659,690	735,860
Total Expenses	$ 1,051,216	$ 1,200,670	$ 1,489,060	$ 1,457,090	$ 1,470,780

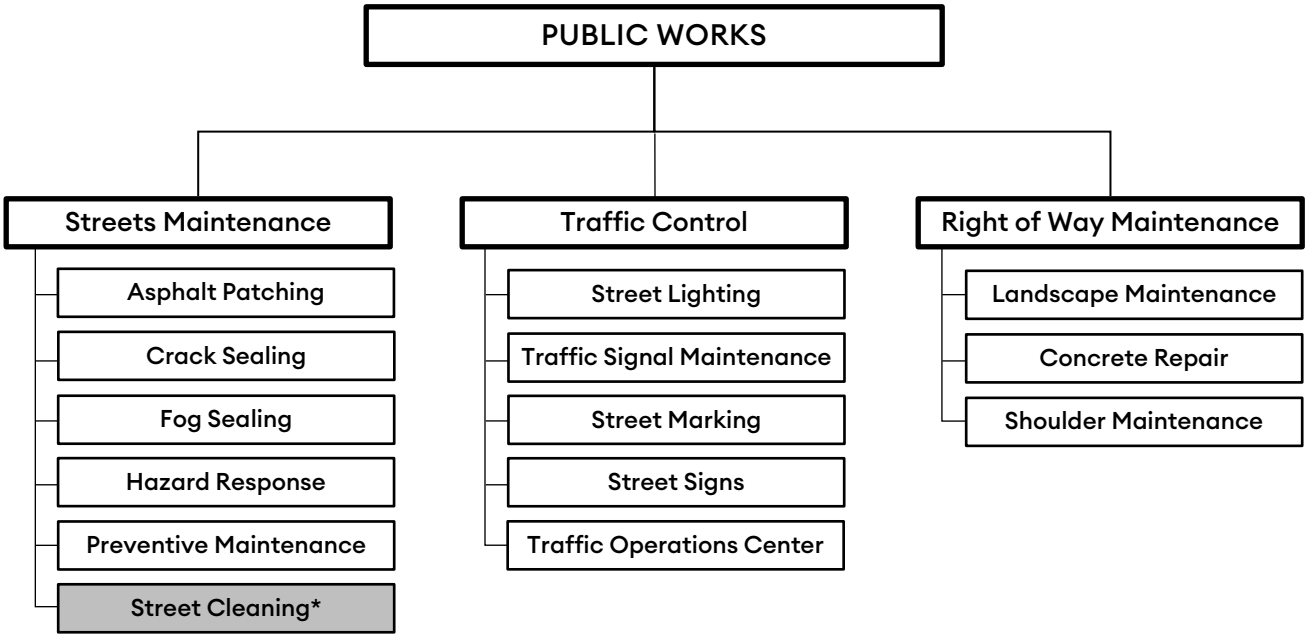
EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	916,282	956,081	1,243,630	1,207,180	1,360,560
Supplies & Contractual	134,934	179,771	207,430	249,910	110,220
Capital Outlay	-	64,818	38,000	-	-
Total Expenses	$ 1,051,216	$ 1,200,670	$ 1,489,060	$ 1,457,090	$ 1,470,780

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	3,442	15,655	-	-	-
Total Expenses	1,051,216	1,200,670	1,489,060	1,457,090	1,470,780
Net Operating Result	$ (1,047,774)	$ (1,185,015)	$ (1,489,060)	$ (1,457,090)	$ (1,470,780)

Streets Fund

Streets Fund Summary
Streets Fund Benchmarks
Streets

Shaping a new tomorrow, today.



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

FUND DESCRIPTION

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

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

FUND ACTIVITY

The following is a statement of revenue, expenses and transfers for the Streets funds based on the adopted budget for FY 2026.

	Roadway and Maintenance	HURF
Total Operating Revenues	$ 14,108,000	$ 21,065,000
Total Operating Expenses	(10,248,230)	(22,587,080)
Operating Income (Loss)	$ 3,859,770	$ (1,522,080)
Non-Operating Revenues (Expenses)	-	-
Income (Loss) Before Transfers	$ 3,859,770	$ (1,522,080)
Transfers In	-	-
Transfers Out	(20,228,760)	(2,032,190)
Net Income	$ (16,368,990)	$ (3,554,270)

ORGANIZATIONAL FOCUS AREAS

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

Prosperous Community



Strong Economy



Exceptional Built Environment



STREETS FUND

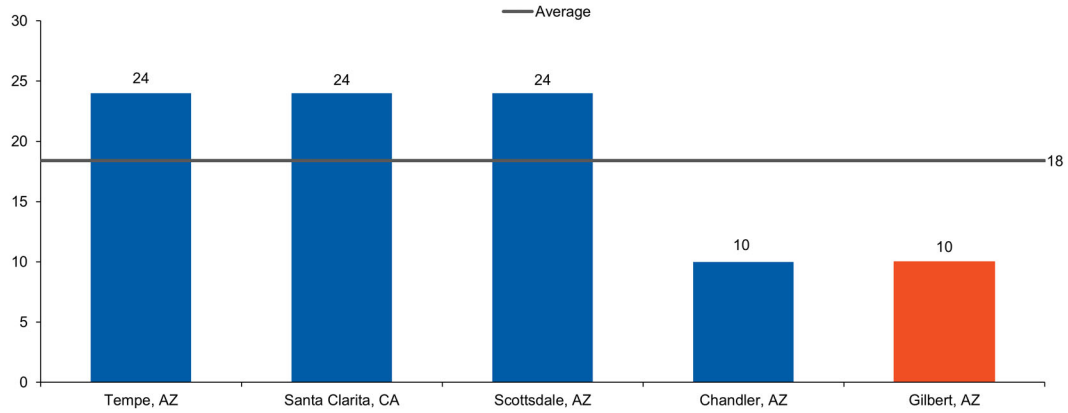
PERSONNEL BY DIVISION	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Roadway and Maintenance	1.00	1.00	1.00	1.00	1.00
HURF	58.66	58.66	58.66	58.66	59.66
Total Personnel	59.66	59.66	59.66	59.66	60.66

EXPENSES BY DIVISION	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Roadway and Maintenance	6,204,612	7,112,471	8,999,680	8,689,340	10,248,230
HURF	19,209,123	20,897,031	20,500,890	19,684,450	22,587,080
Total Expenses	$ 25,413,735	$ 28,009,502	$ 29,500,570	$ 28,373,790	$ 32,835,310

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	6,256,368	6,364,939	7,159,260	6,800,370	7,765,190
Supplies & Contractual	19,119,891	21,587,216	22,083,100	21,369,820	24,831,910
Capital Outlay	37,476	57,347	258,210	203,600	238,210
Total Expenses	$ 25,413,735	$ 28,009,502	$ 29,500,570	$ 28,373,790	$ 32,835,310

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	35,078,570	36,333,115	33,823,000	34,048,000	35,173,000
Transfers In	83,000	-	-	-	-
Total Sources	$ 35,161,570	$ 36,333,115	$ 33,823,000	$ 34,048,000	$ 35,173,000
Total Expenses	25,413,735	28,009,502	29,500,570	28,373,790	32,835,310
Transfers Out	3,827,925	3,688,314	25,728,871	5,067,264	22,260,950
Total Uses	$ 29,241,660	$ 31,697,816	$ 55,229,441	$ 33,441,054	$ 55,096,260
Net Operating Result	$ 5,919,910	$ 4,635,299	$(21,406,441)	$ 606,946	$(19,923,260)

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



10

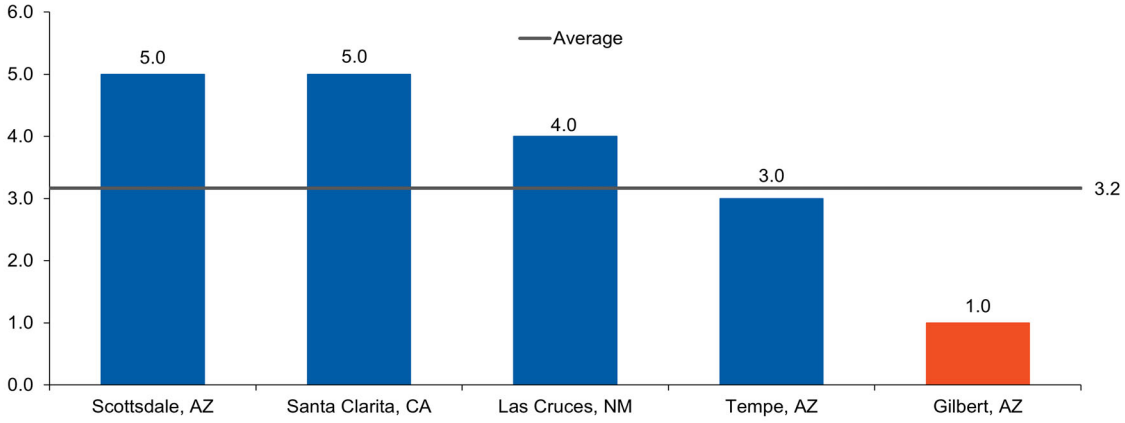
Average number of hours to cover graffiti in Gilbert

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

Days to Repair Streetlight Outage

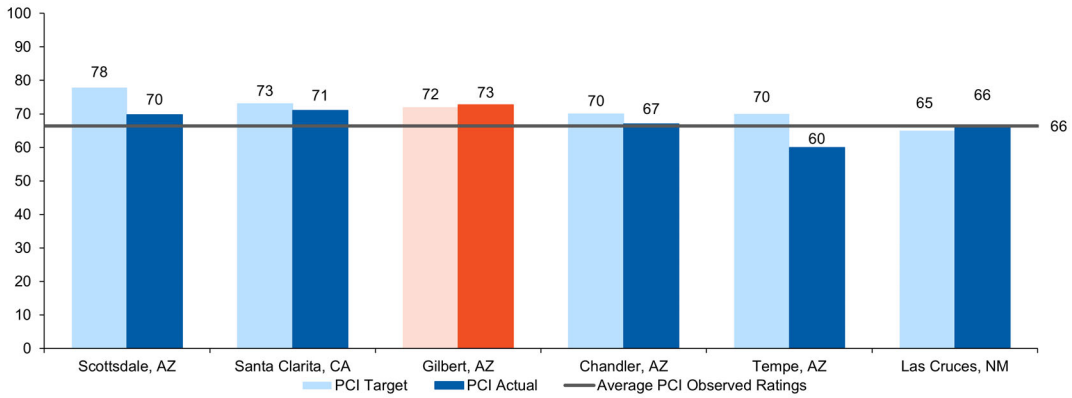
1

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 2024.

Pavement Condition Index: Actual vs. Target



73

Pavement Condition Index (PCI) ranking of Gilbert streets

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

PURPOSE STATEMENT

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

ACCOMPLISHMENTS FY 2025

- Maintained a network Pavement Condition Index (PCI) of 72.7
- Applied seal coat to 92.5 miles of residential roadway
- Applied micro-surfacing to 13 miles of arterial roadways
- Upgraded 410 streetlights to current standards (LRIP)
- Crack Sealed 100% of all roadways prior to scheduled maintenance
- Replaced over 32 trees that were lost due to storm damage
- Replaced over 3,328 non-regulatory signs

OBJECTIVES FY 2026

Exceptional Built Environment

- Maintain a network Pavement Condition Index (PCI) of 72
- Re-rate 25% of roadway network
- Replace 100% of all identified streetlights scheduled for replacement per LRIP
- Complete 100% of streetlight work orders reported within 7 days
- Replace all regulatory signs over 10 years old
- Replace all non-regulatory signs over 15 years old
- Replace all stop sign knockdowns within one hour of receiving notification
- Replace 100% of all trees that were lost due to storm damage

BUDGET NOTES

Contractual costs have increased in FY 2026 due to landscape maintenance, pavement maintenance, street light replacements, and increased material costs. Personnel costs have increased due to the addition of one ITS Specialist.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Network Pavement Condition Index (PCI)	72.6	72.4	72.7	72.0	72.0
	Total Pothole Requests Completed Within One Working Day	N/A	92.0%	95.0%	90.0%	90.0%
	Streetlight Repairs Made Within Seven Days	100.0%	98.0%	100.0%	100.0%	100.0%
	Regulatory Signs Over 10 Years Old Replaced	2,868	703	315	589	589
	Total Graffiti Requests Completed Within Two Working Days	N/A	81.0%	91.5%	90.0%	90.0%

gilbert arizona

STREETS

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
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	26.66	26.66	26.66	26.66	27.66
Right of Way Maintenance	4.99	4.99	4.99	4.99	4.99
Total Personnel	59.66	59.66	59.66	59.66	60.66

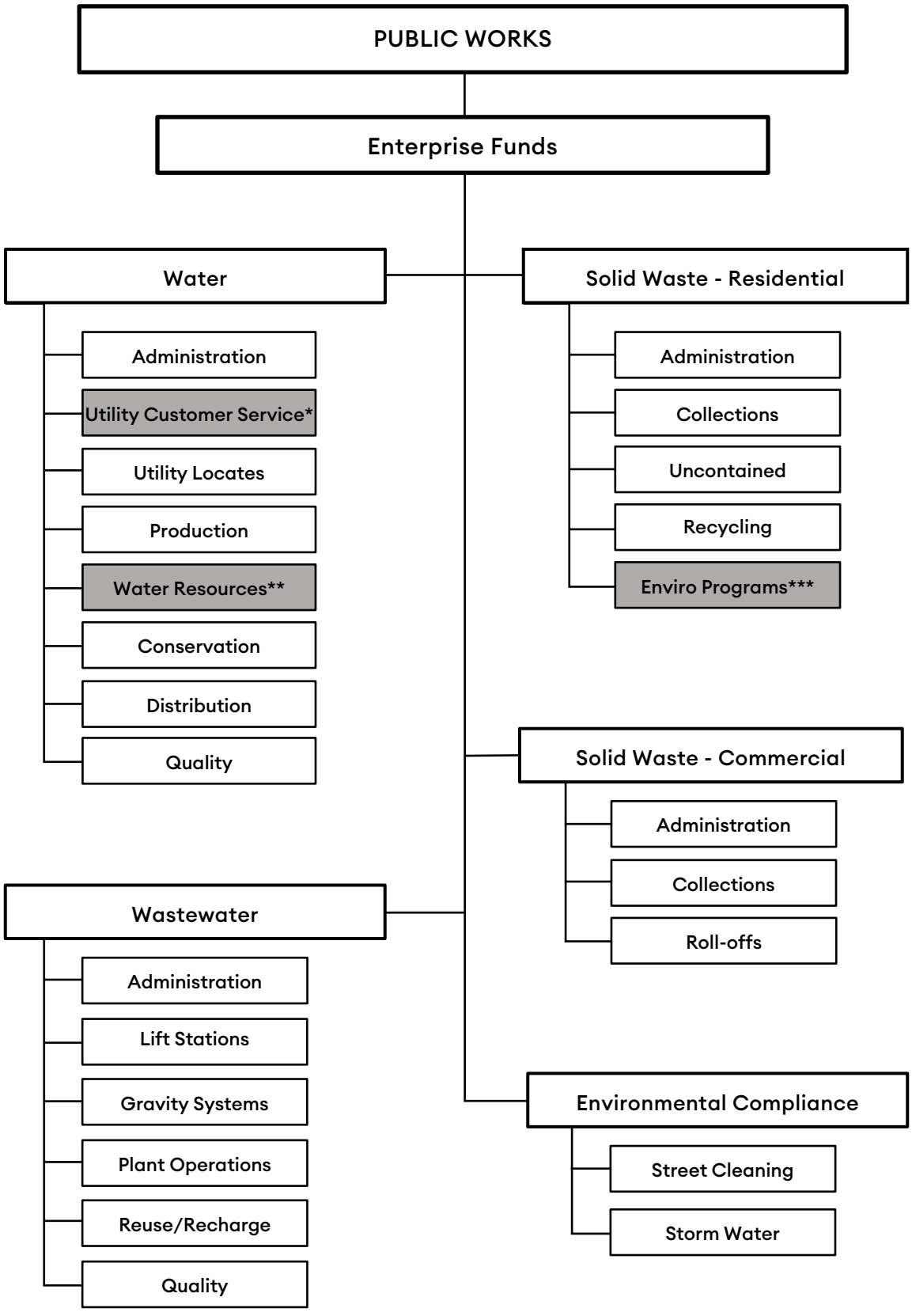
EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Administration	7,205,213	8,234,580	10,143,470	10,085,790	11,507,250
Streets Maintenance	3,786,492	4,488,839	3,598,210	3,707,830	4,343,060
Traffic Control	9,884,327	10,326,854	9,702,700	9,552,170	10,507,810
Right of Way Maintenance	4,425,934	4,837,621	4,508,840	4,653,000	4,929,840
Non-Departmental	111,769	121,608	1,547,350	375,000	1,547,350
Total Expenses	$ 25,413,735	$ 28,009,502	$ 29,500,570	$ 28,373,790	$ 32,835,310

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	6,256,368	6,364,939	7,159,260	6,800,370	7,765,190
Supplies & Contractual	19,119,891	21,587,216	22,083,100	21,369,820	24,831,910
Capital Outlay	37,476	57,347	258,210	203,600	238,210
Total Expenses	$ 25,413,735	$ 28,009,502	$ 29,500,570	$ 28,373,790	$ 32,835,310

Enterprise Funds

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

Shaping a new tomorrow, today.



*Utility Customer Service is supervised out of the Finance Department, but the budget is included in the Water Fund
**Water Resources is supervised out of the Town Manager's Office, but the budget is included in the Water Fund
***Environmental Programs is supervised out of the Environmental Compliance Division, but the budget is included in the Solid Waste Residential Fund

FUNDS DESCRIPTION

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

Water - Ensure a safe, dependable water supply.

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

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

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

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

FUND ACTIVITY

The following is a statement of revenue, expenses, and transfers for the Enterprise Funds based on the adopted budget for FY 2026.

	Water	Wastewater	Solid Waste Residential	Solid Waste Commercial	Environmental Compliance
Total Operating Revenues	$ 133,378,840	$ 85,136,000	$ 30,659,700	$ 4,505,000	$ 7,555,000
Total Operating Expenses	(51,345,560)	(31,728,655)	(26,291,115)	(4,082,965)	(3,751,015)
Operating Income (Loss)	$ 82,033,280	$ 53,407,345	$ 4,368,585	$ 422,035	$ 3,803,985
Non-Operating Revenues (Expenses)	-	-	-	-	-
Income (Loss) Before Transfers	$ 82,033,280	$ 53,407,345	$ 4,368,585	$ 422,035	$ 3,803,985
Transfers In	-	2,029,360	-	-	-
Transfers Out	(135,579,870)	(72,442,880)	(6,243,450)	(340,410)	(3,435,780)
Net Income	$ (53,546,590)	$ (17,006,175)	$ (1,874,865)	$ 81,625	$ 368,205

ORGANIZATIONAL FOCUS AREAS

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

Prosperous Community



Strong Economy



Exceptional Built Environment



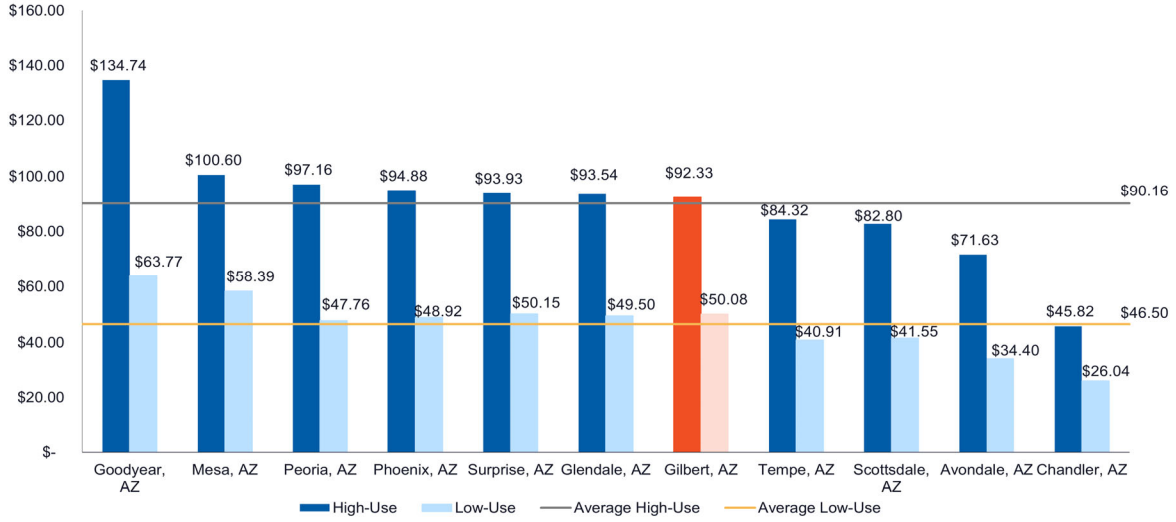
PERSONNEL BY DIVISION	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Water	140.93	141.93	149.93	148.93	148.93
Wastewater	53.50	53.50	54.50	54.50	55.50
Solid Waste - Residential	85.81	84.13	86.13	86.13	87.13
Solid Waste - Commercial	8.44	10.12	10.12	10.12	10.12
Environmental Compliance	12.59	15.59	15.59	15.59	16.59
Total Personnel	301.27	305.27	316.27	315.27	318.27

EXPENSES BY DIVISION	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Water	31,481,737	37,612,516	51,201,650	41,157,210	51,345,560
Wastewater	21,193,979	22,697,092	29,450,100	27,249,830	31,728,655
Solid Waste - Residential	18,836,026	20,002,221	23,507,475	22,541,870	26,291,115
Solid Waste - Commercial	2,954,210	3,395,456	3,638,905	3,706,480	4,082,965
Environmental Compliance	2,208,520	2,864,080	3,185,225	3,009,160	3,751,015
Total Expenses	$ 76,674,472	$ 86,571,365	$110,983,355	$ 97,664,550	$117,199,310

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	28,130,623	29,028,664	34,976,140	31,751,090	36,579,690
Supplies & Contractual	47,993,950	56,655,437	75,519,895	65,491,140	79,043,920
Capital Outlay	549,899	887,264	487,320	422,320	1,575,700
Total Expenses	$ 76,674,472	$ 86,571,365	$110,983,355	$ 97,664,550	$117,199,310

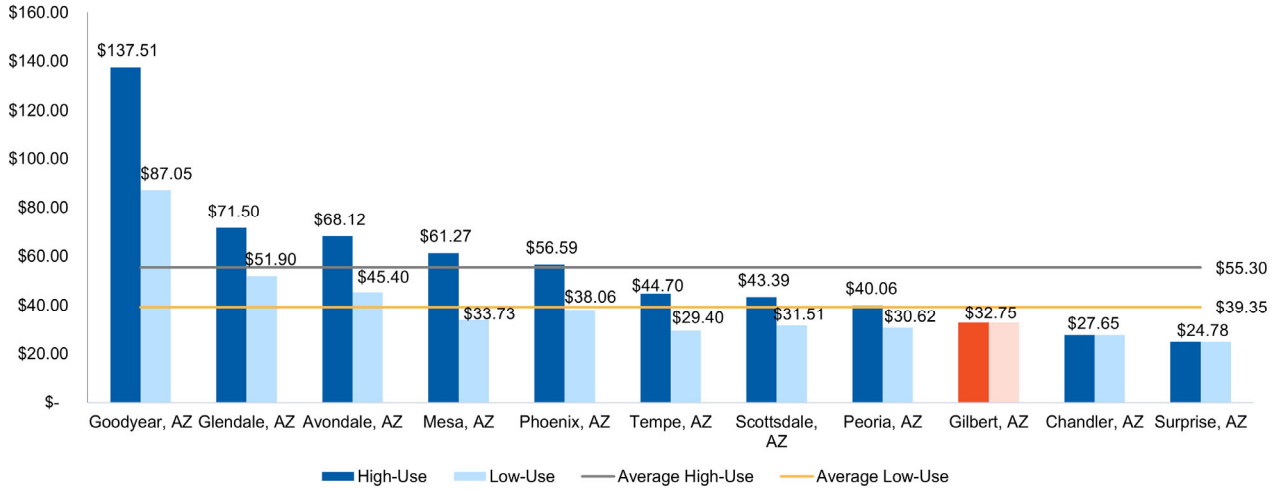
OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	134,564,311	157,863,160	195,535,200	204,384,270	261,234,540
Transfers In	2,367,351	3,473,462	2,029,360	2,029,360	2,029,360
Total Sources	$136,931,662	$161,336,622	$197,564,560	$206,413,630	$263,263,900
Total Expenses	76,674,472	86,571,365	110,983,355	97,664,550	117,199,310
Transfers Out	52,730,989	60,102,948	134,285,830	83,319,870	218,042,390
Total Uses	$129,405,461	$146,674,313	$245,269,185	$180,984,420	$335,241,700
Net Operating Result	$ 7,526,201	$ 14,662,309	$ (47,704,625)	$ 25,429,210	$ (71,977,800)

Average Monthly Water Bill (High and Low-Use)



Note: Figures assume high-use for Single Family Residential (SFR) equates to 17,000 gallons on a 1" meter; low-use for SFR equates to 9,000 gallons on a ¾" meter. Source: Valley Benchmark Communities, FY 2023-2024

Average Monthly Sewer Bill (High and Low Use)



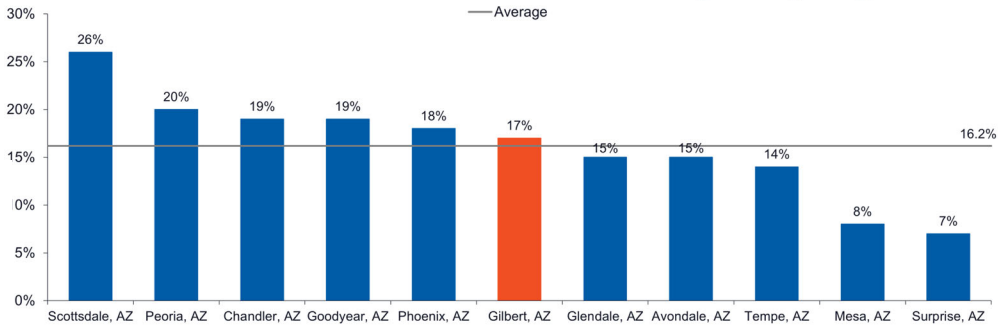
Note: Figures assume high-use for SFR equates to 12,000 gallons; low-use for Single Family Residential (SFR) equates to 8,000 gallons. Source: Valley Benchmark Communities, FY 2023-2024



17%

waste diverted by Gilbert customers

Residential Waste Diverted Through Recycling



Source: Valley Benchmark Communities, FY 2023-2024

PURPOSE STATEMENT

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

ACCOMPLISHMENTS FY 2025

- NWTP Replacement project reached final completion of GMP 1 and GMP 2 and is in construction on GMP 3 and GMP 4 which are scheduled to be completed in 2026 and include the majority of the treatment processes for the new plant
- Continued construction on Gilbert's well drilling program which is scheduled to install eight new drinking water wells by the end of 2025
- Water Conservation continues to offer Residential and Non-Residential Grass Removal and Smart Controller rebate programs. Since its launch in 2022, the Smart Controller program has approved 698 rebates. The Grass Removal rebates, introduced in 2023, have facilitated the removal of 341,680 square feet of grass through 332 Residential approved rebates and 53,300 square feet through 6 Non-Residential approved rebates. Based on an estimated savings of 50 gallons per square foot of grass removed, the total projected water savings from the grass removal programs amounts to 19.7 million gallons
- Continued participation in the Verde River Sediment Mitigation Project which will provide Gilbert with additional renewable water resources

OBJECTIVES FY 2026

Exceptional Built Environment

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

BUDGET NOTES

The FY 2026 budget includes increases for utilities, well infrastructure repair and maintenance, North Water Treatment Plant operating expenses, and Santan Vista Water Treatment Plant operating expenses. It also includes the continuation of two Utility Locator LTAs.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Peak Day Demand (Million Gallons)	74.3	76.0	72.0	73.5	N/A
	Daily Average Water Production (Million Gallons)	49.8	52.1	51.8	50.9	N/A
	Surface to Ground Water Production Ratio	70/30	68/32	76/24	80/20	90/10
	Number of Large Water Users Utilizing Waterfluence Platform	315	319	334	340	350
	AMI Radio Installations Completed (%)	29%	30%	54%	76%	100%

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Administration	29.35	29.35	32.35	31.35	31.35
Production	51.00	51.00	52.00	52.00	52.00
Resources and Conservation	7.38	8.38	8.38	8.38	8.38
Distribution	45.00	45.00	49.00	49.00	49.00
Quality	8.20	8.20	8.20	8.20	8.20
Total Personnel	140.93	141.93	149.93	148.93	148.93

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Administration	2,096,602	2,371,038	2,591,330	2,435,590	2,575,430
Production	13,991,125	15,324,462	20,770,360	16,778,570	22,171,680
Resources and Conservation	6,656,141	9,478,652	12,011,170	10,599,630	12,120,420
Distribution	7,238,338	8,750,080	9,873,920	9,100,870	8,576,520
Quality	1,167,265	1,294,705	1,548,060	1,712,450	1,294,700
Non-Departmental	332,266	393,579	4,406,810	530,100	4,606,810
Total Expenses	$ 31,481,737	$ 37,612,516	$ 51,201,650	$ 41,157,210	$ 51,345,560

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	11,775,584	11,834,986	15,639,380	13,025,990	15,956,960
Supplies & Contractual	19,468,914	25,720,620	35,312,770	27,886,500	35,209,620
Capital Outlay	237,239	56,910	249,500	244,720	178,980
Total Expenses	$ 31,481,737	$ 37,612,516	$ 51,201,650	$ 41,157,210	$ 51,345,560

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	68,886,268	78,894,529	105,805,500	109,900,570	133,378,840
Transfers In	161,000	-	-	-	-
Total Sources	$ 69,047,268	$ 78,894,529	$ 105,805,500	$109,900,570	$133,378,840
Total Expenses	31,481,737	37,612,516	51,201,650	41,157,210	51,345,560
Transfers Out	28,386,492	34,527,809	89,221,400	54,434,525	135,579,870
Total Uses	$ 59,868,229	$ 72,140,325	$ 140,423,050	$ 95,591,735	$186,925,430
Net Operating Result	$ 9,179,039	$ 6,754,204	$ (34,617,550)	$ 14,308,835	$ (53,546,590)

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 2025

- Performed routine sewer pipeline cleaning to prevent blockages, overflows, and odors for more than 25% of the system
- Conducted routine inspections equivalent to 15% of the entire sewer system using 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
- Completion of the Neely Water Reclamation Facility (WRF) Capital Improvements has modernized biological processes, enhanced tertiary filtration, and introduced various other upgrades, ensuring a foundation for reliable and efficient wastewater treatment
- Conducted all wastewater flow metering and sampling events to verify flows to wastewater treatment plants, assess system health, and confirm wastewater loading rates for wastewater treatment billing purposes

OBJECTIVES FY 2026

Prosperous Community

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

Exceptional Built Environment

- 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
- Develop a priority-based inspection and cleaning program for Gilbert's wastewater infrastructure, focusing on high-consequence assets to enhance system reliability
- Inspect and educate all commercial businesses of concern once annually to verify compliance with wastewater and storm water code requirements and ensure that proper pretreatment device operation and maintenance is being performed
- Conduct all wastewater flow metering and sampling events to verify flows to wastewater treatment plants and check system health as well as verify wastewater loading rates for wastewater treatment billing purposes
- Conduct wastewater local limits study to support GWRP Phase 4 expansion

BUDGET NOTES

Contractual costs increased in FY 2026 due to maintenance costs at the Greenfield and Neely Treatment Plants. Personnel costs have increased due to the addition of one Lift Station Technician.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Percent of Sewer System Cleaned	15%	24%	25%	13%	13%
	Percent of Sewer System Inspected	5%	7%	15%	13%	13%
	Percent of Available Treatment Capacity Utilized at Neely Treatment Plant	82%	78%	78%	78%	<100%
	Percent of Available Treatment Capacity Utilized at Greenfield Treatment Plant	60%	80%	85%	90%	<100%
	Percent of Total Reclaimed Water Supply Directly Reused by Customers (With Percent Remaining Going to Groundwater Recharge)	34%	43%	43%	43%	40%

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Administration	5.50	5.50	5.50	5.50	5.50
Collections	25.20	25.20	26.20	26.20	27.20
Plant Operations	0.00	0.00	0.00	0.00	0.00
Reclaimed	14.80	14.80	14.80	14.80	14.80
Quality	8.00	8.00	8.00	8.00	8.00
Total Personnel	53.50	53.50	54.50	54.50	55.50

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Administration	2,037,496	2,257,955	2,567,320	2,801,480	2,524,745
Collections	5,355,068	5,216,297	5,709,340	5,860,870	6,273,650
Plant Operations	10,043,755	10,923,418	13,731,350	13,363,920	14,603,520
Reclaimed	2,868,963	3,197,552	2,854,190	2,971,570	3,623,860
Quality	719,652	871,034	1,014,070	951,600	929,050
Non-Departmental	169,045	230,836	3,573,830	1,300,390	3,773,830
Total Expenses	$ 21,193,979	$ 22,697,092	$ 29,450,100	$ 27,249,830	$ 31,728,655

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	5,830,849	6,312,883	7,261,990	6,832,350	7,737,710
Supplies & Contractual	15,050,470	16,216,646	22,105,540	20,371,620	23,864,225
Capital Outlay	312,660	167,563	82,570	45,860	126,720
Total Expenses	$ 21,193,979	$ 22,697,092	$ 29,450,100	$ 27,249,830	$ 31,728,655

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	35,994,741	44,264,110	48,661,000	52,711,000	85,136,000
Transfers In	2,089,351	1,973,462	2,029,360	2,029,360	2,029,360
Total Sources	$ 38,084,092	$ 46,237,572	$ 50,690,360	$ 54,740,360	$ 87,165,360
Total Expenses	21,193,979	22,697,092	29,450,100	27,249,830	31,728,655
Transfers Out	17,475,685	17,922,560	34,532,200	19,977,550	72,442,880
Total Uses	$ 38,669,664	$ 40,619,652	$ 63,982,300	$ 47,227,380	$104,171,535
Net Operating Result	$ (585,572)	$ 5,617,920	$(13,291,940)	$ 7,512,980	$ (17,006,175)

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 2025

- Implemented three additional drop-off locations for glass recycling which diverted an additional 83 tons of glass from the landfill
- Collected and diverted 1,386 Christmas trees from the landfill, of which more than 500 were provided to AZ Game and Fish, Gilbert Fire Department, and two animal rescues for repurposed use
- Rebalanced bulk collection zones A, B, and E to create operational efficiencies
- Reclassified one Equipment Operator I position to create one Environmental Services Supervisor position
- Received two first place and one second place awards for Top Drivers in Rear Load and Roll Off at the State SWANA Road-e-o, along with the division receiving the best overall performance award
- Increased school and HOA presentations by 28%

OBJECTIVES FY 2026

Exceptional Built Environment

- Explore curbside service efficiencies near high-density properties
- Explore textile diversion from the landfill
- Rebalance bulk collection Zones C and D to create operational efficiencies
- Explore bulk collection scheduling services
- Explore recycling diversion efforts in bulk collection service
- Evaluate Total Recordable Incident Rates to find root causes and reduce/mitigate incidents
- Evaluate curbside collection zones
- Evaluate the conditions and integrity of the containers in use

BUDGET NOTES

The FY 2026 personnel budget includes the addition of: (1) Solid Waste and Recycling Operations and Data Analyst. The Supplies and Contractual budget increased due to the increased costs for transfer station fees, motor vehicle repair and maintenance, and auto parts and supplies. One-time expenditures include the addition of an automated side loader and a small automated side loader vehicle.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Total Tons of Contained Refuse Collected	86,607	85,254	85,316	89,070	90,000
	Total Tons of Recycling Collected (Blue Cans)	18,418	16,978	16,899	17,643	18,000
	Recycling Diversion Rate – Residential Contained	17.54%	16.61%	16.53%	16.53%	≥16.67%
	Total Tons of Uncontained Refuse Collected	17,594	15,563	16,019	16,724	17,000

gilbert arizona

SOLID WASTE - RESIDENTIAL

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Administration	6.31	12.30	13.30	14.30	15.30
Residential Collections	33.29	29.47	30.14	29.47	29.47
Uncontained Collections	23.00	19.00	19.00	19.00	19.00
Recycling	18.21	18.36	18.69	18.36	18.36
Environmental Programs	5.00	5.00	5.00	5.00	5.00
Total Personnel	85.81	84.13	86.13	86.13	87.13

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Administration	1,794,460	2,467,513	2,916,750	3,052,540	3,399,610
Residential Collections	9,910,708	10,524,970	10,677,810	12,185,050	12,477,470
Uncontained Collections	2,887,421	2,909,473	3,101,510	2,875,720	3,104,900
Recycling	3,391,137	3,204,181	4,110,875	3,132,910	4,492,595
Environmental Programs	684,855	776,079	809,550	799,670	925,560
Non-Departmental	167,445	120,005	1,890,980	495,980	1,890,980
Total Expenses	$ 18,836,026	$ 20,002,221	$ 23,507,475	$ 22,541,870	$ 26,291,115

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	8,350,981	8,440,214	9,196,710	9,100,860	9,775,960
Supplies & Contractual	10,485,045	11,450,961	14,255,515	13,396,010	15,675,155
Capital Outlay	-	111,046	55,250	45,000	840,000
Total Expenses	$ 18,836,026	$ 20,002,221	$ 23,507,475	$ 22,541,870	$ 26,291,115

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	20,644,836	23,275,871	29,271,700	29,951,700	30,659,700
Transfers In	92,000	1,500,000	-	-	-
Total Sources	$ 20,736,836	$ 24,775,871	$ 29,271,700	$ 29,951,700	$ 30,659,700
Total Expenses	18,836,026	20,002,221	23,507,475	22,541,870	26,291,115
Transfers Out	3,280,972	3,812,800	6,313,290	5,277,368	6,243,450
Total Uses	$ 22,116,998	$ 23,815,021	$ 29,820,765	$ 27,819,238	$ 32,534,565
Net Operating Result	$ (1,380,162)	$ 960,850	$ (549,065)	$ 2,132,462	$ (1,874,865)

SOLID WASTE - COMMERCIAL

PURPOSE STATEMENT

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

ACCOMPLISHMENTS FY 2025

- Achieved 75% increase in cold call visits, which resulted in 13 new commercial customers
- Rebalanced all commercial routes creating operational efficiencies
- Gained 30+ new commercial customers
- Serviced 2300+ roll-off containers
- Audited all delinquent accounts, working with customers to bring their account balances current. As of May 2025, all commercial accounts are current with no past due balance

OBJECTIVES FY 2026

Exceptional Built Environment

- Evaluate new employee FEL and RO training program
- Evaluate container inventory and laydown areas
- Evaluate the conditions and integrity of the containers in use
- Evaluate parts and labor costs associated with customer requests for container modifications
- Evaluate customer complaints to find root causes and find solutions to meet their needs

BUDGET NOTES

There were no FTEs added in FY 2026. The Supplies and Contractual budget increased due to disposal fee costs, increased motorized vehicle repair and maintenance costs, and one-time expenditures for commercial truck scales.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Tons of Refuse Collected	18,116	18,168	18,081	18,877	19,000
	Tons of Cardboard Collected	485	554	560	585	600
	Recycling Rate - Diversion	2.60%	2.96%	3.00%	3.00%	3.06%
	Roll-Off Serviced	3,452	3,411	3,560	3,717	4,100
	Roll-off Collections (tons)	15,505	13,617	13,625	14,224	15,000

SOLID WASTE - COMMERCIAL

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Administration	0.44	2.12	2.12	2.12	2.12
Commercial Collections	6.00	6.00	6.00	6.00	6.00
Commercial Rolloffs	2.00	2.00	2.00	2.00	2.00
Total Personnel	8.44	10.12	10.12	10.12	10.12

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Administration	66,207	212,757	294,690	272,980	317,540
Commercial Collections	1,924,072	2,219,555	2,124,055	2,220,760	2,375,805
Commercial Rolloffs	941,301	946,270	1,000,420	1,123,290	1,019,880
Non-Departmental	22,630	16,874	219,740	89,450	369,740
Total Expenses	$ 2,954,210	$ 3,395,456	$ 3,638,905	$ 3,706,480	$ 4,082,965

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	1,013,174	1,183,689	1,257,510	1,280,840	1,328,160
Supplies & Contractual	1,941,036	2,211,351	2,381,395	2,425,640	2,754,805
Capital Outlay	-	416	-	-	-
Total Expenses	$ 2,954,210	$ 3,395,456	$ 3,638,905	$ 3,706,480	$ 4,082,965

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	3,623,289	3,841,706	4,292,000	4,316,000	4,505,000
Transfers In	9,000	-	-	-	-
Total Sources	$ 3,632,289	$ 3,841,706	$ 4,292,000	$ 4,316,000	$ 4,505,000
Total Expenses	2,954,210	3,395,456	3,638,905	3,706,480	4,082,965
Transfers Out	633,497	701,422	727,036	714,879	340,410
Total Uses	$ 3,587,707	$ 4,096,878	$ 4,365,941	$ 4,421,359	$ 4,423,375
Net Operating Result	$ 44,582	$ (255,172)	$ (73,941)	$ (105,359)	$ 81,625

ENVIRONMENTAL COMPLIANCE

PURPOSE STATEMENT

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

ACCOMPLISHMENTS FY 2025

- Maintained compliance without needing a rate increase
- Demonstrated fiscal responsibility and effective environmental management
- Completed annual reporting to the state for our stormwater management program
- Completed Tier II reporting to the state
- Cleaned and cleared root intrusions and relined pipes with cured-in-place pipe (CIPP) as an alternative to full pipe replacements, saving the Town over $950,000
- Successfully secured grant funding to cover the majority of the Crossroads Pump Station Rehabilitation costs

OBJECTIVES FY 2026

Prosperous Community

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

Exceptional Built Environment

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

BUDGET NOTES

The FY 2026 personnel budget includes the addition of: (1) Stormwater Utility Technician. The Supplies and Contractual budget increased due to ongoing increase for street sweeper vehicle repair and maintenance. One-time expenditures include a backhoe and backhoe trailer along with a dump truck.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Inspect 416 Stormwater Structures Annually (4,992 per year)	4,157	4,992	4,992	4,992	5,000
	Collect and Track Household Hazardous Waste Received from Residents (lbs)	593,701	623,052	602,504	625,000	625,000
	Clean 7,000 ft of Stormwater Pipe Annually (84,000 per year)	28,110	35,793	84,000	84,000	84,000
	Attend 15 Outreach Events Annually	15	15	15	15	15
	Complete 160 Internal Facility Inspections Annually	171	183	160	170	160

ENVIRONMENTAL COMPLIANCE

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
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	9.25	9.25	9.25	10.25
Total Personnel	12.59	15.59	15.59	15.59	16.59

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Administration	70,242	85,733	95,460	117,220	96,350
Street Cleaning	1,067,717	1,095,801	1,068,175	1,289,700	1,191,825
Storm Water	1,044,625	1,664,728	1,531,770	1,530,610	2,073,020
Non-Departmental	25,936	17,818	489,820	71,630	389,820
Total Expenses	$ 2,208,520	$ 2,864,080	$ 3,185,225	$ 3,009,160	$ 3,751,015

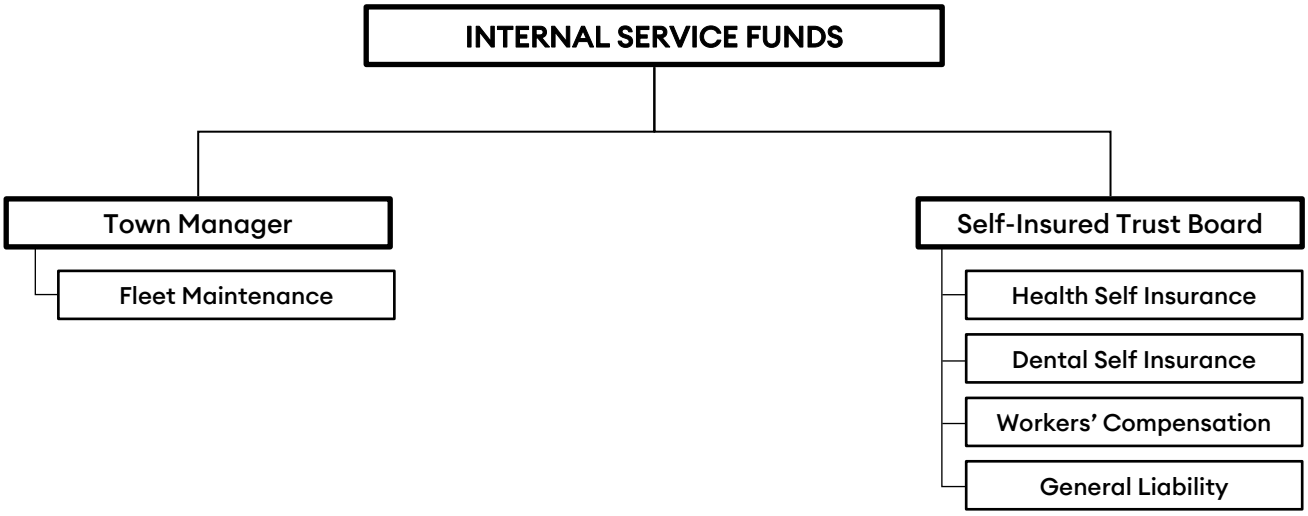
EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	1,160,035	1,256,892	1,620,550	1,511,050	1,780,900
Supplies & Contractual	1,048,485	1,055,859	1,464,675	1,411,370	1,540,115
Capital Outlay	-	551,329	100,000	86,740	430,000
Total Expenses	$ 2,208,520	$ 2,864,080	$ 3,185,225	$ 3,009,160	$ 3,751,015

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	5,415,177	7,586,944	7,505,000	7,505,000	7,555,000
Transfers In	16,000	-	-	-	-
Total Sources	$ 5,431,177	$ 7,586,944	$ 7,505,000	$ 7,505,000	$ 7,555,000
Total Expenses	2,208,520	2,864,080	3,185,225	3,009,160	3,751,015
Transfers Out	2,954,343	3,138,357	3,491,904	2,915,548	3,435,780
Total Uses	$ 5,162,863	$ 6,002,437	$ 6,677,129	$ 5,924,708	$ 7,186,795
Net Operating Result	$ 268,314	$ 1,584,507	$ 827,871	$ 1,580,292	$ 368,205

Internal Service Funds

Internal Service Funds Summary
Fleet Maintenance
Health Self Insurance
Dental Self Insurance
Workers' Compensation
General Liability

Shaping a new tomorrow, today.


INTERNAL SERVICE FUNDS
Town Manager
Fleet Maintenance
Self-Insured Trust Board
Health Self Insurance
Dental Self Insurance
Workers' Compensation
General Liability

FUND DESCRIPTION

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

Fleet Maintenance - Maintenance of all passenger vehicles.

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

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

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

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

FUND INFORMATION

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

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

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

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

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

ORGANIZATIONAL FOCUS AREAS

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

Prosperous Community



Strong Economy



Exceptional Built Environment



gilbert arizona

INTERNAL SERVICE FUNDS

PERSONNEL BY DIVISION	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Fleet Maintenance	30.00	31.00	33.00	33.00	34.00
Health Self Insurance	0.00	1.00	1.00	1.00	1.00
Dental Self Insurance	0.00	0.00	0.00	0.00	0.00
Workers' Compensation	1.00	1.00	1.00	1.00	1.00
General Liability	1.00	1.00	1.00	1.00	1.00
Total Personnel	32.00	34.00	36.00	36.00	37.00

EXPENSES BY DIVISION	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Fleet Maintenance	10,698,596	11,910,320	13,279,150	12,883,800	13,921,820
Health Self Insurance	26,140,688	26,474,526	29,115,320	29,109,390	29,712,440
Dental Self Insurance	1,354,226	1,443,979	1,575,000	1,575,000	1,580,000
Workers' Compensation	2,830,620	3,466,427	3,849,290	3,845,470	4,448,280
General Liability	4,016,721	4,875,069	5,546,900	4,874,870	6,148,130
Total Expenses	$ 45,040,851	$ 48,170,321	$ 53,365,660	$ 52,288,530	$ 55,810,670

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	2,947,890	3,133,253	3,876,440	3,753,660	4,335,410
Supplies & Contractual	42,092,514	44,949,440	49,215,220	48,260,870	51,475,260
Capital Outlay	447	87,628	274,000	274,000	-
Total Expenses	$ 45,040,851	$ 48,170,321	$ 53,365,660	$ 52,288,530	$ 55,810,670

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	45,850,320	48,146,051	52,339,000	51,972,000	55,937,000
Transfers In	2,237,300	1,000,000	-	-	-
Total Sources	$ 48,087,620	$ 49,146,051	$ 52,339,000	$ 51,972,000	$ 55,937,000
Total Expenses	45,040,851	48,170,321	53,365,660	52,288,530	55,810,670
Transfers Out	377,175	364,395	1,631,132	1,305,177	1,612,420
Total Uses	$ 45,418,026	$ 48,534,716	$ 54,996,792	$ 53,593,707	$ 57,423,090
Net Operating Result	$ 2,669,594	$ 611,335	$ (2,657,792)	$ (1,621,707)	$ (1,486,090)

FLEET MAINTENANCE

PURPOSE STATEMENT

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

ACCOMPLISHMENTS FY 2025

- Established monthly and/or quarterly departmental meetings, creating a platform for regular information sharing and team engagement
- Completed CIP projects for new fuel island installation and decommissioning at North Area Service Center (NASC) and awning installation at the South Area Service Center (SASC) fuel island
- Funded and filled two additional technician positions
- Identified and presented 'ghost' assets and their financial impact to the executive team, resulting in a 20% reduction of these assets across departments
- Completed off-cycle benchmarking of Technician positions

OBJECTIVES FY 2026

Exceptional Built Environment

- Launch the FASTER customer portal to provide customers with a centralized platform for repair requests and increased transparency with customers
- Launch a maintenance R&M customer satisfaction survey to assess and enhance service quality
- Restructure fleet division staffing by adding strategic leadership levels to expand bandwidth, optimize succession planning, and accelerate employee growth opportunities
- Improve technician working conditions at the NASC by installing an awning to provide shelter from weather elements during outdoor maintenance
- Enhance team awareness and collaboration by developing a fleet division newsletter that shares critical information and updates
- Establish and implement 3-5 Key Performance Indicators (KPIs) to clarify, evaluate, and improve overall fleet performance
- Standardize telematic system throughout the Town

BUDGET NOTES

Contractual costs have increased in FY 2026 due to the cost parts and service bay renovations. The personnel budget has increased due to the addition of one Fleet Superintendent.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Technician Productivity Ratio	69.00%	69.00%	70.00%	70.00%	>70.00%
	Total Number of Work Orders Processed	8,576	7,775	7,814	7,900	>7,700
	Scheduled vs Unscheduled Maintenance	68%/32%	26%/74%	31%/69%	35%/65%	70%/30%
	Total Number of Vehicles/Equipment Supported	1,058	1,098	1,126	1,160	>1,000

FLEET MAINTENANCE

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Fleet Maintenance	30.00	31.00	33.00	33.00	34.00
Total Personnel	30.00	31.00	33.00	33.00	34.00

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Fleet Maintenance	10,698,596	11,910,320	13,279,150	12,883,800	13,921,820
Total Expenses	$ 10,698,596	$ 11,910,320	$ 13,279,150	$ 12,883,800	$ 13,921,820

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	2,603,659	2,755,566	3,442,430	3,344,240	3,851,130
Supplies & Contractual	8,094,490	9,067,126	9,562,720	9,265,560	10,070,690
Capital Outlay	447	87,628	274,000	274,000	-
Total Expenses	$ 10,698,596	$ 11,910,320	$ 13,279,150	$ 12,883,800	$ 13,921,820

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	11,621,128	12,767,134	13,356,000	12,936,000	13,916,000
Transfers In	36,000	-	-	-	-
Total Sources	$ 11,657,128	$ 12,767,134	$ 13,356,000	$ 12,936,000	$ 13,916,000
Total Expenses	10,698,596	11,910,320	13,279,150	12,883,800	13,921,820
Transfers Out	344,155	315,385	331,132	305,177	312,420
Total Uses	$ 11,042,751	$ 12,225,705	$ 13,610,282	$ 13,188,977	$ 14,234,240
Net Operating Result	$ 614,377	$ 541,429	$ (254,282)	$ (252,977)	$ (318,240)

HEALTH SELF INSURANCE

PURPOSE STATEMENT

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

ACCOMPLISHMENTS FY 2025

- Introduction of the (High Deductible Health Plan) HDHP with Health Savings Account
- Introduction of 3-tier premium structure for Medical/Rx
- Transitioned enrollment from 3rd party portal into Human Resources Information System (HRIS)/Enterprise Enterprise Resource Planning (EERP)
- Transitioned Flexible Spending Account (FSA) from calendar to fiscal year
- Launched preventive MRI benefit
- Completed an active open enrollment

OBJECTIVES FY 2026

Prosperous Community

- Maintain a minimum fund balance
- Complete comprehensive Request for Proposal (RFP) for broker services

BUDGET NOTES

Rate increases for the Preferred Plan and for the Banner plan were approved for FY 2026. The FY 2026 budget increased due to the increasing cost of claims.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Average Total Plan Cost (Expense per Participating Employee per Month) (Industry Average $1,486)	$1,388	$1,439	$1,369	$1,437	<$1,486
	Average Actual Total Premium per Employee per Month (Industry Average $380)	$204	$204	$248	$314	<$380
	Average Actual Town Premium Contribution per Employee per Month (Industry Average $958)	$1,055	$1,068	$1,163	$1,256	<$958
	Health Plan Participants	1,436	1,484	1,486	1,520	N/A
	Reserve in Excess of Established Incurred but Not Reported (IBNR) Claims	$5.14M	$3.70M	$4.10M	$5.90M	$8.70M

HEALTH SELF INSURANCE

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Health Self Insurance	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 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Health Self Insurance	26,140,688	26,474,526	29,115,320	29,109,390	29,712,440
Total Expenses	$ 26,140,688	$ 26,474,526	$ 29,115,320	$ 29,109,390	$ 29,712,440

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	123,960	134,130	160,320	137,910	162,440
Supplies & Contractual	26,016,728	26,340,396	28,955,000	28,971,480	29,550,000
Capital Outlay	-	-	-	-	-
Total Expenses	$ 26,140,688	$ 26,474,526	$ 29,115,320	$ 29,109,390	$ 29,712,440

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	24,192,598	24,842,417	27,060,000	27,060,000	29,740,000
Transfers In	1,300	-	-	-	-
Total Sources	$ 24,193,898	$ 24,842,417	$ 27,060,000	$ 27,060,000	$ 29,740,000
Total Expenses	26,140,688	26,474,526	29,115,320	29,109,390	29,712,440
Transfers Out	-	-	-	-	-
Total Uses	$ 26,140,688	$ 26,474,526	$ 29,115,320	$ 29,109,390	$ 29,712,440
Net Operating Result	$ (1,946,790)	$ (1,632,109)	$ (2,055,320)	$ (2,049,390)	$ 27,560

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 2025

- Sufficient premiums to pay plan expenses
- Maintained plan with no increase to premiums

OBJECTIVES FY 2026

Prosperous Community

- Increase education around dental health
- Maintain minimum fund balance

BUDGET NOTES

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

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Average Total Plan Cost (Expense per Participating Employee per Month) (Industry Average $62 to $95)	$80	$83	$80	$80	<$95
	Average Actual Premium per Employee per Month (Industry Average $34)	$16	$17	$15	$16	<$34
	Average Actual Town Premium Contribution per Employee per Month (Industry Average $42)	$67	$62	$61	$61	<$42
	Dental Plan Participants	1,443	1,402	1,457	1,430	N/A
	Reserve in Excess of Established Incurred but Not Reported (IBNR) Claims	$1.34M	$1.00M	$1.00M	$600.00K	$380.00K

DENTAL SELF INSURANCE

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
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 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Dental Self Insurance	1,354,226	1,443,979	1,575,000	1,575,000	1,580,000
Total Expenses	$ 1,354,226	$ 1,443,979	$ 1,575,000	$ 1,575,000	$ 1,580,000

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	-	-	-	-	-
Supplies & Contractual	1,354,226	1,443,979	1,575,000	1,575,000	1,580,000
Capital Outlay	-	-	-	-	-
Total Expenses	$ 1,354,226	$ 1,443,979	$ 1,575,000	$ 1,575,000	$ 1,580,000

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	1,460,073	1,447,478	1,380,000	1,380,000	1,030,000
Transfers In	-	-	-	-	-
Total Sources	$ 1,460,073	$ 1,447,478	$ 1,380,000	$ 1,380,000	$ 1,030,000
Total Expenses	1,354,226	1,443,979	1,575,000	1,575,000	1,580,000
Transfers Out	-	-	-	-	-
Total Uses	$ 1,354,226	$ 1,443,979	$ 1,575,000	$ 1,575,000	$ 1,580,000
Net Operating Result	$ 105,847	$ 3,499	$ (195,000)	$ (195,000)	$ (550,000)

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 2025

- Reinstated volunteer hours tracking to help reduce tax liability and lower Experience Modification (EMOD)
- Reduced EMOD from 1.72 to 1.24

OBJECTIVES FY 2026

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 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	OSHA Recordable Injuries	160	128	131	140	<150
	Lost Days Due to Injury	600	570	361	510	<600

WORKERS' COMPENSATION

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Workers' Compensation	1.00	1.00	1.00	1.00	1.00
Total Personnel	1.00	1.00	1.00	1.00	1.00

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Workers' Compensation	2,830,620	3,466,427	3,849,290	3,845,470	4,448,280
Total Expenses	$ 2,830,620	$ 3,466,427	$ 3,849,290	$ 3,845,470	$ 4,448,280

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	83,600	103,898	118,790	115,260	129,710
Supplies & Contractual	2,747,020	3,362,529	3,730,500	3,730,210	4,318,570
Capital Outlay	-	-	-	-	-
Total Expenses	$ 2,830,620	$ 3,466,427	$ 3,849,290	$ 3,845,470	$ 4,448,280

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	4,540,908	4,003,261	4,650,000	5,270,000	5,150,000
Transfers In	-	1,000,000	-	-	-
Total Sources	$ 4,540,908	$ 5,003,261	$ 4,650,000	$ 5,270,000	$ 5,150,000
Total Expenses	2,830,620	3,466,427	3,849,290	3,845,470	4,448,280
Transfers Out	33,020	49,010	1,300,000	1,000,000	1,300,000
Total Uses	$ 2,863,640	$ 3,515,437	$ 5,149,290	$ 4,845,470	$ 5,748,280
Net Operating Result	$ 1,677,268	$ 1,487,824	$ (499,290)	$ 424,530	$ (598,280)

GENERAL LIABILITY

PURPOSE STATEMENT

The purpose of the General Liability Trust Fund is to provide funding for all costs related to the management and administration of losses and claims against the Town of Gilbert and to ensure the Town is in compliance with state requirements. The Risk Management Trust Fund was created in July 2022.

