

TOWN OF GILBERT
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2015

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2014	ACTUAL EXPENDITURES/EXPENSES** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 148,417,720	\$ 124,338,420	\$ 77,963,698	Primary:	\$ 131,631,191	\$	\$	\$ 10,538,920	\$ 11,345,340	\$208,788,469	\$ 167,764,774
2. Special Revenue Funds	74,354,263	57,520,588	54,157,857	Secondary:	48,501,089			475,000	29,113,520	93,520,426	76,632,434
3. Debt Service Funds Available	65,577,461	60,243,208	29,987,051	\$ -	25,761,577			33,307,030	205,000	88,850,658	60,991,682
4. Less: Amounts for Future Debt Retirement			\$ -	\$ -							
5. Total Debt Service Funds	65,577,461	60,243,208	29,987,051	\$ -	25,761,577			33,307,030	205,000	88,850,658	60,991,682
6. Capital Projects Funds	97,116,788	13,040,310	61,106,117	\$ -	130,379,962					191,486,079	149,535,514
7. Permanent Funds	\$ -		\$ -								
8. Enterprise Funds Available	107,344,346	77,734,798	160,639,726	\$ -	107,356,661			15,304,946	18,962,036	264,339,297	134,617,824
9. Less: Amounts for Future Debt Retirement			\$ -	\$ -							
10. Total Enterprise Funds	107,344,346	77,734,798	160,639,726	\$ -	107,356,661			15,304,946	18,962,036	264,339,297	134,617,824
11. Internal Service Funds	23,535,576	22,629,444	5,683,056	\$ -	23,264,000					28,947,056	24,812,868
12. TOTAL ALL FUNDS	\$ 516,346,154	\$ 355,506,767	\$ 389,537,504	\$ 19,500,000	\$ 466,894,480	\$	\$	\$ 59,625,896	\$ 59,625,896	\$875,931,984	\$ 614,355,096

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC or voter-approved alternative expenditure limitation

	2014	2015
	<u>\$ 516,346,154</u>	<u>\$ 614,355,096</u>
	516,346,154	614,355,096
	<u>\$ 516,346,154</u>	<u>\$ 614,355,096</u>
	<u>\$</u>	<u>\$</u>

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes Expenditure/Expense Adjustments Approved in 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 in this column represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

TOWN OF GILBERT
Tax Levy and Tax Rate Information
Fiscal Year 2015

	2014	2015
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
B. Secondary property taxes	18,440,000	19,500,000
C. Total property tax levy amounts	\$ 18,440,000	\$ 19,500,000
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	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ _____	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	1.1500	1.0659
(3) Total city/town tax rate	1.1500	1.0659
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating _____ special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

TOWN OF GILBERT
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
Local taxes, audit, & franchise fees	\$ 62,835,000	\$ 69,765,000	\$ 71,214,000
Licenses and permits			
	4,103,000	4,733,000	4,388,000
Intergovernmental			
	43,694,290	43,988,000	46,639,691
Charges for services			
	4,557,100	5,261,000	5,148,500
Fines and forfeits			
	3,414,000	3,360,000	3,361,000
Interest on investments			
General Fund	429,320	1,089,000	850,000
General Fund - Replacement Fund	30,000	30,000	30,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Total General Fund	\$ 119,062,710	\$ 128,226,000	\$ 131,631,191

* 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
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
SPECIAL REVENUE FUNDS			
Streets Fund			
HURF	\$ 11,700,000	\$ 11,700,000	\$ 12,200,000
Auto Lieu	6,900,000	7,390,000	7,370,000
Other Streets Revenue	50,000	251,000	104,000
Streets - Capital Replacement	\$ 18,650,000	\$ 19,341,000	\$ 19,674,000
Grants	\$ 7,607,000	\$ 429,542	\$ 6,548,048
	\$ 7,607,000	\$ 429,542	\$ 6,548,048
Other Special Revenue	\$ 2,065,024	\$ 1,881,024	\$ 2,908,257
System Development Fees	15,715,000	15,715,000	15,715,000
	\$ 17,780,024	\$ 17,596,024	\$ 18,623,257
CDBG/HOME	\$ 854,764	\$ 1,232,754	\$ 834,624
	\$ 854,764	\$ 1,232,754	\$ 834,624
SLID	\$ 1,427,060	\$ 1,427,060	\$ 1,634,020
PKID	935,190	935,190	902,140
	\$ 2,362,250	\$ 2,362,250	\$ 2,536,160
Police Impound	\$ 310,000	\$ 285,000	\$ 285,000
	\$ 310,000	\$ 285,000	\$ 285,000
Total Special Revenue Funds	\$ 47,564,038	\$ 41,246,570	\$ 48,501,089

