

TOWN OF GILBERT
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2024

Fiscal Year			FUNDS							
			General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds
2023	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	\$ 249,741,814	\$ 618,827,184	\$ 68,990,011	\$ 590,167,876	\$ -	\$ 99,464,095	\$ 43,650,760	\$ 1,670,841,740
2023	Actual Expenditures/Expenses**	E 2	\$ 223,170,559	\$ 63,704,641	\$ 65,618,560	\$ 51,788,957	\$ -	\$ 83,476,385	\$ 41,118,166	\$ 528,877,268
2024	Fund Balance/Net Position at July 1***	3	\$ 231,946,766	\$ 800,211,155	\$ 17,591,450	\$ -	\$ -	\$ 268,034,883	\$ 11,828,718	\$ 1,329,612,972
2024	Primary Property Tax Levy	B 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024	Secondary Property Tax Levy	B 5	\$ -	\$ -	\$ 31,335,000	\$ -	\$ -	\$ -	\$ -	\$ 31,335,000
2024	Estimated Revenues Other than Property Taxes	C 6	\$ 270,673,900	\$ 425,379,500	\$ 2,577,100	\$ -	\$ -	\$ 165,504,000	\$ 44,591,990	\$ 908,726,490
2024	Other Financing Sources	D 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024	Other Financing (Uses)	D 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024	Interfund Transfers In	D 9	\$ 32,381,260	\$ 21,284,000	\$ 63,224,620	\$ 822,812,269	\$ -	\$ 38,180,000	\$ 300,000	\$ 978,182,149
2024	Interfund Transfers (Out)	D 10	\$ 145,129,119	\$ 586,348,974	\$ -	\$ -	\$ -	\$ 245,065,886	\$ 1,638,170	\$ 978,182,149
2024	Reduction for Amounts Not Available:	11								
LESS: Amounts for Future Debt Retirement:			\$ -	\$ -	\$ 23,028,220	\$ -	\$ -	\$ -	\$ -	\$ 23,028,220
2024	Future Capital Projects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024	Maintained Fund Balance for Financial Stability		\$ 59,080,000	\$ 6,500,000				\$ 47,480,000	\$ 7,182,341	\$ 120,242,341
										\$ -
										\$ -
2024	Total Financial Resources Available		\$ 330,792,807	\$ 654,025,681	\$ 91,699,950	\$ 822,812,269	\$ -	\$ 179,172,997	\$ 47,900,197	\$ 2,126,403,901
2024	Budgeted Expenditures/Expenses	E	\$ 283,886,960	\$ 698,748,331	\$ 88,993,120	\$ 822,812,269	\$ -	\$ 111,808,850	\$ 43,251,770	\$ 2,049,501,300

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

	2023	2024
	\$ 1,670,841,740	\$ 2,049,501,300
	\$ (1,055,800,000)	\$ (1,400,000,000)
	\$ 615,041,740	\$ 649,501,300
	\$ (150,000,000)	\$ (150,000,000)
	\$ 465,041,740	\$ 499,501,300
	\$ 500,348,278	\$ 544,824,048

TOWN OF GILBERT
Tax Levy and Tax Rate Information
Fiscal Year 2024

	2023	2024
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	29,600,000	31,335,000
C. Total property tax levy amounts	\$ 29,600,000	\$ 31,335,000
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	\$ 29,400,000	
(2) Prior years' levies	200,000	
(3) Total secondary property taxes	\$ 29,600,000	
C. Total property taxes collected	\$ 29,600,000	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	0.9897	0.9800
(3) Total city/town tax rate	0.9897	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 <u>391</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 2024

