



## **OFFICIAL BUDGET FORMS**

**TOWN OF GILBERT**

**FISCAL YEAR 2017/18**

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. However, a city or town may choose to add more information or detail than statute requires within the official budget forms.

**TOWN OF GILBERT**  
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**TOWN OF GILBERT**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2018**

Fiscal Year	S c h	FUNDS								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	\$ 187,023,540	\$ 77,287,290	\$ 165,338,106	\$ 261,755,124	\$ -	\$ 130,645,150	\$ 28,445,420	\$ 850,494,630
2017	Actual Expenditures/Expenses**	E	\$ 159,546,997	\$ 31,619,041	\$ 62,642,844	\$ 25,104,492	\$ -	\$ 63,666,200	\$ 22,448,821	\$ 365,028,395
2018	Fund Balance/Net Position at July 1***		\$ 98,717,110	\$ 89,223,462	\$ 15,198,051	\$ 149,946,258	\$ -	\$ 222,635,384	\$ 1,997,613	\$ 577,717,878
2018	Primary Property Tax Levy	B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018	Secondary Property Tax Levy	B	\$ 21,650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,650,000
2018	Estimated Revenues Other than Property Taxes	C	\$ 158,465,500	\$ 86,602,740	\$ 5,536,430	\$ 113,836,540	\$ -	\$ 112,050,940	\$ 26,532,100	\$ 503,024,250
2018	Other Financing Sources	D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000,000	\$ -	\$ 50,000,000
2018	Other Financing (Uses)	D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,097,000	\$ -	\$ 89,097,000
2018	Interfund Transfers In	D	\$ 7,949,280	\$ 428,000	\$ 32,538,400	\$ 83,000	\$ -	\$ 19,349,000	\$ -	\$ 60,347,680
2018	Interfund Transfers (Out)	D	\$ 10,495,440	\$ 26,410,380	\$ -	\$ -	\$ -	\$ 23,441,860	\$ -	\$ 60,347,680
2018	Reduction for Amounts Not Available:									
LESS:	Minimum Fund Balance		\$ 43,490,000	\$ 6,800,000				\$ 27,772,563		\$ 78,062,563
										\$ -
										\$ -
										\$ -
2018	Total Financial Resources Available		\$ 232,796,450	\$ 143,043,822	\$ 53,272,881	\$ 263,865,798	\$ -	\$ 263,723,902	\$ 28,529,713	\$ 985,232,566
2018	Budgeted Expenditures/Expenses	E	\$ 202,314,160	\$ 154,840,300	\$ 58,864,810	\$ 345,070,610	\$ -	\$ 177,261,250	\$ 26,452,720	\$ 964,803,850

**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 expenditure limitation

	2017	2018
	\$ 850,494,630	\$ 964,803,850

\* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

\*\* Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

\*\*\* Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**TOWN OF GILBERT**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2018**

	<b>2017</b>	<b>2018</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>                    </u>	\$ <u>                    </u>
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levv. A.R.S. §42-17102(A)(18)	\$ <u>                    </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>                    </u>	\$ <u>                    </u>
B. Secondary property taxes	21,000,000	21,650,000
C. Total property tax levy amounts	\$ <u>21,000,000</u>	\$ <u>21,650,000</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ <u>                    </u>	
(2) Prior years' levies	<u>                    </u>	
(3) Total primary property taxes	\$ <u>                    </u>	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 21,000,000	
(2) Prior years' levies	163,998	
(3) Total secondary property taxes	\$ 21,163,998	
C. Total property taxes collected	\$ <u>21,163,998</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>                    </u>	<u>                    </u>
(2) Secondary property tax rate	1.0609	1.0281
(3) Total city/town tax rate	<u>1.0609</u>	<u>1.0281</u>
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>367</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

