

Layton City Corporation



Budget for Fiscal Year 2009 - 2010

Layton City Corporation

Layton, Utah

Budget

Fiscal Year 2009 – 2010

**Prepared by:
Finance Department**

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June 18, 2009

City Manager's Budget Message

To: Members of the Layton City Governing Body

Transmitted herewith is the proposed budget for fiscal year 2009-2010. The schedules and information contained herein represent the estimated revenues and expenditures for the year.

Ordinance 09-13 has been prepared to adopt the budget and set the property tax rate equal to the certified tax rate.

The City is in good financial condition. The economy in Utah has slowed significantly since last year, which has created the need to cut back in some areas of the budget. Sales tax revenues and fees related to development are significantly below the previous year. Sales tax revenue is estimated to be \$2 million below what was projected in the current year budget. One positive aspect of the economy is that costs for constructing streets, parks and utility systems have declined as contractors are trying to keep busy. Bids on projects have been more favorable than in the past three to five years. The City will not be able to do as many projects as in recent years because of lower revenues. Day to day operations will be maintained at or near the same service levels of previous years.

The proposed budget does not include any tax increase. Some fee changes will be made in the sewer, and garbage services. A few changes to other minor fees will also be made that are noted in the consolidated fee schedule.

The cost of the sewage treatment contract has been increased by the sewer district \$1.20 per month. The city's costs have likewise increased. The monthly sewer rate, for single family residents, will increase \$2.20 per month from \$11.75 to \$13.95. Multi-family units and commercial rates will also increase in similar proportion.

The cost of garbage service will change depending on the number of cans used. The fee for the first can will be reduced \$.90 per month from \$11.00 to \$10.10. The fee for additional cans will be increased \$.90 per month from \$6.75 to \$7.65. Households with one can will see a \$.90 per month reduction. Households with two cans will not see a change.

Expenditures for all funds, excluding transfers to other funds, budgeted fund balance and budgeted net assets, are \$46,411,187. This is a decrease of \$9,323,283 or 16.73% under the 2008–2009

budget.

Expenditures for the General Fund, excluding transfers to other funds and budgeted fund balance, are \$23,668,429. This is a decrease of \$899,826 or 3.66% under the 2008-2009 budget.

Personnel positions will essentially remain unchanged, except, six full-time positions and one part-time position have been frozen and not filled to help deal with the revenue shortfalls. One part-time crossing guard will be added when a new school opens this fall. Five of the six frozen full-time positions are in the Police Department. The Police Department has applied for a stimulus money grant to try and replace funding for some or all of those positions.

I appreciate the efforts of City employees who serve the people and businesses of Layton. I give special thanks to the Mayor and Council who work closely with Staff in arriving at financially responsible solutions.

I recommend the budget for adoption.

Respectfully,

Alex R. Jensen,
City Manager

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ORDINANCE 09-13

ADOPTING THE BUDGET AND CERTIFIED PROPERTY TAX RATE FOR LAYTON CITY FOR FISCAL YEAR JULY 1, 2009, THROUGH JUNE 30, 2010; AND AMENDING SCHEDULE OF COMPENSATION FOR STATUTORY OFFICERS.

WHEREAS, a tentative budget was prepared, adopted, and made available to the public by the City Council as required by law; and

WHEREAS, a public hearing has been advertised and held on Thursday, June 18, 2009, for the purpose of hearing all interested persons on the matter of said budget; and

WHEREAS, a public hearing has been advertised and held on Thursday, June 18, 2009, for amending the compensation of statutory officers for Layton City; and

WHEREAS, said public hearings, having been duly and regularly held and all persons present to be heard having been heard; and

WHEREAS, it is the desire of the City that its statutory officers receive compensation adjustments in the same fashion and based on the same economic considerations as the City's general employees; and

WHEREAS, the City Council has duly and fully considered the proposed budget and is ready to adopt the budget and certified tax rate for Layton City, Utah.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF LAYTON CITY, UTAH:

SECTION I: Repealer. If any provisions of the City's Code heretofore adopted are inconsistent herewith they are hereby repealed.

SECTION II: Enactment. That the City Council of Layton City, Davis County, State of Utah, does hereby adopt a property tax rate equal to the certified property tax rate.

SECTION III: That the City does hereby adopt a budget for the fiscal year beginning July 1, 2009, in form and amount set forth in the written budget document attached hereto and made a part of this ordinance as though set forth in full herein.

