



Council Communication

TO: Honorable Mayor and Councilmembers

FROM: Kelly Pfof, Management & Budget Director, 480-503-6828

MEETING DATE: 6/9/2026 6:30 PM - Regular Meeting

SUBJECT: FY2027 Final Budget Adoption

STRATEGIC INITIATIVE: Strong Economy

This report supports the Council's strategic initiative for long and short-term balanced financial plans by setting a balanced FY 2026-2027 budget that deliberately focuses on responsible stewardship of taxpayer dollars, core service delivery, and implementation of key elements at the Council's strategic initiatives.

RECOMMENDED MOTION

A motion to approve a resolution to adopt the final budget of \$2,554,042,835 for the period of July 1, 2026 to June 30, 2027.

BACKGROUND/DISCUSSION

A local government budget is not simply a financial document of revenues and expenses, but also a policy document, an operations guide, and a communications device. The FY2027 proposed budget for Gilbert, Arizona is a comprehensive guide to achieving our goals with excellence and supporting a fiscally stable community. The proposed budget is balanced and applies the non-recurring revenues toward non-recurring costs. Recommended increases in ongoing expense are within the ongoing

levels of revenue. The preliminary budget was considered by the Town Council and adopted at a public hearing on May 19, 2026.

FINANCIAL IMPACT

The proposed maximum budget of \$2,554,042,835 is an increase from FY2026. Most of the increase is from increased activity in the Capital Improvement Program, especially related additional sales tax supported quality of life projects. The budget includes a capital projects contingency budget of \$100 million to allow Council flexibility and legal authority to respond to community needs. This contingency is consistent with practice in prior years.

Tax Rates: The recommended budget reflects a levy of \$36,635,000 to maintain the \$0.9800 property tax rate.

Balanced Financial Plan: The proposed FY2027 Final Budget is balanced based upon identified revenues and expenditures.

Constitutional Expenditure Limit: The proposed FY2027 Final Budget reflects expenses that will be under the constitutional expenditure limitation.

State Shared Revenues: The proposed FY2027 Final Budget reflects State Shared Revenues based upon estimated Census population adjustments and statutory distribution formulas, taking into account currently projected State sales and income tax collections (provided by the Arizona League of Cities and Towns), and reflect the state's budgeted HURF distributions.

Fund Balance: The Revenue Summary lists the use of carry over funds in an amount of \$677,281,705. This reflects use of revenues which were received in prior fiscal years in excess of minimum fund balance. Revenues from the bonds sold in 2022 for both transportation and water related projects are included in this carry over number.

Capital Project Financing—System Development Fees: The proposed FY2027 Final Budget reflects revenues projected from the continued collection of System Development fees as allowed under current State Law.

Financial impact review by Laura Lorenzen, Management and Budget Analyst.

STAFF RECOMMENDATION

Staff recommends approving a resolution to adopt the final budget of \$2,554,042,835 for the July 1, 2026 to June 30, 2027 fiscal year.

Respectfully submitted,

Kelly Pfost
Management & Budget Director

Approved By

Approval Date

Kelly Pfost
Chris Payne
Laura Lorenzen

5/20/2026 3:42:15 PM
5/27/2026 5:04:08 PM
5/27/2026 2:55:28 PM

RESOLUTION NO. _____

A RESOLUTION OF THE COMMON COUNCIL OF THE TOWN OF GILBERT, ARIZONA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR 2026/2027; PROVIDING FOR REPEAL OF CONFLICTING RESOLUTIONS; PROVIDING FOR SEVERABILITY; AND PROVIDING THAT THIS RESOLUTION SHALL BE EFFECTIVE FROM AND AFTER ITS PASSAGE AND APPROVAL ACCORDING TO THE LAW.

WHEREAS, pursuant to the provisions of the laws of the State of Arizona, the Mayor and Council of the Town of Gilbert (the “Town Council”) is required to adopt an annual budget for the Town of Gilbert (the “Town”); and

WHEREAS, in accordance with Arizona Revised Statutes (“A.R.S.”) § 42-17102, the Town Manager prepared and filed with the Town Council the budget estimates for the fiscal year beginning July 1, 2026, and ending June 30, 2027; and

WHEREAS, on May 19, 2026, the Town Council adopted the preliminary budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027, and established June 9, 2026, as the date of public hearing and adoption of the public budget; and

WHEREAS, due notice has been given by the Town Clerk as required by law that the Town Council would meet on June 9, 2026, at the Town Council Chambers for the purposes of (i) hearing taxpayers on the proposed estimates and expenses as set forth in said statement of estimates and expenses and (ii) adopting the preliminary budget as final; and

WHEREAS, on June 9, 2026, the Town Council held a public hearing on the final budget as required by law; and

WHEREAS, the revenues and expenses in the proposed final budget for Fiscal Year 2026/2027 do not exceed the estimates and expenses shown on the published preliminary budget.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COMMON COUNCIL OF THE TOWN OF GILBERT, ARIZONA, as follows:

Section 1. The recitals above are hereby incorporated as if fully set forth herein.

Section 2. The estimates of revenues and expenditures shown in the schedules attached hereto as Exhibit A and incorporated herein by reference are hereby adopted as the final budget of the Town of Gilbert for Fiscal Year 2026/2027.

Section 3. This Resolution shall be effective from and after its passage and approval according to law.

Section 4. All resolutions or parts of resolutions in conflict with the provisions of this Resolution are hereby repealed.

Section 5. If any section, subsection, sentence, clause, phrase, or portion of this Resolution is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

PASSED AND ADOPTED BY THE COMMON COUNCIL OF THE TOWN OF
GILBERT, ARIZONA THIS _____ DAY OF _____, 2026.

Scott Anderson, Mayor

ATTEST:

Chaveli Herrera, Town Clerk

APPROVED AS TO FORM:

Christopher W. Payne, Town Attorney

I hereby certify that the above foregoing Resolution No. _____ was duly passed by the Common Council of the Town of Gilbert, Arizona at a regular meeting held on _____, 2026, and that a quorum was present thereat and that the vote thereon was ___ ayes and ___ nays and ___ abstentions. _____ Councilmembers were absent or excused.

Chaveli Herrera, Town Clerk

Town of Gilbert - Revenue Summary
Fiscal Year 2026-2027

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projected FY 2026	Budget FY 2027
GENERAL FUND					
Non-Allocated	281,336,837	293,248,662	298,955,000	304,596,900	306,300,000
Mayor & Council	3,150	1,500	-	-	-
Town Manager	146,415	417,577	2,485,000	2,657,480	2,485,000
Communications & Engagement	-	27,341	-	-	-
Economic Development	372	35,000	-	-	-
Information Technology	-	7,929	-	-	-
Human Resources	-	1,075	-	-	-
Budget	-	675	-	-	-
Town Clerk	59,398	66,545	50,000	65,000	60,000
Legal	18,023	21,830	-	-	107,900
Finance & Mgmt Svcs	295,742	371,505	387,980	353,000	413,280
Municipal Court	263,990	292,681	245,000	275,000	275,000
Development Svcs	4,882,183	4,721,369	6,954,500	6,441,200	6,098,000
Police	4,580,719	5,465,445	3,516,000	3,659,600	3,458,000
Fire	3,015,035	3,794,319	3,394,500	3,877,000	3,642,020
Parks & Recreation	8,984,317	9,406,234	6,610,500	6,610,500	6,620,500
Engineering Services	15,655	-	-	-	-
TOTAL GENERAL FUND	\$ 303,601,836	\$ 317,879,687	\$ 322,598,480	\$ 328,535,680	\$ 329,459,700
STREETS					
Roadway & Maintenance	14,822,571	15,704,970	14,108,000	14,693,000	15,143,000
HURF	21,510,544	22,003,816	21,065,000	21,180,000	21,565,000
TOTAL STREETS	\$ 36,333,115	\$ 37,708,786	\$ 35,173,000	\$ 35,873,000	\$ 36,708,000
ENTERPRISE OPERATIONS					
Water	78,894,529	111,675,321	133,378,840	134,952,500	155,238,400
Wastewater	44,264,110	55,093,832	85,136,000	85,222,180	85,395,180
Solid Waste - Residential	23,275,871	30,838,826	30,659,700	30,681,770	31,392,070
Solid Waste - Commercial	3,841,706	4,306,094	4,505,000	4,297,940	4,939,840
Environmental Compliance	7,586,944	7,938,907	7,555,000	7,665,500	7,687,500
TOTAL ENTERPRISE OPERATIONS	\$ 157,863,160	\$ 209,852,980	\$ 261,234,540	\$ 262,819,890	\$ 284,652,990
INTERNAL SERVICES	\$ 48,146,051	\$ 55,204,773	\$ 55,937,000	\$ 57,944,000	\$ 64,377,500
REPAIR & REPLACEMENT FUNDS					
General	2,152,315	2,387,521	200,000	2,500,000	2,000,000
Streets	311,394	339,718	50,000	50,000	50,000
Ambulance Transport	7,014	15,850	-	-	-
Water	3,230,590	3,497,387	500,000	500,000	500,000
Wastewater	2,076,113	1,838,584	200,000	200,000	200,000
Solid Waste - Residential	109,714	87,757	8,000	25,000	8,000
Solid Waste - Commercial	62,359	149,102	5,000	5,000	5,000
Environmental Compliance	520,558	618,502	20,000	20,000	20,000
Fleet	64,099	31,973	3,500	3,500	3,500
TOTAL REPAIR & REPLACEMENT FUNDS	\$ 8,534,156	\$ 8,966,394	\$ 986,500	\$ 3,303,500	\$ 2,786,500
SPECIAL REVENUE FUNDS					

Town of Gilbert - Revenue Summary
Fiscal Year 2026-2027

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projected FY 2026	Budget FY 2027
Miscellaneous Grants	4,548,687	11,018,250	53,364,610	39,680,380	35,565,650
CDBG/HOME	1,844,631	1,882,448	2,689,180	827,519	2,955,170
Maintenance Districts	2,862,310	3,293,665	3,489,480	3,489,480	3,876,360
Police Impound	125,078	123,811	100,000	115,000	115,000
Ambulance Service	5,680,236	6,417,761	7,900,000	6,640,000	6,820,000
Other Special Revenue	3,205,010	2,673,281	3,897,380	2,367,385	4,723,620
Development Fees	28,964,067	31,817,720	28,065,000	20,680,000	25,015,000
TOTAL SPECIAL REVENUE FUNDS	\$ 47,230,019	\$ 57,226,936	\$ 99,505,650	\$ 73,799,764	\$ 79,070,800
 OTHER FUNDING SOURCES	 \$ 60,550,712	 \$ 40,216,633	 \$ 933,866,750	 \$ 21,286,638	 \$1,041,658,640
 DEBT SERVICE	 \$ 31,863,396	 \$ 33,499,050	 \$ 36,705,920	 \$ 35,401,648	 \$ 38,047,000
 GRAND TOTAL REVENUE	 \$ 694,122,445	 \$ 760,555,239	 \$1,746,007,840	 \$ 818,964,120	 \$1,876,761,130
 CARRY OVER FUNDS					 \$ 677,281,705
 TOTAL RESOURCES					 \$2,554,042,835

Town of Gilbert - Revenue Detail
Fiscal Year 2026-2027

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projected FY 2026	Budget FY 2027
GENERAL FUND					
Non-Allocated					
Privilege License Tax	155,689,223	181,125,492	198,000,000	201,000,000	201,000,000
CATV Franchise Fee	1,281,368	1,165,470	1,000,000	1,000,000	1,000,000
Electric Franchise	482,128	516,548	425,000	425,000	425,000
Natural Gas Franchise	940,897	811,145	900,000	600,000	600,000
State Shared Privilege License Tax	41,573,584	42,413,629	41,000,000	42,000,000	42,000,000
Urban Revenue Sharing	72,964,359	58,587,613	54,300,000	56,290,000	59,000,000
SRP In Lieu	1,089,079	887,028	1,000,000	970,000	970,000
Investment Income	6,997,684	7,375,348	2,000,000	2,000,000	1,000,000
Other Revenue	318,515	366,389	330,000	311,900	305,000
Total Non-Allocated	281,336,837	293,248,662	298,955,000	304,596,900	306,300,000
Mayor & Council	3,150	1,500	-	-	-
Community Activities	146,415	126,389	120,000	125,000	110,000
Emergency Mgmt & Safety	-	291,188	-	-	-
Facilities Management					
Facilities Admin	-	-	-	160,280	-
Municipal Building I	-	-	-	4,200	5,000
Heritage Annex	-	-	60,000	63,000	65,000
University Building	-	-	2,300,000	2,300,000	2,300,000
Public Safety Training Facility	-	-	5,000	5,000	5,000
Total Facilities Management	-	-	2,365,000	2,532,480	2,375,000
Communications & Engagement	-	27,341	-	-	-
Economic Development					
Economic Development Admin	354	35,000	-	-	-
Tourism	18	-	-	-	-
Total Economic Development	372	35,000	-	-	-
Information Technology					
Applications Support	-	7,929	-	-	-
Total Information Technology	-	7,929	-	-	-
Human Resources					
Safety	-	1,075	-	-	-
Total Human Resources	-	1,075	-	-	-
Budget	-	675	-	-	-
Town Clerk	59,398	66,545	50,000	65,000	60,000
Legal					
General Counsel	18,023	21,575	-	-	-
Town Prosecutor	-	255	-	-	107,900
Total Legal	18,023	21,830	-	-	107,900
Finance & Mgmt Svcs					
Finance & Mgmt Svcs Admin	42	331	-	-	-

Town of Gilbert - Revenue Detail
Fiscal Year 2026-2027

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projected FY 2026	Budget FY 2027
Accounting	73,943	69,742	187,980	133,000	193,280
Purchasing	177,969	230,193	200,000	200,000	200,000
Tax Compliance	43,788	71,239	-	20,000	20,000
Total Finance & Mgmt Svcs	295,742	371,505	387,980	353,000	413,280
Municipal Court	263,990	292,681	245,000	275,000	275,000
Development Svcs					
Development Svcs Admin	429,975	438,903	382,500	743,500	683,000
Permits & Licensing	275,538	205,685	180,000	230,000	230,000
Building	2,478,848	2,037,278	4,900,000	2,750,000	2,750,000
Engineering	891,371	1,266,518	1,012,000	2,005,000	1,770,000
Code	62,670	180	-	2,700	-
Fire	412,842	333,659	305,000	280,000	280,000
Planning & Development	324,166	439,146	175,000	430,000	385,000
Development Engineering	6,773	-	-	-	-
Total Development Services	4,882,183	4,721,369	6,954,500	6,441,200	6,098,000
Police					
Police Admin	892,182	870,109	800,000	848,800	800,000
Support Svcs Admin	363,623	399,109	300,000	325,000	300,000
Communication	3,899	53	-	-	-
Public Affairs	6,500	3,500	-	-	-
Counseling Svcs	274,465	331,955	250,000	275,000	250,000
Crime Prevention	2,245	1,107	-	-	-
Property & Evidence	112,060	106,168	73,000	83,000	-
Records	8,480	22,901	-	20,000	15,000
Peer Support	6,451	2,769	-	-	-
Training	241,320	244,000	200,000	200,000	200,000
Patrol Admin	-	-	-	4,200	-
Patrol	536,763	594,524	465,000	457,000	425,000
Detention	259,726	308,504	175,000	186,100	215,000
Special Assignment Unit	-	243	-	-	-
Financial Crimes Unit	1,515	-	-	-	-
Property Crimes	12,100	13,600	13,000	13,000	13,000
SWAT	778	433	-	2,500	-
Crime Suppression Team	-	46	-	-	-
K-9 Unit	38,590	2,495	-	-	-
School Resource	403,311	955,962	-	-	-
Traffic Unit	1,416,711	1,607,967	1,240,000	1,245,000	1,240,000
Total Police	4,580,719	5,465,445	3,516,000	3,659,600	3,458,000
Fire					
Fire Admin	638,073	655,934	540,000	562,000	540,000
Fire Training	37,063	35,151	35,000	105,000	65,000
Operations	2,266,421	2,885,525	2,750,000	3,117,000	2,947,520
Resource	-	136,779	-	-	-
Community	4,504	2,806	2,000	1,000	2,000
Prevention	68,974	78,124	67,500	92,000	87,500

**Town of Gilbert - Revenue Detail
Fiscal Year 2026-2027**

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projected FY 2026	Budget FY 2027
Total Fire	3,015,035	3,794,319	3,394,500	3,877,000	3,642,020
Parks & Recreation					
Parks Admin	586	43,719	-	-	-
Parks & Open Space Admin	175	3,642	-	-	-
Freestone	83,204	92,195	73,500	66,000	78,500
Crossroads	365,882	366,500	342,000	321,000	341,000
McQueen	139,728	147,442	135,000	125,000	135,000
Discovery	59,595	70,102	64,000	58,000	63,000
Desert Sky	80,346	86,747	87,000	80,000	80,000
Gilbert Regional	260,100	198,986	285,000	200,000	200,000
Riparian Preserve	61,281	72,679	45,000	51,000	45,000
Cosmo Dog	3,401	1,435	2,000	2,000	2,000
Hetchler	30,213	22,889	25,000	20,000	22,000
Cactus Yards	1,777,249	1,825,212	1,864,000	1,847,000	1,877,000
Cemetery	157,301	169,188	150,000	160,000	150,000
Neighborhood/Community Parks	3,289	6,256	3,000	3,500	4,000
Mesquite Pool	121,788	78,825	75,000	95,000	75,000
Greenfield Pool	154,969	136,060	81,000	80,000	90,000
Perry Pool	92,183	82,593	90,000	70,000	80,000
Williams Field Pool	75,525	69,761	74,000	60,000	65,000
Freestone Recreation Center	1,158,143	1,233,683	1,210,000	1,275,000	1,250,000
McQueen Activity Center	454,462	430,692	515,000	480,000	480,000
Community Center	213,732	206,168	225,000	197,000	197,000
Adult Sports	138,734	-	-	-	-
Adaptive Recreation Program	48,942	59,869	50,000	70,000	65,000
Special Events	634,435	758,446	600,000	701,000	700,000
Adult and Youth Sports	68,003	196,969	190,000	190,000	195,000
Outdoor Recreation	1,380	25,648	12,000	28,000	25,000
Southeast Regional Library	262,300	303,825	275,000	295,000	265,000
Perry Branch Library	135,468	146,055	138,000	136,000	136,000
Facilities Admin	388	159,671	-	-	-
Municipal Building I	-	1,336	-	-	-
Heritage Annex	61,178	62,874	-	-	-
University Building	2,330,594	2,326,227	-	-	-
Public Safety Training Facility	9,743	20,540	-	-	-
Total Parks and Recreation	8,984,317	9,406,234	6,610,500	6,610,500	6,620,500
Engineering Services					
Traffic Engineering	15,655	-	-	-	-
Total Engineering Services	15,655	-	-	-	-
TOTAL GENERAL FUND	\$ 303,601,836	\$ 317,879,687	\$ 322,598,480	\$ 328,535,680	\$ 329,459,700
STREETS					
Roadway & Maintenance					
Non-Allocated					
Vehicle License Tax	13,964,162	14,619,032	14,000,000	14,500,000	15,000,000

Town of Gilbert - Revenue Detail
Fiscal Year 2026-2027

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projected FY 2026	Budget FY 2027
Investment Income	824,930	1,050,299	75,000	150,000	100,000
Total Non-Allocated	14,789,092	15,669,331	14,075,000	14,650,000	15,100,000
Roadway & Maint Admin	33,554	35,639	33,000	43,000	43,000
Alternate Transportation	(75)	-	-	-	-
Total Roadway & Maintenance	14,822,571	15,704,970	14,108,000	14,693,000	15,143,000
HURF					
Non-Allocated					
Highway User Tax	20,805,400	21,242,131	21,000,000	21,000,000	21,500,000
Investment Income	466,082	446,003	65,000	100,000	65,000
Other Revenue	11,669	59,703	-	19,000	-
Total Non-Allocated	21,283,151	21,747,837	21,065,000	21,119,000	21,565,000
Administration	14,200	28,209	-	-	-
Street Lighting	158,054	124,443	-	60,000	-
Traffic Signal Maintenance	54,044	42,551	-	-	-
Street Marking	-	12,289	-	-	-
Street Signs	1,095	3,543	-	-	-
Landscape Maintenance	-	-	-	1,000	-
Concrete Repair	-	44,944	-	-	-
Total HURF	21,510,544	22,003,816	21,065,000	21,180,000	21,565,000
TOTAL STREETS	\$ 36,333,115	\$ 37,708,786	\$ 35,173,000	\$ 35,873,000	\$ 36,708,000
WATER					
Non-Allocated					
Meter Water Sales	71,917,357	102,572,895	125,725,000	125,725,000	148,350,000
Meter Installation & Repair	125,948	106,771	75,000	75,000	75,000
Hydrant Water-Metered Sales	711,160	1,193,450	750,000	1,000,000	800,000
Account Activation Fee	194,382	193,342	75,000	150,000	75,000
Account Disconnect Fee	527,386	581,130	335,000	20,000	335,000
Late Fees	607,412	647,517	525,000	15,000	525,000
Investment Income	2,293,911	2,532,814	400,000	1,000,000	400,000
Other Revenue	51,483	106,920	2,500,000	1,655,200	1,500,000
Total Non-Allocated	76,429,039	107,934,839	130,385,000	129,640,200	152,060,000
Water Admin	3,852	754,622	-	2,100,000	-
Utilities	-	-	-	342,920	342,920
Utility Locates	-	30,058	-	-	-
North Water Treatment Plant	2,841	615	-	-	-
Santan Vista Treatment Plant	2,048,937	2,335,902	2,683,000	2,700,000	2,700,000
Well Production	1,641	-	-	-	-
Water Resources	320,000	324,176	-	-	45,000
Conservation	69,883	142,370	301,340	159,380	83,480
Metering	9,272	24,815	7,000	8,000	7,000
Distribution	9,064	127,924	2,500	2,000	-
TOTAL WATER	\$ 78,894,529	\$ 111,675,321	\$ 133,378,840	\$ 134,952,500	\$ 155,238,400

Town of Gilbert - Revenue Detail
Fiscal Year 2026-2027

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projected FY 2026	Budget FY 2027
WASTEWATER					
Non-Allocated					
Reuse/Recharge Water Use	1,929,311	2,355,459	3,705,000	3,300,000	3,300,000
Residential-Wastewater	37,445,075	46,315,549	73,710,000	72,000,000	72,500,000
Commercial-Wastewater	3,779,591	4,869,413	7,410,000	8,700,000	8,800,000
Investment Income	796,254	1,094,763	100,000	500,000	100,000
Other Revenue	4,663	59,098	-	-	-
Total Non-Allocated	43,954,894	54,694,282	84,925,000	84,500,000	84,700,000
Wastewater Admin	-	20,271	-	329,180	327,180
Lift Stations	1,304	2,953	-	1,000	-
Gravity Systems	-	13,837	-	-	-
Neely Treatment Facility	-	-	-	24,000	-
Effluent Reuse	-	5,445	-	-	-
Effluent Recharge	293,294	344,904	200,000	350,000	350,000
Wastewater Quality	14,618	12,140	11,000	18,000	18,000
TOTAL WASTEWATER	\$ 44,264,110	\$ 55,093,832	\$ 85,136,000	\$ 85,222,180	\$ 85,395,180
SOLID WASTE - RESIDENTIAL					
Non-Allocated					
SW Collection	22,559,511	29,547,811	30,228,000	29,648,000	30,667,000
Investment Income	209,083	356,753	40,000	100,000	40,000
Other Revenue	9,200	101,693	-	-	-
Total Non-Allocated	22,777,794	30,006,257	30,268,000	29,748,000	30,707,000
Administration	-	-	-	322,570	322,570
Residential Collections	113,168	158,693	70,000	270,000	40,000
Uncontained Collections	55,430	89,025	50,000	58,000	50,000
Recycling	305,190	555,379	250,000	253,500	250,000
Environmental Programs	24,289	29,472	21,700	29,700	22,500
TOTAL SOLID WASTE RESIDENTIAL	\$ 23,275,871	\$ 30,838,826	\$ 30,659,700	\$ 30,681,770	\$ 31,392,070
SOLID WASTE - COMMERCIAL					
Non-Allocated					
Investment Income	39,425	38,674	5,000	15,000	5,000
Other Revenue	8,922	6,869	2,000	-	2,000
Total Non-Allocated	48,347	45,543	7,000	15,000	7,000
Administration	45,000	24,000	30,000	27,840	27,840
Commercial Collections	2,608,916	2,941,775	3,098,000	3,000,000	3,400,000
Rolloffs	1,139,443	1,294,776	1,370,000	1,255,100	1,505,000
TOTAL SOLID WASTE COMMERCIAL	\$ 3,841,706	\$ 4,306,094	\$ 4,505,000	\$ 4,297,940	\$ 4,939,840
ENVIRONMENTAL COMPLIANCE					
Non-Allocated					
Environmental Compliance Fee	7,519,721	7,567,442	7,550,000	7,550,000	7,550,000
Investment Income	67,223	149,004	5,000	25,000	5,000

Town of Gilbert - Revenue Detail
Fiscal Year 2026-2027

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projected FY 2026	Budget FY 2027
Other Revenue	-	222,461	-	87,000	129,000
Total Non-Allocated	7,586,944	7,938,907	7,555,000	7,662,000	7,684,000
Processing Fee	-	-	-	3,500	3,500
TOTAL ENV COMPLIANCE	\$ 7,586,944	\$ 7,938,907	\$ 7,555,000	\$ 7,665,500	\$ 7,687,500
INTERNAL SERVICES					
Fleet Shop Operations	12,767,134	13,810,544	13,916,000	13,467,000	15,951,000
Health Self-Insurance Trust	24,842,417	28,392,563	29,740,000	29,356,000	32,819,000
Dental Self-Insurance Trust	1,447,478	1,452,174	1,030,000	1,080,000	1,467,500
Workers' Compensation	4,003,261	5,340,875	5,150,000	6,440,000	5,620,000
General Liability	5,085,761	6,208,617	6,101,000	7,601,000	8,520,000
TOTAL INTERNAL SERVICES	\$ 48,146,051	\$ 55,204,773	\$ 55,937,000	\$ 57,944,000	\$ 64,377,500
REPAIR & REPLACEMENT FUNDS					
General	2,152,315	2,387,521	200,000	2,500,000	2,000,000
Streets	311,394	339,718	50,000	50,000	50,000
Ambulance Transport	7,014	15,850	-	-	-
Water	3,230,590	3,497,387	500,000	500,000	500,000
Wastewater	2,076,113	1,838,584	200,000	200,000	200,000
Solid Waste - Residential	109,714	87,757	8,000	25,000	8,000
Solid Waste - Commercial	62,359	149,102	5,000	5,000	5,000
Environmental Compliance	520,558	618,502	20,000	20,000	20,000
Fleet	64,099	31,973	3,500	3,500	3,500
TOTAL REPAIR & REPLACEMENT	\$ 8,534,156	\$ 8,966,394	\$ 986,500	\$ 3,303,500	\$ 2,786,500
SPECIAL REVENUE FUNDS					
Miscellaneous Grants	4,548,687	11,018,250	53,364,610	39,680,380	35,565,650
CDBG/HOME	1,844,631	1,882,448	2,689,180	827,519	2,955,170
Maintenance Districts					
Street Light Improvement	1,986,691	2,203,896	2,229,680	2,229,680	2,302,500
Parkway Improvement	875,619	1,089,769	1,259,800	1,259,800	1,573,860
Total Maintenance Districts	2,862,310	3,293,665	3,489,480	3,489,480	3,876,360
Police Impound	125,078	123,811	100,000	115,000	115,000
Ambulance Service	5,680,236	6,417,761	7,900,000	6,640,000	6,820,000
Other Special Revenue	3,205,010	2,673,281	3,897,380	2,367,385	4,723,620
Development Fees					
Traffic Signal SDF	1,804,815	2,364,767	1,215,000	2,100,000	1,815,000
Police SDF	1,838,669	2,262,727	2,300,000	1,200,000	1,500,000
Fire SDF	1,396,334	2,150,662	1,500,000	1,000,000	1,000,000
Parks & Recreation SDF	9,397,064	9,183,550	7,050,000	4,500,000	7,050,000
General Government SDF	106,280	-	-	-	-
Roads SDF	4,159,037	4,699,663	4,020,000	4,000,000	4,020,000
Water SDF	5,043,939	5,484,830	6,000,000	4,000,000	5,000,000
Water Resources SDF	2,961,070	3,314,658	3,500,000	2,000,000	2,500,000
Neely Wastewater SDF	88,839	131,472	460,000	270,000	110,000
Greenfield Wastewater SDF	2,168,020	2,225,391	2,020,000	1,610,000	2,020,000