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

**TOWN OF GILBERT**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Local taxes, audit, & franchise fees	84,220,000	85,895,000	88,675,000
<b>Licenses and permits</b>			
	3,948,000	4,347,000	4,367,000
<b>Intergovernmental</b>			
State Shared Revenue	53,156,000	52,485,000	51,700,000
State Grants & Contributions	473,000	650,000	700,000
County Revenue	30,000	30,000	30,000
Other Governments Revenue	2,264,000	4,975,000	1,005,000
<b>Charges for services</b>			
	5,576,500	6,291,000	6,186,000
<b>Fines and forfeits</b>			
	3,576,000	3,614,000	3,626,000
<b>Interest on investments</b>			
General Fund	762,000	1,051,500	1,036,500
General Fund - Replacement Fund	40,000	82,000	40,000
<b>In-lieu taxes</b>			
SRP In Lieu	1,205,000	1,160,000	1,100,000
<b>Contributions</b>			
<b>Miscellaneous</b>			
<b>Total General Fund</b>	<b>\$ 155,250,500</b>	<b>\$ 160,580,500</b>	<b>\$ 158,465,500</b>

**SPECIAL REVENUE FUNDS**

HURF	\$ 15,000,000	\$ 15,200,000	\$ 15,550,000
County Revenue - Auto Lieu	9,700,000	9,700,000	9,750,000
Other Streets Revenue	101,000	101,000	101,000
Streets Replacement Fund Interest Income	20,000	103,200	20,000
	<b>\$ 24,821,000</b>	<b>\$ 25,104,200</b>	<b>\$ 25,421,000</b>
Grants	\$ 7,709,650	\$ 2,709,650	\$ 6,936,490
	<b>\$ 7,709,650</b>	<b>\$ 2,709,650</b>	<b>\$ 6,936,490</b>
Other Special Revenue	\$ 3,758,140	\$ 3,488,940	\$ 3,291,540
System Development Fees	19,480,000	20,280,000	20,280,000
Other Intergovernmental Revenue	27,084,000	1,913,020	25,170,980
	<b>\$ 50,322,140</b>	<b>\$ 25,681,960</b>	<b>\$ 48,742,520</b>
CDBG/HOME	\$ 1,938,500	\$ 747,000	\$ 2,239,650
	<b>\$ 1,938,500</b>	<b>\$ 747,000</b>	<b>\$ 2,239,650</b>
PKID	1,001,140	1,001,140	1,050,550
Streetlight Improvement District	1,952,850	1,952,850	1,902,530
	<b>\$ 2,953,990</b>	<b>\$ 2,953,990</b>	<b>\$ 2,953,080</b>
Police Impound	\$ 310,000	\$ 290,000	\$ 310,000
	<b>\$ 310,000</b>	<b>\$ 290,000</b>	<b>\$ 310,000</b>