SECTION IV: That the amounts of compensation for the statutory officers of Layton City are hereby amended as set forth in the compensation schedule and are to be adjusted in the same manner and based on the same economic measures as the City's general employees, unless otherwise directed by the City Council.

SECTION V: That there are hereby appropriated funds from the estimated revenues of Layton City, such sums as necessary to pay the estimated expenditures hereto set forth and made a part hereof. That in addition to these revenues and expenditures, any encumbered funds and accounts for fiscal year ending June 30, 2009, shall be added as if herein included.

SECTION VI: Severability. If any section, subsection, sentence, clause or phrase of this ordinance is declared invalid or unconstitutional by a court of competent jurisdiction, said portion shall be severed and such declaration shall not affect the validity of the remainder of this ordinance.

SECTION VIII: Effective Date. This ordinance being necessary for the peace, health and safety of the City shall become effective immediately upon posting.

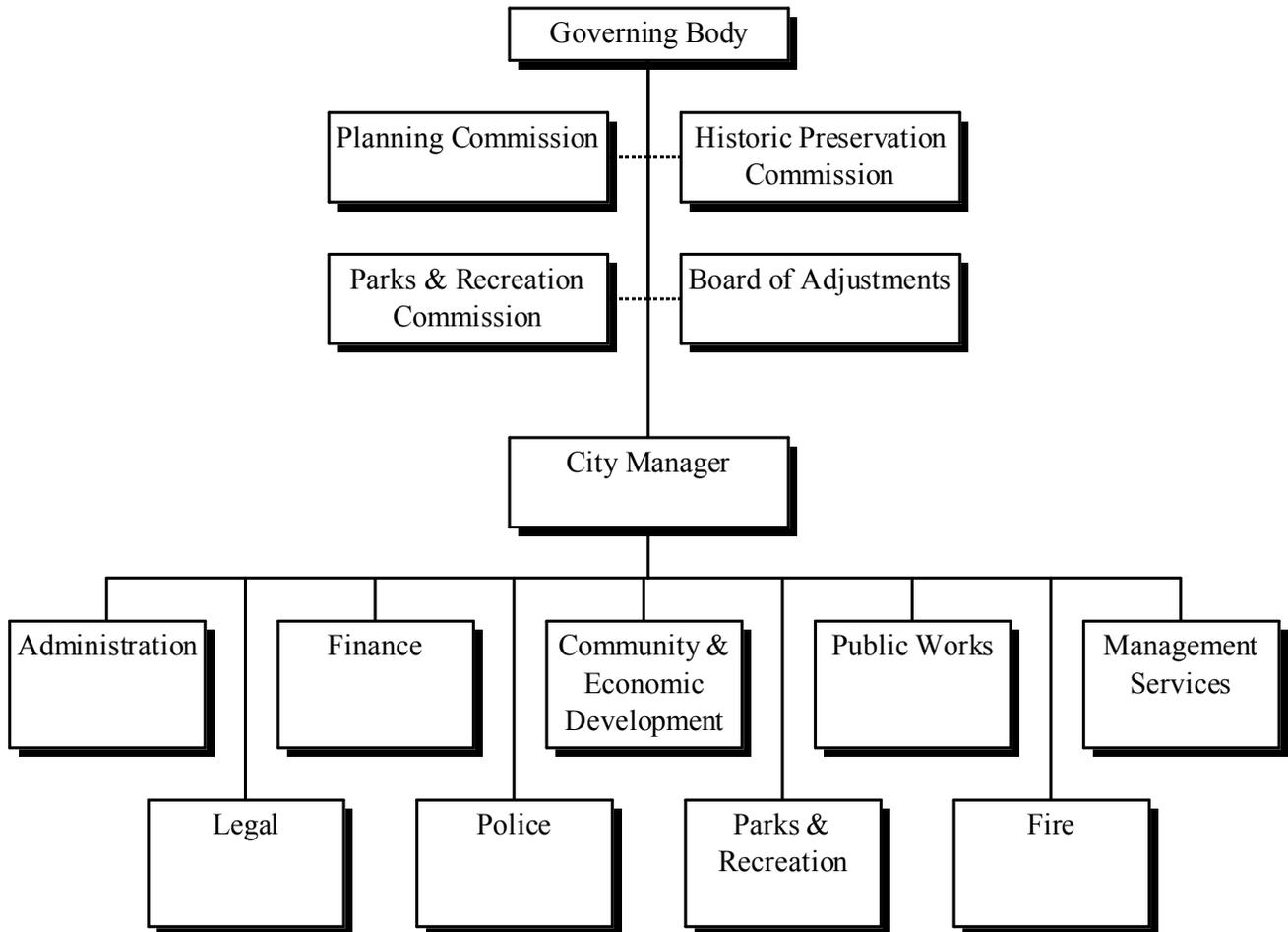
PASSED AND ADOPTED by the City Council of Layton, Utah, this **18th day of June 2009**.