* 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
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
DEBT SERVICE FUNDS			
Secondary Property Tax - Schedule B	\$ _____	\$ 18,440,000	\$ 18,676,000
	\$ _____	\$ 18,440,000	\$ 18,676,000
Special Assessments	\$ 7,085,577	\$ 7,085,577	\$ 7,085,577
	\$ 7,085,577	\$ 7,085,577	\$ 7,085,577
Municipal Property Corporation			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Debt Service Funds	\$ 7,085,577	\$ 25,525,577	\$ 25,761,577
CAPITAL PROJECTS FUNDS			
Streets - Intergovernmental	\$ _____	\$ _____	\$ _____
Storm water	_____	_____	_____
Traffic Controls - Intergovernmental	_____	_____	_____
	\$ _____	\$ _____	\$ _____
Municipal Facilities - Intergovernmental	\$ _____	\$ _____	\$ _____
Redevelopment - Outside Source	_____	_____	_____
Parks and Open Space - Intergovernmental	_____	_____	_____
	\$ _____	\$ _____	\$ _____
Improvement Districts	\$ 68,320,016	\$ 3,220,727	\$ 129,402,187
	\$ 68,320,016	\$ 3,220,727	\$ 129,402,187
CIP Administration - Charges for Service	\$ 862,774	\$ 759,939	\$ 977,775
	\$ 862,774	\$ 759,939	\$ 977,775
Total Capital Projects Funds	\$ 69,182,790	\$ 3,980,666	\$ 130,379,962

* 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
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
PERMANENT FUNDS			
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
Water Operating	\$ 37,036,000	\$ 38,195,000	\$ 39,235,839
Water Replacement	50,000	50,000	50,000
Water and Water Resources SDF	14,150,000	14,150,000	14,150,000
Water Capital			
	\$ 51,236,000	\$ 52,395,000	\$ 53,435,839
Wastewater Operating	\$ 23,037,500	\$ 23,207,000	\$ 24,448,662
Wastewater Replacement	100,000	100,000	100,000
Wastewater SDF	12,000,000	12,000,000	12,000,000
	\$ 35,137,500	\$ 35,307,000	\$ 36,548,662
Environmental Services/Residential	\$ 14,878,000	\$ 14,767,000	\$ 14,700,929
Env. Services - Residential Replacement Fund	40,000	40,000	40,000
Solid Waste Container Fee	165,000	165,000	165,000
	\$ 15,083,000	\$ 14,972,000	\$ 14,905,929
Environmental Services/Commercial	\$ 2,432,000	\$ 2,417,000	\$ 2,463,231
Env. Services - Commercial Replacement Fund	3,000	3,000	3,000
	\$ 2,435,000	\$ 2,420,000	\$ 2,466,231
Total Enterprise Funds	\$ 103,891,500	\$ 105,094,000	\$ 107,356,661

* 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
Revenues Other Than Property Taxes
Fiscal Year 2015

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
INTERNAL SERVICE FUNDS			
Fleet Maintenance	\$ 7,710,000	\$ 7,710,000	\$ 8,210,000
	\$ 7,710,000	\$ 7,710,000	\$ 8,210,000
Copy Services	\$ 588,000	\$ 588,000	\$ 588,000
	\$ 588,000	\$ 588,000	\$ 588,000
Health Self Insurance	\$ 13,345,000	\$ 13,303,000	\$ 13,345,000
	\$ 13,345,000	\$ 13,303,000	\$ 13,345,000
Dental Self Insurance	\$ 1,121,000	\$ 1,127,000	\$ 1,121,000
	\$ 1,121,000	\$ 1,127,000	\$ 1,121,000
Total Internal Service Funds	\$ 22,764,000	\$ 22,728,000	\$ 23,264,000
TOTAL ALL FUNDS	\$ 369,550,615	\$ 326,800,813	\$ 466,894,480

