

GILBERT, ARIZONA

Annual Budget

2014-2015

Summary

2nd



SAFEST COMMUNITY

Earned the designation as 2nd safest city in the U.S. for municipalities over 200,000 residents.

8th



MOST THRIVING

Named the 8th most thriving city in the U.S. based on economic factors including: population, bond ratings, residents' educational attainment and local housing market.

9th



BEST CITY FOR FAMILIES

Ranked 9th out of the 150 largest cities in the U.S. thanks to Gilbert's low crime rate and high median family income.

12th



FASTEST GROWING

Recognized as the 12th fastest-growing city in the country with a population of over 50,000 by the U.S. Census Bureau.

Adopted June 5, 2014



Thank you for your interest in the Town of Gilbert. This brochure is designed to give you an overview of our organization, the services we provide, and how those services are funded.

More detailed information regarding finances is available from the Town in the Annual Budget and the Comprehensive Annual Financial Report. You can also view these documents online at www.gilbertaz.gov.

The Town is organized under the Council-Manager form of government, which allows the Council to select a professional manager to administer and supervise services to the community and implement Council policy and direction.

There are six members of the Council and a Mayor elected to serve four-year terms, which are staggered to have three or four positions open every two years. Elections are held in the fall of even numbered years.

In addition to citizens serving as Mayor and Council members, the community relies heavily on several citizen advisory boards. These boards and commissions recommend new policies and programs to the Council.

If you have questions, please contact the Office of Management and Budget at 480-503-6757 or budget@gilbertaz.gov.



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) and the adoption of 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 John Lewis