**TOWN OF GILBERT**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2017</b>	<b>ACTUAL REVENUES* 2017</b>	<b>ESTIMATED REVENUES 2018</b>
<b>Total Special Revenue Funds</b>	\$ 88,055,280	\$ 57,486,800	\$ 86,602,740
<b>DEBT SERVICE FUNDS</b>			
Special Assessments	\$ 6,965,000	\$ 6,965,000	\$ 5,486,430
	\$ 6,965,000	\$ 6,965,000	\$ 5,486,430
Investment Interest	\$ 100,000	\$ 100,000	\$ 50,000
	100,000	100,000	50,000
<b>Total Debt Service Funds</b>	\$ 7,065,000	\$ 7,065,000	\$ 5,536,430
<b>CAPITAL PROJECTS FUNDS</b>			
Capital Projects	\$ 102,056,000	\$ 2,056,000	\$ 111,930,500
	\$ 102,056,000	\$ 2,056,000	\$ 111,930,500
CIP Administration - Charges for Service	\$ 1,696,650	\$ 1,236,239	\$ 1,906,040
	\$ 1,696,650	\$ 1,236,239	\$ 1,906,040
<b>Total Capital Projects Funds</b>	\$ 103,752,650	\$ 3,292,239	\$ 113,836,540
<b>PERMANENT FUNDS</b>			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
<b>Total Permanent Funds</b>	\$ _____	\$ _____	\$ _____
<b>ENTERPRISE FUNDS</b>			
Water Operating	\$ 41,201,000	\$ 41,238,500	\$ 43,179,000
Water Replacement	200,000	234,900	200,000
Water and Water Resources SDF	12,730,000	12,730,000	14,650,000
	\$ 54,131,000	\$ 54,203,400	\$ 58,029,000
Wastewater Operating	\$ 25,645,000	\$ 25,965,000	\$ 26,575,000
Wastewater Replacement	200,000	150,500	200,000
Wastewater SDF	7,300,000	7,000,000	5,000,000
	\$ 33,145,000	\$ 33,115,500	\$ 31,775,000
Environmental Services/Residential	\$ 14,775,500	\$ 15,249,000	\$ 18,638,640
Env. Services - Res.Replacement Fund	40,000	57,500	715,000
Solid Waste Container Fee	165,000	170,000	170,000
	\$ 14,980,500	\$ 15,476,500	\$ 19,523,640
Environmental Services/Commercial	\$ 2,374,670	\$ 2,474,000	\$ 2,720,300
Env. Services - Comm Replacement Fund	3,000	2,000	3,000
	\$ 2,377,670	\$ 2,476,000	\$ 2,723,300
<b>Total Enterprise Funds</b>	\$ 104,634,170	\$ 105,271,400	\$ 112,050,940

**TOWN OF GILBERT**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2018**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2017</b>	<b>ACTUAL REVENUES* 2017</b>	<b>ESTIMATED REVENUES 2018</b>
<b>INTERNAL SERVICE FUNDS</b>			
<u>Fleet Maintenance</u>	\$ 8,159,000	\$ 5,809,000	\$ 8,229,000
	<u>\$ 8,159,000</u>	<u>\$ 5,809,000</u>	<u>\$ 8,229,000</u>
<u>Copy Services</u>	\$	\$	\$
* Funding consolidated in GF in FY 2016	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>Health Self Insurance</u>	\$ 19,714,630	\$ 17,233,100	\$ 17,096,100
	<u>\$ 19,714,630</u>	<u>\$ 17,233,100</u>	<u>\$ 17,096,100</u>
<u>Dental Self Insurance</u>	\$ 1,157,000	\$ 1,157,000	\$ 1,207,000
	<u>\$ 1,157,000</u>	<u>\$ 1,157,000</u>	<u>\$ 1,207,000</u>
<b>Total Internal Service Funds</b>	<u>\$ 29,030,630</u>	<u>\$ 24,199,100</u>	<u>\$ 26,532,100</u>
<b>TOTAL ALL FUNDS</b>	<u>\$ 487,788,230</u>	<u>\$ 357,895,039</u>	<u>\$ 503,024,250</u>

\* 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 2018**

<b>FUND</b>	<b>OTHER FINANCING 2018</b>		<b>INTERFUND TRANSFERS 2018</b>	
	<b>SOURCES</b>	<b>&lt;USES&gt;</b>	<b>IN</b>	<b>&lt;OUT&gt;</b>
<b>GENERAL FUND</b>				
General Fund Operating	\$	\$	\$ 5,649,280	\$ 10,495,440
General Fund Repair & Replacement			2,300,000	
<b>Total General Fund</b>	<b>\$</b>	<b>\$</b>	<b>\$ 7,949,280</b>	<b>\$ 10,495,440</b>
<b>SPECIAL REVENUE FUNDS</b>				
Streets	\$	\$	\$	\$ 4,911,670
Streets Replacement Fund			428,000	
Grants				
Other Special Revenues				95,000
System Development Fees				21,233,710
Solid Waste Container				170,000
<b>Total Special Revenue Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 428,000</b>	<b>\$ 26,410,380</b>
<b>DEBT SERVICE FUNDS</b>				
	\$	\$	\$ 32,538,400	\$
<b>Total Debt Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 32,538,400</b>	<b>\$</b>
<b>CAPITAL PROJECTS FUNDS</b>				
	\$	\$	\$ 83,000	\$
<b>Total Capital Projects Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$ 83,000</b>	<b>\$</b>
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Water	\$	\$ 41,802,000	\$ 12,000,000	\$ 15,025,950
Wastewater	50,000,000	47,295,000	3,567,000	3,770,530
Environmental Services - Residential			3,370,000	4,089,430
Environmental Services - Commercial			412,000	555,950
<b>Total Enterprise Funds</b>	<b>\$ 50,000,000</b>	<b>\$ 89,097,000</b>	<b>\$ 19,349,000</b>	<b>\$ 23,441,860</b>
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 50,000,000</b>	<b>\$ 89,097,000</b>	<b>\$ 60,347,680</b>	<b>\$ 60,347,680</b>