* 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 2015

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
General Fund Operating	\$	\$	\$ 5,038,920	\$ 11,345,340
General Fund Repair & Replacement			5,500,000	
Total General Fund	\$	\$	\$ 10,538,920	\$ 11,345,340
SPECIAL REVENUE FUNDS				
Streets	\$	\$	\$ 50,000	\$ 4,494,160
Streets Replacement Fund			425,000	
Grants				
Other Special Revenues				185,920
System Development Fees				24,278,440
Solid Waste Container				155,000
Total Special Revenue Funds	\$	\$	\$ 475,000	\$ 29,113,520
DEBT SERVICE FUNDS				
	\$	\$	\$ 33,307,030	\$ 205,000
Total Debt Service Funds	\$	\$	\$ 33,307,030	\$ 205,000
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$	\$	\$ 6,953,294	\$ 9,821,884
Wastewater			7,739,818	7,789,688
Environmental Services - Residential			544,474	1,161,004
Environmental Services - Commercial			67,360	189,460
Total Enterprise Funds	\$	\$	\$ 15,304,946	\$ 18,962,036
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 59,625,896	\$ 59,625,896

TOWN OF GILBERT
Expenditures/Expenses by Fund
Fiscal Year 2015

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL FUND				
Management and Policy	\$ 18,246,904	\$	\$ 17,004,967	\$ 17,832,860
Management Services	1,894,328		1,834,908	2,069,096
Legal and Court	4,930,256		4,773,644	4,895,585
Development Services	5,118,448		5,260,845	5,565,694
Public Works - Engineering	670,159		728,748	758,368
Police	41,171,783		40,859,032	41,824,523
Fire	25,069,735		25,018,762	26,429,823
Parks and Recreation	16,266,275		16,159,872	17,093,180
GF Repair and Replacement	3,673,700		413,900	4,053,950
Non-Departmental	12,487,360		6,438,970	36,396,355
Contingency & ED Reserve	13,044,000			5,000,000
Debt Service	5,844,772		5,844,772	5,845,340
Total General Fund	\$ 148,417,720	\$	\$ 124,338,420	\$ 167,764,774
SPECIAL REVENUE FUNDS				
Streets	\$ 26,257,392	\$	\$ 19,813,178	\$ 27,857,544
Grants	7,607,000		3,129,542	6,548,048
CDBG/HOME	854,764		1,212,754	991,732
Police Impound	364,323		331,161	358,652
Special Districts	2,645,780		2,630,710	2,733,270
Trust Accounts	2,500		2,500	2,500
Development Fees	33,495,325		27,629,099	34,095,791
Other Special Revenue	3,127,179		2,771,644	4,044,897
Total Special Revenue Funds	\$ 74,354,263	\$	\$ 57,520,588	\$ 76,632,434
DEBT SERVICE FUNDS				
	\$ 65,577,461	\$	\$ 60,243,208	\$ 60,991,682
Total Debt Service Funds	\$ 65,577,461	\$	\$ 60,243,208	\$ 60,991,682
CAPITAL PROJECTS FUNDS				
	\$ 97,116,788	\$	\$ 13,040,310	\$ 149,535,514
Total Capital Projects Funds	\$ 97,116,788	\$	\$ 13,040,310	\$ 149,535,514
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$ 53,718,693	\$	\$ 37,309,414	\$ 71,371,249
Wastewater	29,438,230		22,967,986	38,522,216
Environmental Services	24,187,423		17,457,398	24,724,359
Total Enterprise Funds	\$ 107,344,346	\$	\$ 77,734,798	\$ 134,617,824
INTERNAL SERVICE FUNDS				
	\$ 23,535,576	\$	\$ 22,629,444	\$ 24,812,868
Total Internal Service Funds	\$ 23,535,576	\$	\$ 22,629,444	\$ 24,812,868
TOTAL ALL FUNDS	\$ 516,346,154	\$	\$ 355,506,767	\$ 614,355,096