Vice Mayor
Eddie Cook



Councilmember
Ben Cooper



Councilmember
Jenn Daniels



Councilmember
Victor Petersen



Councilmember
Jordan Ray

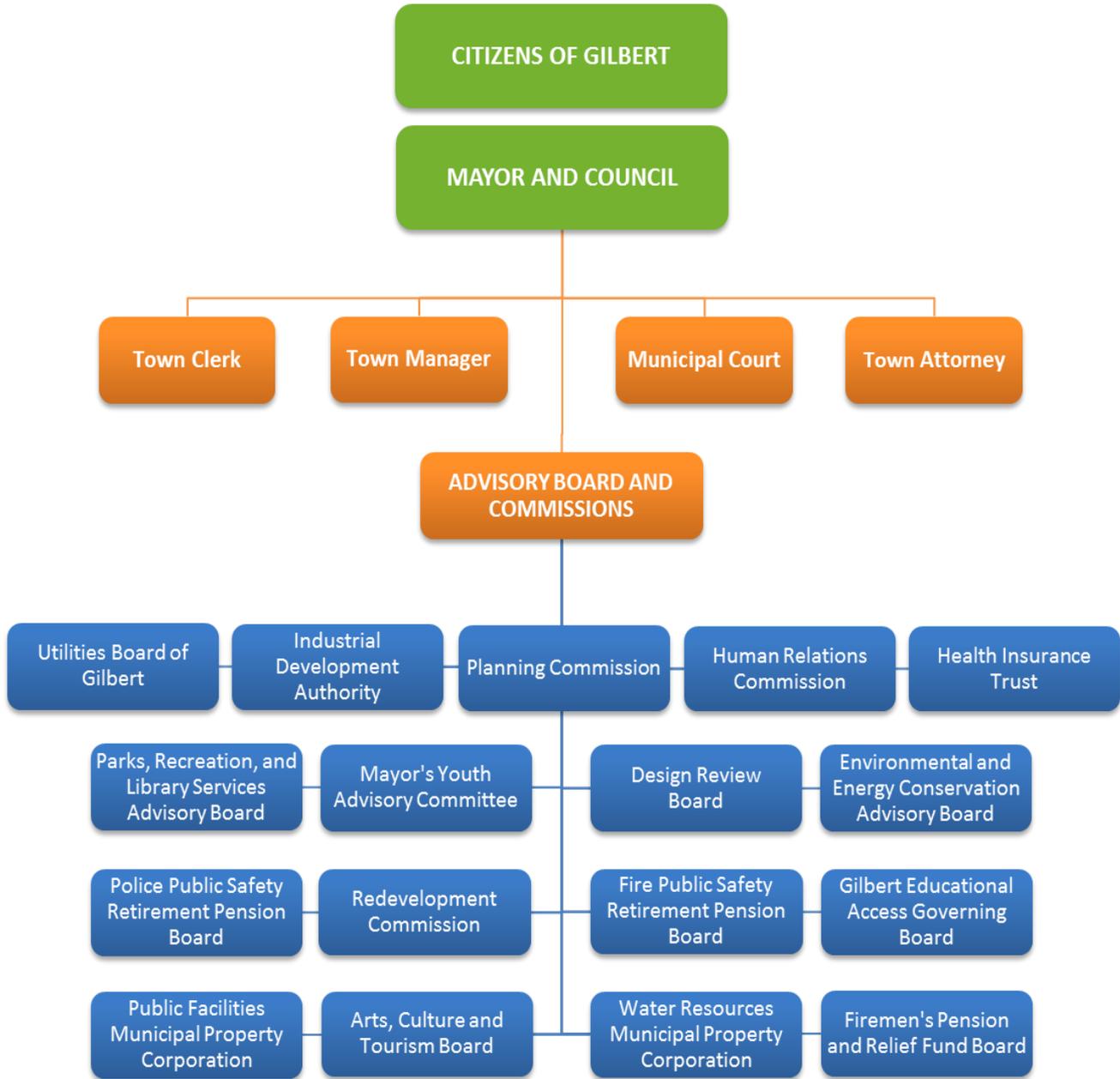


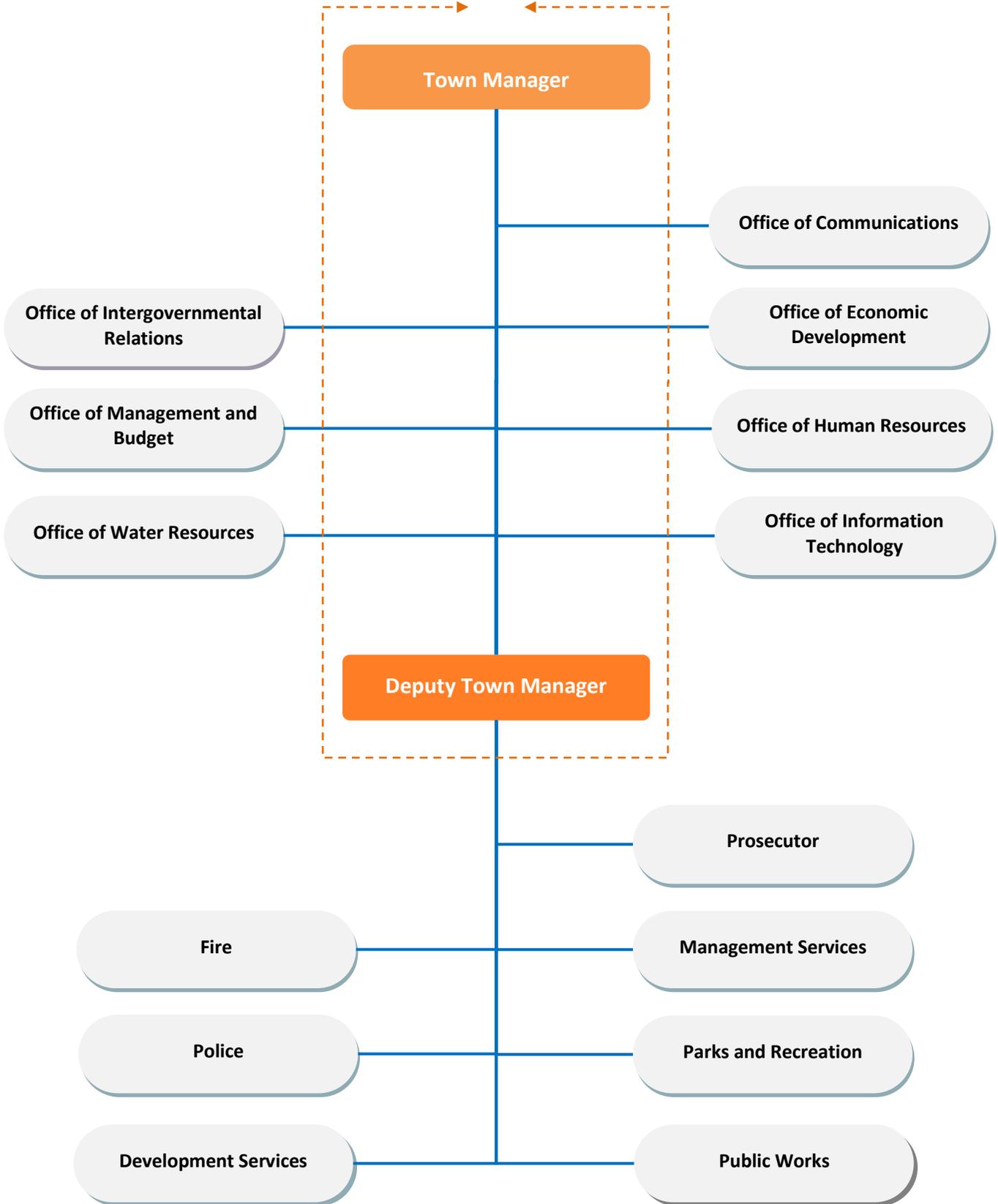
Councilmember
Jared Taylor

EXECUTIVE TEAM

Town Manager ----- Patrick Banger
Deputy Town Manager ----- Marc Skocypec

Chief Digital Officer ----- Dana Berchman
Development Services Director ----- Kyle Mieras
Economic Development Director ----- Dan Henderson
Finance Director ----- Cindi Mattheisen
Fire Chief ----- Jim Jobusch
Human Resources Director ----- Carrie Bosley
Information Technology Director ----- Mark Kramer
Intergovernmental Relations Director ----- Leah Hubbard
Management and Budget Director ----- Dawn Buckland
Parks and Recreation Director ----- Rod Buchanan
Police Chief ----- Tim Dorn
Presiding Judge ----- John Hudson
Public Works Director ----- Kenneth Morgan
Town Attorney ----- Michael Hamblin
Town Clerk ----- Catherine Templeton
Town Prosecutor ----- Lynn Arouh
Assistant to Town Manager ----- Gabriel Engeland
Assistant to Town Manager ----- Nicole Lance
Assistant to Town Manager ----- Andi Welsh





Benchmarks are used by Gilbert to measure performance against best in class organizations. The benchmarks shown below are a sample from the Town of Gilbert 2013-2014 Benchmark Report. The entire report is available online on the Town of Gilbert [website](#).