**TOWN OF GILBERT**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2018**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2017</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2018</b>
<b>GENERAL FUND</b>				
Management and Policy	\$ 22,476,985	\$ 720,040	\$ 20,509,938	\$ 22,277,330
Management Services	2,298,695		2,282,691	2,725,920
Legal and Court	3,237,830	12,000	3,200,816	3,298,070
Development Services	6,014,940	670,900	6,484,648	7,041,370
Public Works - Engineering	1,050,950	69,150	789,410	578,250
Police	47,993,310	52,320	54,395,518	53,751,110
Fire	29,860,230	1,418,470	32,526,516	33,641,880
Parks and Recreation	17,907,050	333,770	18,055,300	19,870,060
GF Repair and Replacement	4,347,820		978,000	6,381,480
Non-Departmental	51,835,730	(3,276,650)	20,324,160	52,748,690
<b>Total General Fund</b>	<b>\$ 187,023,540</b>	<b>\$</b>	<b>\$ 159,546,997</b>	<b>\$ 202,314,160</b>
<b>SPECIAL REVENUE FUNDS</b>				
Streets - HURF	\$ 26,449,920	\$	\$ 20,532,017	\$ 16,425,990
Roadway and Maintenance				11,273,920
Grants	7,709,650	648,371	590,170	7,192,190
CDBG/HOME	1,948,460		746,444	2,239,650
Police Impound	355,580		271,931	329,160
Special Districts	3,095,370	23,200	2,937,518	3,254,860
Trust Accounts	2,500		2,500	2,500
Development Fees	30,932,250	2,522,500	4,191,173	109,344,290
Other Special Revenue	4,271,060	(671,571)	2,347,288	4,777,740
<b>Total Special Revenue Funds</b>	<b>\$ 74,764,790</b>	<b>\$ 2,522,500</b>	<b>\$ 31,619,041</b>	<b>\$ 154,840,300</b>
<b>DEBT SERVICE FUNDS</b>				
	\$ 163,044,660	\$ 2,293,446	\$ 62,642,844	\$ 58,864,810
<b>Total Debt Service Funds</b>	<b>\$ 163,044,660</b>	<b>\$ 2,293,446</b>	<b>\$ 62,642,844</b>	<b>\$ 58,864,810</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Capital Projects	\$ 266,571,070	\$ (4,815,946)	\$ 25,104,492	\$ 345,070,610
<b>Total Capital Projects Funds</b>	<b>\$ 266,571,070</b>	<b>\$ (4,815,946)</b>	<b>\$ 25,104,492</b>	<b>\$ 345,070,610</b>
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Water	\$ 59,494,960	\$	\$ 28,784,184	\$ 60,471,800
Wastewater	46,875,850		18,011,966	89,230,370
Environmental Services	24,274,340		16,870,050	27,559,080
<b>Total Enterprise Funds</b>	<b>\$ 130,645,150</b>	<b>\$</b>	<b>\$ 63,666,200</b>	<b>\$ 177,261,250</b>
<b>INTERNAL SERVICE FUNDS</b>				
	\$ 28,445,420	\$	\$ 22,448,821	\$ 26,452,720
<b>Total Internal Service Funds</b>	<b>\$ 28,445,420</b>	<b>\$</b>	<b>\$ 22,448,821</b>	<b>\$ 26,452,720</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 850,494,630</b>	<b>\$</b>	<b>\$ 365,028,395</b>	<b>\$ 964,803,850</b>

