

# **Town of Gilbert System Development Fee Annual Report**

**FY 2017-18**



**September 2018\***

***UNAUDITED\*\****

\*Debt service repayment schedule revised September 2019.

\*\*Audited financial statements will be available through the Town of Gilbert Accounting Division.

## Table of Contents

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<b>BACKGROUND .....</b>	<b>1</b>
System Development Fees (SDFs) .....	1
Authorization and Purpose .....	1
Annual Reporting Requirements .....	1
<b>AMOUNT ASSESSED FOR EACH TYPE OF DEVELOPMENT FEE .....</b>	<b>3</b>
General SDFs .....	3
Utility SDFs .....	3
<b>BEGINNING/ENDING FUND BALANCE FOR EACH DEVELOPMENT FEE.....</b>	<b>4</b>
<b>INTEREST EARNINGS ON FUND BALANCES FOR EACH DEVELOPMENT FEE.....</b>	<b>4</b>
<b>DEVELOPMENT FEES USED TO REPAY BONDS ISSUED.....</b>	<b>5</b>
<b>DEVELOPMENT FEES USED TO REPAY INTERNAL BORROWING.....</b>	<b>6</b>
<b>DEBT SERVICE REPAYMENT SCHEDULE.....</b>	<b>6</b>
Police Protection System Development Fee.....	6
Fire System Development Fee .....	6
General Government System Development Fee .....	6
Parks and Recreation System Development Fee .....	6
Parks and Recreation Prior to 2012 System Development Fee .....	6
Traffic Signal System Development Fee.....	7
Water System Development Fee.....	7
Water Resources System Development Fee.....	7
Wastewater System Development Fee .....	7
Neely Service Area – Wastewater System Development Fee .....	7
Greenfield Service Area – Wastewater System Development Fee .....	7
<b>DEVELOPMENT FEES EXPENDED ON EACH CAPITAL IMPROVEMENT PROJECT .....</b>	<b>8</b>
Police Protection System Development Fee.....	8
Fire System Development Fee .....	8
General Government System Development Fee .....	8
Parks and Recreation System Development Fee .....	8
Parks and Recreation Prior to 2012 System Development Fee .....	9
Traffic Signal System Development Fee.....	9
Water System Development Fee.....	9
Water Resources System Development Fee .....	9
Wastewater System Development Fee .....	10
Neely Service Area – Wastewater System Development Fee .....	10
Greenfield Service Area – Wastewater System Development Fee .....	10

<b>DEVELOPMENT FEE FUND RECAPS .....</b>	<b>11</b>
Police Protection System Development Fee.....	11
Fire System Development Fee .....	11
General Government System Development Fee .....	12
Parks and Recreation System Development Fee .....	12
Parks and Recreation Prior to 2012 System Development Fee .....	12
Traffic Signal System Development Fee.....	13
Water System Development Fee.....	13
Water Resources System Development Fee.....	13
Wastewater System Development Fee .....	14
Neely Service Area – Wastewater System Development Fee .....	14
Greenfield Service Area – Wastewater System Development Fee .....	14
<b>APPENDIX .....</b>	<b>15</b>

## **BACKGROUND**

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### **System Development Fees (SDFs)**

The Town of Gilbert, in an effort to ensure that the growth driven capital and infrastructure needs are funded by growth, adopted comprehensive System Development Fees (SDFs) in 1997. The fees are collected at the time a building permit is issued for residential, commercial and other non-residential development. The Town assesses two categories of SDFs - General and Utility.

Most SDFs are calculated on a uniform basis for all new development. Growth-related projects are considered as increases in current system capacity rather than as specific improvements for any particular geographic location within Gilbert. The only exception is wastewater which is broken out into two service areas: Neely and Greenfield. These service areas have unique costs of service and the SDFs are calculated independently for the two service areas to account for this.

### **Authorization and Purpose**

Arizona Revised Statutes Section 9-463.05 authorizes SDFs to fund capital improvements only and SDFs may not be used to fund operating expenses. As an example, the cost to construct and equip a fire station may be funded with SDFs. Firefighting staff assigned to that station may not be funded with SDFs. The amount of the SDF must bear a reasonable relationship to the burden imposed upon the municipality to provide additional necessary public services to the development.