Mayor and Council

Benchmark: Percentage of Residents Rating Value of Service for Taxes Paid as Good or Excellent

Comparison to Local / National Averages	
City/Town	Percentage
Gilbert (2013)	77%
Chandler, AZ (2009)	69%
Peoria, AZ (2013)	64%
Scottsdale, AZ (2011)	74%
Fort Collins, CO (2012)	N/A
Henderson, NV (2012)	66%
Plano, TX (2008)	67%
National Comparison	Much Above*
Benchmarked Communities Comparison	Much Above*

77%

of residents rank services received for taxes paid as "good" or "excellent"

Note: Ft. Collins did not measure this question in 2012.

*NCS benchmarks are recorded as "much above," "above," "similar" or "below."

Town Manager

Benchmark: Percentage of Residents Rating Contact with Employees as Good or Excellent

88%

of residents rate contact with Gilbert employees as "good" or "excellent"

Comparison to Local / National Averages	
City/Town	Percentage
Gilbert, AZ (2013)	88%
Chandler, AZ (2009)	87%
Peoria, AZ (2013)	85%
Scottsdale, AZ (2011)	83%
Ft. Collins, CO (2012)	79%
Henderson, NV (2012)	79%
Plano, TX (2008)	87%
National Comparison	Much Above*
Benchmarked Communities Comparison	Above*

*National Citizen Survey (NCS) benchmarks are recorded as "much above," "above," "similar" or "below."

Economic Development

Benchmark: Percent of Workers in Science and Engineering Occupations

Comparison to Local / National Averages	
City/Town	Percentage
Gilbert, AZ	15.8%
Chandler, AZ	14.9%
Scottsdale, AZ	13.0%
Huntington Beach, CA	13.1%
Irvine, CA	20.5%
Sandy Springs, GA	13.3%
Durham, NC	18.7%
Garland, TX	8.2%
Sugar Land, TX	22.3%



Data source: U.S. Census Bureau, American Community Survey 2011, 5-year estimates.

Management and Budget

Benchmark: FY14 Budgeted Ongoing General Fund/General Government Expenditures per Capita

Comparison to Local / National Averages			
City/Town	FY14 Budgeted Ongoing GF Expenditures*	Population	Expenditures per Capita
Gilbert, AZ	\$113,192,053	227,598	\$497.33
Chandler, AZ	\$176,472,068	246,191	\$716.81
Scottsdale, AZ	\$224,796,494	222,208	\$1,011.65
Durham, NC	\$169,237,365	273,392	\$619.03
Plano, TX	\$216,958,955	270,816	\$801.13
Salt Lake City, UT	\$213,412,740	189,899	\$1,123.82
Madison, WI	\$169,232,406	240,315	\$704.21

\$497.33

FY14 budgeted General Fund expenditures per capita

*Municipal fund budget structures vary between organizations. Accordingly, for this metric, operating expenditures defined as ongoing general fund expenditures, which include public safety, community services, development and general government. Ongoing operating expenditures do not include debt service, contingency/reserves or transfers. Data source: FY14 municipal budget books and budget staff.

Town Clerk

Benchmark: Draft Council Minutes Posted to the Town Website for Public Accessibility and Transparency



Draft minutes posted three working days after meeting

Comparison to Local / National Averages	
City/Town	Time to Post
Gilbert, AZ	3 working days after meeting
Chandler, AZ*	Available in next Council agenda packet
Glendale, AZ	Available in next Council agenda packet
Scottsdale, AZ**	Available in next Council agenda packet
Orlando, FL	5 working days
Cambridge, MA	10 working days
Bellevue, WA	14.75 working days

Data source: Municipal websites and staff. Represents current practice as of August 2013.

*Full minutes for the City of Chandler are not available until the next Council agenda packet, but voting results are published the day following the meeting.

**A marked agenda for the City of Scottsdale is typically posted within 24 hours of a meeting; full minutes are available in the next Council agenda packet.

Prosecutor

Benchmark: Caseload per Prosecutor and Time to Clear Long-Form Charges

Comparison to Local Municipalities				
City/Town	FY13 Case Volume*	Prosecutors	Caseload per Prosecutor	Time to Clear Long-forms
Gilbert, AZ	5,380	8	673	within 30 days
Chandler, AZ**	12,867	7	1,838	1-2 weeks
Mesa, AZ	20,030	16	1,252	1 week (40 hrs)
Scottsdale, AZ	12,116	11	1,101	15 (domestic violence), 30 days (other)
Tempe, AZ	16,491	7	2,356	w/in 30-60 days

Data source: Information from municipal prosecutors.

*Case volume reflects citations and long-forms received from municipal police departments. This figure does not include civil citations. Cities with diversion programs may not accurately reflect the number of cases seen by prosecutors. Tempe and Scottsdale caseload numbers reflect total caseload less diversion program participants; Chandler and Mesa diversion program numbers were not available at the time of publication.

**Chandler figures reflect number of appearances, rather than number of cases. Appearances may include duplicates, e.g. pre-trial clearance, set to trial, etc.

Development Services

Benchmark: 2013 Single Family Building Permits

Comparison to Local Municipalities	
City/Town	Single Family Permits*
Gilbert, AZ	1,927
Chandler, AZ	545
Glendale, AZ	119
Mesa, AZ	1,109
Peoria, AZ	872
Phoenix, AZ	1,674
Scottsdale, AZ	408
Surprise, AZ	551



1,927 Single family permits

*Permits reflect single family permit activity for calendar year 2013, from January to December.
Data source: Home Builders Association of Central Arizona.

Police

Benchmark: Total Part I Crimes per 1,000 Citizens

Comparison to Local / National Averages	
City/Town	Crimes/1,000
Gilbert, AZ	16.7
Chandler, AZ	29.6
Mesa, AZ	35.5
Overland Park, KS	23.7
Henderson, NV	21.7
Plano, TX	25.2

Fire

Benchmark: Average Response Times - The time interval that begins when a unit is en route to an emergency incident and ends when the unit arrives at the scene.