* 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 2015**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
List Department: Management and Policy				
General Fund	\$ 18,246,904	\$	\$ 17,004,967	\$ 17,832,860
Department Total	\$ 18,246,904	\$	\$ 17,004,967	\$ 17,832,860
List Department: Finance/Management Services				
General Fund	\$ 1,894,328	\$	\$ 1,834,908	\$ 2,069,096
Department Total	\$ 1,894,328	\$	\$ 1,834,908	\$ 2,069,096
List Department: Legal and Court				
General Fund	\$ 4,930,256	\$	\$ 4,773,644	\$ 4,895,585
Department Total	\$ 4,930,256	\$	\$ 4,773,644	\$ 4,895,585
List Department: Development Services				
General Fund	\$ 5,118,448	\$	\$ 5,260,845	\$ 5,565,694
Department Total	\$ 5,118,448	\$	\$ 5,260,845	\$ 5,565,694
List Department: Public Works				
Streets Fund	\$ 26,257,392	\$	\$ 19,813,178	\$ 27,857,544
Water Fund	53,718,693		37,309,414	71,371,249
Wastewater Fund	29,438,230		22,967,986	38,522,216
Environ Serv - Res - Fund	20,966,144		15,350,359	20,953,111
Environ Serv - Comm - Fund	3,221,279		2,107,039	3,771,248
General Fund	670,159		728,748	758,368
Department Total	\$ 134,271,897	\$	\$ 98,276,724	\$ 163,233,736
List Department: Police				
General Fund	\$ 41,171,783	\$	\$ 40,859,032	\$ 41,824,523
Police Impound	364,323		331,161	358,652
Department Total	\$ 41,536,106	\$	\$ 41,190,193	\$ 42,183,175
List Department: Fire				
General Fund	\$ 25,069,735	\$	\$ 25,018,762	\$ 26,429,823
Department Total	\$ 25,069,735	\$	\$ 25,018,762	\$ 26,429,823
List Department: Parks and Recreation				
General Fund	\$ 16,266,275	\$	\$ 16,159,872	\$ 17,093,180
CDBG/HOME	854,764		1,212,754	991,732
Department Total	\$ 17,121,039	\$	\$ 17,372,626	\$ 18,084,912
List Department: Special Revenue and Non-Operating				
General Fund	\$ 31,376,132	\$	\$ 12,283,742	\$ 47,241,695
Internal Services	23,535,576		22,629,444	24,812,868
Repair and Replacement	3,673,700		413,900	4,053,950
Grant Funds	7,607,000		3,129,542	6,548,048
Special Districts	2,645,780		2,630,710	2,733,270
Other Special Revenue	3,127,179		2,771,644	4,044,897
Capital Improvements	97,116,788		13,040,310	149,535,514
Debt Service	65,577,461		60,243,208	60,991,682
Trust Fund	2,500		2,500	2,500
Development Fees	33,495,325		27,629,099	34,095,791
Department Total	\$ 268,157,441	\$	\$ 144,774,099	\$ 334,060,215

* 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 2015

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
GENERAL FUND	900.88	\$ 65,850,916	\$ 8,937,822	\$ 9,090,389	\$ 5,304,642	= \$ 89,183,769
SPECIAL REVENUE FUNDS						
Streets Fund	57.00	\$ 2,800,112	\$ 319,014	\$ 486,709	\$ 349,558	= \$ 3,955,393
Internal Service Fund	26.00	1,336,589	152,958	241,049	120,596	1,851,192
CDBG/Home	2.00	156,319	18,134	17,256	12,094	203,803
Police Security		787,930	147,028		31,109	966,067
Police Impound Fund	4.00	189,598	21,994	39,750	14,671	266,013
Parkway Maint. Imp. Dist.	2.60	119,750	13,658	34,450	11,322	179,180
Court Enhancement Fund	1.00	44,174	5,124	13,250	3,295	65,843
Judicial Collection Enhancement Fund	1.00	84,838	9,841	13,250	6,825	114,754
Transportation Assistance	1.00	79,614	6,961	13,250	4,555	104,380
Total Special Revenue Funds	94.60	\$ 5,598,924	\$ 694,712	\$ 858,964	\$ 554,025	= \$ 7,706,625
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	= \$
Total Debt Service Funds		\$	\$	\$	\$	= \$
CAPITAL PROJECTS FUNDS						
CIP Administration	7.40	\$ 532,798	\$ 61,806	\$ 75,585	\$ 40,701	= \$ 710,890
Total Capital Projects Funds	7.40	\$ 532,798	\$ 61,806	\$ 75,585	\$ 40,701	= \$ 710,890
PERMANENT FUNDS						
		\$	\$	\$	\$	= \$
Total Permanent Funds		\$	\$	\$	\$	= \$
ENTERPRISE FUNDS						
Water	116.45	\$ 6,346,329	\$ 725,128	\$ 1,170,294	\$ 580,866	= \$ 8,822,617
Wastewater	45.39	2,503,335	285,513	452,182	232,084	3,473,114
Environ Serv - Residential	76.72	3,837,910	438,186	813,683	417,682	5,507,461
Environ Serv - Commercial	7.28	380,262	43,415	70,816	43,684	538,177

TOWN OF GILBERT
Full-Time Employees and Personnel Compensation
Fiscal Year 2015

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
Total Enterprise Funds	245.84	\$ 13,067,836	\$ 1,492,242	\$ 2,506,975	\$ 1,274,316	= \$ 18,341,369
TOTAL ALL FUNDS	1248.72	\$ 85,050,474	\$ 11,186,582	\$ 12,531,913	\$ 7,173,684	= \$ 115,942,653