SOURCE OF REVENUES	ESTIMATED REVENUES 2023	ACTUAL REVENUES* 2023	ESTIMATED REVENUES 2024
GENERAL FUND			
Local taxes			
Local taxes, audit, & franchise fees	\$ 130,425,000	147,500,000	140,350,000
Licenses and permits			
Licenses and permits	3,865,000	2,745,000	2,610,000
Intergovernmental			
State Shared Revenue	83,000,000	86,800,000	110,000,000
State Grants & Contributions	886,000	1,007,000	965,300
Other Governments Revenue	1,620,000	3,047,500	2,855,000
Charges for services			
Charges for services	8,333,400	9,961,400	9,172,600
Fines and forfeits			
Fines and forfeits	2,640,000	2,485,000	2,510,000
Interest on investments			
General Fund	500,000	500,000	500,000
General Fund Repair & Replacement	50,000	50,000	50,000
In-lieu taxes			
SRP In Lieu	1,000,000	1,039,800	1,000,000
Miscellaneous			
Miscellaneous	790,000	745,000	636,000
Total General Fund	\$ 233,109,400	\$ 255,905,700	\$ 270,673,900
SPECIAL REVENUE FUNDS			
HURF	\$ 18,350,000	19,000,000	20,300,000
Vehicle License Tax	12,200,000	12,200,000	12,500,000
Interest Income	120,000	120,000	140,000
Streets Repair & Replacement	20,000	20,000	20,000
Other Streets Revenue	55,000	33,000	33,000
	\$ 30,745,000	\$ 31,373,000	\$ 32,993,000
Grants	\$ 31,488,370	685,790	32,913,020
	\$ 31,488,370	\$ 685,790	\$ 32,913,020
Other Special Revenue	\$ 3,213,270	2,838,270	3,135,520
System Development Fees	17,551,010	12,590,000	9,590,000
Intergovernmental Revenue	2,282,000		2,835,000
	\$ 23,046,280	\$ 15,428,270	\$ 15,560,520
CDBG/HOME	\$ 3,232,400	1,120,050	2,756,670
	\$ 3,232,400	\$ 1,120,050	\$ 2,756,670
PKID	\$ 1,144,890	1,144,890	877,380
Streetlight Improvement District	1,864,000	1,864,000	2,002,600
	\$ 3,008,890	\$ 3,008,890	\$ 2,879,980

TOWN OF GILBERT
Revenues Other Than Property Taxes
Fiscal Year 2024

SOURCE OF REVENUES	ESTIMATED REVENUES 2023	ACTUAL REVENUES* 2023	ESTIMATED REVENUES 2024
<u>Police Impound</u>	\$ 90,000	90,000	90,000
	\$ 90,000	\$ 90,000	\$ 90,000
<u>Ambulance Transport</u>	\$ 5,200,000	5,500,000	7,000,000
	\$ 5,200,000	\$ 5,500,000	\$ 7,000,000
<u>Other Funding Sources</u>	\$ 141,535,130	13,265,090	331,186,310
	\$ 141,535,130	\$ 13,265,090	\$ 331,186,310
Total Special Revenue Funds	\$ 238,346,070	\$ 70,471,090	\$ 425,379,500
 DEBT SERVICE FUNDS			
<u>Special Assessments</u>	\$ 3,751,410	581,410	2,542,100
<u>Investment Income</u>	35,000	35,000	35,000
	\$ 3,786,410	\$ 616,410	\$ 2,577,100
Total Debt Service Funds	\$ 3,786,410	\$ 616,410	\$ 2,577,100
 ENTERPRISE FUNDS			
<u>Water Operating</u>	\$ 65,103,000	70,405,500	78,235,500
<u>Water Repair & Replacement</u>	500,000	500,000	300,000
<u>Water and Water Resources SDF</u>	14,500,000	9,000,000	7,500,000
	\$ 80,103,000	\$ 79,905,500	\$ 86,035,500
<u>Wastewater Operating</u>	\$ 33,656,000	33,656,000	44,026,000
<u>Wastewater Repair & Replacement</u>	200,000	200,000	200,000
<u>Wastewater SDF</u>	3,555,000	2,575,000	2,060,000
	\$ 37,411,000	\$ 36,431,000	\$ 46,286,000
<u>Solid Waste - Residential</u>	\$ 20,295,000	20,500,000	22,655,000
<u>SW Residential Repair & Replacement</u>	109,000	8,000	8,000
	\$ 20,404,000	\$ 20,508,000	\$ 22,663,000
<u>Solid Waste - Commercial</u>	\$ 3,395,000	3,552,000	3,707,500
<u>SW Commercial Repair & Replacement</u>	2,000	2,000	2,000
	\$ 3,397,000	\$ 3,554,000	\$ 3,709,500
<u>Environmental Compliance</u>	\$ 4,840,000	4,840,000	6,805,000
<u>Env Compliance Repair & Replacement</u>	5,000	5,000	5,000
	\$ 4,845,000	\$ 4,845,000	\$ 6,810,000
Total Enterprise Funds	\$ 146,160,000	\$ 145,243,500	\$ 165,504,000