ACCOMPLISHMENTS FY 2025

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

OBJECTIVES FY 2026

Prosperous Community

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

BUDGET NOTES

Costs for liability insurance have increased for FY 2026.

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	Number of Settlement Payments Made	95	96	100	105	N/A
	Dollar Value of Settlement Payments Made	$422,265	$547,789	$600,000	$700,000	N/A
	Number of Other Payments Made related to Settlements (Legal and Other Professional services)	152	233	350	375	N/A
	Dollar Value of Other Payments Made Related to Settlements (Legal and Other Professional services)	$311,567	$392,513	$550,000	$600,000	N/A

GENERAL LIABILITY

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
General Liability	1.00	1.00	1.00	1.00	1.00
Total Personnel	1.00	1.00	1.00	1.00	1.00

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
General Liability	4,016,721	4,875,069	5,546,900	4,874,870	6,148,130
Total Expenses	$ 4,016,721	$ 4,875,069	$ 5,546,900	$ 4,874,870	$ 6,148,130

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	136,671	139,659	154,900	156,250	192,130
Supplies & Contractual	3,880,050	4,735,410	5,392,000	4,718,620	5,956,000
Capital Outlay	-	-	-	-	-
Total Expenses	$ 4,016,721	$ 4,875,069	$ 5,546,900	$ 4,874,870	$ 6,148,130

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	4,035,613	5,085,761	5,893,000	5,326,000	6,101,000
Transfers In	2,200,000	-	-	-	-
Total Sources	$ 6,235,613	$ 5,085,761	$ 5,893,000	$ 5,326,000	$ 6,101,000
Total Expenses	4,016,721	4,875,069	5,546,900	4,874,870	6,148,130
Transfers Out	-	-	-	-	-
Total Uses	$ 4,016,721	$ 4,875,069	$ 5,546,900	$ 4,874,870	$ 6,148,130
Net Operating Result	$ 2,218,892	$ 210,692	$ 346,100	$ 451,130	$ (47,130)

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, 2025 for each replacement fund is listed below.

Fund		Fund Balance
General	$	54,385,450
Streets		9,018,355
Ambulance Service		511,561
Water		103,835,798
Wastewater		45,203,531
Solid Waste - Residential		1,193,947
Solid Waste - Commercial		2,067,739
Environmental Compliance		16,687,565
Fleet Maintenance		484,660
Total Fund Balance	**$**	**233,388,606**

Based on budgeted revenues and expenditures for FY 2026, the anticipated ending fund balance for each replacement fund is as follows:

Fund		Fund Balance
General	$	8,767,160
Streets		7,268,465
Ambulance Service		511,561
Water		60,125,188
Wastewater		4,736,381
Solid Waste - Residential		13,447
Solid Waste - Commercial		812,739
Environmental Compliance		9,826,925
Fleet Maintenance		420,160
Total Fund Balance	**$**	**92,482,026**

gilbert arizona

REPLACEMENT FUNDS

GENERAL REPLACEMENT FUND	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	1,104,546	2,152,315	200,000	1,000,000	200,000
Transfers In	32,926,450	22,300,000	11,100,000	11,100,000	12,300,000
Total Sources	$ 34,030,996	$ 24,452,315	$ 11,300,000	$ 12,100,000	$ 12,500,000
Total Expenses	6,011,065	9,323,096	21,048,150	9,201,230	17,267,690
Transfers Out	8,644,741	3,591,509	39,011,148	7,533,185	40,850,600
Total Uses	$ 14,655,806	$ 12,914,605	$ 60,059,298	$ 16,734,415	$ 58,118,290
Net Operating Result	$ 19,375,190	$ 11,537,710	$ (48,759,298)	$ (4,634,415)	$ (45,618,290)

STREETS REPLACEMENT FUND	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	193,499	311,394	50,000	50,000	50,000
Transfers In	670,000	670,000	670,000	670,000	670,000
Total Sources	$ 863,499	$ 981,394	$ 720,000	$ 720,000	$ 720,000
Total Expenses	98,324	246,733	1,356,180	504,290	2,469,890
Transfers Out	-	-	-	-	-
Total Uses	$ 98,324	$ 246,733	$ 1,356,180	$ 504,290	$ 2,469,890
Net Operating Result	$ 765,175	$ 734,661	$ (636,180)	$ 215,710	$ (1,749,890)

AMBULANCE SERVICE REPLACEMENT FUND	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	5,321	7,014	-	-	-
Transfers In	350,000	300,000	200,000	200,000	300,000
Total Sources	$ 355,321	$ 307,014	$ 200,000	$ 200,000	$ 300,000
Total Expenses	591,239	648	892,000	1,800	300,000
Transfers Out	-	-	-	-	-
Total Uses	$ 591,239	$ 648	$ 892,000	$ 1,800	$ 300,000
Net Operating Result	$ (235,918)	$ 306,366	$ (692,000)	$ 198,200	$ -

WATER REPLACEMENT FUND	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	2,284,866	3,230,590	500,000	1,000,000	500,000
Transfers In	16,038,098	17,214,722	41,815,000	40,022,000	41,806,550
Total Sources	$ 18,322,964	$ 20,445,312	$ 42,315,000	$ 41,022,000	$ 42,306,550
Total Expenses	149,151	26,979	3,110,300	180,300	4,513,000
Transfers Out	11,015,289	29,054,467	84,590,385	30,363,508	81,504,160
Total Uses	$ 11,164,440	$ 29,081,446	$ 87,700,685	$ 30,543,808	$ 86,017,160
Net Operating Result	$ 7,158,524	$ (8,636,134)	$ (45,385,685)	$ 10,478,192	$ (43,710,610)

gilbert arizona

REPLACEMENT FUNDS

WASTEWATER REPLACEMENT FUND	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	1,529,320	2,076,113	200,000	500,000	200,000
Transfers In	14,400,000	14,400,000	16,400,000	16,400,000	40,000,000
Total Sources	$ 15,929,320	$ 16,476,113	$ 16,600,000	$ 16,900,000	$ 40,200,000
Total Expenses	1,091,766	606,771	4,612,060	4,553,810	7,727,250
Transfers Out	21,219,104	20,330,569	57,863,231	13,025,789	72,939,900
Total Uses	$ 22,310,870	$ 20,937,340	$ 62,475,291	$ 17,579,599	$ 80,667,150
Net Operating Result	$ (6,381,550)	$ (4,461,227)	$ (45,875,291)	$ (679,599)	$ (40,467,150)

SOLID WASTE RES REPLACEMENT FUND	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	103,574	109,714	8,000	8,000	8,000
Transfers In	1,500,000	1,500,000	2,750,000	2,750,000	3,000,000
Total Sources	$ 1,603,574	$ 1,609,714	$ 2,758,000	$ 2,758,000	$ 3,008,000
Total Expenses	418,686	2,596,647	4,324,500	3,704,000	4,188,500
Transfers Out	-	-	-	-	-
Total Uses	$ 418,686	$ 2,596,647	$ 4,324,500	$ 3,704,000	$ 4,188,500
Net Operating Result	$ 1,184,888	$ (986,933)	$ (1,566,500)	$ (946,000)	$ (1,180,500)

SOLID WASTE COMM REPLACEMENT FUND	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	44,309	62,359	5,000	10,000	5,000
Transfers In	400,000	430,000	430,000	430,000	-
Total Sources	$ 444,309	$ 492,359	$ 435,000	$ 440,000	$ 5,000
Total Expenses	356,316	367,889	300,000	100,000	1,260,000
Transfers Out	-	-	-	-	-
Total Uses	$ 356,316	$ 367,889	$ 300,000	$ 100,000	$ 1,260,000
Net Operating Result	$ 87,993	$ 124,470	$ 135,000	$ 340,000	$ (1,255,000)

ENVIRO COMPLIANCE REPLACEMENT FUND	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	286,750	520,558	20,000	20,000	20,000
Transfers In	2,500,000	2,604,095	2,500,000	2,500,000	2,500,000
Total Sources	$ 2,786,750	$ 3,124,653	$ 2,520,000	$ 2,520,000	$ 2,520,000
Total Expenses	20,400	88,895	788,000	788,000	1,805,000
Transfers Out	15,001	82,074	6,495,271	504,066	7,575,640
Total Uses	$ 35,401	$ 170,969	$ 7,283,271	$ 1,292,066	$ 9,380,640
Net Operating Result	$ 2,751,349	$ 2,953,684	$ (4,763,271)	$ 1,227,934	$ (6,860,640)

FLEET MAINTENANCE REPLACEMENT FUND	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	33,686	64,099	3,500	3,500	3,500
Transfers In	300,000	300,000	300,000	300,000	300,000
Total Sources	$ 333,686	$ 364,099	$ 303,500	$ 303,500	$ 303,500
Total Expenses	252,118	15,986	213,000	138,000	368,000
Transfers Out	218,674	675,707	1,107,330	437,295	-
Total Uses	$ 470,792	$ 691,693	$ 1,320,330	$ 575,295	$ 368,000
Net Operating Result	$ (137,106)	$ (327,594)	$ (1,016,830)	$ (271,795)	$ (64,500)

Special Revenue

Special Revenue

Shaping a new tomorrow, today.

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.

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

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

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

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

Below is a table outlining the anticipated Special Revenue Fund balances as of June 30, 2026, based on the anticipated revenue and expenditures, including transfers, for FY 2026.

	Estimated Starting Balance	Revenue	Expense	Estimated Ending Balance
Grants	$ 10,640	53,364,610	53,344,070	$ 31,180
CDBG/HOME	$ 23,983	2,689,180	2,689,190	$ 23,973
Street Light Improvement	$ (81,651)	2,229,680	2,229,680	$ (81,651)
Parkway Improvement	$ 101,496	1,259,800	1,309,500	$ 51,796
Police Impound	$ 89,928	250,000	265,040	$ 74,888
Ambulance Service	$ 978,071	7,900,000	7,017,530	$ 1,860,541
Other Special Revenue	$ 5,907,279	3,897,380	7,485,800	$ 2,318,859
Traffic Signal SDF	$ 14,838,481	1,215,000	14,846,410	$ 1,207,071
Police SDF	$ 3,403,896	2,300,000	5,703,200	$ 696
Fire SDF	$ (7,324,689)	1,500,000	2,366,090	$ (8,190,779)
Parks and Recreation SDF	$ 45,648,592	7,050,000	37,902,770	$ 14,795,822
Road Maintenance SDF	$ 13,309,771	4,020,000	30,812,130	$ (13,482,359)
Water SDF	$ 6,321,360	36,000,000	49,334,700	$ (7,013,340)
Water Resource Fee	$ (12,194,719)	3,500,000	1,343,630	$ (10,038,349)
Wastewater SDF - Neely	$ 2,063,362	460,000	2,511,370	$ 11,992
Wastewater SDF - Greenfield	$ 4,437,804	2,020,000	14,081,230	$ (7,623,426)

gilbert arizona

SPECIAL REVENUE FUNDS

GRANTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	2,631,120	4,548,687	58,112,870	9,826,200	53,364,610
Transfers In	14,000	-	-	-	-
Total Sources	$ 2,645,120	$ 4,548,687	$ 58,112,870	$ 9,826,200	$ 53,364,610
Total Expenses	1,948,976	1,399,811	27,332,300	6,192,066	27,267,450
Transfers Out	606,315	3,227,839	30,780,571	3,633,939	26,076,620
Total Uses	$ 2,555,291	$ 4,627,650	$ 58,112,871	$ 9,826,005	$ 53,344,070
Net Operating Result	$ 89,829	$ (78,963)	$ (1)	$ 195	$ 20,540

CDBG/HOME FUNDS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	1,554,716	1,844,631	4,557,720	2,196,910	2,689,180
Transfers In	-	-	-	-	-
Total Sources	$ 1,554,716	$ 1,844,631	$ 4,557,720	$ 2,196,910	$ 2,689,180
Total Expenses	1,449,591	1,558,705	2,192,490	2,192,420	1,478,140
Transfers Out	108,041	276,791	2,365,232	4,488	1,211,050
Total Uses	$ 1,557,632	$ 1,835,496	$ 4,557,722	$ 2,196,908	$ 2,689,190
Net Operating Result	$ (2,916)	$ 9,135	$ (2)	$ 2	$ (10)

SPECIAL DISTRICTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	3,007,104	2,862,310	3,316,730	3,316,730	3,489,480
Transfers In	-	-	-	-	-
Total Sources	$ 3,007,104	$ 2,862,310	$ 3,316,730	$ 3,316,730	$ 3,489,480
Total Expenses	2,917,850	3,250,392	3,359,670	3,300,760	3,539,180
Transfers Out	-	-	-	-	-
Total Uses	$ 2,917,850	$ 3,250,392	$ 3,359,670	$ 3,300,760	$ 3,539,180
Net Operating Result	$ 89,254	$ (388,082)	$ (42,940)	$ 15,970	$ (49,700)

POLICE IMPOUND	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	102,018	125,078	100,000	100,000	100,000
Transfers In	100,000	75,000	150,000	150,000	150,000
Total Sources	$ 202,018	$ 200,078	$ 250,000	$ 250,000	$ 250,000
Total Expenses	175,915	176,590	222,510	177,350	235,040
Transfers Out	19,600	21,377	30,000	30,000	30,000
Total Uses	$ 195,515	$ 197,967	$ 252,510	$ 207,350	$ 265,040
Net Operating Result	$ 6,503	$ 2,111	$ (2,510)	$ 42,650	$ (15,040)

gilbert arizona

SPECIAL REVENUE FUNDS

AMBULANCE SERVICE	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	6,042,229	5,680,236	6,935,000	6,200,000	7,900,000
Transfers In	47,000	-	-	-	-
Total Sources	$ 6,089,229	$ 5,680,236	$ 6,935,000	$ 6,200,000	$ 7,900,000
Total Expenses	5,306,349	5,324,529	6,625,420	5,816,480	6,297,530
Transfers Out	757,564	727,464	620,000	620,000	720,000
Total Uses	$ 6,063,913	$ 6,051,993	$ 7,245,420	$ 6,436,480	$ 7,017,530
Net Operating Result	$ 25,316	$ (371,757)	$ (310,420)	$ (236,480)	$ 882,470

OTHER SPECIAL REVENUE	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	3,288,149	3,205,010	3,922,380	2,372,160	3,897,380
Transfers In	-	-	-	-	-
Total Sources	$ 3,288,149	$ 3,205,010	$ 3,922,380	$ 2,372,160	$ 3,897,380
Total Expenses	1,535,359	2,163,060	5,204,570	2,631,350	5,876,940
Transfers Out	-	1,963,941	1,479,000	37,394	1,608,860
Total Uses	$ 1,535,359	$ 4,127,001	$ 6,683,570	$ 2,668,744	$ 7,485,800
Net Operating Result	$ 1,752,790	$ (921,991)	$ (2,761,190)	$ (296,584)	$ (3,588,420)

SYSTEM DEVELOPMENT FEES	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	26,962,685	28,964,067	22,005,000	28,611,000	28,065,000
Transfers In	5,000,000	20,000,000	15,000,000	15,000,000	30,000,000
Total Sources	$ 31,962,685	$ 48,964,067	$ 37,005,000	$ 43,611,000	$ 58,065,000
Total Expenses	387,650	107,676	229,660	229,660	984,030
Transfers Out	27,713,695	39,717,352	139,510,392	30,235,372	157,917,500
Total Uses	$ 28,101,345	$ 39,825,028	$ 139,740,052	$ 30,465,032	$ 158,901,530
Net Operating Result	$ 3,861,340	$ 9,139,039	$(102,735,052)	$ 13,145,968	$(100,836,530)

Shaping a new tomorrow, today.

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

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 2025

- Completed the CIP Strategic Plan
- Began construction on the Advocacy Center (MF2490)
- Began construction on bridge phase of Ocotillo Rd - Greenfield to Higley (ST0540)
- Reached 60% design on GMP5 of North Water Treatment Plant (NWTP) Expansion and Reconstruction (WA1589)
- Received approval from Council for Quality of Life Initiative
- Completed 27 projects

OBJECTIVES FY 2026

Exceptional Built Environment

- Onboard 5 new CIP positions for Quality of Life projects
- Complete construction on bridge phase of Ocotillo Rd - Greenfield to Higley (ST0540)
- Complete phase 1 of the Advocacy Center (MF2490)
- Determine funding initiative for transportation projects beyond FY 2028
- Establish a unified professional project management framework
- Complete CIP branding initiative
- Complete CIP mapping project

BUDGET NOTES

The Mayor and Council authorized six additional positions mid-year FY 2025 to support the Quality of Life initiatives. Positions authorized include an Assistant CIP Manager, four Project Managers, and a Project Supervisor. In addition, a CIP Acquisition Coordinator was approved through the budget process. These FTE will provide the CIP department with the staffing levels needed to provide adequate oversight of the Capital Improvement Projects (CIP).

Org Focus	PERFORMANCE MEASURES	Actual FY 2023	Actual FY 2024	Projected FY 2025	Expected FY 2026	Target
	New Projects Scoped and Cost Estimated	82	63	24	60	As Needed
	New Contracts Issued	80	151	138	120	As Needed
	Total Investment in Capital Projects (in Millions)	$120	$160	$329	$345	$300
	Manage Active Projects	155	129	150	231	As Needed

gilbert arizona

OTHER CAPITAL FUNDS

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Capital Projects Admin	17.90	19.90	20.40	26.40	27.40
Total Personnel	17.90	19.90	20.40	26.40	27.40

EXPENSES BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Capital Projects Admin	2,511,864	3,040,613	3,988,430	3,395,370	4,988,750
CIP Contingency	-	-	100,000,000	-	100,000,000
MPC - Water System	48,033,215	98,309,127	568,465,005	154,294	7,538,430
Redevelopment CIP	1,646,050	8,038,691	77,700,915	1,212,056	83,269,250
Streets CIP	24,193,624	49,210,761	453,003,128	50,056,446	399,735,210
Traffic Control CIP	2,782,318	5,817,295	33,809,978	8,628,341	34,367,610
Parks and Recreation CIP	3,493,089	8,221,177	91,852,463	12,516,658	257,464,830
Municipal Facilities CIP	18,804,515	24,717,868	107,386,007	6,707,456	98,111,830
Water CIP	10,503,810	27,181,364	155,570,316	133,813,969	644,358,490
Wastewater CIP	24,183,224	21,823,478	76,929,898	13,653,622	133,750,110
Storm Water CIP	179,384	305,270	24,096,625	10,805,829	14,772,910
Total Expenses	$136,331,093	$ 246,665,644	$ 1,692,802,765	$ 240,944,041	$ 1,778,357,420

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	2,291,159	2,758,762	3,386,400	3,100,490	4,712,810
Supplies & Contractual	2,994,292	2,542,738	121,946,675	1,343,398	112,042,960
Capital Outlay	131,045,642	241,364,144	1,567,469,690	236,500,152	1,661,601,650
Total Expenses	$136,331,093	$ 246,665,644	$ 1,692,802,765	$ 240,944,041	$ 1,778,357,420

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	43,015,128	60,550,712	441,392,430	15,014,370	933,866,750
Transfers In	85,804,612	145,315,904	1,020,349,330	237,394,377	1,665,830,240
Total Sources	$128,819,740	$ 205,866,616	$ 1,461,741,760	$ 252,408,747	$ 2,599,696,990
Total Expenses	136,331,093	246,665,644	1,692,802,765	240,944,041	1,778,357,420
Transfers Out	29,702,319	68,165,199	540,980,274	184,084,131	1,078,376,520
Total Uses	$166,033,412	$ 314,830,843	$ 2,233,783,039	$ 425,028,172	$ 2,856,733,940
Net Operating Result	$ (37,213,672)	$(108,964,227)	$ (772,041,279)	$(172,619,425)	$ (257,036,950)

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 2026 projects. Following each summary and map, descriptions of each project that are included in the FY 2026 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.

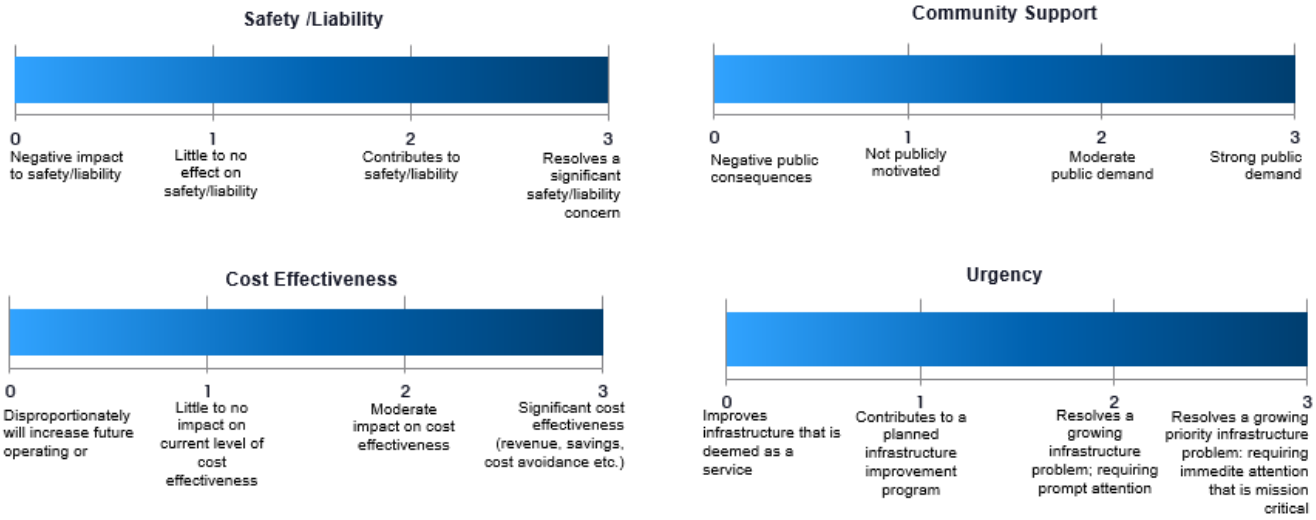
CAPITAL IMPROVEMENT PLAN SUMMARY

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.



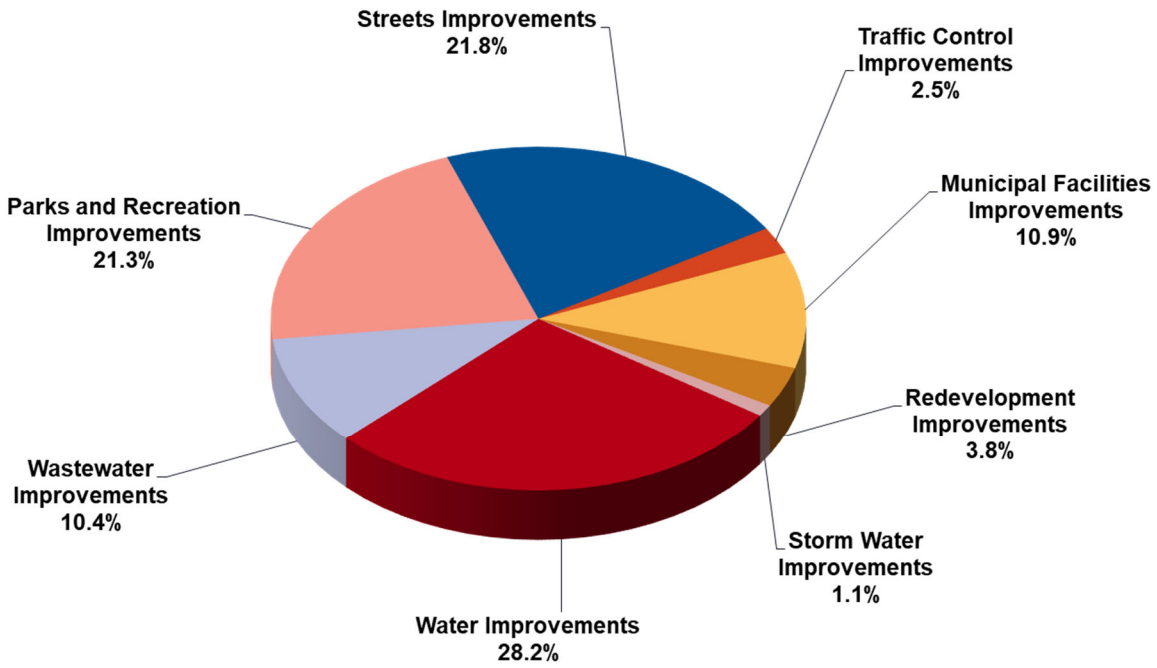
CAPITAL IMPROVEMENT PLAN SUMMARY

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 2026 - 2035 Capital Improvement Plan was adopted on June 10, 2025. Only the first year of the plan (FY 2026) 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 2026 are found in the pages that follow.

Capital Expenses (1,000s):	**Total**	**Prior Years**	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**Years 6-10**	**Beyond 10**
Streets Improvements	$ 1,506,441	$ 128,765	$ 399,735	$ 35,976	$ 538,593	$ 209,943	$ 37,289	$ 156,140	$ -
Traffic Control Improvements	175,238	15,168	34,368	8,609	29,832	12,378	24,801	50,082	-
Municipal Facilities Improvements	753,482	14,190	98,113	87,168	257,313	99,934	15,896	88,847	92,021
Redevelopment Improvements	262,134	15,784	83,270	45,333	69,549	6,582	325	41,291	-
Storm Water Improvements	76,310	11,288	14,774	1,540	34,376	14,332	-	-	-
Water Improvements	1,954,601	358,341	651,898	104,302	67,042	40,351	52,079	680,588	-
Wastewater Improvements	716,907	80,071	133,750	148,656	160,995	23,929	35,330	121,759	12,417
Parks and Recreation Improvements	1,477,677	22,433	257,466	236,662	15,484	47,711	119,413	618,822	159,686
Total Capital Expenses	**$ 6,922,790**	**$ 646,040**	**$ 1,673,374**	**$ 668,246**	**$ 1,173,184**	**$ 455,160**	**$ 285,133**	**$ 1,757,529**	**$ 264,124**

Capital Improvement Plan By Project Type

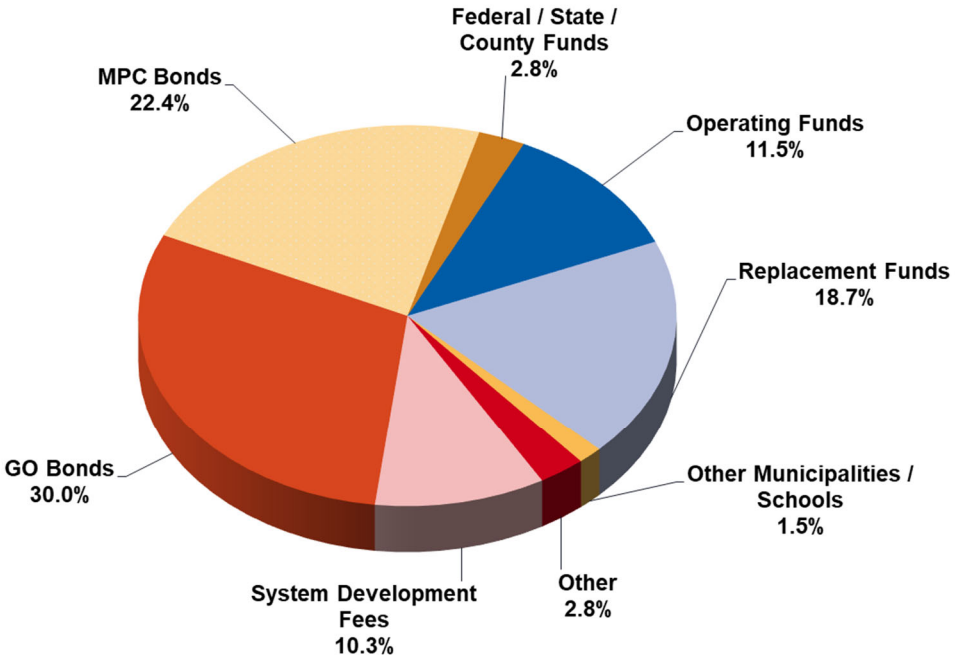


gilbert arizona

CAPITAL IMPROVEMENT PLAN SUMMARY

Capital Sources: (1,000s)	Total	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Years 6-10	Beyond 10
2001 GO Bonds 02-03	1	1	-	-	-	-	-	-	-
2007 GO Bonds 08	2,219	2,219	-	-	-	-	-	-	-
2017 GO Bonds	14,465	14,465	-	-	-	-	-	-	-
2022 GO Bonds (Transport)	527,460	93,348	399,251	34,861	-	-	-	-	-
26/28 Potential Street Bonds	1,046,389	-	-	-	599,401	171,980	81,269	193,739	-
30/32 Potential Parks Bonds	487,132	-	-	-	-	-	-	487,132	-
2007 WRMPC Bonds	13	13	-	-	-	-	-	-	-
2016 WRMPC Bonds (SDF)	1,166	1,166	-	-	-	-	-	-	-
2022 WRMPC (Water SDF)	175,654	86,202	89,452	-	-	-	-	-	-
2022 WRMPC (Water)	160,710	58,985	101,725	-	-	-	-	-	-
2022 WRMPC (WR SDF)	12,906	-	5,506	7,400	-	-	-	-	-
2022 WRMPC (Water R&R)	352,064	150,089	201,975	-	-	-	-	-	-
2027 WRMPC (Water)	33,365	-	23,036	1,062	6,263	-	3,004	-	-
2027 WRMPC (WW SDF)	139,463	-	10,717	74,670	54,076	-	-	-	-
2027 WRMPC (Water R&R)	80,752	-	65,067	15,685	-	-	-	-	-
WRMPC - Intergov Contrib	4,024	236	3,788	-	-	-	-	-	-
Potential WRMPC (WR SDF)	37,897	-	-	23,425	14,472	-	-	-	-
2027 PFMPC Bonds	512,517	-	122,029	152,315	109,633	121,996	6,544	-	-
PFMPC - Potential Bonds	37,500	-	-	3,500	34,000	-	-	-	-
Intergovernmental	42,949	13,378	29,571	-	-	-	-	-	-
Maricopa County	1,410	-	1,410	-	-	-	-	-	-
State Funds	7,900	7,900	-	-	-	-	-	-	-
State Grant	3,000	173	2,827	-	-	-	-	-	-
Federal Funds	26,886	7,046	19,840	-	-	-	-	-	-
Federal Grant	3,867	190	3,677	-	-	-	-	-	-
CDBG	2,760	141	1,211	351	-	325	325	407	-
MAG RTP Arterial Fund	14,359	7,609	6,750	-	-	-	-	-	-
MAG Revolving Fund	13,993	7,440	6,553	-	-	-	-	-	-
Potential MAG Extension	77,632	-	-	-	41,470	36,162	-	-	-
Developer Contribution	38,825	2,950	94	17,540	15,238	-	3,003	-	-
Salt River Project	19	19	-	-	-	-	-	-	-
City of Chandler	4,023	-	-	-	2,796	1,227	-	-	-
City of Mesa	46,684	-	-	3,500	43,184	-	-	-	-
CIP Outside Sources	11,331	31	3,855	1,242	-	-	-	6,203	-
CIP O/S Revolving Fund	2,141	(1,995)	2,335	-	1,801	-	-	-	-
General Repl Fund	287,782	8,173	40,852	48,304	10,667	5,203	20,525	65,173	88,885
Water Repl Fund	624,884	21,536	76,914	15,336	22,830	10,005	21,481	456,782	-
Wastewater Repl Fund	362,223	64,551	72,939	36,698	57,889	15,051	18,612	84,066	12,417
Env. Compliance Repl Fund	21,142	603	7,577	-	4,363	8,599	-	-	-
Fleet Repl Fund	1,339	1,339	-	-	-	-	-	-	-
General Fund (CIP)	183,910	91	73,265	45,736	20,400	18,062	15,826	10,530	-
General Fund	160,687	19,392	36,852	6,644	2,028	206	4,288	88,141	3,136
Water Fund	278,398	13,575	81,076	33,500	27,430	29,000	5,357	88,460	-
Wastewater Fund	93,946	7,425	30,150	12,309	5,823	8,878	6,412	22,949	-
Solid Waste - Residential	2,835	1,588	783	464	-	-	-	-	-
Solid Waste - Commercial	284	19	7	258	-	-	-	-	-
Roadway and Maint. Fund	67,501	6,946	19,559	4,463	10,318	8,504	3,362	14,349	-
Fleet Fund	34	22	12	-	-	-	-	-	-
Env. Compliance Fund	9,728	267	256	1,602	1,870	5,733	-	-	-
Future Growth Funding	178,320	-	-	1,382	-	463	61,723	114,752	-
Police SDF	31,131	-	4,674	756	25,682	-	-	19	-
Fire SDF	5,696	1,009	491	1,980	19	2,178	-	19	-
Park SDF	102,623	2,051	35,054	55,062	19	-	10,418	19	-
Roads SDF	67,175	10,952	30,812	767	16,844	4,205	21	3,574	-
Signal SDF	46,121	2,326	14,846	7,227	5,736	850	3,980	11,156	-
Water SDF	145,251	2,144	32,009	-	19	-	16,000	95,079	-
Water Resources SDF	50,320	18,605	-	18,613	6,551	6,533	-	18	-
Greenfield Wastewater SDF	46,586	10,384	10,457	5,809	15,957	-	-	3,979	-
Neely Wastewater SDF	37,706	1,315	2,511	3,509	16,405	-	2,983	10,983	-
Private Fund	32,276	-	-	32,276	-	-	-	-	-
Investment Income	30	30	-	-	-	-	-	-	-
Unidentified	159,686	-	-	-	-	-	-	-	159,686
Miscellaneous	1,700	91	1,609	-	-	-	-	-	-
Total Sources	**$ 6,922,790**	**$ 646,040**	**$ 1,673,374**	**$ 668,246**	**$ 1,173,184**	**$ 455,160**	**$ 285,133**	**$ 1,757,529**	**$ 264,124**

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 2027-2030 expense operating impacts are shown by project type below. There are no operating impacts shown in FY 2026 as these costs are included in the departmental operating budgets.

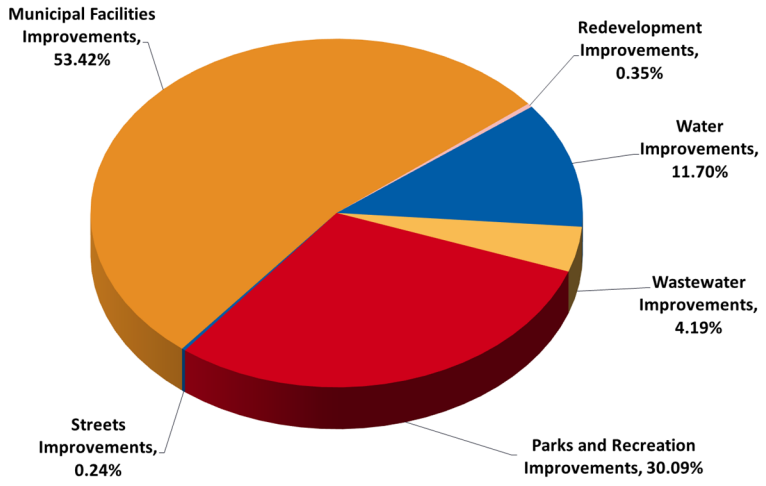
Operation and Maintenance Impact (1,000s):	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Streets Improvements	-	38	38	38	38	152
Traffic Control Improvements	-	-	1	1	1	3
Municipal Facilities Improvements	-	3,266	6,028	7,284	17,698	34,276
Redevelopment Improvements	-	-	-	-	225	225
Storm Water Improvements	-	-	-	-	-	-
Water Improvements	-	436	2,357	2,357	2,357	7,507
Wastew ater Improvements	-	378	627	640	1,046	2,691
Parks and Recreation Improvements	-	414	6,166	6,166	6,564	19,309
Net Additional Operating Cost	**$ -**	**$ 4,532**	**$ 15,217**	**$ 16,486**	**$ 27,929**	**$ 64,164**

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

By Expense Category

Operation and Maintenance Impact (1,000s):	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Personnel	-	2,704	6,160	6,416	12,490	27,769
Contractual Services	-	571	4,164	4,571	7,187	16,493
Supplies	-	826	3,627	4,041	6,415	14,910
Utilities	-	431	1,266	1,458	1,837	4,992
Insurance	-	-	-	-	-	-
Total O&M Impact	**$ -**	**$ 4,532**	**$ 15,217**	**$ 16,486**	**$ 27,929**	**$ 64,164**
Total Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Operating Impacts by Project Type



gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2026	FY 2027
2001 GO Bonds 02-03					
PR0850	Santan Vista Trail Imp Phase 3	1	1	-	-
	Total 2001 GO Bonds 02-03	**$ 1**	**$ 1**	**$ -**	**$ -**
2007 GO Bonds 08					
ST0540	Ocotillo Rd - Greenfield to Higley	246	246	-	-
ST0980	Higley Rd - Riggs to Stacey	1,973	1,973	-	-
	Total 2007 GO Bonds 08	**$ 2,219**	**$ 2,219**	**$ -**	**$ -**
2007 WRMPC Bonds					
WA0880	Site 32 Well	13	13	-	-
	Total 2007 WRMPC Bonds	**$ 13**	**$ 13**	**$ -**	**$ -**
2016 WRMPC Bonds (SDF)					
WA1230	Site 20 Reservoir Construction	1,166	1,166	-	-
	Total 2016 WRMPC Bonds (SDF)	**$ 1,166**	**$ 1,166**	**$ -**	**$ -**
2017 GO Bonds					
RD1210	Phoenix Avenue Pedestrian Mall	24	24	-	-
ST0990	Ocotillo Rd - 148th to Greenfield	1,806	1,806	-	-
ST1140	Lindsay Rd - Queen Creek to Ocotillo	1,404	1,404	-	-
ST1170	Lindsay Rd - Pecos to SR202	4,819	4,819	-	-
ST1320	Elliot and Gilbert Intersection	66	66	-	-
ST1600	Railroad Crossings Improvements	210	210	-	-
ST1720	Val Vista Lakes Improvements	554	554	-	-
ST1770	Guadalupe Rd - Arizona to McQueen	5,501	5,501	-	-
ST1860	Gilbert and Warner Intersection	81	81	-	-
	Total 2017 GO Bonds	**$ 14,465**	**$ 14,465**	**$ -**	**$ -**
2022 GO Bonds (Transport)					
PR1314	Marathon Trail Crossing at Pecos	1,550	-	1,550	-
PR1315	Marathon Trail Crossing at Higley	1,453	4	1,449	-
PR1316	Heritage Trail Crossing at Guadalupe	1,200	53	1,147	-
PR1317	San Tan Vista Trail Crossing at Pecos	782	34	748	-
PR1318	Heritage Trail Crossing at Lindsay	538	27	511	-
PR1319	Marathon Trail at Power and Guadalupe	2,921	-	2,921	-
PR1340	Gilbert Road Multiuse Path	2,084	-	2,084	-
PR1342	Regional Park Drive Extension	5,732	464	5,268	-
RD1190	Parking Garage 3	9,493	89	9,404	-
RD1210	Phoenix Avenue Pedestrian Mall	8,129	5,278	2,851	-
RD2130	Ash Street Re-Alignment	11,782	249	11,533	-
RD2190	Vaughn Ventilator	49,017	2,798	46,219	-
RD2220	Gilbert Road Median Improvements	3,898	23	3,875	-
RD2269	Water Tower Way - Core Phase	12,499	-	299	12,200
RD2270	Veterans Memorial Pedestrian Bridge	40	15	25	-
ST0540	Ocotillo Rd - Greenfield to Higley	94,937	22,417	72,520	-
ST0980	Higley Rd - Riggs to Stacey	13,098	-	13,098	-
ST0990	Ocotillo Rd - 148th to Greenfield	36,024	16,560	19,464	-
ST1140	Lindsay Rd - Queen Creek to Ocotillo	13,878	1,243	12,635	-
ST1180	Warner Rd - Power to East of Recker	10,992	179	10,813	-
ST1200	Power Rd - Guadalupe to SR202	568	18	550	-
ST1320	Elliot and Gilbert Intersection	19	17	2	-
ST1600	Railroad Crossings Improvements	2,335	56	2,279	-
ST1620	Mesquite St - Lindsay to Val Vista	20,473	1,404	19,069	-
ST1720	Val Vista Lakes Improvements	84,134	8,935	55,603	19,596
ST1770	Guadalupe Rd - Arizona to McQueen	5,014	5,014	-	-
ST1800	Cooper Rd - Encinas to Baseline	14,202	412	13,790	-
ST1840	Cooley Station Transit Center	2,586	2,586	-	-
ST1870	McQueen and Elliot Intersection	10,465	-	10,465	-
ST1910	McQueen and Guadalupe Intersection	12,966	-	12,966	-
ST1960	Market and Williams Field Intersection	1,998	127	1,871	-
ST1970	Val Vista and Mercy Intersection	1,688	110	1,578	-
ST2000	Power and Pecos Intersection	3,065	-	-	3,065
ST2010	Higley and Queen Creek Intersection	5,685	339	5,346	-
ST2105	School Safety and Congestion Improve	6	6	-	-
ST2115	Porter Acres Improvements	15,132	-	15,132	-
ST2116	Melody and Pioneer Improvements	6,030	424	5,606	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Beyond 10 Yrs
-	-	-	-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2026	FY 2027
ST2117	KA-LO Park Improvements	6,157	454	5,703	-
ST2130	Somerton Blvd - Williams Fld to Recker	18,747	5,202	13,545	-
SW0122	Vaughn Basin Relocation	16,376	10,253	6,123	-
TS1940	Fiber Optic Strategic Build Out	19,767	8,558	11,209	-
	Total 2022 GO Bonds (Transport)	**$ 527,460**	**$ 93,348**	**$ 399,251**	**$ 34,861**
2022 WRMPC (Water R&R)					
WA1589	NWTP Upgrades and Reconstruction	309,215	148,256	160,959	-
WA1594	SVWTP Raw Water Cathodic Protection	4,027	276	3,751	-
WA1614	Transmission Main Assessment Phase 3	27,807	1,551	26,256	-
WA1633	NWTP Finished Water Pump Station	11,015	6	11,009	-
	Total 2022 WRMPC (Water R&R)	**$ 352,064**	**$ 150,089**	**$ 201,975**	**$ -**
2022 WRMPC (Water SDF)					
WA0270	Site 34 Well and Reservoir	14,218	3,641	10,577	-
WA0670	Zone 2 to Zone 4 Interconnect	1	1	-	-
WA0800	Site 33 Well Development	7,193	1,266	5,927	-
WA0810	Site 20B Well Development	10,178	4,862	5,316	-
WA0880	Site 32 Well	11,050	3,535	7,515	-
WA1230	Site 20 Reservoir Construction	16,436	7,059	9,377	-
WA1589	NWTP Upgrades and Reconstruction	116,578	65,838	50,740	-
	Total 2022 WRMPC (Water SDF)	**$ 175,654**	**$ 86,202**	**$ 89,452**	**$ -**
2022 WRMPC (Water)					
WA0670	Zone 2 to Zone 4 Interconnect	1	1	-	-
WA1589	NWTP Upgrades and Reconstruction	160,709	58,984	101,725	-
	Total 2022 WRMPC (Water)	**$ 160,710**	**$ 58,985**	**$ 101,725**	**$ -**
2022 WRMPC (WR SDF)					
WA0940	Water Rights - Phase 2	12,906	-	5,506	7,400
	Total 2022 WRMPC (WR SDF)	**$ 12,906**	**$ -**	**$ 5,506**	**$ 7,400**
2027 PFMPC Bonds					
MF2491	Advocacy Center Phase 2 and 3	32,998	-	-	22,903
MF2510	Fire Station 4 Rebuild	17,665	-	-	-
MF2524	Crime Lab	63,164	-	-	-
MF2546	Fire Administration Remodel	26,904	-	-	-
MF2553	San Tan Police Substation	81,293	-	-	-
PR0330	Marathon Trail Improvements	6,544	-	-	-
PR1321	Gilbert Regional Park Phase 2 and 3	154,581	-	89,199	65,382
PR1322	Desert Sky Park Phase 2	80,981	-	32,830	48,151
PR1326	Freestone Park Pickleball Complex	11,463	-	-	11,463
PR1360	South Gilbert Recreation Center	32,508	-	-	-
PR1361	Freestone Park Splash Pad	4,416	-	-	4,416
	Total 2027 PFMPC Bonds	**$ 512,517**	**$ -**	**$ 122,029**	**$ 152,315**
2027 WRMPC (Water R&R)					
WA1589	NWTP Expansion and Reconstruction	80,752	-	65,067	15,685
	Total 2027 WRMPC (Water R&R)	**$ 80,752**	**$ -**	**$ 65,067**	**$ 15,685**
2027 WRMPC (Water)					
ST1150	Hunt Highway - Stacey to Recker	4,178	-	-	-
ST1160	Recker Rd - Riggs to Hunt Highway	2,085	-	-	-
WA1120	Power Rd Water Line	3,004	-	-	-
WA1589	NWTP Expansion and Reconstruction	24,098	-	23,036	1,062
	Total 2027 WRMPC (Water)	**$ 33,365**	**$ -**	**$ 23,036**	**$ 1,062**
2027 WRMPC (WW SDF)					
WW0940	Aquifer Storage and Recovery Wells	24,670	-	-	24,670
WW1200	GWRP Expansion Phase 4	114,793	-	10,717	50,000
	Total 2027 WRMPC (WW SDF)	**$ 139,463**	**$ -**	**$ 10,717**	**$ 74,670**
26/28 Potential StreetBond					
MF2526	Traffic Operations Center	36,256	-	-	-
PR1340	Gilbert Road Multiuse Path	28,414	-	-	-
RD1190	Parking Garage 3	54,265	-	-	-
RD2266	West Commercial Alley Improvements	4,932	-	-	-
RD2267	Fancy Hat Street Improvements	7,674	-	-	-
RD2270	Veterans Memorial Pedestrian Bridge	19,279	-	-	-
RD2271	Water Tower Way - North Alley Phase	5,847	-	-	-
ST0780	Baseline Rd - Greenfield to Power	14,687	-	-	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Beyond 10 Yrs
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
10,095	-	-	-	-	-	-	-	-
-	17,665	-	-	-	-	-	-	-
-	63,164	-	-	-	-	-	-	-
23,859	3,045	-	-	-	-	-	-	-
75,679	5,614	-	-	-	-	-	-	-
-	-	6,544	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	32,508	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 109,633	**$ 121,996**	**$ 6,544**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
4,178	-	-	-	-	-	-	-	-
2,085	-	-	-	-	-	-	-	-
-	-	3,004	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 6,263	**$ -**	**$ 3,004**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
54,076	-	-	-	-	-	-	-	-
$ 54,076	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
36,256	-	-	-	-	-	-	-	-
-	-	28,414	-	-	-	-	-	-
54,265	-	-	-	-	-	-	-	-
4,932	-	-	-	-	-	-	-	-
7,674	-	-	-	-	-	-	-	-
-	705	-	18,574	-	-	-	-	-
-	217	-	5,630	-	-	-	-	-
14,687	-	-	-	-	-	-	-	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2026	FY 2027
ST0800	Recker Rd - Ocotillo to Chandler Hts	17,722	-	-	-
ST0840	Hunt Highway - Val Vista to 164th	98,674	-	-	-
ST1050	Elliot Rd - Neely to Burk	13,066	-	-	-
ST1150	Hunt Highway - Stacey to Recker	27,439	-	-	-
ST1160	Recker Rd - Riggs to Hunt Highway	21,284	-	-	-
ST1200	Power Rd - Guadalupe to SR202	21,414	-	-	-
ST1270	Val Vista Dr - Riggs to Hunt Highway	17,618	-	-	-
ST1300	Warner and Greenfield Intersection	18,324	-	-	-
ST1310	Ray and Gilbert Intersection	13,525	-	-	-
ST1320	Elliot and Gilbert Intersection	12,790	-	-	-
ST1330	Guadalupe and Val Vista Intersection	9,985	-	-	-
ST1390	Elliot and Higley Intersection	11,053	-	-	-
ST1570	Constellation - South of Coldwater	11,901	-	-	-
ST1840	Cooley Station Transit Center	18,685	-	-	-
ST1860	Gilbert and Warner Intersection	14,786	-	-	-
ST1880	Lindsay and Guadalupe Intersection	6,739	-	-	-
ST1920	Val Vista and Ray Intersection	16,599	-	-	-
ST1940	Power and Queen Creek Intersection	12,472	-	-	-
ST1980	Market and San Tan Village Intersection	2,346	-	-	-
ST1990	Higley and Inverness Intersection	2,225	-	-	-
ST2000	Power and Pecos Intersection	88,907	-	-	-
ST2050	Various Roadway Improvements	7,910	-	-	-
ST2080	Bus Stop Improvements	3,159	-	-	-
ST2102	Safe Route Enhancements	32,234	-	-	-
ST2105	School Safety and Congestion Improve	34,387	-	-	-
ST2106	Lindsay and Elliot Intersection	1,734	-	-	-
ST2107	Val Vista and Warner Intersection	5,680	-	-	-
ST2108	Gilbert and Guadalupe Intersection	1,694	-	-	-
ST2113	White Fence Farms 4 Improvements	14,501	-	-	-
ST2114	Brentwood Acres Improvements	4,833	-	-	-
ST2118	College Park Improvements	10,696	-	-	-
ST2127	Pecos Rd - Lindsay to Val Vista	16,456	-	-	-
ST2128	McQueen Rd and UPRR Improvements	15,729	-	-	-
ST2129	Val Vista Dr and UPRR Improvements	17,542	-	-	-
ST2131	Val Vista and Williams Fld Intersection	5,075	-	-	-
ST2133	Cooper and Warner Intersection	7,262	-	-	-
ST2135	Higley Rd - Warner to Amber Lane	9,490	-	-	-
ST2139	Higley and Germann Intersection	10,719	-	-	-
ST2145	Lindsay and Warner Intersection Imp	3,367	-	-	-
ST2148	Lindsay Rd Improvements	23,423	-	-	-
ST2149	Warner Rd Improvements	16,612	-	-	-
ST2150	Vintage Ranch Improvements	28,479	-	-	-
ST2151	Allen Ranch Improvements	32,798	-	-	-
SW0125	Riggs Road Channel Restoration	28,143	-	-	-
TS1330	Advanced Fiber System - Phase 5	7,110	-	-	-
TS1340	Advanced Fiber System - Phase 6	4,774	-	-	-
TS1700	Smart Signal Control System	5,572	-	-	-
TS1942	Advanced Mid-Block Detection	64,396	-	-	-
TS1955	Trail Crossing Improvements	3,706	-	-	-
	Total 26/28 Potential StreetBond	**$ 1,046,389**	**$ -**	**$ -**	**$ -**
30/32 Potential Parks Bond					
PR0240	Freestone Skate and Tennis Facility	12,263	-	-	-
PR0330	Marathon Trail Improvements	46,696	-	-	-
PR0530	Crossroads Park Lake Improvements	11,532	-	-	-
PR0710	Riparian Education Center	2,962	-	-	-
PR0850	Santan Vista Trail Imp Phase 3	20,927	-	-	-
PR1010	Santan Freeway Trail Imp West Leg	11,662	-	-	-
PR1020	Santan Freeway Trail Imp East Leg	24,576	-	-	-
PR1080	Discovery Park Playground Structure	4,897	-	-	-
PR1110	SERL Parking Lot Connection	11,412	-	-	-
PR1230	Canal Trail Lighting	24,201	-	-	-
PR1240	Cosmo Park Turf Project	968	-	-	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Beyond 10 Yrs
17,722	-	-	-	-	-	-	-	-
-	-	-	-	-	-	98,674	-	-
-	-	13,066	-	-	-	-	-	-
27,439	-	-	-	-	-	-	-	-
21,284	-	-	-	-	-	-	-	-
-	-	-	-	21,414	-	-	-	-
17,618	-	-	-	-	-	-	-	-
-	-	176	18,148	-	-	-	-	-
-	13,525	-	-	-	-	-	-	-
12,790	-	-	-	-	-	-	-	-
-	9,985	-	-	-	-	-	-	-
11,053	-	-	-	-	-	-	-	-
11,901	-	-	-	-	-	-	-	-
18,685	-	-	-	-	-	-	-	-
14,786	-	-	-	-	-	-	-	-
6,739	-	-	-	-	-	-	-	-
-	16,599	-	-	-	-	-	-	-
142	12,330	-	-	-	-	-	-	-
2,346	-	-	-	-	-	-	-	-
2,225	-	-	-	-	-	-	-	-
88,907	-	-	-	-	-	-	-	-
-	7,910	-	-	-	-	-	-	-
3,159	-	-	-	-	-	-	-	-
32,234	-	-	-	-	-	-	-	-
34,387	-	-	-	-	-	-	-	-
1,734	-	-	-	-	-	-	-	-
5,680	-	-	-	-	-	-	-	-
1,694	-	-	-	-	-	-	-	-
14,501	-	-	-	-	-	-	-	-
4,833	-	-	-	-	-	-	-	-
10,696	-	-	-	-	-	-	-	-
16,456	-	-	-	-	-	-	-	-
230	15,499	-	-	-	-	-	-	-
17,542	-	-	-	-	-	-	-	-
5,075	-	-	-	-	-	-	-	-
7,262	-	-	-	-	-	-	-	-
9,490	-	-	-	-	-	-	-	-
10,719	-	-	-	-	-	-	-	-
-	77	3,290	-	-	-	-	-	-
-	23,423	-	-	-	-	-	-	-
-	-	16,612	-	-	-	-	-	-
-	28,479	-	-	-	-	-	-	-
-	32,798	-	-	-	-	-	-	-
28,143	-	-	-	-	-	-	-	-
7,110	-	-	-	-	-	-	-	-
4,774	-	-	-	-	-	-	-	-
-	-	5,572	-	-	-	-	-	-
12,231	10,433	10,433	10,433	10,433	10,433	-	-	-
-	-	3,706	-	-	-	-	-	-
$ 599,401	**$ 171,980**	**$ 81,269**	**$ 52,785**	**$ 31,847**	**$ 10,433**	**$ 98,674**	**$ -**	**$ -**
-	-	-	-	12,263	-	-	-	-
-	-	-	-	46,696	-	-	-	-
-	-	-	-	11,532	-	-	-	-
-	-	-	-	2,962	-	-	-	-
-	-	-	-	20,927	-	-	-	-
-	-	-	-	11,662	-	-	-	-
-	-	-	-	24,576	-	-	-	-
-	-	-	-	-	-	-	4,897	-
-	-	-	-	11,412	-	-	-	-
-	-	-	-	24,201	-	-	-	-
-	-	-	-	968	-	-	-	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2026	FY 2027
PR1311	Nichols Park at Water Ranch Phase 2	56,796	-	-	-
PR1321	Gilbert Regional Park Phase 2 and 3	89,184	-	-	-
PR1322	Desert Sky Park Phase 2	20,507	-	-	-
PR1323	Marathon Trail Crossing at Power	4,096	-	-	-
PR1324	Queen Creek and Sonoqui Wash Trail	2,808	-	-	-
PR1327	Queen Creek Wash Crossing at Higley	1,258	-	-	-
PR1333	Crossroads Dog Park Improvements	7,698	-	-	-
PR1338	Freestone Park Ballfield Imp	21,090	-	-	-
PR1344	Veterans Park Upgrades	9,233	-	-	-
PR1354	Rittenhouse/Consolidated Canal	20,311	-	-	-
PR1355	Rittenhouse/Consolidated Canal	33,008	-	-	-
PR1358	Town Wide Playground Enhancements	6,693	-	-	-
PR1360	South Gilbert Recreation Center	31,140	-	-	-
RD2090	Western Powerline Shared Use Path	11,214	-	-	-
	Total 30/32 Potential Parks Bond	**$ 487,132**	**$ -**	**$ -**	**$ -**
CDBG					
RD2261	Heritage Center Site and ADA Improv	1,703	141	1,211	351
RD2262	Heritage District ADA Improve Phase 2	1,057	-	-	-
	Total CDBG	**$ 2,760**	**$ 141**	**$ 1,211**	**$ 351**
CIP O/S Revolving Fund					
MF2535	Park and Ride Facility Relocation	67	-	67	-
PR0330	Marathon Trail Improvements	(89)	(89)	-	-
PR1321	Gilbert Regional Park Phase 2 and 3	(31)	(31)	-	-
PR1322	Desert Sky Park Phase 2	317	317	-	-
PR1359	Greenfield Pool Renovation	-	32	(32)	-
RD1210	Phoenix Avenue Pedestrian Mall	90	90	-	-
ST0540	Ocotillo Rd - Greenfield to Higley	375	375	-	-
ST0780	Baseline Rd - Greenfield to Power	-	(215)	-	-
ST0800	Recker Rd - Ocotillo to Chandler Hts	-	(60)	-	-
ST1150	Hunt Highway - Stacey to Recker	-	(135)	-	-
ST1160	Recker Rd - Riggs to Hunt Highway	363	-	363	-
ST1170	Lindsay Rd - Pecos to SR202	(57)	(104)	47	-
ST1180	Warner Rd - Power to East of Recker	369	-	369	-
ST1200	Power Rd - Guadalupe to SR202	-	(55)	55	-
ST1570	Constellation - South of Coldwater	60	(671)	-	-
ST1860	Gilbert and Warner Intersection	-	(100)	-	-
ST2113	White Fence Farms 4 Improvements	314	-	314	-
ST2114	Brentwood Acres Improvements	137	-	137	-
ST2118	College Park Improvements	322	-	322	-
ST2120	Higley and Riggs Intersection	(96)	(349)	253	-
ST2121	Queen Creek and Val Vista Intersection	-	(560)	-	-
ST2126	Stacey Rd - Higley to 172nd	-	(160)	160	-
TS1951	Germann and Silverado Signal	-	(282)	282	-
TS1962	Signal Pre-emption Update	-	2	(2)	-
	Total CIP O/S Revolving Fund	**$ 2,141**	**$ (1,995)**	**$ 2,335**	**$ -**
CIP Outside Sources					
PR1321	Gilbert Regional Park Phase 2 and 3	31	31	-	-
PR1325	Mesquite Aquatic Center Improvements	6,203	-	-	-
PR1359	Greenfield Pool Renovation	662	-	662	-
PR1365	Playground Replacement Phase 2	1,242	-	-	1,242
ST0540	Ocotillo Rd - Greenfield to Higley	86	-	86	-
ST2101	Bus Stop Shelter Replacements	3,107	-	3,107	-
	Total CIP Outside Sources	**$ 11,331**	**$ 31**	**$ 3,855**	**$ 1,242**
City of Chandler					
WA1620	SVWTP Transmission Main Assmt Phase 1	3,681	-	-	-
WA1649	SVWTP Condition Assessment	342	-	-	-
	Total City of Chandler	**$ 4,023**	**$ -**	**$ -**	**$ -**
City of Mesa					
MF0320	Transfer Station	37,500	-	-	3,500
ST0780	Baseline Rd - Greenfield to Power	9,184	-	-	-
	Total City of Mesa	**$ 46,684**	**$ -**	**$ -**	**$ 3,500**