Comparison to Local / National Averages	
City/Town	Minutes
Gilbert, AZ	3:49
Chandler, AZ	3:48
Glendale, AZ	5:34
Scottsdale, AZ	4:26
Henderson, NV	4:25
Plano, TX	5:11



Average response time

Data source: Chandler, Glendale, and Henderson, NV data obtained from fire staff via phone. Scottsdale from FY13 Annual Report to Citizens. Plano, TX from 2012 Run Statistic Report. Mesa and Tempe were not included, as they utilize percentage of time the standard was met instead of average response times.

Parks and Recreation

Benchmark: Total Developed Acreage per 1,000 Residents

Comparison to Local / National Averages			
City/Town	Total Acreage	Population	Acreage per 1,000 Residents
Gilbert, AZ	584.00	227,598	2.57
Chandler, AZ	962.36	246,191	3.91
Scottsdale, AZ	826.30	222,208	3.72
Henderson, NV	787.03	270,861	2.91
Plano, TX	1,432.87	270,816	5.29

Data source: Total acreage represents developed acreage and does not include open space. Figures obtained from Gilbert Parks Master Plan. Population figures were updated to reflect most recent MAG estimates; accordingly, acreage per 1,000 residents will vary slightly from benchmarks in the Parks Master Plan.

Water

Benchmark: Estimated Monthly Residential Bill for Water. This benchmark was calculated based on water consumption of 8,000 gallons. All rates are for residential service within city or town limits.



Comparison to Local / National Averages	
City/Town	Estimated Monthly Bill
Gilbert, AZ	\$23.27
Chandler, AZ	\$22.91
Mesa, AZ	\$34.39
Scottsdale, AZ	\$30.80
Tempe, AZ	\$30.30
Durham, NC	\$35.83
Amarillo, TX	\$23.63
Corpus Christi, TX	\$38.11

Data source: Municipal utility rate structures posted online. Durham, NC figure obtained from UNC Water and Wastewater Dashboard, created by the Environmental Finance Center at the University of North Carolina at Chapel Hill in partnership with Raffelis Financial Consultants, Inc. Benchmark calculated based on consumption of 8,000 gallons. All rates are for residential service within city or town limits. Rates reflect data for 3/4" if available, or 5/8" meter.

21.3%

diversion rate for 2013

Environmental Services

Benchmark: Tons of Trash and Recycle Collected Annually; Percentage of Waste Diverted from Landfill

The diversion rate is equal to the recycle tonnage divided by the total tonnage collected (trash and recycle).

Comparison to Local / National Averages			
City/Town	Trash - Tons Collected	Recycle - Tons Collected	Diversion Rate
Gilbert, AZ	69,031	18,695	21.3%
Chandler, AZ*	86,292	20,634	19.3%
Scottsdale, AZ	60,716	23,791	28.2%
Albuquerque, NM**	163,742	N/A	29.4%
Austin, TX***	120,322	49,987	N/A
Garland, TX***	62,905	5,550	8.1%

*Chandler includes all bulk collection

**Albuquerque new recycling program started July 2013, data not yet available

***Austin collects every other week, Garland recycling collected every other week

Data source: Via phone contact with listed agencies.

Streets

Benchmark: Traffic Control Operations - Number of Days Required Repairing a Streetlight Outage

Comparison to Local / National Averages			
City/Town	Days for Repair	Crew Size	Number of Traffic Lights
Gilbert, AZ	5	4-person crew	28,800 lights
Chandler, AZ	3 to 5	3-person crew	26,700 lights
Scottsdale, AZ	16	1-person crew	9,000 lights*
St. Paul, MN	2 to 5	15-person crew	37,000 lights
Las Cruces, NM	3	4-person crew	7,800 lights

Data source: All data was collected via phone call or email, cities were selected based on similar size to Gilbert and responsiveness. Data is for FY13.

*The City of Scottsdale has 13,700 lights, of which 9,000 are maintained by the city and 4,700 are contracted out to APS.

28,800

streetlights maintained by Town of Gilbert



	<u>Starting Balance</u>	<u>Revenue</u>	<u>Transfer Revenue</u>	<u>Total Sources</u>
GENERAL FUND	\$ 69,056,907	\$ 131,601,191	\$ 5,038,920	\$ 205,697,018
ENTERPRISE OPERATIONS				
Water	28,749,226	39,235,839	-	67,985,065
Wastewater	18,381,814	24,448,662	920,000	43,750,476
Enviro Svcs - Residential	14,512,157	14,700,929	155,000	29,368,086
Enviro Svcs - Commercial	1,822,860	2,463,231	-	4,286,091
STREETS	16,569,285	19,674,000	50,000	36,293,285
INTERNAL SERVICE	5,443,718	23,264,000	-	28,707,718
REPLACEMENT FUNDS				
General	8,906,791	30,000	5,500,000	14,436,791
Streets	4,117,303	-	425,000	4,542,303
Water	45,723,447	50,000	6,953,294	52,726,741
Wastewater	43,446,060	100,000	6,819,818	50,365,878
Enviro Svcs - Residential	7,176,649	40,000	389,474	7,606,123
Enviro Svcs - Commercial	827,513	3,000	67,360	897,873
Fleet Maintenance	239,338	-	-	239,338
SUB TOTAL OPERATING FUNDS	<u>\$ 264,973,067</u>	<u>\$ 255,610,852</u>	<u>\$ 26,318,866</u>	<u>\$ 546,902,785</u>
SPECIAL REVENUE FUNDS	33,376,540	55,142,089	-	88,518,629
CAPITAL IMPROVEMENT	61,106,117	130,379,962	-	191,486,079
DEBT SERVICE	29,987,051	25,761,577	33,307,030	89,055,658
TRUST ACCOUNTS	94,729	-	-	94,729
TOTAL ALL FUNDS	<u><u>\$ 389,537,504</u></u>	<u><u>\$ 466,894,480</u></u>	<u><u>\$ 59,625,896</u></u>	<u><u>\$ 916,057,880</u></u>