Town of Gilbert - Revenue Detail
Fiscal Year 2026-2027

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projected FY 2026	Budget FY 2027
Total Development Fees	28,964,067	31,817,720	28,065,000	20,680,000	25,015,000
TOTAL SPECIAL REVENUE FUNDS	\$ 47,230,019	\$ 57,226,936	\$ 99,505,650	\$ 73,799,764	\$ 79,070,800
OTHER FUNDING SOURCES					
CIP Administration	3,040,612	3,515,219	4,988,750	4,428,958	5,927,640
CIP Contingency	-	-	100,000,000	-	100,000,000
GO Bond Proceeds	6,965,530	5,099,808	314,600,000	1,000,000	314,600,000
Water Outside Sources	28,262,661	14,090,532	-	5,865,000	6,777,000
Wastewater Outside Sources	-	130,352	13,866,000	15,000	13,721,000
Outside Sources	2,932,534	5,175,331	5,975,000	6,009,680	8,267,000
Prop 400 - MAG	4,064,470	952,594	6,800,000	920,000	62,775,000
MPC - Public Facilities	12,988	-	122,029,000	-	275,000,000
MPC - Water/Wastewater System	15,271,917	11,252,797	365,608,000	3,048,000	254,591,000
TOTAL OTHER FUNDING SOURCES	\$ 60,550,712	\$ 40,216,633	\$ 933,866,750	\$ 21,286,638	\$ 1,041,658,640
DEBT SERVICE					
General Obligation Debt	31,167,512	32,879,008	34,863,000	34,863,000	36,660,000
Improvement Districts	512,518	488,857	1,842,920	487,000	1,387,000
Revenue Obligations	183,366	131,185	-	51,648	-
TOTAL DEBT SERVICE	\$ 31,863,396	\$ 33,499,050	\$ 36,705,920	\$ 35,401,648	\$ 38,047,000
GRAND TOTAL REVENUE	\$ 694,122,445	\$ 760,555,239	\$ 1,746,007,840	\$ 818,964,120	\$ 1,876,761,130

**Town of Gilbert - Expense Summary
Fiscal Year 2026-2027**

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projected FY 2026	Budget FY 2027
GENERAL FUND					
Mayor & Council	1,160,738	1,086,424	1,224,460	1,193,355	1,226,140
Town Manager	3,544,872	4,142,866	16,937,810	18,061,470	17,592,550
Communications & Engagement	1,577,755	1,474,629	2,143,930	2,246,920	2,172,490
Intergovernmental	486,309	444,525	495,440	491,210	522,840
Economic Development	3,070,721	2,538,042	2,734,200	2,848,280	3,401,560
Information Technology	22,241,545	20,542,300	26,191,610	24,255,250	26,438,380
Human Resources	3,462,836	3,991,471	4,090,320	4,321,980	4,411,330
Management & Budget	900,209	944,815	1,087,370	1,182,280	1,121,640
Town Clerk	791,789	1,127,498	867,040	978,350	1,234,820
Legal	4,947,649	5,627,829	6,365,070	6,484,330	6,555,880
Finance & Mgmt Svcs	4,008,309	4,410,480	5,436,900	5,000,155	5,315,900
Municipal Court	4,196,296	4,592,981	4,679,770	4,945,440	4,891,070
Development Svcs	9,392,228	9,852,868	10,605,590	10,806,980	11,593,830
Police	82,277,995	92,963,389	94,228,670	92,590,755	91,296,825
Advocacy Center	-	-	-	227,000	3,673,320
Fire	46,601,933	55,648,729	56,565,970	56,443,935	54,359,180
Parks & Recreation	34,062,584	35,539,988	29,628,350	28,465,575	28,592,090
Engineering Services	1,200,670	1,461,621	1,470,780	1,456,910	1,608,780
Non-Departmental	7,787,909	11,875,280	22,200,590	6,567,380	26,243,260
Contingency/Reserves	-	-	15,000,000	6,600,000	15,000,000
TOTAL GENERAL FUND	\$ 231,712,347	\$ 258,265,735	\$ 301,953,870	\$ 275,167,555	\$ 307,251,885
STREETS					
Roadway & Maintenance	7,112,471	7,647,317	10,248,230	10,243,750	13,882,220
HURF	20,897,031	19,300,465	22,587,080	21,630,890	21,891,330
TOTAL STREETS	\$ 28,009,502	\$ 26,947,782	\$ 32,835,310	\$ 31,874,640	\$ 35,773,550
ENTERPRISE OPERATIONS					
Water	37,612,516	39,992,243	51,345,560	45,442,580	57,634,300
Wastewater	22,697,092	25,148,448	31,728,655	29,892,210	38,403,775
Solid Waste - Residential	20,002,221	21,351,385	26,291,115	24,498,950	27,362,295
Solid Waste - Commercial	3,395,456	3,717,132	4,082,965	3,880,310	4,186,625
Environmental Compliance	2,864,080	2,704,426	3,751,015	3,414,170	4,124,765
TOTAL ENTERPRISE	\$ 86,571,365	\$ 92,913,634	\$ 117,199,310	\$ 107,128,220	\$ 131,711,760
INTERNAL SERVICES	48,170,321	50,288,232	55,810,670	56,764,865	63,331,000
REPAIR & REPLACEMENT FUNDS					
General	9,323,096	7,357,383	17,267,690	11,050,300	12,545,790
Streets	246,733	337,309	2,469,890	2,303,110	1,759,900
Ambulance Service	648	1,799	300,000	-	800,000
Water	26,979	369,353	4,513,000	2,903,690	4,865,250
Wastewater	606,771	1,608,344	7,727,250	4,259,150	8,015,000
Solid Waste - Residential	2,596,647	3,361,392	4,188,500	3,842,910	5,041,000
Solid Waste - Commercial	367,889	10,502	1,260,000	775,380	1,462,000
Environmental Compliance	88,895	562,553	1,805,000	1,750,430	2,302,000
Fleet	15,986	57,023	368,000	268,000	248,700
TOTAL REPAIR & REPLACEMENT	\$ 13,273,644	\$ 13,665,658	\$ 39,899,330	\$ 27,152,970	\$ 37,039,640

**Town of Gilbert - Expense Summary
Fiscal Year 2026-2027**

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projected FY 2026	Budget FY 2027
SPECIAL REVENUE FUNDS					
Miscellaneous Grants	1,399,811	2,373,317	27,267,450	433,050	25,619,650
CDBG/HOME	1,558,705	1,851,115	1,478,140	815,720	1,438,140
Maintenance Districts	3,250,392	3,407,911	3,539,180	3,464,670	3,709,880
Police Impound	176,590	175,189	235,040	194,220	238,980
Ambulance Service	5,324,529	5,555,879	6,297,530	6,120,125	6,797,420
Other Special Revenue	2,163,060	2,570,832	5,876,940	3,693,365	6,308,060
Development Fees	107,676	216,453	984,030	984,030	289,110
TOTAL SPECIAL REVENUE FUNDS	\$ 13,980,763	\$ 16,150,696	\$ 45,678,310	\$ 15,705,180	\$ 44,401,240
OTHER FUNDING SOURCES					
CIP Administration	3,040,613	3,515,987	4,988,750	4,428,190	5,927,640
CIP Contingency	-	-	100,000,000	-	100,000,000
GO Bond Proceeds	-	1,250	-	-	-
MPC - Water System	98,309,127	5,263,112	7,538,430	-	-
TOTAL OTHER FUNDING SOURCES	\$ 101,349,740	\$ 8,780,349	\$ 112,527,180	\$ 4,428,190	\$ 105,927,640
CAPITAL IMPROVEMENT FUNDS					
Redevelopment	8,038,691	2,222,269	83,269,250	3,890,155	109,111,310
Streets	49,210,761	101,241,689	399,735,210	51,556,768	393,253,930
Traffic Signals	5,817,295	12,719,631	34,367,610	4,535,229	36,459,330
Parks	8,221,177	23,486,932	257,464,830	14,176,306	461,366,280
Municipal Facilities	24,717,868	20,941,107	98,111,830	10,223,805	98,652,170
Water	27,181,364	218,952,102	644,358,490	136,776,884	456,135,210
Wastewater	21,823,478	28,147,873	133,750,110	16,329,990	167,881,900
Storm Water	305,270	11,030,280	14,772,910	1,506,928	14,735,550
TOTAL CAPITAL IMPROVEMENT	\$ 145,315,904	\$ 418,741,883	\$ 1,665,830,240	\$ 238,996,066	\$ 1,737,595,680
DEBT SERVICE					
General Obligation Debt	31,107,200	32,887,388	34,292,610	34,292,610	36,658,360
Improvement Districts	488,702	489,643	1,842,920	487,000	1,387,000
MPC - Public Facilities	7,016,000	7,012,500	7,022,040	7,022,040	7,024,040
MPC - Water System	42,304,288	42,297,288	42,321,140	42,321,140	42,317,040
MPC - Wastewater System	3,623,100	3,624,350	3,624,000	3,624,000	3,624,000
Revenue Obligations	2,262,581	32,228,706	10,000	-	-
TOTAL DEBT SERVICE	\$ 86,801,871	\$ 118,539,875	\$ 89,112,710	\$ 87,746,790	\$ 91,010,440
GRAND TOTAL EXPENSES	\$ 755,185,457	\$ 1,004,293,844	\$ 2,460,846,930	\$ 844,964,475	\$ 2,554,042,835

Town of Gilbert - Expense Detail
Fiscal Year 2026-2027

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projected FY 2026	Budget FY 2027
GENERAL FUND					
Mayor & Council	1,128,234	1,053,418	1,165,340	1,152,235	1,172,170
Boards & Commissions	32,504	33,006	59,120	41,120	53,970
Town Manager	2,577,021	2,789,152	3,475,970	3,327,520	3,468,160
Community Resources	681,818	874,433	1,066,900	1,131,435	1,353,230
Emergency Mgmt & Safety	286,033	479,281	501,790	487,890	501,200
Facilities Management					
Facilities Admin	-	-	4,479,600	4,812,870	4,513,710
Municipal Building I	-	-	574,520	593,390	514,520
Municipal Building II	-	-	654,160	833,030	385,160
Public Safety Center	-	-	1,975,910	1,806,350	1,721,910
Public Works Facility	-	-	645,870	736,360	742,870
South Area Service Center	-	-	1,223,050	1,269,420	678,680
Radio Maintenance Facility	-	-	94,060	95,030	39,060
Heritage Annex	-	-	36,730	39,380	31,730
University Building	-	-	731,070	714,280	641,450
Public Safety Training Facility	-	-	1,473,570	1,368,525	1,463,600
Neely Facility	-	-	4,610	12,060	4,610
Advocacy Center	-	-	-	-	459,670
Fire Stations	-	-	-	833,930	875,520
Prop Evidence/Fire Resource	-	-	-	-	133,010
Fire Station #7	-	-	-	-	64,460
Total Facilities Management	-	-	11,893,150	13,114,625	12,269,960
Communications & Engagement	1,577,755	1,474,629	2,143,930	2,246,920	2,172,490
Intergovernmental	486,309	444,525	495,440	491,210	522,840
Economic Development					
Economic Development Admin	2,351,294	2,496,211	2,404,000	2,377,350	2,498,370
Tourism	530,107	4,671	120,000	120,400	120,000
Redevelopment	189,320	37,160	210,200	350,530	783,190
Total Economic Development	3,070,721	2,538,042	2,734,200	2,848,280	3,401,560
Information Technology					
Information Technology Admin	1,410,769	1,430,315	1,634,710	1,600,195	1,638,130
Applications Support	7,213,539	7,561,978	7,735,210	8,576,195	9,169,170
Desktop Support	6,778,193	5,256,703	6,667,820	5,707,720	6,407,580
Infrastructure	4,650,622	4,232,552	7,561,770	5,859,790	6,350,890
GIS	1,132,966	1,227,237	1,505,320	1,412,310	1,633,770
IT Security	1,055,456	833,515	1,086,780	1,099,040	1,238,840
Total Information Technology	22,241,545	20,542,300	26,191,610	24,255,250	26,438,380
Human Resources					
HR Administration	2,744,789	3,118,750	3,200,830	3,383,150	3,462,790
Learning & Development	581,577	608,947	624,110	655,580	660,620
Safety	136,470	263,774	265,380	283,250	287,920
Total Human Resources	3,462,836	3,991,471	4,090,320	4,321,980	4,411,330
Management & Budget	900,209	944,815	1,087,370	1,182,280	1,121,640

**Town of Gilbert - Expense Detail
Fiscal Year 2026-2027**

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projected FY 2026	Budget FY 2027
Town Clerk	791,789	1,127,498	867,040	978,350	1,234,820
Legal					
General Counsel	2,046,270	2,241,986	2,369,740	2,254,860	2,429,660
Town Prosecutor	2,901,379	3,385,843	3,995,330	4,229,470	4,126,220
Total Legal	4,947,649	5,627,829	6,365,070	6,484,330	6,555,880
Finance & Mgmt Svcs					
Finance & Mgmt Svcs Admin	273,591	385,602	303,600	353,630	310,290
Accounting	1,835,958	1,917,333	2,983,630	2,731,670	2,790,050
Purchasing	808,187	854,217	856,630	872,340	869,480
Tax Compliance	1,090,573	1,253,328	1,293,040	1,042,515	1,346,080
Total Finance & Mgmt Svcs	4,008,309	4,410,480	5,436,900	5,000,155	5,315,900
Municipal Court	4,196,296	4,592,981	4,679,770	4,945,440	4,891,070
Development Svcs					
Development Svcs Admin	477,820	470,483	415,560	442,270	443,700
Permits & Licensing	716,071	683,775	983,980	835,360	1,008,460
Plan Review & Inspection Admin	302,340	334,192	265,510	286,240	288,020
Building	1,812,134	1,785,126	2,214,260	1,984,950	2,266,720
Engineering	2,080,011	2,411,819	2,526,720	3,109,920	2,844,830
Code	813,527	777,443	776,800	812,960	837,080
Planning	1,041	666	-	270	-
Fire	341,007	285,795	329,510	336,530	350,580
Planning & Development	1,451,863	1,649,320	1,632,890	1,469,330	1,924,750
Transportation Planning	484,291	502,455	517,030	562,380	621,890
Development Engineering	912,123	951,794	943,330	966,770	1,007,800
Total Development Svcs	9,392,228	9,852,868	10,605,590	10,806,980	11,593,830
Police					
Police Admin	1,233,424	9,535,590	5,409,790	1,558,100	1,473,680
Support Svcs Admin	6,308,062	4,740,600	3,381,510	3,425,420	3,286,740
Communication	5,595,566	6,003,212	6,551,970	6,009,180	6,474,290
Hiring	1,297,133	1,450,120	1,705,260	1,635,120	1,466,980
Planning & Research	372,702	391,169	407,650	422,350	425,890
Public Affairs	388,168	497,870	510,550	564,200	546,850
Counseling Svcs	1,164,706	1,105,266	2,670,260	1,339,210	250
Crime Prevention	269,872	320,844	207,410	166,830	196,640
Property & Evidence	772,144	830,891	879,450	565,235	770,350
Records	1,996,858	2,185,089	2,194,180	2,203,350	3,080,690
Volunteer Services	113,523	120,647	123,140	126,490	130,530
Redaction	132,135	215,827	227,650	220,840	238,980
Peer Support Unit	751,775	882,003	937,490	940,400	873,960
Office Professional Stds Admin	584,995	678,552	915,190	1,030,980	937,520
Internal Affairs	447,558	473,287	463,760	494,870	531,240
Training	5,158,550	5,832,423	3,672,640	8,275,960	4,003,560
Patrol Administration	2,620,865	3,759,317	4,110,570	4,239,640	4,128,685
Patrol	25,003,902	24,934,523	28,413,630	27,910,090	28,284,460
Civilian Patrol	603,488	490,217	636,590	584,140	662,570
Detention	1,866,948	2,138,804	2,037,800	2,297,490	2,563,070
Teleserve	625,738	746,365	817,460	781,960	837,540

**Town of Gilbert - Expense Detail
Fiscal Year 2026-2027**

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projected FY 2026	Budget FY 2027
Bike Unit	1,268,310	1,389,411	1,395,700	1,343,945	1,434,970
Crisis Response Team	734,845	657,609	873,440	790,350	858,340
Community Action Team	-	-	-	37,300	912,390
Investigations Admin	1,314,507	1,314,759	1,371,820	2,330,020	2,385,795
Special Assignment Unit	1,207,424	1,114,875	1,402,770	957,480	1,468,720
Financial Crimes Unit	1,020,536	1,114,161	1,094,540	1,031,770	1,406,660
Family Violence Unit	1,442,888	1,530,077	1,869,250	1,707,950	1,593,760
Special Victims Unit	1,718,930	1,999,026	2,027,190	1,931,650	2,057,250
Violent Crimes Unit	1,243,971	1,348,126	1,469,150	1,625,760	1,523,850
Property Crimes	1,507,942	1,610,312	1,741,140	1,368,410	1,615,820
Crime Scene Unit	1,307,162	1,318,803	1,513,030	1,412,080	1,460,610
Intel Unit	1,295,252	1,218,519	1,237,090	1,416,490	1,302,195
Drug Unit	1,127,948	1,389,631	1,310,690	1,009,740	1,216,280
Forensics Unit	1,188,966	1,310,205	1,491,670	1,608,710	1,716,410
Special Operations Admin	-	-	323,470	334,640	247,540
SWAT	478,255	550,577	628,960	503,290	508,020
Crime Suppression Team	1,083,208	1,180,990	1,175,820	1,267,785	1,243,780
K-9 Unit	790,648	682,328	770,600	729,080	902,850
School Resource	2,854,281	2,709,109	2,679,340	2,756,980	2,701,560
Traffic Unit	3,384,810	3,192,255	3,579,050	3,635,470	3,825,550
Total Police	82,277,995	92,963,389	94,228,670	92,590,755	91,296,825
Advocacy Center					
Advocacy Center Administration	-	-	-	227,000	1,085,440
Therapy Services	-	-	-	-	706,910
Victim Services	-	-	-	-	508,380
Counseling	-	-	-	-	1,372,590
Total Advocacy Center	-	-	-	227,000	3,673,320
Fire					
Fire Admin	1,976,757	7,874,965	2,594,540	2,551,250	2,705,050
Fire Training	1,101,919	1,776,572	1,588,040	1,915,830	1,767,620
Operations	36,406,695	38,028,273	44,288,830	44,341,500	42,411,390
Resource	5,544,847	6,250,644	6,300,610	5,678,985	5,471,630
Community	547,404	523,054	629,320	626,840	787,610
Prevention	1,024,311	1,195,221	1,164,630	1,329,530	1,215,880
Total Fire	46,601,933	55,648,729	56,565,970	56,443,935	54,359,180
Parks & Recreation					
Parks Admin	1,950,622	2,243,839	2,730,370	2,449,500	2,580,880
Parks & Open Space Admin	4,563,458	4,814,756	5,410,410	4,945,610	5,154,710
Freestone	669,361	1,222,659	617,660	628,600	645,170
Crossroads	509,134	688,918	564,660	571,950	553,880
McQueen	585,924	644,672	457,350	511,640	452,360
Discovery	425,912	422,593	447,820	435,330	435,250
Desert Sky	387,150	239,054	309,400	261,530	306,270
Gilbert Regional	1,046,297	812,032	759,300	762,990	783,800
Riparian Preserve	616,163	670,143	630,130	707,210	653,200
Cosmo Dog	306,293	234,497	256,860	251,620	262,240
Hetchler	138,960	183,851	156,350	168,210	163,120

**Town of Gilbert - Expense Detail
Fiscal Year 2026-2027**

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projected FY 2026	Budget FY 2027
Heritage District	8,545	69,080	72,280	72,360	36,350
Water Tower	26,834	51,321	116,040	116,350	129,460
Nichols	26,364	29,485	54,800	46,610	54,460
Cactus Yards	2,677,617	2,563,286	3,454,160	3,400,705	2,910,060
Zanjero	40,556	34,999	46,210	42,580	37,740
Cemetery	7,468	7,468	7,500	7,470	7,500
Neighborhood/Community Parks	403,372	392,939	534,690	504,730	548,560
Trails, Washes & Other	327,838	428,114	600,820	523,180	514,620
Mesquite Pool	443,421	471,407	419,380	467,990	434,900
Greenfield Pool	354,047	366,279	428,250	381,970	376,960
Perry Pool	274,781	318,114	364,430	304,700	347,230
Williams Field Pool	260,501	328,191	346,810	317,550	358,860
Freestone Recreation Center	1,882,364	1,770,791	2,505,680	2,394,840	2,197,630
McQueen Activity Center	985,549	785,180	992,870	862,150	1,087,070
Community Center	706,415	653,961	679,480	693,110	680,880
Adult Sports	41,137	440	-	-	-
Youth Sports	16,030	2,865	-	-	-
Adaptive Recreation Program	200,669	258,070	321,680	290,760	302,350
Special Events	1,340,076	1,420,938	1,393,150	1,415,080	1,284,010
Adult and Youth Sports	125,977	222,890	260,910	195,850	237,370
Outdoor Recreation	37,516	71,927	50,000	51,320	44,300
Southeast Regional Library	3,447,950	3,312,459	3,471,630	3,514,810	3,843,630
Perry Branch Library	1,069,707	1,073,010	1,167,270	1,167,270	1,167,270
Facilities Admin	1,979,953	2,662,526	-	-	-
Municipal Building I	605,372	538,258	-	-	-
Municipal Building II	691,242	363,251	-	-	-
Public Safety Center	1,453,494	1,648,150	-	-	-
Public Works Facility	380,115	482,122	-	-	-
South Area Service Center	687,346	869,891	-	-	-
Radio Maintenance Facility	27,843	27,754	-	-	-
Heritage Annex	26,822	50,152	-	-	-
University Building	1,056,207	711,418	-	-	-
Public Safety Training Facility	1,232,736	1,367,546	-	-	-
Neely Facility	17,446	8,692	-	-	-
Total Parks and Recreation	34,062,584	35,539,988	29,628,350	28,465,575	28,592,090
Engineering Services					
Engineering Administration	543,985	792,695	734,920	736,940	846,350
Traffic Engineering	656,685	668,926	735,860	719,970	762,430
Total Engineering Services	1,200,670	1,461,621	1,470,780	1,456,910	1,608,780
Non-Departmental					
Mesa Gateway Airport	350,000	350,000	350,000	350,000	350,000
Outside Agencies	347,281	-	-	-	-
Other	7,090,628	11,525,280	21,850,590	6,217,380	25,893,260
Contingency	-	-	15,000,000	6,600,000	10,000,000
ED Reserve	-	-	-	-	5,000,000
Total Non-Departmental	7,787,909	11,875,280	37,200,590	13,167,380	41,243,260
TOTAL GENERAL FUND	\$ 231,712,347	\$ 258,265,735	\$ 301,953,870	\$ 275,167,555	\$ 307,251,885

**Town of Gilbert - Expense Detail
Fiscal Year 2026-2027**

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projected FY 2026	Budget FY 2027
STREETS					
Roadway & Maintenance					
Roadway & Maint Admin	7,112,471	7,647,317	9,335,010	9,341,750	11,869,000
Non-Departmental					
Other	-	-	13,220	2,000	13,220
Contingency	-	-	900,000	900,000	2,000,000
Total Non-Departmental	-	-	913,220	902,000	2,013,220
Total Roadway & Maintenance	7,112,471	7,647,317	10,248,230	10,243,750	13,882,220
HURF					
Administration	747,386	842,485	876,630	992,690	801,700
Public Works Admin	241,755	199,033	220,400	220,400	190,510
Utility Locates	132,968	140,851	161,990	161,990	135,820
Asphalt Patching	783,726	734,858	730,190	734,880	732,100
Crack Sealing	1,191,447	1,058,208	907,930	834,690	948,170
Fog Sealing	1,323,574	1,221,655	1,749,680	1,769,800	764,600
Hazard Response	308,224	236,056	272,040	276,950	287,100
Preventive Maintenance	881,868	769,923	683,220	714,410	704,560
Street Lighting	4,642,810	4,847,975	4,973,680	4,928,300	5,173,470
Traffic Signal Maintenance	2,950,446	1,983,473	2,202,890	2,289,200	2,381,050
Street Marking	698,860	664,439	789,300	912,160	793,470
Street Signs	672,739	714,746	792,960	773,080	718,380
Traffic Operations Center	1,361,999	1,181,763	1,748,980	1,299,490	1,490,650
Landscape Maintenance	2,821,544	3,071,898	3,287,550	3,609,480	3,368,990
Concrete Repair	1,589,939	1,175,478	1,343,140	1,344,230	1,404,040
Shoulder Maintenance	426,138	308,903	299,150	340,040	296,670
Non-Departmental					
Other	121,608	148,721	947,350	329,100	1,000,050
Contingency	-	-	600,000	100,000	700,000
Total Non-Departmental	121,608	148,721	1,547,350	429,100	1,700,050
Total HURF	20,897,031	19,300,465	22,587,080	21,630,890	21,891,330
TOTAL STREETS	\$ 28,009,502	\$ 26,947,782	\$ 32,835,310	\$ 31,874,640	\$ 35,773,550
WATER					
Water Admin	592,249	634,845	702,810	947,805	808,200
Public Works Admin	530,959	512,356	504,120	323,430	569,040
Utilities	893,249	947,951	936,530	943,100	963,350
Utility Locates	354,581	375,602	431,970	314,095	362,170
North Water Treatment Plant	4,770,650	4,976,166	9,225,870	6,092,965	8,764,370
Santan Vista Treatment Plant	5,222,209	5,742,721	5,982,800	6,155,860	7,816,040
Well Production	4,409,439	4,343,483	5,736,340	5,248,250	6,423,130
SCADA Field Operations	922,164	1,015,144	1,226,670	970,140	1,252,170
Water Resources	8,737,164	9,642,477	10,708,510	10,595,210	10,567,690
Conservation	741,488	940,103	1,411,910	1,386,050	1,505,870
Metering	5,866,230	5,922,658	5,051,110	5,629,300	6,642,230
Distribution	2,883,850	3,070,225	3,525,410	3,360,490	3,827,060
Water Quality	1,072,879	1,169,122	1,078,260	1,065,165	1,311,450
Backflow	221,826	210,453	216,440	230,320	243,220