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Beyond 10 Yrs
-	-	-	-	9,608	47,188	-	-	-
-	-	-	-	66,415	22,769	-	-	-
-	-	-	-	20,507	-	-	-	-
-	-	-	-	4,096	-	-	-	-
-	-	-	-	2,808	-	-	-	-
-	-	-	-	1,258	-	-	-	-
-	-	-	-	-	7,698	-	-	-
-	-	-	-	21,090	-	-	-	-
-	-	-	-	-	-	9,233	-	-
-	-	-	-	20,311	-	-	-	-
-	-	-	-	33,008	-	-	-	-
-	-	-	-	2,231	2,231	2,231	-	-
-	-	-	-	23,193	7,947	-	-	-
-	-	-	-	1,466	9,748	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ 373,190**	**$ 97,581**	**$ 11,464**	**$ 4,897**	**$ -**
-	-	-	-	-	-	-	-	-
-	325	325	325	82	-	-	-	-
$ -	**$ 325**	**$ 325**	**$ 325**	**$ 82**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
215	-	-	-	-	-	-	-	-
60	-	-	-	-	-	-	-	-
135	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
731	-	-	-	-	-	-	-	-
100	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
560	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,801	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	6,203	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,203**	**$ -**
2,454	1,227	-	-	-	-	-	-	-
342	-	-	-	-	-	-	-	-
$ 2,796	**$ 1,227**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
34,000	-	-	-	-	-	-	-	-
9,184	-	-	-	-	-	-	-	-
$ 43,184	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2026	FY 2027
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	-	-
ST1150	Hunt Highway - Stacey to Recker	135	135	-	-
ST1200	Power Rd - Guadalupe to SR202	55	55	-	-
ST1570	Constellation - South of Coldwater	731	731	-	-
ST1860	Gilbert and Warner Intersection	100	100	-	-
ST2120	Higley and Riggs Intersection	527	433	94	-
ST2121	Queen Creek and Val Vista Intersection	560	560	-	-
ST2126	Stacey Rd - Higley to 172nd	160	160	-	-
TS1951	Germann and Silverado Signal	282	282	-	-
WA1120	Power Rd Water Line	3,003	-	-	-
WW1270	Baseline & Greenfield Gravity Line	17,540	-	-	17,540
WW1272	Fiesta Tech Facility Upgrades 1	15,238	-	-	-
	Total Developer Contribution	**$ 38,825**	**$ 2,950**	**$ 94**	**$ 17,540**
Env. Compliance Fund					
MF2420	South Area Service Center Paving	62	-	-	62
SW0070	Sonoqui Wash Restoration	5,733	-	-	-
SW0100	Hunt Highway Channel Protection	1,870	-	-	-
SW0120	2023 Storm Water Master Plan	267	267	-	-
SW0121	Nichols Park Basin Improvements	1,540	-	-	1,540
SW0126	Drywell Inspection and Rehab	256	-	256	-
	Total Env. Compliance Fund	**$ 9,728**	**$ 267**	**$ 256**	**$ 1,602**
Env. Compliance Repl Fund					
SW0070	Sonoqui Wash Restoration	8,599	-	-	-
SW0100	Hunt Highway Channel Protection	4,363	-	-	-
SW0124	Crossroads SW Pump Station Rehab	300	1	299	-
SW0127	Village II SW Pump Station Rehab	940	88	852	-
SW0128	Vaughn SW Pump Station Rehab	1,158	8	1,150	-
SW0130	Freestone SW Pump Station Rehab	779	97	682	-
SW0131	Houston Ave Storm Drain Rehab	705	396	309	-
SW0132	Val Vista Lakes Storm System Rehab	2,674	5	2,669	-
SW0133	Stormwater Channel Rehab	639	4	635	-
SW0134	Stormwater Minor Rehab	985	4	981	-
	Total Env. Compliance Repl Fund	**$ 21,142**	**$ 603**	**$ 7,577**	**$ -**
Federal Funds					
MF2490	Advocacy Center Phase 1	22,952	4,654	18,298	-
TS1940	Fiber Optic Strategic Build Out	472	472	-	-
TS1952	Advance Detection Safety Improve Ph 2	2,561	1,920	641	-
TS1962	Signal Pre-emption Update	901	-	901	-
	Total Federal Funds	**$ 26,886**	**$ 7,046**	**$ 19,840**	**$ -**
Federal Grant					
MF2551	Electric Charging Stations Conversion	267	-	267	-
PR1347	Turf Removal Project	3,000	190	2,810	-
SW0124	Crossroads SW Pump Station Rehab	600	-	600	-
	Total Federal Grant	**$ 3,867**	**$ 190**	**$ 3,677**	**$ -**
Fire SDF					
MF2160	Adaptive Response Unit 2 (ARU-2)	1,980	-	-	1,980
MF2290	Adaptive Response Unit 1 (ARU-1)	1,500	1,009	491	-
MF2510	Fire Station 4 Rebuild	2,178	-	-	-
MF2552	2028 System Development Fee Study	19	-	-	-
MF2558	2033 System Development Fee Update	19	-	-	-
	Total Fire SDF	**$ 5,696**	**$ 1,009**	**$ 491**	**$ 1,980**
Fleet Fund					
MF2460	Comprehensive Needs Assessment	34	22	12	-
	Total Fleet Fund	**$ 34**	**$ 22**	**$ 12**	**$ -**
Fleet Repl Fund					
MF2440	NASC Fuel Facility	1,339	1,339	-	-
	Total Fleet Repl Fund	**$ 1,339**	**$ 1,339**	**$ -**	**$ -**

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Beyond 10 Yrs
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	3,003	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
15,238	-	-	-	-	-	-	-	-
$ 15,238	**$ -**	**$ 3,003**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
-	5,733	-	-	-	-	-	-	-
1,870	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,870	**$ 5,733**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	8,599	-	-	-	-	-	-	-
4,363	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 4,363	**$ 8,599**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,178	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-
-	-	-	-	-	19	-	-	-
$ 19	**$ 2,178**	**$ -**	**$ -**	**$ -**	**$ 19**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2026	FY 2027
Future Growth Funding					
PR0030	Freestone Park Expansion - North	36,656	-	-	-
PR0390	Crossroads Park Phase 2	18,398	-	-	-
PR0580	Rittenhouse Trail Improvements	20,855	-	-	-
PR1100	Western Powerline Trail Phase 5	6,500	-	-	-
PR1210	Santan Vista Trail Imp Phase 5	9,124	-	-	-
PR1351	Knox Trail Improvements	5,176	-	-	-
PR1352	Gilbert/Zanjero Trail	14,139	-	-	-
RD2210	The Neighborhood Park	5,466	-	-	-
TS1946	Cooper and Velero Signal	1,880	-	-	-
TS1953	Ray and Catalina Signal	456	-	-	456
TS1964	Gilbert and Long Meadows Signal	650	-	-	650
TS1965	Rochester and Williams Field Signal	1,997	-	-	-
TS1966	Williams Field and Ashland Ranch Signal	463	-	-	-
TS1967	Guadalupe and Cole Signal	1,110	-	-	-
TS1970	Riggs and Constellation Way Signal	725	-	-	-
TS1971	Recker and Houston Signal	276	-	-	276
TS1972	Gilbert and Galveston Signal	2,016	-	-	-
TS1974	Germann and Autum Signal	809	-	-	-
TS1976	Williams Field and Rockwell Signal	219	-	-	-
WA0270	Site 34 Well and Reservoir	3,996	-	-	-
WA1613	Site 40 Well Development	8,287	-	-	-
WA1627	Site 41 Well Facility Development	11,400	-	-	-
WA1628	Site 42 Well Facility Development	10,599	-	-	-
WA1629	Site 43 Well Facility Development	9,800	-	-	-
WW0940	Aquifer Storage and Recovery Wells	7,323	-	-	-
	Total Future Growth Funding	**$ 178,320**	**$ -**	**$ -**	**$ 1,382**
General Fund					
MF2410	North Area Service Center Paving	1,483	-	-	1,483
MF2420	South Area Service Center Paving	1,447	-	-	1,447
MF2440	NASC Fuel Facility	7,698	1,243	6,455	-
MF2460	Comprehensive Needs Assessment	1,060	712	348	-
MF2490	Advocacy Center Phase 1	20,201	159	20,042	-
MF2524	Crime Lab	139	139	-	-
MF2533	Fuel Stations Shade Structures	883	92	791	-
MF2536	Fire Station 11 Remodel	5,942	2	240	-
MF2543	Fire Station 10 Remodel	5,307	-	-	-
MF2546	Fire Administration Remodel	68	68	-	-
MF2551	Electric Charging Stations Conversion	281	91	190	-
MF2554	2028 General Plan Update	586	-	-	-
MF2555	Police Department Community Office	18,578	-	-	-
MF2556	Prosecutor Office Expansion	600	23	577	-
MF2559	Topaz Radio Infrastructure Phase 2	8,169	121	899	1,631
PR0560	Parks and Trails Signs	233	133	100	-
PR0570	Urban Lakes Renovation	1,372	1,372	-	-
PR0710	Riparian Education Center	300	60	240	-
PR1040	Water Tower Plaza	6,013	6,013	-	-
PR1110	SERL Parking Lot Connection	24	24	-	-
PR1270	Trail Crossings at RR Tracks Study	851	-	-	851
PR1310	Trail Safety Crossing Improvements	413	230	183	-
PR1322	Desert Sky Park Phase 2	1,619	995	624	-
PR1323	Marathon Trail Crossing at Power	147	5	142	-
PR1324	Queen Creek and Sonoqui Wash Trail	187	-	187	-
PR1325	Mesquite Aquatic Center Improvements	6,203	-	-	-
PR1327	Queen Creek Wash Crossing at Higley	464	59	405	-
PR1328	Western Powerline Trail Water Feature	632	3	629	-
PR1329	Trail System Repairs	171	64	107	-
PR1330	Vehicular Shade Structures	4,218	-	-	-
PR1331	Cactus Yards Ballfield Improvements	685	-	-	-
PR1332	Freestone Rec Gymnasium Expansion	27,760	-	-	-
PR1334	SERL Furniture Replacement	491	-	-	491
PR1335	Page Park Recreational Improvements	8,416	-	-	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Beyond 10 Yrs
-	-	-	36,656	-	-	-	-	-
-	-	-	18,398	-	-	-	-	-
-	-	20,855	-	-	-	-	-	-
-	-	-	-	-	6,500	-	-	-
-	-	9,124	-	-	-	-	-	-
-	-	5,176	-	-	-	-	-	-
-	-	14,139	-	-	-	-	-	-
-	-	-	-	5,466	-	-	-	-
-	-	-	-	-	80	1,800	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,997	-	-
-	463	-	-	-	-	-	-	-
-	-	1,110	-	-	-	-	-	-
-	-	-	725	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	2,016	-	-	-	-
-	-	-	-	809	-	-	-	-
-	-	-	-	-	-	219	-	-
-	-	3,996	-	-	-	-	-	-
-	-	-	-	-	8,287	-	-	-
-	-	-	-	-	-	11,400	-	-
-	-	-	-	-	-	10,599	-	-
-	-	-	-	-	9,800	-	-	-
-	-	7,323	-	-	-	-	-	-
$ -	**$ 463**	**$ 61,723**	**$ 55,779**	**$ 8,291**	**$ 24,667**	**$ 26,015**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	1,830	3,870	-	-	-
-	-	-	-	-	-	2,171	-	3,136
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
586	-	-	-	-	-	-	-	-
-	-	-	-	18,578	-	-	-	-
-	-	-	-	-	-	-	-	-
1,442	206	70	760	760	760	760	760	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	6,203	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	4,218	-	-	-	-	-	-
-	-	-	685	-	-	-	-	-
-	-	-	-	27,760	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	8,416	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2026	FY 2027
PR1336	Parks Facility Fiber Connection	1,172	433	739	-
PR1345	Shade Structures	377	50	327	-
PR1347	Turf Removal Project	1,655	47	901	-
PR1356	Heritage Park Improvements	14,121	-	-	-
PR1362	Lindsay/Western Canal Assessment	232	-	232	-
PR1364	Shade Structures Phase 2	741	-	-	741
RD1190	Parking Garage 3	507	-	507	-
RD2190	Vaughn Ventilator	8,272	6,895	1,377	-
RD2274	Wayfinding Signs	610	-	610	-
ST1160	Recker Rd - Riggs to Hunt Highway	104	104	-	-
ST1570	Constellation - South of Coldwater	55	55	-	-
TS1940	Fiber Optic Strategic Build Out	200	200	-	-
	Total General Fund	**$ 160,687**	**$ 19,392**	**$ 36,852**	**$ 6,644**
General Fund (CIP)					
MF2470	Public Safety Center Expansion	12,453	9	1,549	-
MF2491	Advocacy Center Phase 2 and 3	22,380	9	7,371	15,000
MF2510	Fire Station 4 Rebuild	3,799	5	3,794	-
MF2524	Crime Lab	17,694	47	3,969	3,160
MF2537	Fire Station 5 Remodel	5,308	-	-	-
MF2538	Fire Station 8 Remodel	5,011	-	-	-
MF2539	Fire Station 2 Remodel	5,339	-	-	5,339
MF2541	Fire Station 1 Remodel	4,114	-	-	-
MF2542	Fire Station 3 Remodel	3,536	-	-	-
MF2546	Fire Administration Remodel	7,719	8	5,670	2,041
MF2550	Fire Station 6 Remodel	5,222	-	-	-
MF2553	San Tan Police Substation	9,369	8	6,844	-
MF2557	Public Safety Maintenance Facility	23,796	5	4,154	19,637
PR0710	Riparian Education Center	11,965	-	1,965	-
PR1230	Canal Trail Lighting	2,880	-	-	-
PR1321	Gilbert Regional Park Phase 2 and 3	15,000	-	15,000	-
PR1322	Desert Sky Park Phase 2	19,462	-	19,462	-
PR1326	Freestone Park Pickleball Complex	2,618	-	2,618	-
PR1360	South Gilbert Recreation Center	5,376	-	-	559
PR1361	Freestone Park Splash Pad	869	-	869	-
	Total General Fund (CIP)	**$ 183,910**	**$ 91**	**$ 73,265**	**$ 45,736**
General Repl Fund					
MF2360	Public Safety Roof Replacement	6,684	21	6,663	-
MF2536	Fire Station 11 Remodel	10,171	-	-	-
MF2537	Fire Station 5 Remodel	13,138	-	-	-
MF2538	Fire Station 8 Remodel	11,726	-	-	-
MF2539	Fire Station 2 Remodel	13,067	-	-	-
MF2541	Fire Station 1 Remodel	21,488	-	715	-
MF2542	Fire Station 3 Remodel	15,391	-	630	-
MF2543	Fire Station 10 Remodel	11,324	-	-	-
MF2544	Fire Station 7 Remodel	17,534	-	-	-
MF2545	Fire Station 9 Remodel	14,684	-	-	-
MF2550	Fire Station 6 Remodel	12,826	-	321	-
PR0570	Urban Lakes Renovation	60,467	295	8,459	22,592
PR1040	Water Tower Plaza	10,828	6,446	4,382	-
PR1160	Irrigation System Replacements	58,349	8	16,962	25,712
PR1290	Cactus Yards Parking Lot	1,000	280	720	-
PR1329	Trail System Repairs	743	359	384	-
PR1346	Playground Replacements	878	733	145	-
PR1359	Greenfield Pool Renovation	662	31	631	-
PR1366	Freestone Skate Park Repairs	460	-	460	-
PR1367	Freestone Ballfield Repairs	380	-	380	-
PR1368	Cactus Yards Parking Lot Phase 2	5,982	-	-	-
	Total General Repl Fund	**$ 287,782**	**$ 8,173**	**$ 40,852**	**$ 48,304**
Greenfield Wastewater SDF					
MF2552	2028 System Development Fee Study	9	-	-	-
MF2558	2033 System Development Fee Update	9	-	-	-
ST0990	Ocotillo Rd - 148th to Greenfield	5,250	1,321	3,929	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Beyond 10 Yrs
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	707	-	-	-
-	-	-	-	-	-	14,121	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 2,028	**$ 206**	**$ 4,288**	**$ 1,445**	**$ 48,928**	**$ 5,337**	**$ 17,052**	**$ 15,379**	**$ 3,136**
8,055	2,840	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	10,518	-	-	-	-	-	-
-	-	5,308	-	-	-	-	-	-
5,011	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	4,114	-	-	-	-	-
-	-	-	-	3,536	-	-	-	-
-	-	-	-	-	-	-	-	-
-	5,222	-	-	-	-	-	-	-
2,517	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	10,000	-	-	-	-	-	-	-
-	-	-	2,880	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,817	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 20,400	**$ 18,062**	**$ 15,826**	**$ 6,994**	**$ 3,536**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
-	-	-	-	2,985	7,186	-	-	-
-	-	-	-	-	-	13,138	-	-
-	-	-	-	-	-	-	-	11,726
-	-	-	-	-	-	-	13,067	-
-	-	-	-	-	-	-	-	20,773
-	-	-	-	-	-	-	-	14,761
-	-	-	-	-	-	1,917	-	9,407
-	-	-	-	-	-	-	-	17,534
-	-	-	-	-	-	-	-	14,684
-	-	-	-	-	-	12,505	-	-
8,992	2,663	6,625	10,841	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,675	2,540	7,918	2,230	1,304	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	5,982	-	-	-	-	-	-
$ 10,667	**$ 5,203**	**$ 20,525**	**$ 13,071**	**$ 4,289**	**$ 7,186**	**$ 27,560**	**$ 13,067**	**$ 88,885**
9	-	-	-	-	-	-	-	-
-	-	-	-	-	9	-	-	-
-	-	-	-	-	-	-	-	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2026	FY 2027
WW0770	South Recharge Site Phase 2	10,067	8,986	1,081	-
WW0940	Aquifer Storage and Recovery Wells	3,717	77	3,640	-
WW1210	Val Vista Reclaimed Water Line	1,381	-	355	1,026
WW1220	Riggs Reclaimed Water Line	1,493	-	355	1,138
WW1233	Reservoir 3 Reclaimed Recovery Well	3,970	-	-	-
WW1256	Greenfield Area Parallel Relief Sewers	3,964	-	-	-
WW1275	Charbray Reclaimed Line	1,097	-	1,097	-
WW1276	Williams Field Reclaimed Line	15,629	-	-	3,645
	Total Greenfield Wastewater SDF	**$ 46,586**	**$ 10,384**	**$ 10,457**	**$ 5,809**
Intergovernmental					
SW0120	2023 Storm Water Master Plan	383	165	218	-
WA1609	Site 36 Well Development	7,175	3,887	3,288	-
WA1610	Site 37 Well Development	7,175	3,418	3,757	-
WA1611	Site 38 Well Development	7,175	2,757	4,418	-
WA1612	Site 39 Well Development	7,175	3,151	4,024	-
WW0960	Riparian Distribution Structure	13,866	-	13,866	-
	Total Intergovernmental	**$ 42,949**	**$ 13,378**	**$ 29,571**	**$ -**
Investment Income					
PR0390	Crossroads Park Phase 2	5	5	-	-
PR0850	Santan Vista Trail Imp Phase 3	3	3	-	-
ST0780	Baseline Rd - Greenfield to Power	22	22	-	-
	Total Investment Income	**$ 30**	**$ 30**	**$ -**	**$ -**
MAG Revolving Fund					
ST0990	Ocotillo Rd - 148th to Greenfield	44	44	-	-
ST1170	Lindsay Rd - Pecos to SR202	562	500	62	-
ST1180	Warner Rd - Power to East of Recker	456	456	-	-
ST1450	Germann Rd - Gilbert to Vista	45	2	43	-
ST1590	Higley and Pecos Intersection	4,002	376	3,626	-
ST1770	Guadalupe Rd - Arizona to McQueen	3,918	2,162	1,756	-
ST1830	Higley Rd - North of Elliot	3,958	2,280	1,678	-
ST1870	McQueen and Elliot Intersection	-	612	(612)	-
ST1910	McQueen and Guadalupe Intersection	1,008	1,008	-	-
	Total MAG Revolving Fund	**$ 13,993**	**$ 7,440**	**$ 6,553**	**$ -**
MAG RTP Arterial Fund					
ST1170	Lindsay Rd - Pecos to SR202	7,609	7,609	-	-
ST1870	McQueen and Elliot Intersection	6,750	-	6,750	-
	Total MAG RTP Arterial Fund	**$ 14,359**	**$ 7,609**	**$ 6,750**	**$ -**
Maricopa County					
ST1140	Lindsay Rd - Queen Creek to Ocotillo	1,410	-	1,410	-
	Total Maricopa County	**$ 1,410**	**$ -**	**$ 1,410**	**$ -**
Miscellaneous					
PR0710	Riparian Education Center	40	-	40	-
PR1110	SERL Parking Lot Connection	872	50	822	-
PR1322	Desert Sky Park Phase 2	31	31	-	-
RD2274	Wayfinding Signs	150	-	150	-
ST2101	Bus Stop Shelter Replacements	607	10	597	-
	Total Miscellaneous	**$ 1,700**	**$ 91**	**$ 1,609**	**$ -**
Neely Wastewater SDF					
MF2552	2028 System Development Fee Study	9	-	-	-
MF2558	2033 System Development Fee Update	9	-	-	-
WW0690	System Relief Sewers Phase 1	3,826	1,315	2,511	-
WW1255	Neely Area Parallel Relief Sewers	6,131	-	-	-
WW1268	Elliot Rd Reclaimed Line	13,957	-	-	-
WW1271	Recker & Morrison Ranch Gravity Line	1,331	-	-	1,331
WW1277	Pecos Rd Reclaimed Line	12,443	-	-	2,178
	Total Neely Wastewater SDF	**$ 37,706**	**$ 1,315**	**$ 2,511**	**$ 3,509**
Park SDF					
MF2552	2028 System Development Fee Study	19	-	-	-
MF2558	2033 System Development Fee Update	19	-	-	-
PR0970	Santan Vista Trail Imp Phase 4	5,559	-	5,559	-
PR1314	Marathon Trail Crossing at Pecos	565	-	565	-
PR1320	San Tan Vista Trail Crossing at Ray	1,118	62	1,056	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Beyond 10 Yrs
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	3,970	-	-	-	-	-
3,964	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
11,984	-	-	-	-	-	-	-	-
$ 15,957	**$ -**	**$ -**	**$ 3,970**	**$ -**	**$ 9**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
9	-	-	-	-	-	-	-	-
-	-	-	-	-	9	-	-	-
-	-	-	-	-	-	-	-	-
6,131	-	-	-	-	-	-	-	-
-	-	2,983	10,974	-	-	-	-	-
-	-	-	-	-	-	-	-	-
10,265	-	-	-	-	-	-	-	-
$ 16,405	**$ -**	**$ 2,983**	**$ 10,974**	**$ -**	**$ 9**	**$ -**	**$ -**	**$ -**
19	-	-	-	-	-	-	-	-
-	-	-	-	-	19	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2026	FY 2027
PR1321	Gilbert Regional Park Phase 2 and 3	64,000	1,989	6,949	55,062
PR1349	Western Powerline Trail Phase 6	8,412	-	8,412	-
PR1350	Western Powerline Trail Phase 7	12,513	-	12,513	-
PR1353	Rittenhouse/Consolidated Canal	10,418	-	-	-
	Total Park SDF	**$ 102,623**	**$ 2,051**	**$ 35,054**	**$ 55,062**
PFMPC - Potential Bonds					
MF0320	Transfer Station	37,500	-	-	3,500
	Total PFMPC - Potential Bonds	**$ 37,500**	**$ -**	**$ -**	**$ 3,500**
Police SDF					
MF2470	Public Safety Center Expansion	29,393	-	4,674	756
MF2552	2028 System Development Fee Study	19	-	-	-
MF2553	San Tan Police Substation	1,700	-	-	-
MF2558	2033 System Development Fee Update	19	-	-	-
	Total Police SDF	**$ 31,131**	**$ -**	**$ 4,674**	**$ 756**
Potential MAG Extension					
ST2128	McQueen Rd and UPRR Improvements	36,699	-	-	-
ST2129	Val Vista Dr and UPRR Improvements	40,933	-	-	-
	Total Potential MAG Extension	**$ 77,632**	**$ -**	**$ -**	**$ -**
Potential WRMPC (WR SDF)					
WA0830	Water Rights - WMAT Settlement	14,472	-	-	-
WA1200	Water Rights Resiliency and Capacity	23,425	-	-	23,425
	Total Potential WRMPC (WR SDF)	**$ 37,897**	**$ -**	**$ -**	**$ 23,425**
Private Fund					
RD2170	The Living Room Plaza	32,276	-	-	32,276
	Total Private Fund	**$ 32,276**	**$ -**	**$ -**	**$ 32,276**
Roads SDF					
MF2552	2028 System Development Fee Study	19	-	-	-
MF2558	2033 System Development Fee Update	19	-	-	-
ST0540	Ocotillo Rd - Greenfield to Higley	27,939	4,056	23,883	-
ST0980	Higley Rd - Riggs to Stacey	3,166	-	3,166	-
ST0990	Ocotillo Rd - 148th to Greenfield	6,459	5,750	709	-
ST1300	Warner and Greenfield Intersection	2,150	-	-	-
ST1310	Ray and Gilbert Intersection	1,587	-	-	-
ST1320	Elliot and Gilbert Intersection	1,500	-	-	-
ST1330	Guadalupe and Val Vista Intersection	1,171	-	-	-
ST1340	Guadalupe and Power Intersection	1,426	-	-	-
ST1390	Elliot and Higley Intersection	1,297	-	-	-
ST1870	McQueen and Elliot Intersection	2,217	-	2,217	-
ST1880	Lindsay and Guadalupe Intersection	791	-	-	-
ST1910	McQueen and Guadalupe Intersection	1,979	1,146	833	-
ST1940	Power and Queen Creek Intersection	1,464	-	-	-
ST1980	Market and San Tan Village Intersection	275	-	-	-
ST2000	Power and Pecos Intersection	10,790	-	-	360
ST2103	Germann and Power Intersection	270	-	2	268
ST2106	Lindsay and Elliot Intersection	203	-	-	-
ST2107	Val Vista and Warner Intersection	666	-	-	-
ST2108	Gilbert and Guadalupe Intersection	199	-	-	-
ST2131	Val Vista and Williams Fld Intersection	595	-	-	-
ST2133	Cooper and Warner Intersection	852	-	-	-
ST2134	Higley and Guadalupe Intersection	141	-	2	139
	Total Roads SDF	**$ 67,175**	**$ 10,952**	**$ 30,812**	**$ 767**
Roadway and Maint. Fund					
MF2410	North Area Service Center Paving	522	-	-	522
MF2420	South Area Service Center Paving	187	-	-	187
MF2460	Comprehensive Needs Assessment	88	54	34	-
MF2526	Traffic Operations Center	2,000	486	1,514	-
RD2190	Vaughn Ventilator	182	182	-	-
RD2266	West Commercial Alley Improvements	213	-	-	213
RD2267	Fancy Hat Street Improvements	293	-	-	293
RD2268	Water Tower Way - South Ash Phase	8,013	-	-	-
RD2272	Passenger Loading Zones Phase 2	1,239	-	1,239	-
ST1340	Guadalupe and Power Intersection	13,908	-	-	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Beyond 10 Yrs
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	10,418	-	-	-	-	-	-
$ 19	**$ -**	**$ 10,418**	**$ -**	**$ -**	**$ 19**	**$ -**	**$ -**	**$ -**
34,000	-	-	-	-	-	-	-	-
$ 34,000	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
23,963	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-
1,700	-	-	-	-	-	-	-	-
-	-	-	-	-	19	-	-	-
$ 25,682	**$ -**	**$ -**	**$ -**	**$ -**	**$ 19**	**$ -**	**$ -**	**$ -**
537	36,162	-	-	-	-	-	-	-
40,933	-	-	-	-	-	-	-	-
$ 41,470	**$ 36,162**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
14,472	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 14,472	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
19	-	-	-	-	-	-	-	-
-	-	-	-	-	19	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	21	2,129	-	-	-	-	-
-	1,587	-	-	-	-	-	-	-
1,500	-	-	-	-	-	-	-	-
-	1,171	-	-	-	-	-	-	-
-	-	-	-	1,426	-	-	-	-
1,297	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
791	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
17	1,447	-	-	-	-	-	-	-
275	-	-	-	-	-	-	-	-
10,430	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
203	-	-	-	-	-	-	-	-
666	-	-	-	-	-	-	-	-
199	-	-	-	-	-	-	-	-
595	-	-	-	-	-	-	-	-
852	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 16,844	**$ 4,205**	**$ 21**	**$ 2,129**	**$ 1,426**	**$ 19**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,678	5,335	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	13,908	-	-	-	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2026	FY 2027
ST1550	ADA Upgrades in Public ROW	4,749	2,493	1,146	370
ST1850	Greenfield at Knox Right Turn Lane	1,096	147	949	-
ST1960	Market and Williams Field Intersection	87	87	-	-
ST1970	Val Vista and Mercy Intersection	87	87	-	-
ST1980	Market and San Tan Village Intersection	184	74	110	-
ST1990	Higley and Inverness Intersection	87	57	30	-
ST2010	Higley and Queen Creek Intersection	87	87	-	-
ST2050	Various Roadway Improvements	75	75	-	-
ST2070	Integrated Transit Center Dev Plan	417	20	-	-
ST2105	School Safety and Congestion Improve	150	150	-	-
ST2110	Cooper and Madera Park Intersection	873	86	787	-
ST2111	148th St - Spur to Appleby	2,854	975	1,879	-
ST2119	Mews Road - Higley to 1/2 Mile East	595	46	549	-
ST2121	Queen Creek and Val Vista Intersection	3,935	-	-	-
ST2122	Hearne Way and Gilbert Crosswalks	303	9	294	-
ST2124	San Tan Village and SR202 Intersection	1,177	93	1,084	-
ST2125	ADA Intersection Improvements	9,041	-	600	1,824
ST2126	Stacey Rd - Higley to 172nd	311	48	263	-
ST2132	Town Wide Signal Pole Replacement	750	-	750	-
ST2135	Higley Rd - Warner to Amber Lane	350	-	350	-
ST2136	Canal Crossings Access Study	278	-	278	-
ST2137	Germann and Ranch House Parkway Imp	597	-	-	597
ST2138	Lexington and Lindsay Intersection	1,925	-	-	-
ST2140	Val Vista Bike & Ped Safety Study	167	-	-	-
ST2141	Guadalupe Bike & Ped Safety Study	232	-	-	232
ST2142	Greenfield Bike & Ped Safety Study	199	-	-	-
ST2143	Oak and Guadalupe Improvements	820	-	820	-
ST2144	Town Wide Bicycle Network Study	392	-	392	-
ST2148	Lindsay Rd Improvements	225	-	-	225
TS1440	Recker and Galveston Signal	179	-	179	-
TS1500	Riggs and Recker Signal	534	16	518	-
TS1700	Smart Signal Control System	662	662	-	-
TS1920	American Heroes and Gilbert Signal	75	-	75	-
TS1951	Germann and Silverado Signal	985	-	985	-
TS1952	Advance Detection Safety Improve Ph 2	1,484	1,012	472	-
TS1954	ITS Network Master Plan	558	-	558	-
TS1956	School Zone Flashers and Signs	731	-	731	-
TS1957	Baseline and Claiborne Access Imp	165	-	-	-
TS1958	Signal Inventory Study	417	-	417	-
TS1959	TSMO Plan Update	467	-	-	-
TS1961	Elliot and William Dillard Signal	1,257	-	1,257	-
TS1962	Signal Pre-emption Update	1,299	-	1,299	-
	Total Roadway and Maint. Fund	**$ 67,501**	**$ 6,946**	**$ 19,559**	**$ 4,463**
Salt River Project					
PR0390	Crossroads Park Phase 2	19	19	-	-
	Total Salt River Project	**$ 19**	**$ 19**	**$ -**	**$ -**
Signal SDF					
MF2552	2028 System Development Fee Study	19	-	-	-
MF2558	2033 System Development Fee Update	19	-	-	-
TS1330	Advanced Fiber System - Phase 5	1,355	-	-	-
TS1340	Advanced Fiber System - Phase 6	909	-	-	-
TS1440	Recker and Galveston Signal	1,539	88	1,451	-
TS1460	Williams Field and Wade Signal	932	95	837	-
TS1500	Riggs and Recker Signal	1,604	50	1,554	-
TS1620	Higley and Coldwater Signal	2,692	-	2,692	-
TS1700	Smart Signal Control System	1,187	126	-	-
TS1920	American Heroes and Gilbert Signal	1,007	302	705	-
TS1943	Higley and Bridges Signal	1,501	1,358	143	-
TS1944	Higley and Morrison Ranch Signal	1,733	113	1,620	-
TS1946	Cooper and Velero Signal	5	5	-	-
TS1948	Val Vista and Boston Signal	1,025	189	836	-
TS1950	Ray and Sanders Signal	3,249	-	3,249	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Beyond 10 Yrs
370	370	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	397	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,935	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,969	1,824	1,824	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	343	1,141	-	441	-	-	-	-
167	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
199	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	165	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	467	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 10,318	**$ 8,504**	**$ 3,362**	**$ -**	**$ 14,349**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
19	-	-	-	-	-	-	-	-
-	-	-	-	-	19	-	-	-
1,355	-	-	-	-	-	-	-	-
909	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	1,061	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2026	FY 2027
TS1953	Ray and Catalina Signal	3,185	-	-	3,185
TS1964	Gilbert and Long Meadows Signal	1,602	-	-	1,602
TS1966	Williams Field and Ashland Ranch Signal	850	-	-	-
TS1967	Guadalupe and Cole Signal	1,520	-	-	-
TS1968	Chestnut and Val Vista Signal	1,399	-	-	-
TS1969	Germann and Possee Trail Signal	1,826	-	-	-
TS1970	Riggs and Constellation Way Signal	1,530	-	-	-
TS1971	Recker and Houston Signal	2,440	-	-	2,440
TS1972	Gilbert and Galveston Signal	875	-	-	-
TS1973	McQueen and Juniper Signal	1,879	-	-	-
TS1974	Germann and Autum Signal	2,000	-	-	-
TS1975	Germann and Reseda Signal	1,395	-	-	-
TS1976	Williams Field and Rockwell Signal	1,600	-	-	-
TS1977	Recker and Orchid Lane Signal	1,911	-	-	-
TS1978	Wade and Ray Signal	1,759	-	1,759	-
TS1979	Baseline and Kiowa Signal	1,574	-	-	-
	Total Signal SDF	**$ 46,121**	**$ 2,326**	**$ 14,846**	**$ 7,227**
Solid Waste - Commercial					
MF2310	Utility Billing System Replacement	15	12	3	-
MF2420	South Area Service Center Paving	258	-	-	258
MF2460	Comprehensive Needs Assessment	11	7	4	-
	Total Solid Waste - Commercial	**$ 284**	**$ 19**	**$ 7**	**$ 258**
Solid Waste - Residential					
MF0320	Transfer Station	448	111	337	-
MF2310	Utility Billing System Replacement	1,797	1,388	409	-
MF2410	North Area Service Center Paving	41	-	-	41
MF2420	South Area Service Center Paving	423	-	-	423
MF2460	Comprehensive Needs Assessment	126	89	37	-
	Total Solid Waste - Residential	**$ 2,835**	**$ 1,588**	**$ 783**	**$ 464**
State Funds					
ST0540	Ocotillo Rd - Greenfield to Higley	7,900	7,900	-	-
	Total State Funds	**$ 7,900**	**$ 7,900**	**$ -**	**$ -**
State Grant					
WA1625	Desert Sky Utilities Improvements	323	22	301	-
WA1640	Fire Flow Improvements Phase 1	1,763	112	1,651	-
WA1643	Fire Flow Improvements Phase 4	914	39	875	-
	Total State Grant	**$ 3,000**	**$ 173**	**$ 2,827**	**$ -**
Unidentified					
PR0420	Freestone Recreation Center Pool	35,686	-	-	-
PR0630	McQueen Park Phase 4	13,309	-	-	-
PR1312	Gilbert Youth Soccer Complex Phase 2	51,898	-	-	-
PR1357	South Gilbert Pool	58,793	-	-	-
	Total Unidentified	**$ 159,686**	**$ -**	**$ -**	**$ -**
Wastewater Fund					
MF2310	Utility Billing System Replacement	1,287	994	293	-
MF2410	North Area Service Center Paving	360	-	-	360
MF2420	South Area Service Center Paving	667	-	-	667
MF2460	Comprehensive Needs Assessment	72	44	28	-
PR1342	Regional Park Drive Extension	1,824	819	1,005	-
RD2130	Ash Street Re-Alignment	1,570	-	1,570	-
ST0980	Higley Rd - Riggs to Stacey	100	-	100	-
ST2116	Melody and Pioneer Improvements	1,400	-	1,400	-
WA1542	2022 Vulnerability Assessment	198	186	12	-
WA1615	2027 Vulnerability Assessment/ERP	200	-	-	200
WA1616	2032 Vulnerability Assessment/ERP	200	-	-	-
WA1651	Unidirectional Flushing Program	168	90	78	-
WA1660	2027 Int Water Resources Master Plan	652	-	-	652
WW0690	System Relief Sewers Phase 1	5,702	1,913	3,789	-
WW0770	South Recharge Site Phase 2	441	441	-	-
WW0960	Riparian Distribution Structure	978	21	957	-
WW1050	System Wide Force Main Retrofit	250	250	-	-
WW1070	Turner Ranch Gravity Sewer Upgrade	9,261	-	-	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Beyond 10 Yrs
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	850	-	-	-	-	-	-	-
-	-	1,520	-	-	-	-	-	-
-	-	1,399	-	-	-	-	-	-
-	-	-	1,826	-	-	-	-	-
-	-	-	1,530	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	875	-	-	-	-
1,879	-	-	-	-	-	-	-	-
-	-	-	-	2,000	-	-	-	-
-	-	-	-	-	1,395	-	-	-
-	-	-	-	-	-	1,600	-	-
-	-	-	-	-	1,911	-	-	-
-	-	-	-	-	-	-	-	-
1,574	-	-	-	-	-	-	-	-
$ 5,736	**$ 850**	**$ 3,980**	**$ 3,356**	**$ 2,875**	**$ 3,325**	**$ 1,600**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	35,686
-	-	-	-	-	-	-	-	13,309
-	-	-	-	-	-	-	-	51,898
-	-	-	-	-	-	-	-	58,793
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 159,686**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	200	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	9,261	-	-	-	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2026	FY 2027
WW1160	Layton Lakes Odor Control	2,160	1,516	644	-
WW1170	Western Canal Odor Control	2,136	241	1,895	-
WW1180	Gilbert and Ray Sewer Outfall	55	55	-	-
WW1233	Reservoir 3 Reclaimed Recovery Well	1,955	-	-	-
WW1234	Higley Reclaimed Water Line	6,762	-	-	6,762
WW1235	SASC Odor Control Site	3,562	-	3,562	-
WW1237	Islands Lift Station Improvements	400	-	-	400
WW1238	Lift Station Property Acquisition	476	-	476	-
WW1243	Agritopia Odor Control Site	3,372	-	-	-
WW1252	Commons Lift Station Improvements	2,265	49	2,216	-
WW1254	Lift Station Safety Improvements	507	409	98	-
WW1260	Access and Security Improvements	1,428	-	-	-
WW1262	Site 3 Chlorine Generation System	1,169	-	-	-
WW1263	Wastewater System Fiber Connection	4,725	4	885	956
WW1264	Higley and Ocotillo Dosing Station	1,698	-	-	-
WW1265	Val Vista and Ocotillo Odor Control	1,905	-	-	-
WW1266	Lindsay and Pecos Odor Control	1,691	-	-	-
WW1267	BioFilter - Greenfield and Germann	2,460	-	-	-
WW1269	BioFilter - Lindsay and Queen Creek	2,817	-	-	-
WW1273	Reclaimed System Surge Evaluation	3,900	-	-	-
WW1274	Reclaimed Zone Split Improvements	1,129	-	-	-
WW1278	SCADA & Communications Master Plan	380	-	380	-
WW1279	GWRP - Flow Monitoring Program	342	-	-	-
WW1280	Reclaimed Control Valve Upgrades	3,982	-	-	-
WW1283	Neely WRF O&M Documentation Update	745	-	-	745
WW1284	Lift Station Emergency Power	2,064	-	2,064	-
WW1285	Town Wide Arc Flash Phase 1	752	3	749	-
WW1288	Reclaimed - System Flushing Sites	697	-	697	-
WW1289	Reclaimed - Reservoir Safety Imp	402	4	398	-
WW1290	GWRP Various Plant Improvements Ph 2	9,014	386	3,840	1,567
WW1291	Town Wide ARV Improvements	652	-	-	-
WW1292	Pioneer St Utility Improvements	3,014	-	3,014	-
	Total Wastewater Fund	**$ 93,946**	**$ 7,425**	**$ 30,150**	**$ 12,309**
Wastewater Repl Fund					
ST1860	Gilbert and Warner Intersection	4,525	150	-	-
WW1050	System Wide Force Main Retrofit	155,333	6,684	24,479	12,417
WW1060	Concrete Pipe Gravity Sewer Rehab	18,590	15,300	3,290	-
WW1090	Neely Activated Sludge Pump Station Repl	8,899	7,310	1,589	-
WW1100	Neely Oxidation Ditch Rotor Repl	15,968	10,586	5,382	-
WW1110	Neely Effluent Filter Replacement	11,548	9,381	2,167	-
WW1130	Neely Odor Control System	2,581	203	2,378	-
WW1180	Gilbert and Ray Sewer Outfall	1,254	151	1,103	-
WW1200	GWRP Expansion Phase 4	9,308	-	9,308	-
WW1210	Val Vista Reclaimed Water Line	4,141	-	1,064	3,077
WW1220	Riggs Reclaimed Water Line	4,477	-	1,064	3,413
WW1231	Neely Admin Building Repairs	7,600	1,199	507	-
WW1237	Islands Lift Station Improvements	1,954	-	-	1,954
WW1242	Manhole Rehabilitation Phase 1	12,046	7,253	17	-
WW1248	Manhole Rehabilitation Phase 2	11,104	5,091	6,013	-
WW1251	Layton Lakes/Crossroads Lift Station	3,459	28	3,431	-
WW1252	Commons Lift Station Improvements	2,299	51	2,248	-
WW1253	Oak Sewer Realignment	1,479	-	-	-
WW1259	Neely WRF Concrete Assessment	2,825	801	65	1,959
WW1268	Elliot Rd Reclaimed Line	27,956	-	-	-
WW1270	Baseline & Greenfield Gravity Line	9,444	-	-	9,444
WW1271	Recker & Morrison Ranch Gravity Line	443	-	-	443
WW1272	Fiesta Tech Facility Upgrades 1	1,325	-	-	-
WW1275	Charbray Reclaimed Line	1,098	-	1,098	-
WW1276	Williams Field Reclaimed Line	7,698	-	-	1,796
WW1277	Pecos Rd Reclaimed Line	4,147	-	-	726
WW1286	Reservoir 3 Control System R&R	1,525	-	1,525	-
WW1287	Greenfield Rd Reclaimed Rehab	18,131	-	-	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Beyond 10 Yrs
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,955	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	3,372	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,428	-	-	-	-	-	-	-
-	-	-	1,169	-	-	-	-	-
2,880	-	-	-	-	-	-	-	-
-	1,698	-	-	-	-	-	-	-
-	-	-	1,905	-	-	-	-	-
-	-	-	1,691	-	-	-	-	-
-	-	-	2,460	-	-	-	-	-
-	-	-	2,817	-	-	-	-	-
-	-	3,900	-	-	-	-	-	-
-	-	1,129	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	342	-	-
535	1,149	1,149	1,149	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,756	1,231	234	-	-	-	-	-	-
652	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 5,823	**$ 8,878**	**$ 6,412**	**$ 13,146**	**$ 9,461**	**$ -**	**$ 342**	**$ -**	**$ -**
4,375	-	-	-	-	-	-	-	-
12,417	12,417	12,417	12,417	12,417	12,417	12,417	12,417	12,417
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,894	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,776	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,479	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	5,975	21,981	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,325	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,902	-	-	-	-	-	-	-	-
3,421	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
18,131	-	-	-	-	-	-	-	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2026	FY 2027
WW1290	GWRP Various Plant Improvements Ph 2	8,416	363	3,561	1,469
WW1293	202 Freeway Gravity Sewer Rehab	2,650	-	2,650	-
	Total Wastewater Repl Fund	**$ 362,223**	**$ 64,551**	**$ 72,939**	**$ 36,698**
Water Fund					
MF2310	Utility Billing System Replacement	1,441	1,096	345	-
MF2410	North Area Service Center Paving	1,604	-	-	1,604
MF2420	South Area Service Center Paving	667	-	-	667
MF2460	Comprehensive Needs Assessment	201	123	78	-
PR1342	Regional Park Drive Extension	1,854	69	1,785	-
ST1390	Elliot and Higley Intersection	430	-	-	-
ST2130	Somerton Blvd - Williams Fld to Recker	2,500	-	2,500	-
WA0670	Zone 2 to Zone 4 Interconnect	998	-	-	-
WA0810	35 Well Development	1,600	-	1,600	-
WA0880	Site 32 Well	7,034	-	7,034	-
WA1200	Water Rights Resiliency and Capacity	23,426	-	-	11,713
WA1410	Zones 1 and 2 Split Valves	6,448	132	1,847	-
WA1450	Transmission Main Assessment Phase 1	507	2	505	-
WA1480	Site 25 Arsenic Mitigation	4,950	-	-	-
WA1490	Cathodic Protection Assessment	1,176	2	1,174	-
WA1540	Lindsay Rd Water Line	2,277	-	-	-
WA1542	2022 Vulnerability Assessment	198	186	12	-
WA1547	Zone 1 System Connectivity	3,334	1	79	-
WA1579	NWTP SCADA/I&C Support Services	317	122	195	-
WA1582	NWTP South Reservoir Improvements	10,840	9,883	957	-
WA1589	NWTP Expansion and Reconstruction	14,253	-	-	14,253
WA1595	Power Rd Water Line	454	17	437	-
WA1600	Stratland Estates Utility Separation	10,414	90	526	-
WA1601	Guadalupe Rd Water Line Abandonment	1,012	61	951	-
WA1603	Site 21 Booster Upgrades	4,710	8	4,702	-
WA1608	Well Siting Analysis Phase 1	1,694	104	1,590	-
WA1609	Site 36 Well Development	7,776	-	7,776	-
WA1610	Site 37 Well Development	12,359	-	12,359	-
WA1611	Site 38 Well Development	3,493	-	3,493	-
WA1612	Site 39 Well Development	13,243	1,374	11,869	-
WA1615	2027 Vulnerability Assessment/ERP	201	-	-	201
WA1616	2032 Vulnerability Assessment/ERP	201	-	-	-
WA1617	Lead and Copper Compliance Program	330	184	146	-
WA1620	SVWTP Transmission Main Assmt Phase 1	3,682	-	-	-
WA1624	Site 19 Electric & Chlorine Upgrade	5,804	-	-	-
WA1625	Desert Sky Utilities Improvements	185	29	156	-
WA1630	Site 44 Well Facility Development	24,419	-	-	-
WA1631	Water Rights - SRP CAP Interconnect	9,500	-	1,000	1,150
WA1632	Transmission Main Assessment Phase 5	1,292	-	-	-
WA1633	NWTP Finished Water Pump Station	3,264	-	3,264	-
WA1634	Zone 1 Relief Transmission Main 1	5,994	-	-	-
WA1635	Zone 1 Relief Transmission Main 2	13,529	-	-	-
WA1637	Zone 2 Relief Transmission Main 1	2,887	-	-	-
WA1638	Zone 2 Relief Transmission Main 2	6,076	-	6,076	-
WA1639	Water System Surge Evalualtion	3,816	-	-	-
WA1640	Fire Flow Improvements Phase 1	3,530	62	1,470	-
WA1641	Fire Flow Improvements Phase 2	4,782	-	-	-
WA1642	Fire Flow Improvements Phase 3	3,266	-	-	-
WA1643	Fire Flow Improvements Phase 4	4,568	21	481	-
WA1644	Fire Flow Improvements Phase 5	4,073	-	-	-
WA1645	Fire Flow Improvements Phase 6	842	-	-	-
WA1646	Fire Flow Improvements Phase 7	1,249	-	-	-
WA1647	Fire Flow Improvements Phase 8	394	-	-	-
WA1648	Fire Flow Improvements Phase 9	291	-	-	-
WA1649	SVWTP Condition Assessment	342	-	-	-
WA1654	System Droughts Interconnects	2,943	5	2,938	-
WA1655	Water Site Study	1,286	-	-	-
WA1656	Zone 3 - In-Line Booster Station	321	-	321	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Beyond 10 Yrs
1,648	1,155	220	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 57,889	**$ 15,051**	**$ 18,612**	**$ 34,398**	**$ 12,417**	**$ 12,417**	**$ 12,417**	**$ 12,417**	**$ 12,417**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	430	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	998	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
11,713	-	-	-	-	-	-	-	-
-	-	-	1,190	3,279	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	4,950	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,277	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	3,254	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	1,530	8,268	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	201	-	-	-	-
-	-	-	-	-	-	-	-	-
2,454	1,228	-	-	-	-	-	-	-
-	5,804	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,419	21,000	-
7,350	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,292	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	5,994	-	-	-	-
-	-	-	-	13,529	-	-	-	-
-	-	-	2,887	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	250	-	3,566	-	-	-	-	-
1,998	-	-	-	-	-	-	-	-
-	-	-	4,782	-	-	-	-	-
-	-	3,266	-	-	-	-	-	-
-	4,066	-	-	-	-	-	-	-
-	-	-	-	-	-	4,073	-	-
-	-	842	-	-	-	-	-	-
-	-	1,249	-	-	-	-	-	-
-	-	-	-	-	-	394	-	-
-	-	-	-	-	-	291	-	-
342	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,286	-	-	-	-	-
-	-	-	-	-	-	-	-	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2026	FY 2027
WA1657	Water Crossing Rehab Assessment	3,544	-	-	222
WA1660	2027 Int Water Resources Master Plan	652	-	-	652
WA1664	Lindsay Road Valve Rehab	874	-	-	-
WA1667	Site 7 and 16 Treatment Facility	13,026	-	-	-
WA1669	Remote Site SCADA	2,833	-	902	1,931
WA1672	Water System Fiber Connection	5,667	4	983	1,107
WW1292	Pioneer St Utility Improvements	1,525	-	1,525	-
	Total Water Fund	**$ 278,398**	**$ 13,575**	**$ 81,076**	**$ 33,500**
Water Repl Fund					
PR1040	Water Tower Plaza	984	624	360	-
RD2130	Ash Street Re-Alignment	2,400	-	2,400	-
ST0990	Ocotillo Rd - 148th to Greenfield	1,000	-	1,000	-
ST1320	Elliot and Gilbert Intersection	1,925	-	-	-
ST1620	Mesquite St - Lindsay to Val Vista	2,957	-	2,957	-
ST1720	Val Vista Lakes Improvements	38,512	4,143	25,069	9,300
ST1800	Cooper Rd - Encinas to Baseline	2,933	-	2,933	-
ST1830	Higley Rd - North of Elliot	1,723	1,541	182	-
ST1880	Lindsay and Guadalupe Intersection	1,330	-	-	-
ST1910	McQueen and Guadalupe Intersection	722	276	446	-
ST1920	Val Vista and Ray Intersection	762	-	-	-
ST2000	Power and Pecos Intersection	900	-	-	-
ST2113	White Fence Farms 4 Improvements	803	-	-	-
ST2114	Brentwood Acres Improvements	3,122	-	-	-
ST2115	Porter Acres Improvements	2,811	-	2,811	-
ST2116	Melody and Pioneer Improvements	1,409	-	1,409	-
ST2117	KA-LO Park Improvements	1,254	-	1,254	-
ST2118	College Park Improvements	3,897	-	-	-
ST2133	Cooper and Warner Intersection	1,026	-	-	-
WA1230	Site 20 Reservoir Construction	7,660	3,634	4,026	-
WA1310	Tankersley Water System Area II	15,370	4,912	10,458	-
WA1320	Tankersley Water System Area V	17,919	1,348	16,571	-
WA1330	Tankersley Water System Area III/IV	18,165	-	-	-
WA1340	Tankersley Water System Area VI	3,213	-	-	-
WA1350	Tankersley Water System Area VII/VIII	12,897	-	-	-
WA1460	Higley Rd Water Line	3,595	3,262	333	-
WA1470	Islands Water Line Replacement	90,828	-	-	-
WA1510	Pony Lane Water Line Replacement	14,427	-	-	-
WA1545	Tankersley Water System Area IX	14,945	-	-	-
WA1557	Site 8 Condition Repair	3,047	139	104	-
WA1589	NWTP Expansion and Reconstruction	50	50	-	-
WA1593	ICPMS Instrument Replacement	464	183	281	-
WA1597	ACP Water Line Replacements	282,214	-	-	-
WA1607	NWTP Electrical Building A Rehab	2,044	1,155	889	-
WA1618	Site 5 Rehab and Tank Replacement	1,110	56	1,054	-
WA1619	Transmission Main Assessment Phase 4	11,811	-	-	4,000
WA1621	Site 21 Reservoir Roof Replacement	2,038	3	2,035	-
WA1622	Site 26 Reservoir Roof Replacement	2,036	-	-	2,036
WA1623	System Arsenic Valve Replacements	4,292	-	-	-
WA1650	NWTP FWPS and Reservoir Replacement	40,663	-	-	-
WA1663	Consolidated Canal Waterline Repair	552	210	342	-
WA1671	Site 29 and Site 30 Well	5,074	-	-	-
	Total Water Repl Fund	**$ 624,884**	**$ 21,536**	**$ 76,914**	**$ 15,336**
Water Resources SDF					
MF2552	2028 System Development Fee Study	18	-	-	-
MF2558	2033 System Development Fee Update	18	-	-	-
WA0940	Water Rights - Phase 2	30,685	18,605	-	12,080
WA1596	Water Rights Bartlett Lake Modification	19,599	-	-	6,533
	Total Water Resources SDF	**$ 50,320**	**$ 18,605**	**$ -**	**$ 18,613**
Water SDF					
MF2552	2028 System Development Fee Study	19	-	-	-
MF2558	2033 System Development Fee Update	19	-	-	-
WA0270	Site 34 Well and Reservoir	17,119	1,119	-	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Beyond 10 Yrs
-	3,322	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	874	-	-	-	-	-	-	-
-	13,026	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,573	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 27,430	**$ 29,000**	**$ 5,357**	**$ 24,192**	**$ 25,531**	**$ 8,268**	**$ 9,469**	**$ 21,000**	**$ -**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,925	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,330	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	762	-	-	-	-	-	-
-	900	-	-	-	-	-	-	-
-	803	-	-	-	-	-	-	-
3,122	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,897	-	-	-	-	-	-	-	-
-	1,026	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	18,165	-	-	-	-	-
-	-	-	3,213	-	-	-	-	-
-	-	-	12,897	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,000	-	-	5,747	26,437	27,788	27,856	-	-
-	-	-	14,427	-	-	-	-	-
-	-	-	14,945	-	-	-	-	-
-	-	-	2,804	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,000	4,021	13,266	13,021	8,469	9,218	229,219	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,811	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	4,292	-	-	-	-	-
-	-	7,453	33,210	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	5,074	-	-	-	-	-
$ 22,830	**$ 10,005**	**$ 21,481**	**$ 127,795**	**$ 34,906**	**$ 37,006**	**$ 257,075**	**$ -**	**$ -**
18	-	-	-	-	-	-	-	-
-	-	-	-	-	18	-	-	-
-	-	-	-	-	-	-	-	-
6,533	6,533	-	-	-	-	-	-	-
$ 6,551	**$ 6,533**	**$ -**	**$ -**	**$ -**	**$ 18**	**$ -**	**$ -**	**$ -**
19	-	-	-	-	-	-	-	-
-	-	-	-	-	19	-	-	-
-	-	16,000	-	-	-	-	-	-

gilbert arizona

TEN-YEAR CIP PLAN BY FUNDING SOURCE

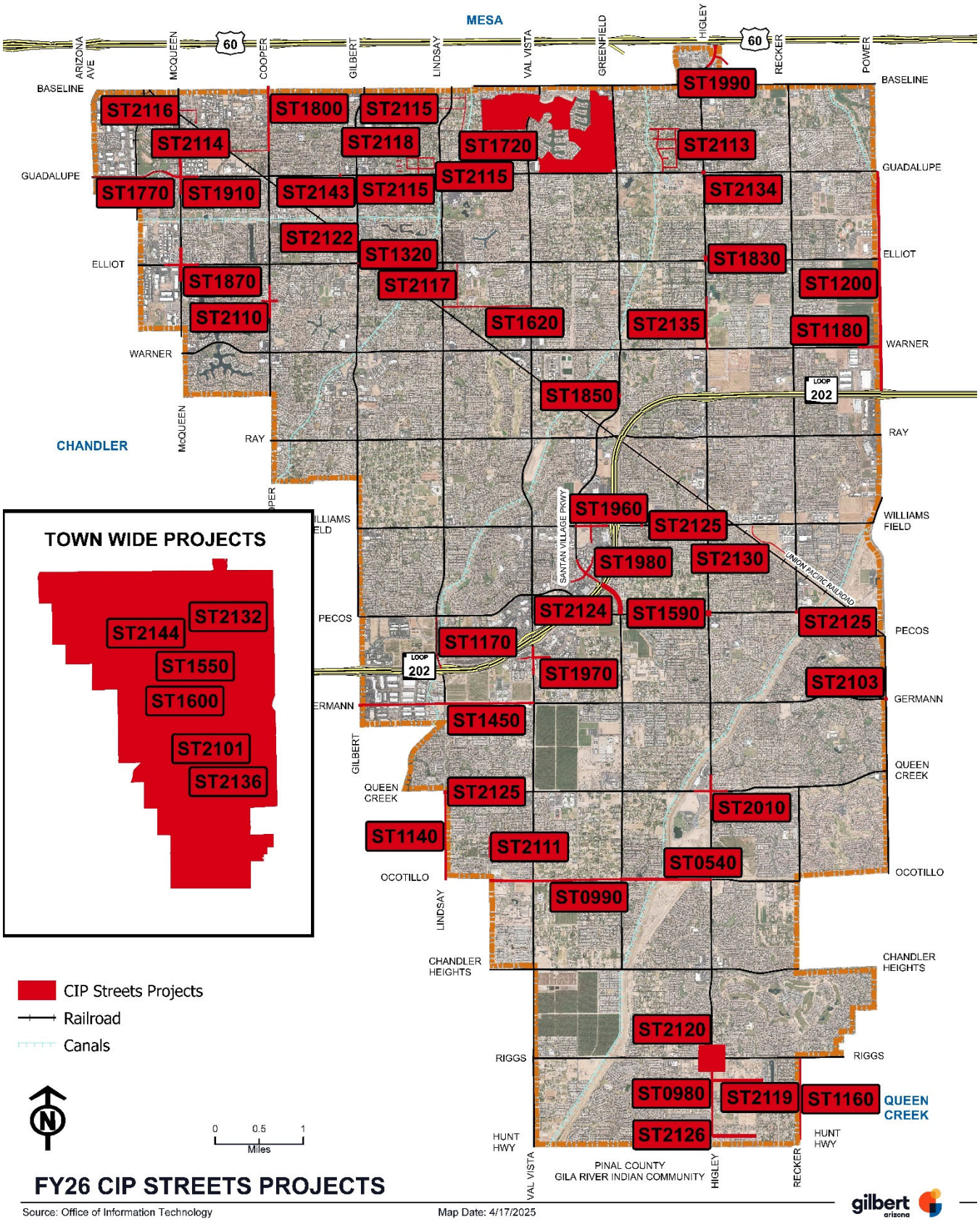
Project #	Project Name	Total Budget (1,000's)	Prior Years	FY 2026	FY 2027
WA0670	Zone 2 to Zone 4 Interconnect	1,002	4	-	-
WA0800	Site 33 Well Development	4	4	-	-
WA0810	35 Well Development	59	59	-	-
WA0880	Site 32 Well	655	655	-	-
WA1230	Site 20 Reservoir Construction	271	271	-	-
WA1540	Lindsay Rd Water Line	2,277	-	-	-
WA1547	Zone 1 System Connectivity	870	30	-	-
WA1589	NWTP Expansion and Reconstruction	32,009	-	32,009	-
WA1613	Site 40 Well Development	15,132	-	-	-
WA1626	45 Well Development	11,946	-	-	-
WA1627	Site 41 Well Facility Development	13,019	-	-	-
WA1628	Site 42 Well Facility Development	13,820	-	-	-
WA1629	Site 43 Well Facility Development	14,619	-	-	-
WA1633	NWTP Finished Water Pump Station	2	2	-	-
WA1634	Zone 1 Relief Transmission Main 1	5,994	-	-	-
WA1635	Zone 1 Relief Transmission Main 2	13,528	-	-	-
WA1637	Zone 2 Relief Transmission Main 1	2,887	-	-	-
	Total Water SDF	**$ 145,251**	**$ 2,144**	**$ 32,009**	**$ -**
WRMPC - Intergov Contrib					
WA1594	SVWTP Raw Water Cathodic Protection	4,024	236	3,788	-
	Total WRMPC - Intergov Contrib	**$ 4,024**	**$ 236**	**$ 3,788**	**$ -**
	Grand Total - All Capital Funds	**$ 6,922,790**	**$ 646,040**	**$ 1,673,374**	**$ 668,246**