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. Following is an explanation of the variance:

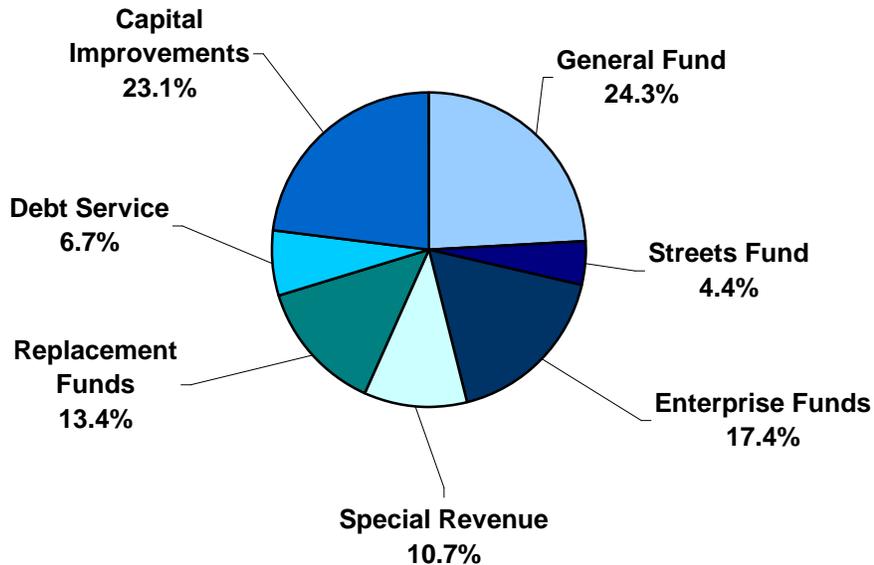
- The Police SDF, Fire SDF, and General Government SDF Funds have planned deficits due to cash funding of capital projects. Gilbert updates the Capital Improvement Plan and the System Development Fee model annually to determine long range cash balances in these funds.
- The Street Light Improvement District Fund assesses a levy on a homeowner's property tax bill for the street light usage in their subdivision. The amount assessed each year is calculated on projected expenditures and number of lots in the subdivision. The amount levied cannot exceed a certain percentage of the assessed value of the property. As the property values rise, the amount that is levied can increase accordingly.

	<u>Expense</u>	<u>Transfer Expense</u>	<u>Total Uses</u>	<u>Ending Balance</u>
GENERAL FUND	\$ 152,365,484	\$ 11,345,340	\$ 163,710,824	\$ 41,986,194
ENTERPRISE OPERATIONS				
Water	50,030,312	9,821,884	59,852,196	8,132,869
Wastewater	26,244,464	7,789,688	34,034,152	9,716,324
Enviro Svcs - Residential	17,772,107	1,161,004	18,933,111	10,434,975
Enviro Svcs - Commercial	3,231,788	189,460	3,421,248	864,843
STREETS	22,619,484	4,494,160	27,113,644	9,179,641
INTERNAL SERVICE	24,812,868	-	24,812,868	3,894,850
REPLACEMENT FUNDS				
General	4,053,950	-	4,053,950	10,382,841
Streets	743,900	-	743,900	3,798,403
Water	11,519,053	-	11,519,053	41,207,688
Wastewater	4,488,064	-	4,488,064	45,877,814
Enviro Svcs - Residential	2,020,000	-	2,020,000	5,586,123
Enviro Svcs - Commercial	350,000	-	350,000	547,873
Fleet Maintenance	-	-	-	239,338
SUB TOTAL OPERATING FUNDS	<u>\$ 320,251,474</u>	<u>\$ 34,801,536</u>	<u>\$ 355,053,010</u>	<u>\$ 191,849,775</u>
SPECIAL REVENUE FUNDS	24,153,030	24,619,360	48,772,390	39,746,239
CAPITAL IMPROVEMENT	149,535,514	-	149,535,514	41,950,565
DEBT SERVICE	60,786,682	205,000	60,991,682	28,063,976
TRUST ACCOUNTS	2,500	-	2,500	92,229
TOTAL ALL FUNDS	<u><u>\$ 554,729,200</u></u>	<u><u>\$ 59,625,896</u></u>	<u><u>\$ 614,355,096</u></u>	<u><u>\$ 301,702,784</u></u>