Town of Gilbert - Expense Detail
Fiscal Year 2026-2027

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projected FY 2026	Budget FY 2027
Non-Departmental					
Other	393,579	488,937	2,106,810	746,400	2,578,310
Contingency	-	-	2,500,000	1,434,000	4,000,000
Total Non-Departmental	393,579	488,937	4,606,810	2,180,400	6,578,310
TOTAL WATER FUND	\$ 37,612,516	\$ 39,992,243	\$ 51,345,560	\$ 45,442,580	\$ 57,634,300
WASTEWATER					
Wastewater Admin	764,916	932,296	891,845	898,990	1,150,575
Public Works Admin	281,819	290,674	311,440	311,440	301,530
Utilities	856,639	889,764	889,500	889,500	919,140
Utility Locates	354,581	375,602	431,960	431,960	362,180
Lift Stations	1,902,635	1,795,128	2,185,930	2,170,910	2,371,260
Gravity Systems	3,313,662	3,948,749	4,087,720	4,115,740	5,581,010
Neely Treatment Facility	5,145,353	5,793,513	6,178,310	6,844,560	9,084,210
Greenfield Treatment Plant	5,778,065	6,757,649	8,425,210	8,400,210	8,963,390
Effluent Reuse	2,171,378	2,096,232	2,338,770	2,591,190	3,317,960
Effluent Recharge	1,026,174	1,069,188	1,285,090	1,278,900	1,315,140
Wastewater Quality	871,034	898,334	929,050	1,100,930	1,007,750
Non-Departmental					
Other	230,836	301,319	1,023,830	407,880	1,279,630
Contingency	-	-	2,750,000	450,000	2,750,000
Total Non-Departmental	230,836	301,319	3,773,830	857,880	4,029,630
TOTAL WASTEWATER FUND	\$ 22,697,092	\$ 25,148,448	\$ 31,728,655	\$ 29,892,210	\$ 38,403,775
SOLID WASTE - RESIDENTIAL					
Administration	1,378,074	1,895,590	2,261,800	2,043,770	2,487,530
Public Works Admin	243,259	232,617	250,920	250,920	215,270
Utilities	846,180	873,919	886,890	886,890	906,210
Residential Collections	10,524,970	11,475,955	12,477,470	12,457,100	12,801,290
Uncontained Collections	2,909,473	2,633,552	3,104,900	2,754,940	3,172,500
Recycling	3,204,181	3,236,392	4,492,595	4,110,350	4,732,655
Environmental Programs	776,079	834,383	925,560	917,160	937,060
Non-Departmental					
Other	120,005	168,977	890,980	426,500	1,109,780
Contingency	-	-	1,000,000	651,320	1,000,000
Total Non-Departmental	120,005	168,977	1,890,980	1,077,820	2,109,780
TOTAL SOLID WASTE RESIDENTIAL	\$ 20,002,221	\$ 21,351,385	\$ 26,291,115	\$ 24,498,950	\$ 27,362,295
SOLID WASTE - COMMERCIAL					
Administration	165,740	245,532	266,660	302,120	270,460
Public Works Admin	37,603	37,489	40,300	40,300	34,160
Utilities	9,414	10,654	10,580	10,580	10,790
Commercial Collections	2,219,555	2,117,192	2,375,805	2,380,640	2,362,125
Rolloffs	946,270	1,278,564	1,019,880	987,020	1,122,050
Non-Departmental					
Other	16,874	27,701	119,740	56,800	137,040
Contingency	-	-	250,000	102,850	250,000

**Town of Gilbert - Expense Detail
Fiscal Year 2026-2027**

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projected FY 2026	Budget FY 2027
Total Non-Departmental	16,874	27,701	369,740	159,650	387,040
TOTAL SOLID WASTE COMMERCIAL	\$ 3,395,456	\$ 3,717,132	\$ 4,082,965	\$ 3,880,310	\$ 4,186,625
ENVIRONMENTAL COMPLIANCE					
Public Works Admin	31,996	29,549	32,730	32,730	32,660
Utilities	9,414	9,561	9,630	9,630	9,830
Utility Locates	44,323	46,950	53,990	53,990	45,280
Street Cleaning	1,095,801	1,250,946	1,191,825	1,219,810	1,307,695
Storm Water	1,664,728	1,345,797	2,073,020	1,959,110	2,315,580
Non-Departmental					
Other	17,818	21,623	139,820	78,900	163,720
Contingency	-	-	250,000	60,000	250,000
Total Non-Departmental	17,818	21,623	389,820	138,900	413,720
TOTAL ENV COMPLIANCE	\$ 2,864,080	\$ 2,704,426	\$ 3,751,015	\$ 3,414,170	\$ 4,124,765
INTERNAL SERVICES					
Fleet Shop Operations	11,910,320	12,477,378	13,921,820	13,252,470	15,537,560
Health Self-Insurance Trust	26,474,526	27,103,240	29,712,440	30,805,340	32,668,270
Dental Self-Insurance Trust	1,443,979	1,370,789	1,580,000	1,535,000	1,745,000
Workers' Compensation	3,466,427	4,060,200	4,448,280	4,708,750	5,570,860
General Liability	4,875,069	5,276,625	6,148,130	6,463,305	7,809,310
TOTAL INTERNAL SERVICES	\$ 48,170,321	\$ 50,288,232	\$ 55,810,670	\$ 56,764,865	\$ 63,331,000
REPAIR & REPLACEMENT FUNDS					
General	9,323,096	7,357,383	17,267,690	11,050,300	12,545,790
Streets	246,733	337,309	2,469,890	2,303,110	1,759,900
Ambulance Transport	648	1,799	300,000	-	800,000
Water	26,979	369,353	4,513,000	2,903,690	4,865,250
Wastewater	606,771	1,608,344	7,727,250	4,259,150	8,015,000
Solid Waste - Residential	2,596,647	3,361,392	4,188,500	3,842,910	5,041,000
Solid Waste - Commercial	367,889	10,502	1,260,000	775,380	1,462,000
Environmental Compliance	88,895	562,553	1,805,000	1,750,430	2,302,000
Fleet	15,986	57,023	368,000	268,000	248,700
TOTAL REPAIR & REPLACEMENT	\$ 13,273,644	\$ 13,665,658	\$ 39,899,330	\$ 27,152,970	\$ 37,039,640
SPECIAL REVENUE FUNDS					
Miscellaneous Grants	1,399,811	2,373,317	27,267,450	433,050	25,619,650
CDBG/HOME	1,558,705	1,851,115	1,478,140	815,720	1,438,140
Street Light Improvement	2,047,804	2,154,062	2,229,680	2,229,680	2,191,700
Parkway Improvement	1,202,588	1,253,849	1,309,500	1,234,990	1,518,180
Police Impound	176,590	175,189	235,040	194,220	238,980
Ambulance Services	5,324,529	5,555,879	6,297,530	6,120,125	6,797,420
Other Special Revenue	2,163,060	2,570,832	5,876,940	3,693,365	6,308,060
Traffic Signal SDF	-	1,601	-	-	-
Police SDF	107,676	205,245	984,030	984,030	289,110
Fire SDF	-	1,601	-	-	-
Parks & Recreation SDF	-	1,601	-	-	-
Roads SDF	-	1,601	-	-	-

**Town of Gilbert - Expense Detail
Fiscal Year 2026-2027**

	Actual FY 2024	Actual FY 2025	Budget FY 2026	Projected FY 2026	Budget FY 2027
Water SDF	-	1,601	-	-	-
Water Resources SDF	-	1,601	-	-	-
Neely Wastewater SDF	-	801	-	-	-
Greenfield Wastewater SDF	-	801	-	-	-
TOTAL SPECIAL REVENUE FUNDS	\$ 13,980,763	\$ 16,150,696	\$ 45,678,310	\$ 15,705,180	\$ 44,401,240
OTHER FUNDING SOURCES					
CIP Administration	3,040,613	3,515,987	4,988,750	4,428,190	5,927,640
CIP Contingency	-	-	100,000,000	-	100,000,000
GO Bond Proceeds	-	1,250	-	-	-
MPC - Water System	98,309,127	5,263,112	7,538,430	-	-
TOTAL OTHER FUNDING SOURCES	\$ 101,349,740	\$ 8,780,349	\$ 112,527,180	\$ 4,428,190	\$ 105,927,640
CAPITAL IMPROVEMENT FUNDS					
Redevelopment	8,038,691	2,222,269	83,269,250	3,890,155	109,111,310
Streets	49,210,761	101,241,689	399,735,210	51,556,768	393,253,930
Traffic Signals	5,817,295	12,719,631	34,367,610	4,535,229	36,459,330
Parks	8,221,177	23,486,932	257,464,830	14,176,306	461,366,280
Municipal Facilities	24,717,868	20,941,107	98,111,830	10,223,805	98,652,170
Water	27,181,364	218,952,102	644,358,490	136,776,884	456,135,210
Wastewater	21,823,478	28,147,873	133,750,110	16,329,990	167,881,900
Storm Water	305,270	11,030,280	14,772,910	1,506,928	14,735,550
TOTAL CAPITAL IMPROVEMENT	\$ 145,315,904	\$ 418,741,883	\$ 1,665,830,240	\$ 238,996,066	\$ 1,737,595,680
DEBT SERVICE					
General Obligation Debt	31,107,200	32,887,388	34,292,610	34,292,610	36,658,360
Improvement Districts	488,702	489,643	1,842,920	487,000	1,387,000
MPC - Public Facilities	7,016,000	7,012,500	7,022,040	7,022,040	7,024,040
MPC - Water System	42,304,288	42,297,288	42,321,140	42,321,140	42,317,040
MPC - Wastewater System	3,623,100	3,624,350	3,624,000	3,624,000	3,624,000
Revenue Obligations	2,262,581	32,228,706	10,000	-	-
TOTAL DEBT SERVICE	\$ 86,801,871	\$ 118,539,875	\$ 89,112,710	\$ 87,746,790	\$ 91,010,440
GRAND TOTAL EXPENSES	\$ 755,185,457	\$ 1,004,293,844	\$ 2,460,846,930	\$ 844,964,475	\$ 2,554,042,835

TOWN OF GILBERT, ARIZONA
ALL FUNDS SUMMARY OF SOURCES AND USES
2026-27 ADOPTED BUDGET

Available Sources				Expenditures				Transfers				Total
Starting Balance	Revenue	Total Sources		Personnel	Contract & Other	Capital Outlay	Total Uses	Transfer Revenue	Transfer Expenses	Total Transfers		Ending Balance
GENERAL FUND												
\$ 241,812,384	\$ 329,459,700	\$ 571,272,084	\$	\$ 211,016,530	\$ 94,720,245	\$ 1,515,110	\$ 307,251,885	\$ 16,684,690	\$ 210,477,480	\$ (193,792,790)	\$	70,227,409
STREETS FUNDS												
Roadway & Maintenance	15,143,000	44,785,561		473,450	13,408,770	-	13,882,220	-	26,421,740	(26,421,740)		4,481,601
HURF	21,565,000	32,459,225		7,546,230	14,106,890	238,210	21,891,330	-	1,759,070	(1,759,070)		8,808,825
TOTAL STREETS FUNDS	\$ 36,708,000	\$ 77,244,786	\$	\$ 8,019,680	\$ 27,515,660	\$ 238,210	\$ 35,773,550	\$	\$ 28,180,810	\$ (28,180,810)	\$	13,290,426
ENTERPRISE FUNDS												
Water	155,238,400	272,439,563		17,819,990	39,325,260	489,050	57,634,300	-	166,455,330	(166,455,330)		48,349,933
Wastewater	85,395,180	137,740,064		10,731,730	26,225,015	1,447,030	38,403,775	2,350,000	81,488,260	(79,138,260)		20,198,029
Solid Waste - Residential	31,392,070	43,529,323		10,073,230	16,411,455	877,610	27,362,295	-	7,939,790	(7,939,790)		8,227,238
Solid Waste - Commercial	4,939,840	5,855,523		1,305,270	2,881,355	-	4,186,625	-	716,110	(716,110)		952,788
Environmental Compliance	7,687,500	14,649,686		1,990,830	2,008,935	125,000	4,124,765	-	3,632,320	(3,632,320)		6,892,601
TOTAL ENTERPRISE FUNDS	\$ 284,652,990	\$ 474,214,159	\$	\$ 41,921,050	\$ 88,852,020	\$ 2,938,690	\$ 131,711,760	\$ 2,350,000	\$ 260,231,810	\$ (257,881,810)	\$	84,620,589
INTERNAL SERVICE FUNDS												
Fleet Maintenance	15,951,000	17,481,534		4,894,470	10,475,090	168,000	15,537,560	-	1,100,560	(1,100,560)		843,414
Health Self-Insurance	32,819,000	35,699,865		163,270	32,505,000	-	32,668,270	-	103,130	(103,130)		2,928,465
Dental Self-Insurance	1,467,500	2,461,191		-	1,745,000	-	1,745,000	-	2,910	(2,910)		713,281
Workers' Compensation	5,620,000	7,073,378		135,590	5,435,270	-	5,570,860	-	559,280	(559,280)		943,238
General Liability	8,520,000	8,792,272		197,310	7,612,000	-	7,809,310	-	201,780	(201,780)		781,182
TOTAL INTERNAL SERVICE	\$ 64,377,500	\$ 71,508,240	\$	\$ 5,390,640	\$ 57,772,360	\$ 168,000	\$ 63,331,000	\$	\$ 1,967,660	\$ (1,967,660)	\$	6,209,580
REPAIR & REPLACEMENT FUNDS												
General	2,000,000	53,852,600		-	6,784,450	5,761,340	12,545,790	39,300,000	80,605,980	(41,305,980)		830
Roadway & Maintenance	50,000	7,941,943		-	500,000	1,259,900	1,759,900	670,000	-	670,000		6,852,043
Ambulance Service	-	827,412		-	300,000	500,000	800,000	300,000	-	300,000		327,412
Water	500,000	108,699,452		-	3,000,000	1,865,250	4,865,250	48,130,000	128,463,180	(80,333,180)		23,501,022
Wastewater	200,000	59,356,956		-	6,632,000	1,383,000	8,015,000	26,000,000	70,440,860	(44,440,860)		6,901,096
Solid Waste - Residential	8,000	806,402		-	500,000	4,541,000	5,041,000	4,850,000	-	4,850,000		615,402
Solid Waste - Commercial	5,000	1,603,475		-	300,000	1,162,000	1,462,000	430,000	-	430,000		571,475
Environmental Compliance	20,000	17,643,619		-	500,000	1,802,000	2,302,000	2,500,000	7,353,190	(4,853,190)		10,508,429
Fleet	3,500	636,563		-	150,000	98,700	248,700	300,000	-	300,000		687,863
TOTAL R&R FUNDS	\$ 2,786,500	\$ 251,388,422	\$	\$	\$ 18,666,450	\$ 18,373,190	\$ 37,039,640	\$ 122,480,000	\$ 286,863,210	\$ (164,383,210)	\$	49,965,572
SUB-TOTAL OPERATING FUN	\$ 717,984,690	\$ 1,445,627,691	\$	\$ 266,347,900	\$ 285,526,735	\$ 23,233,200	\$ 575,107,835	\$ 141,514,690	\$ 787,720,970	\$ (646,206,280)	\$	224,313,576
SPECIAL REVENUE FUNDS												
Miscellaneous Grants	35,565,650	62,311,547		171,150	25,448,500	-	25,619,650	-	9,473,040	(9,473,040)		27,218,857
CDBG/HOME	2,955,170	2,972,776		232,720	1,205,420	-	1,438,140	-	1,517,030	(1,517,030)		17,606
Street Light Improvements	2,302,500	2,165,682		-	2,191,700	-	2,191,700	-	-	-		(26,018)
Parkway Improvements	1,573,860	1,625,732		290,850	1,227,330	-	1,518,180	-	-	-		107,552
Police Impound	115,000	274,786		224,440	14,540	-	238,980	150,000	30,000	120,000		155,806
Ambulance Service	6,820,000	7,523,961		5,767,320	1,030,100	-	6,797,420	-	700,000	(700,000)		26,541

Available Sources				Expenditures				Transfers				Total
	Starting Balance	Revenue	Total Sources		Personnel	Contract & Other	Capital Outlay	Total Uses	Transfer Revenue	Transfer Expenses	Total Transfers	Ending Balance
Other Special Revenue	4,136,645	4,723,620	8,860,265		885,420	5,090,900	331,740	6,308,060	-	802,570	(802,570)	1,749,635
Traffic Signal SDF	16,033,667	1,815,000	17,848,667		-	-	-	-	-	17,838,810	(17,838,810)	9,877
Police SDF	2,747,911	1,500,000	4,247,911		-	-	289,110	289,110	-	300,200	(300,200)	3,658,601
Fire SDF	(8,101,377)	1,000,000	(7,101,377)		-	-	-	-	-	4,326,290	(4,326,290)	(11,427,667)
Parks and Recreation SDF	42,909,431	7,050,000	49,959,431		-	-	-	-	-	56,766,120	(56,766,120)	(6,806,689)
Roads SDF	18,115,669	4,020,000	22,135,669		-	-	-	-	-	20,649,980	(20,649,980)	1,485,689
Water SDF	3,868,134	5,000,000	8,868,134		-	-	-	-	20,000,000	24,406,390	(4,406,390)	4,461,744
Water Resource SDF	12,816,937	2,500,000	15,316,937		-	-	-	-	-	1,343,940	(1,343,940)	13,972,997
Neely Wastewater SDF	2,304,034	110,000	2,414,034		-	-	-	-	1,500,000	3,842,370	(2,342,370)	71,664
Greenfield Wastewater SDF	17,776	2,020,000	2,037,776		-	-	-	-	9,000,000	9,603,170	(603,170)	1,434,606
TOTAL SPECIAL REVENUE	\$ 122,391,151	\$ 79,070,800	\$ 201,461,951		\$ 7,571,900	\$ 36,208,490	\$ 620,850	\$ 44,401,240	\$ 30,650,000	\$ 151,599,910	\$ (120,949,910)	\$ 36,110,801
OTHER FUNDING SOURCES												
CIP Administration	-	5,927,640	5,927,640		5,412,820	514,820	-	5,927,640	-	-	-	-
Contingency	-	100,000,000	100,000,000		-	100,000,000	-	100,000,000	-	-	-	-
Outside Sources	47,438,332	28,765,000	76,203,332		-	-	-	-	-	37,503,270	(37,503,270)	38,700,062
Prop 400	10,792,544	62,775,000	73,567,544		-	-	-	-	-	66,116,140	(66,116,140)	7,451,404
GO Bond Proceeds	25,570,033	314,600,000	340,170,033		-	-	-	-	-	339,773,690	(339,773,690)	396,343
MPC Bonds	55,871,042	529,591,000	585,462,042		-	-	-	-	-	579,946,470	(579,946,470)	5,515,572
TOTAL OTHER FUNDING SOU	\$ 139,671,951	\$ 1,041,658,640	\$ 1,181,330,591		\$ 5,412,820	\$ 100,514,820	\$ -	\$ 105,927,640	\$ -	\$ 1,023,339,570	\$ (1,023,339,570)	\$ 52,063,381
CAPITAL IMPROVEMENT FUNDS												
Redevelopment	-	-	-		-	-	109,111,310	109,111,310	109,111,310	-	109,111,310	-
Streets	-	-	-		-	670,000	392,583,930	393,253,930	393,253,930	-	393,253,930	-
Traffic Control	-	-	-		-	373,170	36,086,160	36,459,330	36,459,330	-	36,459,330	-
Parks and Recreation	-	-	-		-	1,811,650	459,554,630	461,366,280	461,366,280	-	461,366,280	-
Municipal Facilities	-	-	-		-	613,260	98,038,910	98,652,170	98,652,170	-	98,652,170	-
Water	-	-	-		-	757,700	455,377,510	456,135,210	456,135,210	-	456,135,210	-
Wastewater	-	-	-		-	1,173,610	166,708,290	167,881,900	167,881,900	-	167,881,900	-
Storm Water	-	-	-		-	128,520	14,607,030	14,735,550	14,735,550	-	14,735,550	-
TOTAL CAPITAL IMPROVEME	\$ -	\$ -	\$ -		\$ -	\$ 5,527,910	\$ 1,732,067,770	\$ 1,737,595,680	\$ 1,737,595,680	\$ -	\$ 1,737,595,680	\$ -
DEBT SERVICE												
General Obligation	1,886,314	36,660,000	38,546,314		-	36,658,360	-	36,658,360	-	-	-	1,887,954
Improvement Districts	126,331	1,387,000	1,513,331		-	1,387,000	-	1,387,000	-	65,000	(65,000)	61,331
MPC - Public Facilities	-	-	-		-	7,024,040	-	7,024,040	7,024,040	-	7,024,040	-
MPC - Water System	-	-	-		-	42,317,040	-	42,317,040	42,317,040	-	42,317,040	-
MPC - Wastewater System	-	-	-		-	3,624,000	-	3,624,000	3,624,000	-	3,624,000	-
TOTAL DEBT SERVICE	\$ 2,012,645	\$ 38,047,000	\$ 40,059,645		\$ -	\$ 91,010,440	\$ -	\$ 91,010,440	\$ 52,965,080	\$ 65,000	\$ 52,900,080	\$ 1,949,285
TOTAL ALL FUNDS	\$ 991,718,748	\$ 1,876,761,130	\$ 2,868,479,878		\$ 279,332,620	\$ 518,788,395	\$ 1,755,921,820	\$ 2,554,042,835	\$ 1,962,725,450	\$ 1,962,725,450	\$ -	\$ 314,437,043

FY2026-2027 BUDGET TRANSFERS IN AND OUT

		REVENUE TRANSFERS IN					
		GENERAL FUND	WASTEWATER	REPLACEMENT FUNDS	SPECIAL REVENUE	CIP FUNDS	DEBT SERVICE
EXPENDITURE TRANSFERS OUT							
GENERAL FUND	\$ 210,477,480	-	-	39,300,000	20,150,000	148,572,710	2,454,770
GENERAL REPAIR & REPLACE	\$ 80,605,980	-	-	-	-	80,605,980	-
ROADWAY AND MAINTENANCE	\$ 26,421,740	-	-	670,000	-	25,751,740	-
AMBULANCE SERVICE	\$ 700,000	400,000	-	300,000	-	-	-
STREETS	\$ 1,759,070	1,759,070	-	-	-	-	-
GRANT FUNDS	\$ 9,473,040	-	-	-	-	9,473,040	-
CDBG	\$ 1,517,030	-	-	-	-	1,517,030	-
POLICE IMPOUND FUND	\$ 30,000	30,000	-	-	-	-	-
OTHER SPECIAL REVENUE FUNDS	\$ 802,570	-	-	-	-	802,570	-
GO BOND PROCEEDS	\$ 339,773,690	-	-	-	-	339,773,690	-
TRAFFIC SIGNAL SDF	\$ 17,838,810	-	-	-	-	17,838,810	-
POLICE SDF	\$ 300,200	-	-	-	-	255,000	45,200
FIRE SDF	\$ 4,326,290	200,000	-	-	-	2,453,070	1,673,220
PARKS AND RECREATION SDF	\$ 56,766,120	-	-	-	-	53,915,270	2,850,850
ROADS SDF	\$ 20,649,980	-	-	-	-	20,649,980	-
OUTSIDE SOURCES	\$ 17,006,530	3,250,000	-	-	-	13,756,530	-
PROP 400 MAG	\$ 66,116,140	-	-	-	-	66,116,140	-
MPC - PUBLIC FACILITIES	\$ 270,562,000	-	-	-	-	270,562,000	-
ID19	\$ 65,000	65,000	-	-	-	-	-
WATER	\$ 166,455,330	3,758,330	2,350,000	47,815,000	-	105,904,360	6,627,640
WATER REPAIR & REPLACE	\$ 128,463,180	-	-	-	-	108,366,240	20,096,940
MPC - WATER SYSTEM	\$ 273,945,470	-	-	-	-	273,945,470	-
WATER SDF	\$ 24,406,390	-	-	40,000	-	9,842,870	14,523,520
WATER RESOURCE SDF	\$ 1,343,940	-	-	275,000	-	-	1,068,940
WATER OUTSIDE SOURCES	\$ 6,776,200	-	-	-	-	6,776,200	-
WASTEWATER	\$ 81,488,260	2,397,460	-	26,000,000	10,500,000	42,590,800	-
WASTEWATER REPAIR & REPL	\$ 70,440,860	-	-	-	-	70,440,860	-
MPC - WASTEWATER SYSTEM	\$ 35,439,000	-	-	-	-	35,439,000	-
NEELY WASTEWATER SDF	\$ 3,842,370	-	-	-	-	3,842,370	-
GREENFIELD WASTEWATER SDF	\$ 9,603,170	-	-	-	-	5,979,170	3,624,000
WASTEWATER OUTSIDE SOURCE	\$ 13,720,540	-	-	-	-	13,720,540	-
SOLID WASTE - RESIDENTIAL	\$ 7,939,790	2,465,400	-	4,850,000	-	624,390	-
SOLID WASTE - COMMERCIAL	\$ 716,110	283,000	-	430,000	-	3,110	-
ENVIRONMENTAL COMPLIANCE	\$ 3,632,320	411,720	-	2,500,000	-	720,600	-
ENV COMP REPAIR & REPLACE	\$ 7,353,190	-	-	-	-	7,353,190	-
FLEET OPERATIONS	\$ 1,100,560	797,610	-	300,000	-	2,950	-
HEALTH SELF INSURANCE	\$ 103,130	103,130	-	-	-	-	-
DENTAL SELF INSURANCE	\$ 2,910	2,910	-	-	-	-	-
WORKERS' COMPENSATION	\$ 559,280	559,280	-	-	-	-	-
GENERAL LIABILITY	\$ 201,780	201,780	-	-	-	-	-
TOTAL TRANSFER IN	\$ 1,962,725,450	\$ 16,684,690	\$ 2,350,000	\$ 122,480,000	\$ 30,650,000	\$ 1,737,595,680	\$ 52,965,080

GENERAL FUND - FIVE-YEAR FORECAST					
	Budget FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031
BEGINNING FUND BALANCE (Less Committed)	241,812,000	70,227,000	66,266,000	93,647,000	101,847,000
REVENUE	329,460,000	337,580,000	345,964,000	354,621,000	363,563,000
TOTAL REVENUE	329,460,000	337,580,000	345,964,000	354,621,000	363,563,000
TRANSFERS IN	16,685,000	15,385,000	15,385,000	15,385,000	15,385,000
TOTAL SOURCES	587,957,000	423,192,000	427,615,000	463,653,000	480,795,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	270,939,000	270,939,000	270,939,000	270,939,000	270,939,000
CIP MAINTENANCE COSTS		10,262,000	12,929,000	16,639,000	20,135,000
FIVE-YEAR PLAN		4,500,000	9,000,000	13,500,000	18,000,000
SUB-TOTAL ONGOING EXPENDITURES	270,939,000	285,701,000	292,868,000	301,078,000	309,074,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	19,798,000	-	-	-	1,500,000
FIVE-YEAR PLAN					
CAPITAL OUTLAY	1,515,000				
CONTINGENCY	10,000,000				
ECONOMIC DEVELOPMENT RESERVE	5,000,000				
SUB-TOTAL ONE-TIME EXPENDITURES	36,313,000	-	-	-	1,500,000
TRANSFER OUT					
CAPITAL	148,573,000	36,703,000	6,578,000	19,170,000	28,851,000
OTHER - ONGOING	2,450,000	16,522,000	16,522,000	23,558,000	23,558,000
OTHER - ONE-TIME	59,455,000	18,000,000	18,000,000	18,000,000	18,000,000
SUB-TOTAL TRANSFERS OUT	210,478,000	71,225,000	41,100,000	60,728,000	70,409,000
TOTAL USES	517,730,000	356,926,000	333,968,000	361,806,000	380,983,000
ANNUAL OPERATING RESULT	(171,585,000)	(3,961,000)	27,381,000	8,200,000	(2,035,000)
FUND BALANCE	70,227,000	66,266,000	93,647,000	101,847,000	99,812,000
MINIMUM FUND BALANCE	70,190,000	85,502,000	87,292,000	96,378,000	98,378,000
FUND BALANCE ABOVE MINIMUM	37,000	(19,236,000)	6,355,000	5,469,000	1,434,000