TEN-YEAR CIP PLAN BY FUNDING SOURCE

FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	Beyond 10 Yrs
-	-	-	-	998	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,277	-	-	-	-	-
-	-	-	840	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	15,132	-	-	-
-	-	-	-	1,784	10,162	-	-	-
-	-	-	-	3,419	9,600	-	-	-
-	-	-	-	-	3,419	10,401	-	-
-	-	-	-	3,419	11,200	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	5,994	-	-	-	-
-	-	-	-	13,528	-	-	-	-
-	-	-	2,887	-	-	-	-	-
$ 19	**$ -**	**$ 16,000**	**$ 6,004**	**$ 29,142**	**$ 49,532**	**$ 10,401**	**$ -**	**$ -**
-	-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
$ 1,173,184	**$ 455,160**	**$ 285,133**	**$ 356,363**	**$ 600,270**	**$ 255,864**	**$ 472,069**	**$ 72,963**	**$ 264,124**

gilbert arizona

STREETS PROJECT LOCATOR



FY26 CIP STREETS PROJECTS

Source: Office of Information Technology

Map Date: 4/17/2025

gilbert arizona

gilbert arizona

STREETS PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Years 6-10	Beyond 10 Yrs
Ocotillo Rd - Greenfield to Higley	ST0540	131,483	34,994	96,489	-	-	-	-	-	-
Baseline Rd - Greenfield to Power	ST0780	24,198	112	-	-	24,086	-	-	-	-
Recker Rd - Ocotillo to Chandler Hts	ST0800	17,782	-	-	-	17,782	-	-	-	-
Hunt Highway - Val Vista to 164th	ST0840	98,714	40	-	-	-	-	-	98,674	-
Higley Rd - Riggs to Stacey	ST0980	18,337	1,973	16,364	-	-	-	-	-	-
Ocotillo Rd - 148th to Greenfield	ST0990	50,583	25,481	25,102	-	-	-	-	-	-
Elliot Rd - Neely to Burk	ST1050	13,066	-	-	-	-	-	13,066	-	-
Lindsay Rd - Queen Creek to Ocotillo	ST1140	16,692	2,647	14,045	-	-	-	-	-	-
Hunt Highway - Stacey to Recker	ST1150	31,752	-	-	-	31,752	-	-	-	-
Recker Rd - Riggs to Hunt Highway	ST1160	23,836	104	363	-	23,369	-	-	-	-
Lindsay Rd - Pecos to SR202	ST1170	12,933	12,824	109	-	-	-	-	-	-
Warner Rd - Power to East of Recker	ST1180	11,817	635	11,182	-	-	-	-	-	-
Power Rd - Guadalupe to SR202	ST1200	22,037	18	605	-	-	-	-	21,414	-
Val Vista Dr - Riggs to Hunt Highway	ST1270	17,618	-	-	-	17,618	-	-	-	-
Warner and Greenfield Intersection	ST1300	20,474	-	-	-	-	-	197	20,277	-
Ray and Gilbert Intersection	ST1310	15,112	-	-	-	-	15,112	-	-	-
Elliot and Gilbert Intersection	ST1320	16,300	83	2	-	14,290	1,925	-	-	-
Guadalupe and Val Vista Intersection	ST1330	11,156	-	-	-	-	11,156	-	-	-
Guadalupe and Power Intersection	ST1340	15,334	-	-	-	-	-	-	15,334	-
Elliot and Higley Intersection	ST1390	12,780	-	-	-	12,350	430	-	-	-
Germann Rd - Gilbert to Vista	ST1450	45	2	43	-	-	-	-	-	-
ADA Upgrades in Public ROW	ST1550	4,749	2,493	1,146	370	370	370	-	-	-
Constellation - South of Coldwater	ST1570	12,747	115	-	-	12,632	-	-	-	-
Higley and Pecos Intersection	ST1590	4,002	376	3,626	-	-	-	-	-	-
Railroad Crossings Improvements	ST1600	2,545	266	2,279	-	-	-	-	-	-
Mesquite St - Lindsay to Val Vista	ST1620	23,430	1,404	22,026	-	-	-	-	-	-
Val Vista Lakes Improvements	ST1720	123,200	13,632	80,672	28,896	-	-	-	-	-
Guadalupe Rd - Arizona to McQueen	ST1770	14,433	12,677	1,756	-	-	-	-	-	-
Cooper Rd - Encinas to Baseline	ST1800	17,135	412	16,723	-	-	-	-	-	-
Higley Rd - North of Elliot	ST1830	5,681	3,821	1,860	-	-	-	-	-	-
Cooley Station Transit Center	ST1840	21,271	2,586	-	-	18,685	-	-	-	-
Greenfield at Knox Right Turn Lane	ST1850	1,096	147	949	-	-	-	-	-	-
Gilbert and Warner Intersection	ST1860	19,492	231	-	-	19,261	-	-	-	-
McQueen and Elliot Intersection	ST1870	19,432	612	18,820	-	-	-	-	-	-
Lindsay and Guadalupe Intersection	ST1880	8,860	-	-	-	7,530	1,330	-	-	-
McQueen and Guadalupe Intersection	ST1910	16,675	2,430	14,245	-	-	-	-	-	-
Val Vista and Ray Intersection	ST1920	17,361	-	-	-	-	16,599	762	-	-
Power and Queen Creek Intersection	ST1940	13,936	-	-	-	159	13,777	-	-	-
Market and Williams Field Intersection	ST1960	2,085	214	1,871	-	-	-	-	-	-
Val Vista and Mercy Intersection	ST1970	1,775	197	1,578	-	-	-	-	-	-
Market and San Tan Village Intersection	ST1980	2,805	74	110	-	2,621	-	-	-	-
Higley and Inverness Intersection	ST1990	2,312	57	30	-	2,225	-	-	-	-
Power and Pecos Intersection	ST2000	103,662	-	-	3,425	99,337	900	-	-	-
Higley and Queen Creek Intersection	ST2010	5,772	426	5,346	-	-	-	-	-	-
Various Roadway Improvements	ST2050	7,985	75	-	-	-	7,910	-	-	-
Integrated Transit Center Dev Plan	ST2070	417	20	-	-	-	-	397	-	-
Bus Stop Improvements	ST2080	3,159	-	-	-	3,159	-	-	-	-
Bus Stop Shelter Replacements	ST2101	3,714	10	3,704	-	-	-	-	-	-
Safe Route Enhancements	ST2102	32,234	-	-	-	32,234	-	-	-	-
Germann and Power Intersection	ST2103	270	-	2	268	-	-	-	-	-
School Safety and Congestion Improve	ST2105	34,543	156	-	-	34,387	-	-	-	-
Lindsay and Elliot Intersection	ST2106	1,937	-	-	-	1,937	-	-	-	-
Val Vista and Warner Intersection	ST2107	6,346	-	-	-	6,346	-	-	-	-

gilbert arizona

STREETS PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Years 6-10	Beyond 10 Yrs
Gilbert and Guadalupe Intersection	ST2108	1,893	-	-	-	1,893	-	-	-	-
Cooper and Madera Park Intersection	ST2110	873	86	787	-	-	-	-	-	-
148th St - Spur to Appleby	ST2111	2,854	975	1,879	-	-	-	-	-	-
White Fence Farms 4 Improvements	ST2113	15,618	-	314	-	14,501	803	-	-	-
Brentwood Acres Improvements	ST2114	8,092	-	137	-	7,955	-	-	-	-
Porter Acres Improvements	ST2115	17,943	-	17,943	-	-	-	-	-	-
Melody and Pioneer Improvements	ST2116	8,839	424	8,415	-	-	-	-	-	-
KA-LO Park Improvements	ST2117	7,411	454	6,957	-	-	-	-	-	-
College Park Improvements	ST2118	14,915	-	322	-	14,593	-	-	-	-
Mews Road - Higley to 1/2 Mile East	ST2119	595	46	549	-	-	-	-	-	-
Higley and Riggs Intersection	ST2120	431	84	347	-	-	-	-	-	-
Queen Creek and Val Vista Intersection	ST2121	4,495	-	-	-	4,495	-	-	-	-
Hearne Way and Gilbert Crosswalks	ST2122	303	9	294	-	-	-	-	-	-
San Tan Village and SR202 Intersection	ST2124	1,177	93	1,084	-	-	-	-	-	-
ADA Intersection Improvements	ST2125	9,041	-	600	1,824	2,969	1,824	1,824	-	-
Stacey Rd - Higley to 172nd	ST2126	471	48	423	-	-	-	-	-	-
Pecos Rd - Lindsay to Val Vista	ST2127	16,456	-	-	-	16,456	-	-	-	-
McQueen Rd and UPRR Improvements	ST2128	52,428	-	-	-	767	51,661	-	-	-
Val Vista Dr and UPRR Improvements	ST2129	58,475	-	-	-	58,475	-	-	-	-
Somerton Blvd - Williams Fld to Recker	ST2130	21,247	5,202	16,045	-	-	-	-	-	-
Val Vista and Williams Fld Intersection	ST2131	5,670	-	-	-	5,670	-	-	-	-
Town Wide Signal Pole Replacement	ST2132	750	-	750	-	-	-	-	-	-
Cooper and Warner Intersection	ST2133	9,140	-	-	-	8,114	1,026	-	-	-
Higley and Guadalupe Intersection	ST2134	141	-	2	139	-	-	-	-	-
Higley Rd - Warner to Amber Lane	ST2135	9,840	-	350	-	9,490	-	-	-	-
Canal Crossings Access Study	ST2136	278	-	278	-	-	-	-	-	-
Germann and Ranch House Parkway Imp	ST2137	597	-	-	597	-	-	-	-	-
Lexington and Lindsay Intersection	ST2138	1,925	-	-	-	-	343	1,141	441	-
Higley and Germann Intersection	ST2139	10,719	-	-	-	10,719	-	-	-	-
Val Vista Bike & Ped Safety Study	ST2140	167	-	-	-	167	-	-	-	-
Guadalupe Bike & Ped Safety Study	ST2141	232	-	-	232	-	-	-	-	-
Greenfield Bike & Ped Safety Study	ST2142	199	-	-	-	199	-	-	-	-
Oak and Guadalupe Improvements	ST2143	820	-	820	-	-	-	-	-	-
Town Wide Bicycle Network Study	ST2144	392	-	392	-	-	-	-	-	-
Lindsay and Warner Intersection Imp	ST2145	3,367	-	-	-	-	77	3,290	-	-
Lindsay Rd Improvements	ST2148	23,648	-	-	225	-	23,423	-	-	-
Warner Rd Improvements	ST2149	16,612	-	-	-	-	-	16,612	-	-
Vintage Ranch Improvements	ST2150	28,479	-	-	-	-	28,479	-	-	-
Allen Ranch Improvements	ST2151	32,798	-	-	-	-	32,798	-	-	-
Total Capital Expenses		**$ 1,506,441**	**$ 128,765**	**$ 399,735**	**$ 35,976**	**$ 538,593**	**$ 209,943**	**$ 37,289**	**$ 156,140**	**$ -**

gilbert arizona

STREETS PROJECT SUMMARY

Capital Sources (1,000s)	Total	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Years 6-10	Beyond 10 Yrs
2007 GO Bonds 08	2,219	2,219	-	-	-	-	-	-	-
2017 GO Bonds	14,441	14,441	-	-	-	-	-	-	-
2022 GO Bonds (Transport)	380,199	65,503	292,035	22,661	-	-	-	-	-
26/28 Potential Street Bonds	776,021	-	-	-	444,016	160,625	33,144	138,236	-
2027 WRMPC (Water)	6,263	-	-	-	6,263	-	-	-	-
Maricopa County	1,410	-	1,410	-	-	-	-	-	-
State Funds	7,900	7,900	-	-	-	-	-	-	-
MAG RTP Arterial Fund	14,359	7,609	6,750	-	-	-	-	-	-
MAG Revolving Fund	13,993	7,440	6,553	-	-	-	-	-	-
Potential MAG Extension	77,632	-	-	-	41,470	36,162	-	-	-
Developer Contribution	2,673	2,579	94	-	-	-	-	-	-
City of Mesa	9,184	-	-	-	9,184	-	-	-	-
CIP Outside Sources	3,193	-	3,193	-	-	-	-	-	-
CIP O/S Revolving Fund	1,787	(2,034)	2,020	-	1,801	-	-	-	-
Water Repl Fund	67,086	5,960	38,061	9,300	7,019	5,984	762	-	-
Wastewater Repl Fund	4,525	150	-	-	4,375	-	-	-	-
General Fund	159	159	-	-	-	-	-	-	-
Water Fund	2,930	-	2,500	-	-	430	-	-	-
Wastewater Fund	1,500	-	1,500	-	-	-	-	-	-
Roadway and Maint. Fund	45,951	4,534	10,281	3,248	7,640	2,537	3,362	14,349	-
Roads SDF	67,137	10,952	30,812	767	16,825	4,205	21	3,555	-
Greenfield Wastewater SDF	5,250	1,321	3,929	-	-	-	-	-	-
Investment Income	22	22	-	-	-	-	-	-	-
Miscellaneous	607	10	597	-	-	-	-	-	-
Total Sources	**$ 1,506,441**	**$ 128,765**	**$ 399,735**	**$ 35,976**	**$ 538,593**	**$ 209,943**	**$ 37,289**	**$ 156,140**	**$ -**

Operation and Maintenance Impact (1,000s)									
Total Operation and Maintenance Impact			-	38	38	38	38	-	
Total Revenue			-	-	-	-	-	-	
Net Additional Cost			**$ -**	**$ 38**	**$ 38**	**$ 38**	**$ 38**	**$ -**	

ST0540 – Ocotillo Rd – Greenfield to Higley Design and construction of Ocotillo Road from approximately ¼ mile east of Greenfield Road to Higley Road to minor arterial standards. The project includes crossings over the Queen Creek Wash, East Maricopa Floodway, Roosevelt Water Conservation District Canal and Chandler Heights Basin. The project includes the relocation of 69kV power lines and access into the proposed Gilbert Regional Park. Fiber conduit and cable will be added from Higley Road to Greenfield.	**Project Priority**: 3.00
ST0980 – Higley Rd – Riggs to Stacey Complete Higley Road improvements from ¼ mile south of Riggs Road to south of Stacey Road to major arterial standards including dual left turn lanes. Project to include new roadway, street lights, sidewalks, landscaping, and approximately 1,100 linear feet of 8" sewer line at the southern end.	**Project Priority**: 3.00
ST0990 – Ocotillo Rd – 148th to Greenfield Complete Ocotillo Road improvements from 148th Street to Greenfield Road to minor arterial standards with four traffic lanes and a striped center left turn lane, bike lanes, sidewalk, and street lights. Fiber conduit and cable will be added on Ocotillo Road from Greenfield to Lindsay Road and on Lindsay Road from Ocotillo north ½ mile.	**Project Priority**: 3.00
ST1140 – Lindsay Rd – Queen Creek to Ocotillo Design and construction to complete Lindsay Road to full width improvements for a minor arterial from Layton Lakes Boulevard to approximately Spur Road (approximately ¼ mile). Improvements include a four lane section with striped two-way center left turn lane, bike lanes, sidewalks and street lights; a traffic signal with ADA improvements at Layton Lakes and Lindsay; fiber conduit and cable from S. Layton Lakes Blvd to Spur Road and from Appleby to Spur.	**Project Priority**: 3.00
ST1160 – Lindsay Rd – Queen Creek to Ocotillo Complete Recker Road to full width improvements for a major collector street from Riggs Road to Hunt Highway. Improvements include a two lane section with striped two-way center left turn lane, bike lanes, sidewalk, and street lighting. The project includes a 16" water line from Hunt Highway for ½ mile north to tie into existing line.	**Project Priority**: 1.45
ST1170 – Lindsay Rd – Pecos to SR202 Complete Lindsay Road improvements from Pecos Road (intersection included) to South 144th Street to major arterial standards; including additional lanes, a raised median, sidewalks, and streetlights. The improvements on Lexington Street between Lindsay Road and 144th Street are included in the scope of this project.	**Project Priority**: 3.00
ST1180 – Warner Rd – Power to East of Recker Design and construction of Warner Road from Power Road to the east side of Recker Road. Improvements will be to major arterial standards; six lanes, raised, landscaped median, bike lanes, sidewalk, and streetlights. Also, there will be installation of fiber conduits and cable from Power Road to Recker and Recker Road from Warner south to the traffic signal.	**Project Priority**: 3.00
ST1200 – Power Rd – Guadalupe to SR202 Design and construction of Power Road to full major arterial standards in accordance with the Maricopa Association of Governments (MAG) Regional Transportation Plan approved by voters as Proposition 400 in 2004. Improvements will include six lanes, raised median, bike lanes, landscaping, sidewalks, and street lighting. The work will be coordinated with other intersecting arterial projects. Also, includes 5,260 linear feet of a 16" ductile iron pipe (water) from Elliot Road to Warner Road and fiber conduit and cable from Elliot Road to San Tan Freeway.	**Project Priority**: 3.00

ST1320 – Elliot and Gilbert Intersection Design and construction of intersection improvements at Elliot and Gilbert Roads to reduce congestion. Project scope includes widening to provide additional through, left and/or right turn lanes, and bike lanes as justified by traffic studies conducted as part of the design. Project also includes traffic signal and related drainage improvements.	**Project Priority**: 1.53
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
ST1550 – ADA Upgrades in Public ROW This project is a multi-year program and systematically replaces and repairs deficient sidewalk, sidewalk ramps, driveways, and pedestrian push buttons. The ADA Transition Plan is used to prioritize locations to be compliant with the current Public Right of Way Accessibility Guidelines (PROWAG). PROWAG is a guideline by the US Department of Transportation related to ADA Pedestrian Facilities in the Public Right of Way.	**Project Priority**: 3.00
ST1590 – Higley and Pecos Intersection Reconstruction of the curb and median on the north leg of the Higley Road and Pecos Road intersection to allow for proper lane alignment and three southbound lanes with bike lane through the intersection and future dual southbound left turn lanes.	**Project Priority**: 3.00
ST1600 – Railroad Crossings Improvements Upgrade infrastructure adjacent to Union Pacific Railroad (UPRR) crossings to comply with existing federal standards. The project will consist of upgrades at SRP Eastern Canal, SRP Consolidated Canal, McQueen Road, Gilbert Road, Elliot Road, Lindsay Road, Warner Road, Val Vista Drive, Ray Road, Williams Field Road, and Power Road. Upgrades will include curb replacement, signage, railroad signal upgrades, median improvements, and driveway adjustments.	**Project Priority**: 3.00
ST1620 – Mesquite St – Lindsay to Val Vista Design and construct full roadway improvements on Mesquite Street from Lindsay Road to Val Vista Road including sidewalk, ramps, curbing, and street lights. Also includes an 8" water line and minor landscaping improvements.	**Project Priority**: 1.54 
ST1720 – Val Vista Lakes Improvements Remove and replace entire pavement sections in four phases, starting with the western phase. Water lines will be replaced and valves will be updated. ADA will be updated to meet Public Right of Way Accessibility Guidelines.	**Project Priority**: 3.00 

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**: 3.00 
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**: 3.00 
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**: 3.00 
ST1850 – Greenfield at Knox Right Turn Lane Design and construction of a right turn lane on Greenfield Road southbound at Knox going into Crossroads Park.	**Project Priority**: 3.00
ST1870 – McQueen and Elliot Intersection Design and construction of intersection improvements at McQueen Road and Elliot Road to reduce congestion and address safety concerns. Project scope will include adding northbound/southbound right turn lanes and northbound/southbound dual left turn lanes, updates to the traffic signal, and ADA enhancements. The SRP well and several 69kV line impacts will also be resolved.	**Project Priority**: 1.37
ST1910 – McQueen and Guadalupe Intersection Design and construction of intersection improvements at McQueen Road and Guadalupe Road to reduce congestion and address safety concerns. Project scope includes adding northbound/southbound dual left turn lanes, a third eastbound/westbound thru lane, eastbound right turn lane, and northbound right turn lane. The traffic signal will be upgraded, ACP water lines replaced, and 69kv line impacts resolved.	**Project Priority**: 3.00
ST1960 – Market and Williams Field Intersection Design and construction of intersection improvements at Market Street and Williams Field Road to reduce congestion and address safety concerns. Project scope is to lengthen the north bound right turn lane on Market Street and the west bound left turn lane on Williams Field Road per the predesign engineering study completed in FY2021.	**Project Priority**: 2.00
ST1970 – Val Vista and Mercy Intersection Design and construction of intersection improvements at Val Vista Drive and Mercy Road to reduce congestion and address safety concerns. Project scope includes adding extended lanes on all legs at Mercy and Val Vista per the predesign engineering study completed in FY2021.	**Project Priority**: 3.00

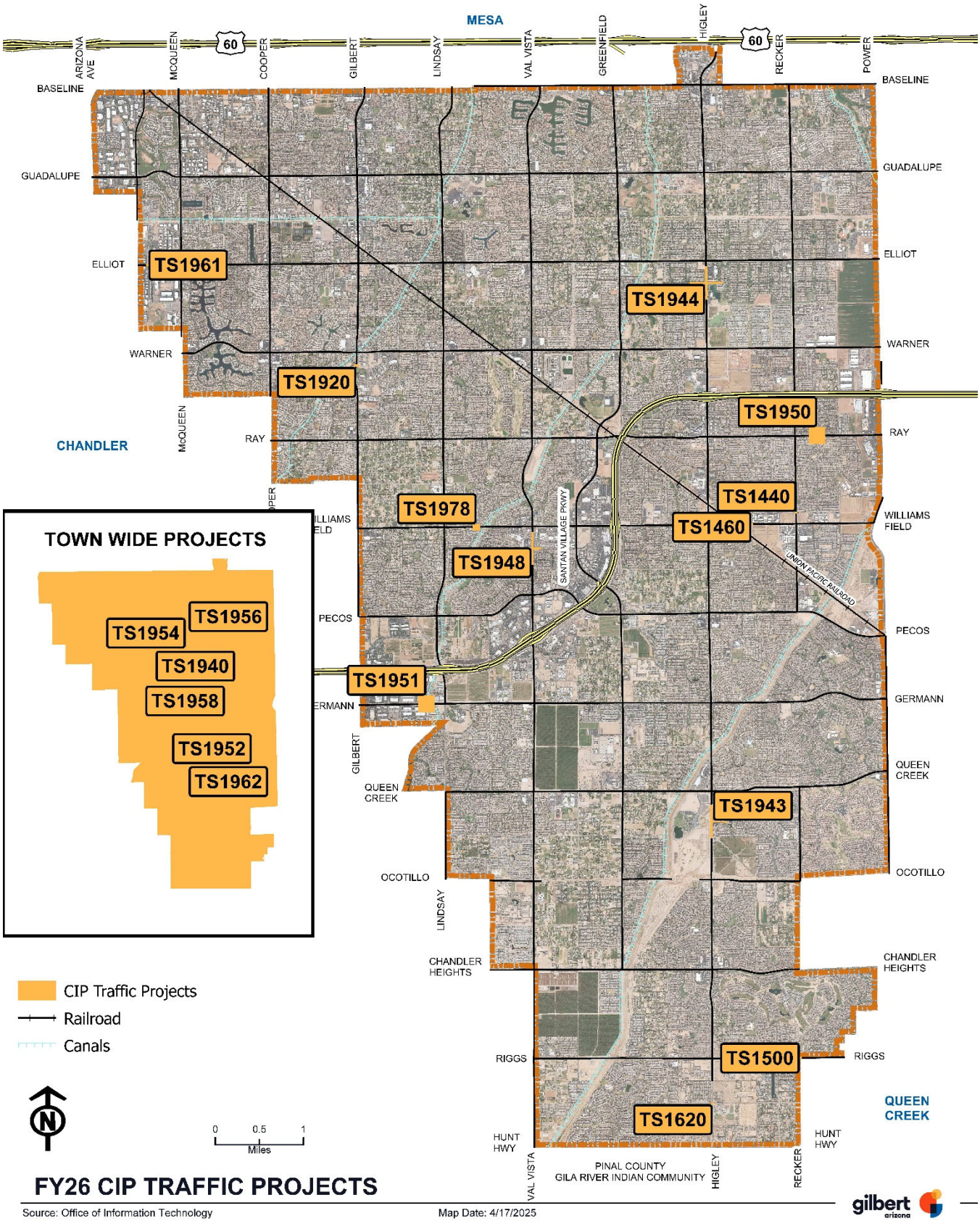
ST1980 – Market and San Tan Village Intersection Design and construction of intersection improvements at Market Street and San Tan Village Parkway to reduce congestion and address safety concerns. Project scope includes adding dedicated right turn lanes per the predesign engineering study completed in FY2021.	**Project Priority**: 2.37
ST1990 – Higley and Inverness Intersection Design and construction of intersection improvements at Higley Road and Inverness Avenue to reduce congestion and address safety concerns. Project scope includes modifying the north bound left turn lanes at Inverness per the predesign engineering study completed in FY2021.	**Project Priority**: 1.83
ST2010 – Higley and Queen Creek Intersection Design and construction of intersection improvements at Higley Road and Queen Creek Road to reduce congestion and address safety concerns. Project scope includes right turn lanes on three legs of the intersection and a free flowing right turn lane east bound per the predesign engineering study completed in FY2021.	**Project Priority**: 3.00
ST2101 – Bus Stop Shelter Replacements Remove and replace 28 old and obsolete bus shelters and pads to new standards.	**Project Priority**: 3.00 
ST2103 – Higley and Germann Intersection Design and construction of the curbs and medians on the west side of Power Road at Germann Road to allow proper lane alignment through Power Road and the addition of an eastbound right turn lane.	**Project Priority**: 2.83
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
ST2113 – White Fence Farms 4 Improvements Design and construction of full roadway improvements to Agrarian standards. Project scope includes ribbon curbing, concrete driveways, new sub-base, asphalt, and a new waterline.	**Project Priority**: 2.37
ST2114 – Brentwood Acres Improvements Design and construction of full roadway improvements to Agrarian standards. Project scope includes ribbon curbing, sub-base, asphalt, and new water lines.	**Project Priority**: 2.16
ST2115 – Porter Acres Improvements Design and construction of full roadway improvements to Agrarian standards. Project scope includes ribbon curbing, sub-base, asphalt, drainage, and new water lines.	**Project Priority**: 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**: 3.00
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**: 3.00
ST2118 – College Park Improvements Design and construction of full roadway improvements to Agrarian standards. Project scope includes ribbon curbing, sub-base, asphalt, and replacement of water lines.	**Project Priority**: 2.16
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**: 3.00
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**: 3.00
ST2125 – ADA Intersection Improvements Assessment, design, and construction of improvements to various intersections for compliance to American Disability Act (ADA) Standards.	**Project Priority**: 3.00
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**: 3.00
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**: 3.00
ST2132 – Town Wide Signal Pole Replacement Procure and install new signal poles at various locations around the town due to age and/or degradation.	**Project Priority**: 3.00 

ST2134 – Higley and Guadalupe Intersection Design and construction of positive offsets in all four directions and increase storage lengths both northbound and southbound turn lanes and add a southbound right turn lane. In addition, upgrade all four corner ADA ramps to directional ramps.	**Project Priority**: 1.84
ST2135 – Higley Rd – Warner to Amber Lane Design and construction of roadway improvements to eliminate the scallop condition on Higley Road from Amber Lane to Warner Road. Scope includes half street improvements on east side of Higley Road to major arterial standards, right turn lanes, positive offsets and intersections, raised medians, bike lanes, streetlights, fiber conduit, cable and re-striping of Higley Road.	**Project Priority**: 2.68
ST2136 – Canal Crossings Access Study Study the feasibility of canal culvert crossing for emergency and recycling access at various locations in the Town.	**Project Priority**: 2.37
ST2143 – Oak and Guadalupe Improvements Design and construction of median islands to restrict Oak Street into the Gilbert Professional Plaza including median u-turn areas on Guadalupe Road and enhancements to landscaping and drainage on Guadalupe Road.	**Project Priority**: 3.00
ST2144 – Town Wide Bicycle Network Study Study of low stress connections into the overall bicycle network by adding bike route signs, incorporating facilities into GIS-based user friendly bike maps, and evaluations of non-trail crossing intersections to determine potential improvement needs. The completed study will identify and recommend suggested routes for a comprehensive bicycle network.	**Project Priority**: 2.70

gilbert arizona

TRAFFIC CONTROL PROJECT LOCATOR



FY26 CIP TRAFFIC PROJECTS

Source: Office of Information Technology

Map Date: 4/17/2025

gilbert arizona

gilbert arizona

TRAFFIC CONTROL PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Years 6-10	Beyond 10 Yrs
Advanced Fiber System - Phase 5	TS1330	8,465	-	-	-	8,465	-	-	-	-
Advanced Fiber System - Phase 6	TS1340	5,683	-	-	-	5,683	-	-	-	-
Recker and Galveston Signal	TS1440	1,718	88	1,630	-	-	-	-	-	-
Williams Field and Wade Signal	TS1460	932	95	837	-	-	-	-	-	-
Riggs and Recker Signal	TS1500	2,138	66	2,072	-	-	-	-	-	-
Higley and Coldw ater Signal	TS1620	2,692	-	2,692	-	-	-	-	-	-
Smart Signal Control System	TS1700	7,421	788	-	-	-	-	6,633	-	-
American Heroes and Gilbert Signal	TS1920	1,082	302	780	-	-	-	-	-	-
Fiber Optic Strategic Build Out	TS1940	20,439	9,230	11,209	-	-	-	-	-	-
Advanced Mid-Block Detection	TS1942	64,396	-	-	-	12,231	10,433	10,433	31,299	-
Higley and Bridges Signal	TS1943	1,501	1,358	143	-	-	-	-	-	-
Higley and Morrison Ranch Signal	TS1944	1,733	113	1,620	-	-	-	-	-	-
Cooper and Velero Signal	TS1946	1,885	5	-	-	-	-	-	1,880	-
Val Vista and Boston Signal	TS1948	1,025	189	836	-	-	-	-	-	-
Ray and Sanders Signal	TS1950	3,249	-	3,249	-	-	-	-	-	-
Germann and Silverado Signal	TS1951	1,267	-	1,267	-	-	-	-	-	-
Advance Detection Safety Improve Ph 2	TS1952	4,045	2,932	1,113	-	-	-	-	-	-
Ray and Catalina Signal	TS1953	3,641	-	-	3,641	-	-	-	-	-
ITS Netw ork Master Plan	TS1954	558	-	558	-	-	-	-	-	-
Trail Crossing Improvements	TS1955	3,706	-	-	-	-	-	3,706	-	-
School Zone Flashers and Signs	TS1956	731	-	731	-	-	-	-	-	-
Baseline and Claiborne Access Imp	TS1957	165	-	-	-	-	165	-	-	-
Signal Inventory Study	TS1958	417	-	417	-	-	-	-	-	-
TSMO Plan Update	TS1959	467	-	-	-	-	467	-	-	-
Elliot and William Dillard Signal	TS1961	1,257	-	1,257	-	-	-	-	-	-
Signal Pre-emption Update	TS1962	2,200	2	2,198	-	-	-	-	-	-
Gilbert and Long Meadow s Signal	TS1964	2,252	-	-	2,252	-	-	-	-	-
Rochester and Williams Field Signal	TS1965	1,997	-	-	-	-	-	-	1,997	-
Williams Field and Ashland Ranch Signal	TS1966	1,313	-	-	-	-	1,313	-	-	-
Guadalupe and Cole Signal	TS1967	2,630	-	-	-	-	-	2,630	-	-
Chestnut and Val Vista Signal	TS1968	1,399	-	-	-	-	-	1,399	-	-
Germann and Possee Trail Signal	TS1969	1,826	-	-	-	-	-	-	1,826	-
Riggs and Constellation Way Signal	TS1970	2,255	-	-	-	-	-	-	2,255	-
Recker and Houston Signal	TS1971	2,716	-	-	2,716	-	-	-	-	-
Gilbert and Galveston Signal	TS1972	2,891	-	-	-	-	-	-	2,891	-
McQueen and Juniper Signal	TS1973	1,879	-	-	-	1,879	-	-	-	-
Germann and Autum Signal	TS1974	2,809	-	-	-	-	-	-	2,809	-
Germann and Reseda Signal	TS1975	1,395	-	-	-	-	-	-	1,395	-
Williams Field and Rockw ell Signal	TS1976	1,819	-	-	-	-	-	-	1,819	-
Recker and Orchid Lane Signal	TS1977	1,911	-	-	-	-	-	-	1,911	-
Wade and Ray Signal	TS1978	1,759	-	1,759	-	-	-	-	-	-
Baseline and Kiow a Signal	TS1979	1,574	-	-	-	1,574	-	-	-	-
Total Capital Expenses		**$175,238**	**$ 15,168**	**$ 34,368**	**$ 8,609**	**$ 29,832**	**$ 12,378**	**$ 24,801**	**$ 50,082**	**$ -**

TRAFFIC CONTROL PROJECT SUMMARY

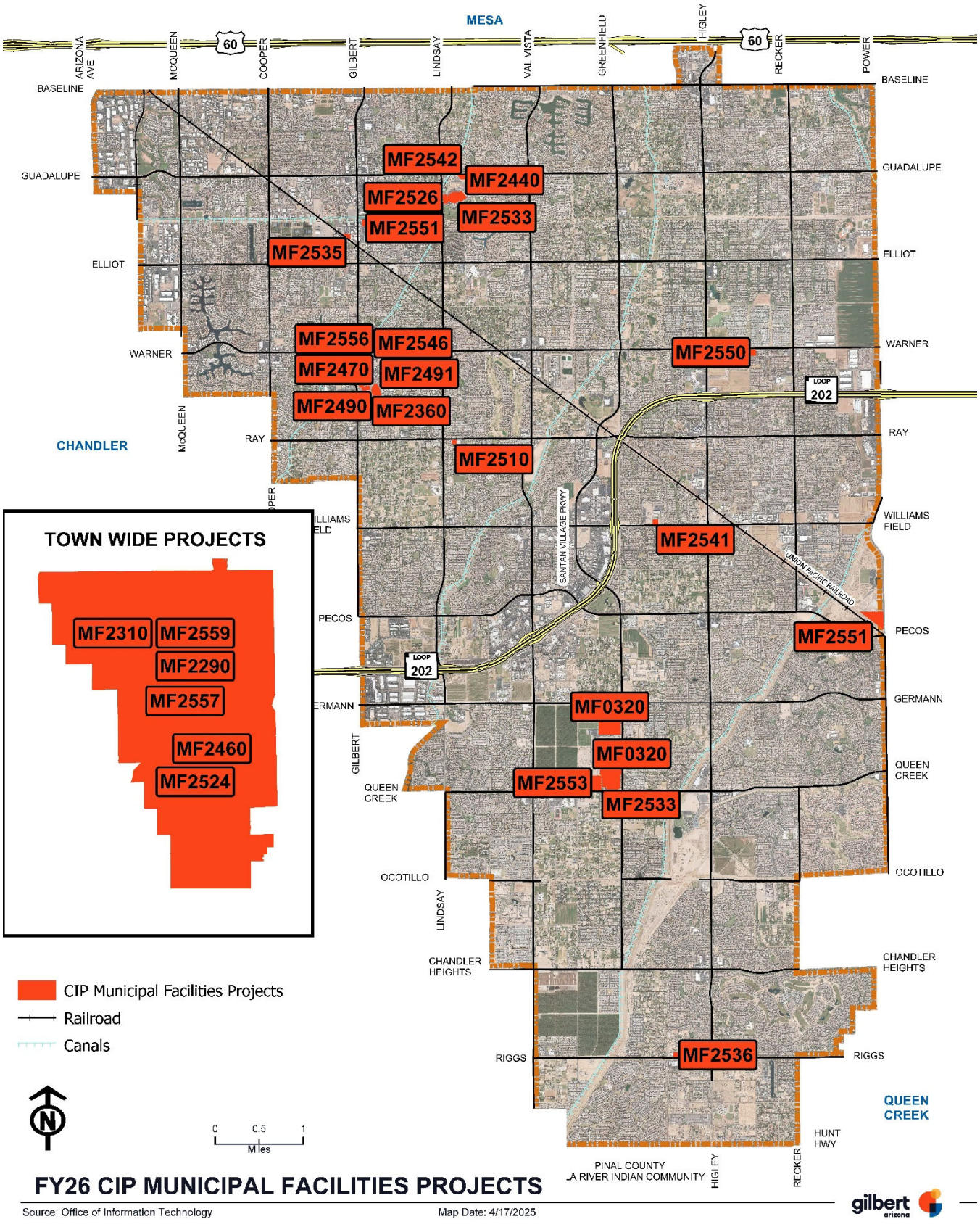
Capital Sources (1,000s)	Total	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Years 6-10	Beyond 10 Yrs
2022 GO Bonds (Transport)	19,767	8,558	11,209	-	-	-	-	-	-
26/28 Potential Street Bonds	85,558	-	-	-	24,115	10,433	19,711	31,299	-
Federal Funds	3,934	2,392	1,542	-	-	-	-	-	-
Developer Contribution	282	282	-	-	-	-	-	-	-
CIP O/S Revolving Fund	-	(280)	280	-	-	-	-	-	-
General Fund	200	200	-	-	-	-	-	-	-
Roadway and Maint. Fund	8,813	1,690	6,491	-	-	632	-	-	-
Future Growth Funding	10,601	-	-	1,382	-	463	1,110	7,646	-
Signal SDF	46,083	2,326	14,846	7,227	5,717	850	3,980	11,137	-
Total Sources	**$175,238**	**$ 15,168**	**$ 34,368**	**$ 8,609**	**$ 29,832**	**$ 12,378**	**$ 24,801**	**$ 50,082**	**$ -**

Operation and Maintenance Impact (1,000s)									
Total Operation and Maintenance Impact			-	-	1	1	1	-	
Total Revenue			-	-	-	-	-	-	
Net Additional Cost			**$ -**	**$ -**	**$ 1**	**$ 1**	**$ 1**	**$ -**	

TS1440 – Recker and Galveston Signal 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.	**Project Priority**: 3.00
TS1460 – Williams Field and Wade Signal 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.	**Project Priority**: 3.00
TS1500 – Riggs and Recker Signal 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).	**Project Priority**: 3.00
TS1620 – Higley and Coldwater Signal Construction of a minor arterial traffic signal at the intersection of Higley Road and Coldwater Boulevard and connection to the signal system. Construction of intersection ramps to comply with Public Right-of-Way Accessibility Guidelines (PROWAG).	**Project Priority**: 3.00
TS1920 – American Heroes and Gilbert Signal Design and installation of a traffic signal at the intersection of American Hero's Way and Gilbert Road and connection into the signal system.	**Project Priority**: 3.00
TS1940 – Fiber Optic Strategic Build Out 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.	**Project Priority**: 3.00
TS1943 – Higley and Bridges Signal Design and installation of a traffic signal at Higley Road and Bridges Boulevard and connection into the signal system.	**Project Priority**: 3.00
TS1944 – Higley and Morrison Ranch Signal Design and installation of a traffic signal at Higley Road and Morrison Ranch Parkway and connect into the signal system.	**Project Priority**: 3.00
TS1948 – Val Vista and Boston Signal Design and construction of a major arterial traffic signal at the intersection of Boston Street and Val Vista Drive.	**Project Priority**: 3.00
TS1950 – Ray and Sanders Signal Design and Installation of a minor arterial traffic signal at the intersection of Ray Road and Sanders Drive. Scope of work includes eastbound and westbound dedicated right turns which are required on Ray Road at the intersection of Sanders Drive.	**Project Priority**: 3.00
TS1951 – Germann and Silverado Signal Design and construction of minor arterial traffic signal at the intersection of Germann Road and Silverado Court.	**Project Priority**: 3.00

TS1952 – Advance Detection Safety Improve Ph 2 Design and installation of advanced detection at 83 intersections that have correctable personal injury crashes at intersections and 30 CCTV cameras at various locations across the Town.	**Project Priority**: 3.00
TS1954 – ITS Network Master Plan Master Plan for the Intelligent Transportation Systems (ITS) Network which will provide a detailed roadmap for connection to Town facilities and addressed communication devices, connection standards, and head end equipment. Elements of the plan will include fiber optics, broadband radio, network switches, etc.	**Project Priority**: 3.00
TS1956 – School Zone Flashers and Signs Design and installation of school zone flashers and feedback signs at Perry High School, Highland High School, Gilbert High School, Higley High School and Williams Field High School.	**Project Priority**: 3.00
TS1958 – Signal Inventory Study Study and inventory of mast arms to determine lengths, compliance with the current Manual of Uniform Traffic Control Devices (MUTCD), priority replacements and costs of noncompliant mast arms.	**Project Priority**: 3.00
TS1961 – Elliot and William Dillard Signal Design and construction of an interconnected minor arterial traffic signal at Elliot Road and William Dillard Drive. Work scope includes right turn lanes on Elliot Road and William Dillard Drive, signal modifications to the existing traffic signal, and medians at Space Place and Elliot Road.	**Project Priority**: 3.00
TS1962 – Signal Pre-emption Update Procure and update equipment for the Town's pre-emption on various intersections which will improve emergency response times, safety, and confidence.	**Project Priority**: 3.00 
TS1978 – Wade and Ray Signal Design and installation of a major arterial signal at the intersection of Ray Road and Wade Drive. Scope of work includes northbound dedicated right turn lane and the review of a westbound right turn lane and median improvements to remove the negative offsets.	**Project Priority**: 3.00

MUNICIPAL FACILITIES PROJECT LOCATOR



FY26 CIP MUNICIPAL FACILITIES PROJECTS

Source: Office of Information Technology

Map Date: 4/17/2025

MUNICIPAL FACILITIES PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Years 6-10	Beyond 10 Yrs
Transfer Station	MF0320	75,448	111	337	7,000	68,000	-	-	-	-
Adaptive Response Unit 2 (ARU-2)	MF2160	1,980	-	-	1,980	-	-	-	-	-
Adaptive Response Unit 1 (ARU-1)	MF2290	1,500	1,009	491	-	-	-	-	-	-
Utility Billing System Replacement	MF2310	4,540	3,490	1,050	-	-	-	-	-	-
Public Safety Roof Replacement	MF2360	6,684	21	6,663	-	-	-	-	-	-
North Area Service Center Paving	MF2410	4,010	-	-	4,010	-	-	-	-	-
South Area Service Center Paving	MF2420	3,711	-	-	3,711	-	-	-	-	-
NASC Fuel Facility	MF2440	9,037	2,582	6,455	-	-	-	-	-	-
Comprehensive Needs Assessment	MF2460	1,592	1,051	541	-	-	-	-	-	-
Public Safety Center Expansion	MF2470	41,846	9	6,223	756	32,018	2,840	-	-	-
Advocacy Center Phase 1	MF2490	43,153	4,813	38,340	-	-	-	-	-	-
Advocacy Center Phase 2 and 3	MF2491	55,378	9	7,371	37,903	10,095	-	-	-	-
Fire Station 4 Rebuild	MF2510	23,642	5	3,794	-	-	19,843	-	-	-
Crime Lab	MF2524	80,997	186	3,969	3,160	-	63,164	10,518	-	-
Traffic Operations Center	MF2526	38,256	486	1,514	-	36,256	-	-	-	-
Fuel Stations Shade Structures	MF2533	883	92	791	-	-	-	-	-	-
Park and Ride Facility Relocation	MF2535	67	-	67	-	-	-	-	-	-
Fire Station 11 Remodel	MF2536	16,113	2	240	-	-	-	-	15,871	-
Fire Station 5 Remodel	MF2537	18,446	-	-	-	-	-	5,308	13,138	-
Fire Station 8 Remodel	MF2538	16,737	-	-	-	5,011	-	-	-	11,726
Fire Station 2 Remodel	MF2539	18,406	-	-	5,339	-	-	-	13,067	-
Fire Station 1 Remodel	MF2541	25,602	-	715	-	-	-	-	4,114	20,773
Fire Station 3 Remodel	MF2542	18,927	-	630	-	-	-	-	3,536	14,761
Fire Station 10 Remodel	MF2543	16,631	-	-	-	-	-	-	4,088	12,543
Fire Station 7 Remodel	MF2544	17,534	-	-	-	-	-	-	-	17,534
Fire Station 9 Remodel	MF2545	14,684	-	-	-	-	-	-	-	14,684
Fire Administration Remodel	MF2546	34,691	76	5,670	2,041	23,859	3,045	-	-	-
Fire Station 6 Remodel	MF2550	18,048	-	321	-	-	5,222	-	12,505	-
Electric Charging Stations Conversion	MF2551	548	91	457	-	-	-	-	-	-
2028 System Development Fee Study	MF2552	150	-	-	-	150	-	-	-	-
San Tan Police Substation	MF2553	92,362	8	6,844	-	79,896	5,614	-	-	-
2028 General Plan Update	MF2554	586	-	-	-	586	-	-	-	-
Police Department Community Office	MF2555	18,578	-	-	-	-	-	-	18,578	-
Prosecutor Office Expansion	MF2556	600	23	577	-	-	-	-	-	-
Public Safety Maintenance Facility	MF2557	23,796	5	4,154	19,637	-	-	-	-	-
2033 System Development Fee Update	MF2558	150	-	-	-	-	-	-	150	-
Topaz Radio Infrastructure Phase 2	MF2559	8,169	121	899	1,631	1,442	206	70	3,800	-
Total Capital Expenses		**$ 753,482**	**$ 14,190**	**$ 98,113**	**$ 87,168**	**$ 257,313**	**$ 99,934**	**$ 15,896**	**$ 88,847**	**$ 92,021**

MUNICIPAL FACILITIES PROJECT SUMMARY

Capital Sources (1,000s)	Total	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Years 6-10	Beyond 10 Yrs
26/28 Potential Street Bonds	36,256	-	-	-	36,256	-	-	-	-
2027 PFMPC Bonds	222,024	-	-	22,903	109,633	89,488	-	-	-
PFMPC - Potential Bonds	37,500	-	-	3,500	34,000	-	-	-	-
Federal Funds	22,952	4,654	18,298	-	-	-	-	-	-
Federal Grant	267	-	267	-	-	-	-	-	-
City of Mesa	37,500	-	-	3,500	34,000	-	-	-	-
CIP O/S Revolving Fund	67	-	67	-	-	-	-	-	-
General Repl Fund	148,033	21	8,329	-	-	-	-	50,798	88,885
Fleet Repl Fund	1,339	1,339	-	-	-	-	-	-	-
General Fund (CIP)	125,740	91	33,351	45,177	15,583	8,062	15,826	7,650	-
General Fund	72,442	2,650	29,542	4,561	2,028	206	70	30,249	3,136
Water Fund	3,913	1,219	423	2,271	-	-	-	-	-
Wastew ater Fund	2,386	1,038	321	1,027	-	-	-	-	-
Solid Waste - Residential	2,835	1,588	783	464	-	-	-	-	-
Solid Waste - Commercial	284	19	7	258	-	-	-	-	-
Roadw ay and Maint. Fund	2,797	540	1,548	709	-	-	-	-	-
Fleet Fund	34	22	12	-	-	-	-	-	-
Env. Compliance Fund	62	-	-	62	-	-	-	-	-
Police SDF	31,131	-	4,674	756	25,682	-	-	19	-
Fire SDF	5,696	1,009	491	1,980	19	2,178	-	19	-
Park SDF	38	-	-	-	19	-	-	19	-
Roads SDF	38	-	-	-	19	-	-	19	-
Signal SDF	38	-	-	-	19	-	-	19	-
Water SDF	38	-	-	-	19	-	-	19	-
Water Resources SDF	36	-	-	-	18	-	-	18	-
Greenfield Wastew ater SDF	18	-	-	-	9	-	-	9	-
Neely Wastew ater SDF	18	-	-	-	9	-	-	9	-
Total Sources	**$ 753,482**	**$ 14,190**	**$ 98,113**	**$ 87,168**	**$ 257,313**	**$ 99,934**	**$ 15,896**	**$ 88,847**	**$ 92,021**

Operation and Maintenance Impact (1,000s)									
Total Operation and Maintenance Impact			-	3,266	6,028	7,284	17,698	-	
Total Revenue			-	-	-	-	-	-	
Net Additional Cost			**$ -**	**$ 3,266**	**$ 6,028**	**$ 7,284**	**$ 17,698**	**$ -**	

MF0320 – Transfer Station Design and construction of a Materials Recycling Facility and Municipal Solid Waste Transfer Station (MRF-TS) on Town owned property in Gilbert or the joint facility with the City of Mesa located at Pecos and Sossaman Roads in Mesa, AZ. The proposed MRF-TS complex will allow for the disposal of municipal solid waste, green waste and other organic material including construction demolition material and large bulk material. The intent is that the Transfer Station would be operated independently from the MRF. The facility will accept collected recycling material and will provide for the sorting, processing, and resale of the household recycling material. This will allow the Town to continue with mandated collection requirements and diversion goals. The location of the new facility would introduce efficiencies including reduction in the Town's fuel costs and travel distances. There is the potential of sharing the project costs with adjacent municipalities.	**Project Priority**: 0.87
MF2290 – Adaptive Response Unit 1 (ARU-1) The addition of an engine company and personnel to supplement the north area of Gilbert to meet service needs for the northern response areas.	**Project Priority**: 3.00
MF2310 – Utility Billing System Replacement Replacement of the software application used to manage utility bill accounts for water, wastewater and solid waste. The current system was implemented in 2002. While the system is supported by the vendor, the development of the product has been minimal resulting in an outdated website, a nearly non-functional interactive voice response (IVR) solution, and no mobile app options.	**Project Priority**: 3.00 
MF2360 – Public Safety Roof Replacement Install a foam roof over the Public Safety Facility, approximately 175,000 square feet, which was constructed in 2003.	**Project Priority**: 3.00 
MF2440 – NASC Fuel Facility Design, construction and commissioning of a new fuel facility which will include two above ground fuel tanks, four dual dispensers, card-readers for fueling access, a canopy over the fuel islands, security cameras, electrical room, storage room, back-up generator, CNG storage tanks, CNG compressors, one CNG "fast fill" dispenser, ten "overnight" CNG fueling stations, one EV "fast charge" station, ten "overnight" EV charging stations, and all accompanying infrastructure for a complete and operational fueling facility. In addition, it will require a removal of the existing underground fuel tanks, demo of existing fuel island.	**Project Priority**: 3.00 
MF2460 – Comprehensive Needs Assessment Study to assess how existing Town of Gilbert facilities accommodate current service needs and how they can be optimized for short term and projected long-term staffing as well as associated resource requirements. This assessment will be based upon current environment for service(s) delivery. This effort will identify short term solutions for impending space shortages. This document will also support future Facilities Master Plan which will identify long term solution for space optimization.	**Project Priority**: 3.00
MF2470 – Public Safety Center Expansion Design and construction of an expansion to the existing Public Safety Center to include police operations, community policing services, and critical administrative functions. Current building size, condition, and configuration is limited and does not meet the critical needs and ongoing changes affecting the department.	**Project Priority**: 3.00