TOWN OF GILBERT
Revenues Other Than Property Taxes
Fiscal Year 2024

SOURCE OF REVENUES	ESTIMATED REVENUES 2023	ACTUAL REVENUES* 2023	ESTIMATED REVENUES 2024
INTERNAL SERVICE FUNDS			
Fleet Maintenance	\$ 9,401,000	11,604,000	11,578,500
	\$ 9,401,000	\$ 11,604,000	\$ 11,578,500
Health Self Insurance	\$ 20,920,000	21,685,000	23,130,000
	\$ 20,920,000	\$ 21,685,000	\$ 23,130,000
Dental Self Insurance	\$ 1,282,000	1,282,000	1,325,000
	\$ 1,282,000	\$ 1,282,000	\$ 1,325,000
Workers' Compensation	\$ 3,260,000	4,580,000	4,210,000
	\$ 3,260,000	\$ 4,580,000	\$ 4,210,000
General Liability Insurance	\$ 4,348,490	4,348,490	4,348,490
	\$ 4,348,490	\$ 4,348,490	\$ 4,348,490
Total Internal Service Funds	\$ 39,211,490	\$ 43,499,490	\$ 44,591,990
TOTAL ALL FUNDS	\$ 660,613,370	\$ 515,736,190	\$ 908,726,490

* 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 2024

FUND	OTHER FINANCING 2024		INTERFUND TRANSFERS 2024	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
General Fund	\$	\$	\$ 10,081,260	\$ 107,951,188
General Fund Repair & Replacement			22,300,000	37,177,931
Total General Fund	\$	\$	\$ 32,381,260	\$ 145,129,119
SPECIAL REVENUE FUNDS				
Streets	\$	\$	\$ 164,000	\$ 19,141,957
Streets Repair & Replacement			670,000	
CDBG/HOME				836,777
Police Impound			150,000	15,000
Ambulance Transport			300,000	680,000
Grants				26,517,765
Other Special Revenue				1,479,000
System Development Fees			20,000,000	91,578,969
Other Funding Sources				446,099,506
Total Special Revenue Funds	\$	\$	\$ 21,284,000	\$ 586,348,974
DEBT SERVICE FUNDS				
Debt Service	\$	\$	\$ 63,224,620	\$
Total Debt Service Funds	\$	\$	\$ 63,224,620	\$
CAPITAL PROJECTS FUNDS				
Redevelopment	\$	\$	\$ 86,965,980	\$
Streets			361,556,050	
Traffic Control			28,171,640	
Parks and Recreation			74,535,960	
Municipal Facilities			83,454,570	
Water			92,533,789	
Wastewater			90,676,260	
Storm Water			4,918,020	
Total Capital Projects Funds	\$	\$	\$ 822,812,269	\$
ENTERPRISE FUNDS				
Water	\$	\$	\$	\$ 59,697,510
Water Repair & Replacement			16,815,000	72,468,905
Wastewater			1,035,000	31,740,097
Wastewater Repair & Replacement			14,400,000	68,682,283
Solid Waste - Residential			1,500,000	4,485,090
SW Residential Repair & Replace			1,500,000	
Solid Waste - Commercial				706,821
SW Commercial Repair & Replace			430,000	
Environmental Compliance				3,753,264
Env Compliance Repair & Replace			2,500,000	3,531,916
Total Enterprise Funds	\$	\$	\$ 38,180,000	\$ 245,065,886
INTERNAL SERVICE FUNDS				
Fleet	\$	\$	\$	\$ 411,539
Fleet Repair & Replacement			300,000	1,226,631
General Liability Insurance				
Total Internal Service Funds	\$	\$	\$ 300,000	\$ 1,638,170
TOTAL ALL FUNDS	\$	\$	\$ 978,182,149	\$ 978,182,149