ROADWAY AND MAINTENANCE FUND - FIVE-YEAR FORECAST					
	Budget FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031
BEGINNING FUND BALANCE (Less Committed)	29,642,000	4,482,000	3,814,000	5,866,000	11,595,000
REVENUE	15,143,000	15,443,000	15,749,000	16,061,000	16,379,000
TOTAL REVENUE	15,143,000	15,443,000	15,749,000	16,061,000	16,379,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	44,785,000	19,925,000	19,563,000	21,927,000	27,974,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	9,125,000	9,125,000	9,125,000	9,125,000	9,125,000
CIP MAINTENANCE COSTS		-	-	225,000	225,000
FIVE-YEAR PLAN		104,000	208,000	312,000	416,000
SUB-TOTAL ONGOING EXPENDITURES	9,125,000	9,229,000	9,333,000	9,662,000	9,766,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	2,757,000				
FIVE-YEAR PLAN		-	-	-	-
CAPITAL OUTLAY	-				
CONTINGENCY	2,000,000				
SUB-TOTAL ONE-TIME EXPENDITURES	4,757,000	-	-	-	-
TRANSFER OUT					
CAPITAL	25,751,000	6,031,000	3,485,000	-	-
OTHER	670,000	851,000	879,000	670,000	670,000
SUB-TOTAL TRANSFERS OUT	26,421,000	6,882,000	4,364,000	670,000	670,000
TOTAL USES	40,303,000	16,111,000	13,697,000	10,332,000	10,436,000
ANNUAL OPERATING RESULT	(25,160,000)	(668,000)	2,052,000	5,729,000	5,943,000
FUND BALANCE	4,482,000	3,814,000	5,866,000	11,595,000	17,538,000
MINIMUM FUND BALANCE	2,280,000	2,310,000	2,330,000	2,420,000	2,440,000
FUND BALANCE ABOVE MINIMUM	2,202,000	1,504,000	3,536,000	9,175,000	15,098,000

STREETS FUND - FIVE-YEAR FORECAST					
	Budget FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031
BEGINNING FUND BALANCE (Less Committed)	10,894,000	8,808,000	7,849,000	6,692,000	6,642,000
REVENUE	21,565,000	21,780,000	21,997,000	22,216,000	22,438,000
TOTAL REVENUE	21,565,000	21,780,000	21,997,000	22,216,000	22,438,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	32,459,000	30,588,000	29,846,000	28,908,000	29,080,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	18,754,000	18,754,000	18,754,000	18,754,000	18,754,000
CIP MAINTENANCE COSTS		39,000	39,000	508,000	508,000
FIVE-YEAR PLAN		415,000	830,000	1,245,000	1,660,000
SUB-TOTAL ONGOING EXPENDITURES	18,754,000	19,208,000	19,623,000	20,507,000	20,922,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	2,200,000				
FIVE-YEAR PLAN		1,772,000	1,772,000	-	160,000
CAPITAL OUTLAY	238,000				
CONTINGENCY	700,000				
SUB-TOTAL ONE-TIME EXPENDITURES	3,138,000	1,772,000	1,772,000	-	160,000
TRANSFER OUT					
CAPITAL	-	-	-	-	-
OTHER	1,759,000	1,759,000	1,759,000	1,759,000	1,759,000
SUB-TOTAL TRANSFERS OUT	1,759,000	1,759,000	1,759,000	1,759,000	1,759,000
TOTAL USES	23,651,000	22,739,000	23,154,000	22,266,000	22,841,000
ANNUAL OPERATING RESULT	(2,086,000)	(959,000)	(1,157,000)	(50,000)	(403,000)
FUND BALANCE	8,808,000	7,849,000	6,692,000	6,642,000	6,239,000
MINIMUM FUND BALANCE	4,690,000	4,800,000	4,910,000	5,130,000	5,230,000
FUND BALANCE ABOVE MINIMUM	4,118,000	3,049,000	1,782,000	1,512,000	1,009,000

WATER FUND - FIVE-YEAR FORECAST					
	Budget FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031
BEGINNING FUND BALANCE (Less Committed)	117,200,000	48,348,000	9,967,000	21,608,000	65,939,000
REVENUE	155,238,400	165,779,406	176,590,000	188,141,000	200,481,000
TOTAL REVENUE	155,238,400	165,779,406	176,590,000	188,141,000	200,481,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	272,438,400	214,127,406	186,557,000	209,749,000	266,420,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	50,724,350	50,724,000	50,724,000	50,724,000	50,724,000
CIP MAINTENANCE COSTS		436,000	2,357,000	2,357,000	2,357,000
FIVE-YEAR PLAN		5,960,000	7,710,000	8,951,000	9,601,000
SUB-TOTAL ONGOING EXPENDITURES	50,724,350	57,120,000	60,791,000	62,032,000	62,682,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	2,420,900	72,000,000	-	720,000	-
FIVE-YEAR PLAN					
CAPITAL OUTLAY	489,050				
CONTINGENCY	4,000,000				
SUB-TOTAL ONE-TIME EXPENDITURES	6,909,950	72,000,000	-	720,000	-
TRANSFER OUT					
CAPITAL	105,904,360	10,552,000	37,723,000	15,492,000	51,771,000
OTHER	60,550,970	64,488,000	66,435,000	65,566,000	109,384,000
SUB-TOTAL TRANSFERS OUT	166,455,330	75,040,000	104,158,000	81,058,000	161,155,000
TOTAL USES	224,089,630	204,160,000	164,949,000	143,810,000	223,837,000
ANNUAL OPERATING RESULT	(68,851,230)	(38,380,594)	11,641,000	44,331,000	(23,356,000)
FUND BALANCE	48,348,770	9,967,406	21,608,000	65,939,000	42,583,000
MINIMUM FUND BALANCE	34,810,000	39,710,000	40,630,000	40,940,000	41,100,000
FUND BALANCE ABOVE MINIMUM	13,538,770	(29,742,594)	(19,022,000)	24,999,000	1,483,000

WASTEWATER FUND - FIVE-YEAR FORECAST					
	Budget FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031
BEGINNING FUND BALANCE (Less Committed)	52,344,000	20,197,000	26,506,000	23,518,000	24,445,000
REVENUE	85,395,000	86,818,000	88,266,000	89,739,000	95,595,000
TOTAL REVENUE	85,395,000	86,818,000	88,266,000	89,739,000	95,595,000
TRANSFERS IN	2,350,000	2,350,000	2,350,000	2,350,000	2,350,000
TOTAL SOURCES	140,089,000	109,365,000	117,122,000	115,607,000	122,390,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	29,856,000	29,856,000	29,856,000	29,856,000	29,856,000
CIP MAINTENANCE COSTS		627,000	627,000	1,046,000	1,046,000
FIVE-YEAR PLAN		1,096,000	1,390,000	2,102,000	2,402,000
SUB-TOTAL ONGOING EXPENDITURES	29,856,000	31,579,000	31,873,000	33,004,000	33,304,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	4,350,800				
FIVE-YEAR PLAN		1,688,000	1,933,000	2,891,000	3,560,000
CAPITAL OUTLAY	1,447,000				
CONTINGENCY	2,750,000				
SUB-TOTAL ONE-TIME EXPENDITURES	8,547,800	1,688,000	1,933,000	2,891,000	3,560,000
TRANSFER OUT					
CAPITAL	42,590,800	6,306,000	14,812,000	1,991,000	1,165,000
OTHER	38,897,460	43,286,000	44,986,000	53,276,000	60,237,000
SUB-TOTAL TRANSFERS OUT	81,488,260	49,592,000	59,798,000	55,267,000	61,402,000
TOTAL USES	119,892,000	82,859,000	93,604,000	91,162,000	98,266,000
ANNUAL OPERATING RESULT	(32,147,000)	6,309,000	(2,988,000)	927,000	(321,000)
FUND BALANCE	20,197,000	26,506,000	23,518,000	24,445,000	24,124,000
MINIMUM FUND BALANCE	20,160,000	20,590,000	20,670,000	20,950,000	21,030,000
FUND BALANCE ABOVE MINIMUM	37,000	5,916,000	2,848,000	3,495,000	3,094,000

SOLID WASTE - RESIDENTIAL FUND - FIVE-YEAR FORECAST

	Budget FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031
BEGINNING FUND BALANCE (Less Committed)	12,137,000	8,227,000	7,656,000	6,876,000	6,810,000
REVENUE	31,392,000	31,935,000	32,408,000	32,808,000	33,132,000
TOTAL REVENUE	31,392,000	31,935,000	32,408,000	32,808,000	33,132,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	43,529,000	40,162,000	40,064,000	39,684,000	39,942,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	23,881,000	23,881,000	23,881,000	23,881,000	23,881,000
CIP MAINTENANCE COSTS		-	8,000	8,000	8,000
FIVE-YEAR PLAN		1,040,000	1,280,000	1,520,000	1,760,000
SUB-TOTAL ONGOING EXPENDITURES	23,881,000	24,921,000	25,169,000	25,409,000	25,649,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	1,604,000				
FIVE-YEAR PLAN		120,000	-	-	-
CAPITAL OUTLAY	878,000				
CONTINGENCY	1,000,000				
SUB-TOTAL ONE-TIME EXPENDITURES	3,482,000	120,000	-	-	-
TRANSFER OUT					
CAPITAL	624,000	-	523,000	-	-
OTHER	7,315,000	7,465,000	7,496,000	7,465,000	7,465,000
SUB-TOTAL TRANSFERS OUT	7,939,000	7,465,000	8,019,000	7,465,000	7,465,000
TOTAL USES	35,302,000	32,506,000	33,188,000	32,874,000	33,114,000
ANNUAL OPERATING RESULT	(3,910,000)	(571,000)	(780,000)	(66,000)	18,000
FUND BALANCE	8,227,000	7,656,000	6,876,000	6,810,000	6,828,000
MINIMUM FUND BALANCE	5,970,000	5,430,000	5,490,000	5,550,000	5,610,000
FUND BALANCE ABOVE MINIMUM	2,257,000	2,226,000	1,386,000	1,260,000	1,218,000

SOLID WASTE - COMMERCIAL FUND - FIVE-YEAR FORECAST					
	Budget FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031
BEGINNING FUND BALANCE (Less Committed)	915,000	952,000	1,056,000	1,305,000	1,479,000
REVENUE	4,940,000	4,940,000	4,940,000	4,940,000	4,940,000
TOTAL REVENUE	4,940,000	4,940,000	4,940,000	4,940,000	4,940,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	5,855,000	5,892,000	5,996,000	6,245,000	6,419,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	3,773,000	3,773,000	3,773,000	3,773,000	3,773,000
CIP MAINTENANCE COSTS		-	-	-	-
FIVE-YEAR PLAN		75,000	150,000	225,000	300,000
SUB-TOTAL ONGOING EXPENDITURES	3,773,000	3,848,000	3,923,000	3,998,000	4,073,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	164,000				
FIVE-YEAR PLAN		275,000	-	-	-
CAPITAL OUTLAY	-				
CONTINGENCY	250,000				
SUB-TOTAL ONE-TIME EXPENDITURES	414,000	275,000	-	-	-
TRANSFER OUT					
CAPITAL	3,000	-	-	-	-
OTHER	713,000	713,000	768,000	768,000	768,000
SUB-TOTAL TRANSFERS OUT	716,000	713,000	768,000	768,000	768,000
TOTAL USES	4,903,000	4,836,000	4,691,000	4,766,000	4,841,000
ANNUAL OPERATING RESULT	37,000	104,000	249,000	174,000	99,000
FUND BALANCE	952,000	1,056,000	1,305,000	1,479,000	1,578,000
MINIMUM FUND BALANCE	940,000	960,000	980,000	1,000,000	1,020,000
FUND BALANCE ABOVE MINIMUM	12,000	96,000	325,000	479,000	558,000

ENVIRONMENTAL COMPLIANCE FUND - FIVE-YEAR FORECAST					
	Budget FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031
BEGINNING FUND BALANCE (Less Committed)	6,962,000	6,893,000	5,589,000	446,000	(1,838,000)
REVENUE	7,688,000	7,782,000	7,878,000	7,975,000	8,073,000
TOTAL REVENUE	7,688,000	7,782,000	7,878,000	7,975,000	8,073,000
TRANSFERS IN	-	-	-	-	-
TOTAL SOURCES	14,650,000	14,675,000	13,467,000	8,421,000	6,235,000
ONGOING EXPENDITURES					
BASE EXPENDITURES	3,510,000	3,510,000	3,510,000	3,510,000	3,510,000
CIP MAINTENANCE COSTS		-	-	-	-
FIVE-YEAR PLAN		168,000	218,000	268,000	443,000
SUB-TOTAL ONGOING EXPENDITURES	3,510,000	3,678,000	3,728,000	3,778,000	3,953,000
ONE-TIME EXPENDITURES					
ONE-TIME EXPENDITURES	240,000				
FIVE-YEAR PLAN		79,000	195,000	220,000	-
CAPITAL OUTLAY	125,000				
CONTINGENCY	250,000				
SUB-TOTAL ONE-TIME EXPENDITURES	615,000	79,000	195,000	220,000	-
TRANSFER OUT					
CAPITAL	720,600	2,347,000	5,836,000	3,073,000	-
OTHER	2,911,720	2,982,000	3,262,000	3,188,000	2,912,000
SUB-TOTAL TRANSFERS OUT	3,632,320	5,329,000	9,098,000	6,261,000	2,912,000
TOTAL USES	7,757,000	9,086,000	13,021,000	10,259,000	6,865,000
ANNUAL OPERATING RESULT	(69,000)	(1,304,000)	(5,143,000)	(2,284,000)	1,208,000
FUND BALANCE	6,893,000	5,589,000	446,000	(1,838,000)	(630,000)
MINIMUM FUND BALANCE	880,000	920,000	930,000	940,000	990,000
FUND BALANCE ABOVE MINIMUM	6,013,000	4,669,000	(484,000)	(2,778,000)	(1,620,000)

FY 2027 New Position Summary

# of Positions	Department	Budget Impact	FTE or LTA
Town Manager			
1.00	Emergency Management Analyst	135,670	FTE
1.00	Community Initiative Coordinator	106,260	LTA
1.00	Native American Management Intern Coordinator	139,760	LTA
3.00	Total Town Manager	\$ 381,690	
Communications and Engagement			
1.00	Marketing and Content Strategist I	73,430	FTE
1.00	Total Communications and Engagement	\$ 73,430	
Economic Development			
1.00	Redevelopment Project Manager	151,670	FTE
1.00	Project Manager Business Development	149,550	LTA
1.00	Tourism Project Manager	149,550	LTA
3.00	Total Economic Development	\$ 450,770	
Development Services			
2.00	Engineering Inspector	208,900	LTA
1.00	Engineering Inspector (Dry Utility)	104,790	LTA
3.00	Total Development Services	\$ 313,690	
Human Resources			
1.00	Safety Coordinator	130,330	FTE
1.00	People Team Specialist	93,710	FTE
2.00	Total Human Resources	\$ 224,040	
Information Technology			
1.00	Application Analyst I (QOL)	153,290	FTE
1.00	IT Trainer/Communications	167,140	LTA
1.00	IT Data Strategist III	139,880	LTA
1.00	Network Engineer I	161,070	LTA
4.00	Total Information Technology	\$ 621,380	
General Counsel			
2.00	Assistant Town Prosecutor	312,570	LTA
2.00	Total General Counsel	\$ 312,570	
Finance & Management Services			
1.00	Grants Coordinator	137,130	FTE
2.00	Payroll Specialist	145,360	LTA
0.50	Tax Records Specialist	28,860	LTA
1.00	Grant Analyst	138,800	LTA
1.00	Grant Accountant Senior	145,870	LTA
5.50	Total Finance & Management Services	\$ 596,020	

FY 2027 New Position Summary

# of Positions	Department	Budget Impact	FTE or LTA
Advocacy Center			
1.00	Counseling Manager (QOL)	127,750	FTE
1.00	Data Strategist (QOL)	170,630	FTE
2.00	Administrative Assistant II (QOL)	178,160	FTE
1.00	Youth and Family Counselor	136,080	LTA
5.00	Total Advocacy Center	\$ 612,620	
Police			
1.00	Police Officer (CID DFU Detective)	128,240	FTE
1.00	Police Officer (CID FCU Detective)	128,240	FTE
1.00	Records Shift Supervisor	110,350	LTA
5.00	Records Specialist II	472,170	LTA
10.00	Police Officers (Over Hire)	-	LTA
18.00	Total Police	\$ 839,000	
Fire			
1.00	Administrative Assistant II	95,540	FTE
5.00	Firefighters (Over Hire)	-	LTA
1.00	Community Risk Reduction Educator	126,600	LTA
7.00	Total Fire	\$ 222,140	
Ambulance Transport			
0.48	Administrative Assistant II	39,020	LTA
0.48	Total Ambulance Transport	\$ 39,020	
Facilities			
1.00	Facilities Maintenance Tech I (QOL)	90,530	FTE
1.00	Custodian II (QOL)	79,740	FTE
1.00	Facilities Maintenance Tech I	79,170	FTE
1.00	Facilities Specialist (Univ Bldg)	89,080	LTA
1.00	Facilities Maintenance Tech II	101,560	LTA
5.00	Total Facilities	\$ 440,080	
Parks and Recreation			
1.00	Recreation Specialist (Riparian)	67,680	FTE
1.00	Recreation Specialist (SE)	65,210	FTE
0.18	Grounds Maintenance Worker I	8,200	FTE
1.32	Grounds Maintenance Worker I	98,590	LTA
3.50	Total Parks and Recreation	\$ 239,680	
Roadway & Maintenance			
1.00	ITS Network Engineer	174,080	FTE
1.00	Total Roadway & Maintenance	\$ 174,080	

FY 2027 New Position Summary

# of Positions	Department	Budget Impact	FTE or LTA
Water			
2.00	Water Meter Reader II	185,250	FTE
2.00	Water Treatment Plant Operator III	230,400	FTE
1.00	Well Technician III	107,480	FTE
0.50	Engineer Application	87,290	FTE
1.00	Facilities Maintenance Tech III (WTPs)	106,640	FTE
6.50	Total Water	\$ 717,060	
Wastewater			
1.00	Lift Station Technician	105,430	FTE
1.00	Wastewater Utility Worker Senior	105,430	FTE
1.00	Odor Control Technician	96,390	FTE
2.00	Wastewater Utility Worker II	192,780	FTE
1.00	Wastewater Treatment Plant Supervisor (Operations)	158,350	FTE
1.00	Wastewater Treatment Plant Supervisor (Maint)	158,350	FTE
3.00	Wastewater Treatment Plant Operator I	304,050	FTE
3.00	Wastewater Treatment Plant Operator II	330,330	FTE
3.00	Wastewater Treatment Plant Operator III	345,600	FTE
1.00	Wastewater Treatment Plant Mechanic I	96,210	FTE
1.00	Wastewater Treatment Plant Mechanic II	105,620	FTE
1.00	Wastewater Treatment Plant Mechanic III	107,480	FTE
1.00	Wastewater Electrician (I&C)	110,820	FTE
1.00	Wastewater CMMS Specialist	131,430	FTE
0.50	Engineer Application	87,290	FTE
21.50	Total Wastewater	\$ 2,435,560	
Fleet			
1.00	Fleet Superintendent	173,230	FTE
1.00	Fleet Supervisor (Public Safety)	145,250	FTE
1.00	Fleet Supervisor (Fuel/Parts)	145,250	FTE
1.00	Fleet Specialist	100,550	FTE
4.00	Fleet Technician II	105,080	FTE
8.00	Total Fleet	\$ 669,360	
Solid Waste Residential			
1.00	Safety Specialist	129,780	FTE
1.00	Total Solid Waste Residential	\$ 129,780	
Environmental Compliance			
1.00	Environmental Compliance Superintendent	164,410	FTE
1.00	Total Environmental Compliance	\$ 164,410	
58.18	Total FTE	\$ 6,384,570	
43.30	Total LTA	\$ 3,271,810	
101.48	Total All Departments	\$ 9,656,380	

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
GENERAL FUND					
Mayor and Council					
Mayor's Aide	1.00	1.00	1.00	1.00	1.00
Council Aide	1.00	1.00	1.00	1.00	1.00
Council Outreach Coordinator	1.00	1.00	1.00	1.00	1.00
Total Mayor and Council	3.00	3.00	3.00	3.00	3.00
Manager					
Town Manager	1.00	1.00	1.00	1.00	1.00
Assistant Town Manager	3.00	4.00	4.00	4.00	4.00
Deputy Town Manager	0.00	1.00	1.00	1.00	1.00
Core Performance Officer	1.00	1.00	1.00	1.00	1.00
Chief of Emerging Technology	1.00	1.00	1.00	1.00	1.00
Assistant to Town Manager	2.00	2.00	2.00	3.00	3.00
Technology and Performance Analyst	1.00	1.00	1.00	1.00	1.00
Executive Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Intern	0.50	0.50	0.50	0.50	0.50
Management Analyst	0.00	1.00	1.00	0.00	0.00
Total Manager	10.50	13.50	13.50	13.50	13.50
Community Resources					
Community Resources Program Supervisor	0.35	0.45	0.45	0.45	0.45
Volunteer and Community Resource Manager	1.00	0.90	0.90	0.90	0.90
Total Community Resources	1.35	1.35	1.35	1.35	1.35
Emergency Operations					
Emergency Management Coordinator	1.00	1.00	1.00	1.00	1.00
Emergency Management Analyst	0.00	0.00	0.00	0.00	1.00
TVA/TLO Coordinator	0.00	1.00	1.00	1.00	1.00
Total Emergency Operations	1.00	2.00	2.00	2.00	3.00
Facilities Management:					
Facilities Management Administration					
Facilities Operation Superintendent	0.00	0.00	2.00	2.00	2.00
Facilities Assistant Manager	0.00	0.00	2.00	2.00	2.00
Security Systems Technician	0.00	0.00	2.00	2.00	2.00
Maintenance Coordinator	0.00	0.00	2.00	2.00	2.00
Facilities Maintenance Technician	0.00	0.00	13.25	13.25	14.25
Total Facilities Management Administration	0.00	0.00	21.25	21.25	22.25
South Area Service Center					
Environmental Compliance Regulatory Coordina	0.00	0.00	0.25	0.25	0.25
Total South Area Service Center	0.00	0.00	0.25	0.25	0.25
Public Safety Training Facility					
Facilities Assistant Manager	0.00	0.00	1.00	1.00	1.00
Public Safety Equipment Technician	0.00	0.00	1.00	1.00	1.00
Facilities Maintenance Technician	0.00	0.00	0.75	1.75	1.75
Administrative Assistant	0.00	0.00	2.00	1.00	1.00
Total Public Safety Training Facility	0.00	0.00	4.75	4.75	4.75
Advocacy Center					
Custodian	0.00	0.00	0.00	0.00	1.00
Facilities Maintenance Technician	0.00	0.00	0.00	0.00	1.00
Total Public Safety Training Facility	0.00	0.00	0.00	0.00	2.00
Total Facilities Management	0.00	0.00	26.25	26.25	29.25

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
Communications and Engagement					
Marketing and Content Strategist	3.00	3.00	3.00	3.00	4.00
Chief Communications Officer	1.00	1.00	1.00	1.00	1.00
Communications & Marketing Deputy Director	1.00	1.00	1.00	1.00	1.00
Communications and Marketing Officer	3.00	3.00	3.00	3.00	3.00
Data Content Strategist	1.00	1.00	1.00	1.00	1.00
Videographer	2.00	2.00	2.00	2.00	2.00
Graphic Designer	1.00	1.00	1.00	1.00	1.00
Web Developer	1.00	1.00	1.00	1.00	1.00
Total Communications and Engagement	13.00	13.00	13.00	13.00	14.00
Intergovernmental					
Intergovernmental Relations Manager	1.00	1.00	1.00	1.00	1.00
Intergovernmental Affairs Director	1.00	1.00	1.00	1.00	1.00
Total Intergovernmental	2.00	2.00	2.00	2.00	2.00
Economic Development					
Economic Development Director	1.00	1.00	1.00	1.00	1.00
Economic Development Deputy Director	1.00	1.00	1.00	1.00	1.00
Redevelopment Program Manager	1.00	1.00	1.00	1.00	1.00
Data Scientist	1.00	1.00	1.00	1.00	1.00
Tourism Program Manager	1.00	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Economic Development Project Manager	4.00	4.00	4.00	4.00	5.00
Total Economic Development	10.00	9.00	9.00	9.00	10.00
Information Technology:					
Information Technology Administration					
IT Project Manager	2.00	3.00	3.00	3.00	3.00
IT Project Portfolio Manager	1.00	1.00	1.00	1.00	1.00
Chief Information Officer	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
IT Intern	0.31	0.31	0.31	0.31	0.31
Assistant Chief Information Officer	1.00	1.00	1.00	1.00	1.00
Total Information Technology Administration	6.31	7.31	7.31	7.31	7.31
Applications Support					
Data Governance Manager	0.00	1.00	1.00	1.00	1.00
Deputy Chief Information Officer	1.00	1.00	1.00	1.00	1.00
Public Safety Applications Supervisor	1.00	1.00	1.00	1.00	1.00
Applications Manager	1.00	1.00	1.00	1.00	1.00
Data Architect	1.00	1.00	1.00	1.00	1.00
Applications Analyst	9.00	8.00	8.00	10.00	11.00
IT Data Content Strategist	1.00	1.00	1.00	1.00	1.00
Database Administrator	1.00	1.00	1.00	1.00	1.00
Total Applications Support	15.00	15.00	15.00	17.00	18.00
Desktop Support					
IT Customer Service Experience Manager	1.00	1.00	1.00	1.00	1.00
AV Supervisor	0.00	0.00	0.00	1.00	1.00
IT Specialist	12.00	13.00	13.00	13.00	13.00
IT Intern	0.31	0.31	0.31	0.31	0.31
Total Desktop Support	13.31	14.31	14.31	15.31	15.31
Infrastructure					
Enterprise Operations and Infrastructure Manager	1.00	1.00	1.00	1.00	1.00
Systems Engineer	3.00	3.00	3.00	3.00	3.00
Telecom Engineer	2.00	2.00	2.00	2.00	2.00
Communications Engineer	2.00	2.00	2.00	2.00	2.00

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
Systems Engineer Supervisor	0.00	0.00	0.00	1.00	1.00
Network Engineer	2.00	3.00	3.00	4.00	4.00
Cloud Engineer	0.00	1.00	1.00	1.00	1.00
Total Infrastructure	10.00	12.00	12.00	14.00	14.00
GIS Operations and Support					
GIS Supervisor	1.00	1.00	1.00	1.00	1.00
GIS Administrator	1.00	1.00	1.00	1.00	1.00
GIS Analyst	2.00	2.00	2.00	2.00	2.00
Applications Analyst	0.00	1.00	1.00	1.00	1.00
GIS Technician	3.00	3.00	3.00	3.00	3.00
Total GIS Operations and Support	7.00	8.00	8.00	8.00	8.00
IT Security					
Chief Information Security Officer	1.00	1.00	1.00	1.00	1.00
IT Security Analyst	2.00	2.00	2.00	2.00	2.00
Total IT Security	3.00	3.00	3.00	3.00	3.00
Total Information Technology	54.62	59.62	59.62	64.62	65.62
Human Resources:					
HR Administration					
Chief People Officer	1.00	1.00	1.00	1.00	1.00
Deputy Chief People Officer	1.00	1.00	1.00	1.00	1.00
Talent Acquisition Coordinator	0.00	0.00	0.00	1.00	1.00
Health & Wellbeing Manager	0.00	1.00	1.00	1.00	1.00
Total Rewards Manager	1.00	0.00	0.00	0.00	0.00
Total Rewards Analyst	1.00	1.00	1.00	1.00	1.00
HRIS Analyst	1.00	1.00	1.00	1.00	1.00
Benefits Analyst Senior	1.00	1.00	1.00	0.00	0.00
Human Resource Business Partner	4.00	4.00	4.00	4.00	4.00
Leave Coordinator	0.00	0.00	0.00	1.00	1.00
Business Process Consultant	1.00	1.00	1.00	1.00	1.00
People Team Strategies Manager	1.00	1.00	1.00	1.00	1.00
Human Resource Solution Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Specialist	3.00	3.00	3.00	2.00	3.00
STEM Intern	0.50	0.50	0.50	0.50	0.50
Benefits Coordinator	0.00	0.00	0.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Receptionist	1.25	1.25	1.25	1.25	1.25
Data and Operations Strategist	1.00	1.00	1.00	1.00	1.00
Total HR Administration	19.75	19.75	19.75	20.75	21.75
Learning and Development					
Organizational Development Manager	1.00	1.00	1.00	1.00	1.00
Organizational Development Consultant	3.00	3.00	3.00	3.00	3.00
Total Learning and Development	4.00	4.00	4.00	4.00	4.00
Safety					
Safety Coordinator	1.00	1.00	1.00	1.00	2.00
Total Safety	1.00	1.00	1.00	1.00	2.00
Total Human Resources	24.75	24.75	24.75	25.75	27.75
Management and Budget					
Management and Budget Director	1.00	1.00	1.00	1.00	1.00
Management and Budget Analyst	4.00	5.00	5.00	5.00	5.00
Management and Budget Specialist	1.00	1.00	1.00	1.00	1.00
Total Management and Budget	6.00	7.00	7.00	7.00	7.00