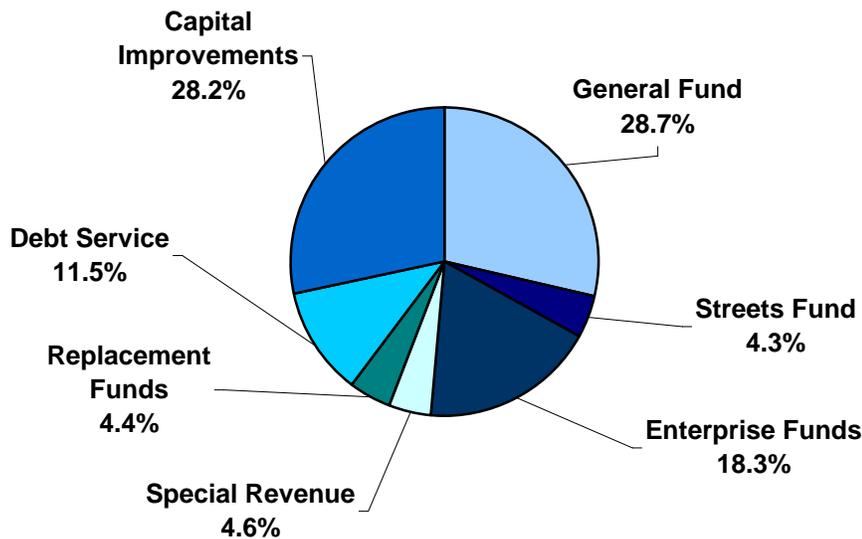


	Actual FY 2012	Actual FY 2013	Budget FY 2014	Projected FY 2014	Budget FY 2015
GENERAL FUND:					
Non-Allocated	91,870,450	104,202,344	105,040,000	112,205,000	116,649,000
Management and Policy	15,822	56,619	12,200	74,000	92,000
Management Services	877,499	873,585	508,000	775,000	629,000
Legal and Court	230,140	252,289	177,500	234,000	223,000
Development Services	5,342,757	7,240,774	5,173,200	6,721,000	6,244,500
Public Works - Engineering	10,000	1,179	-	24,000	-
Police	4,442,847	4,083,593	3,389,000	3,366,000	3,335,000
Fire	1,198,636	1,375,873	1,227,290	1,421,000	1,392,691
Parks and Recreation	3,204,345	3,561,321	3,505,520	2,786,000	3,036,000
Non Departmental	340,511	14,947	-	590,000	-
TOTAL GENERAL FUND	\$ 107,533,007	\$ 121,662,524	\$ 119,032,710	\$ 128,196,000	\$ 131,601,191
ENTERPRISE OPERATIONS:					
Water	38,576,239	37,940,591	37,036,000	38,195,000	39,235,839
Wastewater	22,822,962	23,425,163	23,037,500	23,207,000	24,448,662
Environmental Svc - Residential	15,488,570	14,367,820	14,878,000	14,767,000	14,700,929
Environmental Svc - Commercial	2,432,006	2,412,717	2,432,000	2,417,000	2,463,231
TOTAL ENTERPRISE	\$ 79,319,777	\$ 78,146,291	\$ 77,383,500	\$ 78,586,000	\$ 80,848,661
STREETS	\$ 17,433,005	\$ 18,707,581	\$ 18,650,000	\$ 19,341,000	\$ 19,674,000
INTERNAL SERVICES	\$ 20,275,309	\$ 21,597,679	\$ 22,764,000	\$ 22,728,000	\$ 23,264,000
REPLACEMENT FUNDS:					
General	137,148	82,296	30,000	30,000	30,000
Street	190,542	32,503	-	-	-
Water	282,349	289,709	50,000	50,000	50,000
Wastewater	97,095	207,141	100,000	100,000	100,000
Environmental Svc - Residential	71,743	42,818	40,000	40,000	40,000
Environmental Svc - Commercial	2,881	3,847	3,000	3,000	3,000
Fleet	1,690	1,482	-	-	-
TOTAL REPLACEMENT FUNDS	\$ 783,448	\$ 659,796	\$ 223,000	\$ 223,000	\$ 223,000
SUB TOTAL OPERATING FUNDS	\$ 225,344,546	\$ 240,773,871	\$ 238,053,210	\$ 249,074,000	\$ 255,610,852
SPECIAL REVENUE FUNDS:					
CDBG/HOME	1,515,822	826,442	854,764	1,232,754	834,624
Development Fees	51,151,868	48,860,729	42,030,000	42,030,000	42,030,000
Grants	2,606,506	1,163,164	7,607,000	429,542	6,548,048
Riparian Programs	-	-	-	-	-
Police Impound	220,296	238,951	310,000	285,000	285,000
Special Districts	2,543,006	2,365,396	2,362,250	2,362,250	2,536,160
Other Special Revenue	1,807,034	1,863,568	2,065,024	1,881,024	2,908,257
TOTAL SPECIAL REVENUE	\$ 59,844,532	\$ 55,318,250	\$ 55,229,038	\$ 48,220,570	\$ 55,142,089
CAPITAL IMPROVEMENTS	\$ 8,704,801	\$ 14,085,722	\$ 69,182,790	\$ 3,980,666	\$ 130,379,962
DEBT SERVICE	\$ 64,515,090	\$ 20,680,962	\$ 25,525,577	\$ 25,525,577	\$ 25,761,577
TRUST ACCOUNTS	\$ 74	\$ 104	\$ -	\$ -	\$ -
GRAND TOTAL REVENUE	\$ 358,409,043	\$ 330,858,909	\$ 387,990,615	\$ 326,800,813	\$ 466,894,480
CARRY OVER FUNDS					\$ 87,834,720
TOTAL RESOURCES					\$ 554,729,200