TOWN OF GILBERT
Expenditures/Expenses by Fund
Fiscal Year 2024

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023	ACTUAL EXPENDITURES/ EXPENSES* 2023	BUDGETED EXPENDITURES/ EXPENSES 2024
GENERAL FUND				
Mayor and Council	\$ 807,340	\$ 56,790	\$ 848,607	\$ 875,450
Manager	1,832,910	138,940	1,969,346	2,147,580
Community Resources	698,140	8,850	703,426	810,260
Emergency Mgt and Safety	576,360		263,906	306,900
Digital Government	1,983,470	78,650	1,498,120	1,863,590
Intergovernmental Relations	449,470	30,410	469,155	464,020
Economic Development	3,435,710	300,690	3,037,459	3,350,120
Information Technology	22,666,160	363,484	20,080,885	25,902,360
Human Resources	3,014,780	168,780	3,063,774	3,533,090
Management and Budget	845,410	37,600	872,306	843,980
Town Clerk	978,940	56,240	943,922	756,050
Legal Services	4,340,640	302,960	4,623,379	4,958,360
Management Services	3,596,550	154,440	3,630,041	4,363,840
Municipal Court	3,729,200	364,780	4,089,131	3,852,750
Development Services	9,014,380	408,710	9,078,756	9,217,940
Police	67,747,950	6,674,672	74,398,856	77,631,930
Fire and Rescue	46,260,910	1,937,405	47,279,092	46,249,940
Parks and Recreation	28,993,620	1,780,190	27,475,090	36,226,230
Public Works	1,553,030	145,680	1,099,484	1,686,660
GF Replacement	12,018,450	(1,217,000)	5,552,210	11,261,960
Non-Departmental	41,825,950	(18,419,827)	12,193,614	47,583,950
Total General Fund	\$ 256,369,370	\$ (6,627,556)	\$ 223,170,559	\$ 283,886,960
SPECIAL REVENUE FUNDS				
Streets	\$ 28,872,390	\$ (475,660)	\$ 26,737,366	\$ 30,636,670
Grants	5,310,370		685,790	6,381,140
CDBG/HOME	1,779,970		1,057,446	1,919,890
Police Impound	193,470		185,058	209,960
Ambulance Transport	5,572,590	62,000	5,049,206	6,919,380
Special Districts	3,240,140	8,380	3,043,936	3,255,980
Development Fees	766,760	50,460	766,760	1,412,060
Other Special Revenue	3,008,500	(106,692)	1,951,293	3,279,160
Total Special Revenue Funds	\$ 48,744,190	\$ (461,512)	\$ 39,476,855	\$ 54,014,240
DEBT SERVICE FUNDS				
Debt Service	\$ 68,831,770	\$ 158,241	\$ 65,618,560	\$ 88,993,120
Total Debt Service Funds	\$ 68,831,770	\$ 158,241	\$ 65,618,560	\$ 88,993,120
OTHER FUNDING SOURCES				
Capital Projects	\$ 599,521,970	\$ (28,977,464)	\$ 24,227,786	\$ 644,734,091
Total Other Funding Sources	\$ 599,521,970	\$ (28,977,464)	\$ 24,227,786	\$ 644,734,091
CAPITAL PROJECT FUNDS				
Redevelopment	\$ 27,844,510	\$ 4,909,242	\$ 1,041,950	\$ 86,965,980
Streets	246,780,870	11,338,080	19,779,437	361,556,050
Traffic Control	14,383,330	823,460	1,165,446	28,171,640
Parks and Recreation	21,041,500	433,000	2,314,309	74,535,960
Municipal Facilities	66,151,730	14,000,189	9,485,399	83,454,570
Water	75,076,960	5,111,005	5,568,151	92,533,789
Wastewater	94,567,840	4,502,340	12,378,495	90,676,260
Storm Water	8,009,820	(4,806,000)	55,770	4,918,020
Total Capital Project Funds	\$ 553,856,560	\$ 36,311,316	\$ 51,788,957	\$ 822,812,269