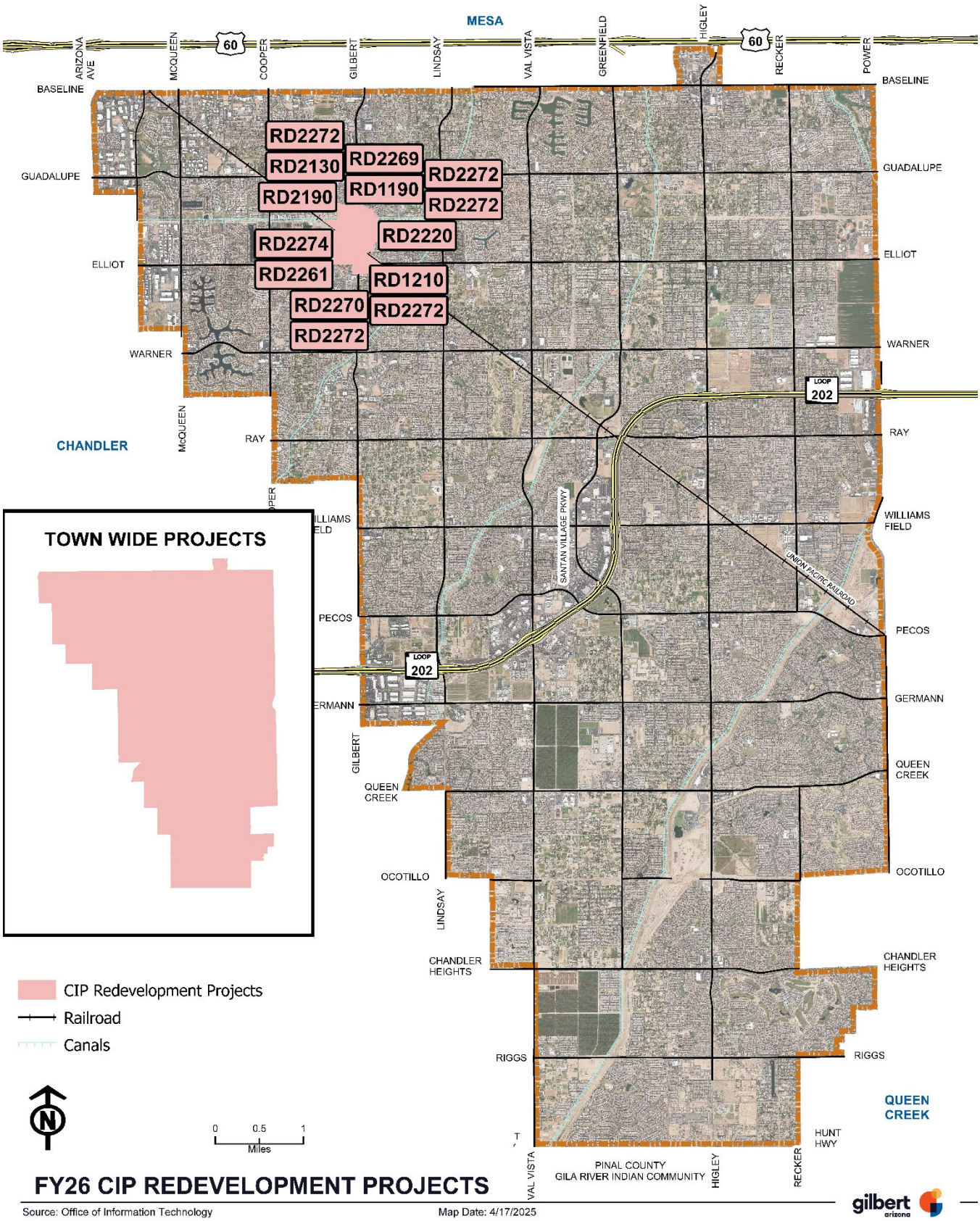
MF2490 – Advocacy Center Phase 1 Design and construction of an Advocacy Center to include new building(s) on the vacant lot adjacent to the Public Safety Complex that will embrace trauma-informed design and provide comprehensive services, including critical after care services to victims of violence and neglect, in a safe, confidential and supportive environment. The project 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. The Advocacy Center will be a place where victimization is transformed into empowerment.	**Project Priority**: 3.00
MF2491 – Advocacy Center Phase 2 and 3 This project will provide the design and construction for the phase 2 and phase 3 Advocacy Center proposed on the lot adjacent to the Public Safety Complex at the Civic Center and south of newly proposed Advocacy Center phase 1. Phase 2 building will provide office space for police investigators, advocates, forensic interviewers, and other supporting functions. Phase 3 building will provide multipurpose/multidisciplinary room to accommodate the growth and operations of the facility. Entire Advocacy Center Complex (all phases) will allow police, social workers, Department of Child Safety agents, Office of Child Welfare Investigations, officials, prosecuting attorneys, and on-site physicians to work together to reduce the trauma of physical and sexual abuse; a place where victimization is transformed into empowerment.	**Project Priority**: 2.70
MF2510 – Fire Station 4 Rebuild Assessment, design and construction of fire station 4, originally designed and built as a neighborhood fire station. The assessment will determine whether a remodel of the station, or a complete rebuild would be the most economically prudent to meet current fire station design standards and operations to meet Gilbert's needs as a large municipality.	**Project Priority**: 3.00 
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 

MF2533 – Fuel Stations Shade Structures Design and installation of the fuel shade structures to reduce fuel pump damage due to sun exposure. Shade structure should support preventing weather conditions from damaging the electrical control panels, pumps, and displays.	**Project Priority**: 3.00
MF2535 – Park and Ride Facility Relocation 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**: 1.71 
MF2541 – Fire Station 1 Remodel Design and construction of the Fire Station 1 remodel. This project has two components. First is the refresh of interior and exterior systems and finishes such as concrete, facades, cabinetry, countertops, flooring. This also includes the replacement of aging building infrastructure systems to avoid unplanned expenses to the repair and maintenance funds. Second is the conversion of our existing legacy male/female locker rooms into individual full bathrooms which supports long-range Diversity, Equity, and Inclusion (DE&I) initiatives. The current size of Fire Station 1 is 23,628 square feet.	**Project Priority**: 1.71 
MF2542 – Fire Station 3 Remodel Design and construction of the Fire Station 3 remodel. This project has two components. First is the refresh of interior and exterior systems and finishes such as concrete, facades, cabinetry, countertops, flooring. This also includes the replacement of aging building infrastructure systems to avoid unplanned expenses to the repair and maintenance funds. Second is the conversion of our existing legacy male/female locker rooms into individual full bathrooms which supports long-range Diversity, Equity, and Inclusion (DE&I) initiatives.	**Project Priority**: 1.71 
MF2546 – Fire Administration Remodel – Civic Center Design and construction of the Fire Admin remodel following the expansion of the Emergency Operation Center (EOC) renovation and upgrades. This project will integrate the Fire Admin space with the newly built EOC and allow for shared and more efficient use of numerous locations. The approximate size of the area to be remodeled is 5,500-7,500 square feet.	**Project Priority**: 3.00

MF2550 – Fire Station 6 Remodel Design and construction of the Fire Station 6 remodel. This project is the refresh of interior and exterior systems and finishes such as concrete, facades, cabinetry, countertops, flooring. This also includes the replacement of aging building infrastructure systems to avoid unplanned expenses to the repair and maintenance funds. This project also includes the conversion of our legacy locker rooms into individual bathrooms. We would also like to determine the feasibility of adding two bedrooms assets in the future. The existing size of Fire Station 6 is 11,995 square feet.	**Project Priority**: 1.71 
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**: 3.00
MF2553 – San Tan Police Substation Design, construction and equipping a new police department substation on the property adjacent to the South Area Service Center or other alternate location. This project will replace the current police department substation within the South Area Service Center. The project will provide modern police facility to provide public safety services to the residents in the southern part of the Town.	**Project Priority**: 2.13
MF2556 – Prosecutor Office Expansion Design and construction of improvements to accommodate the growing needs for Prosecutor Office based on current and future demands. Project will address technology enhancements, security, adjacencies and space efficiencies, and may include additional secured space for victims when waiting or participating in court hearings and proceedings, wellness space for employees, additional office and collaborative spaces with remote technology capabilities, records storage and for security employees and public associated with court functions.	**Project Priority**: 3.00
MF2557 – Public Safety Maintenance Facility – Public Safety and Large Apparatus Design, construct, and equip a new repair and maintenance facility for Public Safety vehicles and large apparatus.	**Project Priority**: 3.00
MF2559 – Topaz Radio Infrastructure Phase 2 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**: 3.00

gilbert arizona

REDEVELOPMENT PROJECT LOCATOR



FY26 CIP REDEVELOPMENT PROJECTS

Source: Office of Information Technology

Map Date: 4/17/2025

gilbert arizona

gilbert arizona

REDEVELOPMENT PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Years 6-10	Beyond 10 Yrs
Parking Garage 3	RD1190	64,265	89	9,911	-	54,265	-	-	-	-
Phoenix Avenue Pedestrian Mall	RD1210	8,243	5,392	2,851	-	-	-	-	-	-
Western Powerline Shared Use Path	RD2090	11,214	-	-	-	-	-	-	11,214	-
Ash Street Re-Alignment	RD2130	15,752	249	15,503	-	-	-	-	-	-
The Living Room Plaza	RD2170	32,276	-	-	32,276	-	-	-	-	-
Vaughn Ventilator	RD2190	57,471	9,875	47,596	-	-	-	-	-	-
The Neighborhood Park	RD2210	5,466	-	-	-	-	-	-	5,466	-
Gilbert Road Median Improvements	RD2220	3,898	23	3,875	-	-	-	-	-	-
Heritage Center Site and ADA Improv	RD2261	1,703	141	1,211	351	-	-	-	-	-
West Commercial Alley Improvements	RD2266	5,145	-	-	213	4,932	-	-	-	-
Fancy Hat Street Improvements	RD2267	7,967	-	-	293	7,674	-	-	-	-
Water Tower Way - South Ash Phase	RD2268	8,013	-	-	-	2,678	5,335	-	-	-
Water Tower Way - Core Phase	RD2269	12,499	-	299	12,200	-	-	-	-	-
Veterans Memorial Pedestrian Bridge	RD2270	19,319	15	25	-	-	705	-	18,574	-
Water Tower Way - North Alley Phase	RD2271	5,847	-	-	-	-	217	-	5,630	-
Passenger Loading Zones Phase 2	RD2272	1,239	-	1,239	-	-	-	-	-	-
Heritage District ADA Improve Phase 2	RD2273	1,057	-	-	-	-	325	325	407	-
Wayfinding Signs	RD2274	760	-	760	-	-	-	-	-	-
Total Capital Expenses		**$262,134**	**$ 15,784**	**$83,270**	**$45,333**	**$ 69,549**	**$ 6,582**	**$ 325**	**$ 41,291**	**$ -**

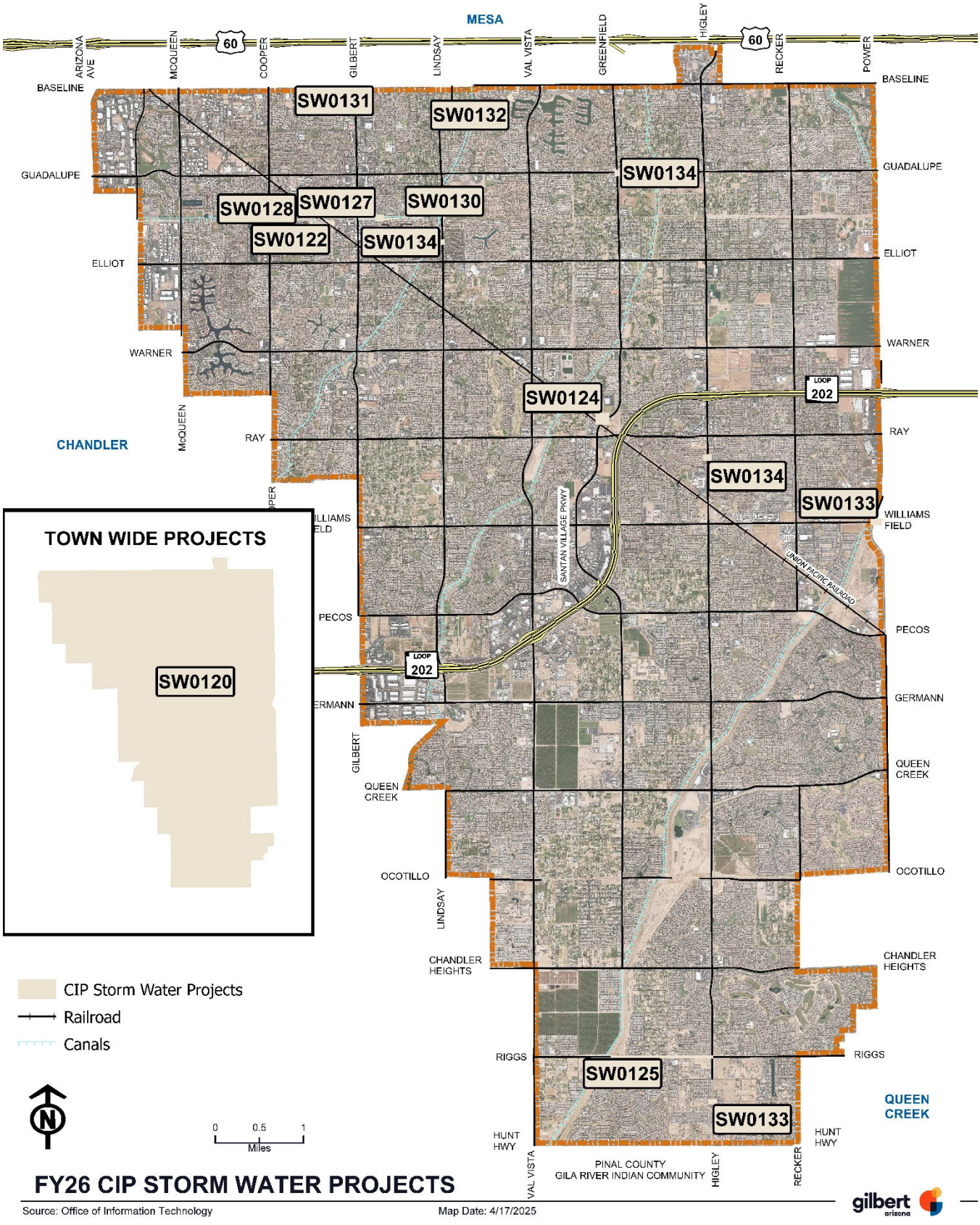
Capital Sources (1,000s)	Total	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Years 6-10	Beyond 10 Yrs
2017 GO Bonds	24	24	-	-	-	-	-	-	-
2022 GO Bonds (Transport)	94,858	8,452	74,206	12,200	-	-	-	-	-
26/28 Potential Street Bonds	91,997	-	-	-	66,871	922	-	24,204	-
30/32 Potential Parks Bonds	11,214	-	-	-	-	-	-	11,214	-
CDBG	2,760	141	1,211	351	-	325	325	407	-
CIP O/S Revolving Fund	90	90	-	-	-	-	-	-	-
Water Repl Fund	2,400	-	2,400	-	-	-	-	-	-
General Fund	9,389	6,895	2,494	-	-	-	-	-	-
Wastewater Fund	1,570	-	1,570	-	-	-	-	-	-
Roadway and Maint. Fund	9,940	182	1,239	506	2,678	5,335	-	-	-
Future Growth Funding	5,466	-	-	-	-	-	-	5,466	-
Private Fund	32,276	-	-	32,276	-	-	-	-	-
Miscellaneous	150	-	150	-	-	-	-	-	-
Total Sources	**$262,134**	**$ 15,784**	**$83,270**	**$45,333**	**$ 69,549**	**$ 6,582**	**$ 325**	**$ 41,291**	**$ -**

Operation and Maintenance Impact (1,000s)								
Total Operation and Maintenance Impact	-	-	-	-	225	-		
Total Revenue	-	-	-	-	-	-		
Net Additional Cost	**$ -**	**$ -**	**$ -**	**$ -**	**$ 225**	**$ -**		

RD1190 –Parking Garage 3 – Heritage District	**Project Priority**: 1.99
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.	
RD1210 – Phoenix Avenue Pedestrian Mall – Heritage District	**Project Priority**: 3.00
Design and construct a pedestrian mall adjacent to the Union Pacific Railroad (UPRR) right of way including a pedestrian path and wall from Gilbert Road west to Ash Street on the south side of the railroad tracks. In addition, an extension of the perimeter wall from the Heritage District Park and Ride lot southeast to Gilbert Road will be constructed.	
RD2130 – Ash Street Re-Alignment	**Project Priority**: 2.83
Design and construction to re-align Ash Street between Vaughn Avenue and Page Avenue and connect into Gilbert Road, providing the connectivity in the Heritage District. Project scope will include installation of water and sewer lines.	
RD2190 – Vaughn Ventilator – Heritage District	**Project Priority**: 3.00
The design and construction of Vaughn Avenue west from its existing dead end at Pacific Railroad to connect to Neely Street and improvements to the existing roadway of the proposed Paseo and existing Heritage Marketplace.	
RD2220 – Gilbert Road Median Improvements – Heritage District	**Project Priority**: 3.00
Improve and beautify raised medians in Gilbert Road between Juniper Avenue and Elliott Road. The existing medians no longer meet the standards of the Heritage District's place making and beautification objectives. The scope includes additional landscaping, new foliage, lighting, and artwork.	
RD2261 – Heritage Center Site and ADA Imp – Heritage District	**Project Priority**: 3.00
Design and construction to improve the exterior areas of the building to provide better access, lighting, signage and required American with Disabilities Act (ADA) upgrades. Scope of work includes mitigating drainage issues in the courtyard, play area and around the building and installing new wastewater pipe for connection to Oak Street Sewer (WW1253).	
RD2269 – Water Tower Way Core Phase – Heritage District	**Project Priority**: 1.83
Design and construction of the core portion of Water Tower Way located between Vaughn Ave. and Page Ave. on the existing Ash Street alignment. Scope of work will include the development of a pedestrian path and flexible public space to accommodate, pedestrians, special events such farmer's markets or small-scale festivals or use as a passive public space within the Heritage District. Project elements will include the conversion of the existing Ash Street to a pedestrian path with hardscape and streetscape improvements, street furniture, lighting, signage, drinking fountains, public art and associated utility improvements to support market and entertainment setups such as electrical and fiber. The Vaughn Ave and Page Ave pedestrian crossings will also be improved to coordinate with the landscape palette and hardscape of the core area and allow for curb areas for commercial loading zones and food trucks.	

RD2270 – Veterans Memorial Pedestrian Bridge – Heritage District	**Project Priority**: 1.74
Design and construction of a pedestrian bridge connecting Water Tower Way over the Union Pacific Railroad (UPRR) completing the planned pedestrian and bicycle path that runs north-south throughout the entirety of the Heritage District, starting at Juniper Avenue and ending at Elliot Road. This specific project includes the bridge infrastructure starting in the future Living Room Plaza (RD2170) and landing in the existing Veterans Park. Additionally, other elements such as shade, seating, signage and lighting are included for the scope of the bridge along with architectural elements ensure continuity of the Heritage District character. Arcadia connection with mix use facilities may be considered in the scope.	
RD2272 – Passenger Loading Zones Phase 2 – Heritage District	**Project Priority**: 3.00
Design and construction of the remaining amenities (Phase II) associated with existing loading zones completed previously. Phase I of the project was completed in 2021 and included designated passenger loading zones for drop off and pick up of passengers sharing a ride, including taxis, Uber, Lyft, or private vehicles. Five locations were improved on West Vaughn, East Vaughn, West Page, East Page and included striping, signage, modification to on-street parking curb gutter, paving and ADA improvements. Phase II will include the design and installation of lighting, street furniture, emergency safety call boxes, canopies and upgrades to way finding.	
RD2274 – Wayfinding Signs – Heritage District	**Project Priority**: 3.00
Design, fabrication and Installation of Phase I, Phase II, and Phase III wayfinding signs throughout the Heritage District as outlined in the Heritage District Wayfinding and Placemaking Master Plan. This includes signs ranging from local street signs to large-scale gateway entry signs. Preliminary designs, locations, and quantities are included in the Heritage District Wayfinding and Placemaking Master Plan.	

STORM WATER PROJECT LOCATOR



STORM WATER PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Years 6-10	Beyond 10 Yrs
Sonoqui Wash Restoration	SW0070	14,332	-	-	-	-	14,332	-	-	-
Hunt Highway Channel Protection	SW0100	6,233	-	-	-	6,233	-	-	-	-
2023 Storm Water Master Plan	SW0120	650	432	218	-	-	-	-	-	-
Nichols Park Basin Improvements	SW0121	1,540	-	-	1,540	-	-	-	-	-
Vaughn Basin Relocation	SW0122	16,376	10,253	6,123	-	-	-	-	-	-
Crossroads SW Pump Station Rehab	SW0124	900	1	899	-	-	-	-	-	-
Riggs Road Channel Restoration	SW0125	28,399	-	256	-	28,143	-	-	-	-
Village II SW Pump Station Rehab	SW0127	940	88	852	-	-	-	-	-	-
Vaughn SW Pump Station Rehab	SW0128	1,158	8	1,150	-	-	-	-	-	-
Freestone SW Pump Station Rehab	SW0130	779	97	682	-	-	-	-	-	-
Houston Ave Storm Drain Rehab	SW0131	705	396	309	-	-	-	-	-	-
Val Vista Lakes Storm System Rehab	SW0132	2,674	5	2,669	-	-	-	-	-	-
Stormwater Channel Rehab	SW0133	639	4	635	-	-	-	-	-	-
Stormwater Minor Rehab	SW0134	985	4	981	-	-	-	-	-	-
Total Capital Expenses		**$ 76,310**	**$ 11,288**	**$ 14,774**	**$ 1,540**	**$ 34,376**	**$ 14,332**	**$ -**	**$ -**	**$ -**

Capital Sources (1,000s)	Total	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Years 6-10	Beyond 10 Yrs
2022 GO Bonds (Transport)	16,376	10,253	6,123	-	-	-	-	-	-
26/28 Potential Street Bonds	28,143	-	-	-	28,143	-	-	-	-
Intergovernmental	383	165	218	-	-	-	-	-	-
Federal Grant	600	-	600	-	-	-	-	-	-
Env. Compliance Repl Fund	21,142	603	7,577	-	4,363	8,599	-	-	-
Env. Compliance Fund	9,666	267	256	1,540	1,870	5,733	-	-	-
Total Sources	**$ 76,310**	**$ 11,288**	**$ 14,774**	**$ 1,540**	**$ 34,376**	**$ 14,332**	**$ -**	**$ -**	**$ -**

Operation and Maintenance Impact (1,000s)

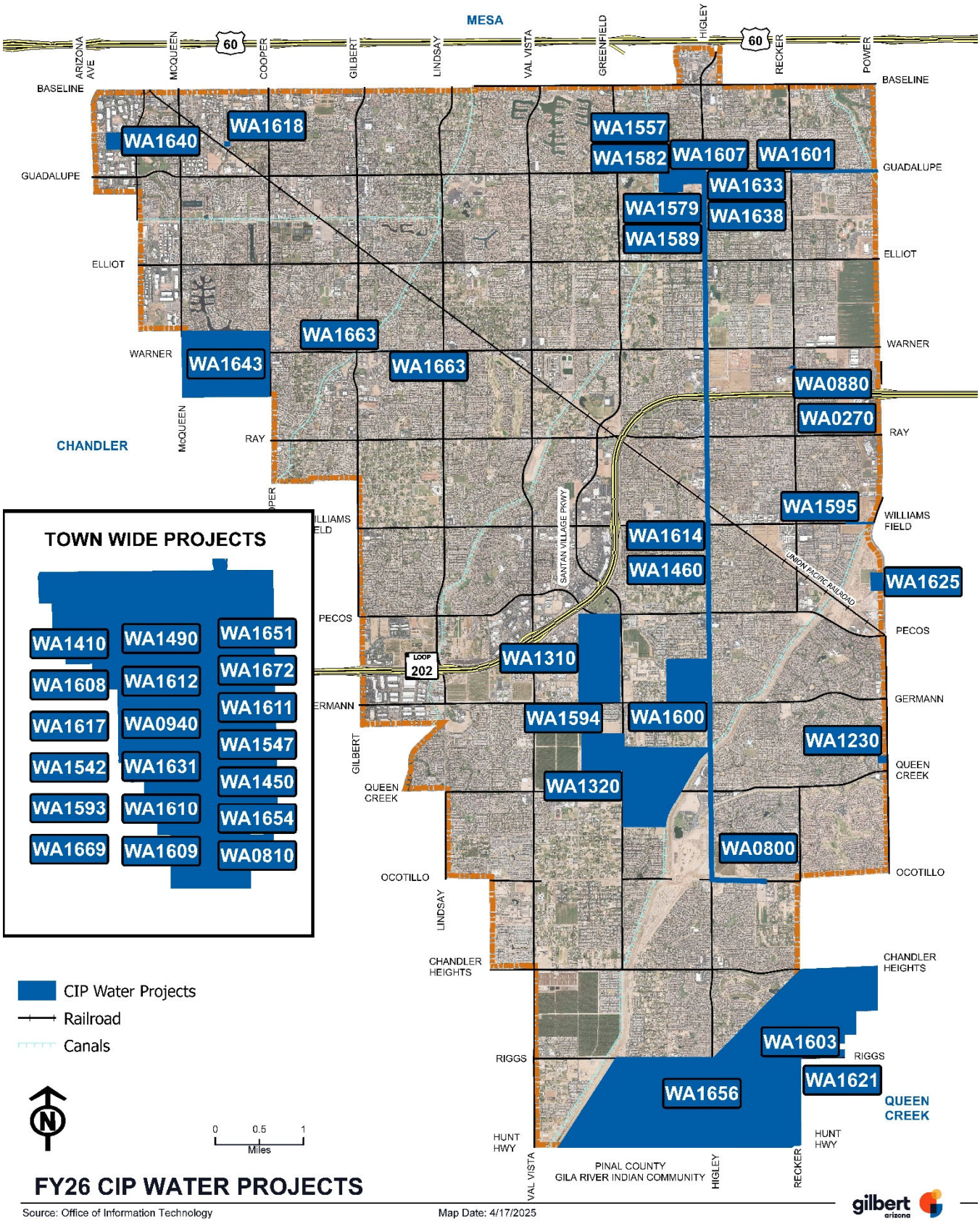
Total Operation and Maintenance Impact			-	-	-	-	-	-	
Total Revenue			-	-	-	-	-	-	
Net Additional Cost			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

SW0120 – 2023 Storm Water Master Plan Develop a comprehensive Storm Water Master Plan (SWMP) for Gilbert, which is designated as a regulated municipal separate storm sewer system (MS4). The study will support and define the requirements of the storm water system to comply with the National Pollution Discharge Elimination System (NPDES) standards and provide a methodology for regular SWMP updates.	**Project Priority**: 3.00
SW0122 – Vaughn Basin Relocation The basin receives significant storm water volumes for the Heritage District and is currently undersized for the service area. Project should also include a relocation plan for the facility to support the Vaughn ventilator project.	**Project Priority**: 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 
SW0125 – Riggs Road Channel Restoration Design and rehabilitation of channel to provide required storm water flow capacity and operations.	**Project Priority**: 3.00 
SW0127 – Village II SW Pump Station Rehab Design and construction to provide rehabilitation to Village II Storm Water Pump Station as recommended to restore the pump station to an appropriate level of service. Rehabilitation includes extensive repairs and equipment replacements including headwall replacement, piping, channel, and electrical improvements. In addition, the scope of work will include the design and construction of the fiber optic network to the pump station including conduit, fiber optic cable, enclosures, and related infrastructure and equipment.	**Project Priority**: 3.00 
SW0128 – Vaughn SW Pump Station Rehab Design and rehabilitation to restore the Vaughn storm water pump station to an appropriate level of service. Scope includes extensive repairs and equipment replacements including headwall replacement, piping, channel, and electrical improvements.	**Project Priority**: 3.00 
SW0130 – Freestone SW Pump Station Rehab Design and construction for the rehabilitation of Freestone Storm Water Pump Station as recommended to restore the pump station to an appropriate level of service. Rehabilitation includes extensive repairs and equipment replacements including headwall replacement, piping, channel, and electrical improvements. In addition, the scope of work will include the design and construction of the fiber optic network to the pump station, including conduit, fiber optic cable, enclosures, and related infrastructure and equipment.	**Project Priority**: 3.00 

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**: 3.00 
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**: 3.00 
SW0133 – Stormwater Channel Rehab Design and rehabilitation of existing stormwater channels at the following locations: southwest corner of Williams Field Road and Power Road, and two separate channels near the intersection of Coldwater Boulevard and Higley Road to restore storm water flow capacity and operations.	**Project Priority**: 3.00 
SW0134 – Stormwater Minor Rehab Design and rehabilitation of existing storm drain piping and associated infrastructure near the following intersections: Ivanhoe Road and Higley Road, Greenfield Road and Guadalupe Road, and Cullumber Street and Lindsay Road to restore storm water flow capacity and operations.	**Project Priority**: 3.00 

gilbert arizona

WATER PROJECT LOCATOR



FY26 CIP WATER PROJECTS

Source: Office of Information Technology

Map Date: 4/17/2025

gilbert arizona

gilbert arizona

WATER PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Years 6-10	Beyond 10 Yrs
Site 34 Well and Reservoir	WA0270	35,333	4,760	10,577	-	-	-	19,996	-	-
Zone 2 to Zone 4 Interconnect	WA0670	2,002	6	-	-	-	-	-	1,996	-
Site 33 Well Development	WA0800	7,197	1,270	5,927	-	-	-	-	-	-
35 Well Development	WA0810	11,837	4,921	6,916	-	-	-	-	-	-
Water Rights - WMAT Settlement	WA0830	14,472	-	-	-	14,472	-	-	-	-
Site 32 Well	WA0880	18,752	4,203	14,549	-	-	-	-	-	-
Water Rights - Phase 2	WA0940	43,591	18,605	5,506	19,480	-	-	-	-	-
Pow er Rd Water Line	WA1120	6,007	-	-	-	-	-	6,007	-	-
Water Rights Resiliency and Capacity	WA1200	46,851	-	-	35,138	11,713	-	-	-	-
Site 20 Reservoir Construction	WA1230	25,533	12,130	13,403	-	-	-	-	-	-
Tankersley Water System Area II	WA1310	15,370	4,912	10,458	-	-	-	-	-	-
Tankersley Water System Area V	WA1320	17,919	1,348	16,571	-	-	-	-	-	-
Tankersley Water System Area III/IV	WA1330	18,165	-	-	-	-	-	-	18,165	-
Tankersley Water System Area VI	WA1340	3,213	-	-	-	-	-	-	3,213	-
Tankersley Water System Area VII/VIII	WA1350	12,897	-	-	-	-	-	-	12,897	-
Zones 1 and 2 Split Valves	WA1410	6,448	132	1,847	-	-	-	-	4,469	-
Transmission Main Assessment Phase 1	WA1450	507	2	505	-	-	-	-	-	-
Higley Rd Water Line	WA1460	3,595	3,262	333	-	-	-	-	-	-
Islands Water Line Replacement	WA1470	90,828	-	-	-	3,000	-	-	87,828	-
Site 25 Arsenic Mitigation	WA1480	4,950	-	-	-	-	-	-	4,950	-
Cathodic Protection Assessment	WA1490	1,176	2	1,174	-	-	-	-	-	-
Pony Lane Water Line Replacement	WA1510	14,427	-	-	-	-	-	-	14,427	-
Lindsay Rd Water Line	WA1540	4,554	-	-	-	-	-	-	4,554	-
2022 Vulnerability Assessment	WA1542	396	372	24	-	-	-	-	-	-
Tankersley Water System Area IX	WA1545	14,945	-	-	-	-	-	-	14,945	-
Zone 1 System Connectivity	WA1547	4,204	31	79	-	-	-	-	4,094	-
Site 8 Condition Repair	WA1557	3,047	139	104	-	-	-	-	2,804	-
NWTP SCADA/I&C Support Services	WA1579	317	122	195	-	-	-	-	-	-
NWTP South Reservoir Improvements	WA1582	10,840	9,883	957	-	-	-	-	-	-
NWTP Expansion and Reconstruction	WA1589	737,664	273,128	433,536	31,000	-	-	-	-	-
ICPMS Instrument Replacement	WA1593	464	183	281	-	-	-	-	-	-
SVWTP Raw Water Cathodic Protection	WA1594	8,051	512	7,539	-	-	-	-	-	-
Pow er Rd Water Line	WA1595	454	17	437	-	-	-	-	-	-
Water Rights Bartlett Lake Modification	WA1596	19,599	-	-	6,533	6,533	6,533	-	-	-
ACP Water Line Replacements	WA1597	282,214	-	-	-	5,000	4,021	13,266	259,927	-
Stratland Estates Utility Separation	WA1600	10,414	90	526	-	-	-	-	9,798	-
Guadalupe Rd Water Line Abandonment	WA1601	1,012	61	951	-	-	-	-	-	-
Site 21 Booster Upgrades	WA1603	4,710	8	4,702	-	-	-	-	-	-
NWTP Electrical Building A Rehab	WA1607	2,044	1,155	889	-	-	-	-	-	-
Well Siting Analysis Phase 1	WA1608	1,694	104	1,590	-	-	-	-	-	-
Site 36 Well Development	WA1609	14,951	3,887	11,064	-	-	-	-	-	-
Site 37 Well Development	WA1610	19,534	3,418	16,116	-	-	-	-	-	-
Site 38 Well Development	WA1611	10,668	2,757	7,911	-	-	-	-	-	-
Site 39 Well Development	WA1612	20,418	4,525	15,893	-	-	-	-	-	-
Site 40 Well Development	WA1613	23,419	-	-	-	-	-	-	23,419	-
Transmission Main Assessment Phase 3	WA1614	27,807	1,551	26,256	-	-	-	-	-	-
2027 Vulnerability Assessment/ERP	WA1615	401	-	-	401	-	-	-	-	-
2032 Vulnerability Assessment/ERP	WA1616	401	-	-	-	-	-	-	401	-
Lead and Copper Compliance Program	WA1617	330	184	146	-	-	-	-	-	-
Site 5 Rehab and Tank Replacement	WA1618	1,110	56	1,054	-	-	-	-	-	-
Transmission Main Assessment Phase 4	WA1619	11,811	-	-	4,000	7,811	-	-	-	-

gilbert arizona

WATER PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Years 6-10	Beyond 10 Yrs
SVWTP Transmission Main Assmt Phase	WA1620	7,363	-	-	-	4,908	2,455	-	-	-
Site 21 Reservoir Roof Replacement	WA1621	2,038	3	2,035	-	-	-	-	-	-
Site 26 Reservoir Roof Replacement	WA1622	2,036	-	-	2,036	-	-	-	-	-
System Arsenic Valve Replacements	WA1623	4,292	-	-	-	-	-	-	4,292	-
Site 19 Electric & Chlorine Upgrade	WA1624	5,804	-	-	-	-	5,804	-	-	-
Desert Sky Utilities Improvements	WA1625	508	51	457	-	-	-	-	-	-
45 Well Development	WA1626	11,946	-	-	-	-	-	-	11,946	-
Site 41 Well Facility Development	WA1627	24,419	-	-	-	-	-	-	24,419	-
Site 42 Well Facility Development	WA1628	24,419	-	-	-	-	-	-	24,419	-
Site 43 Well Facility Development	WA1629	24,419	-	-	-	-	-	-	24,419	-
Site 44 Well Facility Development	WA1630	24,419	-	-	-	-	-	-	24,419	-
Water Rights - SRP CAP Interconnect	WA1631	9,500	-	1,000	1,150	7,350	-	-	-	-
Transmission Main Assessment Phase 5	WA1632	1,292	-	-	-	-	-	-	1,292	-
NWTP Finished Water Pump Station	WA1633	14,281	8	14,273	-	-	-	-	-	-
Zone 1 Relief Transmission Main 1	WA1634	11,988	-	-	-	-	-	-	11,988	-
Zone 1 Relief Transmission Main 2	WA1635	27,057	-	-	-	-	-	-	27,057	-
Zone 2 Relief Transmission Main 1	WA1637	5,774	-	-	-	-	-	-	5,774	-
Zone 2 Relief Transmission Main 2	WA1638	6,076	-	6,076	-	-	-	-	-	-
Water System Surge Evalualtion	WA1639	3,816	-	-	-	-	250	-	3,566	-
Fire Flow Improvements Phase 1	WA1640	5,293	174	3,121	-	1,998	-	-	-	-
Fire Flow Improvements Phase 2	WA1641	4,782	-	-	-	-	-	-	4,782	-
Fire Flow Improvements Phase 3	WA1642	3,266	-	-	-	-	-	3,266	-	-
Fire Flow Improvements Phase 4	WA1643	5,482	60	1,356	-	-	4,066	-	-	-
Fire Flow Improvements Phase 5	WA1644	4,073	-	-	-	-	-	-	4,073	-
Fire Flow Improvements Phase 6	WA1645	842	-	-	-	-	-	842	-	-
Fire Flow Improvements Phase 7	WA1646	1,249	-	-	-	-	-	1,249	-	-
Fire Flow Improvements Phase 8	WA1647	394	-	-	-	-	-	-	394	-
Fire Flow Improvements Phase 9	WA1648	291	-	-	-	-	-	-	291	-
SVWTP Condition Assessment	WA1649	684	-	-	-	684	-	-	-	-
NWTP FWPS and Reservoir Replacement	WA1650	40,663	-	-	-	-	-	7,453	33,210	-
Unidirectional Flushing Program	WA1651	168	90	78	-	-	-	-	-	-
System Droughts Interconnects	WA1654	2,943	5	2,938	-	-	-	-	-	-
Water Site Study	WA1655	1,286	-	-	-	-	-	-	1,286	-
Zone 3 - In-Line Booster Station	WA1656	321	-	321	-	-	-	-	-	-
Water Crossing Rehab Assessment	WA1657	3,544	-	-	222	-	3,322	-	-	-
2027 Int Water Resources Master Plan	WA1660	1,304	-	-	1,304	-	-	-	-	-
Consolidated Canal Waterline Repair	WA1663	552	210	342	-	-	-	-	-	-
Lindsay Road Valve Rehab	WA1664	874	-	-	-	-	874	-	-	-
Site 7 and 16 Treatment Facility	WA1667	13,026	-	-	-	-	13,026	-	-	-
Remote Site SCADA	WA1669	2,833	-	902	1,931	-	-	-	-	-
Site 29 and Site 30 Well	WA1671	5,074	-	-	-	-	-	-	5,074	-
Water System Fiber Connection	WA1672	5,667	4	983	1,107	3,573	-	-	-	-
Total Capital Expenses		**$ 1,954,601**	**$358,341**	**$651,898**	**$104,302**	**$ 67,042**	**$ 40,351**	**$ 52,079**	**$680,588**	**$ -**

gilbert arizona

WATER PROJECT SUMMARY

Capital Sources (1,000s)	Total	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Years 6-10	Beyond 10 Yrs
2007 WRMPC Bonds	13	13	-	-	-	-	-	-	-
2016 WRMPC Bonds (SDF)	1,166	1,166	-	-	-	-	-	-	-
2022 WRMPC (Water SDF)	175,654	86,202	89,452	-	-	-	-	-	-
2022 WRMPC (Water)	160,710	58,985	101,725	-	-	-	-	-	-
2022 WRMPC (WR SDF)	12,906	-	5,506	7,400	-	-	-	-	-
2022 WRMPC (Water R&R)	352,064	150,089	201,975	-	-	-	-	-	-
2027 WRMPC (Water)	27,102	-	23,036	1,062	-	-	3,004	-	-
2027 WRMPC (Water R&R)	80,752	-	65,067	15,685	-	-	-	-	-
WRMPC - Intergov Contrib	4,024	236	3,788	-	-	-	-	-	-
Potential WRMPC (WR SDF)	37,897	-	-	23,425	14,472	-	-	-	-
Intergovernmental	28,700	13,213	15,487	-	-	-	-	-	-
State Grant	3,000	173	2,827	-	-	-	-	-	-
Developer Contribution	3,003	-	-	-	-	-	3,003	-	-
City of Chandler	4,023	-	-	-	2,796	1,227	-	-	-
Water Repl Fund	554,414	14,952	36,093	6,036	15,811	4,021	20,719	456,782	-
Water Fund	268,176	12,287	74,843	31,229	27,430	28,570	5,357	88,460	-
Wastew ater Fund	1,418	276	90	852	-	-	-	200	-
Future Grow th Funding	44,082	-	-	-	-	-	3,996	40,086	-
Water SDF	145,213	2,144	32,009	-	-	-	16,000	95,060	-
Water Resources SDF	50,284	18,605	-	18,613	6,533	6,533	-	-	-
Total Sources	**$ 1,954,601**	**$358,341**	**$651,898**	**$104,302**	**$ 67,042**	**$ 40,351**	**$ 52,079**	**$680,588**	**$ -**

Operation and Maintenance Impact (1,000s)									
Total Operation and Maintenance Impact			-	436	2,357	2,357	2,357	-	
Total Revenue			-	-	-	-	-	-	
Net Additional Cost			**$ -**	**$ 436**	**$ 2,357**	**$ 2,357**	**$ 2,357**	**$ -**	

WA0270 – Site 34 Well and Reservoir – Galveston and Wade Design and construction of a two million gallon in ground reservoir and pump station. Design and drill a two million gallon per day (MGD) well to fill reservoir. The reservoir to be located at East Galveston Street and South Wade Drive, serving Zone 2.	**Project Priority**: 3.00
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
WA0880 – Site 32 Well Design and construction of a two million gallon per day well conversion from the existing irrigation use to a direct to system well. Connect with existing 8" and/or 16" water line at Pecos Rd & 164th St.	**Project Priority**: 3.00
WA0940 – Water Rights – Phase 2 Acquisition of water rights for 2,500 acre-feet (AF) of water per year over 100 years through a combination of one-year leases and storage, and a long-term lease.	**Project Priority**: 3.00
WA1230 – Site 20 Reservoir Construction Design and construction of a new 3 million gallon reservoir to provide additional storage volume and booster pump station upgrades to meet growth demands within Zone 3. Scope of work will also include demolition of the existing steel reservoir, a pump to waste basin for adjacent system wells, a future onsite well and nitrate treatment if necessary to provide treatment of Zone 3 supply wells in the future.	**Project Priority**: 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 

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**: 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**: 3.00
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**: 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**: 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
WA1589 – NWTP Expansion 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 
WA1593 – ICPMS Instrument Replacement Design and replacement of the Inductively Coupled Plasma Mass Spectrometry (ICPMS) instrument which is necessary for testing for trace metals. Active management of water quality at the Town's water treatment plants and well sites is a critical component of the compliance strategy and provides necessary data to inform treatment processes.	**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 
WA1595 – Power Rd Water Line – Ray to Williams Fld Design and construction to abandon the existing water line along the Roosevelt Water Conservation District (RWCD) Canal and Power Road just north of Williams Field Road to near Ray Road. Scope of work include relocation of existing services and coordination with City of Mesa.	**Project Priority**: 3.00
WA1600 – Stratland Estates Utility Separation Investigation and remediation of water and wastewater infrastructure separation distances throughout the Stratland Estates subdivision.	**Project Priority**: 2.05
WA1601 – Guadalupe Rd Water Line Abandonment – Power to Recker Design and construction to abandon parallel water main in Guadalupe Road from Recker Road to Power Road to support improved water quality in Zone 4.	**Project Priority**: 3.00
WA1603 – Site 21 Booster Upgrades Design and construction of improvements at Site 21, near Riggs Road and Recker Road, to improve site access and function. Work includes modification of the existing Motor Control Center (MCC) and Programmable Logic Controller (PLC).	**Project Priority**: 3.00

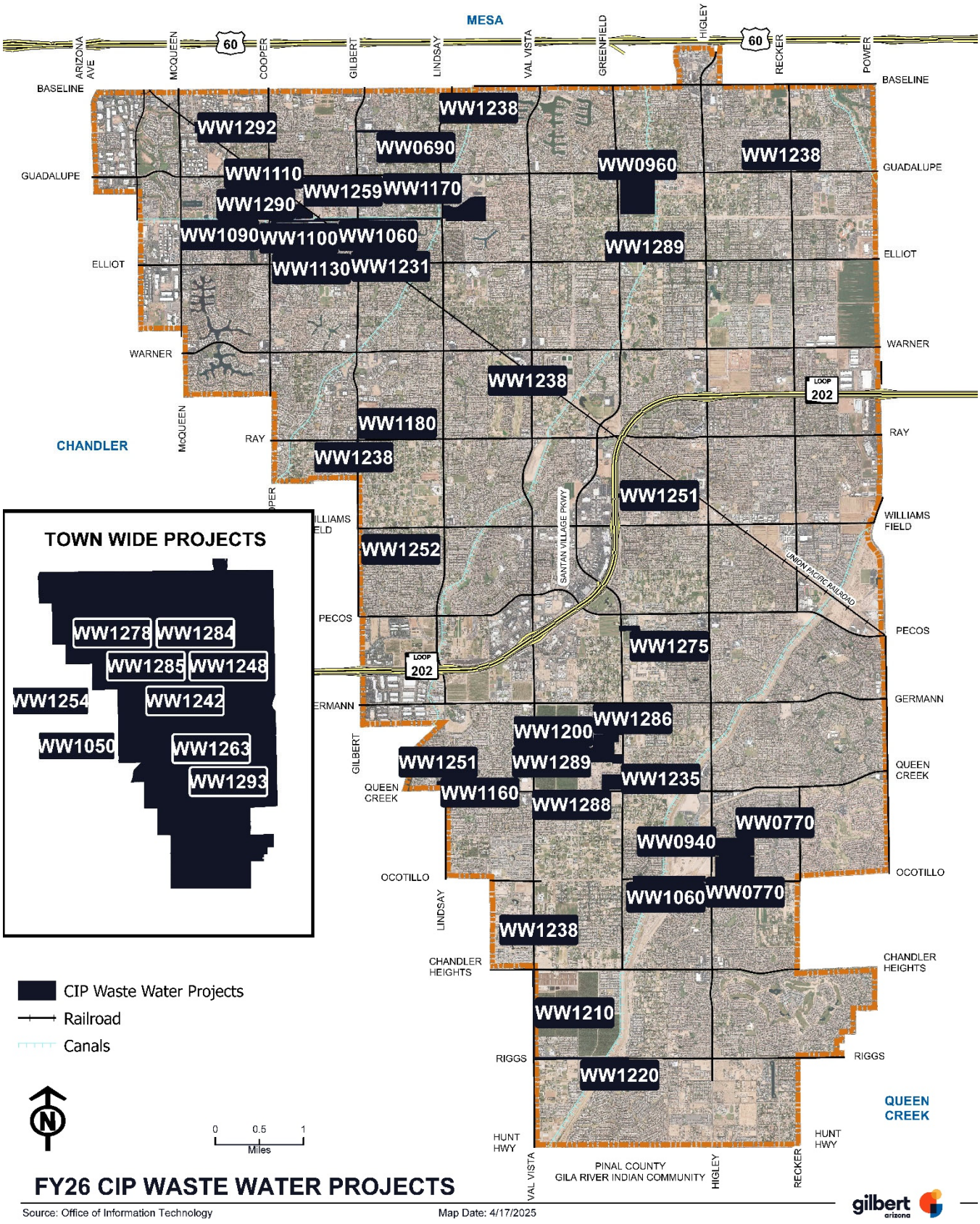
WA1607 – NWTP Electrical Building A Rehab Design and construction for the replacement end of life electrical switchgear and appurtenances in Building A at the North Water Treatment Plant.	**Project Priority**: 3.00 
WA1608 – Well Siting Analysis Phase 1 Design and pilot testing of five probable new well sites in coordination with new developments. This work will provide knowledge of new well capacity to support water system resiliency and growth. Project includes site investigations to appropriate site and design new well locations.	**Project Priority**: 3.00
WA1609 – Site 36 Well Development Design and development of a new 2 Million Gallon Per Day (MGD) well to support water system resiliency and growth.	**Project Priority**: 3.00
WA1610 – Site 37 Well Development Design and development of a new 2 Million Gallon Per Day (MGD) well to support water system resiliency and growth.	**Project Priority**: 3.00
WA1611 – Site 38 Well Development Design and development of a new 2 Million Gallon Per Day (MGD) well to support water system resiliency and growth.	**Project Priority**: 3.00
WA1612 – Site 39 Well Development Design and development of a new 2 Million Gallon Per Day (MGD) well to support water system resiliency and growth.	**Project Priority**: 3.00
WA1614 – Transmission Main Assessment Phase 3 Rehabilitation of critical transmission mains serving Zone 2. Work will include repair or replacement of main assets; repair or replacement of system valves; assessment, rehabilitation, and repair of corrosion protection; and replacement of air release valves.	**Project Priority**: 3.00 
WA1617 – Lead and Copper Compliance Program Study to develop a lead service line inventory and service line replacement program in accordance to the EPA revisions to the Safe Drinking Water Act's Lead and Copper Rule. This effort will facilitate the removal of lead service lines throughout the community, if required.	**Project Priority**: 3.00
WA1618 – Site 5 Rehab and Tank Replacement Design and construction of pump to waste infrastructure to include demolition of existing end of service life waste tank and reconstruction of pump-to-waste piping, valves, retention, and infrastructure.	**Project Priority**: 3.00 

WA1621 – Site 21 Reservoir Roof Replacement – Riggs and 180th Design and construction for the replacement of the reservoir roof at Site 21 located at Riggs Road and 180th Street.	**Project Priority**: 3.00 
WA1625 – Desert Sky Utilities Improvements Design and construction of systems necessary to reduce or eliminate water distribution system autoflusher. Site solution will likely include an on-site disinfection system and appurtenances.	**Project Priority**: 3.00
WA1631 – Water Rights – SRP CAP Interconnect Participation in the design and construction by the Salt River Project (SRP), in partnership with municipalities and CAP for the SRP-CAP Interconnection Facility (SCIF). This facility would allow SRP water to be delivered into the CAP system. Gilbert's participation in the SCIF is estimated to provide 11 MGD of peaking capacity to the system by diverting recovered and future supplies to the Santan Plant. This capacity is considered resiliency capacity to offset reductions to existing CAP supplies.	**Project Priority**: 3.00
WA1633 – NWTP Finished Water Pump Station Design and construction of North Water Treatment Plant (NWTP) Zone 1 and Zone 2 finish water pump station capacity improvements. Three additional Zone 1 pumps and two additional Zone 2 pumps will resolve deficiencies in the firm pumping capacity of the NWTP. The project will include new vertical turbine pumps, valves, piping, associated appurtenances, variable frequency drives, and electrical/structural improvements. The need for this project is partially due to new growth and would therefore be eligible for SDF funding.	**Project Priority**: 3.00 
WA1638 – Zone 2 Relief Transmission Main 2 Design and construction of a parallel water transmission main along N Higley Road, from the North Water Treatment Plant (NWTP) to E Olney Avenue. The new piping will reduce the high velocities observed during modeling. The project will include 2,300 lineal feet (LF) of 24" ductile iron pipe (DIP). The need for this project is partially due to new growth and would therefore be eligible for SDF funding.	**Project Priority**: 3.00
WA1640 – Fire Flow Improvements Phase 1 – Playa Palms Design and construction of fire flow improvements within the Playa Palms neighborhood area. The project will include 1,950 lineal feet (LF) of 12" ductile Iron pipe (DIP) and 1,000 LF of 8" DIP to meet fire flow criteria.	**Project Priority**: 3.00
WA1643 – Fire Flow Improvements Phase 4 – Tremaine Design and construction of fire flow improvements within the Tremaine neighborhood area. The project will include 2,750 lineal feet (LF) of 12" ductile Iron Pipe (DIP) and 1,900 LF of 8" DIP to meet fire flow criteria.	**Project Priority**: 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

WA1654 – System Droughts Interconnects Design and construction of drought interconnects between the Town of Gilbert's water system and adjacent water providers to provide operational resiliency to receive additional water supply from neighboring utilities given potential surface water shortages. These interconnects would only be used during peak demand periods to maintain adequate water pressure in the system. Interconnects would be designed for up to 2MGD and related metering and system improvements.	**Project Priority**: 3.00
WA1656 – Zone 3 – In-Line Booster Station Analysis of the water system at the southeast part of Zone 3 to identify recommendations for operational improvements and potential booster pump station.	**Project Priority**: 3.00
WA1663 – Consolidated Canal Waterline Repair 12” water line abandonment under Consolidated Canal, and construct two new 8” water lines.	**Project Priority**: 3.00 
WA1669 – Remote Site SCADA Design and construction of needed supervisory control and data acquisition (SCADA) systems for the remote sites of the water system. These improvements will align with the new SCADA architecture to meet cybersecurity and operability needs.	**Project Priority**: 3.00
WA1672 – Water System Fiber Connection Design and construction to complete last mile connections for the fiber optic system to all water facilities. This project would include any facilities for water not included within the TS1940 Fiber Optic Strategic Buildout Final Report. Locations include the Linsay and Freeman Farms Reservoirs, Booster Site 2, Station 5, as well as over 20 Well Sites across Town.	**Project Priority**: 3.00

gilbert arizona

WASTEWATER PROJECT LOCATOR



FY26 CIP WASTE WATER PROJECTS

Source: Office of Information Technology

Map Date: 4/17/2025

gilbert arizona

gilbert arizona

WASTEWATER PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Years 6-10	Beyond 10 Yrs
System Relief Sewers Phase 1	WW0690	9,528	3,228	6,300	-	-	-	-	-	-
South Recharge Site Phase 2	WW0770	10,508	9,427	1,081	-	-	-	-	-	-
Aquifer Storage and Recovery Wells	WW0940	35,710	77	3,640	24,670	-	-	7,323	-	-
Riparian Distribution Structure	WW0960	14,844	21	14,823	-	-	-	-	-	-
System Wide Force Main Retrofit	WW1050	155,583	6,934	24,479	12,417	12,417	12,417	12,417	62,085	12,417
Concrete Pipe Gravity Sewer Rehab	WW1060	18,590	15,300	3,290	-	-	-	-	-	-
Turner Ranch Gravity Sewer Upgrade	WW1070	9,261	-	-	-	-	-	-	9,261	-
Neely Activated Sludge Pump Station Repl	WW1090	8,899	7,310	1,589	-	-	-	-	-	-
Neely Oxidation Ditch Rotor Repl	WW1100	15,968	10,586	5,382	-	-	-	-	-	-
Neely Effluent Filter Replacement	WW1110	11,548	9,381	2,167	-	-	-	-	-	-
Neely Odor Control System	WW1130	2,581	203	2,378	-	-	-	-	-	-
Layton Lakes Odor Control	WW1160	2,160	1,516	644	-	-	-	-	-	-
Western Canal Odor Control	WW1170	2,136	241	1,895	-	-	-	-	-	-
Gilbert and Ray Sewer Outfall	WW1180	1,309	206	1,103	-	-	-	-	-	-
GWRP Expansion Phase 4	WW1200	124,101	-	20,025	50,000	54,076	-	-	-	-
Val Vista Reclaimed Water Line	WW1210	5,522	-	1,419	4,103	-	-	-	-	-
Riggs Reclaimed Water Line	WW1220	5,970	-	1,419	4,551	-	-	-	-	-
Neely Admin Building Repairs	WW1231	7,600	1,199	507	-	5,894	-	-	-	-
Reservoir 3 Reclaimed Recovery Well	WW1233	5,925	-	-	-	-	-	-	5,925	-
Higley Reclaimed Water Line	WW1234	6,762	-	-	6,762	-	-	-	-	-
SASC Odor Control Site	WW1235	3,562	-	3,562	-	-	-	-	-	-
Islands Lift Station Improvements	WW1237	2,354	-	-	2,354	-	-	-	-	-
Lift Station Property Acquisition	WW1238	476	-	476	-	-	-	-	-	-
Manhole Rehabilitation Phase 1	WW1242	12,046	7,253	17	-	4,776	-	-	-	-
Agritopia Odor Control Site	WW1243	3,372	-	-	-	-	3,372	-	-	-
Manhole Rehabilitation Phase 2	WW1248	11,104	5,091	6,013	-	-	-	-	-	-
Layton Lakes/Crossroads Lift Station	WW1251	3,459	28	3,431	-	-	-	-	-	-
Commons Lift Station Improvements	WW1252	4,564	100	4,464	-	-	-	-	-	-
Oak Sewer Realignment	WW1253	1,479	-	-	-	-	1,479	-	-	-
Lift Station Safety Improvements	WW1254	507	409	98	-	-	-	-	-	-
Neely Area Parallel Relief Sewers	WW1255	6,131	-	-	-	6,131	-	-	-	-
Greenfield Area Parallel Relief Sewers	WW1256	3,964	-	-	-	3,964	-	-	-	-
Neely WRF Concrete Assessment	WW1259	2,825	801	65	1,959	-	-	-	-	-
Access and Security Improvements	WW1260	1,428	-	-	-	-	1,428	-	-	-
Site 3 Chlorine Generation System	WW1262	1,169	-	-	-	-	-	-	1,169	-
Wastewater System Fiber Connection	WW1263	4,725	4	885	956	2,880	-	-	-	-
Higley and Ocotillo Dosing Station	WW1264	1,698	-	-	-	-	1,698	-	-	-
Val Vista and Ocotillo Odor Control	WW1265	1,905	-	-	-	-	-	-	1,905	-
Lindsay and Pecos Odor Control	WW1266	1,691	-	-	-	-	-	-	1,691	-
BioFilter - Greenfield and Germann	WW1267	2,460	-	-	-	-	-	-	2,460	-
Elliot Rd Reclaimed Line	WW1268	41,913	-	-	-	-	-	8,958	32,955	-
BioFilter - Lindsay and Queen Creek	WW1269	2,817	-	-	-	-	-	-	2,817	-
Baseline & Greenfield Gravity Line	WW1270	26,984	-	-	26,984	-	-	-	-	-
Recker & Morrison Ranch Gravity Line	WW1271	1,774	-	-	1,774	-	-	-	-	-
Fiesta Tech Facility Upgrades 1	WW1272	16,563	-	-	-	16,563	-	-	-	-
Reclaimed System Surge Evaluation	WW1273	3,900	-	-	-	-	-	3,900	-	-
Reclaimed Zone Split Improvements	WW1274	1,129	-	-	-	-	-	1,129	-	-
Charbray Reclaimed Line	WW1275	2,195	-	2,195	-	-	-	-	-	-
Williams Field Reclaimed Line	WW1276	23,327	-	-	5,441	17,886	-	-	-	-

WASTEWATER PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Years 6-10	Beyond 10 Yrs
Pecos Rd Reclaimed Line	WW1277	16,590	-	-	2,904	13,686	-	-	-	-
SCADA & Communications Master Plan	WW1278	380	-	380	-	-	-	-	-	-
GWRP - Flow Monitoring Program	WW1279	342	-	-	-	-	-	-	342	-
Reclaimed Control Valve Upgrades	WW1280	3,982	-	-	-	535	1,149	1,149	1,149	-
Neely WRF O&M Documentation Update	WW1283	745	-	-	745	-	-	-	-	-
Lift Station Emergency Power	WW1284	2,064	-	2,064	-	-	-	-	-	-
Town Wide Arc Flash Phase 1	WW1285	752	3	749	-	-	-	-	-	-
Reservoir 3 Control System R&R	WW1286	1,525	-	1,525	-	-	-	-	-	-
Greenfield Rd Reclaimed Rehab	WW1287	18,131	-	-	-	18,131	-	-	-	-
Reclaimed - System Flushing Sites	WW1288	697	-	697	-	-	-	-	-	-
Reclaimed - Reservoir Safety Imp	WW1289	402	4	398	-	-	-	-	-	-
GWRP Various Plant Improvements Ph 2	WW1290	17,430	749	7,401	3,036	3,404	2,386	454	-	-
Town Wide ARV Improvements	WW1291	652	-	-	-	652	-	-	-	-
Pioneer St Utility Improvements	WW1292	4,539	-	4,539	-	-	-	-	-	-
202 Freeway Gravity Sewer Rehab	WW1293	2,650	-	2,650	-	-	-	-	-	-
Total Capital Expenses		**$716,907**	**$ 80,071**	**$133,750**	**$148,656**	**$160,995**	**$ 23,929**	**$ 35,330**	**$121,759**	**$ 12,417**

Capital Sources: (1,000s)	Total	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Years 6-10	Beyond 10 Yrs
2027 WRMPC (WW SDF)	139,463	-	10,717	74,670	54,076	-	-	-	-
Intergovernmental	13,866	-	13,866	-	-	-	-	-	-
Developer Contribution	32,778	-	-	17,540	15,238	-	-	-	-
Wastewater Repl Fund	357,698	64,401	72,939	36,698	53,514	15,051	18,612	84,066	12,417
Water Fund	1,525	-	1,525	-	-	-	-	-	-
Wastewater Fund	85,248	5,292	25,664	10,430	5,823	8,878	6,412	22,749	-
Future Growth Funding	7,323	-	-	-	-	-	7,323	-	-
Greenfield Wastewater SDF	41,318	9,063	6,528	5,809	15,948	-	-	3,970	-
Neely Wastewater SDF	37,688	1,315	2,511	3,509	16,396	-	2,983	10,974	-
Total Sources	**$716,907**	**$ 80,071**	**$133,750**	**$148,656**	**$160,995**	**$ 23,929**	**$ 35,330**	**$121,759**	**$ 12,417**

Operation and Maintenance Impact (1,000s)							
Total Operation and Maintenance Impact	-	378	627	640	1,046	-	
Total Revenue	-	-	-	-	-	-	
Net Additional Cost	**$ -**	**$ 378**	**$ 627**	**$ 640**	**$ 1,046**	**$ -**	

WW0690 – System Relief Sewers Phase 1 Design and construction of parallel or replacement relief sewers to support the wastewater collection system, including alignments in Mystic Drive, Lago Boulevard, Houston Avenue, Burk Street, and Elm Street near the Heritage District.	**Project Priority**: 3.00
WW0770 – South Recharge Site Phase 2 This project will increase the South Recharge Facility's capacity by constructing the southern half of the site with the installation of four new basins and the planned extension of the site's delivery canal. The following scope of work items to be included in this phase will also enhance the facility's recharge capacity and operations through efficiencies: drain holes in the basins per the 2012 Master Plan recommendations and facility hydrology report, motorized valves and SCADA system controls, hydro-rangers to monitor basin water levels, tree purchase and installation around new basins and the delivery canal, paving the parking lot (to meet an anticipated site visitation demand), as well as parking lot lighting for site security.	**Project Priority**: 3.00
WW0940 – Aquifer Storage and Recovery Wells Design and installation of four aquifer storage recovery (ASR) recharge wells. Project scope includes a study phase which will site the four ASR wells and drill pilot holes to validate recharge feasibility at the proposed locations. Initial recommendations note Crossroads Park as a potential location for wells.	**Project Priority**: 2.08
WW0960 – Riparian Distribution Structure Design and construction to install a pipe parallel to the existing 10" pipe into the Recharge Facility; expand the distribution box to accommodate the increased flow and possibly eliminate 18" pipe to basins three and four. This project also includes retro-fitting the manual gate valves to be motorized, SCADA, fiber, and earthwork on each pond at the Riparian Preserve at Water Ranch. Project will evaluate inlet design for alternative surface water recharge alternatives.	**Project Priority**: 2.30
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	**Project Priority**: 3.00
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.	
WW1090 – Neely Activated Sludge Pump Station Repl	**Project Priority**: 3.00
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.	
WW1100 – Neely Oxidation Ditch Rotor Repl	**Project Priority**: 3.00
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.	
WW1110 – Neely Effluent Filter Replacement	**Project Priority**: 3.00
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.	
WW1130 – NWRP Odor Control System	**Project Priority**: 3.00
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.	
WW1160 – Layton Lakes Odor Control	**Project Priority**: 3.00
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.	