	Actual FY 2012	Actual FY 2013	Budget FY 2014	Projected FY 2014	Budget FY 2015
GENERAL FUND:					
Management and Policy	11,269,416	12,802,301	18,246,904	17,004,967	17,832,860
Support Services	129,592	-	-	-	-
Management Services	1,318,819	1,560,986	1,894,328	1,834,908	2,069,096
Legal and Court	4,285,635	4,391,586	4,930,256	4,773,644	4,895,585
Development Services	5,453,190	5,252,465	5,118,448	5,260,845	5,565,694
Public Works - Engineering	498,609	637,935	670,159	728,748	758,368
Police	34,460,210	37,098,268	41,171,783	40,859,032	41,824,523
Fire	21,184,960	22,338,515	25,069,735	25,018,762	26,429,823
Parks and Recreation	13,703,459	14,293,001	16,266,275	16,159,872	17,093,180
Non-Departmental	4,432,714	3,824,802	12,487,360	6,438,970	20,248,855
Contingency/Reserves	-	-	13,044,000	-	15,647,500
TOTAL GENERAL FUND	\$ 96,736,604	\$ 102,199,859	\$ 138,899,248	\$ 118,079,748	\$ 152,365,484
UTILITY ADMINISTRATION	\$ 16,329	\$ -	\$ -	\$ -	\$ -
ENTERPRISE OPERATIONS:					
Water	23,245,413	24,584,659	39,162,388	28,144,694	50,030,312
Wastewater	13,321,625	13,447,022	19,198,412	16,206,524	26,244,464
Environmental Svc - Residential	10,742,108	11,525,017	16,291,101	12,523,339	17,772,107
Environmental Svc - Commercial	1,785,243	1,867,307	2,080,359	1,774,796	3,231,788
TOTAL ENTERPRISE	\$ 49,094,389	\$ 51,424,005	\$ 76,732,260	\$ 58,649,353	\$ 97,278,671
STREETS	\$ 11,142,523	\$ 11,474,882	\$ 21,902,171	\$ 16,163,790	\$ 22,619,484
INTERNAL SERVICES	\$ 21,735,489	\$ 21,102,222	\$ 23,535,576	\$ 22,629,444	\$ 24,812,868
REPLACEMENT FUNDS:					
General	322,707	705,220	3,673,700	413,900	4,053,950
Streets	-	297,310	1,071,500	365,667	743,900
Water	-	205,993	6,743,000	1,351,415	11,519,053
Wastewater	-	80,612	3,685,000	206,644	4,488,064
Environmental Svc - Residential	131,560	579,343	2,762,340	914,317	2,020,000
Environmental Svc - Commercial	17,598	-	830,530	21,853	350,000
TOTAL REPLACEMENT FUNDS	\$ 471,865	\$ 1,868,478	\$ 18,766,070	\$ 3,273,796	\$ 23,174,967
SUBTOTAL OPERATING FUNDS	\$ 179,197,199	\$ 188,069,446	\$ 279,835,325	\$ 218,796,130	\$ 320,251,474
SPECIAL REVENUE FUNDS:					
CDBG/HOME	835,134	826,623	854,764	1,212,754	991,732
Development Fees	-	-	9,721,000	3,584,774	9,662,351
Grants	1,891,370	589,479	7,607,000	429,542	6,548,048
Police Impound	278,210	274,982	308,403	287,921	302,732
Special Districts	2,486,545	2,456,273	2,645,780	2,630,710	2,733,270
Other Special Revenue	1,463,173	1,594,138	2,997,179	2,641,644	3,914,897
TOTAL SPECIAL REVENUE	\$ 6,954,432	\$ 5,741,495	\$ 24,134,126	\$ 10,787,345	\$ 24,153,030
CAPITAL IMPROVEMENTS	\$ 39,849,392	\$ 40,917,326	\$ 97,116,788	\$ 13,040,310	\$ 149,535,514
DEBT SERVICE	\$ 111,560,279	\$ 53,453,612	\$ 65,372,461	\$ 60,038,208	\$ 60,786,682
TRUST ACCOUNTS	\$ 2,500				
GRAND TOTAL EXPENSES	\$ 337,563,802	\$ 288,184,379	\$ 466,461,200	\$ 302,664,493	\$ 554,729,200



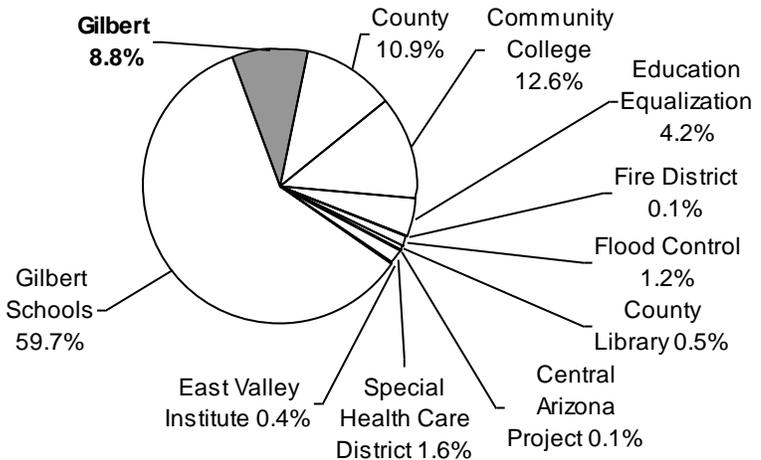
The funds available for FY 2015 are approximately \$856,432,000. This consists of new revenue and funds carried forward from the previous fiscal years. The revenue detail for each area is found within the budget document – either in the summary section or in the budget detail for that department. The graph above shows percentage of sources by major category, excluding Internal Service Funds.



The total expenditures for FY 2015 are approximately \$554,729,000. 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 percent of expenditures by major category, excluding Internal Service Funds.

The property tax rate for Gilbert is approximately \$1.07/\$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.