SDFs are calculated based on the Infrastructure Improvement Plan and the annual Capital Improvement Plan. In some cases, depending on the timing and financial requirements of each project, borrowing may also be required. In those cases, all of the borrowing and project costs are included in the amount to be funded through SDFs. In other words, projects that cannot be funded through the revenues generated by new construction permit activity, on a pay as you go basis, are also funded through borrowing. Projects in this category have traditionally been larger projects, such as expansions of the Water and Wastewater Treatment Plants and construction of the Public Safety Complex.

### **Annual Reporting Requirements**

Legislation adopted and signed into law in 2005 and amended in 2011, requires an annual report be prepared to account for the collection and use of development fees. The report is prepared on a cash basis. The report is due within 90 days of the end of each fiscal year and is required to be maintained in the Town Clerk's Office. For the FY 2017-18 reporting period the report is required to be on file by September 28, 2018. The information provided in this report includes development fee revenues and expenses for FY 2017-18; other than the beginning fund balance, the report does not include any inception-to-date detail.

The law also allows for the report to contain financial information that has not yet been audited since the reporting deadline will occur before the annual audit is completed.

The statute was amended by the 2011 Legislature. As amended, A.R.S. §9-463.05(N) provides:

N. Each municipality that assesses development fees shall submit an annual report accounting for the collection and use of the fees for each service area. The annual report shall include the following:

1. The amount assessed by the municipality for each type of system development fee

2. The balance of each fund maintained for each type of system development fee assessed as of the beginning and end of the fiscal year
3. The amount of interest or other earnings on the monies in each fund as of the end of the fiscal year
4. The amount of development fee monies used to repay:
  - (a) Bonds issued by the municipality to pay the cost of a capital improvement project that is the subject of a system development fee assessment, including the amount needed to repay the debt service obligations on each facility for which development fees have been identified as the source of funding and the time frames in which the debt service will be repaid
  - (b) Monies advanced by the municipality from funds other than the funds established for system development fees in order to pay the cost of a capital improvement project that is the subject of a system development fee assessment, the total amount advanced by the municipality for each facility, the source of the monies advanced and the terms under which the monies will be repaid to the municipality
5. The amount of development fee monies spent on each capital improvement project that is the subject of a system development fee assessment and the physical location of each capital improvement project
6. The amount of system development fee monies spent for each purpose other than a capital improvement project that is the subject of a system development fee assessment

A.R.S. § 9-463.05(O) provides:

O. Within ninety days following the end of each fiscal year, each municipality shall submit a copy of the annual report to the city clerk and post the report on the municipality's website. Copies shall be made available to the public on request. The annual report may contain financial information that has not been audited.

A.R.S. § 9-463.05(P) provides:

P. A municipality that fails to file the report and post the report on the municipality's website as required by this section shall not collect development fees until the report is filed and posted.

**AMOUNT ASSESSED FOR EACH TYPE OF DEVELOPMENT FEE**

The information that follows is a summary of the amount assessed for each type of development fee. The General System Development Fees were approved by Council on May 1, 2014 with an effective date of July 15, 2014. The Utility System Development Fees were approved on August 3, 2017 with an effective date of October 17, 2017.

**General System Development Fees:**

	Police	Fire	General Government	Parks and Recreation	Traffic Signals
<i>Residential (per housing unit)</i>					
Single Unit	\$ 1,719.67	\$ 749.33	\$ 1,155.00	\$ 4,081.00	\$ 450.00
2+ Units per Structure	\$ 1,181.75	\$ 515.25	\$ 794.00	\$ 2,805.00	\$ 296.00
<i>Non-Residential (per sq ft of building)</i>					
Industrial	\$ 0.35	\$ 0.28	\$ 0.20	\$ 0.30	\$ 0.47
Commercial	\$ 0.57	\$ 0.44	\$ 0.30	\$ 0.50	\$ 1.08
Office and Other Services	\$ 0.63	\$ 0.56	\$ 0.40	\$ 0.70	\$ 0.65

**Utility System Development Fees:\***

**Neely Service Area**

<i>All Development (by water meter size)</i>	Water and Water Resources	Wastewater
Meter Size (inches)		
0.75	\$ 6,286	\$ 1,933
1.00	\$ 10,495	\$ 3,226
1.50	\$ 20,925	\$ 6,431
2.00	\$ 33,491	\$ 10,292

**Greenfield Service Area**

<i>All Development (by water meter size)</i>	Water and Water Resources	Wastewater
Meter Size (inches)		
0.75	\$ 6,286	\$ 3,182
1.00	\$ 10,495	\$ 5,313
1.50	\$ 20,925	\$ 10,593
2.00	\$ 33,491	\$ 16,953

\*The report dated July 25, 2017 prepared by Tischler Bise entitled "Land Use Assumptions, Infrastructure Improvement Plan, and Development Fees for Water and Wastewater Facilities" defines the relevant service areas.