\* 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 2018**

<b>DEPARTMENT/FUND</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2017</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2018</b>
List Department:				
Management and Policy				
General Fund	\$ 22,476,985	720,040	20,509,938	22,277,330
CDBG/HOME	1,948,460		746,444	2,239,650
Other Special Revenue	110,710		50,719	89,710
<b>Department Total</b>	<b>\$ 24,536,155</b>	<b>\$ 720,040</b>	<b>\$ 21,307,101</b>	<b>\$ 24,606,690</b>
List Department:				
Finance/Management Services				
General Fund	\$ 2,298,695		\$ 2,282,691	\$ 2,725,920
<b>Department Total</b>	<b>\$ 2,298,695</b>	<b>\$</b>	<b>\$ 2,282,691</b>	<b>\$ 2,725,920</b>
List Department:				
Legal and Court				
General Fund	\$ 3,237,830	\$ 12,000	\$ 3,200,816	\$ 3,298,070
Other Special Revenue	602,710		478,177	600,290
<b>Department Total</b>	<b>\$ 3,840,540</b>	<b>\$ 12,000</b>	<b>\$ 3,678,993</b>	<b>\$ 3,898,360</b>
List Department:				
Development Services				
General Fund	\$ 6,014,940	\$ 670,900	\$ 6,484,648	\$ 7,041,370
Grants	74,890		74,890	72,270
Other Special Revenue	700,440	202,000	650,720	950,000
<b>Department Total</b>	<b>\$ 6,790,270</b>	<b>\$ 872,900</b>	<b>\$ 7,210,258</b>	<b>\$ 8,063,640</b>
List Department:				
Public Works				
Streets Fund	\$ 26,449,920		\$ 20,532,017	\$ 16,425,990
Roadway and Maintenance				11,273,920
Water Fund	59,494,960		28,784,184	60,471,800
Wastewater Fund	46,875,850		18,011,966	89,230,370
Environ Serv - Res - Fund	21,283,910		14,936,929	24,246,710
Environ Serv - Comm - Fund	2,990,430		1,933,121	3,312,370
General Fund	1,050,950	69,150	789,410	578,250
<b>Department Total</b>	<b>\$ 158,146,020</b>	<b>\$ 69,150</b>	<b>\$ 84,987,627</b>	<b>\$ 205,539,410</b>
List Department:				
Police				
General Fund	\$ 47,993,310	\$ 52,320	\$ 54,395,518	\$ 53,751,110
Police Impound	355,580		271,931	329,160
Grants	147,440	348,000	206,900	95,540
Other Special Revenue	1,419,970	3,000	924,542	1,710,310
<b>Department Total</b>	<b>\$ 49,916,300</b>	<b>\$ 403,320</b>	<b>\$ 55,798,891</b>	<b>\$ 55,886,120</b>
List Department:				
Fire				
General Fund	\$ 29,860,230	\$ 1,418,470	\$ 32,526,516	\$ 33,641,880
Grants	58,000	116,216	88,120	59,680
Other Special Revenue	33,000	1,720	30,500	78,170
<b>Department Total</b>	<b>\$ 29,951,230</b>	<b>\$ 1,536,406</b>	<b>\$ 32,645,136</b>	<b>\$ 33,779,730</b>
List Department:				
Parks and Recreation				
General Fund	\$ 17,907,050	\$ 333,770	\$ 18,055,300	\$ 19,870,060
Other Special Revenue	191,600			191,600
<b>Department Total</b>	<b>\$ 18,098,650</b>	<b>\$ 333,770</b>	<b>\$ 18,055,300</b>	<b>\$ 20,061,660</b>
List Department:				
Special Revenue and Non-Operating				
Non Departmental	\$ 51,835,730	\$ (3,276,650)	\$ 20,324,160	\$ 52,748,690
Internal Services	28,445,420		22,448,821	26,452,720
Repair and Replacement	4,347,820		978,000	6,381,480
Grant Funds	7,429,320	184,155	220,260	6,964,700
Special Districts	3,095,370	23,200	2,937,518	3,254,860
Other Special Revenue	1,212,630	(878,291)	212,630	1,157,660
Capital Improvements	266,571,070	(4,815,946)	25,104,492	345,070,610
Debt Service	163,044,660	2,293,446	62,642,844	58,864,810
Trust Fund	2,500		2,500	2,500
Development Fees	30,932,250	2,522,500	4,191,173	109,344,290
<b>Department Total</b>	<b>\$ 556,916,770</b>	<b>\$ (3,947,586)</b>	<b>\$ 139,062,398</b>	<b>\$ 610,242,320</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 850,494,630</b>	<b>\$</b>	<b>\$ 365,028,395</b>	<b>\$ 964,803,850</b>