TOWN OF GILBERT
Expenditures/Expenses by Fund
Fiscal Year 2024

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023	ACTUAL EXPENDITURES/ EXPENSES* 2023	BUDGETED EXPENDITURES/ EXPENSES 2024
ENTERPRISE FUNDS				
Water	\$ 43,211,680	\$ (908,727)	\$ 34,721,978	\$ 48,832,400
Wastewater	28,088,830	(888,335)	24,149,761	28,885,200
Solid Waste - Residential	23,097,580	(105,124)	18,874,335	25,922,760
Solid Waste - Commercial	4,020,540	(839)	3,005,327	4,213,950
Environmental Compliance	2,948,490		2,724,984	3,954,540
Total Enterprise Funds	\$ 101,367,120	\$ (1,903,025)	\$ 83,476,385	\$ 111,808,850
INTERNAL SERVICE FUNDS				
Fleet Maintenance	\$ 10,134,900	\$ 1,500,000	\$ 10,446,362	\$ 11,498,160
Health Self Insurance	22,973,840		22,123,955	22,674,470
Dental Self Insurance	1,570,000		1,570,000	1,520,000
Workers' Compensation	3,123,530		2,684,077	3,201,450
General Liability Insurance	4,348,490		4,293,772	4,357,690
Total Internal Service Funds	\$ 42,150,760	\$ 1,500,000	\$ 41,118,166	\$ 43,251,770
TOTAL ALL FUNDS	\$ 1,670,841,740	\$	\$ 528,877,268	\$ 2,049,501,300

* 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 2024

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023	ACTUAL EXPENDITURES/ EXPENSES* 2023	BUDGETED EXPENDITURES/ EXPENSES 2024
Mayor and Council				
General Fund	\$ 807,340	\$ 56,790	\$ 848,607	\$ 875,450
Special Revenue				\$ 22,250
Department Total	\$ 807,340	\$ 56,790	\$ 848,607	\$ 897,700
Manager				
General Fund	\$ 1,832,910	\$ 138,940	\$ 1,969,346	\$ 2,147,580
CDBG/HOME	1,779,970		1,057,446	1,919,890
Special Revenue	59,620		59,620	40,160
Department Total	\$ 3,672,500	\$ 138,940	\$ 3,086,412	\$ 4,107,630
Community Resources				
General Fund	698,140	8,850	703,426	810,260
Grants		1,207,993	345,210	862,790
Department Total	\$ 698,140	\$ 1,216,843	\$ 1,048,636	\$ 1,673,050
Emergency Mgt and Safety				
General Fund	\$ 576,360		\$ 263,906	\$ 306,900
Grants	128,520	129,200	50,680	114,430
Department Total	\$ 704,880	\$ 129,200	\$ 314,586	\$ 421,330
Digital Government				
General Fund	\$ 1,983,470	\$ 78,650	\$ 1,498,120	\$ 1,863,590
Special Revenue	9,940		9,940	10,000
Department Total	\$ 1,993,410	\$ 78,650	\$ 1,508,060	\$ 1,873,590
Intergovernmental Relations				
General Fund	\$ 449,470	\$ 30,410	\$ 469,155	\$ 464,020
Grants	62,940	125,000	66,231	65,170
Special Revenue				
Department Total	\$ 512,410	\$ 155,410	\$ 535,386	\$ 529,190
Economic Development				
General Fund	\$ 3,435,710	\$ 300,690	\$ 3,037,459	\$ 3,350,120
Special Revenue				\$ 335,480
Grants		\$ 259,347		\$ 167,690
Department Total	\$ 3,435,710	\$ 560,037	\$ 3,037,459	\$ 3,853,290
Information Technology				
General Fund	\$ 22,666,160	\$ 363,484	\$ 20,080,885	\$ 25,902,360
Department Total	\$ 22,666,160	\$ 363,484	\$ 20,080,885	\$ 25,902,360
Human Resources				
General Fund	\$ 3,014,780	\$ 168,780	\$ 3,063,774	\$ 3,533,090
Department Total	\$ 3,014,780	\$ 168,780	\$ 3,063,774	\$ 3,533,090