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
Town Clerk					
Town Clerk	1.00	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Records and Information Manager	1.00	1.00	1.00	1.00	1.00
Town Clerk Specialist	3.00	3.00	3.00	3.00	3.00
Total Town Clerk	7.00	7.00	7.00	7.00	7.00
Legal Services:					
General Counsel					
Town Attorney	1.00	1.00	1.00	1.00	1.00
Deputy Town Attorney	1.00	1.00	1.00	1.00	1.00
Assistant Town Attorney	4.00	4.00	4.00	4.00	4.00
Legal Intern	0.25	0.25	0.25	0.25	0.25
Paralegal	2.00	2.00	2.00	2.00	2.00
Legal Assistant	1.00	1.00	1.00	1.00	1.00
Total General Counsel	9.25	9.25	9.25	9.25	9.25
Prosecutor					
Town Prosecutor	1.00	1.00	1.00	1.00	1.00
Assistant Town Prosecutor	7.00	8.00	8.00	8.00	8.00
Prosecutor Business Manager	1.00	1.00	1.00	1.00	1.00
Legal Assistant	10.00	10.00	10.00	10.00	10.00
Prosecutor Administrative Supervisor	1.00	1.00	1.00	1.00	1.00
Redaction Specialist	2.00	2.00	2.00	2.00	2.00
Victim Advocate	2.00	2.00	2.00	2.00	2.00
Paralegal	3.00	3.00	3.00	3.00	3.00
Total Prosecutor	27.00	28.00	28.00	28.00	28.00
Total Legal Services	36.25	37.25	37.25	37.25	37.25
Finance & Management Services:					
Administration					
Finance & Management Services Director	1.00	1.00	1.00	1.00	1.00
Total Management Services Administration	1.00	1.00	1.00	1.00	1.00
Accounting					
Accounting Manager	1.00	1.00	1.00	1.00	1.00
Financial Services Officer	1.00	1.00	1.00	1.00	1.00
Accounting Supervisor	1.00	2.00	2.00	2.00	2.00
Accountant	4.00	4.00	4.00	5.00	5.00
Accounts Payable Technician	3.00	3.00	3.00	3.00	3.00
Grants Coordinator	0.00	0.00	0.00	0.00	1.00
Accounting Specialist	1.00	1.00	1.00	0.00	0.00
Payroll Specialist	3.00	3.00	3.00	3.00	3.00
Total Accounting	14.00	15.00	15.00	15.00	16.00
Purchasing					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Contract Analyst	4.00	4.00	4.00	4.00	4.00
Inventory Services Specialist	1.00	1.00	1.00	1.00	1.00
Purchasing Manager	1.00	1.00	1.00	1.00	1.00
Total Purchasing	7.00	7.00	7.00	7.00	7.00
Tax Compliance					
Tax Compliance Manager	1.00	1.00	1.00	1.00	1.00
Tax Compliance Auditor	3.00	3.00	3.00	3.00	3.00
Assistant Tax Compliance Manager	1.00	1.00	1.00	1.00	1.00

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
Data Compliance Analyst	1.00	1.00	1.00	1.00	1.00
Business Compliance Project Manager	1.00	1.00	1.00	1.00	1.00
Tax Data Strategist	1.00	1.00	1.00	1.00	1.00
Total Tax Compliance	8.00	8.00	8.00	8.00	8.00
Total Finance & Management Services	30.00	31.00	31.00	31.00	32.00
Municipal Court					
Presiding Judge	1.00	1.00	1.00	1.00	1.00
Municipal Judge	3.00	4.00	4.00	4.00	4.00
Commissioner	1.00	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00	1.00
Administrative Supervisor	2.00	2.00	2.00	2.00	2.00
Deputy Court Administrator	1.00	1.00	1.00	1.00	1.00
Court Services Clerk	12.00	12.00	12.00	12.00	12.00
Judicial Assistant	5.00	6.00	6.00	6.00	6.00
Court Enforcement Supervisor	1.00	1.00	1.00	1.00	1.00
Security Officer	4.00	4.00	4.00	4.00	4.00
Court Interpreter	0.75	0.75	0.75	0.75	0.75
Pro Tem Judge	0.32	0.32	0.32	0.32	0.32
Total Municipal Court	32.07	34.07	34.07	34.07	34.07
Development Services:					
Development Services Administration					
Development Services Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Development Services Administration	2.00	2.00	2.00	2.00	2.00
Permits and Licensing					
Customer Service Professional	5.52	5.52	5.52	5.52	5.52
Customer Service Manager	0.50	0.50	0.50	0.50	0.50
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.50	0.50	0.50
Total Permits and Licensing	7.52	7.52	7.52	7.52	7.52
Plan Review and Inspection Administration					
Plan Review and Inspection Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Plan Review and Inspection Admin	2.00	2.00	2.00	2.00	2.00
Plan Review and Inspection - Building					
Building & Fire Inspection Supervisor	0.75	0.75	0.75	0.75	0.75
Building Inspector	7.00	7.00	7.00	7.00	7.00
DS Data Content Strategist	1.00	1.00	1.00	1.00	1.00
Plan Review Supervisor	0.80	0.80	0.80	0.80	0.80
Building & Fire Plans Examiner	6.00	6.00	6.00	6.00	6.00
Permit Technician	4.00	4.00	4.00	4.00	4.00
Total Plan Review and Inspection - Building	19.55	19.55	19.55	19.55	19.55
Plan Review and Inspection - Engineering					
Development Engineer	3.00	3.00	3.00	3.00	3.00
Engineering Inspector	7.00	8.00	8.00	8.00	8.00
Engineering Inspections Supervisor	1.00	1.00	1.00	1.00	1.00
Engineering Plans Examiner	2.00	2.00	2.00	2.00	2.00
Plans Review Supervisor	1.00	1.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00	1.00
Total Plan Review and Inspection - Engineering	15.00	16.00	16.00	16.00	16.00
Plan Review and Inspection - Code					

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
Code Inspections Supervisor	0.80	0.80	0.80	0.80	0.80
Code Inspector	5.00	5.00	5.00	5.00	5.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Plan Review and Inspection - Code	6.80	6.80	6.80	6.80	6.80
Plan Review and Inspection - Fire					
Building & Fire Inspection Supervisor	0.25	0.25	0.25	0.25	0.25
Building Inspector	1.00	1.00	1.00	1.00	1.00
Plan Review Supervisor	0.20	0.20	0.20	0.20	0.20
Building & Fire Plans Examiner	1.00	1.00	1.00	1.00	1.00
Total Plan Review and Inspection - Fire	2.45	2.45	2.45	2.45	2.45
Planning & Development					
Planning Manager	1.00	1.00	1.00	1.00	1.00
Principal Planner	2.00	2.00	2.00	2.00	2.00
Planner	7.00	7.00	7.00	7.00	7.00
Planning Technician	2.00	2.00	2.00	2.00	2.00
Planning Specialist	2.00	2.00	2.00	2.00	2.00
Total Planning & Development	14.00	14.00	14.00	14.00	14.00
Transportation Planning					
Transportation Planning Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.50	0.50	0.50
Transportation Planner	2.00	2.00	2.00	2.00	2.00
Total Transportation Planning	3.50	3.50	3.50	3.50	3.50
Development Engineering					
Development Engineer Manager	1.00	1.00	1.00	1.00	1.00
Engineering ROW Manager	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	0.50	0.50	0.50	0.50	0.50
Development Engineer	4.00	4.00	4.00	4.00	4.00
Total Development Engineering	6.00	6.00	6.00	6.00	6.00
Total Development Services	78.82	79.82	79.82	79.82	79.82
Police Department:					
Police Administration					
Police Chief	1.00	1.00	1.00	1.00	1.00
Assistant Police Chief	2.00	3.00	3.00	3.00	3.00
Administrative Assistant	1.00	1.00	1.00	2.00	2.00
Total Police Administration	4.00	5.00	5.00	6.00	6.00
Support Administration					
Police Commander	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Support Administration	2.00	2.00	2.00	2.00	2.00
Communications					
Police Communications Manager	1.00	1.00	1.00	1.00	1.00
Police Communications Shift Supervisor	7.00	7.00	7.00	7.00	7.00
Dispatcher	41.50	41.50	41.50	41.50	41.50
Total Communications	49.50	49.50	49.50	49.50	49.50
Hiring					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	1.00	1.00	1.00	1.00	1.00
Police Officer	1.00	1.00	1.00	1.00	1.00
Background Investigator	7.00	7.00	7.00	7.00	7.00

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
Total Hiring	10.00	10.00	10.00	10.00	10.00
Planning and Research					
Planning and Research Analyst	2.00	2.00	2.00	2.00	2.00
Planning and Fiscal Manager	1.00	1.00	1.00	1.00	1.00
Total Planning and Research	3.00	3.00	3.00	3.00	3.00
Public Affairs					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	1.00	2.00	2.00	2.00	2.00
Total Public Affairs	2.00	3.00	3.00	3.00	3.00
Counseling Services					
Police Counseling Manager	1.00	1.00	1.00	1.00	0.00
Youth/Family Counselor	7.00	7.00	11.00	7.00	0.00
Advocacy Center Director	0.00	0.00	1.00	0.00	0.00
Victim Services Coordinator	0.00	0.00	1.00	0.00	0.00
Administrative Assistant	1.00	1.00	3.00	1.00	0.00
Advocacy Center Assistant Director	0.00	0.00	1.00	0.00	0.00
MDT Coordinator	0.00	0.00	1.00	0.00	0.00
Total Counseling Services	9.00	9.00	19.00	9.00	0.00
Crime Prevention					
Crime Prevention Technician	2.00	2.00	2.00	2.00	2.00
Total Crime Prevention	2.00	2.00	2.00	2.00	2.00
Property & Evidence					
Property and Evidence Supervisor	1.00	1.00	1.00	1.00	1.00
Property and Evidence Technician	7.00	7.00	7.00	7.00	7.00
Total Property & Evidence	8.00	8.00	8.00	8.00	8.00
Records					
Records Manager	1.00	1.00	1.00	1.00	1.00
Police Records Shift Supervisor	4.00	4.00	4.00	4.00	4.00
Police Records Specialist	21.00	21.00	21.00	21.00	21.00
Total Records	26.00	26.00	26.00	26.00	26.00
Volunteer Services					
Volunteer Specialist	1.00	1.00	1.00	1.00	1.00
Total Volunteer Services	1.00	1.00	1.00	1.00	1.00
Peer Support and Wellness					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	2.00	2.00	2.00	2.00	2.00
Total Peer Support and Wellness	3.00	3.00	3.00	3.00	3.00
Redaction					
Technical Services Coordinator	2.00	2.00	2.00	2.00	2.00
Total Redaction	2.00	2.00	2.00	2.00	2.00
Office of Professional Standards Admin					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Commander	0.00	1.00	1.00	1.00	1.00
Police Lieutenant	1.00	1.00	1.00	1.00	1.00
Policy and Compliance Coordinator	1.00	1.00	1.00	1.00	1.00
Background Investigator	1.00	1.00	1.00	1.00	1.00
Total Office of Professional Standards Admin	4.00	5.00	5.00	5.00	5.00

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
Internal Affairs					
Police Officer	3.00	3.00	3.00	3.00	3.00
Total Internal Affairs	3.00	3.00	3.00	3.00	3.00
Training					
Police Training Specialist	1.00	1.00	1.00	1.00	1.00
Police Officer	7.00	7.00	7.00	7.00	7.00
Rangemaster	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	1.00	1.00
Police Lieutenant	1.00	1.00	1.00	1.00	1.00
Police Sergeant	3.00	3.00	3.00	3.00	3.00
Total Training	15.00	15.00	15.00	14.00	14.00
Patrol Administration					
Police Commander	2.00	2.00	2.00	2.00	2.00
Police Lieutenant	7.00	7.00	8.00	8.00	8.00
Quartermaster	1.00	1.00	1.00	1.00	1.00
Service Aide	2.00	2.00	2.00	2.00	2.00
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.30	2.30	2.30	2.30	2.30
Total Patrol Administration	15.30	15.30	16.30	16.30	16.30
Patrol					
Police Sergeant	16.00	16.00	17.00	18.00	18.00
Police Officer	153.00	153.00	157.00	157.00	157.00
Total Patrol	169.00	169.00	174.00	175.00	175.00
Civilian Patrol					
Civilian Patrol Technician	5.00	5.00	5.00	5.00	5.00
Civilian Patrol Supervisor	1.00	1.00	1.00	1.00	1.00
Total Civilian Patrol	6.00	6.00	6.00	6.00	6.00
Detention					
Detention Facility Supervisor	3.00	3.00	3.00	3.00	3.00
Detention Facility Manager	0.00	1.00	1.00	1.00	1.00
Detention Transport Officer	13.00	13.00	13.00	13.00	13.00
Total Detention	16.00	17.00	17.00	17.00	17.00
Teleserve					
Teleserve Supervisor	0.80	0.80	0.80	0.80	0.80
Teleserve Operator	8.00	8.00	8.00	8.00	8.00
Total Teleserve	8.80	8.80	8.80	8.80	8.80
Bike Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	7.00	7.00	8.00	8.00	8.00
Total Bike Unit	8.00	8.00	9.00	9.00	9.00
Crisis Response Team					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	4.00	4.00	4.00	4.00	4.00
Total Crisis Response Team	5.00	5.00	5.00	5.00	5.00
Investigations Administration					
Police Lieutenant	3.00	3.00	3.00	3.00	3.00
Police Commander	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00
Total Investigations Administration	6.00	6.00	6.00	6.00	6.00

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
Special Assignment Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	6.00	6.00	6.00	6.00	6.00
Total Special Assignment Unit	7.00	7.00	7.00	7.00	7.00
Financial Crimes Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	5.00	5.00	5.00	5.00	6.00
Total Financial Crimes Unit	6.00	6.00	6.00	6.00	7.00
Family Violence Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	4.00	4.00	6.00	6.00	6.00
Victim Advocate	0.00	0.00	3.00	0.00	0.00
Victim Advocate Intern	0.00	0.00	0.60	0.00	0.00
Civilian Investigator	3.00	3.00	3.00	3.00	3.00
Total Family Violence Unit	8.00	8.00	13.60	10.00	10.00
Special Victims Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	10.00	10.00	10.00	10.00	10.00
Total Special Victim Unit	11.00	11.00	11.00	11.00	11.00
Violent Crimes Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	6.00	6.00	7.00	7.00	7.00
Total Violent Crimes Unit	7.00	7.00	8.00	8.00	8.00
Property Crimes					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	8.00	8.00	8.00	8.00	8.00
Total Property Crimes	9.00	9.00	9.00	9.00	9.00
Crime Scene Unit					
Forensic Scientist	2.00	2.00	2.00	2.00	2.00
Forensic Services Supervisor	1.00	1.00	1.00	1.00	1.00
Crime Scene Specialist	3.00	3.00	3.00	3.00	3.00
Total Crime Scene Unit	6.00	6.00	6.00	6.00	6.00
Intel Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	2.00	2.00	2.00	2.00	2.00
Crime Analyst	4.00	4.00	4.00	4.00	4.00
TVA/TLO Coordinator	1.00	0.00	0.00	0.00	0.00
Total Intel Unit	8.00	7.00	7.00	7.00	7.00
Drug Enforcement Unit					
Police Sergeant	2.00	2.00	2.00	1.00	1.00
Police Officer	4.00	5.00	5.00	5.00	5.00
Total Drug Enforcement Unit	6.00	7.00	7.00	6.00	6.00
Digital Forensics Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	4.00	4.00	4.00	4.00	5.00
Audio Video Forensic Analyst	1.00	1.00	2.00	2.00	2.00
Total Digital Forensics Unit	6.00	6.00	7.00	7.00	8.00

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
Special Operations Unit					
Police Commander	0.00	1.00	1.00	1.00	1.00
Total Special Operations Unit	0.00	1.00	1.00	1.00	1.00
Crime Suppression Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	5.00	5.00	5.00	5.00	5.00
Total Crime Suppression Unit	6.00	6.00	6.00	6.00	6.00
K9 Unit					
Police Sergeant	1.00	1.00	1.00	1.00	1.00
Police Officer	3.00	3.00	3.00	3.00	3.00
Total K9 Unit	4.00	4.00	4.00	4.00	4.00
School Resource					
Police Sergeant	2.00	2.00	2.00	2.00	2.00
Police Officer	12.00	12.00	12.00	12.00	12.00
Total School Resource	14.00	14.00	14.00	14.00	14.00
Traffic Unit					
Police Lieutenant	1.00	1.00	1.00	1.00	1.00
Police Sergeant	2.00	2.00	2.00	2.00	2.00
Police Officer	16.00	16.00	16.00	16.00	16.00
Total Traffic Unit	19.00	19.00	19.00	19.00	19.00
Total Police Department	494.60	499.60	524.20	510.60	503.60
Advocacy Center:					
Advocacy Center Administration					
Advocacy Center Director	0.00	0.00	0.00	1.00	1.00
Advocacy Center Assistant Director	0.00	0.00	0.00	1.00	1.00
Multi Disiplinary Tech Coordinator	0.00	0.00	0.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.00	1.00	3.00
Data Scientist	0.00	0.00	0.00	0.00	1.00
Total Advocacy Center Administration	0.00	0.00	0.00	4.00	7.00
Victim Services - Advocacy Therapy					
Counselor	0.00	0.00	0.00	4.00	4.00
Administrative Assistant	0.00	0.00	0.00	1.00	1.00
Counseling Manager	0.00	0.00	0.00	0.00	1.00
Total Victim Services - Advocacy Therapy	0.00	0.00	0.00	5.00	6.00
Victim Services					
Victim Advocate	0.00	0.00	0.00	3.00	3.00
Victim Advocate Intern	0.00	0.00	0.00	0.60	0.60
Victim Services Coordinator	0.00	0.00	0.00	1.00	1.00
Total Victim Services	0.00	0.00	0.00	4.60	4.60
Counseling					
Counseling Manager	0.00	0.00	0.00	0.00	1.00
Administrative Assistant	0.00	0.00	0.00	0.00	1.00
Youth/Family Counselor	0.00	0.00	0.00	0.00	7.00
Total Counseling	0.00	0.00	0.00	0.00	9.00
Total Advocacy Center	0.00	0.00	0.00	13.60	26.60
Fire and Rescue Department:					

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
Fire Administration					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Executive Assistant Fire Chief	1.00	1.00	1.00	1.00	1.00
Assistant Fire Chief	1.00	2.00	2.00	2.00	2.00
Fire Scheduling and Payroll Specialist	1.00	1.00	1.00	1.00	1.00
Privacy and Compliance Officer	1.00	1.00	1.00	1.00	1.00
Fire Solutions Manager	1.00	1.00	1.00	1.00	1.00
Administrative Supervisor	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	2.00
RMS Analyst	1.00	1.00	1.00	1.00	1.00
Fire Captain	0.00	1.00	1.00	1.00	1.00
Total Fire Administration	9.00	11.00	11.00	11.00	12.00
Fire Training					
Battalion Chief	1.00	1.00	1.00	1.00	1.00
Medical Education Program Coordinator	1.00	1.00	1.00	1.00	1.00
Fire Captain	2.00	3.00	3.00	3.00	3.00
Fire Engineer	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Fire Training	6.00	7.00	7.00	7.00	7.00
Fire Operations					
Battalion Chief	10.00	11.00	11.00	11.00	11.00
Fire Captain	61.00	60.00	63.00	63.00	63.00
Fire Engineer	50.00	50.00	53.00	53.00	53.00
Firefighter	93.00	93.00	93.00	93.00	93.00
EMS Inventory Analyst	1.00	1.00	1.00	1.00	1.00
Preplan Technician	0.00	1.00	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00	2.00	2.00
Total Fire Operations	217.00	218.00	224.00	224.00	224.00
Resource					
Resource Specialist	1.00	1.00	1.00	1.00	1.00
Fire Resource Manager	1.00	1.00	1.00	1.00	1.00
Public Safety Equipment Technician	1.00	1.00	1.00	1.00	1.00
Fire Inventory Specialist	1.00	1.00	1.00	1.00	1.00
Fire Service Aide	2.00	2.00	2.00	2.00	2.00
Total Resource	6.00	6.00	6.00	6.00	6.00
Community					
Battalion Chief	1.00	1.00	1.00	1.00	1.00
Community Risk Coordinator	1.00	1.00	1.00	1.00	1.00
Community Risk Manager	1.00	1.00	1.00	1.00	1.00
Total Community	3.00	3.00	3.00	3.00	3.00
Fire Prevention					
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Fire Investigator	2.00	2.00	2.00	2.00	2.00
Addressing Technician	1.00	1.00	1.00	1.00	1.00
Fire Inspector - Lead	1.00	1.00	1.00	1.00	1.00
Fire Inspector	3.00	3.00	3.00	3.00	3.00
Total Fire Prevention	8.00	8.00	8.00	8.00	8.00
Total Fire and Rescue Department	249.00	253.00	259.00	259.00	260.00

Parks and Recreation:
Parks and Recreation Administration

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
Parks and Recreation Director	1.00	1.00	1.00	1.00	1.00
Parks and Facilities Manager	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	1.40	1.40	1.40	1.00	1.00
Parks and Recreation Manager	2.00	2.00	2.00	2.00	2.00
Parks and Recreation Data Content Strategist	1.00	1.00	1.00	0.75	0.75
Assistant Parks and Recreation Director	1.00	1.00	1.00	1.00	1.00
Parks Superintendent	0.00	1.00	1.00	1.40	1.40
Administrative Assistant	5.30	6.30	6.30	6.30	6.30
Park and Recreation Strategist	0.00	0.00	0.00	0.40	0.40
Parks and Recreation Business Manager	1.00	1.00	1.00	1.00	1.00
Recreation Leader	0.03	0.03	0.03	0.03	0.03
Total Parks and Recreation Administration	13.73	15.73	15.73	15.88	15.88
Parks and Open Space					
Parks Operations Superintendent	2.00	2.00	2.00	2.00	2.00
Parks Field Supervisor	2.40	2.40	2.40	2.40	2.40
Parks Mechanic	1.00	1.00	1.00	1.00	1.00
Facilities Maintenance Technician	3.00	3.00	3.00	3.00	3.00
Grounds Maintenance	26.61	26.11	26.11	26.30	26.48
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Park Ranger Supervisor	1.00	1.00	1.00	1.00	1.00
Park Ranger	7.00	7.00	7.00	7.00	7.00
Custodian	6.22	6.22	6.22	6.38	6.38
Recreation Coordinator	1.50	1.50	1.50	1.50	1.50
Aquatic Facility Technician	0.20	0.20	0.20	0.20	0.20
Total Parks and Open Space	51.93	51.43	51.43	51.78	51.96
Riparian Programs					
Recreation Instructor	0.38	0.38	0.38	0.38	0.38
Recreation Supervisor	0.25	0.25	0.25	0.25	0.25
Recreation Coordinator	1.50	1.50	1.50	1.50	1.50
Grounds Maintenance	0.95	0.95	0.95	1.14	1.14
Recreation Specialist	0.00	0.00	0.00	0.00	1.00
Total Riparian Program	3.08	3.08	3.08	3.27	4.27
Cactus Yards					
Recreation Supervisor	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Custodian	2.00	2.00	2.00	2.00	2.00
Facilities Maintenance Technician	1.00	1.00	1.00	1.00	1.00
Grounds Maintenance	8.00	7.00	7.00	7.00	7.00
Park Ranger	1.00	1.00	1.00	1.00	1.00
Park Mechanic	0.50	0.50	0.50	0.50	0.50
Park Field Supervisor	0.00	1.00	1.00	1.00	1.00
Recreation Leader	3.00	3.00	3.00	3.30	3.30
Recreation Leader Senior	2.25	2.25	2.25	1.95	1.95
Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	1.60	1.60	1.60	1.60	1.60
Total Cactus Yards	21.85	21.85	21.85	21.85	21.85
Mesquite Pool					
Recreation Superintendent	0.15	0.15	0.15	0.15	0.15
Aquatic Facility Technician	0.45	0.45	0.45	0.45	0.45
Pool Manager	0.33	0.33	0.33	0.33	0.33
Assistant Pool Manager	0.44	0.44	0.44	0.44	0.44
Head Swim/Dive Coach	0.39	0.39	0.39	0.39	0.39
Assistant Swim/Dive Coach	0.69	0.69	0.69	0.69	0.69
Lifeguard/Instructor	0.86	0.86	0.86	0.86	0.86

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
Lifeguard	1.82	1.82	1.82	1.52	1.52
Total Mesquite Pool	5.13	5.13	5.13	4.83	4.83
Greenfield Pool					
Recreation Superintendent	0.15	0.15	0.15	0.15	0.15
Aquatic Facility Technician	0.45	0.45	0.45	0.45	0.45
Pool Manager	0.33	0.33	0.33	0.33	0.33
Assistant Pool Manager	0.44	0.44	0.44	0.44	0.44
Head Swim/Dive Coach	0.38	0.38	0.38	0.38	0.38
Assistant Swim/Dive Coach	1.13	1.13	1.13	1.13	1.13
Lifeguard/Instructor	1.42	1.42	1.42	1.42	1.42
Lifeguard	0.00	0.00	0.00	0.10	0.10
Total Greenfield Pool	4.30	4.30	4.30	4.40	4.40
Perry Pool					
Recreation Superintendent	0.15	0.15	0.15	0.15	0.15
Aquatic Facility Technician	0.45	0.45	0.45	0.45	0.45
Pool Manager	0.29	0.29	0.29	0.29	0.29
Assistant Pool Manager	0.20	0.20	0.20	0.20	0.20
Head Swim/Dive Coach	0.66	0.66	0.66	0.66	0.66
Assistant Swim/Dive Coach	1.42	1.42	1.42	1.42	1.42
Lifeguard/Instructor	1.04	1.04	1.04	1.04	1.04
Lifeguard	0.00	0.00	0.00	0.10	0.10
Total Perry Pool	4.21	4.21	4.21	4.31	4.31
Williams Field Pool					
Recreation Superintendent	0.15	0.15	0.15	0.15	0.15
Aquatic Facility Technician	0.45	0.45	0.45	0.45	0.45
Pool Manager	0.29	0.29	0.29	0.29	0.29
Assistant Pool Manager	0.44	0.44	0.44	0.44	0.44
Head Swim/Dive Coach	0.29	0.29	0.29	0.29	0.29
Assistant Swim/Dive Coach	0.71	0.71	0.71	0.71	0.71
Lifeguard/Instructor	2.12	2.12	2.12	2.12	2.12
Lifeguard	0.00	0.00	0.00	0.10	0.10
Total Williams Field Pool	4.45	4.45	4.45	4.55	4.55
Freestone Recreation Center					
Recreation Supervisor	0.45	0.45	0.45	0.45	0.45
Administrative Assistant	0.00	1.00	1.00	1.00	1.00
Recreation Coordinator	2.00	2.00	2.00	2.00	2.00
Custodial Supervisor	0.40	0.40	0.40	0.40	0.40
Custodian	2.75	2.75	2.75	2.75	2.75
Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Recreation Leader Senior	1.77	1.77	1.77	2.06	2.06
Recreation Leader	11.10	10.10	10.10	9.81	9.81
Recreation Instructor	1.66	1.66	1.66	1.66	1.66
Recreation Instructor Fitness	1.34	1.34	1.34	1.34	1.34
Total Freestone Recreation Center	22.47	22.47	22.47	22.47	22.47
McQueen Activity Center					
Recreation Supervisor	0.25	0.25	0.25	0.25	0.25
Custodian	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	2.00	2.00	2.00	2.00	2.00
Custodial Supervisor	0.20	0.20	0.20	0.20	0.20
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Recreation Leader	2.09	2.09	2.09	2.78	2.78
Recreation Instructor	2.64	2.64	2.64	1.73	1.73