WW1170 – Western Canal Odor Control Design and construction of an odor and corrosion control chemical injection station along the 36" sanitary sewer pipeline that parallels the Western Canal. The station will include a secured eight foot block wall, a concrete chemical containment area with protective linings, chemical storage tanks, mixers, injection pumps, electrical controls, SCADA monitoring system, and appurtenances.	**Project Priority**: 3.00
WW1180 – Gilbert and Ray Sewer Outfall Design and reconstruction of the wastewater structure at Gilbert and Ray Roads to prevent recurring surcharge within the sewer system east along Ray Road. This structure includes a sewer force main discharge point from the Rancho Del Verde lift station. As a result, this project also includes possible re-alignment of the existing sewer force main discharge location and the rehabilitation of the existing force main pipeline which currently contains a portion of ductile iron pipe that is vulnerable to corrosion and deterioration. It is the intent of this project to address both the gravity sewer surcharging issue and the sewer force main discharge location and pipeline rehabilitation issue.	**Project Priority**: 3.00 
WW1200 – GWRP Expansion Phase 4 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. Design and construction of this phase of the GWRP will begin in 2026 completed by end of calendar year 2028 and bring Gilbert's share of the total capacity to 16 million gallons per day (MGD). The ultimate plant capacity is 52 MGD. The plant will continue to produce high quality reclaimed water suitable for direct reuse for landscape irrigation and groundwater recharge. The expense data was previously listed in Beyond 10 Years on project WW0750.	**Project Priority**: 3.00
WW1210 – Val Vista Reclaimed Water Line Design and construction of a new 12" reclaimed water pipeline along Val Vista Drive from Chandler Heights to Riggs Road. This pipeline will accommodate growth and enhance system operability to meet customer demands.	**Project Priority**: 3.00 
WW1220 – Riggs Reclaimed Water Line Design and construction of a new 12" reclaimed water pipeline along Riggs Road from Val Vista Road to Greenfield Road. This pipeline will accommodate growth and enhance system operability to meet customer demands.	**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**: 3.00 

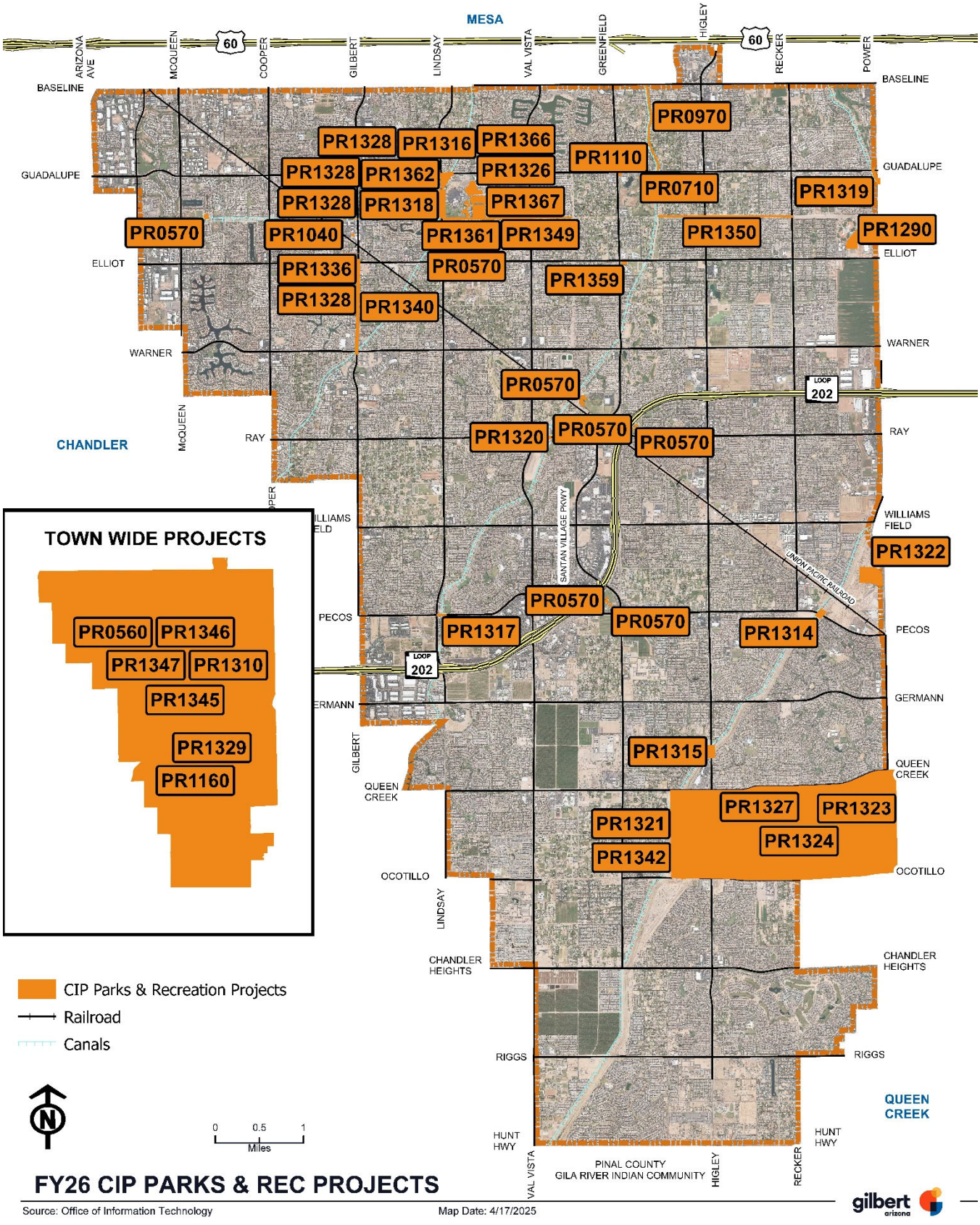
WW1235 – SASC Odor Control Site Installation of an odor control system north of the South Area Service Center (SASC), including site improvements, wastewater collection system tie-ins, and a biofilter to mitigate odors on the Greenfield Road wastewater trunk line.	**Project Priority**: 3.00
WW1238 – Lift Station Property Acquisition This project will provide legal property title to several lift stations that are currently only in place by easements. Lift stations included are Western Skies, Rancho Del Verde, Freeman Farms, Lindsay Baseline, and Turner Ranch.	**Project Priority**: 3.00
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 
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**: 3.00 
WW1251 – Layton Lakes/Crossroads Lift Station Design and construction for the repair and replacement of concrete surfaces, valves, access ways, and gates at both lift stations, including recoating of appropriate surfaces.	**Project Priority**: 3.00 
WW1252 – Commons Lift Station Improvements Assessment to evaluate and develop options to improve site operations at the Commons Lift Station. Work to include pump station efficiencies, pump operation optimization, and force main rehabilitation.	**Project Priority**: 3.00 
WW1254 – Lift Station Safety Improvements Assessment to evaluate and develop options to improve site operations at the Commons Lift Station. Work to include pump station efficiencies, pump operation optimization, and force main rehabilitation.	**Project Priority**: 3.00 
WW1259 – Neely WRF Concrete Assessment Study, design and construction to perform a site investigation, develop recommendations and provide rehabilitation and repair of existing concrete and concrete structures throughout the Neely Water Reclamation Facility (WRF).	**Project Priority**: 3.00 

WW1263 – Utility System Fiber Optic Connection Design and construction to complete last mile connections for the fiber optic system to all water and wastewater facilities. This project would include any facilities for water and wastewater not included within the TS1940 Fiber Optic Strategic Buildout Final Report. Locations include the Riparian Preserve, Reservoir #1, Rancho Del Verde Lift Station, Baseline Lift Station, Gilbert Commons Lift Station, Neely Lift Station, Neely Treatment Plant, Turner Ranch Lift Station, Fiesta Tech Lift Station, San Tan Lift Station, Candlewood Lift Station, Layton Lakes Lift Station, and Western Skies Lift Station.	**Project Priority**: 3.00
WW1275 – Charbray Reclaimed Line Design and construction of piping capacity enhancements in E. Charbray Drive. The existing 4" pipe conveying demand to the Somerset neighborhood will soon exceed velocity design criteria (+7 fps). The project will include replacing 1,400 lineal feet (LF) of existing piping with 8" PVC pipe.	**Project Priority**: 3.00
WW1278 – SCADA & Communications Master Plan Study for an assessment and master plan to complete a road-map for long-range Supervisory Control and Data Acquisition (SCADA) and communications improvements. This effort would include an assessment of all current systems and provide a long-range approach for systems planning and integration.	**Project Priority**: 3.00
WW1284 – Neely WRF Concrete Assessment Procurement and installation of emergency generators at six critical lift stations that currently lack backup power sources. The primary goals of this initiative are to prevent potential sanitary sewer overflow (SSO) events caused by power outages, ensure the uninterrupted operation of our essential services, and safeguard the well-being of our businesses and residents.	**Project Priority**: 3.00
WW1285 – Town Wide Arc Flash Phase 1 Complete arc flash hazard analysis per NFPA70E (National Fire Protection Association Electrical Safety Training) and update personal protective equipment requirements and equipment labeling at water and wastewater facilities throughout the town.	**Project Priority**: 3.00
WW1286 – Reservoir 3 Control System R&R Design and replacement of the remote terminal unit (RTU) within the control system at Reclaimed Site 3, including the seven pumps responsible for distributing reclaimed water from the Mesa, Gilbert, and Queen Creek treatment plant into the town's system to prevent a potential system failure.	**Project Priority**: 3.00 
WW1288 – Reclaimed – System Flushing Sites Design and construction of dedicated reclaimed water fill stations for the sanitary sewer service vehicles to alleviate the strain on potable water resources. These stations will enable access to reclaimed water from the existing distribution system, eliminating their reliance on potable hydrant water and providing a water conservation measure.	**Project Priority**: 3.00
WW1289 – Reclaimed – Reservoir Safety Imp – Site 1 and 3 Design and construction of fall protection on two above ground reclaimed water storage tanks at Sites 1 and 3.	**Project Priority**: 3.00

WW1290 – GWRP Various Plant Improvements Ph 2	**Project Priority**: 3.00
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.	
WW1292 – Pioneer St Utility Improvements	**Project Priority**: 3.00
Design and construction of 8" water and sewer pipelines on Pioneer Street from Melody Avenue and Houston Avenue to connect dead end water pipelines and extend the sewer pipeline. This requires acquisition of utility easements from 2 parcels and the UPRR railroad south of the dead-end on Pioneer Rd and Melody.	
WW1293 – 202 Freeway Gravity Sewer Rehab	**Project Priority**: 3.00
Design and rehabilitate three ductile iron pipe gravity sewer crossings of the Loop 202 Freeway. Manholes at each end shall be rehabilitated as well and possibly filling of annular space between pipe and casing.	

gilbert arizona

PARKS & RECREATION PROJECT LOCATOR



FY26 CIP PARKS & REC PROJECTS

Source: Office of Information Technology

Map Date: 4/17/2025

gilbert arizona

gilbert arizona

PARKS & RECREATION PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Years 6-10	Beyond 10 Yrs
Freestone Park Expansion - North	PR0030	36,656	-	-	-	-	-	-	36,656	-
Freestone Skate and Tennis Facility	PR0240	12,263	-	-	-	-	-	-	12,263	-
Marathon Trail Improvements	PR0330	53,240	-	-	-	-	-	6,544	46,696	-
Crossroads Park Phase 2	PR0390	18,422	24	-	-	-	-	-	18,398	-
Freestone Recreation Center Pool	PR0420	35,686	-	-	-	-	-	-	-	35,686
Crossroads Park Lake Improvements	PR0530	11,532	-	-	-	-	-	-	11,532	-
Parks and Trails Signs	PR0560	233	133	100	-	-	-	-	-	-
Urban Lakes Renovation	PR0570	61,839	1,667	8,459	22,592	8,992	2,663	6,625	10,841	-
Rittenhouse Trail Improvements	PR0580	20,855	-	-	-	-	-	20,855	-	-
McQueen Park Phase 4	PR0630	13,309	-	-	-	-	-	-	-	13,309
Riparian Education Center	PR0710	15,267	60	2,245	-	-	10,000	-	2,962	-
Santan Vista Trail Imp Phase 3	PR0850	20,931	4	-	-	-	-	-	20,927	-
Santan Vista Trail Imp Phase 4	PR0970	5,559	-	5,559	-	-	-	-	-	-
Santan Freeway Trail Imp West Leg	PR1010	11,662	-	-	-	-	-	-	11,662	-
Santan Freeway Trail Imp East Leg	PR1020	24,576	-	-	-	-	-	-	24,576	-
Water Tower Plaza	PR1040	17,825	13,083	4,742	-	-	-	-	-	-
Discovery Park Playground Structure	PR1080	4,897	-	-	-	-	-	-	4,897	-
Western Powerline Trail Phase 5	PR1100	6,500	-	-	-	-	-	-	6,500	-
SERL Parking Lot Connection	PR1110	12,308	74	822	-	-	-	-	11,412	-
Irrigation System Replacements	PR1160	58,349	8	16,962	25,712	1,675	2,540	7,918	3,534	-
Santan Vista Trail Imp Phase 5	PR1210	9,124	-	-	-	-	-	9,124	-	-
Canal Trail Lighting	PR1230	27,081	-	-	-	-	-	-	27,081	-
Cosmo Park Turf Project	PR1240	968	-	-	-	-	-	-	968	-
Trail Crossings at RR Tracks Study	PR1270	851	-	-	851	-	-	-	-	-
Cactus Yards Parking Lot	PR1290	1,000	280	720	-	-	-	-	-	-
Trail Safety Crossing Improvements	PR1310	413	230	183	-	-	-	-	-	-
Nichols Park at Water Ranch Phase 2	PR1311	56,796	-	-	-	-	-	-	56,796	-
Gilbert Youth Soccer Complex Phase :	PR1312	51,898	-	-	-	-	-	-	-	51,898
Marathon Trail Crossing at Pecos	PR1314	2,115	-	2,115	-	-	-	-	-	-
Marathon Trail Crossing at Higley	PR1315	1,453	4	1,449	-	-	-	-	-	-
Heritage Trail Crossing at Guadalupe	PR1316	1,200	53	1,147	-	-	-	-	-	-
San Tan Vista Trail Crossing at Pecos	PR1317	782	34	748	-	-	-	-	-	-
Heritage Trail Crossing at Lindsay	PR1318	538	27	511	-	-	-	-	-	-
Marathon Trail at Power and Guadalup	PR1319	2,921	-	2,921	-	-	-	-	-	-
San Tan Vista Trail Crossing at Ray	PR1320	1,118	62	1,056	-	-	-	-	-	-
Gilbert Regional Park Phase 2 and 3	PR1321	322,765	1,989	111,148	120,444	-	-	-	89,184	-
Desert Sky Park Phase 2	PR1322	122,917	1,343	52,916	48,151	-	-	-	20,507	-
Marathon Trail Crossing at Power	PR1323	4,243	5	142	-	-	-	-	4,096	-
Queen Creek and Sonoqui Wash Trail	PR1324	2,995	-	187	-	-	-	-	2,808	-
Mesquite Aquatic Center Improvement	PR1325	12,406	-	-	-	-	-	-	12,406	-
Freestone Park Pickleball Complex	PR1326	14,081	-	2,618	11,463	-	-	-	-	-
Queen Creek Wash Crossing at Higley	PR1327	1,722	59	405	-	-	-	-	1,258	-
Western Powerline Trail Water Featur	PR1328	632	3	629	-	-	-	-	-	-
Trail System Repairs	PR1329	914	423	491	-	-	-	-	-	-
Vehicular Shade Structures	PR1330	4,218	-	-	-	-	-	4,218	-	-
Cactus Yards Ballfield Improvements	PR1331	685	-	-	-	-	-	-	685	-
Freestone Rec Gymnasium Expansion	PR1332	27,760	-	-	-	-	-	-	27,760	-
Crossroads Dog Park Improvements	PR1333	7,698	-	-	-	-	-	-	7,698	-
SERL Furniture Replacement	PR1334	491	-	-	491	-	-	-	-	-
Page Park Recreational Improvements	PR1335	8,416	-	-	-	-	-	-	8,416	-

gilbert arizona

PARKS & RECREATION PROJECT SUMMARY

Capital Expenses (1,000s)		Total	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Years 6-10	Beyond 10 Yrs
Parks Facility Fiber Connection	PR1336	1,172	433	739	-	-	-	-	-	-
Freestone Park Ballfield Imp	PR1338	21,090	-	-	-	-	-	-	21,090	-
Gilbert Road Multiuse Path	PR1340	30,498	-	2,084	-	-	-	28,414	-	-
Regional Park Drive Extension	PR1342	9,410	1,352	8,058	-	-	-	-	-	-
Veterans Park Upgrades	PR1344	9,233	-	-	-	-	-	-	9,233	-
Shade Structures	PR1345	377	50	327	-	-	-	-	-	-
Playground Replacements	PR1346	878	733	145	-	-	-	-	-	-
Turf Removal Project	PR1347	4,655	237	3,711	-	-	-	-	707	-
Western Powerline Trail Phase 6	PR1349	8,412	-	8,412	-	-	-	-	-	-
Western Powerline Trail Phase 7	PR1350	12,513	-	12,513	-	-	-	-	-	-
Knox Trail Improvements	PR1351	5,176	-	-	-	-	-	5,176	-	-
Gilbert/Zanjero Trail	PR1352	14,139	-	-	-	-	-	14,139	-	-
Rittenhouse/Consolidated Canal	PR1353	10,418	-	-	-	-	-	10,418	-	-
Rittenhouse/Consolidated Canal	PR1354	20,311	-	-	-	-	-	-	20,311	-
Rittenhouse/Consolidated Canal	PR1355	33,008	-	-	-	-	-	-	33,008	-
Heritage Park Improvements	PR1356	14,121	-	-	-	-	-	-	14,121	-
South Gilbert Pool	PR1357	58,793	-	-	-	-	-	-	-	58,793
Town Wide Playground Enhancements	PR1358	6,693	-	-	-	-	-	-	6,693	-
Greenfield Pool Renovation	PR1359	1,324	63	1,261	-	-	-	-	-	-
South Gilbert Recreation Center	PR1360	69,024	-	-	559	4,817	32,508	-	31,140	-
Freestone Park Splash Pad	PR1361	5,285	-	869	4,416	-	-	-	-	-
Lindsay/Western Canal Assessment	PR1362	232	-	232	-	-	-	-	-	-
Shade Structures Phase 2	PR1364	741	-	-	741	-	-	-	-	-
Playground Replacement Phase 2	PR1365	1,242	-	-	1,242	-	-	-	-	-
Freestone Skate Park Repairs	PR1366	460	-	460	-	-	-	-	-	-
Freestone Ballfield Repairs	PR1367	380	-	380	-	-	-	-	-	-
Cactus Yards Parking Lot Phase 2	PR1368	5,982	-	-	-	-	-	5,982	-	-
Total Capital Expenses		**$1,477,677**	**$ 22,433**	**$ 257,466**	**$ 236,662**	**$ 15,484**	**$ 47,711**	**$119,413**	**$ 618,822**	**$159,686**

gilbert arizona

PARKS & RECREATION PROJECT SUMMARY

Capital Sources (1,000s)	Total	Prior Years	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Years 6-10	Beyond 10 Yrs
2001 GO Bonds 02-03	1	1	-	-	-	-	-	-	-
2022 GO Bonds (Transport)	16,260	582	15,678	-	-	-	-	-	-
26/28 Potential Street Bonds	28,414	-	-	-	-	-	28,414	-	-
30/32 Potential Parks Bonds	475,918	-	-	-	-	-	-	475,918	-
2027 PFMPC Bonds	290,493	-	122,029	129,412	-	32,508	6,544	-	-
Federal Grant	3,000	190	2,810	-	-	-	-	-	-
Developer Contribution	89	89	-	-	-	-	-	-	-
Salt River Project	19	19	-	-	-	-	-	-	-
CIP Outside Sources	8,138	31	662	1,242	-	-	-	6,203	-
CIP O/S Revolving Fund	197	229	(32)	-	-	-	-	-	-
General Repl Fund	139,749	8,152	32,523	48,304	10,667	5,203	20,525	14,375	-
Water Repl Fund	984	624	360	-	-	-	-	-	-
General Fund (CIP)	58,170	-	39,914	559	4,817	10,000	-	2,880	-
General Fund	78,497	9,488	4,816	2,083	-	-	4,218	57,892	-
Water Fund	1,854	69	1,785	-	-	-	-	-	-
Wastew ater Fund	1,824	819	1,005	-	-	-	-	-	-
Future Grow th Funding	110,848	-	-	-	-	-	49,294	61,554	-
Park SDF	102,585	2,051	35,054	55,062	-	-	10,418	-	-
Investment Income	8	8	-	-	-	-	-	-	-
Unidentified	159,686	-	-	-	-	-	-	-	159,686
Miscellaneous	943	81	862	-	-	-	-	-	-
Total Sources	**$1,477,677**	**$ 22,433**	**$ 257,466**	**$ 236,662**	**$ 15,484**	**$ 47,711**	**$119,413**	**$ 618,822**	**$159,686**

Operation and Maintenance Impact (1,000s)									
Total Operation and Maintenance Impact			-	414	6,166	6,166	6,564	-	
Total Revenue			-	-	-	-	-	-	
Net Additional Cost			**$ -**	**$ 414**	**$ 6,166**	**$ 6,166**	**$ 6,564**	**$ -**	

PR0560 – Parks and Trails Signs Develop sign designs and themes for trail signage to include informational and directional signage. Parks signs are to replace worn and outdated rules/regulations signage.	**Project Priority**: 3.00
PR0570 – Urban Lakes Renovation To design and construct various lakes around the Town of Gilbert. Project scope includes lake dredging, lake liner replacements, sediment testing, seepage testing, pump replacements and upgrades, turf removal to eliminate run-off into lakes, addition of aerator equipment, and the reconditioning of pump stations. Removing turf adjacent to the lake at Cosmo and Freestone Parks and adding a swale to the lake at the Municipal Center. The lakes that will be addressed are as follows: Discovery Park Upper Lake, Crossroads Park, Cosmo Park, McQueen Park, Discovery Park Lower Lake, Municipal Center Lake, Freestone North and South Lakes, and Water Ranch.	**Project Priority**: 3.00 
PR0710 – Riparian Education Center Design and construction to develop a Riparian Education Center on the grounds at a Riparian Area. Center will house educational displays, classrooms, office space, Town Store, exhibit space and restrooms. Center will be approximately 5,000 square feet.	**Project Priority**: 1.92
PR0970 – Santan Vista Trail Imp Phase 4 – Eastern Canal Baseline to Guadalupe Multi-modal trail improvements along the Eastern Canal (Santan Vista Trail) from Baseline Road south to Germann Road. Phase IV includes improvements from Baseline Road to Guadalupe Road to include hawk crossing, concrete pathway, landscaping, irrigation, resting/sitting areas, interpretive kiosks, and signage.	**Project Priority**: 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
PR1314 – Marathon Trail Crossing at Pecos – Eastern Maricopa Floodway Design and construction of the Marathon Trail Crossing at Pecos Road. Improvements could include way-finding signs and markings, a grade separated crossing, and under deck lighting.	**Project Priority**: 2.54
PR1315 – Marathon Trail Crossing at Higley – Eastern Maricopa Floodway Design and construction of a new pathway underneath the existing East Maricopa Floodway Bridge at Higley Road. Improvements may include signs and markings, lighting, sidewalk path, and a grade separated crossing.	**Project Priority**: 3.00
PR1316 – Heritage Trail Crossing at Guadalupe – Consolidated Canal Design and construction of a trail crossing at the Heritage Trail and Guadalupe Road. Improvements may include signs and markings, sidewalk, and driveway work. Also, includes the installation of a Pedestrian Pole Mounted Beacon at each approach.	**Project Priority**: 3.00
PR1317 – San Tan Vista Trail Crossing at Pecos – Eastern Canal Design and construction of the San Tan Vista Trail crossing at Pecos by providing an enhanced path to the signal and signage directing users to the signal.	**Project Priority**: 3.00
PR1318 – Heritage Trail Crossing at Lindsay – Consolidated Canal Design and construction of safety improvements at the Heritage Trail crossing at Lindsay Road. Improvements may include signs and markings, driveways, raised median, and sidewalk improvements.	**Project Priority**: 3.00
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**: 3.00

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**: 3.00
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**: 3.00
PR1322 – Desert Sky Park Phase 2 Joint effort with the Flood Control District of Maricopa County (FCDMC) and Gilbert on 165 acres. The basin will be designed to serve two purposes: flood control and storm water retention, as well as park and recreation amenities. Park and Recreation amenity development includes 18 acres for high intensity, 115 acres for medium intensity, and 32 acres for low intensity uses. Includes reclaimed water line and reclaimed water recovery for peak irrigation demands. Project may involve partnership opportunities for the development of the site. his project will focus on the build-out of the future phase(s) of Desert Sky Park.	**Project Priority**: 3.00
PR1323 – Marathon Trail Crossing at Power – Queen Creek Wash Study, design and construction of a grade separated crossing at Power Road for the Maricopa Trail along Queen Creek Wash.	**Project Priority**: 1.16
PR1324 – Queen Creek and Sonoqui Wash Trail – Maricopa Regional Canal Study for trail corridor assessment for the Queen Creek Wash Trail corridor and the Sonoqui Wash Trail corridor and their connectivity from the existing trail system in the Town of Queen Creek to Gilbert Regional Park.	**Project Priority**: 2.37
PR1326 – Freestone Park Pickleball Complex Design and construction to add a 16 court pickleball complex to include bleachers for the main court, a restroom facility, ramadas, and parking facilities.	**Project Priority**: 3.00
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**: 3.00
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**: 3.00

PR1329 – Trail System Repairs Repair and/or replace concrete multi-use pathways throughout Gilbert. Locations will be the Eastern Canal between Warner Road and Guadalupe Road, the Western Power Line Trial between Gilbert Road ½ mile east of Val Vista, and the Consolidated Canal between Warner Road and Guadalupe Road.	**Project Priority**: 3.00 
PR1336 – Parks Facility Fiber Connection Design and construction of network connections to Park facilities in accordance with the Town's Fiber Optic Implementation Plan completed in 2020. Parks facilities to include: McQueen Activity Center, Heritage Center, Community Center, and Cactus Yards.	**Project Priority**: 3.00
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**: 3.00
PR1342 – Regional Park Drive Extension – Gilbert Regional Park Construction of the access road and utilities connecting Regional Park Drive to Ocotillo Road. Project scope to include roadway improvements to provide emergency and special event access and waterline looping for water service.	**Project Priority**: 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**: 3.00
PR1346 – Playground Replacements Replace play structures in the following locations: Cactus yards, Freestone Rec Center, Sonora Town and Page Park.	**Project Priority**: 3.00 
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**: 3.00

PR1349 – Western Powerline Trail Phase 6 Design and construction of a portion of the Regional Western Powerline multi-use Path Corridor beginning on the east side of Lindsay Road and extending 1.5 miles to the Powerline multi-use Path. Improvement will be 10-12 foot paved multi use pathway, lighting, landscaping, and rest areas.	**Project Priority**: 3.00
PR1350 – Western Powerline Trail Phase 7 Design and construction of a portion of the Regional Western Powerline multi-use Path Corridor beginning on the east side of Eastern Canal and extending 1.5 miles to the east side of Recker Road. Improvement will be 10-12 foot paved multi use pathway, lighting, landscaping, and rest areas.	**Project Priority**: 3.00
PR1359 – Greenfield Pool Renovation Design and construction of renovations to the Greenfield swimming pool. Improvements include plaster, decking, diving boards, coping stones, and ADA access update. Work would also include renovation and/or replacement of play feature elements in zero depth area, improved manager access in office, installation shade on pool north wall, repair of damaged concrete in pump room under filtration skid, repair of non-functioning deck drains, and renovation and/or replacement of all major pool systems that are at end of useful life.	**Project Priority**: 3.00 
PR1361 – Freestone Park Splash Pad Design and construction of a splash pad within Freestone park. Location will be determined through the design process. Design should include a recirculation of water for the splash pad.	**Project Priority**: 3.00
PR1362 – Lindsay/Western Canal Assessment Assessment for a multi-use path from Guadalupe to the Heritage Trail to Lindsay Road and Western Canal Trail to include an appropriate crossing location.	**Project Priority**: 3.00
PR1366 – Freestone Skate Park Repairs This project will cover the repair work required at the skate park facility at Freestone Park. The scope will include but may not be limited to concrete, fencing and other scope items addressing and enhancing safety.	**Project Priority**: 3.00
PR1367 – Freestone Ballfield Repairs This project will cover repairs at the ballfield complex at the the Freestone Park. Main scope item is concrete and other elements enhancing and addressing safety concerns.	**Project Priority**: 3.00

Debt Service

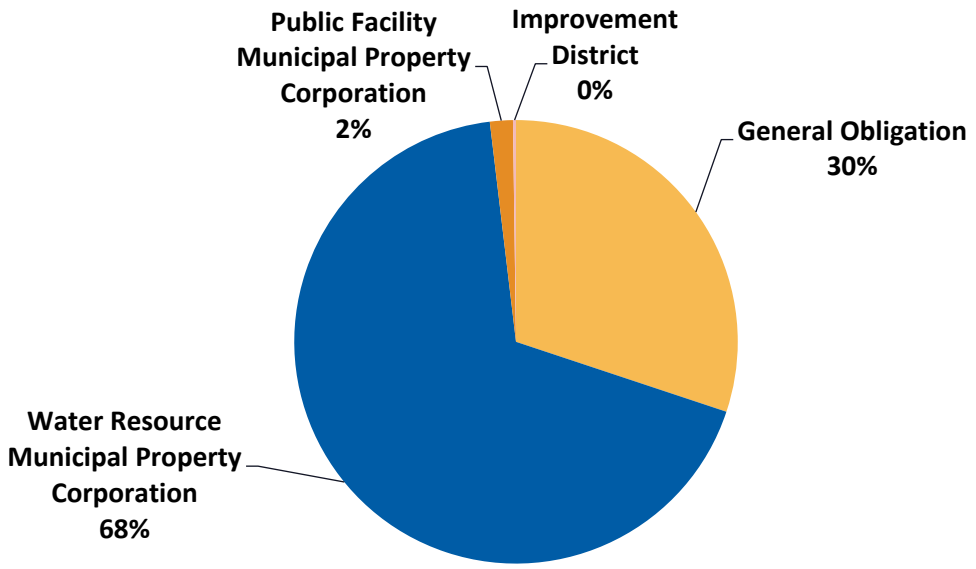
Debt Service

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, 2024:

TYPE OF BOND	PRINCIPAL AMOUNT OUTSTANDING
General Obligation	$ 235,500,000
Water Resource Municipal Property Corporation	531,915,000
Public Facility Municipal Property Corporation	13,040,000
Subordinate Lien Pledged Revenue Obligations	-
Improvement District	1,730,000
Total Bonds Outstanding	**$ 782,185,000**



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	Aaa	AAA	AAA
Improvement District Bonds	Aa1	AA-	N/R

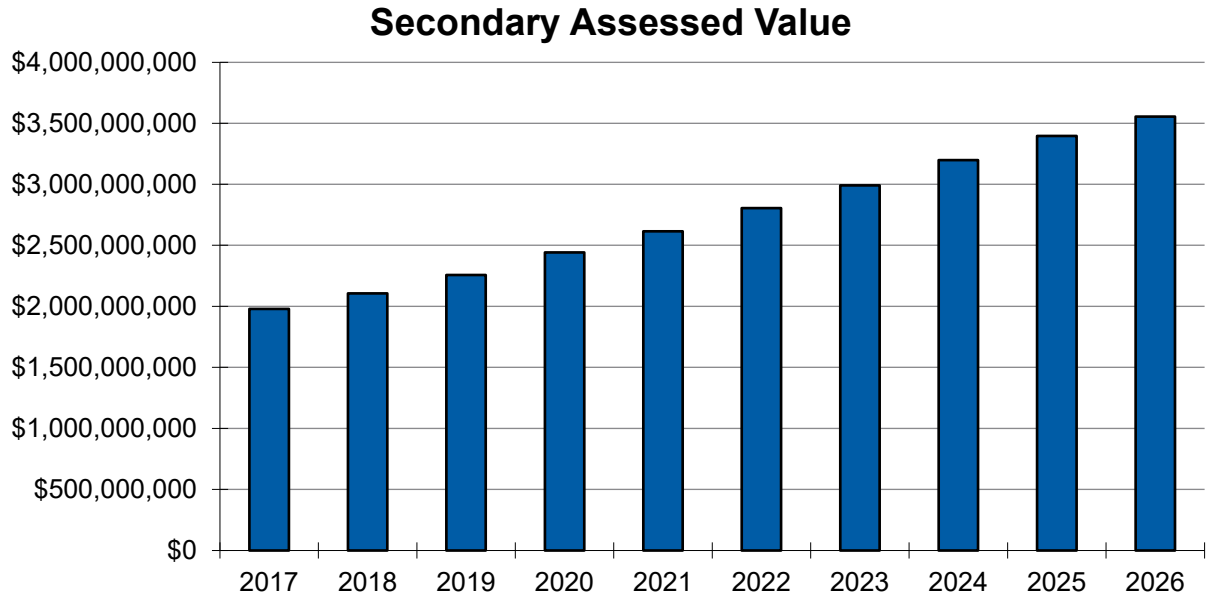
Description of Bond Types

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
2016/2017	$1,979,359,269	7.26%	$21,000,000
2017/2018	2,105,762,268	6.39%	21,650,000
2018/2019	2,256,162,227	7.14%	22,300,000
2019/2020	2,442,085,046	8.24%	24,150,000
2020/2021	2,615,110,788	7.09%	25,880,000
2021/2022	2,804,383,179	7.24%	27,750,000
2022/2023	2,990,879,633	6.65%	29,600,000
2023/2024	3,197,458,392	6.91%	31,335,000
2024/2025	3,395,423,477	6.19%	33,275,000
2025/2026	3,554,809,729	4.69%	34,838,000

Gilbert has been able to manage debt strategically and has been able to keep the same property tax rate for 12 years from FY 2003 through FY 2014 at $1.15 per $100 in secondary assessed valuation. Since FY 2015, Gilbert decreased the secondary property tax rate from approx. $1.06 in FY 2015 to $0.98 in FY 2024.

Assessed value for Property Tax purposes lags market by nearly two years.



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.

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, 2025.

Debt Capacity with Bond Premiums Included

6% Limitation	
FY 2026 NFC - Assessed Valuation	$ 6,233,943,816
Allowable 6% Debt	374,036,629
Less: 6% Debt Outstanding	-
Unused 6% Debt Capacity	**$ 374,036,629**
20% Limitation	
FY 2026 NFC - Assessed Valuation	$ 6,233,943,816
Allowable 20% Debt	1,246,788,763
Less: 20% Debt Outstanding	(235,500,000)
Less: Unamortized 2017 Premium Counted Against Capacity	(3,198,799)
Less: Unamortized 2020 Premium Counted Against Capacity	(2,700,933)
Less: Unamortized 2022 Premium Counted Against Capacity	(10,111,726)
Unused 20% Debt Capacity	**$ 995,277,305**

The following table provides the detail for the FY 2026 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	$37,340,000	$4,174,300
GO Series 2020 Revenue	$61,730,000	$45,155,000	$3,112,938
GO Series 2022 Revenue	$188,910,000	$153,005,000	$26,985,363
Total General Obligation	**$315,155,000**	**$235,500,000**	**$34,272,600**

The adopted tax levy for FY 2025-26 is $34.838m ($.9800 tax rate). The levy also includes an amount for delinquency and reserves as allowed under A.R.S. § 35-458.

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.

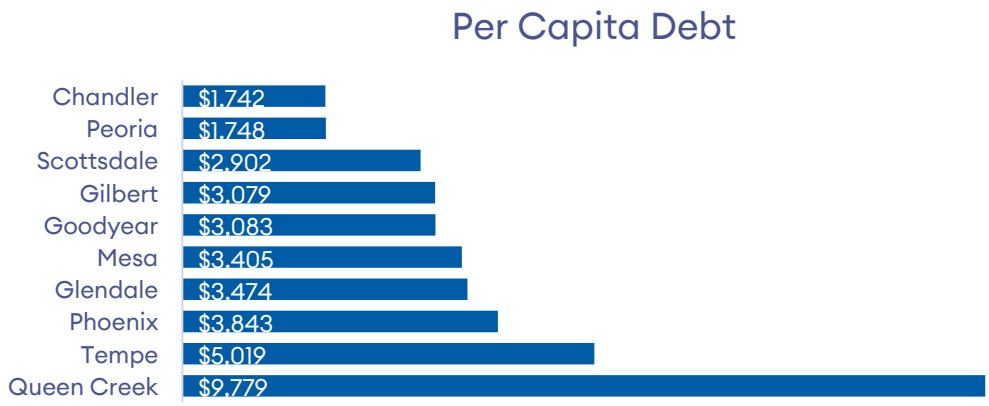
Water and Wastewater Revenue Bonds are issued to finance construction of water and wastewater facilities. The debt is repaid through user fees. The voters must approve the bonds. The amount of debt issued is limited by the revenue source to repay the debt. There is no outstanding water or wastewater 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. MPC issues are repaid with multiple funding sources including user fees, system development fees, and repair/replacement funds.

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 repaid the Subordinate Lien obligation in FY 2025. The debt was repaid 20 years early which saved $15.4m in interest. There are no outstanding Subordinate Lien Pledged Revenue Obligations.

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.



Gilbert works to maintain a low amount of debt and only bonds when necessary. The Town has one of the lowest Per Capita Debt ratios among the valley peers, according to the most recent Report of Outstanding Indebtedness which is published annually by the Arizona Department of Administration.

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	Improvement District
2026	$25,440,000	$6,360,000	$22,260,000	$405,000
2027	10,470,000	6,680,000	23,305,000	425,000
2028	10,980,000	-	24,485,000	440,000
2029	11,455,000	-	25,510,000	460,000
2030	11,950,000	-	26,625,000	-
2031	12,535,000	-	26,645,000	-
2032	13,155,000	-	23,575,000	-
2033	13,795,000	-	24,750,000	-
2034	14,350,000	-	25,985,000	-
2035	14,925,000	-	27,285,000	-
2036	15,460,000	-	28,645,000	-
2037	15,950,000	-	26,480,000	-
2038	16,430,000	-	27,765,000	-
2039	16,930,000	-	29,110,000	-
2040	10,175,000	-	30,445,000	-
2041	10,555,000	-	31,690,000	-
2042	10,945,000	-	32,985,000	-
2043	-	-	34,330,000	-
2044	-	-	7,380,000	-
2045	-	-	7,685,000	-
2046	-	-	7,995,000	-
2047	-	-	8,320,000	-
2048	-	-	8,660,000	-
	$235,500,000	**$13,040,000**	**$531,915,000**	**$1,730,000**

The following table indicates the total interest payments per year by type of debt:

Fiscal Year	General Obligation	Public Facilities MPC	Water Resources MPC	Improvement District
2026	$8,832,600	$652,000	$23,670,088	$77,918
2027	7,958,350	334,000	22,616,013	56,743
2028	7,446,600	-	21,434,513	34,680
2029	6,970,000	-	20,416,575	11,730
2030	6,471,950	-	19,289,250	-
2031	5,887,300	-	18,004,250	-
2032	5,273,750	-	16,633,725	-
2033	4,629,725	-	15,458,100	-
2034	4,076,325	-	14,223,425	-
2035	3,498,350	-	12,926,825	-
2036	2,965,438	-	11,565,025	-
2037	2,482,391	-	10,135,150	-
2038	2,000,600	-	8,854,125	-
2039	1,497,819	-	7,507,350	-
2040	963,797	-	6,170,700	-
2041	588,066	-	4,928,000	-
2042	198,378	-	3,634,500	-
2043	-	-	2,288,200	-
2044	-	-	1,454,000	-
2045	-	-	1,152,700	-
2046	-	-	839,100	-
2047	-	-	512,800	-
2048	-	-	173,200	-
	$71,741,438	**$986,000**	**$243,887,613**	**$181,070**

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
2026	$25,440,000	$405,000	$2,221,544	$14,759,014	$2,886,558	$8,752,883
2027	10,470,000	425,000	2,334,540	15,410,056	3,035,596	9,204,808
2028	10,980,000	440,000	-	11,619,595	3,190,595	9,674,810
2029	11,455,000	460,000	-	11,985,940	3,353,940	10,170,120
2030	11,950,000	-	-	12,403,823	3,526,823	10,694,353
2031	12,535,000	-	-	11,697,861	3,706,861	11,240,279
2032	13,155,000	-	-	7,858,629	3,897,629	11,818,743
2033	13,795,000	-	-	8,230,743	4,096,743	12,422,514
2034	14,350,000	-	-	8,614,780	4,307,780	13,062,440
2035	14,925,000	-	-	9,025,355	4,528,355	13,731,289
2036	15,460,000	-	-	9,447,854	4,760,854	14,436,292
2037	15,950,000	-	-	6,302,083	5,004,083	15,173,834
2038	16,430,000	-	-	6,596,697	5,249,697	15,918,606
2039	16,930,000	-	-	6,903,234	5,507,234	16,699,533
2040	10,175,000	-	-	7,219,001	5,760,001	17,465,997
2041	10,555,000	-	-	7,512,077	5,996,077	18,181,847
2042	10,945,000	-	-	7,821,498	6,240,498	18,923,004
2043	-	-	-	8,137,650	6,495,650	19,696,699
2044	-	-	-	7,380,000	-	-
2045	-	-	-	7,685,000	-	-
2046	-	-	-	7,995,000	-	-
2047	-	-	-	8,320,000	-	-
2048	-	-	-	8,660,000	-	-
	$235,500,000	**$1,730,000**	**$4,556,084**	**$211,585,890**	**$81,544,974**	**$247,268,052**

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
2026	$8,832,600	$77,918	$227,804	$9,021,351	$3,738,057	$11,334,876
2027	7,958,350	56,743	116,727	8,357,349	3,590,003	10,885,933
2028	7,446,600	34,680	-	7,586,221	3,434,349	10,413,943
2029	6,970,000	11,730	-	7,228,020	3,270,735	9,917,820
2030	6,471,950	-	-	6,794,326	3,098,716	9,396,208
2031	5,887,300	-	-	6,238,534	2,917,874	8,847,842
2032	5,273,750	-	-	5,634,597	2,727,762	8,271,366
2033	4,629,725	-	-	5,264,863	2,527,903	7,665,335
2034	4,076,325	-	-	4,877,424	2,317,789	7,028,211
2035	3,498,350	-	-	4,471,571	2,096,886	6,358,368
2036	2,965,438	-	-	4,046,191	1,864,656	5,654,178
2037	2,482,391	-	-	3,600,692	1,620,532	4,913,925
2038	2,000,600	-	-	3,308,756	1,375,241	4,170,129
2039	1,497,819	-	-	3,001,790	1,117,370	3,388,190
2040	963,797	-	-	2,684,829	864,489	2,621,382
2041	588,066	-	-	2,390,207	629,367	1,908,425
2042	198,378	-	-	2,083,536	384,636	1,166,328
2043	-	-	-	1,764,353	129,913	393,934
2044	-	-	-	1,454,000	-	-
2045	-	-	-	1,152,700	-	-
2046	-	-	-	839,100	-	-
2047	-	-	-	512,800	-	-
2048	-	-	-	173,200	-	-
	$71,741,438	**$181,070**	**$344,531**	**$92,486,410**	**$37,706,279**	**$114,336,392**

gilbert arizona

DEBT SERVICE

PERSONNEL BY ACTIVITY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
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 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
General Obligation	29,595,175	31,107,200	32,661,680	32,901,680	34,292,610
Improvement Districts	487,172	488,702	2,253,210	523,500	1,842,920
MPC - Public Facilities	7,013,500	7,016,000	7,019,790	7,019,790	7,022,040
MPC - Water System	22,612,654	42,304,288	42,300,630	42,300,630	42,321,140
MPC - Wastewater System	3,623,600	3,623,100	3,627,750	3,627,750	3,624,000
Revenue Obligations	2,260,081	2,262,581	2,261,460	32,477,043	10,000
Total Expenses	$ 65,592,182	$ 86,801,871	$ 90,124,520	$118,850,393	$ 89,112,710

EXPENSES BY CATEGORY	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Personnel	-	-	-	-	-
Supplies & Contractual	65,592,182	86,801,871	90,124,520	118,850,393	89,112,710
Capital Outlay	-	-	-	-	-
Total Expenses	$ 65,592,182	$ 86,801,871	$ 90,124,520	$118,850,393	$ 89,112,710

OPERATING RESULTS	Actual FY 2023	Actual FY 2024	Budget FY 2025	Projected FY 2025	Budget FY 2026
Total Revenues	30,558,530	31,863,396	33,982,100	33,833,500	36,705,920
Transfers In	35,490,423	55,173,003	55,209,630	82,845,095	52,977,180
Total Sources	$ 66,048,953	$ 87,036,399	$ 89,191,730	$116,678,595	$ 89,683,100
Total Expenses	65,592,182	86,801,871	90,124,520	118,850,393	89,112,710
Transfers Out	-	5,790,756	-	-	-
Total Uses	$ 65,592,182	$ 92,592,627	$ 90,124,520	$118,850,393	$ 89,112,710
Net Operating Result	$ 456,771	$ (5,556,228)	$ (932,790)	$ (2,171,798)	$ 570,390

Appendix

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

Shaping a new
tomorrow, today.