**BEGINNING/ENDING FUND BALANCE FOR EACH DEVELOPMENT FEE**

	<b>Beginning Balance 7/1/2017</b>	<b>Ending Balance 6/30/2018</b>
Police Protection	\$ 1,198,567	\$ 1,950,715
Fire Protection	\$ (12,433,697)	\$ (11,130,226)
General Government	\$ (6,664,647)	\$ (6,637,186)
Parks and Recreation	\$ 30,810,703	\$ 20,180,670
Parks and Recreation Prior to 2012 *	\$ 0	\$ 10,436,411
Traffic Signals	\$ 8,232,387	\$ 9,437,697
Water System	\$ 7,324,219	\$ 7,186,795
Water Resources	\$ 5,102,614	\$ 2,171,558
Wastewater System	\$ 1,678,509	\$ 3,413
Neely Service Area - WW SDF	\$ 3,983,427	\$ 5,008,438
Greenfield Service Area - WW SDF	\$ 18,522,583	\$ 20,530,510

\* Prior to FY 2018, Gilbert reported all the Parks and Recreation SDF collections in one fund. For transparency purposes, the fund balance prior to January 1, 2012 and accrued interest was split out and recorded in a separate fund in FY 2018.

**INTEREST EARNINGS ON FUND BALANCES FOR EACH DEVELOPMENT FEE**

	<b>Interest Earnings</b>
Police Protection	\$ 30,780
Fire Protection	\$ 0
General Government	\$ 0
Parks and Recreation	\$ 292,683
Parks and Recreation Prior to 2012	\$ 99,237
Traffic Signals	\$ 107,923
Water System	\$ 146,353
Water Resources	\$ 37,926
Wastewater System	\$ 15,078
Neely Service Area - WW SDF	\$ 54,693
Greenfield Service Area - WW SDF	\$ 254,836

**DEVELOPMENT FEES USED TO REPAY BONDS ISSUED**

	<b>Total Payments</b>
Police Protection	\$ 2,681,039
Fire Protection	\$ 915,834
General Government	\$ 2,330,174
Parks and Recreation	\$ 5,961,673
Parks and Recreation Prior to 2012	\$ 0
Traffic Signals	\$ 0
Water System	\$ 9,833,836
Water Resources	\$ 0
Wastewater System	\$ 936,899
Neely Service Area - WW SDF	\$ 0
Greenfield Service Area - WW SDF	\$ 2,683,987

**DEVELOPMENT FEES USED TO REPAY INTERNAL BORROWING**

This section relates to development fees where there is a negative cash balance due to funds being expended in advance of collections. Revenues are borrowed from other cash the Town has available and interest is charged to the system development fee accounts.

	<b>Total Payments</b>	<b>Repayment Made To</b>	<b>Terms</b>
Police Protection	\$ 0		
Fire Protection	\$ 221,866	General Fund	Annual Interest
General Government	\$ 125,831	General Fund	Annual Interest
Parks and Recreation	\$ 0		
Parks and Recreation Prior to 2012	\$ 0		
Traffic Signals	\$ 0		
Water System	\$ 0		
Water Resources	\$ 0		
Wastewater System	\$ 0		
Neely Service Area - WW SDF	\$ 0		
Greenfield Service Area - WW SDF	\$ 0		



**DEBT SERVICE REPAYMENT SCHEDULE - REVISED SEPTEMBER 2019**

<b>Police Protection</b>	<b>Police Protection Portion of Debt Service - Principal and Interest</b>	<b>Last Payment</b>
2014 PFMPC	\$ 4,522,663	FY 2021
2011 PFMPC	\$ 5,526,386	FY 2021
2009 PFMPC	\$ 688,758	FY 2028
<b>Total</b>	<b>\$ 10,737,807</b>	

<b>Fire Protection</b>	<b>Fire Protection Portion of Debt Service - Principal and Interest</b>	<b>Last Payment</b>
2011 PFMPC	\$ 673,087	FY 2021
2009 PFMPC	\$ 6,190,042	FY 2028
<b>Total</b>	<b>\$ 6,863,129</b>	