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
Recreation Instructor Fitness	0.24	0.24	0.24	0.20	0.20
Recreation Leader Senior	0.51	0.51	0.51	0.50	0.50
Total McQueen Activity Center	9.93	9.93	9.93	9.66	9.66
Community Center					
Recreation Supervisor	0.25	0.25	0.25	0.25	0.25
Custodial Supervisor	0.20	0.20	0.20	0.20	0.20
Custodian	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	0.70	0.70	0.70	0.70	0.70
Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Recreation Leader	2.24	2.24	2.24	2.13	2.13
Recreation Instructor	1.52	1.52	1.52	1.65	1.65
Recreation Instructor Fitness	0.13	0.13	0.13	0.11	0.11
Total Community Center	7.04	7.04	7.04	7.04	7.04
Adaptive Recreation Program					
Recreation Coordinator	1.30	1.30	1.30	1.30	1.30
Recreation Leader Senior	0.80	0.80	0.80	0.80	0.80
Recreation Leader	0.06	0.06	0.06	0.06	0.06
Recreation Instructor	0.40	0.40	0.40	0.40	0.40
Total Adaptive Recreation Program	2.56	2.56	2.56	2.56	2.56
Special Events					
Recreation Coordinator	2.50	2.50	2.50	2.50	2.50
Recreation Specialist	3.00	3.00	3.00	3.00	4.00
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
Recreation Leader	0.82	0.82	0.82	0.40	0.40
Total Special Events	7.32	7.32	7.32	6.90	7.90
Youth and Adult Sports					
Recreation Coordinator	0.40	0.40	0.40	0.40	0.40
Recreation Supervisor	0.05	0.05	0.05	0.05	0.05
Recreation Leader Senior	1.41	1.41	1.41	1.41	1.41
Total Youth and Adult Sports	1.86	1.86	1.86	1.86	1.86
Southeast Regional Library					
Recreation Supervisor	0.25	0.25	0.25	0.25	0.25
Custodial Supervisor	0.20	0.20	0.20	0.20	0.20
Custodian	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	0.50	0.50	0.50	0.50	0.50
Recreation Leader Senior	0.50	0.50	0.50	0.50	0.50
Recreation Instructor	0.42	0.42	0.42	0.42	0.42
Recreation Leader	0.82	0.82	0.82	0.82	0.82
Total Southeast Regional Library	3.69	3.69	3.69	3.69	3.69
Facilities Management Administration					
Facilities Operation Superintendent	1.00	2.00	0.00	0.00	0.00
Facilities Assistant Manager	1.00	2.00	0.00	0.00	0.00
Security Systems Technician	2.00	2.00	0.00	0.00	0.00
Maintenance Coordinator	1.00	2.00	0.00	0.00	0.00
Facilities Maintenance Technician	12.25	13.25	0.00	0.00	0.00
Total Facilities Management Administration	17.25	21.25	0.00	0.00	0.00
South Area Service Center					
Environmental Compliance Regulatory Coordina	0.25	0.25	0.00	0.00	0.00
Total South Area Service Center	0.25	0.25	0.00	0.00	0.00

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
Public Safety Training Facility					
Facilities Assistant Manager	1.00	1.00	0.00	0.00	0.00
Public Safety Equipment Technician	1.00	1.00	0.00	0.00	0.00
Facilities Maintenance Technician	0.75	0.75	0.00	0.00	0.00
Administrative Assistant	2.00	2.00	0.00	0.00	0.00
Total Public Safety Training Facility	4.75	4.75	0.00	0.00	0.00
Total Parks and Recreation	185.80	191.30	165.05	165.05	167.23
Engineering Services:					
Engineering Administration					
Town Engineer	0.60	0.60	0.60	0.60	0.60
Assistant Town Engineer	1.00	1.00	1.00	1.00	1.00
Engineering ROW Manager	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	0.25	1.00	1.00	1.00	1.00
Engineering Data Strategist	1.00	1.00	1.00	1.00	1.00
Total Engineering Administration	3.35	4.10	4.10	4.10	4.10
Engineering Traffic					
Town Traffic Engineer	1.00	1.00	1.00	1.00	1.00
Traffic Engineering Specialist	2.00	2.00	2.00	2.00	2.00
Traffic Safety Specialist	1.00	1.00	1.00	1.00	1.00
Traffic Studies Engineer	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.25	0.00	0.00	0.00	0.00
Total Engineering Traffic	5.25	5.00	5.00	5.00	5.00
Total Engineering Services	8.60	9.10	9.10	9.10	9.10
TOTAL GENERAL FUND	1248.36	1277.36	1307.96	1313.96	1333.14
STREETS					
Roads and Maintenance:					
Roads and Maintenance Administration					
Maintenance Coordinator	1.00	1.00	1.00	1.00	1.00
Intelligent Transportation Systems Engineer	0.00	0.00	0.00	0.00	2.00
Total Roads and Maintenance	1.00	1.00	1.00	1.00	3.00
TOTAL ROADS AND MAINTENANCE	1.00	1.00	1.00	1.00	3.00
HURF:					
Streets Administration					
Streets Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Streets Superintendent	1.00	1.00	1.00	1.00	1.00
Total Streets Administration	3.00	3.00	3.00	3.00	3.00
Asphalt Patching					
Streets Supervisor	0.33	0.33	0.33	0.33	0.33
Streets Crew Leader	1.00	1.00	1.00	1.00	1.00
Heavy Equipment Operator	3.00	3.00	3.00	3.00	3.00
Total Asphalt Patching	4.33	4.33	4.33	4.33	4.33
Crack Sealing					
Streets Supervisor	0.50	0.50	0.50	0.50	0.50
Streets Crew Leader	2.00	2.00	2.00	2.00	2.00
Streets Maintenance Worker	6.00	6.00	6.00	6.00	6.00
Total Crack Sealing	8.50	8.50	8.50	8.50	8.50

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
Fog Sealing					
Streets Supervisor	0.50	0.50	0.50	0.50	0.50
Streets Crew Leader	1.00	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00	1.00
Streets Maintenance Worker	3.00	3.00	3.00	3.00	3.00
Total Fog Sealing	5.50	5.50	5.50	5.50	5.50
Hazard Response					
Streets Supervisor	0.34	0.34	0.34	0.34	0.34
Hazard Response Worker	2.00	2.00	2.00	2.00	2.00
Total Hazard Response	2.34	2.34	2.34	2.34	2.34
Preventive Maintenance					
Streets Supervisor	0.34	0.34	0.34	0.34	0.34
Pavement Management Coordinator	2.00	2.00	2.00	2.00	2.00
Preventive Management Technician	1.00	1.00	1.00	1.00	1.00
Total Preventive Maintenance	3.34	3.34	3.34	3.34	3.34
Street Lighting					
Streets Supervisor	0.50	0.50	0.50	0.50	0.50
Street Light Maintenance Coordinator	1.00	1.00	1.00	1.00	1.00
Street Light Technician	4.00	4.00	4.00	4.00	4.00
Total Street Lighting	5.50	5.50	5.50	5.50	5.50
Traffic Signal Maintenance					
Streets Supervisor	0.50	0.50	0.50	0.50	0.50
ITS Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Traffic Signal Specialist	7.00	7.00	7.00	8.00	8.00
Total Traffic Signal Maintenance	8.50	8.50	8.50	9.50	9.50
Street Marking					
Streets Supervisor	0.33	0.33	0.33	0.33	0.33
Total Street Marking	0.33	0.33	0.33	0.33	0.33
Street Signs					
Streets Supervisor	0.33	0.33	0.33	0.33	0.33
Traffic Sign Technician	3.00	3.00	3.00	3.00	3.00
Traffic Sign Crew Leader	1.00	1.00	1.00	1.00	1.00
Total Street Signs	4.33	4.33	4.33	4.33	4.33
Traffic Operations Center					
Assistant Town Traffic Engineer	1.00	1.00	1.00	1.00	1.00
Traffic Signal Specialist	1.00	1.00	1.00	0.00	0.00
Intelligent Transportation Systems Engineer	1.00	1.00	1.00	1.00	0.00
Intelligent Transportation Systems Analyst	2.00	2.00	2.00	2.00	2.00
Intelligent Transportation Systems Specialist	2.00	2.00	3.00	3.00	3.00
Intelligent Transportation Network Engineer	1.00	1.00	1.00	1.00	1.00
Total Traffic Operations Center	8.00	8.00	9.00	8.00	7.00
Landscape Maintenance					
Streets Supervisor	0.33	0.33	0.33	0.33	0.33
Landscape Maintenance Coordinator	2.00	2.00	2.00	2.00	2.00
Total Landscape Maintenance	2.33	2.33	2.33	2.33	2.33
Concrete Repair					
Streets Supervisor	0.33	0.33	0.33	0.33	0.33
Total Concrete Repair	0.33	0.33	0.33	0.33	0.33

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
Shoulder Maintenance					
Streets Supervisor	0.33	0.33	0.33	0.33	0.33
Heavy Equipment Operator	2.00	2.00	2.00	2.00	2.00
Total Shoulder Maintenance	2.33	2.33	2.33	2.33	2.33
TOTAL HURF	58.66	58.66	59.66	59.66	58.66
TOTAL STREETS	59.66	59.66	60.66	60.66	61.66
ENTERPRISE OPERATIONS					
Water:					
Water Administration					
Water Manager	1.00	1.00	1.00	1.00	1.00
Water Apprenticeship	0.00	1.00	1.00	1.00	1.00
Environmental Compliance Regulatory Coordina	0.25	0.25	0.25	0.25	0.25
Application Engineer	0.50	0.50	0.50	0.50	1.00
Total Water Administration	1.75	2.75	2.75	2.75	3.25
Public Works Administration					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Assistant Public Works Director	2.00	2.00	2.00	2.00	2.00
Safety Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Public Works Data Strategist	0.00	1.00	1.00	1.00	1.00
Customer Service Professional	1.00	1.00	1.00	1.00	1.00
Total Public Works Administration	6.00	7.00	7.00	7.00	7.00
Utilities					
Customer Service Manager	0.50	0.50	0.50	0.50	0.50
Accountant	1.00	1.00	1.00	1.00	1.00
Customer Service Professional	9.60	9.60	9.60	9.60	9.60
Utility Billing Specialist	2.00	2.00	2.00	2.00	2.00
Administrative Assistant	0.50	0.50	0.50	0.50	0.50
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00
Total Utilities	14.60	14.60	14.60	14.60	14.60
Utility Locates					
Utility Locator	4.00	4.00	4.00	4.00	4.00
Utility Locator Lead	1.00	1.00	1.00	1.00	1.00
Asset Management Specialist	1.00	1.00	1.00	1.00	1.00
Utility Supervisor	1.00	1.00	1.00	1.00	1.00
Total Utility Locates	7.00	7.00	7.00	7.00	7.00
North Water Treatment Plant					
Water Production Superintendent	1.00	1.00	1.00	1.00	1.00
Utility Supervisor	1.00	1.00	1.00	1.00	1.00
Instrumentation and Controls Specialist	2.00	2.00	2.00	2.00	2.00
Water Treatment Plant Mechanic	2.00	2.00	2.00	2.00	2.00
Water Treatment Plant Operator	6.00	6.00	6.00	6.00	8.00
Lead Water Treatment Plant Operator	1.00	1.00	1.00	1.00	1.00
Lead Water Treatment Plant Mechanic	1.00	1.00	1.00	1.00	1.00
Facilities Maintenance Technician	0.00	0.00	0.00	0.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total North Water Treatment Plant	15.00	15.00	15.00	15.00	18.00
Santan Vista Treatment Plant					
Lead Water Treatment Plant Operator	1.00	1.00	1.00	1.00	1.00
Utility Supervisor	1.00	1.00	1.00	1.00	1.00
Instrumentation and Controls Specialist	2.00	2.00	2.00	2.00	2.00

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
Water Treatment Plant Mechanic	2.00	2.00	2.00	2.00	2.00
Water Treatment Plant Operator	9.00	9.00	9.00	9.00	9.00
Water Treatment Plant Maintenance Lead	1.00	1.00	1.00	1.00	1.00
Chemist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Santan Vista Treatment Plant	18.00	18.00	18.00	18.00	18.00
Water Production					
Well Technician	4.00	4.00	4.00	4.00	5.00
Well Technician Lead	1.00	1.00	1.00	1.00	1.00
Instrumentation and Controls Specialist	2.00	2.00	2.00	2.00	2.00
Well Utility Supervisor	1.00	1.00	1.00	1.00	1.00
Lead Instrumentation and Wells Specialist	1.00	1.00	1.00	1.00	1.00
Electrician	1.00	1.00	1.00	1.00	1.00
Total Water Production	10.00	10.00	10.00	10.00	11.00
SCADA Field Operations					
Utility Supervisor	1.00	1.00	1.00	1.00	1.00
Water Treatment Plant Operator	5.00	6.00	6.00	6.00	6.00
Water Treatment Plant Operator Lead	1.00	1.00	1.00	1.00	1.00
SCADA Programmer	1.00	1.00	1.00	1.00	1.00
Total SCADA Field Operations	8.00	9.00	9.00	9.00	9.00
Water Resources					
Water & Energy Planning Advisor	1.00	1.00	1.00	1.00	1.00
Water Resources Manager	1.00	1.00	1.00	1.00	1.00
Total Water Resources	2.00	2.00	2.00	2.00	2.00
Water Conservation					
Water Conservation Coordinator	2.00	2.00	2.00	2.00	2.00
Water Conservation Specialist	4.00	4.00	4.00	4.00	4.00
Water Conservation Intern	0.38	0.38	0.38	0.38	0.38
Total Water Conservation	6.38	6.38	6.38	6.38	6.38
Water Metering					
Utility Billing Technician	2.00	2.00	2.00	2.00	2.00
Water Meter Supervisor	1.00	2.00	2.00	2.00	2.00
Senior Utility Technician	4.00	4.00	4.00	4.00	4.00
Meter Instrumentation Technician	1.00	1.00	1.00	1.00	1.00
Meter Reader	16.00	16.00	16.00	16.00	18.00
Total Water Metering	24.00	25.00	25.00	25.00	27.00
Water Distribution					
Utility Supervisor	1.00	2.00	2.00	2.00	2.00
Water Distribution Superintendent	1.00	1.00	1.00	1.00	1.00
Senior Utility Technician	5.00	6.00	6.00	6.00	6.00
Water Distribution Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Utility Worker	12.00	13.00	13.00	13.00	13.00
Total Water Distribution	21.00	24.00	24.00	24.00	24.00
Water Quality					
Water Quality Technician	2.00	2.00	2.00	2.00	2.00
Water Quality Program Manager	1.00	1.00	1.00	1.00	1.00
Lead Water Quality Technician	1.00	1.00	1.00	1.00	1.00
Chemist	2.00	2.00	2.00	2.00	2.00
Total Water Quality	6.00	6.00	6.00	6.00	6.00
Backflow					

TOWN OF GILBERT POSITION LISTING

	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Revised FY 2026	Requested FY 2027
Code Inspections Supervisor	0.20	0.20	0.20	0.20	0.20
Building Inspector	2.00	2.00	2.00	2.00	2.00
Total Backflow	2.20	2.20	2.20	2.20	2.20
TOTAL WATER	141.93	148.93	148.93	148.93	155.43
Wastewater:					
Wastewater Administration					
Wastewater Manager	1.00	1.00	1.00	1.00	1.00
Wastewater Superintendent	3.00	3.00	3.00	3.00	3.00
Applications Engineer	0.50	0.50	0.50	0.50	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Wastewater Administration	5.50	5.50	5.50	5.50	6.00
Lift Stations					
Lift Station Supervisor	1.00	1.00	1.00	1.00	1.00
Instrumentation and Controls Specialist	0.60	0.60	0.60	0.60	0.60
Lift Station Technician	3.00	3.00	4.00	4.00	5.00
Lift Station Technician Lead	1.00	1.00	1.00	1.00	1.00
Electrician	1.00	1.00	1.00	1.00	1.00
SCADA Programmer	0.60	0.60	0.60	0.60	0.60
Total Lift Stations	7.20	7.20	8.20	8.20	9.20
Gravity Systems					
Utility Supervisor	2.00	2.00	2.00	2.00	2.00
Senior Utility Worker/Technician	6.00	6.00	6.00	6.00	7.00
Wastewater Apprenticeship	0.00	1.00	1.00	1.00	1.00
Odor Control Specialist	1.00	1.00	1.00	1.00	1.00
Odor Control Technician	1.00	1.00	1.00	1.00	2.00
Utility Worker	8.00	8.00	8.00	8.00	10.00
Total Gravity Systems	18.00	19.00	19.00	19.00	23.00
Neely Plant					
Wastewater Treatment Plant Mechanic	0.00	0.00	0.00	0.00	3.00
Wastewater Treatment Plant Operator	0.00	0.00	0.00	0.00	9.00
Wastewater Treatment Plant Supervisor	0.00	0.00	0.00	0.00	2.00
Electrician	0.00	0.00	0.00	0.00	1.00
CMMS Specialist	0.00	0.00	0.00	0.00	1.00
Total Neely Plant	0.00	0.00	0.00	0.00	16.00
Effluent Reuse					
Utility Worker	4.00	4.00	4.00	4.00	4.00
Instrumentation and Controls Specialist	0.40	0.40	0.40	0.40	0.40
Reclaimed Well Technician	2.00	2.00	2.00	2.00	2.00
Reclaimed Distribution Supervisor	1.00	1.00	1.00	1.00	1.00
SCADA Programmer	0.40	0.40	0.40	0.40	0.40
Total Effluent Reuse	7.80	7.80	7.80	7.80	7.80
Effluent Recharge					
Utility Worker	4.00	4.00	4.00	4.00	4.00
Reclaimed Water Quality Technician	2.00	2.00	2.00	2.00	2.00
Recharge Supervisor	1.00	1.00	1.00	1.00	1.00
Total Effluent Recharge	7.00	7.00	7.00	7.00	7.00
Wastewater Quality					
Pretreatment Program Coordinator	1.00	1.00	1.00	0.00	0.00
Industrial Pretreatment Inspector	3.00	3.00	3.00	3.00	3.00
Wastewater Quality Inspector	4.00	4.00	4.00	4.00	4.00
Wastewater Quality Compliance Supervisor	0.00	0.00	0.00	1.00	1.00

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
Total Wastewater Quality	8.00	8.00	8.00	8.00	8.00
TOTAL WASTEWATER	53.50	54.50	55.50	55.50	77.00
Solid Waste - Residential:					
Residential Administration					
Solid Waste and Recycling Manager	0.86	0.86	0.86	0.86	0.86
Env Services Collections Superintendent	0.86	0.86	0.86	0.86	0.86
Administrative Assistant	1.11	1.11	1.11	1.11	1.11
Routing Technician	1.00	1.00	1.00	1.00	1.00
Environmental Services Clerk	0.80	0.80	0.80	0.80	0.80
Customer Service Professional	1.00	1.00	1.00	1.00	1.00
Operations and Data Analyst	0.00	0.00	1.00	1.00	1.00
Environmental Services Supervisor	3.67	4.67	4.67	5.00	5.00
Program & Sustainability Superintendent	1.00	1.00	1.00	1.00	1.00
Environmental Outreach Specialist	0.00	1.00	1.00	1.00	1.00
Environmental Services Inspector	2.00	2.00	2.00	2.00	2.00
Safety Specialist	0.00	0.00	0.00	0.00	1.00
Total Residential Administration	12.30	14.30	15.30	15.63	16.63
Residential Collections					
Solid Waste Operator	27.47	27.47	27.47	30.48	30.48
Customer Service Professional	0.50	0.50	0.50	0.50	0.50
Environmental Services Worker	1.50	1.50	1.50	1.50	1.50
Total Residential Collections	29.47	29.47	29.47	32.48	32.48
Uncontained Collections					
Solid Waste Operator	19.00	19.00	19.00	15.00	15.00
Total Uncontained Collections	19.00	19.00	19.00	15.00	15.00
Recycling					
Environmental Services Supervisor	0.33	0.33	0.33	0.00	0.00
Environmental Services Worker	1.50	1.50	1.50	1.50	1.50
Solid Waste Operator	13.53	13.53	13.53	14.52	14.52
Environmental Outreach Specialist	3.00	3.00	3.00	3.00	3.00
Total Recycling	18.36	18.36	18.36	19.02	19.02
Environmental Programs					
HHW Supervisor	1.00	1.00	1.00	1.00	1.00
HHW Technician	4.00	4.00	4.00	4.00	4.00
Total Environmental Programs	5.00	5.00	5.00	5.00	5.00
TOTAL SOLID WASTE - RESIDENTIAL	84.13	86.13	87.13	87.13	88.13
Solid Waste - Commercial:					
Commercial Administration					
Environmental Services Supervisor	1.00	1.00	1.00	1.00	1.00
Solid Waste and Recycling Manager	0.14	0.14	0.14	0.14	0.14
Customer Service Professional	0.50	0.50	0.50	0.50	0.50
Environmental Services Clerk	0.20	0.20	0.20	0.20	0.20
Administrative Assistant	0.14	0.14	0.14	0.14	0.14
Env Services Collections Superintendent	0.14	0.14	0.14	0.14	0.14
Total Commercial Administration	2.12	2.12	2.12	2.12	2.12
Commercial Collections					
Solid Waste Operator	6.00	6.00	6.00	6.00	6.00
Total Commercial Collections	6.00	6.00	6.00	6.00	6.00
Rolloffs					

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
Solid Waste Operator	2.00	2.00	2.00	2.00	2.00
Total Rolloffs	2.00	2.00	2.00	2.00	2.00
TOTAL SOLID WASTE - COMMERCIAL	10.12	10.12	10.12	10.12	10.12
Environmental Compliance:					
Street Cleaning					
Streets Supervisor	0.34	0.34	0.34	0.34	0.34
Heavy Equipment Operator	6.00	6.00	6.00	6.00	6.00
Total Street Cleaning	6.34	6.34	6.34	6.34	6.34
Storm Water					
Storm Water Utility Worker	2.00	2.00	2.00	2.00	2.00
Environmental Compliance Superintendent	0.00	0.00	0.00	0.00	1.00
Utility Supervisor	1.00	1.00	1.00	1.00	1.00
Storm Water Utility Technician	2.00	2.00	3.00	3.00	3.00
Environmental Compliance Manager	1.00	1.00	1.00	1.00	1.00
Env. Compliance Inspection Technician	2.00	2.00	2.00	2.00	2.00
Environmental Compliance Regulatory Coordina	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	0.75	0.75	0.75	0.75	0.75
Total Storm Water	9.25	9.25	10.25	10.25	11.25
TOTAL ENVIRONMENTAL COMPLIANCE	15.59	15.59	16.59	16.59	17.59
TOTAL ENTERPRISE OPERATIONS	305.27	315.27	318.27	318.27	348.27
INTERNAL SERVICE FUNDS					
Fleet Operations					
Fleet Business Manager	1.00	1.00	1.00	1.00	1.00
Fleet Analyst	1.00	1.00	1.00	1.00	1.00
Fleet Supervisor	2.00	2.00	2.00	2.00	4.00
Fleet Specialist	1.00	1.00	1.00	1.00	2.00
Fleet Superintendent	0.00	0.00	1.00	1.00	2.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Welder Technician	1.00	1.00	1.00	1.00	1.00
Fleet Technician	18.00	20.00	20.00	20.00	24.00
Fleet Service Aide	2.00	2.00	2.00	2.00	2.00
Parts Technician	4.00	4.00	4.00	4.00	4.00
Total Fleet Operations	31.00	33.00	34.00	34.00	42.00
Health Trust Administration					
Wellness Coordinator	1.00	1.00	1.00	1.00	1.00
Total Health Trust	1.00	1.00	1.00	1.00	1.00
Workers' Compensation					
Workers' Compensation Program Coordinator	1.00	1.00	1.00	0.50	0.50
Leave Coordinator	0.00	0.00	0.00	0.50	0.50
Total Workers' Compensation	1.00	1.00	1.00	1.00	1.00
General Liability					
Assistant Risk Manager	1.00	1.00	1.00	1.00	1.00
Total General Liability	1.00	1.00	1.00	1.00	1.00
TOTAL INTERNAL SERVICES	34.00	36.00	37.00	37.00	45.00
SPECIAL REVENUE					
CDBG/HOME Administration					
Community Resources Supervisor	0.65	0.55	0.55	0.55	0.55
Housing Rehabilitation Coordinator	1.00	1.00	1.00	1.00	1.00

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
Volunteer and Community Resource Manager	0.00	0.10	0.10	0.10	0.10
Total CDBG Administration	1.65	1.65	1.65	1.65	1.65
Parkway Improvement District					
Parkway Improvement District Specialist	0.50	0.50	0.50	0.50	0.50
Grounds Maintenance	2.00	2.00	2.00	2.00	2.00
Parks Field Supervisor	0.60	0.60	0.60	0.60	0.60
Total Parkway Improvement District	3.10	3.10	3.10	3.10	3.10
Police Impound Fund					
Tow Hearing Specialist	1.00	1.00	1.00	1.00	1.00
Tele serve Supervisor	0.20	0.20	0.20	0.20	0.20
Administrative Assistant II	0.70	0.70	0.70	0.70	0.70
Total Police Impound Fund	1.90	1.90	1.90	1.90	1.90
Ambulance Transport					
Ambulance Transport Manager	1.00	1.00	1.00	1.00	1.00
Paramedic/EMT	39.56	42.56	42.56	42.56	42.56
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Ambulance Billing Specialist	1.00	1.00	1.00	1.00	1.00
Ambulance Billing Analyst	1.00	1.00	1.00	1.00	1.00
Total Ambulance Transport	43.56	46.56	46.56	46.56	46.56
Court Enhancement Fund					
Court Services Clerk	1.00	1.00	1.00	1.00	1.00
Total Court Enhancement Fund	1.00	1.00	1.00	1.00	1.00
Judicial Collection Enhancement					
Applications Analyst	1.00	1.00	1.00	1.00	1.00
Total Judicial Collection Enhancement	1.00	1.00	1.00	1.00	1.00
Native American Management Program					
Intern	0.80	0.80	0.80	0.80	0.80
Total Native American Management Program	0.80	0.80	0.80	0.80	0.80
Tourism					
Tourism Program Manager	0.00	1.00	1.00	1.00	1.00
ED Project Manager Sr	1.00	1.00	1.00	1.00	1.00
Total Tourism	1.00	2.00	2.00	2.00	2.00
Opioid					
Behavioral Health and Addiction Co-Responder	0.00	1.00	1.00	0.00	0.00
Total Opioid	0.00	1.00	1.00	0.00	0.00
TOTAL SPECIAL REVENUE	54.01	59.01	59.01	58.01	58.01
CAPITAL PROJECT ADMINISTRATION					
Town Engineer	0.40	0.40	0.40	0.40	0.40
CIP Manager	1.00	1.00	1.00	1.00	1.00
Asst CIP Manager	0.00	1.00	1.00	1.00	1.00
CIP Communication Specialist	1.00	1.00	1.00	2.00	2.00
Land Acquisition Agent	0.00	0.00	1.00	1.00	1.00
Senior Project Manager	13.00	17.00	17.00	19.00	19.00
Project Analyst	1.00	1.00	1.00	1.00	1.00
Project Supervisor	3.00	4.00	4.00	4.00	4.00
Administrative Assistant	0.50	1.00	1.00	1.00	1.00
TOTAL CAPITAL PROJECT ADMINISTRATION	19.90	26.40	27.40	30.40	30.40