TOWN OF GILBERT
Expenditures/Expenses by Department
Fiscal Year 2024

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023	ACTUAL EXPENDITURES/ EXPENSES* 2023	BUDGETED EXPENDITURES/ EXPENSES 2024
Management and Budget				
General Fund	\$ 845,410	\$ 37,600	\$ 872,306	\$ 843,980
Department Total	\$ 845,410	\$ 37,600	\$ 872,306	\$ 843,980
Town Clerk				
General Fund	\$ 978,940	\$ 56,240	\$ 943,922	\$ 756,050
Department Total	\$ 978,940	\$ 56,240	\$ 943,922	\$ 756,050
Legal Services				
General Fund	\$ 4,340,640	\$ 302,960	\$ 4,623,379	\$ 4,958,360
Department Total	\$ 4,340,640	\$ 302,960	\$ 4,623,379	\$ 4,958,360
Management Services				
General Fund	\$ 3,596,550	\$ 154,440	\$ 3,630,041	\$ 4,363,840
Department Total	\$ 3,596,550	\$ 154,440	\$ 3,630,041	\$ 4,363,840
Municipal Court				
General Fund	\$ 3,729,200	\$ 364,780	\$ 4,089,131	\$ 3,852,750
Special Revenue	588,310		527,812	555,600
Department Total	\$ 4,317,510	\$ 364,780	\$ 4,616,943	\$ 4,408,350
Development Services				
General Fund	\$ 9,014,380	\$ 408,710	\$ 9,078,756	\$ 9,217,940
Grants				
Special Revenue	1,051,890		1,051,890	842,840
Department Total	\$ 10,066,270	\$ 408,710	\$ 10,130,646	\$ 10,060,780
Police				
General Fund	\$ 67,747,950	\$ 6,674,672	\$ 74,398,856	\$ 77,631,930
Police Impound	193,470		185,058	209,960
Grants	181,850	382,013	289,900	184,080
Special Revenue	107,610		107,610	281,160
Department Total	\$ 68,230,880	\$ 7,056,685	\$ 74,981,424	\$ 78,307,130
Fire and Rescue				
General Fund	\$ 46,260,910	\$ 1,937,405	\$ 47,279,092	\$ 46,249,940
Ambulance Transport	5,572,590	62,000	5,049,206	6,919,380
Grants		10,200		
Special Revenue	58,300		58,300	56,610
Department Total	\$ 51,891,800	\$ 2,009,605	\$ 52,386,598	\$ 53,225,930
Parks and Recreation				
General Fund	\$ 28,993,620	\$ 1,780,190	\$ 27,475,090	\$ 36,226,230
Special Revenue	20,000		20,000	20,000
Grants				52,150
Department Total	\$ 29,013,620	\$ 1,780,190	\$ 27,495,090	\$ 36,298,380

TOWN OF GILBERT
Expenditures/Expenses by Department
Fiscal Year 2024

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023	ACTUAL EXPENDITURES/ EXPENSES* 2023	BUDGETED EXPENDITURES/ EXPENSES 2024
Public Works				
General Fund	\$ 1,553,030	\$ 145,680	\$ 1,099,484	\$ 1,686,660
Streets Fund	28,872,390	(475,660)	26,737,366	30,636,670
Water Fund	43,211,680	(908,727)	34,721,978	48,832,400
Wastewater Fund	28,088,830	(888,335)	24,149,761	28,885,200
Solid Waste - Residential	23,097,580	(105,124)	18,874,335	25,922,760
Solid Waste - Commercial	4,020,540	(839)	3,005,327	4,213,950
Environmental Compliance	2,948,490		2,724,984	3,954,540
Department Total	\$ 131,792,540	\$ (2,233,005)	\$ 111,313,235	\$ 144,132,180
Special Revenue and Non-Operating				
Repair and Replacement	\$ 12,018,450	\$ (1,217,000)	\$ 5,552,210	\$ 11,261,960
Non-Departmental	41,825,950	(18,419,827)	12,193,614	47,583,950
Miscellaneous Grants	5,000,000	(2,113,753)		5,000,000
Special Districts	3,240,140	8,380	3,043,936	3,255,980
Development Fees	766,760	50,460	766,760	1,412,060
Other Special Revenue	1,049,890	(106,692)	49,890	1,049,890
Debt Service	68,831,770	158,241	65,618,560	88,993,120
Other Funding Sources	599,521,970	(28,977,464)	24,227,786	644,734,091
Capital Improvement Funds	553,856,560	36,311,316	51,788,957	822,812,269
Internal Services	42,150,760	1,500,000	41,118,166	43,251,770
Department Total	\$ 1,328,262,250	\$ (12,806,339)	\$ 204,359,879	\$ 1,669,355,090
TOTAL ALL FUNDS	\$ 1,670,841,740	\$	\$ 528,877,268	\$ 2,049,501,300