\* 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 2018**

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
<b>GENERAL FUND</b>	982.69	\$ 74,934,794	\$ 18,441,192	\$ 11,511,461	\$ 6,901,173	\$ 111,788,620
<b>SPECIAL REVENUE FUNDS</b>						
Streets Fund	53.67	\$ 2,806,670	\$ 309,459	\$ 590,643	\$ 486,978	\$ 4,193,750
CDBG/Home	1.85	144,791	15,955	30,633	10,621	202,000
Police Security		841,602	201,116		42,172	1,084,890
Police Impound Fund	4.00	215,051	23,654	55,510	15,645	309,860
Parkway Maint. Imp. Dist.	3.10	158,395	17,402	43,053	16,100	234,950
Court Enhancement Fund	1.00	46,174	5,071	16,559	3,286	71,090
JCEF	1.00	88,341	9,740	16,559	6,610	121,250
Transportation Assistance						
Native American Intern		8,736			694	9,430
GOHS Grant		93,090				93,090
Police Grants		2,450				2,450
Fire Grants		30,860				30,860
<b>Total Special Revenue Funds</b>	<b>64.62</b>	<b>\$ 4,436,160</b>	<b>\$ 582,397</b>	<b>\$ 752,957</b>	<b>\$ 582,106</b>	<b>\$ 6,353,620</b>
<b>DEBT SERVICE FUNDS</b>						
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>						
<b>Total Capital Projects Funds</b>	12.40	\$ 1,282,578	\$ 141,523	\$ 188,342	\$ 98,737	\$ 1,711,180
<b>PERMANENT FUNDS</b>						
<b>Total Permanent Funds</b>		\$	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>						
Water	130.95	\$ 6,378,825	\$ 841,097	\$ 1,449,674	\$ 782,774	\$ 9,452,370
Wastewater	43.50	2,446,724	270,322	541,219	257,225	3,515,490
Environ Serv - Residential	87.89	4,445,199	490,937	1,053,198	623,816	6,613,150
Environ Serv - Commercial	9.44	507,613	54,737	103,843	73,037	739,230
<b>Total Enterprise Funds</b>	<b>271.78</b>	<b>\$ 13,778,361</b>	<b>\$ 1,657,093</b>	<b>\$ 3,147,934</b>	<b>\$ 1,736,852</b>	<b>\$ 20,320,240</b>
<b>INTERNAL SERVICE FUND</b>						
<b>Total Internal Service Fund</b>	26.00	\$ 1,439,562	\$ 158,373	\$ 314,980	\$ 148,615	\$ 2,061,530
<b>TOTAL ALL FUNDS</b>	<b>1357.49</b>	<b>\$ 95,871,455</b>	<b>\$ 20,980,578</b>	<b>\$ 15,915,674</b>	<b>\$ 9,467,483</b>	<b>\$ 142,235,190</b>