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
GRAND TOTAL POSITIONS	1,721.20	1,773.70	1,810.30	1,818.30	1,876.48
LIMITED TERM AGREEMENTS					
GENERAL FUND					
Town Manager					
Emergency Management Analyst	1.00	1.00	1.00	1.00	0.00
Facility Specialist	0.00	0.00	1.00	1.00	1.00
Facilities Maintenance Technician	0.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	0.00	0.00	0.00	0.00
Security Systems Technician	0.00	0.00	0.00	1.00	0.00
Community Initiative Coordinator	0.00	0.00	0.00	1.00	1.00
Facilities Supervisor	0.00	0.00	0.00	1.00	0.00
Human Resources					
Business Partner	0.00	0.00	0.00	1.00	0.00
Safety Coordinator	0.00	1.00	1.00	1.00	0.00
HR Specialist	1.00	1.00	1.00	1.00	0.00
General Counsel					
Assistant Town Prosecutor	0.00	0.00	0.00	2.00	2.00
Legal Assistant	0.00	1.00	1.00	0.00	0.00
Information Technology					
IT Specialist	0.00	1.00	0.00	1.00	0.00
IT Project Manager	1.00	0.00	0.00	0.00	0.00
IT Data Strategist	0.00	0.00	0.00	1.00	1.00
Trainer/Communication Specialist	0.00	0.00	0.00	1.00	1.00
Communications Engineer	0.00	0.00	0.00	1.00	0.00
Network Engineer	0.00	0.00	0.00	0.00	1.00
Finance					
Tax Records Specialist	0.00	0.50	0.00	0.50	0.50
Payroll Specialist	1.00	2.00	2.00	2.00	2.00
Grants Accountant	0.00	0.00	0.00	1.00	1.00
Grants Analyst	0.00	0.00	2.00	1.00	1.00
Grant Coordinator	0.00	1.00	1.00	1.00	0.00
Communications and Engagement					
Marketing and Content Strategist	0.00	1.00	0.00	1.00	0.00
Economic Development					
ED Project Manager	0.00	0.00	0.00	1.00	2.00
Development Services					
Engineering Inspector	0.00	2.00	2.00	2.00	3.00
Police					
Victim Advocate Intern	0.61	1.00	0.00	0.00	0.00
Victim Advocate	2.00	2.00	0.00	0.00	0.00
Records Shift Supervisor	0.00	0.00	0.00	1.00	1.00
Records Specialist	0.00	0.00	0.00	5.00	5.00
Dispatcher	0.00	0.00	0.00	5.00	0.00
Police Officer	0.00	0.00	0.00	10.00	10.00
Advocacy					
Youth and Family Counselor	0.00	0.00	0.00	0.00	1.00
Fire					
Firefighter	0.00	4.00	4.00	5.00	5.00
Community Risk Reduction Educator	0.00	0.00	0.00	0.00	1.00
Administrative Assistant	1.48	1.48	1.48	1.48	0.48
Parks and Recreation					
Recreation Specialist	1.00	2.00	2.00	2.00	0.00
Grounds Maintenance	0.00	1.50	1.50	1.50	1.32
Administrative Assistant	0.00	1.00	0.00	0.00	0.00
TOTAL GENERAL FUND	10.09	25.48	21.98	55.48	42.30

TOWN OF GILBERT POSITION LISTING

	<u>Actual FY 2024</u>	<u>Actual FY 2025</u>	<u>Adopted FY 2026</u>	<u>Revised FY 2026</u>	<u>Requested FY 2027</u>
WATER FUND					
Water Metering					
Water Meter Supervisor	1.00	0.00	0.00	0.00	0.00
Utility Locator	0.00	2.00	2.00	2.00	0.00
Water Meter Reader	1.00	1.00	1.00	0.00	0.00
TOTAL WATER FUND	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>	<u>2.00</u>	<u>0.00</u>
SPECIAL REVENUE					
CDBG					
Native American Management Intern Coord	0.00	0.00	0.00	0.00	1.00
TOTAL SPECIAL REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>
TOTAL LTA	<u>12.09</u>	<u>28.48</u>	<u>24.98</u>	<u>57.48</u>	<u>43.30</u>
TOTAL FTE AND LTA	<u>1,733.29</u>	<u>1,802.18</u>	<u>1,835.28</u>	<u>1,875.78</u>	<u>1,919.78</u>

TOWN OF GILBERT
Capital Outlay Listing (Non-CIP)
Fiscal Year 2026-2027

Current Veh #	New Veh #	Department	Description	Amount
GENERAL FUND				
	ADD2701	Police - Digital Forensics Unit	Midsize SUV	\$ 68,380
	ADD2702	Police - Financial Crimes Unit	1/2 Ton Truck	\$ 75,980
	ADD2703	Police - Detention	Detention Van	\$ 128,940
	ADD2704	Fire - Community	Ford F150	\$ 43,630
		Fire - Resource	Turnout Dryer	\$ 29,000
		Fire - Operations	DJI Mattrice Drone	\$ 27,000
	ADD2705	Facilities - Admin	1/2 Ton Truck	\$ 75,000
	ADD2706	Facilities - Advocacy Center	1/2 Ton Truck	\$ 85,000
	ADD2613	Facilities - Admin	1/2 Ton Truck - Carryforward	\$ 65,180
	ADD2616	Facilities - Admin	1/2 Ton Truck - Carryforward	\$ 70,000
	ADD2502	Police - Investigations Admin	Command Van - Carryforward-Gen Fund Portion	\$ 750,000
		Fire - Operations	Lithium Ion Battery Equip - Carryforward	\$ 97,000
		Total General Fund		\$ 1,515,110
GENERAL REPLACEMENT FUND				
2093		Police - Patrol	Interceptor SUV - Carryforward	\$ 63,500
2357		Police - Patrol	Interceptor SUV - Carryforward	\$ 97,600
2716		Police - Patrol	Interceptor SUV - Carryforward	\$ 97,500
2128		Police - Crime Scene Unit	Interceptor SUV - Carryforward	\$ 75,250
2201		Police - Crime Suppresion Team	Interceptor SUV - Carryforward	\$ 75,250
2352		Police - Patrol	Interceptor SUV - Carryforward	\$ 97,100
2531		Engineering - Inspection	1/2 Ton Pickup - Carryforward	\$ 43,100
2186		Parks - Admin	3/4 Ton Pickup - Carryforward	\$ 74,000
682		Fire - Operations	Hazmat Truck - Carryforward	\$ 1,536,640
640		Information Technology	UTV / Golf Cart	\$ 16,200
2139		Development Services	Truck, 1/2 Ton	\$ 54,000
2141		Police - Peer Support	SUV, Midsize	\$ 58,000
2375		Police - Training	SUV, Patrol	\$ 104,000
2223		Police - Patrol	SUV, Patrol	\$ 104,000
2344		Police - Patrol	SUV, Patrol	\$ 104,000
2349		Police - Patrol	SUV, Patrol	\$ 104,000
2357		Police - Patrol	SUV, Patrol	\$ 104,000
2376		Police - Patrol	SUV, Patrol	\$ 104,000
2378		Police - Patrol	SUV, Patrol	\$ 104,000
2386		Police - Patrol	SUV, Patrol	\$ 104,000
2399		Police - Patrol	SUV, Patrol	\$ 104,000
2401		Police - Patrol	SUV, Patrol	\$ 104,000
2403		Police - Patrol	SUV, Patrol	\$ 104,000
2405		Police - Patrol	SUV, Patrol	\$ 104,000
2407		Police - Patrol	SUV, Patrol	\$ 104,000
2410		Police - Patrol	SUV, Patrol	\$ 104,000
2493		Police - Patrol	SUV, Patrol	\$ 104,000
2494		Police - Patrol	SUV, Patrol	\$ 104,000
2495		Police - Patrol	SUV, Patrol	\$ 104,000
2499		Police - Patrol	SUV, Patrol	\$ 104,000
2537		Police - Patrol	SUV, Patrol	\$ 104,000
2540		Police - Patrol	SUV, Patrol	\$ 104,000
2541		Police - Patrol	SUV, Patrol	\$ 104,000
2542		Police - Patrol	SUV, Patrol	\$ 104,000

TOWN OF GILBERT
Capital Outlay Listing (Non-CIP)
Fiscal Year 2026-2027

Current Veh #	New Veh #	Department	Description	Amount
2549		Police - Patrol	SUV, Patrol	\$ 104,000
2551		Police - Patrol	SUV, Patrol	\$ 104,000
2677		Police - Patrol	SUV, Patrol	\$ 104,000
2476		Police - Patrol	Trailer, Utility	\$ 5,400
471		Police - Detention	Trailer, Enclosed	\$ 6,500
2172		Police - Intel	Truck, 1 Ton	\$ 77,800
2321		Police - DFU	SUV, Small	\$ 51,000
2561		Police - K9 Unit	Truck, 1/2 Ton, PD K-9	\$ 107,000
2209		Police - Traffic	Motorcycle	\$ 54,000
2228		Police - Traffic	Motorcycle	\$ 54,000
2602		Police - Traffic	Trailer, Enclosed	\$ 15,200
2028		Police - Traffic	Trailer, Radar	\$ 15,400
2126		Police - Traffic	Trailer, Radar	\$ 15,400
2707		Police - Traffic	Trailer, Utility	\$ 9,200
452		Fire - Resource	Trailer, Enclosed	\$ 6,500
521		Fire - Resource	Trailer, Enclosed	\$ 6,500
524		Fire - Resource	Trailer, Enclosed	\$ 6,500
1912		Fire - Resource	Trailer, Enclosed	\$ 10,800
2006		Fire - Resource	Trailer, Flatbed	\$ 6,900
2122		Fire - Resource	Trailer, Flatbed	\$ 3,500
2176		Fire - Resource	Truck, 1/2 Ton	\$ 59,000
2177		Fire - Resource	Truck, 1/2 Ton	\$ 59,000
196		Parks - Admin	Trailer, Utility	\$ 3,800
263		Parks - Admin	Trailer, Utility	\$ 3,800
391		Parks - Admin	Trailer, Utility	\$ 5,400
393		Parks - Admin	Trailer, Utility	\$ 5,400
512		Parks - Admin	Trailer, Utility	\$ 5,400
2290		Parks - Admin	Trailer, Utility	\$ 11,900
2607		Parks - Admin	Trailer, Utility	\$ 4,900
2433		Parks - Admin	Truck, 1/2 Ton	\$ 57,000
2171		Parks - Admin	Truck, 3/4 Ton w/ Service Body	\$ 74,000
2059		Parks - Cactus Yards	Truck, 3/4 Ton	\$ 65,800
1934		Facilities - Admin	Truck, 1/2 Ton	\$ 50,000
2175		Facilities - Admin	UTV / Golf Cart	\$ 16,200
Total General Replacement Fund				\$ 5,761,340

STREETS FUND

ADD2317	Engineering - Traffic Ops Center	3/4 Ton Pickup - Carryforward	\$ 238,210
Total Streets Fund			\$ 238,210

TOWN OF GILBERT
Capital Outlay Listing (Non-CIP)
Fiscal Year 2026-2027

Current Veh #	New Veh #	Department	Description	Amount
STREET REPLACEMENT FUND				
1931		Engineering - Traffic Ops Center	1/2 Ton Pickup - Carryforward	\$ 52,700
2099		Engineering - Signal Maintenance	1.5 Ton Pickup - Carryforward	\$ 250,000
2121		Street Lighting	1.5 Ton Pickup - Carryforward	\$ 250,000
2270		Street Lighting	3/4 Ton Pickup - Carryforward	\$ 79,800
2267		Streets - Fog Sealing	3/4 Ton Pickup - Carryforward	\$ 74,000
2419		Streets - Fog Sealing	3/4 Ton Pickup - Carryforward	\$ 76,600
2372		Streets - Hazard Response	1 Ton Pickup - Carryforward	\$ 86,500
803		Streets - Shoulder Maintenance	24 ft Trailer - Carryforward	\$ 39,000
1884		Streets - Asphalt Patching	Trailer, Flatbed	\$ 6,900
1893		Streets - Asphalt Patching	Trailer, Flatbed	\$ 8,100
2005		Streets - Asphalt Patching	Trailer, Flatbed	\$ 6,900
2617		Streets - Asphalt Patching	Trailer, Utility	\$ 3,800
2259		Streets - Crack Sealing	Truck, Medium Duty w/ Asphalt Paving Equip	\$ 250,000
2131		Streets - Preventive Maintenance	Truck, 1/2 Ton	\$ 54,000
2082		Traffic Ops Center	Trailer, Enclosed	\$ 21,600
Total Street Replacement Fund				\$ 1,259,900
WATER FUND				
	ADD2707	Water - North Water Treatment Plant	1/2 Ton Pickup	\$ 75,000
	ADD2708	Water - Well Production	Truck	\$ 97,000
	ADD2709	Water - Metering	1/2 Pickup	\$ 82,525
	ADD2710	Water - Metering	1/2 Pickup	\$ 82,525
	ADD2711	Water - Distribution	Cat 263D3 Skid Loader & Tandem Trailer	\$ 110,000
		Water - Quality	Auto Sampler for WQ GCMS Instrument	\$ 42,000
Total Water Fund				\$ 489,050
WATER REPLACEMENT FUND				
2077		Water - Distribution	1.5 Ton Pickup - Carryforward	\$ 244,680
2389		Water - Distribution	Freightliner 114SD - Carryforward	\$ 621,550
2094		Water - Distribution	3/4 Ton Pickup - Carryforward	\$ 130,600
2152		Water - Distribution	3/4 Ton Pickup - Carryforward	\$ 76,400
2291		Water - Distribution	Trailer - Carryforward	\$ 38,270
2155		Water - Metering	1/2 Ton Pickup - Carryforward	\$ 51,250
2185		Water - Metering	3/4 Ton Pickup - Carryforward	\$ 74,000
2305		Water - Metering	1/2 Ton Pickup - Carryforward	\$ 51,250
2307		Water - Metering	1/2 Ton Pickup - Carryforward	\$ 51,250
2236		Water - North Water Treatment Plant	UTV / Golf Cart	\$ 16,200
2312		Water - North Water Treatment Plant	UTV / Golf Cart	\$ 16,200
2328		Water - North Water Treatment Plant	UTV / Golf Cart	\$ 16,200
1996		Water - Santan Vista Treatment Plant	Forklift	\$ 45,000
2001		Water - Santan Vista Treatment Plant	UTV / Golf Cart	\$ 16,200
2002		Water - Santan Vista Treatment Plant	UTV / Golf Cart	\$ 16,200
2333		Water - Metering	Truck, 1/2 Ton	\$ 49,000
2338		Water - Metering	Truck, 3/4 Ton w/ Service Body	\$ 73,000
692		Water - Distribution	Truck, 3/4 Ton w/ Valve Equipment	\$ 139,000
2274		Water - Distribution	Truck, 3/4 Ton w/ Valve Equipment	\$ 139,000
Total Water Replacement Fund				\$ 1,865,250

TOWN OF GILBERT
Capital Outlay Listing (Non-CIP)
Fiscal Year 2026-2027

Current Veh #	New Veh #	Department	Description	Amount
WASTEWATER FUND				
	ADD2712	Wastewater - Admin	Ford Edge or Similar	\$ 80,000
	ADD2713	Wastewater - Gravity Systems	3/4 Ton Crew Cab Truck with Utility Body	\$ 65,000
	ADD2714	Wastewater - Gravity Systems	3/4 Ton Truck with Utility Body	\$ 65,000
	ADD2715	Wastewater - Gravity Systems	Easement Machine	\$ 101,210
	ADD2716	Wastewater - Gravity Systems	900 ECO Combination Cleaner Truck	\$ 686,850
	ADD2717	Wastewater - Neely Treatment Plant	1/2 Ton Crew Cab Truck	\$ 50,000
	ADD2718	Wastewater - Neely Treatment Plant	3/4 Ton Single Cab Truck	\$ 60,000
	ADD2719	Wastewater - Effluent Reuse	Vermeer Vacuum Excavator	\$ 145,190
	ADD2720	Wastewater - Effluent Reuse	Flatbed truck	\$ 110,010
	ADD2628	Wastewater - Effluent Reuse	3/4 Ton Pickup - Carryforward	\$ 83,770
Total Wastewater Fund				\$ 1,447,030
WASTEWATER REPLACEMENT FUND				
2610		Wastewater - Effluent Reuse	3/4 Ton Pickup - Carryforward	\$ 74,000
2303		Wastewater - Gravity Systems	3/4 Ton Pickup - Carryforward	\$ 74,000
617		Wastewater - Gravity Systems	Trailer - Carryforward	\$ 34,100
647		Wastewater - Lift Stations	Trailer, Enclosed	\$ 6,500
2181		Wastewater - Lift Stations	Truck, 1/2 Ton	\$ 52,000
2135		Wastewater - Lift Stations	Truck, 3/4 Ton w/ Service Body	\$ 73,000
659		Wastewater - Gravity Systems	Cement Mixer	\$ 6,500
2390		Wastewater - Gravity Systems	Sewer Vactor	\$ 675,000
2042		Wastewater - Gravity Systems	Trailer, Enclosed	\$ 15,200
2292		Wastewater - Gravity Systems	Trailer, Enclosed	\$ 10,800
1997		Wastewater - Gravity Systems	Trailer, Utility	\$ 5,400
2202		Wastewater - Gravity Systems	Truck, 1/2 Ton	\$ 52,000
720		Wastewater - Effluent Reuse	Trailer, Utility	\$ 5,400
2095		Wastewater - Effluent Reuse	Truck, 3/4 Ton w/ Service Body	\$ 73,000
2194		Wastewater - Effluent Reuse	Truck, 3/4 Ton w/ Service Body	\$ 73,000
2557		Wastewater - Effluent Reuse	Truck, 3/4 Ton w/ Service Body	\$ 73,000
555		Wastewater - Effluent Recharge	Trailer, Enclosed	\$ 6,500
2162		Wastewater - Effluent Recharge	Trailer, Utility	\$ 9,600
2196		Wastewater - Effluent Recharge	Truck, 3/4 Ton	\$ 64,000
Total Wastewater Replacement Fund				\$ 1,383,000
SOLID WASTE - RESIDENTIAL				
	ADD2629	Residential Collections	Automated Side Loader - Carryforward	\$ 527,500
	ADD2630	Residential Collections	Small Automated Side Loader - Carryforward	\$ 350,110
Total Solid Waste Residential Fund				\$ 877,610

TOWN OF GILBERT
Capital Outlay Listing (Non-CIP)
Fiscal Year 2026-2027

Current Veh #	New Veh #	Department	Description	Amount
SOLID WASTE - RESIDENTIAL REPLACEMENT FUND				
2687		Residential Collections	Peterbuilt 520 - Carryforward	\$ 530,000
2285		Residential Collections	Automated Side Loader	\$ 573,000
2286		Residential Collections	Automated Side Loader	\$ 573,000
2451		Residential Collections	Automated Side Loader	\$ 573,000
2692		Residential Collections	Automated Side Loader	\$ 573,000
2585		Recycling	Automated Side Loader	\$ 573,000
2595		Recycling	Automated Side Loader	\$ 573,000
2596		Recycling	Automated Side Loader	\$ 573,000
Total Solid Waste Residential Replacement Fund				\$ 4,541,000
SOLID WASTE - COMMERCIAL REPLACEMENT FUND				
2498		Rolloffs	Peterbuilt 520 - Carryforward	\$ 600,000
2516		Commercial Collections	Front Loader	\$ 562,000
Total Solid Waste Commercial Replacement Fund				\$ 1,162,000
ENVIRONMENTAL COMPLIANCE FUND				
	ADD2721	Storm Water	3/4 Ton Crew Cab Pickup	\$ 70,000
	ADD2632	Storm Water	1/2 Pickup - Carryforward	\$ 55,000
Total Environmental Compliance Fund				\$ 125,000
ENVIRONMENTAL COMPLIANCE REPLACEMENT FUND				
2507		Street Cleaning	Street Sweeper - Carryforward	\$ 435,000
2586		Street Cleaning	Street Sweeper - Carryforward	\$ 435,000
2587		Street Cleaning	Street Sweeper - Carryforward	\$ 435,000
2508		Street Cleaning	Street Sweeper	\$ 497,000
Total Environmental Compliance Replacement Fund				\$ 1,802,000
DEVELOPMENT FEES, GRANTS, & SPECIAL REVENUE				
		Police - Special Assignment Unit	Intel Camera Trailer	\$ 81,740
	ADD2621	Police - Patrol	Patrol SUV - Carryforward	\$ 102,830
	ADD2622	Police - Patrol	Patrol SUV - Carryforward	\$ 102,830
	ADD2502	Police - Investigations Admin	Command Van - Carryforward-Spec Rev Portion	\$ 250,000
		Police - Family Violence Unit	(2) Police Officers Vehicle Radio - Carryforward	\$ 16,760
		Police - Family Violence Unit	(1) Police Officers Vehicle Radio - Carryforward	\$ 8,380
		Police - Family Violence Unit	(1) Police Lieutenant Vehicle Radio-Carryforward	\$ 8,330
		Police - Family Violence Unit	(1) Police Officers Vehicle Radio - Carryforward	\$ 8,330
		Police - Family Violence Unit	(1) Police Sergeant Vehicle Radio - Carryforward	\$ 8,330
		Police - Family Violence Unit	(4) Police Officers Vehicle Radio - Carryforward	\$ 33,320
Total Development Fees, Grants, & Special Revenue				\$ 620,850

TOWN OF GILBERT
Capital Outlay Listing (Non-CIP)
Fiscal Year 2026-2027

Current Veh #	New Veh #	Department	Description	Amount
FLEET FUND				
		Fleet Shop Operations	Tire Changer & Balancer (2)	\$ 80,000
		Fleet Shop Operations	Awning at NASC - Carryforward	\$ 88,000
		Total Fleet Fund		\$ 168,000
FLEET REPLACEMENT FUND				
		Fleet Shop Operations	Alignment Rack	\$ 82,500
2031		Fleet Shop Operations	UTV / Golf Cart	\$ 16,200
		Total Fleet Replacement Fund		\$ 98,700
AMBULANCE TRANSPORT & OPERATIONS REPLACEMENT				
2796		Ambulance Transport - Admin	Ambulance	\$ 250,000
2797		Ambulance Transport - Admin	Ambulance	\$ 250,000
		Total Ambulance Transport & Operations Replacement		\$ 500,000
TOTAL CAPITAL OUTLAY (NON-CIP)				\$ 23,854,050

Town of Gilbert
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2027

Fiscal year	S c h		Funds							Total all funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	
2026	E 1	Adopted/adjusted budgeted expenditures/expenses*	318,817,376	180,127,465	89,112,710	1,676,380,373	-	135,130,336	61,278,670	2,460,846,930
2026	E 2	Actual expenditures/expenses**	286,217,855	54,311,120	87,746,790	238,996,066	-	120,659,780	57,032,865	844,964,475
2027		Beginning fund balance/(deficit) or net position/(deficit) at July 1***	296,064,984	311,319,243	2,012,645	-	-	376,988,073	7,763,803	994,118,748
2027	B 4	Primary property tax levy	-	-	-	-	-	-	-	-
2027	B 5	Secondary property tax levy	-	-	36,635,000	-	-	-	-	36,635,000
2027	C 6	Estimated revenues other than property taxes	331,459,700	1,157,487,440	1,412,000	-	-	285,385,990	64,381,000	1,840,126,130
2027	D 7	Other financing sources	-	-	-	-	-	-	-	-
2027	D 8	Other financing (uses)	-	-	-	-	-	-	-	-
2027	D 9	Interfund transfers in	55,984,690	31,620,000	52,965,080	1,737,595,680	-	84,260,000	300,000	1,962,725,450
2027	D 10	Interfund Transfers (out)	291,083,460	1,203,120,290	65,000	-	-	466,489,040	1,967,660	1,962,725,450
2027	11	Line 11: Reduction for fund balance reserved for future budget year expenditures								
		Maintained for future debt retirement	-	-	1,949,285	-	-	-	-	1,949,285
		Maintained for future capital projects	-	-	-	-	-	-	-	-
		Maintained for future financial stability	70,210,000	6,970,000	-	-	-	62,760,000	6,209,580	146,149,580
		Maintained for future retirement contributions	2,400,000	-	-	-	-	-	-	2,400,000
2027	12	Total financial resources available	319,815,914	290,336,393	91,010,440	1,737,595,680	-	217,355,023	64,267,563	2,720,381,013
2027	E 13	Budgeted expenditures/expenses	319,797,675	188,662,330	91,010,440	1,737,595,680	-	153,397,010	63,579,700	2,554,042,835

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 or voter-approved alternative expenditure limitation	

	2026	2027
1	\$ 2,460,846,930	\$ 2,554,042,835
2	(1,661,000,000)	(1,554,000,000)
3	799,846,930	1,000,042,835
4	200,000,000	400,000,000
5	\$ 599,846,930	\$ 600,042,835
6	\$ 992,956,481	\$ 1,031,746,464

Town of Gilbert
Tax levy and tax rate information
Fiscal year 2027

	<u>2026</u>	<u>2027</u>
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 current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ <u> </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u> </u>	\$ <u> </u>
<u>Property tax judgment</u>		
B. Secondary property taxes	<u>34,838,000</u>	<u>36,635,000</u>
<u>Property tax judgment</u>		
C. Total property tax levy amounts	\$ <u>34,838,000</u>	\$ <u>36,635,000</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u> </u>	
(2) Prior years' levies	<u> </u>	
(3) Total primary property taxes	\$ <u> </u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u>34,638,000</u>	
(2) Prior years' levies	<u>200,000</u>	
(3) Total secondary property taxes	\$ <u>34,838,000</u>	
C. Total property taxes collected	\$ <u>34,838,000</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u> </u>	<u> </u>
<u>Property tax judgment</u>		
(2) Secondary property tax rate	<u>0.9800</u>	<u>0.9800</u>
<u>Property tax judgment</u>		
(3) Total city/town tax rate	<u>0.9800</u>	<u>0.9800</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>396</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 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
General Fund			
Local taxes			
Local taxes, audit & franchise fees	\$ 200,325,000	\$ 203,025,000	\$ 203,025,000
Licenses and permits			
Licenses & Permits	4,714,000	3,639,000	3,579,000
Intergovernmental			
State Shared Revenue	95,300,000	98,290,000	101,000,000
State Grants & Contributions	1,785,500	1,996,000	1,785,500
County Revenue	25,000	21,000	21,000
Other Government Revenue	2,801,000	3,138,480	2,845,000
Charges for services			
Charges for service	11,495,000	11,883,400	11,883,020
Fines and forfeits			
Fines & Forfeitures	2,530,000	2,645,600	2,727,900
Interest on investments			
General Fund	2,000,000	2,000,000	1,000,000
General Fund Replacement Fund	200,000	2,500,000	2,000,000
In-lieu taxes			
SRP in Lieu	1,000,000	970,000	970,000
Miscellaneous			
Miscellaneous	622,980	927,200	623,280
Total General Fund	\$ 322,798,480	\$ 331,035,680	\$ 331,459,700