J. STEPHEN CURTIS, Mayor

ATTEST:

THIEDA WELLMAN, City Recorder

Layton City Corporation Organization Chart



LAYTON CITY

Operational Statement

MISSION

Provide services and opportunities, in partnership with the community, which enhance the quality of life.

VALUES

PEOPLE

Trust, Communication, Respect, Recognition

SERVICE

Quality, Efficient, Friendly, Timely

INTEGRITY

Truthfulness, Character, Fairness, Openness

COMMITMENT

Initiative, Dedication, Involvement, Perseverance

EXCELLENCE

Competence, Desire, Innovation, Progressive

PERFORMANCE

Planning, Decisions, Follow Through, Professionalism

EXPECTATIONS

- ◆ Directness, integrity and honesty in all of our actions.
- ◆ Good and competent employees who are loyal to our values and dedicated to using them to improve results.
- ◆ An open, two-way communications network that welcomes opinions and ideas.
- ◆ Respect for citizens, and their opinions, regardless of whether we think they are right or wrong.
- ◆ Recognition for significant contributions and ongoing competent performance.
- ◆ Employees who are willing to accept responsibility and expect to be held accountable for their actions.
- ◆ Innovation and change which produce positive results.
- ◆ Staff work that is timely and thorough.
- ◆ Mistakes are to be learned from rather than feared.
- ◆ Safety awareness that eliminates workplace hazards and minimizes community dangers.
- ◆ A professional environment free of harassment or intimidation of any kind.
- ◆ A friendly approach, a smile and a helpful attitude.

Using This Budget Document

This budget document displays the City's operations and capital budget for the 2009-2010 fiscal year. Tables, graphs, and comparisons have been included to enhance presentations.

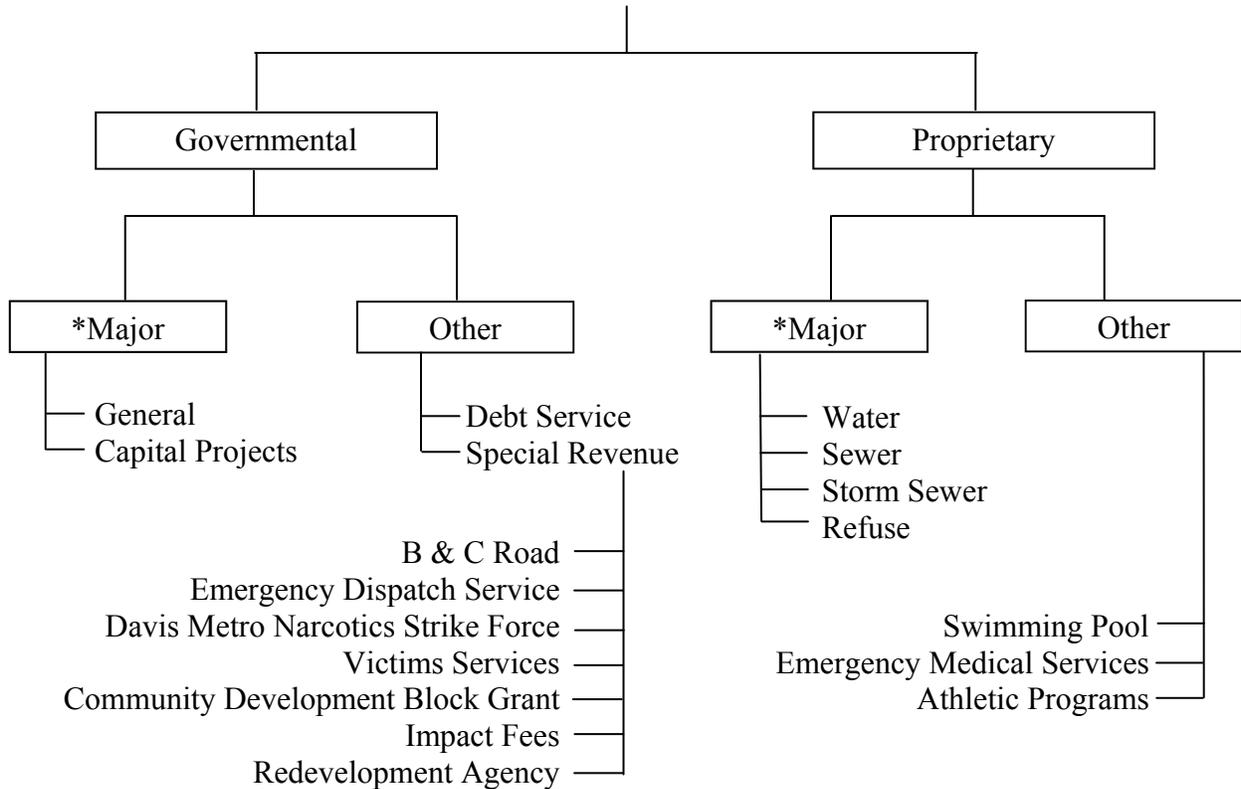
The table of contents lists subjects covered in this document by page number. As a further aid, the document is divided into six sections:

<u>Section</u>	<u>Description</u>	<u>Page</u>
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- I. City Wide Schedules section provides combining information of revenues and expenditures for all City funds.
- II. Revenues section provides summary information of major City revenues and other financing sources.
- III. Expenditures and Expenses Summaries section provides summary information on City expenditures and expenses.
- IV. Sundry Schedules and Graphs section provides other schedules and information including population, assessed valuations, personnel, and municipal debt.
- V. Department Expenditures and Expenses section is presented by department, and contains information about the department function, manpower, and expenditures. Where departments have more than one division, the individual division expenditures and expenses follow the department summary. The EMS Division, Water Division, Sewer Division, Storm Sewer Division, Refuse Division, Athletic Programs Division, and Swimming Pool Division are enterprise fund types. However, they are depicted in this section like governmental fund types for the purpose of summarizing by departments. See section VI for the GAAP basis budgets for the enterprise activities.
- VI. Enterprise Funds, GAAP Basis section presents each of the enterprise type funds on a basis consistent with generally accepted accounting principles or GAAP. The schedules include reconciliations to the non-GAAP basis presented in sections III and V.
- VII. Capital Projects and Miscellaneous section lists capital expenditures by individual project, miscellaneous statistical information about the City, compensation schedule and special notes regarding certain budget items.

Additional information on the City's fiscal affairs is available in the Comprehensive Annual Financial Report (CAFR). Copies of this document may be obtained from the Finance Department or viewed on the City web page www.laytoncity.org.

Layton City Funds



***Major Funds:**

On the following city wide budget schedules, the accounting funds of the City have been grouped according to the above chart for presentation. Major funds means those funds that expend the most money in relation to the other funds. The General and Capital Projects Funds are mainly funded by taxes. The Water, Sewer, Storm Sewer and Refuse utility funds are mainly funded by user fees.

LAYTON CITY CORPORATION

CITY WIDE SUMMARY OF REVENUES, EXPENDITURES AND EXPENSES

	Major Governmental Funds		(1) Other	Total
	General	Capital Projects	Governmental Funds	Governmental Funds
Revenues:				
Property tax	\$6,080,000		\$225,000	\$6,305,000
Uniform vehicle fees	695,000			695,000
General sales and use tax	11,688,000			11,688,000
Franchise tax	877,873			877,873
Telecommunications tax	1,300,000			1,300,000
Energy sales and use tax	3,320,000			3,320,000
Transient room tax	102,000		12,300	114,300
Permits and licenses	632,000			632,000
Intergovernmental	61,000		3,298,034	3,359,034
Charges for services	361,500		495,000	856,500
Interest	170,000		20,500	190,500
Rents and leases	564,695			564,695
Miscellaneous	505,560		17,000	522,560
Impact fees			550,000	550,000
Subtotal	26,357,628		4,617,834	30,975,462
Transfers from other funds	166,810	\$1,492,000	484,825	2,143,635
Appropriation of fund balance/net assets		578,000	380,962	958,962
Total revenues	\$26,524,438	\$2,070,000	\$5,483,621	\$34,078,059
Expenditures and expenses:				
Personnel	\$19,121,815		\$630,072	\$19,751,887
Operations	4,223,904		1,446,095	5,669,999
Capital equipment	272,710		454,180	726,890
Capital projects		\$2,070,000	539,663	2,609,663
Debt service			868,930	868,930
Contingency	50,000			50,000
Subtotal	23,668,429	2,070,000	3,938,940	29,677,369
Transfers to other funds	983,549		1,528,525	2,512,074
Budgeted increase in fund balance/net assets	1,872,460		16,156	1,888,616
Total expenditures	\$26,524,438	\$2,070,000	\$5,483,621	\$34,078,059