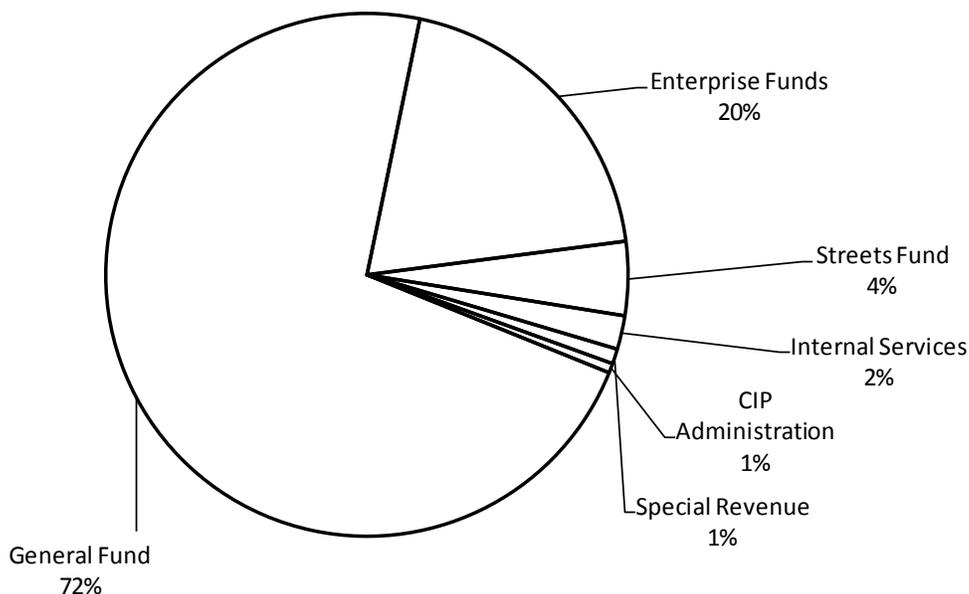
Residents in Gilbert, based on address, are served primarily within three school districts. Each district has a unique primary and secondary tax rate. The distribution of property tax based on 2014/15 information is shown below for each district. These figures exclude certain special districts. The graph to the right shows the percentage allocation for the Gilbert School District.



	<u>Gilbert</u> <u>School District</u>	<u>Chandler</u> <u>School District</u>	<u>Higley</u> <u>School District</u>
Primary (Operating)			
State	\$0.00	\$0.00	\$0.00
County	1.32	1.32	1.32
Community College	1.28	1.28	1.28
Education Equalization	0.51	0.51	0.51
Gilbert	0.00	0.00	0.00
East Valley Institute	0.00	0.00	0.00
Local School District	5.21	4.89	5.16
Total Primary	\$8.32	\$8.00	\$8.27
Secondary (Debt)			
County	\$0.00	\$0.00	\$0.00
Community College	0.24	0.24	0.24
Fire District	0.01	0.01	0.01
Flood Control	0.14	0.14	0.14
County Library	0.06	0.06	0.06
Central Arizona Project	0.01	0.01	0.01
Special Health Care District	0.19	0.19	0.19
Gilbert	1.07	1.07	1.07
East Valley Institute	0.05	0.05	0.05
Local School District	2.02	2.39	2.11
Total Secondary	\$3.79	\$4.16	\$3.88
Total			
State	\$0.00	\$0.00	\$0.00
County	1.32	1.32	1.32
Community College	1.52	1.52	1.52
Education Equalization	0.51	0.51	0.51
Fire District	0.01	0.01	0.01
Flood Control	0.14	0.14	0.14
County Library	0.06	0.06	0.06
Central Arizona Project	0.01	0.01	0.01
Special Health Care District	0.19	0.19	0.19
Gilbert	1.07	1.07	1.07
East Valley Institute	0.05	0.05	0.05
Local School District	7.23	7.28	7.27
Total Tax Rate	\$12.11	\$12.16	\$12.15

	<u>Actual FY 2012</u>	<u>Actual FY 2013</u>	<u>Budget FY 2014</u>	<u>Projected FY 2014</u>	<u>Budget FY 2015</u>
GENERAL FUND					
Management and Policy	80.41	88.49	95.75	95.75	98.00
Management Services	16.00	18.00	19.00	19.00	19.00
Legal and Court	49.92	47.92	49.92	49.92	49.92
Development Services	57.75	55.80	55.80	55.80	59.30
Public Works	5.00	5.60	5.60	5.60	6.60
Police	342.00	342.00	345.00	345.00	350.00
Fire	197.00	197.00	201.00	201.00	201.00
Parks and Recreation	111.44	114.21	118.47	118.47	117.06
TOTAL GENERAL FUND	859.52	869.02	890.54	890.54	900.88
ENTERPRISE FUNDS					
Water	119.25	118.20	118.20	117.95	116.45
Wastewater	41.68	41.68	44.68	44.68	45.39
Environmental Svc - Residential	71.22	71.72	76.22	76.22	76.72
Environmental Svc - Commercial	7.28	7.28	7.28	7.28	7.28
ENTERPRISE FUNDS	239.43	238.88	246.38	246.13	245.84
STREETS FUND	49.30	51.00	57.00	57.00	57.00
INTERNAL SERVICE FUNDS	26.00	26.00	26.00	26.00	26.00
SPECIAL REVENUE	9.60	9.55	10.30	10.30	11.60
CAPITAL PROJECTS ADMINISTRATION	3.75	8.15	7.40	7.40	7.40
TOTAL POSITIONS	<u>1,187.60</u>	<u>1,202.60</u>	<u>1,237.62</u>	<u>1,237.37</u>	<u>1,248.72</u>

FY 2015 Personnel by Fund





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