Special revenue funds

HURF	\$ 21,000,000	\$ 21,000,000	\$ 21,500,000
Vehicle License Tax	14,000,000	14,500,000	15,000,000
Interest Income	140,000	250,000	165,000
Streets Repair & Replacement	50,000	50,000	50,000
Other Streets Revenue	33,000	123,000	43,000
	\$ 35,223,000	\$ 35,923,000	\$ 36,758,000
Grants	\$ 53,364,610	\$ 39,680,380	\$ 35,565,650
	\$ 53,364,610	\$ 39,680,380	\$ 35,565,650
Other Special Revenue	\$ 3,897,380	\$ 2,367,385	\$ 4,723,620
System Development Fees	28,065,000	20,680,000	25,015,000
Intergovernmental Revenue	3,788,000	48,000	3,591,000
	\$ 35,750,380	\$ 23,095,385	\$ 33,329,620
CDBG/HOME	\$ 2,689,180	\$ 827,519	\$ 2,955,170
	\$ 2,689,180	\$ 827,519	\$ 2,955,170
PKID	\$ 1,259,800	\$ 1,259,800	\$ 1,573,860
Streetlight Improvement District	2,229,680	2,229,680	2,302,500
	\$ 3,489,480	\$ 3,489,480	\$ 3,876,360

Town of Gilbert
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Police Impound	\$ 100,000	\$ 115,000	\$ 115,000
	\$ 100,000	\$ 115,000	\$ 115,000
Ambulance Service	\$ 7,900,000	\$ 6,640,000	\$ 6,820,000
	\$ 7,900,000	\$ 6,640,000	\$ 6,820,000
Other Funding Sources	\$ 930,078,750	\$ 21,238,638	\$ 1,038,067,640
	\$ 930,078,750	\$ 21,238,638	\$ 1,038,067,640
Total special revenue funds	\$ 1,068,595,400	\$ 131,009,402	\$ 1,157,487,440
Debt service funds			
Special Assessments	1,842,920	487,000	1,387,000
Investment Income	25,000	76,648	25,000
	\$ 1,867,920	\$ 563,648	\$ 1,412,000
Total debt service funds	\$ 1,867,920	\$ 563,648	\$ 1,412,000
Enterprise funds			
Water Operating	\$ 133,378,840	\$ 134,952,500	\$ 155,238,400
Water Repair & Replacement	500,000	500,000	500,000
	\$ 133,878,840	\$ 135,452,500	\$ 155,738,400
Wastewater Operating	\$ 85,136,000	\$ 85,222,180	\$ 85,395,180
Wastewater Repair & Replacement	200,000	200,000	200,000
	\$ 85,336,000	\$ 85,422,180	\$ 85,595,180
Solid Waste - Residential	\$ 30,659,700	\$ 30,681,770	\$ 31,392,070
SW Residential Repair & Replacement	8,000	25,000	8,000
	\$ 30,667,700	\$ 30,706,770	\$ 31,400,070
Solid Waste - Commercial	\$ 4,505,000	\$ 4,297,940	\$ 4,939,840
SW Commercial Repair & Replacement	5,000	5,000	5,000
	\$ 4,510,000	\$ 4,302,940	\$ 4,944,840
Environmental Compliance	\$ 7,555,000	\$ 7,665,500	\$ 7,687,500
Env Compliance Repair & Replacement	20,000	20,000	20,000
	\$ 7,575,000	\$ 7,685,500	\$ 7,707,500
Total enterprise funds	\$ 261,967,540	\$ 263,569,890	\$ 285,385,990
Internal service funds			
Fleet Maintenance	\$ 13,916,000	\$ 13,467,000	\$ 15,951,000
Fleet Repair & Replacement	3,500	3,500	3,500
	\$ 13,919,500	\$ 13,470,500	\$ 15,954,500

Town of Gilbert
Revenues other than property taxes
Fiscal Year 2027

Source of revenues	Estimated revenues 2026	Actual revenues* 2026	Estimated revenues 2027
Health Self Insurance	\$ 29,740,000	\$ 29,356,000	\$ 32,819,000
	\$ 29,740,000	\$ 29,356,000	\$ 32,819,000
Dental Self Insurance	\$ 1,030,000	\$ 1,080,000	\$ 1,467,500
	\$ 1,030,000	\$ 1,080,000	\$ 1,467,500
Workers Compensation	\$ 5,150,000	\$ 6,440,000	\$ 5,620,000
	\$ 5,150,000	\$ 6,440,000	\$ 5,620,000
General Liability Insurance	\$ 6,101,000	\$ 7,601,000	\$ 8,520,000
	\$ 6,101,000	\$ 7,601,000	\$ 8,520,000
Total internal service funds	\$ 55,940,500	\$ 57,947,500	\$ 64,381,000
Total all funds	\$ 1,711,169,840	\$ 784,126,120	\$ 1,840,126,130

* 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 2027

FUND	OTHER FINANCING 2027		INTERFUND TRANSFERS 2027	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
General Fund	\$	\$	\$ 16,684,690	\$ 210,477,480
General Fund Repair & Replacement			39,300,000	80,605,980
Total General Fund	\$	\$	\$ 55,984,690	\$ 291,083,460
SPECIAL REVENUE FUNDS				
Streets and Roadway Maintenance	\$	\$	\$	\$ 28,180,810
Streets Repair & Replacement			670,000	
CDBG/HOME				1,517,030
Police Impound			150,000	30,000
Ambulance Transport			300,000	700,000
Grants				9,473,040
Other Special Revenue				802,570
System Development Fees			30,500,000	139,077,270
Other Funding Sources				1,023,339,570
Total Special Revenue Funds	\$	\$	\$ 31,620,000	\$ 1,203,120,290
DEBT SERVICE FUNDS				
Debt Service	\$	\$	\$ 52,965,080	\$ 65,000
Total Debt Service Funds	\$	\$	\$ 52,965,080	\$ 65,000
CAPITAL PROJECTS FUNDS				
Redevelopment	\$	\$	\$ 109,111,310	\$
Streets			393,253,930	
Traffic Control			36,459,330	
Parks and Recreation			461,366,280	
Municipal Facilities			98,652,170	
Water			456,135,210	
Wastewater			167,881,900	
Storm Water			14,735,550	
Total Capital Projects Funds	\$	\$	\$ 1,737,595,680	\$
ENTERPRISE FUNDS				
Water	\$	\$	\$	\$ 166,455,330
Water Repair & Replacement			48,130,000	128,463,180
Wastewater			2,350,000	81,488,260
Wastewater Repair & Replacement			26,000,000	70,440,860
Solid Waste - Residential				7,939,790
SW Residential Repair & Replace			4,850,000	
Solid Waste - Commercial				716,110
SW Commercial Repair & Replace			430,000	
Environmental Compliance				3,632,320
Env Compliance Repair & Replace			2,500,000	7,353,190
Total Enterprise Funds	\$	\$	\$ 84,260,000	\$ 466,489,040
INTERNAL SERVICE FUNDS				
Fleet	\$	\$	\$	\$ 1,100,560
Fleet Repair & Replacement			300,000	
Health Self Insurance				103,130
Dental Self Insurance				2,910
Workers' Compensation				559,280
General Liability Insurance				201,780
Total Internal Service Funds	\$	\$	\$ 300,000	\$ 1,967,660
TOTAL ALL FUNDS	\$	\$	\$ 1,962,725,450	\$ 1,962,725,450

SCHEDULE D

Town of Gilbert
Expenditures/expenses by fund
Fiscal year 2027

Fund/Department	Adopted budgeted expenditures/ expenses 2026	Expenditure/ expense adjustments approved 2026	Actual expenditures/ expenses* 2026	Budgeted expenditures/ expenses 2027
General Fund				
Mayor & Council	\$ 1,224,460	\$	\$ 1,193,355	\$ 1,226,140
Town Manager	3,475,970		3,327,520	3,468,160
Community Resources	1,066,900	88,540	1,131,435	1,353,230
Emergency Mgt and Safety	501,790		487,890	501,200
Facilities Management	11,893,150	1,619,760	13,114,625	12,269,960
Communications & Engagement	2,143,930	225,500	2,246,920	2,172,490
Intergovernmental	495,440	53,000	491,210	522,840
Economic Development	2,734,200	638,680	2,848,280	3,401,560
Information Technology	26,191,610	1,379,517	24,255,250	26,438,380
Human Resources	4,090,320	311,400	4,321,980	4,411,330
Management and Budget	1,087,370	98,670	1,182,280	1,121,640
Town Clerk	867,040	120,740	978,350	1,234,820
Legal	6,365,070	291,460	6,484,330	6,555,880
Finance & Mgmt Svcs	5,436,900	56,040	5,000,155	5,315,900
Municipal Court	4,679,770	399,780	4,945,440	4,891,070
Development Svcs	10,605,590	210,000	10,806,980	11,593,830
Police	94,228,670	(706,315)	92,590,755	91,296,825
Advocacy Center		1,454,610	227,000	3,673,320
Fire	56,565,970	308,619	56,443,935	54,359,180
Parks and Recreation	29,628,350	110,480	28,465,575	28,592,090
Engineering	1,470,780	210	1,456,910	1,608,780
GF Replacement	17,267,690	(233,557)	11,050,300	12,545,790
Non-Departmental	37,200,590	(6,831,318)	13,167,380	41,243,260
Total General Fund	\$ 319,221,560	\$ (404,184)	\$ 286,217,855	\$ 319,797,675
Special revenue funds				
Streets and Roadway Maint	\$ 35,305,200	\$ (484,649)	\$ 34,177,750	\$ 37,533,450
Grants	27,267,450	(727,134)	433,050	25,619,650
CDBG/Home	1,478,140	19,019	815,720	1,438,140
Police Impound	235,040		194,220	238,980
Ambulance Service	6,597,530		6,120,125	7,597,420
Special Districts	3,539,180	(40,400)	3,464,670	3,709,880
Development Fees	984,030		984,030	289,110
Other Special Revenue	5,876,940	(71,668)	3,693,365	6,308,060
Total special revenue funds	\$ 81,283,510	\$ (1,304,832)	\$ 49,882,930	\$ 82,734,690
Debt service funds				
Debt Service	\$ 89,112,710	\$	\$ 87,746,790	\$ 91,010,440
Total debt service funds	\$ 89,112,710	\$	\$ 87,746,790	\$ 91,010,440
Other Funding Sources				
Capital Projects	\$ 112,527,180	\$ (12,378,393)	\$ 4,428,190	\$ 105,927,640
Total other funding soruces	\$ 112,527,180	\$ (12,378,393)	\$ 4,428,190	\$ 105,927,640
Capitla Projects Funds				
Redevelopment	\$ 83,269,250	\$ (257,000)	\$ 3,890,155	\$ 109,111,310
Streets	399,735,210	4,580,211	51,556,768	393,253,930
Triffic Signals	34,367,610	3,098,797	4,535,229	36,459,330
Parks and Recreation	257,464,830	523,836	14,176,306	461,366,280
Municipal Facilities	98,111,830	37,289	10,223,805	98,652,170
Water	644,358,490	1,395,000	136,776,884	456,135,210
Wastewater	133,750,110	394,000	16,329,990	167,881,900
Storm Water	14,772,910	778,000	1,506,928	14,735,550
Total Capital Projects Funds	\$ 1,665,830,240	\$ 10,550,133	\$ 238,996,066	\$ 1,737,595,680
Enterprise funds				
Water	\$ 55,858,560	\$ (1,649,326)	\$ 48,346,270	\$ 62,499,550

Town of Gilbert
Expenditures/expenses by fund
Fiscal year 2027

Fund/Department	Adopted budgeted expenditures/ expenses 2026	Expenditure/ expense adjustments approved 2026	Actual expenditures/ expenses* 2026	Budgeted expenditures/ expenses 2027
Wastewater	39,455,905	(80,000)	34,151,360	46,418,775
Solid Waste - Residential	30,479,615	166,602	28,341,860	32,403,295
Solid Waste - Commercial	5,342,965		4,655,690	5,648,625
Environmental Compliance	5,556,015		5,164,600	6,426,765
Total enterprise funds	\$ 136,693,060	\$ (1,562,724)	\$ 120,659,780	\$ 153,397,010
Internal service funds				
Fleet Maintenance	\$ 14,289,820	\$	\$ 13,520,470	\$ 15,786,260
Health Self-Insurance	29,712,440	3,000,000	30,805,340	32,668,270
Dental Self-Insurance	1,580,000		1,535,000	1,745,000
Workers Compensation	4,448,280	1,500,000	4,708,750	5,570,860
General Liability	6,148,130	600,000	6,463,305	7,809,310
Total internal service funds	\$ 56,178,670	\$ 5,100,000	\$ 57,032,865	\$ 63,579,700
Total all funds	\$ 2,460,846,930	\$	\$ 844,964,475	\$ 2,554,042,835

* 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 2027

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2026	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2026	ACTUAL EXPENDITURES/ EXPENSES* 2026	BUDGETED EXPENDITURES/ EXPENSES 2027
Mayor and Council				
General Fund	\$ 1,224,460	\$	\$ 1,193,355	\$ 1,226,140
Special Revenue	\$ 10,000	\$	\$ 8,000	\$ 10,000
Department Total	\$ 1,234,460	\$	\$ 1,201,355	\$ 1,236,140
Town Manager				
General Fund	\$ 3,475,970	\$	\$ 3,327,520	\$ 3,468,160
CDBG/HOME	1,478,140	19,019	815,720	1,438,140
Special Revenue	10,000			10,000
Department Total	\$ 4,964,110	\$ 19,019	\$ 4,143,240	\$ 4,916,300
Community Resources				
General Fund	1,066,900	88,540	1,131,435	1,353,230
Grants	450,000			
Department Total	\$ 1,516,900	\$ 88,540	\$ 1,131,435	\$ 1,353,230
Emergency Mgt and Safety				
General Fund	\$ 501,790	\$	\$ 487,890	\$ 501,200
Grants	152,950		77,700	25,000
Department Total	\$ 654,740	\$	\$ 565,590	\$ 526,200
Facilities Management				
General Fund	\$ 11,893,150	\$ 1,619,760	\$ 13,114,625	\$ 12,269,960
Department Total	\$ 11,893,150	\$ 1,619,760	\$ 13,114,625	\$ 12,269,960
Communications & Engagement				
General Fund	\$ 2,143,930	\$ 225,500	\$ 2,246,920	\$ 2,172,490
Special Revenue	10,000			
Department Total	\$ 2,153,930	\$ 225,500	\$ 2,246,920	\$ 2,172,490
Intergovernmental Relations				
General Fund	\$ 495,440	\$ 53,000	\$ 491,210	\$ 522,840
Special Revenue	50,880	67,716	24,505	191,340
Grants				
Department Total	\$ 546,320	\$ 120,716	\$ 515,715	\$ 714,180
Economic Development				
General Fund	\$ 2,734,200	\$ 638,680	\$ 2,848,280	\$ 3,401,560
Special Revenue	789,970	7,300	780,980	1,092,330
Grants				
Department Total	\$ 3,524,170	\$ 645,980	\$ 3,629,260	\$ 4,493,890
Information Technology				
General Fund	\$ 26,191,610	\$ 1,379,517	\$ 24,255,250	\$ 26,438,380
Department Total	\$ 26,191,610	\$ 1,379,517	\$ 24,255,250	\$ 26,438,380
Human Resources				
General Fund	\$ 4,090,320	\$ 311,400	\$ 4,321,980	\$ 4,411,330
Department Total	\$ 4,090,320	\$ 311,400	\$ 4,321,980	\$ 4,411,330

SCHEDULE F

TOWN OF GILBERT
Expenditures/Expenses by Department
Fiscal Year 2027

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2026	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2026	ACTUAL EXPENDITURES/ EXPENSES* 2026	BUDGETED EXPENDITURES/ EXPENSES 2027
Management and Budget				
General Fund	\$ 1,087,370	\$ 98,670	\$ 1,182,280	\$ 1,121,640
Department Total	<u>\$ 1,087,370</u>	<u>\$ 98,670</u>	<u>\$ 1,182,280</u>	<u>\$ 1,121,640</u>
Town Clerk				
General Fund	\$ 867,040	\$ 120,740	\$ 978,350	\$ 1,234,820
Department Total	<u>\$ 867,040</u>	<u>\$ 120,740</u>	<u>\$ 978,350</u>	<u>\$ 1,234,820</u>
Legal Services				
General Fund	\$ 6,365,070	\$ 291,460	\$ 6,484,330	\$ 6,555,880
Department Total	<u>\$ 6,365,070</u>	<u>\$ 291,460</u>	<u>\$ 6,484,330</u>	<u>\$ 6,555,880</u>
Management Services				
General Fund	\$ 5,436,900	\$ 56,040	\$ 5,000,155	\$ 5,315,900
Department Total	<u>\$ 5,436,900</u>	<u>\$ 56,040</u>	<u>\$ 5,000,155</u>	<u>\$ 5,315,900</u>
Municipal Court				
General Fund	\$ 4,679,770	\$ 399,780	\$ 4,945,440	\$ 4,891,070
Special Revenue	620,670	64,820	664,890	672,160
Department Total	<u>\$ 5,300,440</u>	<u>\$ 464,600</u>	<u>\$ 5,610,330</u>	<u>\$ 5,563,230</u>
Development Services				
General Fund	\$ 10,605,590	\$ 210,000	\$ 10,806,980	\$ 11,593,830
Grants				
Special Revenue	1,047,460		1,047,460	1,047,460
Department Total	<u>\$ 11,653,050</u>	<u>\$ 210,000</u>	<u>\$ 11,854,440</u>	<u>\$ 12,641,290</u>
Police				
General Fund	\$ 94,228,670	\$ (706,315)	\$ 92,590,755	\$ 91,296,825
Police Impound	235,040		194,220	238,980
Grants	1,184,670		350,710	281,020
Special Revenue	1,265,160	247,466	1,105,130	1,173,970
Department Total	<u>\$ 96,913,540</u>	<u>\$ (458,849)</u>	<u>\$ 94,240,815</u>	<u>\$ 92,990,795</u>
Advocacy Center				
General Fund	\$	\$ 1,454,610	\$ 227,000	\$ 3,673,320
Special Revenue				
Department Total	<u>\$</u>	<u>\$ 1,454,610</u>	<u>\$ 227,000</u>	<u>\$ 3,673,320</u>
Fire and Rescue				
General Fund	\$ 56,565,970	\$ 308,619	\$ 56,443,935	\$ 54,359,180
Ambulance Transport	6,597,530		6,120,125	7,597,420
Grants	479,830			310,270
Special Revenue	52,800	3,400	55,400	55,800
Department Total	<u>\$ 63,696,130</u>	<u>\$ 312,019</u>	<u>\$ 62,619,460</u>	<u>\$ 62,322,670</u>
Parks and Recreation				
General Fund	\$ 29,628,350	\$ 110,480	\$ 28,465,575	\$ 28,592,090
Special Revenue	20,000	36,950	7,000	55,000
Grants		5,000	4,640	3,360
Department Total	<u>\$ 29,648,350</u>	<u>\$ 152,430</u>	<u>\$ 28,477,215</u>	<u>\$ 28,650,450</u>

SCHEDULE F

TOWN OF GILBERT
Expenditures/Expenses by Department
Fiscal Year 2027

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2026	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2026	ACTUAL EXPENDITURES/ EXPENSES* 2026	BUDGETED EXPENDITURES/ EXPENSES 2027
Engineering				
General Fund	\$ 1,470,780	\$ 210	\$ 1,456,910	\$ 1,608,780
Department Total	\$ 1,470,780	\$ 210	\$ 1,456,910	\$ 1,608,780
Public Works				
Streets Fund	35,305,200	(484,649)	34,177,750	37,533,450
Water Fund	55,858,560	(1,649,326)	48,346,270	62,499,550
Wastewater Fund	39,455,905	(80,000)	34,151,360	46,418,775
Solid Waste - Residential	30,479,615	166,602	28,341,860	32,403,295
Solid Waste - Commercial	5,342,965		4,655,690	5,648,625
Environmental Compliance	5,556,015		5,164,600	6,426,765
Department Total	\$ 171,998,260	\$ (2,047,373)	\$ 154,837,530	\$ 190,930,460
Special Revenue and Non-Operating				
Repair and Replacement	\$ 17,267,690	\$ (233,557)	\$ 11,050,300	\$ 12,545,790
Non-Departmental	37,200,590	(6,836,318)	13,167,380	41,243,260
Miscellaneous Grants	25,000,000	(727,134)		25,000,000
Special Districts	3,539,180	(40,400)	3,464,670	3,709,880
Development Fees	984,030		984,030	289,110
Other Special Revenue	2,000,000	(499,320)		2,000,000
Debt Service	89,112,710		87,746,790	91,010,440
Other Funding Sources	112,527,180	(12,378,393)	4,428,190	105,927,640
Capital Improvement Funds	1,665,830,240	10,550,133	238,996,066	1,737,595,680
Internal Services	56,178,670	5,100,000	57,032,865	63,579,700
Department Total	\$ 2,009,640,290	\$ (5,064,989)	\$ 416,870,291	\$ 2,082,901,500
TOTAL ALL FUNDS	\$ 2,460,846,930	\$	\$ 844,964,475	\$ 2,554,042,835

* 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.

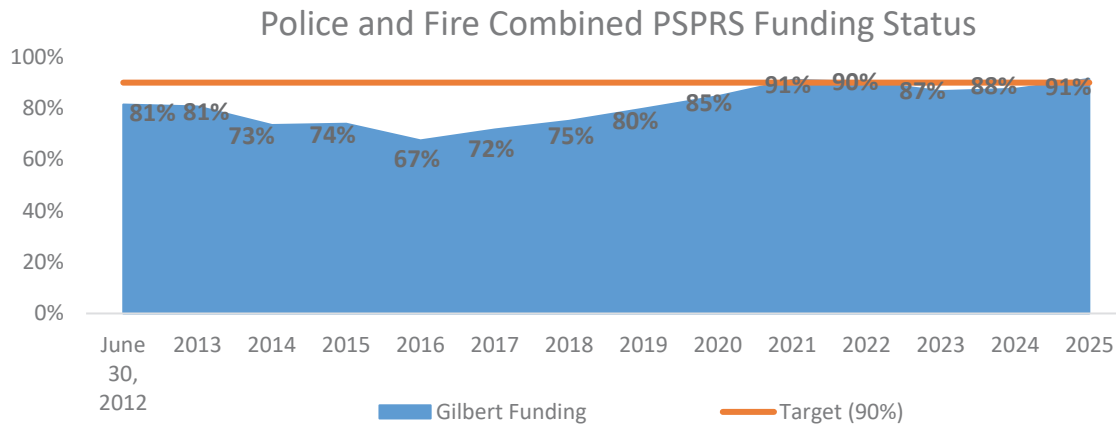
Town of Gilbert
Full-time employees and personnel compensation
Fiscal year 2027

Fund	Full-time equivalent (FTE) 2027	Employee salaries and hourly costs		Retirement costs		Healthcare costs		Other benefit costs		Total estimated personnel compensation	
		2027		2027		2027		2027		2027	
General Fund	1,375.44	\$	154,161,961	\$	20,892,138	28,105,833		7,941,598	\$	211,101,530	
Special revenue funds											
Roadway and Maintenance	3.00	\$	333,895	\$	38,421	78,840		22,294	\$	473,450	
Ambulance Transport	46.56		4,621,617		479,688	750,724		275,291		6,127,320	
Streets	58.66		5,712,509		554,532	952,562		326,627		7,546,230	
Grants			171,150							171,150	
CDBG	1.65		177,334		19,758	23,834		11,794		232,720	
Parkway Improvement Districts	3.10		231,568		24,241	20,117		14,924		290,850	
Court Automation	1.00		112,560		12,141	19,787		7,082		151,570	
Court Enhancement	1.00		53,841		5,586	10,659		3,164		73,250	
Police Impound	1.90		161,101		17,661	36,176		9,502		224,440	
Native American Internship	1.80		118,714		10,789	32,677		8,460		170,640	
Tourism	2.00		365,211		40,468	60,025		24,256		489,960	
Opioid											
Total special revenue funds	120.67	\$	12,059,500	\$	1,203,285	1,985,401	\$	703,394	\$	15,951,580	
Capital projects funds											
CIP Administration	30.40	\$	4,086,237		449,403	611,241		265,939	\$	5,412,820	
Total capital projects funds	30.40	\$	4,086,237	\$	449,403	611,241	\$	265,939	\$	5,412,820	
Enterprise funds											
Water	155.43	\$	12,734,890		1,519,004	2,672,931		893,165	\$	17,819,990	
Wastewater	77.00		7,812,576		710,666	1,802,193		406,295		10,731,730	
Solid Waste - Residential	88.13		7,369,045		713,783	1,580,968		409,434		10,073,230	
Solid Waste - Commercial	10.12		960,690		99,215	187,808		57,557		1,305,270	
Environmental Compliance	17.59		1,467,199		152,939	281,499		89,193		1,990,830	
Total enterprise funds	348.27	\$	30,344,400	\$	3,195,607	6,525,399	\$	1,855,644	\$	41,921,050	
Internal service funds											
Fleet Maintenance	42.00	\$	3,440,870		381,674	852,632		219,294	\$	4,894,470	
Health Self Insurance	1.00		123,159		12,811	19,790		7,510		163,270	
Workers' Compensation	1.00		88,636		9,275	32,792		4,887		135,590	
General Liability Insurance	1.00		140,371		15,434	32,907		8,598		197,310	
Total internal service fund	45.00	\$	3,793,036		419,194	938,121		240,289	\$	5,390,640	
Total all funds	1,919.78	\$	204,445,134	\$	26,159,627	38,165,995	\$	11,006,864	\$	279,777,620	

Public Safety Personnel Retirement System (PSPRS) Funding Status
Data as of Fiscal Year Ending June 30, 2025

In accordance with ARS 38-863.01, Gilbert provides the following information related to funding of the Public Safety Personnel Retirement System (PSPRS):

1) Gilbert PSPRS Tier 1&2 funding progress:



Gilbert is currently 91% funded which meets the Town’s target of 90%. Due to success in funding progress, Gilbert has returned to making the regularly required contributions each pay period starting in FY 2026. If funding status falls below the 90% target in the future, Gilbert may consider re-implementing some or all of the following funding strategies:

- Remit contributions to PSPRS on July 1, under the assumption that PSPRS will have better investment earnings than the Town during the year;
- Remit the full budgeted amount for employer retirement contributions, which are usually higher than the actual expenditures so the difference becomes an excess contribution;
- Use a portion of the amount in excess of the anticipated fund balance (once the final revenues and expenditures from the prior year are reasonably known) to send an additional payment to PSPRS; and/or
- Budget the highest historical PSPRS employer contribution rates which keep the contributions more stable as the rates decline in response to a declining unfunded liability.

2) Gilbert acknowledges acceptance of the PSPRS System’s Actuarial Valuation Report. As a fiduciary, accuracy of the report is the responsibility of PSPRS.

Gilbert Police Tier 1 and Tier 2 As of June 30, 2025	Gilbert Fire Tier 1 and Tier 2 As of June 30, 2025	Gilbert Police and Fire Tier 3 As of June 30, 2025
89.4% Pension Funded Status	94.1% Pension Funded Status	102.4% Pension Funded Status
\$24,883,423 Unfunded Liability	\$10,818,894 Unfunded Liability	(\$5,868,680) Unfunded Liability

3) The Town’s funding policy is included in the Financial Policies, which can be found in summary form in the Introductory Section of the Budget Book. The Budget Book is published annually on the Town’s website.