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
GENERAL FUND					
Mayor and Council					
Mayor's Aide	1.00	1.00	1.00	1.00	1.00
Council Aide	1.00	1.00	1.00	1.00	1.00
Council Outreach Coordinator	0.00	1.00	1.00	1.00	1.00
Total Mayor and Council	**2.00**	**3.00**	**3.00**	**3.00**	**3.00**
Manager					
Town Manager	1.00	1.00	1.00	1.00	1.00
Assistant Town Manager	3.00	3.00	3.00	4.00	4.00
Deputy Town Manager	0.00	0.00	0.00	1.00	1.00
Chief Performance Officer	1.00	1.00	1.00	1.00	1.00
Chief AI Strategy & Transformation Officer	0.00	1.00	1.00	1.00	1.00
Assistant to Town Manager	2.00	2.00	2.00	2.00	2.00
Performance and Data Strategist	1.00	1.00	1.00	1.00	1.00
Executive Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Intern	0.50	0.50	0.50	0.50	0.50
Management Analyst	0.00	0.00	1.00	1.00	1.00
Total Manager	**9.50**	**10.50**	**11.50**	**13.50**	**13.50**
Community Resources					
Community Resources Program Supervisor	0.35	0.35	0.35	0.45	0.45
Volunteer and Community Resource Manager	1.00	1.00	1.00	0.90	0.90
Total Community Resources	**1.35**	**1.35**	**1.35**	**1.35**	**1.35**
Emergency Operations					
Emergency Management Coordinator	1.00	1.00	1.00	1.00	1.00
TVA/TLO Coordinator	0.00	0.00	1.00	1.00	1.00
Total Emergency Operations	**1.00**	**1.00**	**2.00**	**2.00**	**2.00**
Safety					
Safety Manager	1.00	0.00	0.00	0.00	0.00
Total Safety	**1.00**	**0.00**	**0.00**	**0.00**	**0.00**
Facilities Management:					
Facilities Management Administration					
Facilities Operation Superintendent	0.00	0.00	0.00	0.00	2.00
Facilities Assistant Manager	0.00	0.00	0.00	0.00	2.00
Security Systems Technician	0.00	0.00	0.00	0.00	2.00
Maintenance Coordinator	0.00	0.00	0.00	0.00	2.00
Facilities Maintenance Technician	0.00	0.00	0.00	0.00	13.25
Total Facilities Management Administration	**0.00**	**0.00**	**0.00**	**0.00**	**21.25**
South Area Service Center					
Environmental Compliance Regulatory Coordina	0.00	0.00	0.00	0.00	0.25
Total South Area Service Center	**0.00**	**0.00**	**0.00**	**0.00**	**0.25**
Public Safety Training Facility					
Facilities Assistant Manager	0.00	0.00	0.00	0.00	1.00
Public Safety Equipment Technician	0.00	0.00	0.00	0.00	1.00
Facilities Maintenance Technician	0.00	0.00	0.00	0.00	0.75
Administrative Assistant	0.00	0.00	0.00	0.00	2.00
Total Public Safety Training Facility	**0.00**	**0.00**	**0.00**	**0.00**	**4.75**
Total Facilities Management	**0.00**	**0.00**	**0.00**	**0.00**	**26.25**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
Engineering:					
Engineering Administration					
Town Engineer	0.00	0.00	0.00	0.00	0.60
Assistant Town Engineer	0.00	0.00	0.00	0.00	1.00
Engineering ROW Manager	0.00	0.00	0.00	0.00	0.50
Administrative Assistant	0.00	0.00	0.00	0.00	1.00
Engineering Data Strategist	0.00	0.00	0.00	0.00	1.00
Total Engineering Administration	**0.00**	**0.00**	**0.00**	**0.00**	**4.10**
Engineering Traffic					
Town Traffic Engineer	0.00	0.00	0.00	0.00	1.00
Traffic Engineering Specialist	0.00	0.00	0.00	0.00	2.00
Traffic Safety Specialist	0.00	0.00	0.00	0.00	1.00
Traffic Studies Engineer	0.00	0.00	0.00	0.00	1.00
Total Engineering Traffic	**0.00**	**0.00**	**0.00**	**0.00**	**5.00**
Total Engineering	**0.00**	**0.00**	**0.00**	**0.00**	**9.10**
Communications and Engagement					
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	1.00	2.00	2.00	2.00	2.00
Digital Media and Marketing Officer Senior	1.00	1.00	1.00	1.00	1.00
Data Content Strategist	1.00	1.00	1.00	1.00	1.00
Digital Engagement Coordinator	1.00	0.00	0.00	0.00	0.00
Digital Journalist	2.00	2.00	2.00	2.00	2.00
Multi-Media Analyst	1.00	1.00	1.00	1.00	1.00
Data and Technology Analyst	1.00	1.00	1.00	1.00	1.00
Total Communications and Engagement	**13.00**	**13.00**	**13.00**	**13.00**	**13.00**
Intergovernmental					
Intergovernmental Relations Manager	1.00	1.00	1.00	1.00	1.00
Intergovernmental Affairs DIrector	1.00	1.00	1.00	1.00	1.00
Total Intergovernmental	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**
Economic Development					
Economic Development Director	1.00	1.00	1.00	1.00	1.00
Economic Development Deputy Director	1.00	1.00	1.00	1.00	1.00
Redevelopment Program Manager	1.00	1.00	1.00	1.00	1.00
Data Scientist	1.00	1.00	1.00	1.00	1.00
Tourism Program Manager	1.00	1.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Economic Development Project Manager	4.00	4.00	4.00	4.00	4.00
Total Economic Development	**10.00**	**10.00**	**9.00**	**9.00**	**9.00**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
Information Technology:					
Information Technology Administration					
IT Project Manager	1.00	2.00	2.00	3.00	3.00
IT Project Supervisor	1.00	0.00	0.00	0.00	0.00
IT Project Portfolio Manager	0.00	1.00	1.00	1.00	1.00
IT Trainer	1.00	0.00	0.00	0.00	0.00
Chief Technology Officer	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
IT Intern	0.50	0.31	0.31	0.31	0.31
Assistant Chief Technology Officer	1.00	1.00	1.00	1.00	1.00
Total Information Technology Administration	**6.50**	**6.31**	**6.31**	**7.31**	**7.31**
Applications Support					
Data Governance Manager	0.00	0.00	1.00	1.00	1.00
Deputy Chief Technology Officer	1.00	1.00	1.00	1.00	1.00
Enterprise App Intelligence Manager	1.00	1.00	1.00	1.00	1.00
IT Application Supervisor	1.00	1.00	1.00	1.00	1.00
Data Architect	1.00	1.00	1.00	1.00	1.00
Applications Analyst	10.00	9.00	9.00	8.00	8.00
IT Data Content Strategist	0.00	1.00	1.00	1.00	1.00
Database Administrator	1.00	1.00	1.00	1.00	1.00
Total Applications Support	**15.00**	**15.00**	**16.00**	**15.00**	**15.00**
Desktop Support					
IT Desktop Manager	1.00	0.00	0.00	0.00	0.00
IT Customer Service Experience Manager	0.00	1.00	1.00	1.00	1.00
Desktop Support	9.00	0.00	0.00	0.00	0.00
Audio/Visual Technician	2.00	0.00	0.00	0.00	0.00
IT Specialist	0.00	12.00	13.00	13.00	13.00
IT Intern	0.50	0.31	0.31	0.31	0.31
Total Desktop Support	**12.50**	**13.31**	**14.31**	**14.31**	**14.31**
Infrastructure					
Enterprise Operations and Infrastructure Manag	1.00	1.00	1.00	1.00	1.00
Systems Engineer	3.00	3.00	3.00	3.00	3.00
Telecom Engineer	2.00	2.00	2.00	2.00	2.00
Communications Engineer	1.00	2.00	2.00	2.00	2.00
Network Engineer	3.00	2.00	2.00	3.00	3.00
Cloud Engineer	0.00	0.00	1.00	1.00	1.00
Communication Engineering Technician	1.00	0.00	0.00	0.00	0.00
Total Infrastructure	**11.00**	**10.00**	**11.00**	**12.00**	**12.00**
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	2.00	2.00	2.00	2.00
Applications Analyst	0.00	0.00	0.00	1.00	1.00
GIS Technician	4.00	3.00	3.00	3.00	3.00
Total GIS Operations and Support	**7.00**	**7.00**	**7.00**	**8.00**	**8.00**
IT Security					
Chief Information Security Officer	1.00	1.00	1.00	1.00	1.00
IT Security Analyst	1.00	2.00	2.00	2.00	2.00
Total IT Security	**2.00**	**3.00**	**3.00**	**3.00**	**3.00**
Total Information Technology	**54.00**	**54.62**	**57.62**	**59.62**	**59.62**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
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
Health & Wellbeing Manager	0.00	0.00	0.00	1.00	1.00
Total Rewards Manager	1.00	1.00	1.00	0.00	0.00
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	5.00	4.00	4.00	4.00	4.00
Business Process Consultant	1.00	1.00	1.00	1.00	1.00
People Team Strategies Manager	0.00	1.00	1.00	1.00	1.00
Human Resource Solution Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Specialist	2.00	3.00	3.00	3.00	3.00
STEM Intern	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Receptionist	1.00	1.25	1.25	1.25	1.25
People Data Strategist	1.00	1.00	1.00	1.00	1.00
Total HR Administration	**18.50**	**19.75**	**19.75**	**19.75**	**19.75**
Learning and Development					
Organizational Development Manager	1.00	1.00	1.00	1.00	1.00
Organizational Development Consultant	2.00	2.00	2.00	2.00	2.00
Human Resources Specialist	1.00	1.00	1.00	1.00	1.00
Total Learning and Development	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**
Safety					
Safety Coordinator	0.00	1.00	2.00	2.00	1.00
Total Safety	**0.00**	**1.00**	**2.00**	**2.00**	**1.00**
Total Human Resources	**22.50**	**24.75**	**25.75**	**25.75**	**24.75**
Management and Budget					
Management and Budget Director	1.00	1.00	1.00	1.00	1.00
Management and Budget Analyst	4.00	4.00	4.00	5.00	5.00
Management and Budget Specialist	1.00	1.00	1.00	1.00	1.00
Total Management and Budget	**6.00**	**6.00**	**6.00**	**7.00**	**7.00**
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 and Information Manager	1.00	1.00	1.00	1.00	1.00
Town Clerk Specialist	3.00	3.00	3.00	3.00	3.00
Total Town Clerk	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**
Legal Services:					
General Counsel					
Town Attorney	1.00	1.00	1.00	1.00	1.00
Deputy Town Attorney	1.00	1.00	1.00	1.00	1.00
Assistant Town Attorney	3.00	4.00	4.00	4.00	4.00
Legal Intern	0.25	0.25	0.25	0.25	0.25
Paralegal	2.00	2.00	2.00	2.00	2.00
Legal Secretary	1.00	1.00	1.00	1.00	1.00
Total General Counsel	**8.25**	**9.25**	**9.25**	**9.25**	**9.25**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
Prosecutor					
Town Prosecutor	1.00	1.00	1.00	1.00	1.00
Assistant Town Prosecutor	7.00	7.00	8.00	8.00	8.00
Prosecutor Business Manager	0.00	1.00	1.00	1.00	1.00
Legal Secretary	11.00	10.00	11.00	11.00	10.00
Prosecutor Administrative Supervisor	1.00	1.00	1.00	1.00	1.00
Body Worn Camera Specialist	0.00	2.00	2.00	2.00	2.00
Victim Advocate	2.00	2.00	2.00	2.00	2.00
Paralegal	3.00	3.00	3.00	3.00	3.00
Total Prosecutor	**25.00**	**27.00**	**29.00**	**29.00**	**28.00**
Total Legal Services	**33.25**	**36.25**	**38.25**	**38.25**	**37.25**
Finance & Management Services: Administration					
Finance & Management Services Director	1.00	1.00	1.00	1.00	1.00
Total Management Services Administration	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**
Accounting					
Accounting Manager	1.00	1.00	1.00	1.00	1.00
Financial Services Officer	0.00	1.00	1.00	1.00	1.00
Accounting Supervisor	2.00	1.00	2.00	2.00	2.00
Accountant	4.00	4.00	4.00	4.00	4.00
Accounts Payable Technician	3.00	3.00	3.00	3.00	3.00
Accounting Specialist	1.00	1.00	1.00	1.00	1.00
Payroll Specialist	3.00	3.00	3.00	3.00	3.00
Total Accounting	**14.00**	**14.00**	**15.00**	**15.00**	**15.00**
Purchasing					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Contract Analyst	4.00	4.00	4.00	4.00	4.00
Inventory Services Specialist	1.00	1.00	1.00	1.00	1.00
Purchasing Manager	1.00	1.00	1.00	1.00	1.00
Total Purchasing	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**
Tax Compliance					
Tax Compliance Analyst	1.00	0.00	0.00	0.00	0.00
Tax Compliance Manager	1.00	1.00	1.00	1.00	1.00
Tax Compliance Auditor	3.00	3.00	3.00	3.00	3.00
Assistant Tax Compliance Manager	1.00	1.00	1.00	1.00	1.00
Data Compliance Analyst	0.00	1.00	1.00	1.00	1.00
Business Compliance Project Manager	1.00	1.00	1.00	1.00	1.00
Tax Data Strategist	0.00	1.00	1.00	1.00	1.00
Total Tax Compliance	**7.00**	**8.00**	**8.00**	**8.00**	**8.00**
Total Finance & Management Services	**29.00**	**30.00**	**31.00**	**31.00**	**31.00**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
Municipal Court					
Presiding Judge	1.00	1.00	1.00	1.00	1.00
Municipal Judge	3.00	3.00	4.00	4.00	4.00
Commissioner	1.00	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00	1.00
Administrative Supervisor	2.00	2.00	2.00	2.00	2.00
Deputy Court Administrator	1.00	1.00	1.00	1.00	1.00
Court Services Clerk	12.00	12.00	12.00	12.00	12.00
Judicial Assistant	5.00	5.00	6.00	6.00	6.00
Court Enforcement Supervisor	1.00	1.00	1.00	1.00	1.00
Security Officer	4.00	4.00	4.00	4.00	4.00
Court Interpreter	0.75	0.75	0.75	0.75	0.75
Pro Tem Judge	0.32	0.32	0.32	0.32	0.32
Total Municipal Court	**32.07**	**32.07**	**34.07**	**34.07**	**34.07**
Development Services:					
Development Services Administration					
Development Services Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Development Services Administration	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**
Permits and Licensing					
Customer Service Professional	5.52	5.52	5.52	5.52	5.52
Customer Service Manager	0.50	0.50	0.50	0.50	0.50
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.50	0.50	0.50
Total Permits and Licensing	**7.52**	**7.52**	**7.52**	**7.52**	**7.52**
Plan Review and Inspection Administration					
Plan Review and Inspection Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Plan Review and Inspection Admin	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**
Plan Review and Inspection - Building					
Building & Fire Inspection Supervisor	0.75	0.75	0.75	0.75	0.75
Building Inspector	8.00	7.00	7.00	7.00	7.00
DS Data Content Strategist	0.00	1.00	1.00	1.00	1.00
Plan Review Supervisor	0.80	0.80	0.80	0.80	0.80
Building & Fire Plans Examiner	6.00	6.00	6.00	6.00	6.00
Permit Technician	4.00	4.00	4.00	4.00	4.00
Total Plan Review and Inspection - Building	**19.55**	**19.55**	**19.55**	**19.55**	**19.55**
Plan Review and Inspection - Engineering					
Development Engineer	3.00	3.00	3.00	3.00	3.00
Engineering Inspector	7.00	7.00	8.00	8.00	8.00
Engineering Inspections Supervisor	1.00	1.00	1.00	1.00	1.00
Engineering Plans Examiner	2.00	2.00	2.00	2.00	2.00
Plans Review Supervisor	1.00	1.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00	1.00
Total Plan Review and Inspection - Engineering	**15.00**	**15.00**	**16.00**	**16.00**	**16.00**
Plan Review and Inspection - Code					
Code Inspections Supervisor	0.80	0.80	0.80	0.80	0.80
Code Inspector	5.00	5.00	5.00	5.00	5.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Plan Review and Inspection - Code	**6.80**	**6.80**	**6.80**	**6.80**	**6.80**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
Plan Review and Inspection - Fire					
Building & Fire Inspection Supervisor	0.25	0.25	0.25	0.25	0.25
Building Inspector	1.00	1.00	1.00	1.00	1.00
Plan Review Supervisor	0.20	0.20	0.20	0.20	0.20
Building & Fire Plans Examiner	1.00	1.00	1.00	1.00	1.00
Total Plan Review and Inspection - Fire	**2.45**	**2.45**	**2.45**	**2.45**	**2.45**
Planning & Development					
Planning Manager	1.00	1.00	1.00	1.00	1.00
Principal Planner	2.00	2.00	2.00	2.00	2.00
Planner	7.00	7.00	7.00	7.00	7.00
Planning Technician	2.00	2.00	2.00	2.00	2.00
Planning Specialist	2.00	2.00	2.00	2.00	2.00
Total Planning & Development	**14.00**	**14.00**	**14.00**	**14.00**	**14.00**
Transportation Planning					
Transportation Planning Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assisstant	0.50	0.50	0.50	0.50	0.50
Transportation Planner	2.00	2.00	2.00	2.00	2.00
Total Transportation Planning	**3.50**	**3.50**	**3.50**	**3.50**	**3.50**
Development Engineering					
Development Engineer Manager	1.00	1.00	1.00	1.00	1.00
Engineering ROW Manager	0.50	0.50	0.50	0.50	0.50
Administrative Assisstant	0.50	0.50	0.50	0.50	0.50
Development Engineer	4.00	4.00	4.00	4.00	4.00
Total Development Engineering	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**
Total Development Services	**78.82**	**78.82**	**79.82**	**79.82**	**79.82**
Police Department:					
Police Administration					
Police Chief	1.00	1.00	1.00	1.00	1.00
Assistant Police Chief	2.00	2.00	2.00	3.00	3.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Police Administration	**4.00**	**4.00**	**4.00**	**5.00**	**5.00**
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	7.00	7.00	7.00	7.00	7.00
Dispatcher	41.50	41.50	41.50	41.50	41.50
Total Communications	**49.50**	**49.50**	**49.50**	**49.50**	**49.50**
Hiring					
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	1.00	1.00	1.00	1.00	1.00
Background Investigator	7.00	7.00	7.00	7.00	7.00
Total Hiring	**10.00**	**10.00**	**10.00**	**10.00**	**10.00**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
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	2.00	2.00	2.00
Total Public Affairs	**2.00**	**2.00**	**3.00**	**3.00**	**3.00**
Counseling Services					
Police Counseling Manager	1.00	1.00	1.00	1.00	1.00
Youth/Family Counselor	7.00	7.00	7.00	7.00	11.00
Advocacy Center Director	0.00	0.00	0.00	0.00	1.00
Victim Services Coordinator	0.00	0.00	0.00	0.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	3.00
Advocacy Center Assistant Director	0.00	0.00	0.00	0.00	1.00
MDT Coordinator	0.00	0.00	0.00	0.00	1.00
Total Counseling Services	**9.00**	**9.00**	**9.00**	**9.00**	**19.00**
Crime Prevention					
Crime Prevention Technician	2.00	2.00	2.00	2.00	2.00
Total Crime Prevention	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**
Property & Evidence					
Property and Evidence Supervisor	1.00	1.00	1.00	1.00	1.00
Property and Evidence Technician	7.00	7.00	7.00	7.00	7.00
Total Property & Evidence	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**
Records					
Records Manager	1.00	1.00	1.00	1.00	1.00
Police Records Shift Supervisor	3.00	4.00	4.00	4.00	4.00
Police Records Specialist	21.00	21.00	21.00	21.00	21.00
Total Records	**25.00**	**26.00**	**26.00**	**26.00**	**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 Suppot and Wellness					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	2.00	2.00	2.00	2.00	2.00
Total Peer Support and Wellness	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**
Redaction					
Body Worn Camera Coordinator	1.00	0.00	0.00	0.00	0.00
Technical Services Coordinator	0.00	2.00	2.00	2.00	2.00
Total Redaction	**1.00**	**2.00**	**2.00**	**2.00**	**2.00**
Office of Professional Standards Admin					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Commander	0.00	0.00	0.00	1.00	1.00
Police Lieutenant	1.00	1.00	1.00	1.00	1.00
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	**4.00**	**4.00**	**4.00**	**5.00**	**5.00**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
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	7.00	7.00	7.00	7.00	7.00
Rangemaster	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00
Police Lieutenant	1.00	1.00	1.00	1.00	1.00
Police Sergeant	2.00	3.00	3.00	3.00	3.00
Total Training	**14.00**	**15.00**	**15.00**	**15.00**	**15.00**
Patrol Administration					
Police Commander	2.00	2.00	2.00	2.00	2.00
Police Lieutenant	7.00	7.00	7.00	7.00	8.00
Quartermaster	1.00	1.00	1.00	1.00	1.00
Service Aide	2.00	2.00	2.00	2.00	2.00
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.30	2.30	2.30	2.30	2.30
Total Patrol Administration	**15.30**	**15.30**	**15.30**	**15.30**	**16.30**
Patrol					
Police Sergeant	16.00	16.00	16.00	16.00	17.00
Police Officer	153.00	153.00	154.00	153.00	157.00
Total Patrol	**169.00**	**169.00**	**170.00**	**169.00**	**174.00**
Civilian Patrol					
Civilian Patrol Technician	5.00	5.00	5.00	5.00	5.00
Civilian Patrol Supervisor	0.00	1.00	1.00	1.00	1.00
Tow Hearing/Patrol Supervisor	0.80	0.00	0.00	0.00	0.00
Total Civilian Patrol	**5.80**	**6.00**	**6.00**	**6.00**	**6.00**
Detention					
Detention Facility Supervisor	2.00	3.00	3.00	3.00	3.00
Detention Facility Manager	0.00	0.00	1.00	1.00	1.00
Detention Transport Officer	12.00	13.00	13.00	13.00	13.00
Total Detention	**14.00**	**16.00**	**17.00**	**17.00**	**17.00**
Teleserve					
Teleserve Supervisor	1.00	0.80	0.80	0.80	0.80
Teleserve Operator	8.00	8.00	8.00	8.00	8.00
Total Teleserve	**9.00**	**8.80**	**8.80**	**8.80**	**8.80**
Bike Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	7.00	7.00	7.00	7.00	8.00
Total Bike Unit	**8.00**	**8.00**	**8.00**	**8.00**	**9.00**
Crisis Response Team					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	4.00	4.00	4.00	4.00	4.00
Total Crisis Response Team	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
Investigations Administration					
Police Lieutenant	3.00	3.00	3.00	3.00	3.00
Police Commander	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00
Total Investigations Administration	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**
Special Assignment Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	6.00	6.00	6.00	6.00	6.00
Total Special Assignment Unit	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**
Financial Crimes Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	5.00	5.00	5.00	5.00	5.00
Total Financial Crimes Unit	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**
Family Violence Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	4.00	4.00	4.00	4.00	6.00
Victim Advocate	0.00	0.00	0.00	0.00	3.00
Victim Advocate Intern	0.00	0.00	0.00	0.00	0.60
Civilian Investigator	3.00	3.00	3.00	3.00	3.00
Total Family Violence Unit	**8.00**	**8.00**	**8.00**	**8.00**	**13.60**
Special Victims Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	10.00	10.00	10.00	10.00	10.00
Total Special Victim Unit	**11.00**	**11.00**	**11.00**	**11.00**	**11.00**
Violent Crimes Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	6.00	6.00	6.00	6.00	7.00
Total Violent Crimes Unit	**7.00**	**7.00**	**7.00**	**7.00**	**8.00**
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	2.00	2.00	2.00	2.00	2.00
Forensic Services Supervisor	0.00	1.00	1.00	1.00	1.00
Crime Scene Specialist	3.00	3.00	3.00	3.00	3.00
Total Crime Scene Unit	**5.00**	**6.00**	**6.00**	**6.00**	**6.00**
Intel Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	2.00	2.00	2.00	2.00	2.00
Crime Analyst	4.00	4.00	4.00	4.00	4.00
TVA/TLO Coordinator	1.00	1.00	0.00	0.00	0.00
Total Intel Unit	**8.00**	**8.00**	**7.00**	**7.00**	**7.00**
Drug Enforcement Unit					
Police Sergeant	1.00	2.00	2.00	2.00	2.00
Police Officer	4.00	4.00	4.00	5.00	5.00
Total Drug Enforcement Unit	**5.00**	**6.00**	**6.00**	**7.00**	**7.00**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
Digital Forensics 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
Audio Video Forensic Analyst	1.00	1.00	1.00	1.00	2.00
Total Digital Forensics Unit	**6.00**	**6.00**	**6.00**	**6.00**	**7.00**
Special Operations Unit					
Police Commander	0.00	0.00	0.00	1.00	1.00
Total Special Operations Unit	**0.00**	**0.00**	**0.00**	**1.00**	**1.00**
Crime Suppression Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	5.00	5.00	5.00	5.00	5.00
Total Crime Suppression Unit	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**
K9 Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	3.00	3.00	3.00	3.00	3.00
Total K9 Unit	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**
School Resource					
Police Sergeant	2.00	2.00	2.00	2.00	2.00
Police Officer	12.00	12.00	12.00	12.00	12.00
Total School Resource	**14.00**	**14.00**	**14.00**	**14.00**	**14.00**
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	16.00	16.00	16.00	16.00	16.00
Total Traffic Unit	**19.00**	**19.00**	**19.00**	**19.00**	**19.00**
Total Police Department	**487.60**	**494.60**	**496.60**	**499.60**	**524.20**
Fire and Rescue Department:					
Fire Administration					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Executive Assistant Fire Chief	0.00	1.00	1.00	1.00	1.00
Assistant Fire Chief	2.00	1.00	1.00	2.00	2.00
Fire Scheduling and Payroll Specialist	1.00	1.00	1.00	1.00	1.00
Privacy and Compliance Officer	1.00	1.00	1.00	1.00	1.00
Fire Solutions Manager	1.00	1.00	1.00	1.00	1.00
Administrative Supervisor	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
RMS Analyst	1.00	1.00	1.00	1.00	1.00
Fire Captain	0.00	0.00	0.00	1.00	1.00
Total Fire Administration	**9.00**	**9.00**	**9.00**	**11.00**	**11.00**
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	2.00	2.00	3.00	3.00
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**	**6.00**	**6.00**	**7.00**	**7.00**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
Fire Operations					
Battalion Chief	10.00	10.00	10.00	11.00	11.00
Fire Captain	61.00	61.00	61.00	60.00	63.00
Fire Engineer	50.00	50.00	50.00	50.00	53.00
Firefighter	93.00	93.00	93.00	93.00	93.00
EMS Inventory Analyst	0.00	1.00	1.00	1.00	1.00
Preplan Technician	0.00	0.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00
Total Fire Operations	**216.00**	**217.00**	**218.00**	**218.00**	**224.00**
Resource					
Resource Specialist	0.00	1.00	1.00	1.00	1.00
Fire Resource Manager	1.00	1.00	1.00	1.00	1.00
Public Safety Equipment Technician	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Fire Service Aide	2.00	2.00	2.00	2.00	2.00
Total Resource	**5.00**	**6.00**	**6.00**	**6.00**	**6.00**
Community					
Battalion Chief	1.00	1.00	1.00	1.00	1.00
Community Risk Specialist	1.00	1.00	1.00	1.00	1.00
Community Risk Manager	1.00	1.00	1.00	1.00	1.00
Total Community	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**
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	1.00	1.00	1.00	1.00	1.00
Fire Inspector - Lead	0.00	1.00	1.00	1.00	1.00
Fire Inspector	3.00	3.00	3.00	3.00	3.00
Total Fire Prevention	**7.00**	**8.00**	**8.00**	**8.00**	**8.00**
Total Fire and Rescue Department	**245.00**	**249.00**	**250.00**	**253.00**	**259.00**
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	1.40	1.40	1.40	1.40	1.40
Parks and Recreation Manager	2.00	2.00	2.00	2.00	2.00
Parks and Recreation Strategist	1.00	0.00	0.00	0.00	0.00
Parks and Recreation Data Content Strategist	0.00	1.00	1.00	1.00	1.00
Assistant Parks and Recreation Director	0.00	1.00	1.00	1.00	1.00
Parks Superintendent	0.00	0.00	0.00	1.00	1.00
Administrative Assistant	5.30	5.30	5.30	6.30	6.30
Parks and Recreation Management Analyst	1.00	0.00	0.00	0.00	0.00
Parks and Recreation Business Manager	1.00	1.00	1.00	1.00	1.00
Recreation Leader	0.03	0.03	0.03	0.03	0.03
Total Parks and Recreation Administration	**13.73**	**13.73**	**13.73**	**15.73**	**15.73**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
Parks and Open Space					
Parks Operations Superintendent	2.00	2.00	2.00	2.00	2.00
Parks Field Supervisor	2.40	2.40	2.40	2.40	2.40
Parks Mechanic	1.00	1.00	1.00	1.00	1.00
Facilities Maintenance Technician	3.00	3.00	3.00	3.00	3.00
Grounds Maintenance	26.61	26.61	26.11	26.11	26.11
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Park Ranger Supervisor	1.00	1.00	1.00	1.00	1.00
Park Ranger	7.00	7.00	7.00	7.00	7.00
Custodian	6.22	6.22	6.22	6.22	6.22
Recreation Coordinator	1.50	1.50	1.50	1.50	1.50
Aquatic Facility Technician	0.20	0.20	0.20	0.20	0.20
Total Parks and Open Space	**51.93**	**51.93**	**51.43**	**51.43**	**51.43**
Riparian Programs					
Recreation Instructor	0.38	0.38	0.38	0.38	0.38
Recreation Supervisor	0.25	0.25	0.25	0.25	0.25
Recreation Coordinator	1.50	1.50	1.50	1.50	1.50
Grounds Maintenance	0.95	0.95	0.95	0.95	0.95
Total Riparian Program	**3.08**	**3.08**	**3.08**	**3.08**	**3.08**
Cactus Yards					
Recreation Supervisor	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Custodian	2.00	2.00	2.00	2.00	2.00
Facilities Maintenance Technician	1.00	1.00	1.00	1.00	1.00
Grounds Maintenance	8.00	8.00	8.00	7.00	7.00
Park Ranger	1.00	1.00	1.00	1.00	1.00
Park Mechanic	0.50	0.50	0.50	0.50	0.50
Park Field Supervisor	0.00	0.00	0.00	1.00	1.00
Recreation Leader	3.00	3.00	3.00	3.00	3.00
Recreation Leader Senior	2.25	2.25	2.25	2.25	2.25
Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	1.60	1.60	1.60	1.60	1.60
Total Cactus Yards	**21.85**	**21.85**	**21.85**	**21.85**	**21.85**
Mesquite Pool					
Recreation Supervisor	0.15	0.15	0.15	0.15	0.15
Aquatic Facility Technician	0.45	0.45	0.45	0.45	0.45
Pool Manager	0.33	0.33	0.33	0.33	0.33
Assistant Pool Manager	0.44	0.44	0.44	0.44	0.44
Head Swim/Dive Coach	0.39	0.39	0.39	0.39	0.39
Assistant Swim/Dive Coach	0.69	0.69	0.69	0.69	0.69
Lifeguard/Instructor	0.86	0.86	0.86	0.86	0.86
Lifeguard	1.82	1.82	1.82	1.82	1.82
Total Mesquite Pool	**5.13**	**5.13**	**5.13**	**5.13**	**5.13**
Greenfield Pool					
Recreation Supervisor	0.15	0.15	0.15	0.15	0.15
Aquatic Facility Technician	0.45	0.45	0.45	0.45	0.45
Pool Manager	0.33	0.33	0.33	0.33	0.33
Assistant Pool Manager	0.44	0.44	0.44	0.44	0.44
Head Swim/Dive Coach	0.38	0.38	0.38	0.38	0.38
Assistant Swim/Dive Coach	1.13	1.13	1.13	1.13	1.13
Lifeguard/Instructor	1.42	1.42	1.42	1.42	1.42
Total Greenfield Pool	**4.30**	**4.30**	**4.30**	**4.30**	**4.30**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
Perry Pool					
Recreation Supervisor	0.15	0.15	0.15	0.15	0.15
Aquatic Facility Technician	0.45	0.45	0.45	0.45	0.45
Pool Manager	0.29	0.29	0.29	0.29	0.29
Assistant Pool Manager	0.20	0.20	0.20	0.20	0.20
Head Swim/Dive Coach	0.66	0.66	0.66	0.66	0.66
Assistant Swim/Dive Coach	1.42	1.42	1.42	1.42	1.42
Lifeguard/Instructor	1.04	1.04	1.04	1.04	1.04
Total Perry Pool	**4.21**	**4.21**	**4.21**	**4.21**	**4.21**
Williams Field Pool					
Recreation Supervisor	0.15	0.15	0.15	0.15	0.15
Aquatic Facility Technician	0.45	0.45	0.45	0.45	0.45
Pool Manager	0.29	0.29	0.29	0.29	0.29
Assistant Pool Manager	0.44	0.44	0.44	0.44	0.44
Head Swim/Dive Coach	0.29	0.29	0.29	0.29	0.29
Assistant Swim/Dive Coach	0.71	0.71	0.71	0.71	0.71
Lifeguard/Instructor	2.12	2.12	2.12	2.12	2.12
Total Williams Field Pool	**4.45**	**4.45**	**4.45**	**4.45**	**4.45**
Freestone Recreation Center					
Recreation Supervisor	0.45	0.45	0.45	0.45	0.45
Administrative Assistant	0.00	0.00	1.00	1.00	1.00
Recreation Coordinator	2.00	2.00	2.00	2.00	2.00
Custodial Supervisor	0.40	0.40	0.40	0.40	0.40
Custodian	2.75	2.75	2.75	2.75	2.75
Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Recreation Leader Senior	1.77	1.77	1.77	1.77	1.77
Recreation Leader	11.10	11.10	10.10	10.10	10.10
Recreation Instructor	1.66	1.66	1.66	1.66	1.66
Recreation Instructor Fitness	1.34	1.34	1.34	1.34	1.34
Total Freestone Recreation Center	**22.47**	**22.47**	**22.47**	**22.47**	**22.47**
McQueen Activity Center					
Recreation Supervisor	0.25	0.25	0.25	0.25	0.25
Custodian	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	2.00	2.00	2.00	2.00	2.00
Custodial Supervisor	0.20	0.20	0.20	0.20	0.20
Administrative Assistant	0.00	1.00	1.00	1.00	1.00
Recreation Leader	3.09	2.09	2.09	2.09	2.09
Recreation Instructor	2.64	2.64	2.64	2.64	2.64
Recreation Instructor Fitness	0.24	0.24	0.24	0.24	0.24
Recreation Leader Senior	0.51	0.51	0.51	0.51	0.51
Total McQueen Activity Center	**9.93**	**9.93**	**9.93**	**9.93**	**9.93**
Community Center					
Recreation Supervisor	0.25	0.25	0.25	0.25	0.25
Custodial Supervisor	0.20	0.20	0.20	0.20	0.20
Custodian	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	0.70	0.70	0.70	0.70	0.70
Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Recreation Leader	2.24	2.24	2.24	2.24	2.24
Recreation Instructor	1.52	1.52	1.52	1.52	1.52
Recreation Instructor Fitness	0.13	0.13	0.13	0.13	0.13
Total Community Center	**7.04**	**7.04**	**7.04**	**7.04**	**7.04**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
Youth Sports					
Recreation Coordinator	0.15	0.00	0.00	0.00	0.00
Recreation Supervisor	0.03	0.00	0.00	0.00	0.00
Recreation Leader Senior	0.40	0.00	0.00	0.00	0.00
Total Youth Sports	**0.58**	**0.00**	**0.00**	**0.00**	**0.00**
Adult Sports					
Recreation Coordinator	0.25	0.00	0.00	0.00	0.00
Recreation Supervisor	0.02	0.00	0.00	0.00	0.00
Recreation Leader Senior	1.01	0.00	0.00	0.00	0.00
Total Adult Sports	**1.28**	**0.00**	**0.00**	**0.00**	**0.00**
Adaptive Recreation Program					
Recreation Coordinator	0.30	1.30	1.30	1.30	1.30
Recreation Leader Senior	0.05	0.80	0.80	0.80	0.80
Recreation Leader	0.06	0.06	0.06	0.06	0.06
Recreation Instructor	0.40	0.40	0.40	0.40	0.40
Total Adaptive Recreation Program	**0.81**	**2.56**	**2.56**	**2.56**	**2.56**
Special Events					
Recreation Coordinator	2.50	2.50	2.50	2.50	2.50
Recreation Specialist	3.00	3.00	3.00	3.00	3.00
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
Recreation Leader	0.82	0.82	0.82	0.82	0.82
Total Special Events	**7.32**	**7.32**	**7.32**	**7.32**	**7.32**
Youth and Adult Sports					
Recreation Coordinator	0.00	0.40	0.40	0.40	0.40
Recreation Supervisor	0.00	0.05	0.05	0.05	0.05
Recreation Leader Senior	0.00	1.41	1.41	1.41	1.41
Total Youth and Adult Sports	**0.00**	**1.86**	**1.86**	**1.86**	**1.86**
Southeast Regional Library					
Recreation Supervisor	0.25	0.25	0.25	0.25	0.25
Custodial Supervisor	0.20	0.20	0.20	0.20	0.20
Custodian	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	0.50	0.50	0.50	0.50	0.50
Recreation Leader Senior	0.50	0.50	0.50	0.50	0.50
Recreation Instructor	0.42	0.42	0.42	0.42	0.42
Recreation Leader	0.82	0.82	0.82	0.82	0.82
Total Southeast Regional Library	**3.69**	**3.69**	**3.69**	**3.69**	**3.69**
Facilities Management Administration					
Facilities Operation Superintendent	1.00	1.00	1.00	2.00	0.00
Facilities Assistant Manager	1.00	1.00	1.00	2.00	0.00
Security Systems Technician	2.00	2.00	2.00	2.00	0.00
Maintenance Coordinator	0.00	1.00	1.00	2.00	0.00
Facilities Maintenance Technician	12.25	12.25	13.25	14.25	0.00
Total Facilities Management Administration	**16.25**	**17.25**	**18.25**	**22.25**	**0.00**
South Area Service Center					
Environmental Compliance Regulatory Coordina	0.25	0.25	0.25	0.25	0.00
Total South Area Service Center	**0.25**	**0.25**	**0.25**	**0.25**	**0.00**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
Public Safety Training Facility					
Facilities Assistant Manager	1.00	1.00	1.00	1.00	0.00
Public Safety Equipment Technician	1.00	1.00	1.00	1.00	0.00
Facilities Maintenance Technician	0.75	0.75	0.75	0.75	0.00
Administrative Assistant	2.00	2.00	2.00	2.00	0.00
Total Public Safety Training Facility	**4.75**	**4.75**	**4.75**	**4.75**	**0.00**
Total Parks and Recreation	**183.05**	**185.80**	**186.30**	**192.30**	**165.05**
Engineering:					
Engineering Administration					
Town Engineer	0.60	0.60	0.60	0.60	0.00
Assistant Town Engineer	1.00	1.00	1.00	1.00	0.00
Engineering ROW Manager	0.50	0.50	0.50	0.50	0.00
Administrative Assistant	0.25	0.25	1.00	1.00	0.00
Engineering Data Strategist	1.00	1.00	1.00	1.00	0.00
Total Engineering Administration	**3.35**	**3.35**	**4.10**	**4.10**	**0.00**
Engineering Traffic					
Town Traffic Engineer	1.00	1.00	1.00	1.00	0.00
Traffic Engineering Specialist	2.00	2.00	2.00	2.00	0.00
Traffic Safety Specialist	1.00	1.00	1.00	1.00	0.00
Traffic Studies Engineer	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	0.25	0.25	0.00	0.00	0.00
Total Engineering Traffic	**5.25**	**5.25**	**5.00**	**5.00**	**0.00**
Total Engineering	**8.60**	**8.60**	**9.10**	**9.10**	**0.00**
TOTAL GENERAL FUND	**1226.74**	**1248.36**	**1263.36**	**1280.36**	**1307.96**
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**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
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**
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	1.00	1.00	1.00	1.00	1.00
Traffic Signal Specialist	7.00	7.00	7.00	7.00	7.00
Total Traffic Signal Maintenance	**8.50**	**8.50**	**8.50**	**8.50**	**8.50**
Street Marking					
Streets Supervisor	0.33	0.33	0.33	0.33	0.33
Total Street Marking	**0.33**	**0.33**	**0.33**	**0.33**	**0.33**
Street Signs					
Streets Supervisor	0.33	0.33	0.33	0.33	0.33
Traffic Sign Technician	3.00	3.00	3.00	3.00	3.00
Traffic Sign Crew Leader	1.00	1.00	1.00	1.00	1.00
Total Street Signs	**4.33**	**4.33**	**4.33**	**4.33**	**4.33**
Traffic Operations Center					
Assistant Town Traffic Engineer	1.00	1.00	1.00	1.00	1.00
Traffic Signal Specialist	1.00	1.00	1.00	1.00	1.00
Intelligent Transportation Systems Engineer	1.00	1.00	1.00	1.00	1.00
Intelligent Transportation Systems Analyst	2.00	2.00	2.00	2.00	2.00
Intelligent Transportation Systems Specialist	2.00	2.00	2.00	2.00	3.00
Intelligent Transportation Network Engineer	1.00	1.00	1.00	1.00	1.00
Total Traffic Operations Center	**8.00**	**8.00**	**8.00**	**8.00**	**9.00**
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**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
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	**58.66**	**58.66**	**58.66**	**58.66**	**59.66**
TOTAL STREETS	**59.66**	**59.66**	**59.66**	**59.66**	**60.66**
ENTERPRISE OPERATIONS					
Water:					
Water Administration					
Water Manager	1.00	1.00	1.00	1.00	1.00
Water Apprenticeship	0.00	0.00	1.00	1.00	1.00
Environmental Compliance Regulatory Coordina	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**	**2.75**	**2.75**	**2.75**
Public Works Administration					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Assistant Public Works Director	2.00	2.00	3.00	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
Data Strategist	0.00	0.00	1.00	1.00	1.00
Customer Service Professional	1.00	1.00	1.00	1.00	1.00
Total Public Works Administration	**6.00**	**6.00**	**8.00**	**7.00**	**7.00**
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	4.00	4.00	4.00	4.00	4.00
Utility Locator Lead	1.00	1.00	1.00	1.00	1.00
Asset Management Specialist	1.00	1.00	1.00	1.00	1.00
Utility Supervisor	1.00	1.00	1.00	1.00	1.00
Total Utility Locates	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**
North Water Treatment Plant					
Water Production Superintendent	1.00	1.00	1.00	1.00	1.00
Utility Supervisor	1.00	1.00	1.00	1.00	1.00
Instrumentation and Controls Specialist	2.00	2.00	2.00	2.00	2.00
Water Treatment Plant Mechanic	2.00	2.00	2.00	2.00	2.00
Water Treatment Plant Operator	6.00	6.00	6.00	6.00	6.00
Lead Water Treatment Plant Operator	1.00	1.00	1.00	1.00	1.00
Lead Water Treatment Plant Mechanic	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total North Water Treatment Plant	**15.00**	**15.00**	**15.00**	**15.00**	**15.00**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
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	1.00	1.00	1.00	1.00	1.00
Chemist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Santan Vista Treatment Plant	**18.00**	**18.00**	**18.00**	**18.00**	**18.00**
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	6.00	6.00	6.00
Water Treatment Plant Operator Lead	1.00	1.00	1.00	1.00	1.00
SCADA Programmer	1.00	1.00	1.00	1.00	1.00
Total SCADA Field Operations	**8.00**	**8.00**	**9.00**	**9.00**	**9.00**
Water Resources					
Water & Energy Planning Advisor	1.00	1.00	1.00	1.00	1.00
Water Resources Manager	1.00	1.00	1.00	1.00	1.00
Total Water Resources	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**
Water Conservation					
Water Conservation Coordinator	1.00	2.00	2.00	2.00	2.00
Water Conservation Specialist	4.00	4.00	4.00	4.00	4.00
Water Conservation Intern	0.38	0.38	0.38	0.38	0.38
Total Water Conservation	**5.38**	**6.38**	**6.38**	**6.38**	**6.38**
Water Metering					
Utility Billing Technician	2.00	2.00	2.00	2.00	2.00
Water Meter Supervisor	1.00	1.00	2.00	2.00	2.00
Senior Utility Technician	4.00	4.00	4.00	4.00	4.00
Meter Instrumentation Technician	1.00	1.00	1.00	1.00	1.00
Meter Reader	16.00	16.00	16.00	16.00	16.00
Total Water Metering	**24.00**	**24.00**	**25.00**	**25.00**	**25.00**
Water Distribution					
Utility Supervisor	1.00	1.00	2.00	2.00	2.00
Water Distribution Superintendent	1.00	1.00	1.00	1.00	1.00
Senior Utility Technician	5.00	5.00	6.00	6.00	6.00
Water Distribution Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Utility Worker	12.00	12.00	13.00	13.00	13.00
Total Water Distribution	**21.00**	**21.00**	**24.00**	**24.00**	**24.00**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
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**
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	**140.93**	**141.93**	**149.93**	**148.93**	**148.93**
Wastewater:					
Wastewater Administration					
Wastewater Manager	1.00	1.00	1.00	1.00	1.00
Wastewater Superintendent	3.00	3.00	3.00	3.00	3.00
Applications Engineer	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Wastewater Administration	**5.50**	**5.50**	**5.50**	**5.50**	**5.50**
Lift Stations					
Lift Station Supervisor	1.00	1.00	1.00	1.00	1.00
Instrumentation and Controls Specialist	0.60	0.60	0.60	0.60	0.60
Lift Station Technician	3.00	3.00	3.00	3.00	4.00
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**	**8.20**
Gravity Systems					
Utility Supervisor	2.00	2.00	2.00	2.00	2.00
Senior Utility Worker/Technician	6.00	6.00	6.00	6.00	6.00
Wastewater Apprenticeship	0.00	0.00	1.00	1.00	1.00
Odor Control Specialist	1.00	1.00	1.00	1.00	1.00
Odor Control Technician	1.00	1.00	1.00	1.00	1.00
Utility Worker	8.00	8.00	8.00	8.00	8.00
Total Gravity Systems	**18.00**	**18.00**	**19.00**	**19.00**	**19.00**
Effluent Reuse					
Utility Worker	4.00	4.00	4.00	4.00	4.00
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	4.00	4.00	4.00	4.00	4.00
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**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
Wastewater Quality					
Pretreatment Program Coordinator	1.00	1.00	1.00	1.00	1.00
Industrial Pretreatment Inspector	3.00	3.00	3.00	3.00	3.00
Wastewater Quality Inspector	4.00	4.00	4.00	4.00	4.00
Total Wastewater Quality	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**
TOTAL WASTEWATER	**53.50**	**53.50**	**54.50**	**54.50**	**55.50**
Solid Waste - Residential:					
Residential Administration					
Environmental Services Manager	0.86	0.86	0.86	0.86	0.86
Env Services Collections Superintendent	1.00	0.86	0.86	0.86	0.86
Administrative Assistant	1.25	1.11	1.11	1.11	1.11
Routing Technician	1.00	1.00	1.00	1.00	1.00
Environmental Services Clerk	0.80	0.80	0.80	0.80	0.80
Customer Service Professional	1.40	1.00	1.00	1.00	1.00
Operations and Data Analyst	0.00	0.00	0.00	0.00	1.00
Environmental Services Supervisor	0.00	3.67	3.67	4.67	4.67
Program & Sustainability Superintendent	0.00	1.00	1.00	1.00	1.00
Environmental Outreach Specialist	0.00	0.00	1.00	1.00	1.00
Environmental Services Inspector	0.00	2.00	2.00	2.00	2.00
Total Residential Administration	**6.31**	**12.30**	**13.30**	**14.30**	**15.30**
Residential Collections					
Environmental Services Supervisor	2.67	0.00	0.00	0.00	0.00
Solid Waste Operator	27.12	27.47	28.14	27.47	27.47
Customer Service Professional	0.50	0.50	0.50	0.50	0.50
Environmental Services Worker	3.00	1.50	1.50	1.50	1.50
Total Residential Collections	**33.29**	**29.47**	**30.14**	**29.47**	**29.47**
Uncontained Collections					
Environmental Services Supervisor	1.00	0.00	0.00	0.00	0.00
Environmental Services Inspector	1.00	0.00	0.00	0.00	0.00
Solid Waste Operator	21.00	19.00	19.00	19.00	19.00
Total Uncontained Collections	**23.00**	**19.00**	**19.00**	**19.00**	**19.00**
Recycling					
Environmental Services Supervisor	0.33	0.33	0.33	0.33	0.33
Environmental Services Worker	0.00	1.50	1.50	1.50	1.50
Solid Waste Operator	12.88	13.53	13.86	13.53	13.53
Program & Sustainability Supervisor	1.00	0.00	0.00	0.00	0.00
Environmental Outreach Specialist	3.00	3.00	3.00	3.00	3.00
Environmental Service Inspector	1.00	0.00	0.00	0.00	0.00
Total Recycling	**18.21**	**18.36**	**18.69**	**18.36**	**18.36**
Environmental Programs					
HHW Supervisor	1.00	1.00	1.00	1.00	1.00
HHW Technician	4.00	4.00	4.00	4.00	4.00
Total Environmental Programs	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**
TOTAL SOLID WASTE - RESIDENTIAL	**85.81**	**84.13**	**86.13**	**86.13**	**87.13**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
Solid Waste - Commercial:					
Commercial Administration					
Environmental Services Supervisor	0.00	1.00	1.00	1.00	1.00
Environmental Services Manager	0.14	0.14	0.14	0.14	0.14
Customer Service Professional	0.10	0.50	0.50	0.50	0.50
Environmental Services Clerk	0.20	0.20	0.20	0.20	0.20
Administrative Assistant	0.00	0.14	0.14	0.14	0.14
Env Services Collections Superintendent	0.00	0.14	0.14	0.14	0.14
Total Commercial Administration	**0.44**	**2.12**	**2.12**	**2.12**	**2.12**
Commercial Collections					
Environmental Services Supervisor	1.00	0.00	0.00	0.00	0.00
Solid Waste Operator	5.00	6.00	6.00	6.00	6.00
Total Commercial Collections	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**
Rolloffs					
Solid Waste Operator	2.00	2.00	2.00	2.00	2.00
Total Rolloffs	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**
TOTAL SOLID WASTE - COMMERCIAL	**8.44**	**10.12**	**10.12**	**10.12**	**10.12**
Environmental Compliance:					
Street Cleaning					
Streets Supervisor	0.34	0.34	0.34	0.34	0.34
Heavy Equipment Operator	6.00	6.00	6.00	6.00	6.00
Total Street Cleaning	**6.34**	**6.34**	**6.34**	**6.34**	**6.34**
Storm Water					
Storm Water Utility Worker	0.00	2.00	2.00	2.00	2.00
Utility Supervisor	0.00	1.00	1.00	1.00	1.00
Storm Water Utility Technician	2.00	2.00	2.00	2.00	3.00
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 Regulatory Coordina	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**	**9.25**	**9.25**	**9.25**	**10.25**
TOTAL ENVIRONMENTAL COMPLIANCE	**12.59**	**15.59**	**15.59**	**15.59**	**16.59**
TOTAL ENTERPRISE OPERATIONS	**301.27**	**305.27**	**316.27**	**315.27**	**318.27**
INTERNAL SERVICE FUNDS					
Fleet Operations					
Fleet Business Manager	1.00	1.00	1.00	1.00	1.00
Fleet Analyst	1.00	1.00	1.00	1.00	1.00
Fleet Supervisor	2.00	2.00	2.00	2.00	2.00
Fleet Specialist	1.00	1.00	1.00	1.00	1.00
Fleet Superintendent	0.00	0.00	0.00	0.00	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	18.00	18.00	20.00	20.00	20.00
Fleet Service Aide	1.00	2.00	2.00	2.00	2.00
Parts Technician	4.00	4.00	4.00	4.00	4.00
Total Fleet Operations	**30.00**	**31.00**	**33.00**	**33.00**	**34.00**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
Health Trust Administration					
Wellness Coordinator	0.00	1.00	1.00	1.00	1.00
Total Health Trust	**0.00**	**1.00**	**1.00**	**1.00**	**1.00**
Workers' Compensation					
Workers' Compensation Program Coordinator	1.00	1.00	1.00	1.00	1.00
Total Workers' Compensation	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**
General Liability					
Assistant Risk Manager	1.00	1.00	1.00	1.00	1.00
Total General Liability	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**
TOTAL INTERNAL SERVICES	**32.00**	**34.00**	**36.00**	**36.00**	**37.00**
SPECIAL REVENUE					
CDBG/HOME Administration					
Community Resources Supervisor	0.65	0.65	0.65	0.55	0.55
Housing Rehabilitation Coordinator	1.00	1.00	1.00	1.00	1.00
Volunteer and Community Resource Manager	0.00	0.00	0.00	0.10	0.10
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	0.00	0.00	0.00	0.00
Teleserve Supervisor	0.00	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/EMT	36.56	39.56	42.56	42.56	42.56
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Quality Assurance Analyst	1.00	1.00	1.00	1.00	1.00
Ambulance Billing Specialist	0.00	1.00	1.00	1.00	1.00
Total Ambulance Transport	**39.56**	**43.56**	**46.56**	**46.56**	**46.56**
Court Enhancement Fund					
Court Services Clerk	1.00	1.00	1.00	1.00	1.00
Total Court Enhancement Fund	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**
Judicial Collection Enhancement					
Applications Analyst	1.00	1.00	1.00	1.00	1.00
Total Judicial Collection Enhancement	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**
Native American Management Program					
Intern	0.80	0.80	0.80	0.80	0.80
Total Native American Management Program	**0.80**	**0.80**	**0.80**	**0.80**	**0.80**
Tourism					
Tourism Program Manager	0.00	0.00	1.00	1.00	1.00
ED Project Manager Sr	0.00	1.00	1.00	1.00	1.00
Total Tourism	**0.00**	**1.00**	**2.00**	**2.00**	**2.00**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
Opioid					
Behavioral Health and Addiction Co-Responder	0.00	0.00	0.00	1.00	1.00
Total Opioid	**0.00**	**0.00**	**0.00**	**1.00**	**1.00**
TOTAL SPECIAL REVENUE	**49.01**	**54.01**	**58.01**	**59.01**	**59.01**
CAPITAL PROJECT ADMINISTRATION					
Town Engineer	0.40	0.40	0.40	0.40	0.40
CIP Manager	1.00	1.00	1.00	1.00	1.00
Asst CIP Manager	0.00	0.00	0.00	1.00	1.00
CIP Communication Specialist	1.00	1.00	1.00	1.00	1.00
CIP Acquisition Coordinator	0.00	0.00	0.00	0.00	1.00
Senior Project Manager	11.00	13.00	13.00	17.00	17.00
Project Analyst	1.00	1.00	1.00	1.00	1.00
Project Supervisor	3.00	3.00	3.00	4.00	4.00
Administrative Assistant	0.50	0.50	1.00	1.00	1.00
TOTAL CAPITAL PROJECT ADMINISTRATION	**17.90**	**19.90**	**20.40**	**26.40**	**27.40**
GRAND TOTAL POSITIONS	**1,686.58**	**1,721.20**	**1,753.70**	**1,776.70**	**1,810.30**
LIMITED TERM AGREEMENTS					
GENERAL FUND					
Town Manager					
Emergency Management Analyst	1.00	1.00	1.00	1.00	1.00
Facility Specialist	0.00	0.00	0.00	0.00	1.00
Facilities Maintenance Technician	0.00	0.00	0.00	0.00	1.00
Management Analyst	0.50	1.00	0.00	0.00	0.00
Human Resources					
Safety Coordinator	0.00	0.00	0.00	0.00	1.00
HR Specialist	1.00	1.00	1.00	1.00	1.00
General Counsel					
Legal Secretary	0.00	0.00	0.00	0.00	1.00
Information Technology					
IT Specialist	0.00	0.00	0.00	1.00	0.00
IT Project Manager	1.00	1.00	0.00	0.00	0.00
Finance					
Tax Records Specialist	0.00	0.00	0.50	0.50	0.00
Payroll Specialist	0.00	1.00	0.75	2.00	2.00
Grants Analyst	0.00	0.00	0.00	0.00	2.00
Grant Coordinator	0.00	0.00	1.00	1.00	1.00
Communications and Engagement					
Digital Communication Strategist	0.00	0.00	0.00	1.00	0.00
Development Services					
Engineering Inspector	0.00	0.00	0.00	2.00	2.00
Police					
Victim Advocate Intern	0.00	0.61	1.00	1.00	0.00
Victim Advocate	2.00	2.00	2.00	2.00	0.00
Fire					
Firefighter	0.00	0.00	0.00	4.00	4.00
Administrative Assistant	0.00	1.48	1.48	1.48	1.48
Parks and Recreation					
Recreation Specialist	0.00	1.00	1.00	2.00	2.00
Grounds Maintenance	0.00	0.00	1.50	1.50	1.50
Administrative Assistant	0.00	0.00	1.00	1.00	0.00
TOTAL GENERAL FUND	**5.50**	**10.09**	**12.23**	**22.48**	**21.98**

gilbert arizona

PERSONNEL DETAIL

	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Revised FY 2025	Requested FY 2026
WATER FUND					
Water Metering					
Water Meter Supervisor	1.00	1.00	0.00	0.00	0.00
Utility Locator	0.00	0.00	0.00	2.00	2.00
Water Meter Reader	0.00	1.00	1.00	1.00	1.00
TOTAL WATER FUND	**1.00**	**2.00**	**1.00**	**3.00**	**3.00**
HEALTH TRUST					
Health Trust Administration					
Wellness Coordinator	1.00	0.00	0.00	0.00	0.00
TOTAL HEALTH TRUST	**1.00**	**0.00**	**0.00**	**0.00**	**0.00**
TOTAL LTA	**7.50**	**12.09**	**13.23**	**25.48**	**24.98**
TOTAL FTE AND LTA	**1,694.08**	**1,733.29**	**1,766.93**	**1,802.18**	**1,835.28**