<b>General Government</b>	<b>General Government Portion of Debt Service - Principal and Interest</b>	<b>Last Payment</b>
2014 PFMPC	\$ 6,453,439	FY 2021
2011 PFMPC	\$ 2,280,914	FY 2021
<b>Total</b>	<b>\$ 8,734,353</b>	

<b>Parks and Recreation</b>	<b>Parks and Recreation Portion of Debt Service - Principal and Interest</b>	<b>Last Payment</b>
2014 PFMPC	\$ 6,782,979	FY 2021
2009 PFMPC	\$ 43,448,749	FY 2028
<b>Total</b>	<b>\$ 50,231,728</b>	

<b>Parks and Recreation Prior to 2012</b>	<b>Parks and Recreation Prior to 2012 Portion of Debt Service - Principal and Interest</b>	<b>Last Payment</b>
Not Applicable		
<b>Total</b>	<b>\$ 0</b>	

**Town of Gilbert  
System Development Fee Annual Report**

**FY 2017-18**

	<b>Principal and Interest</b>	
Not Applicable		
<b>Total</b>	<b>\$ 0</b>	

<b>Water System</b>	<b>Water System Portion of Debt Service - Principal and Interest</b>	<b>Last Payment</b>
2016 WRMPC	\$ 153,294,888	FY 2036
<b>Total</b>	<b>\$ 153,294,888</b>	

<b>Water Resources</b>	<b>Water Resources Portion of Debt Service - Principal and Interest</b>	<b>Last Payment</b>
Not Applicable		
<b>Total</b>	<b>\$ 0</b>	

<b>Wastewater System</b>	<b>Wastewater System Portion of Debt Service - Principal and Interest</b>	<b>Last Payment</b>
Not Applicable		
<b>Total</b>	<b>\$ 0</b>	

<b>Neely Service Area - WW SDF</b>	<b>Neely Service Area - WW SDF Portion of Debt Service - Principal and Interest</b>	<b>Last Payment</b>
Not Applicable		
<b>Total</b>	<b>\$ 0</b>	

<b>Greenfield Service Area - WW SDF</b>	<b>Greenfield Service Area WW SDF Portion of Debt Service - Principal and Interest</b>	<b>Last Payment</b>
Not Applicable		
<b>Total</b>	<b>\$ 0</b>	

**DEVELOPMENT FEES EXPENDED ON EACH CAPITAL IMPROVEMENT PROJECT**

Complete descriptions of each project, including all of the identified funding sources, are included in the Gilbert 2017-2026 Capital Improvement Plan or prior approved Capital Improvement Plans. Copies of the documents are available upon request and may also be found on the Gilbert website.

**Police System Development Fees**

Project	Project Description	Location	Amount
Other	Motorized Equipment and Communication Hardware	Various	\$ 449,378
		<b>Total</b>	\$ 449,378

**Fire System Development Fees**

Project	Project Description	Location	Amount
Other	System Development Fee Study	Not Applicable	\$ 36
		<b>Total</b>	\$ 36

**General Government System Development Fees**

Project	Project Description	Location	Amount
	Not Applicable		
		<b>Total</b>	\$ 0

**Parks and Recreation System Development Fees**

Project	Project Description	Location	Amount
PR031	Gilbert Regional Park	Along the East Maricopa Floodway (Superstition-Santan Corridor and Marathon Trail)	\$ 1,108,782
PR032	Rittenhouse Regional Park	Bordered by the East Maricopa Floodway, Power Road and the Union Pacific Rail/Rittenhouse alignment	\$ 768,233
Other	System Development Fee Study	Not Applicable	\$ 143
		<b>Total</b>	\$ 1,877,158

**Parks and Recreation Prior to 2012 System Development Fees**

Project	Project Description	Location	Amount
	Not Applicable		
		<b>Total</b>	\$ 0

**Traffic Signal System Development Fees**

Project	Project Description	Location	Amount
TS156	Greenfield and Ocotillo	Same as project description	\$ 3,344
TS185	Warner and Concord	Same as project description	\$ 300,719
TS187	Ray and Key Biscayne	Same as project description	\$ 106,214
TS188	Chandler Heights/Seville Blvd	Same as project description	\$ 482,217
TS189	Higley Rd and Marbella Rd	Same as project description	\$ 472,804
Other	System Development Fee Study	Not Applicable	\$ 36
		<b>Total</b>	\$ 1,365,333