* 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 2024

FUND	Full-Time Equivalent (FTE) 2024	Employee Salaries and Hourly Costs 2024	Retirement Costs 2024	Healthcare Costs 2024	Other Benefit Costs 2024	Total Estimated Personnel Compensation 2024
GENERAL FUND	1247.74	\$ 128,886,731	\$ 19,222,477	\$ 20,156,433	\$ 6,406,459	\$ 174,672,100
SPECIAL REVENUE FUNDS						
Roadway and Maintenance	1.00	\$ 80,285	\$ 8,639	\$ 22,602	\$ 4,964	\$ 116,490
Streets	58.66	4,832,525	497,822	920,752	292,111	6,543,210
Grants		161,150				161,150
CDBG	1.65	156,395	16,644	31,374	9,857	214,270
Parkway Improvement District	3.10	195,119	21,528	34,476	12,907	264,030
Court Automation	1.00	88,997	9,709	18,963	5,731	123,400
Court Enhancement	1.00	43,881	4,656	18,814	2,559	69,910
Police Impound	1.90	142,853	15,907	27,818	8,712	195,290
Ambulance Transport	43.56	3,446,516	375,664	564,973	242,337	4,629,490
Native American Intership	0.80	27,989		40	2,141	30,170
Tourism	1.00	108,016	13,275	19,084	7,925	148,300
Total Special Revenue Funds	113.67	\$ 9,283,726	\$ 963,844	\$ 1,658,896	\$ 589,244	\$ 12,495,710
CAPITAL PROJECTS FUNDS						
CIP Administration	19.90	\$ 2,452,881	\$ 265,686	\$ 359,130	\$ 156,943	\$ 3,234,640
Total Capital Projects Funds	19.90	\$ 2,452,881	\$ 265,686	\$ 359,130	\$ 156,943	\$ 3,234,640
ENTERPRISE FUNDS						
Water	141.93	\$ 9,330,657	\$ 1,201,259	\$ 2,293,829	\$ 701,205	\$ 13,526,950
Wastewater	53.50	4,949,775	446,763	758,179	261,123	6,415,840
Solid Waste - Residential	85.81	6,390,725	644,774	1,397,918	373,463	8,806,880
Solid - Waste - Commercial	8.44	777,435	81,593	168,474	47,438	1,074,940
Environmental Compliance	15.59	1,109,216	116,327	218,803	68,064	1,512,410
Total Enterprise Funds	305.27	\$ 22,557,808	\$ 2,490,716	\$ 4,837,203	\$ 1,451,293	\$ 31,337,020
INTERNAL SERVICE FUND						
Fleet Maintenance	31.00	\$ 2,146,326	\$ 237,224	\$ 443,922	\$ 138,338	\$ 2,965,810
Health Self Insurance	1.00	109,039	10,330	18,986	6,125	144,480
Workers' Compensation	1.00	87,882	9,572	18,967	5,619	122,040
General Liability Insurance	1.00	104,714	11,601	19,053	6,532	141,900
Total Internal Service Fund	34.00	\$ 2,447,961	\$ 268,727	\$ 500,928	\$ 156,614	\$ 3,374,230
TOTAL ALL FUNDS	1720.58	\$ 165,629,107	\$ 23,211,450	\$ 27,512,590	\$ 8,760,553	\$ 225,113,700