Current Veh #	New Veh #	Department	Description		Amount
GENERAL FUND					
	ADD2601	Police - Admin	Unmarked SUV	$	79,930
	ADD2602	Police - Counseling Services	Sedan	$	43,000
	ADD2603	Police - Professional Standards Admin	Unmarked SUV	$	79,930
	ADD2604	Police - Digital Forensics Unit	Midsize SUV	$	71,600
	ADD2605	Police - Special Operations Admin	Unmarked SUV	$	79,930
	ADD2501	Police - Training	Training Track SUV - Carry Forward	$	87,370
	ADD2511	Police - Training	Training Track SUV - Carry Forward	$	87,370
	ADD2512	Police - Training	Training Track SUV - Carry Forward	$	87,370
	ADD2339	Police - Patrol	Patrol Vehicle - Carry Forward	$	75,530
	ADD2606	Fire - Admin	Ford F150 and Make Ready	$	60,000
	ADD2607	Fire - Operations	Ford F150 and Make Ready	$	60,000
		Fire - Operations	Piercing Device	$	97,000
	ADD2608	Fire - Resource	Ford F150 and Make Ready	$	60,000
	ADD2609	Parks - Trails, Washes & Other	1/2 Ton Truck	$	50,000
	ADD2504	Parks - Admin	Toro Workman Utility Vehicle - Carry Forward	$	14,500
	ADD2503	Parks - Admin	1/2 Ton Truck - Carry Forward	$	45,000
	ADD2610	Facilites - Admin	1/2 Ton Truck	$	60,000
	ADD2611	Facilites - Admin	1/2 Ton Truck	$	60,000
	ADD2612	Facilites - Admin	1/2 Ton Truck	$	60,000
	ADD2613	Facilites - Admin	1/2 Ton Truck	$	45,000
	ADD2614	Facilites - Admin	1/2 Ton Truck	$	70,000
	ADD2615	Facilites - Admin	1/2 Ton Truck	$	70,000
	ADD2616	Facilites - Admin	1/2 Ton Truck	$	70,000
		Total General Fund		**$**	**1,513,530**
GENERAL REPLACEMENT FUND					
		Parks - Admin	Infield Machine (2)	$	110,000
		Fire - Admin	Volterra Installment Payment, Final	$	225,000
		Fire - Admin	Upfit and make ready for vehicles 2367, 2509, 259	$	375,000
		Fire - Admin	Tools and make ready for Hazmat & Rehab trucks	$	160,000
2287		Fire - Operations	3/4 Ton Pickup - Carry Forward	$	138,050
2284		Parks - Admin	1/2 Ton Pickup - Carry Forward	$	51,340
2436		Parks - Admin	1/2 Ton Pickup - Carry Forward	$	51,340
2081		Police - Criminal Investigations	3/4 Ton Pickup - Carry Forward	$	75,000
2092		Police - Criminal Investigations	Sedan - Carry Forward	$	38,360
2904		Police - K-9 Unit	Interceptor SUV - Carry Forward	$	91,520
2058		Police - Patrol	Interceptor SUV - Carry Forward	$	91,570
2240		Police - Patrol	Interceptor SUV - Carry Forward	$	91,570
2243		Police - Patrol	Interceptor SUV - Carry Forward	$	91,570
2245		Police - Patrol	Interceptor SUV - Carry Forward	$	91,570
2246		Police - Patrol	Interceptor SUV - Carry Forward	$	91,570
2247		Police - Patrol	Interceptor SUV - Carry Forward	$	91,570
2345		Police - Patrol	Interceptor SUV - Carry Forward	$	91,570
2348		Police - Patrol	Interceptor SUV - Carry Forward	$	91,570
2350		Police - Patrol	Interceptor SUV - Carry Forward	$	92,470
2351		Police - Patrol	Interceptor SUV - Carry Forward	$	92,470
2360		Police - Patrol	Interceptor SUV - Carry Forward	$	92,470
2364		Police - Patrol	Interceptor SUV - Carry Forward	$	92,470
2377		Police - Patrol	Interceptor SUV - Carry Forward	$	92,470
2388		Police - Patrol	Interceptor SUV - Carry Forward	$	92,470
2462		Police - Patrol	Interceptor SUV - Carry Forward	$	92,470
2347		Police - Patrol	Interceptor SUV - Carry Forward	$	78,020
2253		Police - Professional Standards	Interceptor SUV - Carry Forward	$	91,570
2767		Police - Special Assignment Unit	Pickup Truck - Carry Forward	$	63,950
2238		Police - Special Enforcement Unit	Interceptor SUV - Carry Forward	$	95,070
2241		Police - Special Enforcement Unit	Interceptor SUV - Carry Forward	$	89,970
2183		Development Services	1/2 Ton Pickup	$	45,000
2352		Police - Patrol	PD SUV, Patrol	$	97,100
2535		Police - Patrol	PD SUV, Patrol	$	97,100

gilbert arizona

CAPITAL OUTLAY

Current Veh #	New Veh #	Department	Description		Amount
2539		Police - Patrol	PD SUV, Patrol	$	97,100
2233		Police - Patrol	PD Pickup, Detective	$	75,250
2354		Police - Patrol	PD SUV, Patrol	$	97,100
2536		Police - Patrol	PD SUV, Patrol	$	97,100
2538		Police - Patrol	PD SUV, Patrol	$	97,100
2355		Police - Patrol	PD SUV, Patrol	$	97,100
2353		Police - Patrol	PD SUV, Patrol	$	97,100
2408		Police - Patrol	PD SUV, Patrol	$	97,100
2361		Police - Patrol	PD SUV, Patrol	$	97,100
2550		Police - Patrol	PD SUV, Patrol	$	97,100
2356		Police - Patrol	PD SUV, Patrol	$	97,100
2492		Police - Patrol	PD SUV, Patrol	$	97,100
2552		Police - Patrol	PD SUV, Patrol	$	97,100
2359		Police - Patrol	PD SUV, Patrol	$	97,100
2387		Police - Patrol	PD SUV, Patrol	$	97,100
2404		Police - Patrol	PD SUV, Patrol	$	97,100
2210		Police - Civilian Patrol	PD Pickup, Detective	$	75,250
2136		Police - Investigations Admin	PD SUV, Detective	$	75,250
2325		Police - Special Assignment Unit	PD SUV, Detective	$	75,250
2027		Police - Family Violence Unit	PD Sedan, Detective	$	43,000
2153		Police - Special Victims Unit	PD Sedan, Detective	$	43,000
2316		Police - Property Crimes	PD SUV, Detective	$	75,250
2128		Police - Crime Scene Unit	PD SUV, Detective	$	75,250
2201		Police - Crime Suppresion Team	PD SUV, Detective	$	75,250
2156		Fire - Resource	Medium Duty Truck	$	74,000
786		Fire - Resource	Trailer, Enclosed	$	10,000
2503		Fire - Resource	Fire Apparatus, Ladder	$	2,600,000
2308		Parks - Admin	1/2 Ton Pickup	$	51,000
1939		Parks - Admin	Medium Duty Truck	$	74,000
2186		Parks - Admin	Medium Duty Truck	$	74,000
2558		Parks - Admin	1/2 Ton Pickup	$	51,000
2129		Parks - Admin	Medium Duty Truck	$	74,000
		Total General Replacement Fund		**$**	**8,430,490**
STREETS FUND					
	ADD2317	Streets - Traffic Operations Center	Bucket Service Truck - Carry Forward	$	238,210
		Total Streets Fund		**$**	**238,210**
STREET REPLACEMENT FUND					
2104		Right of Way Maintenance	3/4 Ton Pickup w/ Service Body - Carry Forward	$	71,470
2187		Street Maintenance	1.5 Ton Pickup w/ Service Body - Carry Forward	$	110,000
2257		Street Maintenance	3/4 Ton Pickup w/ Service Body - Carry Forward	$	71,470
2369		Street Maintenance	1 Ton Pickup - Carry Forward	$	119,890
434		Street Maintenance	Dump Truck - Carry Forward	$	179,060
2419		Streets - Asphalt Patching	Medium Duty Truck	$	74,000
781		Streets - Asphalt Patching	Forklift	$	100,000
2443		Streets - Crack Sealing	Crack Sealer	$	110,000
2442		Streets - Crack Sealing	Crack Sealer	$	110,000
2267		Streets - Fog Sealing	Medium Duty Truck	$	74,000
815		Streets - Fog Sealing	Trailer, Flat Bed	$	12,000
2372		Streets - Hazard Response	Medium Duty Truck	$	74,000
2102		Streets - Preventive Maintenance	Light Duty Truck	$	51,000
2105		Street Lighting	Medium Duty Truck	$	74,000
2270		Street Lighting	Medium Duty Truck	$	74,000
2121		Street Lighting	Heavy Duty Truck, Bucket	$	250,000
793		Street Lighting	Trailer, Flat Bed	$	20,000
2275		Traffic Signal Maintenance	Medium Duty Truck	$	74,000
2099		Traffic Signal Maintenance	Heavy Duty Truck, Bucket	$	250,000
1931		Traffic Operations Center	Light Duty Truck	$	51,000
803		Landscape Maintenance	Trailer, Flat Bed	$	20,000
		Total Street Replacement Fund		**$**	**1,969,890**

gilbert arizona

CAPITAL OUTLAY

Current Veh #	New Veh #	Department	Description		Amount
WATER FUND					
	ADD2507	Water Distribution	Pickup Truck - Carry Forward	$	66,990
	ADD2513	Water Distribution	Pickup Truck - Carry Forward	$	66,990
	ADD2627	Water Conservation	New vehicle	$	45,000
		Total Water Fund		**$**	**178,980**
WATER REPLACEMENT FUND					
2132		Water Distribution	3/4 Ton Pickup - Carry Forward	$	65,000
2133		Water Distribution	3/4 Ton Pickup - Carry Forward	$	65,000
1973		Santan Vista Treatment Plant	Front End Loader	$	175,000
2061		Water - Well Production	Medium Duty Truck	$	74,000
2282		Water - Well Production	Medium Duty Truck	$	74,000
2155		Water - Metering	Light Duty Truck	$	51,000
2305		Water - Metering	Light Duty Truck	$	51,000
2307		Water - Metering	Light Duty Truck	$	51,000
2185		Water - Metering	Medium Duty Truck	$	74,000
705		Water - Distribution	Backhoe/Motor Grader	$	180,000
2077		Water - Distribution	Heavy Duty Truck, Vac-Con	$	100,000
2094		Water - Distribution	Medium Duty Truck	$	74,000
2152		Water - Distribution	Medium Duty Truck	$	74,000
2118		Water - Distribution	Trailer, Dump	$	10,000
2291		Water - Distribution	Trailer, Flat Bed	$	20,000
2389		Water - Distribution	Sewer Vactor	$	375,000
		Total Water Replacement Fund		**$**	**1,513,000**
WASTEWATER FUND					
	ADD2628	Wastewater - Effluent Reuse	3/4 Ton Water Delivery Truck and Safety Lighting	$	83,770
	ADD2319	Wastewater Quality	F-150 Pickup Truck - Carry Forward	$	42,950
		Total Wastewater Fund		**$**	**126,720**
WASTEWATER REPLACEMENT FUND					
1966		Wastewater - Reclaimed	1/2 Ton Pickup - Carry Forward	$	58,250
2146		Wastewater - Gravity Systems	Light Duty Truck	$	51,000
2304		Wastewater - Gravity Systems	Medium Duty Truck	$	74,000
2193		Wastewater - Gravity Systems	Medium Duty Truck	$	74,000
2303		Wastewater - Gravity Systems	Medium Duty Truck	$	74,000
2112		Wastewater - Gravity Systems	Trailer, Dump	$	10,000
617		Wastewater - Gravity Systems	Trailer, Tilt Bed	$	20,000
2511		Wastewater - Gravity Systems	Sewer Vactor	$	375,000
2610		Wastewater - Effluent Reuse	Medium Duty Truck	$	74,000
2266		Wastewater - Effluent Recharge	Medium Duty Truck	$	74,000
1889		Wastewater - Quality	Light Duty Truck	$	51,000
		Total Wastewater Replacement Fund		**$**	**935,250**
SOLID WASTE - RESIDENTIAL					
	ADD2629	Residential Collections	Automated Side Loader	$	525,000
	ADD2630	Residential Collections	Small Automated Side Loader	$	190,000
	ADD2631	Recycling	Ford Lightning Electric Truck and Charger	$	75,000
	ADD2514	Household Hazardous Waste	Forklift - Carry Forward	$	50,000
		Total Solid Waste Residential Fund		**$**	**840,000**

Current Veh #	New Veh #	Department	Description		Amount
SOLID WASTE - RESIDENTIAL REPLACEMENT FUND					
2459		Residential Collections	Automated Side Loader - Carry Forward	$	220,500
2448		Residential Collections	Automated Side Loader	$	550,000
2449		Residential Collections	Automated Side Loader	$	550,000
2452		Residential Collections	Automated Side Loader	$	550,000
2455		Residential Collections	Automated Side Loader	$	550,000
2594		Residential Collections	Automated Side Loader	$	550,000
2597		Residential Collections	Automated Side Loader	$	550,000
2262		Residential Collections	Medium Duty Truck	$	74,000
2261		Uncontained Collectinos	Medium Duty Truck	$	74,000
2076		Uncontained Collectinos	Trailer, Tilt Bed	$	20,000
		Total Solid Waste Residential Replacement Fund		**$**	**3,688,500**
SOLID WASTE - COMMERCIAL REPLACEMENT FUND					
2498		Rolloffs	Front Loader	$	600,000
2224		Rolloffs	Roll Off	$	360,000
		Total Solid Waste Commercial Replacement Fund		**$**	**960,000**
ENVIRONMENTAL COMPLIANCE REPLACEMENT FUND					
	ADD2632	Storm Water	1/2 Ton Pickup	$	55,000
	ADD2633	Storm Water	Backhoe	$	175,000
	ADD2634	Storm Water	Backhoe Transport Trailer	$	40,000
	ADD2635	Storm Water	Dump Truck	$	160,000
2586		Street Cleaning	Street Sweeper	$	435,000
2587		Street Cleaning	Street Sweeper	$	435,000
2507		Street Cleaning	Street Sweeper	$	435,000
		Total Environmental Compliance Replacement Fund		**$**	**1,735,000**
DEVELOPMENT FEES, GRANTS, & SPECIAL REVENUE					
	ADD2502	Police - Investigations Admin	Command Van Supplemental Funding	$	250,000
	ADD2617	Police - Patrol Admin	Patrol SUV	$	105,430
	ADD2618	Police - Patrol	Patrol SUV	$	105,430
	ADD2619	Police - Patrol	Unmarked SUV	$	102,830
	ADD2620	Police - Patrol	Unmarked SUV	$	102,830
	ADD2621	Police - Patrol	Unmarked SUV	$	102,830
	ADD2622	Police - Patrol	Unmarked SUV	$	102,830
	ADD2623	Police - Bike Unit	Patrol Pickup	$	100,830
	ADD2624	Police - Family Violence Unit	Unmarked SUV	$	84,130
	ADD2625	Police - Family Violence Unit	Unmarked SUV	$	84,130
	ADD2626	Police - Public Affairs	Detective SUV	$	92,760
	2178	Parks - Parkway Improvement Districts	1/2 Ton Pickup - Carry Forward	$	40,500
		Total Development Fees, Grants, & Special Revenue		**$**	**1,274,530**
FLEET REPLACEMENT FUND					
		Fleet Shop Operations	2-Post Lift for North Area Service Center	$	27,000
		Fleet Shop Operations	(2) 4-Post Lifts for South Area Service Center	$	140,000
2636		Fleet Shop Operations	Light Duty Truck	$	51,000
		Total Fleet Replacement Fund		**$**	**218,000**
TOTAL CAPITAL OUTLAY (NON-CIP)				**$**	**23,622,100**

Interfund transfers are scheduled for FY 2026, but not appropriated to avoid double counting the expenditure. The following section details the revenue transfers that are anticipated for FY 2026 by fund.

General Fund

Overhead **$11,460,860**

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	4,199,770
Wastewater	2,372,920
Solid Waste - Residential	2,060,470
Solid Waste - Commercial	333,760
Enviromental Compliance	461,750
Streets	2,032,190

Special Revenue **$30,000**

Funds are transferred into the General Fund from the PD Impound Fund to cover the costs associated with the initial traffic infraction once it is determined the vehicle must be towed. Additional information about the PD Impound Fund can be found in the Special Revenue section of the budget document.

Development Fees **$200,000**

Funds are transferred from the Fire SDF Fund to the General Fund to cover costs associated with the internal borrowing of General Funds in advance of collecting the SDF fees.

Water Fund **$80,000**

Funds are transferred from the Water Fund to the General Fund to share in the cost for exercising the fire hydrants. If this was not completed by the Fire Department, the Water Department would need to perform these duties.

Ambulance Transport Fund **$420,000**

Funds are transferred from the Ambulance Transport Fund to the General Fund for repayment of an internal loan approved by Council. The original amount borrowed was $3M for start-up costs and must be repaid by FY 2031.

Solid Waste-Residential **$400,000**

In FY 2024, an internal loan in the amount of $1,500,000 was issued to Solid Waste – Residential from the General Fund. This was a one-time internal borrowing loan to assist Solid Waste – Residential until their new rates went into effect. Yearly payments will be made until the loan is repaid.

Workers' Compensation **$1,300,000**

In FY 2022, an internal loan in the amount of $1,300,000 was issued to the Workers' Compensation Fund from the General Fund. This was a one-time internal borrowing loan to assist the Workers' Compensation Fund with sufficient fund balance due to an abnormal increase in IBNR. The loan will be repaid as the fund is able.

Wastewater Fund

Water Fund **$2,029,360**

This transfer from the Water Fund into the Wastewater Fund is based on the anticipated amount of reclaimed water that will be used by the Water Department for daily operations.

Replacement Funds

Various Funds **$100,876,550**

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	12,300,000
Roadway & Maintenance	670,000
Ambulance Service	300,000
Water	41,491,550
Water SDF	40,000
Water Resource SDF	275,000
Wastewater	40,000,000
Solid Waste - Residential	3,000,000
Environmental Compliance	2,500,000
Fleet	300,000

Additional information regarding replacement funds is located in the Replacement Fund section of the budget document.

Special Revenue

General Fund **$150,000**

PD Impound - $150,000 – Fund was established several years ago, as a result of ARS 28-3511, to tow and impound vehicles involved in crimes and/or collisions. In 2019, a legislative change occurred which resulted in a lower number of towable incidents, thus reducing the revenue generated. This transfer from the General Fund will subsidize the fund to make it whole until further legislative changes are made.

General Fund **$30,000,000**

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

CIP Funds

Various Funds **$1,665,830,240**

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

General	110,114,730
Water	81,153,550
Wastewater	30,069,960
Solid Waste - Residential	782,980
Solid Waste - Commercial	6,650
Environmental Compliance	474,030
Roadway & Maintenance	19,558,760
Fleet	12,420
Repair & Replacement Funds	182,779,430
Grant Funds	26,076,620
CDBG	1,211,050
SDF Funds	133,604,680
Outside Sources	37,316,150
GO Bond Proceeds	414,750,610
MPC Bonds	613,006,910
Prop 400 - MAG	13,302,850
Other Special Revenue	1,608,860

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

Debt

MPC – Public Facilities $7,032,040
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	2,462,850
Police SDF	45,170
Fire SDF	1,675,400
Parks & Recreation SDF	2,848,620

MPC – Water System $42,321,140
Water-related revenues are used to pay down Water MPC debt.

Water Fund	6,625,640
Water Repair & Replacement	20,090,870
Water SDF	14,536,000
Water Resources SDF	1,068,630

MPC – Wastewater System $3,624,000
Greenfield 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.

gilbert arizona

TRANSFER SUMMARY

EXPENDITURE TRANSFERS OUT		REVENUE TRANSFERS IN					
		GENERAL FUND	WASTEWATER	REPLACEMENT FUNDS	SPECIAL REVENUE	CIP FUNDS	DEBT SERVICE
GENERAL FUND	$ 155,027,580	-	-	12,300,000	30,150,000	110,114,730	2,462,850
GENERAL REPAIR & REPLACE	$ 40,850,600	-	-	-	-	40,850,600	-
ROADWAY AND MAINTENANCE	$ 20,228,760	-	-	670,000	-	19,558,760	-
AMBULANCE SERVICE	$ 720,000	420,000	-	300,000	-	-	-
STREETS	$ 2,032,190	2,032,190	-	-	-	-	-
GRANT FUND	$ 23,249,410	-	-	-	-	23,249,410	-
CDBG	$ 1,211,050	-	-	-	-	1,211,050	-
POLICE IMPOUND FUND	$ 30,000	30,000	-	-	-	-	-
OTHER SPECIAL REVENUE FUNDS	$ 1,608,860	-	-	-	-	1,608,860	-
GO BOND PROCEEDS	$ 414,750,610	-	-	-	-	414,750,610	-
TRAFFIC SIGNAL SDF	$ 14,846,410	-	-	-	-	14,846,410	-
POLICE SDF	$ 4,719,170	-	-	-	-	4,674,000	45,170
FIRE SDF	$ 2,366,090	200,000	-	-	-	490,690	1,675,400
PARKS AND RECREATION SDF	$ 37,902,770	-	-	-	-	35,054,150	2,848,620
ROADS SDF	$ 30,812,130	-	-	-	-	30,812,130	-
OUTSIDE SOURCES	$ 7,962,840	-	-	-	-	7,962,840	-
PROP 400 MAG	$ 13,302,850	-	-	-	-	13,302,850	-
MPC - PUBLIC FACILITIES	$ 122,029,000	-	-	-	-	122,029,000	-
WATER	$ 135,579,870	4,279,770	2,029,360	41,491,550	-	81,153,550	6,625,640
WATER REPAIR & REPLACE	$ 81,504,160	-	-	-	-	61,413,290	20,090,870
MPC - WATER SYSTEM	$ 480,260,910	-	-	-	-	480,260,910	-
WATER SDF	$ 49,334,700	-	-	40,000	-	34,758,700	14,536,000
WATER RESOURCE SDF	$ 1,343,630	-	-	275,000	-	-	1,068,630
WATER OUTSIDE SOURCES	$ 15,487,000	-	-	-	-	15,487,000	-
WATER GRANT FUND	$ 2,827,210	-	-	-	-	2,827,210	-
WASTEWATER	$ 72,442,880	2,372,920	-	40,000,000	-	30,069,960	-
WASTEWATER REPAIR & REPL	$ 72,939,900	-	-	-	-	72,939,900	-
MPC - WASTEWATER SYSTEM	$ 10,717,000	-	-	-	-	10,717,000	-
NEELY WASTEWATER SDF	$ 2,511,370	-	-	-	-	2,511,370	-
GREENFIELD WASTEWATER SDF	$ 14,081,230	-	-	-	-	10,457,230	3,624,000
WASTEWATER OUTSIDE SOURCE	$ 13,866,310	-	-	-	-	13,866,310	-
SOLID WASTE - RESIDENTIAL	$ 6,243,450	2,460,470	-	3,000,000	-	782,980	-
SOLID WASTE - COMMERCIAL	$ 340,410	333,760	-	-	-	6,650	-
ENVIRONMENTAL COMPLIANCE	$ 3,435,780	461,750	-	2,500,000	-	474,030	-
ENV COMP REPAIR & REPLACE	$ 7,575,640	-	-	-	-	7,575,640	-
FLEET OPERATIONS	$ 312,420	-	-	300,000	-	12,420	-
WORKERS' COMPENSATION	$ 1,300,000	1,300,000	-	-	-	-	-
TOTAL TRANSFER IN	**$ 1,865,754,190**	**$ 13,890,860**	**$ 2,029,360**	**$ 100,876,550**	**$ 30,150,000**	**$ 1,665,830,240**	**$ 52,977,180**

Town of Gilbert
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2026
Schedule A

Fiscal year		Sch		Funds	
				General Fund	Special Revenue Fund
2025	Adopted/adjusted budgeted expenditures/expenses*	E	1	315,992,942	164,246,580
2025	Actual expenditures/expenses**	E	2	282,972,580	52,969,630
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	256,802,336	546,450,433
2026	Primary property tax levy	B	4	-	-
2026	Secondary property tax levy	B	5	-	-
2026	Estimated revenues other than property taxes	C	6	322,798,480	1,056,615,400
2026	Other financing sources	D	7	-	-
2026	Other financing (uses)	D	8	-	-
2026	Interfund transfers in	D	9	26,190,860	31,120,000
2026	Interfund Transfers (out)	D	10	195,878,180	1,288,201,500
2026	Line 11: Reduction for fund balance reserved for future budget year expenditures		11		
	Maintained for future debt retirement			-	-
	Maintained for future capital projects			-	-
	Maintained for future financial stability			67,810,000	6,690,000
	Maintained for future retirement contributions			2,300,000	-
2026	Total financial resources available		12	339,803,496	339,294,333
2026	Budgeted expenditures/expenses	E	13	319,221,560	193,810,690

* Includes expenditure/expense adjustments approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

Town of Gilbert
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2026
Schedule A

Funds					
Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds
120,095,520	1,570,639,347	-	119,649,171	53,595,240	2,344,218,800
118,850,393	237,394,377	-	106,990,660	52,426,530	851,604,170
1,849,741	0	-	310,595,639	4,394,328	1,120,092,477
-	-		-	-	-
34,838,000	-		-	-	34,838,000
36,705,920	-	-	273,947,540	55,940,500	1,746,007,840
-	-	-	-	-	-
-	-	-	-	-	-
52,977,180	1,665,830,240	-	89,335,910	300,000	1,865,754,190
-	-	-	380,062,090	1,612,420	1,865,754,190
2,420,131	-	-	-	-	2,420,131
-	-	-	-	-	-
-	-	-	52,090,000	1,587,871	128,177,871
-	-	-	-	-	2,300,000
123,950,710	1,665,830,240	-	241,726,999	57,434,537	2,768,040,315
89,112,710	1,665,830,240	-	136,693,060	56,178,670	2,460,846,930

Expenditure limitation comparison	2025	2026
1. Budgeted expenditures/expenses	$ 2,344,218,800	$ 2,460,846,930
2. Add/subtract: estimated net reconciling items	(1,594,000,000)	(1,661,000,000)
3. Budgeted expenditures/expenses adjusted for reconciling items	750,218,800	799,846,930
4. Less: estimated exclusions	200,000,000	200,000,000
5. Amount subject to the expenditure limitation	$ 550,218,800	$ 599,846,930
6. EEC expenditure limitation	$ 567,691,432	$ 992,956,481

Town of Gilbert
Tax levy and tax rate information
Fiscal year 2026
Schedule B

		2025	2026
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	$	$
	Property tax judgment		
	B. Secondary property taxes	33,275,000	34,838,000
	Property tax judgment		
	C. Total property tax levy amounts	$ 33,275,000	$ 34,838,000
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	$ 33,075,000	
	(2) Prior years' levies	200,000	
	(3) Total secondary property taxes	$ 33,275,000	
	C. Total property taxes collected	$ 33,275,000	
5.	Property tax rates		
	A. City/Town tax rate		
	(1) Primary property tax rate		
	Property tax judgment		
	(2) Secondary property tax rate	0.9800	0.9800
	Property tax judgment		
	(3) Total city/town tax rate	0.9800	0.9800

B. Special assessment district tax rates

Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating 395 special assessment districts for which seconda 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.

Town of Gilbert
Revenues Other Than Property Taxes
Fiscal Year 2026
Schedule C

SOURCE OF REVENUES	ESTIMATED REVENUES 2025	ACTUAL REVENUES* 2025	ESTIMATED REVENUES 2026
General Fund			
Local taxes			
Local taxes, audit & franchise fees	$ 160,000,000	$ 179,460,000	$ 200,325,000
Licenses and permits			
Licenses & Permits	2,059,000	2,394,000	4,714,000
Intergovernmental			
State Shared Revenue	99,000,000	99,600,000	95,300,000
State Grants & Contributions	1,163,000	1,746,110	1,785,500
County Revenue	25,000	25,000	25,000
Other Government Revenue	2,770,000	2,799,000	2,801,000
Charges for services			
Charges for service	9,758,100	9,673,600	11,495,000
Fines and forfeits			
Fines & Forfeitures	2,425,000	2,485,000	2,530,000
Interest on investments			
General Fund	1,000,000	1,000,000	2,000,000
General Fund Replacement Fund	200,000	1,000,000	200,000
In-lieu taxes			
SRP in Lieu	1,000,000	1,000,000	1,000,000
Miscellaneous			
Miscellaneous	511,000	538,000	622,980
Total General Fund	$ 279,911,100	$ 301,720,710	$ 322,798,480
Special revenue funds			
HURF	$ 20,400,000	$ 20,400,000	$ 21,000,000
Vehicle License Tax	13,250,000	13,250,000	14,000,000
Interest Income	140,000	365,000	140,000
Streets Repair & Replacement	50,000	50,000	50,000
Other Streets Revenue	33,000	33,000	33,000
	$ 33,873,000	$ 34,098,000	$ 35,223,000
Grants	$ 58,112,870	$ 9,826,200	$ 53,364,610
	$ 58,112,870	$ 9,826,200	$ 53,364,610
Other Special Revenue	$ 3,922,380	$ 2,372,160	$ 3,897,380
System Development Fees	11,385,000	17,791,000	16,085,000
Intergovernmental Revenue	3,477,000	68,000	3,788,000
	$ 18,784,380	$ 20,231,160	$ 23,770,380
CDBG/HOME	$ 4,557,720	$ 2,196,910	$ 2,689,180
	$ 4,557,720	$ 2,196,910	$ 2,689,180
PKID	$ 1,088,230	$ 1,088,230	$ 1,259,800
Streetlight Improvement District	2,228,500	2,228,500	2,229,680
	$ 3,316,730	$ 3,316,730	$ 3,489,480

Town of Gilbert
Revenues Other Than Property Taxes
Fiscal Year 2026
Schedule C

SOURCE OF REVENUES	ESTIMATED REVENUES 2025	ACTUAL REVENUES* 2025	ESTIMATED REVENUES 2026
Police Impound	$ 100,000	$ 100,000	$ 100,000
	$ 100,000	$ 100,000	$ 100,000
Ambulance Service	$ 6,935,000	$ 6,200,000	$ 7,900,000
	$ 6,935,000	$ 6,200,000	$ 7,900,000
Other Funding Sources	$ 437,915,430	$ 14,946,370	$ 930,078,750
	$ 437,915,430	$ 14,946,370	$ 930,078,750
Total special revenue funds	$ 563,595,130	$ 90,915,370	$ 1,056,615,400
Debt service funds			
Property Tax	$ 31,775,000	$ 33,275,000	$ 34,838,000
Special Assessments	2,172,100	523,500	1,842,920
Investment Income	35,000	35,000	25,000
	$ 33,982,100	$ 33,833,500	$ 36,705,920
Total debt service funds	$ 33,982,100	$ 33,833,500	$ 36,705,920
Enterprise funds			
Water Operating	$ 105,805,500	$ 109,900,570	$ 133,378,840
Water Repair & Replacement	500,000	1,000,000	500,000
Water and Water Resources SDF	8,500,000	8,500,000	9,500,000
	$ 114,805,500	$ 119,400,570	$ 143,378,840
Wastewater Operating	$ 48,661,000	$ 52,711,000	$ 85,136,000
Wastewater Repair & Replacement	200,000	500,000	200,000
Wastewater SDF	2,120,000	2,320,000	2,480,000
	$ 50,981,000	$ 55,531,000	$ 87,816,000
Solid Waste - Residential	$ 29,271,700	$ 29,951,700	$ 30,659,700
SW Residential Repair & Replacement	8,000	8,000	8,000
	$ 29,279,700	$ 29,959,700	$ 30,667,700
Solid Waste - Commercial	$ 4,292,000	$ 4,316,000	$ 4,505,000
SW Commercial Repair & Replacement	5,000	10,000	5,000
	$ 4,297,000	$ 4,326,000	$ 4,510,000
Environmental Compliance	$ 7,505,000	$ 7,505,000	$ 7,555,000
Env Compliance Repair & Replacement	20,000	20,000	20,000
	$ 7,525,000	$ 7,525,000	$ 7,575,000
Total enterprise funds	$ 206,888,200	$ 216,742,270	$ 273,947,540

Town of Gilbert
Revenues Other Than Property Taxes
Fiscal Year 2026
Schedule C

SOURCE OF REVENUES	ESTIMATED REVENUES 2025	ACTUAL REVENUES* 2025	ESTIMATED REVENUES 2026
Internal service funds			
Fleet Maintenance	$ 13,356,000	$ 12,936,000	$ 13,916,000
Fleet Repair & Replacement	3,500	3,500	3,500
	$ 13,359,500	$ 12,939,500	$ 13,919,500
Health Self Insurance	$ 27,060,000	$ 27,060,000	$ 29,740,000
	$ 27,060,000	$ 27,060,000	$ 29,740,000
Dental Self Insurance	$ 1,380,000	$ 1,380,000	$ 1,030,000
	$ 1,380,000	$ 1,380,000	$ 1,030,000
Workers Compensation	$ 4,650,000	$ 5,270,000	$ 5,150,000
	$ 4,650,000	$ 5,270,000	$ 5,150,000
General Liability Insurance	5,893,000	5,326,000	6,101,000
	$ 5,893,000	$ 5,326,000	$ 6,101,000
Total internal service funds	$ 52,342,500	$ 51,975,500	$ 55,940,500
Total all funds	$ 1,136,719,030	$ 695,187,350	$ 1,746,007,840

* 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.

TOWN OF GILBERT
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2026
Schedule D

FUND	OTHER FINANCING 2026 SOURCES	OTHER FINANCING 2026 <USES>	INTERFUND TRANSFERS 2026 IN	INTERFUND TRANSFERS 2026 <OUT>
GENERAL FUND				
General Fund	$	$	$ 13,890,860	$ 155,027,580
General Fund Repair & Replacement			12,300,000	40,850,600
Total General Fund	$	$	$ 26,190,860	$ 195,878,180
SPECIAL REVENUE FUNDS				
Streets and Roadway Maintenance	$	$	$	$ 22,260,950
Streets Repair & Replacement			670,000	
CDBG/HOME				1,211,050
Police Impound			150,000	30,000
Ambulance Transport			300,000	720,000
Grants				26,076,620
Other Special Revenue				1,608,860
System Development Fees			30,000,000	157,917,500
Other Funding Sources				1,078,376,520
Total Special Revenue Funds	$	$	$ 31,120,000	$ 1,288,201,500
DEBT SERVICE FUNDS				
Debt Service	$	$	$ 52,977,180	$
Total Debt Service Funds	$	$	$ 52,977,180	$
CAPITAL PROJECTS FUNDS				
Redevelopment	$	$	$ 83,269,250	$
Streets			399,735,210	
Traffic Control			34,367,610	
Parks and Recreation			257,464,830	
Municipal Facilities			98,111,830	
Water			644,358,490	
Wastewater			133,750,110	
Storm Water			14,772,910	
Total Capital Projects Funds	$	$	$ 1,665,830,240	$
ENTERPRISE FUNDS				
Water	$	$	$	$ 135,579,870
Water Repair & Replacement			41,806,550	81,504,160
Wastewater			2,029,360	72,442,880
Wastewater Repair & Replacement			40,000,000	72,939,900
Solid Waste - Residential				6,243,450
SW Residential Repair & Replace			3,000,000	
Solid Waste - Commercial				340,410
SW Commercial Repair & Replace				
Environmental Compliance				3,435,780
Env Compliance Repair & Replace			2,500,000	7,575,640
Total Enterprise Funds	$	$	$ 89,335,910	$ 380,062,090
INTERNAL SERVICE FUNDS				
Fleet	$	$	$	$ 312,420
Fleet Repair & Replacement			300,000	
Workers' Compensation				1,300,000
Total Internal Service Funds	$	$	$ 300,000	$ 1,612,420
TOTAL ALL FUNDS	$	$	$ 1,865,754,190	$ 1,865,754,190

Town of Gilbert
Expenditures/expenses by fund
Fiscal year 2026
Schedule E

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025	ACTUAL EXPENDITURES/ EXPENSES* 2025	BUDGETED EXPENDITURES/ EXPENSES 2026
General Fund				
Mayor & Council	$ 1,048,270	$ 67,358	$ 1,089,600	$ 1,224,460
Town Manager	2,582,720	152,990	2,734,310	3,475,970
Community Resources	1,334,130	14,000	892,350	1,066,900
Emergency Mgt and Safety	465,640	28,200	491,100	501,790
Facilities Management				11,893,150
Engineering				1,470,780
Communications & Engagement	2,001,550		1,443,830	2,143,930
Intergovernmental	484,240	11,500	440,260	495,440
Economic Development	3,079,760	(487,200)	2,560,950	2,734,200
Information Technology	22,729,040	92,041	19,896,800	26,191,610
Human Resources	3,860,110	351,890	4,198,830	4,090,320
Management and Budget	905,260	78,480	944,100	1,087,370
Town Clerk	1,036,930	117,500	1,107,410	867,040
Legal	5,481,360	278,600	5,729,960	6,365,070
Finance & Mgmt Svcs	4,860,650	139,900	4,911,920	5,436,900
Municipal Court	4,625,040	130,000	4,676,160	4,679,770
Development Svcs	10,225,160	446,097	10,209,900	10,605,590
Police	81,642,150	12,532,812	93,266,720	94,228,670
Fire	52,843,090	5,747,160	54,654,810	56,565,970
Parks and Recreation	35,483,370	957,988	35,198,860	29,628,350
Public Works	1,489,060	12,160	1,457,090	
GF Replacement	21,048,150	(405,806)	9,201,230	17,267,690
Non-Departmental	49,453,590	(10,951,998)	27,866,390	37,200,590
Total General Fund	$ 306,679,270	$ 9,313,672	$ 282,972,580	$ 319,221,560
Special revenue funds				
Streets and Roadway Maint	$ 30,856,750	$ (331,310)	$ 28,878,080	$ 35,305,200
Grants	27,332,300	(51,780)	6,192,066	27,267,450
CDBG/Home	2,192,490	240	2,192,420	1,478,140
Police Impound	222,510		177,350	235,040
Ambulance Service	7,517,420		5,818,280	6,597,530
Special Districts	3,359,670		3,300,760	3,539,180
Development Fees	229,660	35,740	229,660	984,030
Other Special Revenue	5,204,570	(103,084)	2,631,350	5,876,940
Total special revenue funds	$ 76,915,370	$ (450,194)	$ 49,419,966	$ 81,283,510
Debt service funds				
Debt Service	$ 90,124,520	$ 29,971,000	$ 118,850,393	$ 89,112,710
Total debt service funds	$ 90,124,520	$ 29,971,000	$ 118,850,393	$ 89,112,710
Other Funding Sources				
Capital Projects	$ 672,453,435	$ (584,672,031)	$ 3,549,664	$ 112,527,180
Total other funding soruces	$ 672,453,435	$ (584,672,031)	$ 3,549,664	$ 112,527,180
Captial Projects Funds				
Redevelopment	$ 77,700,915	$ 14,980	$ 1,212,056	$ 83,269,250
Streets	453,003,128	26,907,025	50,056,446	399,735,210
Triffic Signals	33,809,978	498,920	8,628,341	34,367,610
Parks and Recreation	91,852,463	1,234,474	12,516,658	257,464,830
Municipal Facilities	107,386,007	347,522	6,707,456	98,111,830
Water	155,570,316	518,121,286	133,813,969	644,358,490
Wastewater	76,929,898	3,165,810	13,653,622	133,750,110
Storm Water	24,096,625		10,805,829	14,772,910
Total Capital Projects Funds	$ 1,020,349,330	$ 550,290,017	$ 237,394,377	$ 1,665,830,240

Town of Gilbert
Expenditures/expenses by fund
Fiscal year 2026
Schedule E

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025	ACTUAL EXPENDITURES/ EXPENSES* 2025	BUDGETED EXPENDITURES/ EXPENSES 2026
Enterprise funds				
Water	$ 54,311,950	$ (3,593,234)	$ 41,337,510	$ 55,858,560
Wastewater	34,062,160	(875,810)	31,803,640	39,455,905
Solid Waste - Residential	27,831,975		26,245,870	30,479,615
Solid Waste - Commercial	3,938,905		3,806,480	5,342,965
Environmental Compliance	3,973,225		3,797,160	5,556,015
Total enterprise funds	$ 124,118,215	$ (4,469,044)	$ 106,990,660	$ 136,693,060
Internal service funds				
Fleet Maintenance	$ 13,492,150	$	$ 13,021,800	$ 14,289,820
Health Self-Insurance	29,115,320	16,580	29,109,390	29,712,440
Dental Self-Insurance	1,575,000		1,575,000	1,580,000
Workers Compensation	3,849,290		3,845,470	4,448,280
General Liability	5,546,900		4,874,870	6,148,130
Total internal service funds	$ 53,578,660	$ 16,580	$ 52,426,530	$ 56,178,670
Total all funds	$ 2,344,218,800	$	$ 851,604,170	$ 2,460,846,930

* 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 2026
Schedule F

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025	ACTUAL EXPENDITURES/ EXPENSES* 2025	BUDGETED EXPENDITURES/ EXPENSES 2026
Mayor and Council				
General Fund	$ 1,048,270	$ 67,358	$ 1,089,600	$ 1,224,460
Special Revenue	$ 10,000	$ 8,000	$ 8,510	$ 10,000
Department Total	$ 1,058,270	$ 75,358	$ 1,098,110	$ 1,234,460
Town Manager				
General Fund	$ 2,582,720	$ 152,990	$ 2,734,310	$ 3,475,970
CDBG/HOME	2,192,490	240	2,192,420	1,478,140
Special Revenue	9,850			10,000
Department Total	$ 4,785,060	$ 153,230	$ 4,926,730	$ 4,964,110
Community Resources				
General Fund	1,334,130	14,000	892,350	1,066,900
Grants	450,000			450,000
Department Total	$ 1,784,130	$ 14,000	$ 892,350	$ 1,516,900
Emergency Mgt and Safety				
General Fund	$ 465,640	$ 28,200	$ 491,100	$ 501,790
Grants	302,460		28,560	152,950
Department Total	$ 768,100	$ 28,200	$ 519,660	$ 654,740
Facilities Management				
General Fund	$	$	$	$ 11,893,150
Department Total	$	$	$	$ 11,893,150
Engineering				
General Fund	$	$	$	$ 1,470,780
Department Total	$	$	$	$ 1,470,780
Communications & Engagement				
General Fund	$ 2,001,550	$	$ 1,443,830	$ 2,143,930
Special Revenue	10,000			10,000
Department Total	$ 2,011,550	$	$ 1,443,830	$ 2,153,930
Intergovernmental Relations				
General Fund	$ 484,240	$ 11,500	$ 440,260	$ 495,440
Special Revenue	101,270	51,780	15,330	50,880
Grants	100,000		100,000	
Department Total	$ 685,510	$ 63,280	$ 555,590	$ 546,320
Economic Development				
General Fund	$ 3,079,760	$ (487,200)	$ 2,560,950	$ 2,734,200
Special Revenue	1,008,810	$ (94,370)	$ 843,950	$ 789,970
Grants	95,200	$	$ 220,000	$
Department Total	$ 4,183,770	$ (581,570)	$ 3,624,900	$ 3,524,170
Information Technology				
General Fund	$ 22,729,040	$ 92,041	$ 19,896,800	$ 26,191,610
Department Total	$ 22,729,040	$ 92,041	$ 19,896,800	$ 26,191,610
Human Resources				
General Fund	$ 3,860,110	$ 351,890	$ 4,198,830	$ 4,090,320
Department Total	$ 3,860,110	$ 351,890	$ 4,198,830	$ 4,090,320
Management and Budget				
General Fund	$ 905,260	$ 78,480	$ 944,100	$ 1,087,370
Department Total	$ 905,260	$ 78,480	$ 944,100	$ 1,087,370

TOWN OF GILBERT
Expenditures/Expenses by Department
Fiscal Year 2026
Schedule F

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025	ACTUAL EXPENDITURES/ EXPENSES* 2025	BUDGETED EXPENDITURES/ EXPENSES 2026
Town Clerk				
General Fund	$ 1,036,930	$ 117,500	$ 1,107,410	$ 867,040
Department Total	$ 1,036,930	$ 117,500	$ 1,107,410	$ 867,040
Legal Services				
General Fund	$ 5,481,360	$ 278,600	$ 5,729,960	$ 6,365,070
Department Total	$ 5,481,360	$ 278,600	$ 5,729,960	$ 6,365,070
Management Services				
General Fund	$ 4,860,650	$ 139,900	$ 4,911,920	$ 5,436,900
Department Total	$ 4,860,650	$ 139,900	$ 4,911,920	$ 5,436,900
Municipal Court				
General Fund	$ 4,625,040	$ 130,000	$ 4,676,160	$ 4,679,770
Special Revenue	631,270		424,400	620,670
Department Total	$ 5,256,310	$ 130,000	$ 5,100,560	$ 5,300,440
Development Services				
General Fund	$ 10,225,160	$ 446,097	$ 10,209,900	$ 10,605,590
Grants				
Special Revenue	1,047,460		1,047,460	1,047,460
Department Total	$ 11,272,620	$ 446,097	$ 11,257,360	$ 11,653,050
Police				
General Fund	$ 81,642,150	$ 12,532,812	$ 93,266,720	$ 94,228,670
Police Impound	222,510		177,350	235,040
Grants	754,640		693,330	1,184,670
Special Revenue	312,910	160,018	266,450	1,265,160
Department Total	$ 82,932,210	$ 12,692,830	$ 94,403,850	$ 96,913,540
Fire and Rescue				
General Fund	$ 52,843,090	$ 5,747,160	$ 54,654,810	$ 56,565,970
Ambulance Transport	7,517,420		5,818,280	6,597,530
Grants	630,000		150,176	479,830
Special Revenue	53,000		19,650	52,800
Department Total	$ 61,043,510	$ 5,747,160	$ 60,642,916	$ 63,696,130
Parks and Recreation				
General Fund	$ 35,483,370	$ 957,988	$ 35,198,860	$ 29,628,350
Special Revenue	20,000	42,760	5,600	20,000
Grants				
Department Total	$ 35,503,370	$ 1,000,748	$ 35,204,460	$ 29,648,350
Public Works				
General Fund	1,489,060	12,160	1,457,090	
Streets Fund	30,856,750	(331,310)	28,878,080	35,305,200
Water Fund	54,311,950	(3,593,234)	41,337,510	55,858,560
Wastewater Fund	34,062,160	(875,810)	31,803,640	39,455,905
Solid Waste - Residential	27,831,975		26,245,870	30,479,615
Solid Waste - Commercial	3,938,905		3,806,480	5,342,965
Environmental Compliance	3,973,225		3,797,160	5,556,015
Department Total	$ 156,464,025	$ (4,788,194)	$ 137,325,830	$ 171,998,260

TOWN OF GILBERT
Expenditures/Expenses by Department
Fiscal Year 2026
Schedule F

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025	ACTUAL EXPENDITURES/ EXPENSES* 2025	BUDGETED EXPENDITURES/ EXPENSES 2026
Special Revenue and Non-Operating				
Repair and Replacement	$ 21,048,150	$ (405,806)	$ 9,201,230	$ 17,267,690
Non-Departmental	49,453,590	(10,951,998)	27,866,390	$ 37,200,590
Miscellaneous Grants	25,000,000	(51,780)	5,000,000	$ 25,000,000
Special Districts	3,359,670		3,300,760	$ 3,539,180
Development Fees	229,660	35,740	229,660	$ 984,030
Other Special Revenue	2,000,000	(271,272)		$ 2,000,000
Debt Service	90,124,520	29,971,000	118,850,393	$ 89,112,710
Other Funding Sources	672,453,435	(584,672,031)	3,549,664	$ 112,527,180
Capital Improvement Funds	1,020,349,330	550,290,017	237,394,377	$ 1,665,830,240
Internal Services	53,578,660	16,580	52,426,530	$ 56,178,670
Department Total	$ 1,937,597,015	$ (16,039,550)	$ 457,819,004	$ 2,009,640,290
TOTAL ALL FUNDS	$ 2,344,218,800	$	$ 851,604,170	$ 2,460,846,930

* 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
Full-time employees and personnel compensation
Fiscal year 2026
Schedule G

FUND	Full-Time Equivalent (FTE) 2026	Employee Salaries and Hourly Costs 2026	Retirement Costs 2026	Healthcare Costs 2026	Other Benefit Costs 2026	Total Estimated Personnel Compensation 2026
General Fund	1,329.94	$ 146,373,431	$ 22,190,898	26,354,049	7,803,632	$ 202,722,010
Special revenue funds						
Roadway and Maintenance	1.00	$ 95,967	$ 9,932	21,380	6,031	$ 133,310
Ambulance Transport	46.56	3,968,364	423,033	733,118	255,535	5,380,050
Streets	59.66	5,768,260	557,444	965,121	341,055	7,631,880
Grants		493,020				493,020
CDBG	1.65	173,213	19,295	25,485	11,867	229,860
Parkway Improvement Districts	3.10	209,950	23,487	20,649	14,694	268,780
Court Automation	1.00	102,117	10,908	18,082	6,653	137,760
Court Enhancement	1.00	49,195	5,038	9,718	3,029	66,980
Police Impound	1.90	158,425	18,396	33,214	10,035	220,070
Native American Internship	0.80	28,664		23	2,193	30,880
Tourism	2.00	238,243	27,098	25,085	16,874	307,300
Opioid	1.00	93,200	10,437	29,726	6,087	139,450
Total special revenue funds	119.67	$ 11,378,618	$ 1,105,068	$ 1,881,601	$ 674,053	$ 15,039,340
Capital projects funds						
CIP Administration	27.40	$ 3,518,177	385,069	575,734	233,830	$ 4,712,810
Total capital projects funds	27.40	$ 3,518,177	$ 385,069	$ 575,734	$ 233,830	$ 4,712,810
Enterprise funds						
Water	151.93	$ 11,201,157	1,407,501	2,496,832	851,470	$ 15,956,960
Wastewater	55.50	5,918,674	497,730	1,020,984	300,322	7,737,710
Solid Waste - Residential	87.13	7,139,794	696,589	1,521,367	418,210	9,775,960
Solid Waste - Commercial	10.12	948,222	97,531	224,052	58,355	1,328,160
Environmental Compliance	16.59	1,309,072	133,468	257,512	80,848	1,780,900
Total enterprise funds	321.27	$ 26,516,919	$ 2,832,819	$ 5,520,747	$ 1,709,205	$ 36,579,690
Internal service funds						
Fleet Maintenance	34.00	$ 2,845,379	296,729	528,133	180,889	$ 3,851,130
Health Self Insurance	1.00	125,432	11,905	18,109	6,994	162,440
Workers' Compensation	1.00	85,729	8,941	29,907	5,133	129,710
General Liability Insurance	1.00	137,843	15,157	30,035	9,095	192,130
Total internal service fund	37.00	$ 3,194,383	332,732	606,184	202,111	$ 4,335,410
Total all funds	1,835.28	$ 190,981,528	$ 26,846,586	$ 34,938,315	$ 10,622,831	$ 263,389,260

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	*Affordable Care Act* 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 *Annual Comprehensive Financial Report* (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	*Americans with Disabilities Act* is the Federal Law regarding issues and facilities for those with disabilities.
ADEQ	*Arizona Department of Environmental Quality* 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	*Arizona Department of Water Resources* is a state agency that administers and enforces groundwater laws in Arizona.
ADMP	*Area Drainage Master Plan* provides minimum criteria and standards for flood control and drainage relating to land use and development.
AF	*Acre-feet/foot* 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 3/7th gallons of water.
AI	*Artificial Intelligence*
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	*Arizona Municipal Water Users Association* 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	*American Rescue Plan Act* is a bill that provides federal funds to local governments to address the impacts of COVID-19.
ASR	*Aquifer storage recovery*
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	*Arizona State University*, a state-funded university.
Audit	A formal examination, correction, and official endorsing of financial accounts undertaken annually by an accountant.
Available Fund Balance	Funds remaining from the prior year which are available for appropriation and expenditure in the current year.
AWS	*Amazon Web Services*
AZDOR	*Arizona Department of Revenue* is organized to achieve the efficient collection and processing of taxes, timely enforcement of tax laws and accurate valuation of property.
Balanced Budget	Each fund in the budget must be in balance; total anticipated revenues plus beginning undesignated fund balance must equal or exceed total expenditure appropriations for the upcoming fiscal year.

BI	*Business Intelligence*
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 *Capital Improvement Plan* 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	*Commission for Accreditation of Park and Recreation Agencies* 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	*Coronavirus Aid, Relief, and Economic Security Act* 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	*Central Arizona Water Conservation District* is a multi-county water conservation district that acts as the operating agent of the Central Arizona Project (CAP).
CDBG	*Community Development Block Grants* provide Federal Grant Program funds on an annual basis to support specific low to moderate income community development opportunities.
CFS	*Calls for Service* 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	*Computerized maintenance management system* tracks work orders and their status in the process.
CNG	*Compressed Natural Gas* is a fuel which can be used in place of gasoline, diesel fuel and propane.
COBRA	*The Consolidated Omnibus Budget Reconciliation Act (COBRA)* 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	*Continuous Quality Improvement* is an integral part of the Town's culture to ensure that operations are continually improved and updated.
CSU	*Crime Scene Unit* located in the Gilbert Police Department.
DDACTS	*Data Driven Approaches to Crime and Traffic Safety* 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	*Department of Homeland Security*
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 *East Maricopa Floodway (EMF)* 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	*End Domestic Violence Responsibly* is a program run by the Prosecutors Office and Courts and centers around Domestic Violence related issues in Gilbert.
Enterprise Funds	A sub-set of the Proprietary Fund Type that requires accounting for activities like a business where the results indicate income or loss from operations.
ELA	Enterprise License Agreement
EPA	*Environmental Protection Agency* 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	*Flood Control District of Maricopa County*
FCU	*Financial Crimes Unit* located in the Gilbert Police Department.
FMIS	*Financial Management Information Systems*
FTE	*Full-Time Equivalent* 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)	*Fiscal Year* is the period designated for the beginning and ending of financial transactions. The Town fiscal year is July 1 to June 30.
FVU	*Family Violence Unit* located in the Gilbert Police Department.

GASB	*Governmental Accounting Standards Board*
GAAP	*Generally Accepted Accounting Principles* 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	*Gilbert Chandler Unified Holding Facility* 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	*Government Finance Officers Association* 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	*Gilbert Fire and Rescue Department*
Gilbert Wellness	*Gilbert Wellness* is a program implemented in FY 2016 to educate and support employee wellness.
GIS	*Geographic Information System* is a computer system that places layers of geographic information in a useful order to provide answers to questions regarding land.
GMP	*Guaranteed maximum price* is the maximum price paid to a contractor for construction of a project.
GO Bonds	*General Obligation Bonds* are secured by Gilbert property tax and authorization for the bonds must be approved by a vote of the citizens.
Goal	Desired end result statement that provides a framework for what will be accomplished.
Governmental Fund	General, Special Revenue, Debt Service, Capital Projects, and Trust Funds. Refers to the use of fund accounting in which funds are set up for specific sources of revenues. The main purpose is stewardship of

	financial resources received and expended in compliance with legal or other requirements.
GPD	*Gilbert Police Department*
GPEC	*Greater Phoenix Economic Council* aims to attract quality businesses to the Greater Phoenix region from around the world, and to advocate and champion foundational efforts to improve the region's competitiveness.
GPS	*Global Positioning System*
Grants	State and Federal subsidies received in response to a specific need.
GSF	*Groundwater Storage Facility* is a water exchange authorized under state law where the operator of the GSF (typically an irrigation district) will substitute renewable surface water (CAP water) for groundwater that it has a legal right to pump. This substitution of surface water for groundwater essentially "saves" groundwater that would have been pumped and is legally considered analogous to direct recharge. The customer storing at a GSF receives long-term storage credits that can later be recovered and not counted as groundwater pumping.
GWRP	*Greenfield Water Reclamation Plant* is located at 4400 S Greenfield Road and operating in partnership with the City Mesa and City of Queen Creek.
Heritage District	Historic Downtown Gilbert is an area of up-scale restaurants, entertainment, and shopping.
HOA	*Homeowners Association* is an organization of all owners of land in the development that is governed by a board. The HOA collects fines and assessments from the homeowners, maintains the common areas, and enforce the association's governing documents, including rules regarding construction and maintenance of individual homes.
HOME	*HOME* Investment Partnership Funds are provided by the U.S. Department of Housing and Urban Development (HUD) and are used to fund a wide range of activities including building, buying, and/or rehabilitation of affordable housing for rent, homeownership or providing rental assistance to low-income people.
HHW	*Household Hazardous Waste* is a facility in Gilbert that accepts items that are considered inappropriate to dispose of in the landfill.
HIPPA	*Health Insurance Portability and Accountability*
HMI	*Human machine interface* enables machines and humans to communicate with each other.
HURF	*Highway User Revenue Fund* is a separate funding source dedicated to provide support for street improvements and maintenance.

HVAC	*Heating Ventilation and Air Conditioning*
ICMA	*International City/County Management Association* is an association representing professionals in local government management.
ICPMS	*Inductively coupled plasma mass spectrometry* is an analytical technique that can be used to measure elements at trace levels in biological fluids.
IGA	*Intergovernmental Agreement* 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 *Infrastructure Improvement Plan* 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	*Intelligent Traffic Systems*
IVR	*Interactive Voice Response*
JCEF	The *Judicial Collection Enhancement Fund* was established to improve the administration of justice by enhancing the enforcement of court orders.
Lean Six Sigma	*Lean Six Sigma* 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	*Long Range Infrastructure Plan* 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	*Long Term Financial Plan*

LUCITY	Work order management software.
MAG	*Maricopa County Association of Governments* was formed in 1967. It is a voluntary association of governments and Indian communities formed to address regional issues in Maricopa County. MAG is the designated Regional Planning Agency and consists of 31 member agencies.
Major Fund	Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10 percent of the revenues or expenditures of the appropriated budget.
Master Plan	A planning document that takes an area of interest and creates a comprehensive future for that area. For example, a storm water master plan would provide information regarding the location of storm water facilities, the potential timing, the barriers, and the costs.
Matillion	The Extract, Transform, and Load (ETL) cloud solution for our Performance Management/analytics initiative.
MCL	*Maximum Containment Level*
MGD	*Million Gallons per Day*
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	*Municipal Property Corporation* 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	*National Association of Corrosion Engineers*
NASC	*North Area Service Center* located at 900 East Juniper Avenue. The facility includes a Public Works Yard and an Equipment Repair Shop.
NIA	*Non-Indian Agriculture* 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	*North Water Treatment Plant* 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	*Occupational Safety and Health Administration* is an agency of the United States Department of Labor.
PCI	*Pavement Condition Index* is an index that communicates the condition of driving surfaces on a 100 point scale.
PCU	*Property Crimes Until* located in the Gilbert Police Department.
Performance Measures	Indication of levels of activity or outcomes of operations.
PFMPC	*Public Facilities Municipal Property Corporation*
PKID	*Parkway Improvement Districts* 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	*PM-10 (particulate matter less than 10 microns) regulations* 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	*Police Impound* 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	*Public-Private Partnership*
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	*Public Right of Way Accessibility Guidelines*
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	*Request for Proposal* is a part of the competitive bidding process
RFQ	*Request for Quotes* is a part of the competitive bidding process.
RMS	*Records Management System* 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	*Right of Way* is a publicly-owned area of land typically adjacent to a roadway.
RTU	*Remote Terminal Unit*
RWCD	*Roosevelt Water Conservation District* encompasses 40,000 acres and is situated in the south east corner of Maricopa County.
SASC	*South Area Service Center* is located at 4760 South Greenfield Road. The facility includes Police, Public Works, Hazardous Waste Collection and Equipment Repair Shop.
SAU	*Special Assignment Unit* located in the Gilbert Police Department.
SCADA	*SCADA (Supervisory Control and Data Acquisition)* is a software system used to automate and/or monitor industrial processes in various vertical markets: manufacturing, transportation, energy management, building automation, and any other field where real time operational data is used to make decisions.
SCBA	*Self-Contained Breathing Apparatus*
SDF	*System Development Fees* 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	*Street Light Improvement Districts* are established to charge the cost of electricity for street lights to property in subdivisions based on the actual cost of electricity and allocated based on their home value.
Snowflake	A data lake cloud solution for our Performance Management/analytics initiative.
SPARK – App League	*Students Participate in App Resources and Knowledge* (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	*School Resource Officers* located in the Gilbert Police Department.
SRP	*Salt River Project* 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	*Special Victims Unit* located in the Gilbert Police Department.
SVWTP	*Santan Vista Water Treatment Plant* is located at 3695 E Ocotillo Road. This plant receives water from Central Arizona Project's Colorado River watershed. From the CAP turnout, water is brought to the plant through

	approximately 14 miles of 48” ductile iron pipeline. The plant was built and is operating in partnership with City of Chandler.
SWAT	*Special Weapons and Tactics* team is a group of specially chosen police officers that have advanced training handling high risk situations and that use highly specialized equipment to resolve those situations.
Third Party Administrator	A *Third Party Administrator* is an organization that processes insurance claims or certain aspects of employee benefit plans for a separate entity.
TI	A *Traffic Interchange* is a combination of ramps and grade separations at the junction of two or more highways for the purpose of reducing traffic conflicts, improving safety, and increasing traffic capacity.
Transfers	Movement of cash from one fund to another to reimburse costs or provide financial support.
TOC	*Total Organic Carbon* is a constituent measured for regulatory reasons.
TOC	*Traffic Operations Center*
TOG	*Town of Gilbert*
Tomar Electronics	Tomar Electronics provides LED signaling, illumination, and right-of-way enhancing products.
TSMO	*Transportation Systems and Management Operations Plan* serves as a road map for future Intelligent Transportation Systems (ITS) projects, improvements and policies.
TTHM	*Trihalomethanes* are created when disinfectants react with naturally-occurring materials in the water.
ULDC	*Unified Land Development Code* is a compilation of town codes that govern subdivision and development of lands.
UPRR	*Union Pacific Railroad*
USSSA	*United States Specialty Sports Association* is a volunteer, sports governing body and a nonprofit organization.
VCU	*Violent Crimes Unit* located in the Gilbert Police Department.
VLT	*Vehicle License Tax* are revenues derived from state-shared vehicle license tax and are used for capital projects, preventive maintenance and debt service.
Water Resource Master Plan	A plan that combines all water resources: ground, surface, recharged, and reclaimed water, into one document to determine future actions required to maintain water resources in Gilbert.

WIGS	*Wildly Important Goals* 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	*Western Powerline Trail*
WRMPC	*Water Resources Municipal Property Corporation*
WRP	*Water Reclamation Plant*
WTP	*Water Treatment Plant*
Zero-Based	*Zero-Based* 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

GILBERT, ARIZONA

50 E. Civic Center Drive
Gilbert, AZ 85296
(480) 503-6871 | gilbertaz.gov