**Water System Development Fees**

Project	Project Description	Location	Amount
WA071	Ray - Recker Direct Well System	NE corner of Ray and Recker roads	\$ 458,750
WA088	Trend Home Direct System Well Conversion	Warner and Recker roads	\$ 4,650
Other	System Development Fee Study	Not Applicable	\$ 36
		<b>Total</b>	\$ 463,436

**Water Resources System Development Fees**

Project	Project Description	Location	Amount
WA094	Water Rights - Phase II	Not Applicable	\$ 5,782,773
Other	System Development Fee Study	Not Applicable	\$ 36
		<b>Total</b>	\$ 5,782,809

**Wastewater System Development Fees**

<b>Project</b>	<b>Project Description</b>	<b>Location</b>	<b>Amount</b>
WW075	Greenfield Water Reclamation Plant - Phase III	Greenfield Water Reclamation Plant	\$ 500,000
WW078	Greenfield Reclaimed Water Pump Station Exp.	Reclaimed water reservoir adjacent to the Greenfield Water Reclamation Plant	\$ 253,275
		<b>Total</b>	\$ 753,275

**Neely Service Area – Wastewater System Development Fee**

<b>Project</b>	<b>Project Description</b>	<b>Location</b>	<b>Amount</b>
WW070	South Recharge Site - Phase III	South Recharge Facility	\$ 7,073
Other	System Development Fee	Not Applicable	\$ 36
		<b>Total</b>	\$ 7,109

**Greenfield Service Area – Wastewater System Development Fee**

<b>Project</b>	<b>Project Description</b>	<b>Location</b>	<b>Amount</b>
WW072	Germann and Higley - 18" Reclaimed Water Main	Same as project description	\$ 717,265
WW077	South Recharge Site - Phase III	South Recharge Facility	\$ 54,900
WW078	Greenfield Reclaimed Water Pump Station Expansion	Greenfield Road	\$ 123,586
Other	System Development Fee Study	Not Applicable	\$ 36
		<b>Total</b>	\$ 895,788

**DEVELOPMENT FEE FUND RECAPS**

**POLICE SYSTEM DEVELOPMENT FEE**

<b>BEGINNING BALANCE</b>	<b>\$ 1,198,567</b>
REVENUES	
COLLECTIONS	\$ 3,851,785
INTEREST INCOME	\$ 30,780
EXPENSES	
DEBT SERVICE	\$ 2,681,039
INTERNAL BORROWING	\$ 0
PROJECT EXPENSES	\$ 449,378
<b>ENDING BALANCE</b>	<b><u>\$ 1,950,715</u></b>

**FIRE SYSTEM DEVELOPMENT FEE**

<b>BEGINNING BALANCE</b>	<b>\$ (12,433,697)</b>
REVENUES	
COLLECTIONS	\$ 2,145,242
INTEREST INCOME	\$ 0
PRIOR YEAR REIMBURSEMENT	\$ 295,965
EXPENSES	
DEBT SERVICE	\$ 915,834
INTERNAL BORROWING	\$ 221,866
PROJECT EXPENSES	\$ 36
<b>ENDING BALANCE</b>	<b><u>\$ (11,130,226)</u></b>

**GENERAL GOVERNMENT SYSTEM DEVELOPMENT FEE**

<b>BEGINNING BALANCE</b>	<b>\$ (6,664,647)</b>
REVENUES	
COLLECTIONS	\$ 2,483,466
INTEREST INCOME	\$ 0
EXPENSES	
DEBT SERVICE	\$ 2,330,174
INTERNAL BORROWING	\$ 125,831
PROJECT EXPENSES	\$ 0
<b>ENDING BALANCE</b>	<b><u>\$ (6,637,186)</u></b>

**PARKS AND RECREATION SYSTEM DEVELOPMENT FEE**

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<b>BEGINNING BALANCE</b>	<b>\$</b>	<b>30,810,703</b>
REVENUES		
COLLECTIONS	\$	7,253,289
INTEREST INCOME	\$	292,683
EXPENSES		
DEBT SERVICE	\$	5,961,673
INTERNAL BORROWING	\$	0
PROJECT EXPENSES	\$	1,877,158
TRANSFER OF FUND BALANCE	\$	10,337,174
<b>ENDING BALANCE</b>	<b>\$</b>	<b>20,180,670</b>

**PARKS AND RECREATION SYSTEM DEVELOPMENT FEE PRIOR TO 2012**

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<b>BEGINNING BALANCE</b>	<b>\$</b>	<b>0</b>
REVENUES		
COLLECTIONS	\$	0
INTEREST INCOME	\$	99,237
TRANSFER OF FUND BALANCE	\$	10,337,174
EXPENSES		
DEBT SERVICE	\$	0
INTERNAL BORROWING	\$	0
PROJECT EXPENSES	\$	0
<b>ENDING BALANCE</b>	<b>\$</b>	<b>10,436,411</b>

**TRAFFIC SIGNAL SYSTEM DEVELOPMENT FEE**

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<b>BEGINNING BALANCE</b>	<b>\$</b>	<b>8,232,387</b>
REVENUES		
COLLECTIONS	\$	2,462,720
INTEREST INCOME	\$	107,923
EXPENSES		
DEBT SERVICE	\$	0
INTERNAL BORROWING	\$	0
PROJECT EXPENSES	\$	1,365,333
<b>ENDING BALANCE</b>	<b>\$</b>	<b>9,437,697</b>

**WATER SYSTEM DEVELOPMENT FEE**

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<b>BEGINNING BALANCE</b>	\$	<b>7,324,219</b>
REVENUES		
COLLECTIONS	\$	10,013,495
INTEREST INCOME	\$	146,353
EXPENSES		
DEBT SERVICE	\$	9,833,836
INTERNAL BORROWING	\$	0
PROJECT EXPENSES	\$	463,436
<b>ENDING BALANCE</b>	<b>\$</b>	<b><u>7,186,795</u></b>

**WATER RESOURCES SYSTEM DEVELOPMENT FEE**

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<b>BEGINNING BALANCE</b>	\$	<b>5,102,614</b>
REVENUES		
COLLECTIONS	\$	2,813,827
INTEREST INCOME	\$	37,926
EXPENSES		
DEBT SERVICE	\$	0
INTERNAL BORROWING	\$	0
PROJECT EXPENSES	\$	5,782,809
<b>ENDING BALANCE</b>	<b>\$</b>	<b><u>2,171,558</u></b>

**WASTEWATER SYSTEM DEVELOPMENT FEE**

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<b>BEGINNING BALANCE</b>	\$	<b>1,678,509</b>
REVENUES		
COLLECTIONS	\$	0
INTEREST INCOME	\$	15,078
EXPENSES		
DEBT SERVICE	\$	936,899
INTERNAL BORROWING	\$	0
PROJECT EXPENSES	\$	753,275
<b>ENDING BALANCE</b>	<b>\$</b>	<b><u>3,413</u></b>



**NEELY SERVICE AREA – WASTEWATER SYSTEM DEVELOPMENT FEE**

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<b>BEGINNING BALANCE</b>	<b>\$ 3,983,427</b>
REVENUES	
COLLECTIONS	\$ 977,427
INTEREST INCOME	\$ 54,693
EXPENSES	
DEBT SERVICE	\$ 0
INTERNAL BORROWING	\$ 0
PROJECT EXPENSES	\$ 7,109
<b>ENDING BALANCE</b>	<b><u>\$ 5,008,438</u></b>

**GREENFIELD SERVICE AREA – WASTEWATER SYSTEM DEVELOPMENT FEE**

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<b>BEGINNING BALANCE</b>	<b>\$ 18,522,583</b>
REVENUES	
COLLECTIONS	\$ 5,332,866
INTEREST INCOME	\$ 254,836
EXPENSES	
DEBT SERVICE	\$ 2,683,987
INTERNAL BORROWING	\$ 0
PROJECT EXPENSES	\$ 895,788
<b>ENDING BALANCE</b>	<b><u>\$ 20,530,510</u></b>

**ADDITIONAL RESOURCES**

**Gilbert FY2018-FY2027 Capital Improvement Plan – June 15, 2017**

**Land Use Assumptions, Infrastructure Improvement Plan and  
Development Fees – May 1, 2014**

**Land Use Assumptions, Infrastructure Improvement Plan and  
Development Fees for Water and Wastewater Facilities – July 25, 2017**

The documents identified above are available on Gilbert's website at  
[www.gilbertaz.gov/departments/management-budget/system-development-fees](http://www.gilbertaz.gov/departments/management-budget/system-development-fees) and  
<https://www.gilbertaz.gov/departments/management-budget/cip>.

Inquiries should be directed to the Office of Management and Budget:

Phone: 480.503.6757  
Email: [budget@gilbertaz.gov](mailto:budget@gilbertaz.gov)