(1) Schedules on following pages

Major Proprietary Funds				(1) Other Proprietary Funds	Total Proprietary Funds	City Wide Totals
Water	Sewer	Storm Sewer	Refuse			
						\$6,305,000
						695,000
						11,688,000
						877,873
						1,300,000
						3,320,000
						114,300
						632,000
				\$590,000	\$590,000	3,949,034
\$5,660,000	\$4,135,319	\$2,170,000	\$2,503,643	2,784,800	17,253,762	18,110,262
35,000	20,000	6,900		8,000	69,900	260,400
				45,355	45,355	610,050
8,000	2,000			50,000	60,000	582,560
50,000		165,000			215,000	765,000
5,753,000	4,157,319	2,341,900	2,503,643	3,478,155	18,234,017	49,209,479
				498,724	498,724	2,642,359
			91,130		91,130	1,050,092
<u>\$5,753,000</u>	<u>\$4,157,319</u>	<u>\$2,341,900</u>	<u>\$2,594,773</u>	<u>\$3,976,879</u>	<u>\$18,823,871</u>	<u>\$52,901,930</u>
\$961,173	\$863,032	\$449,188	\$67,408	\$2,260,412	\$4,601,213	\$24,353,100
3,045,295	2,813,138	555,183	2,527,365	1,272,615	10,213,596	15,883,595
6,550	6,550	6,550		228,000	247,650	974,540
724,889	100,000	490,000			1,314,889	3,924,552
356,470					356,470	1,225,400
						50,000
5,094,377	3,782,720	1,500,921	2,594,773	3,761,027	16,733,818	46,411,187
69,020	24,857	65,029			158,906	2,670,980
589,603	349,742	775,950		215,852	1,931,147	3,819,763
<u>\$5,753,000</u>	<u>\$4,157,319</u>	<u>\$2,341,900</u>	<u>\$2,594,773</u>	<u>\$3,976,879</u>	<u>\$18,823,871</u>	<u>\$52,901,930</u>

LAYTON CITY CORPORATION

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
OTHER GOVERNMENTAL FUNDS

	Special Revenue			
	B & C Road	Emergency Dispatch Service	Davis Metro Narcotics Strike Force	Victims Services
Revenues:				
Property tax				
Transient room tax				
Intergovernmental	\$1,850,000	\$315,343	\$367,554	\$52,629
Charges for services		495,000		
Impact fees				
Interest		8,000		
Miscellaneous			17,000	
Transfers from other funds				17,363
Appropriation of fund balance	80,106	38,007	25,000	
Total revenues	\$1,930,106	\$856,350	\$409,554	\$69,992
Expenditures:				
Personnel	\$76,106	\$305,044	\$134,485	\$65,152
Operations	1,012,000	157,126	211,913	4,840
Capital equipment		394,180	60,000	
Capital projects				
Debt service				
Transfers to other funds	842,000			
Budgeted increase in fund balance			3,156	
Total expenditures	\$1,930,106	\$856,350	\$409,554	\$69,992

Special Revenue			Debt Service	Total Other Governmental Funds
Community Development Block Grant	Impact Fee	Redevelopment Agency	Debt Service	
		\$225,000		\$225,000
\$335,840			\$12,300	12,300
			376,668	3,298,034
	\$550,000			495,000
			12,500	550,000
				20,500
				17,000
			467,462	484,825
	100,000	137,849		380,962
<u>\$335,840</u>	<u>\$650,000</u>	<u>\$362,849</u>	<u>\$868,930</u>	<u>\$5,483,621</u>
\$49,285				\$630,072
60,216				1,446,095
				454,180
218,435		\$321,228		539,663
			\$868,930	868,930
7,904	\$650,000	28,621		1,528,525
		13,000		16,156
<u>\$335,840</u>	<u>\$650,000</u>	<u>\$362,849</u>	<u>\$868,930</u>	<u>\$5,483,621</u>

LAYTON CITY CORPORATION

COMBINING SCHEDULE OF REVENUES AND EXPENSES

OTHER PROPRIETARY FUNDS

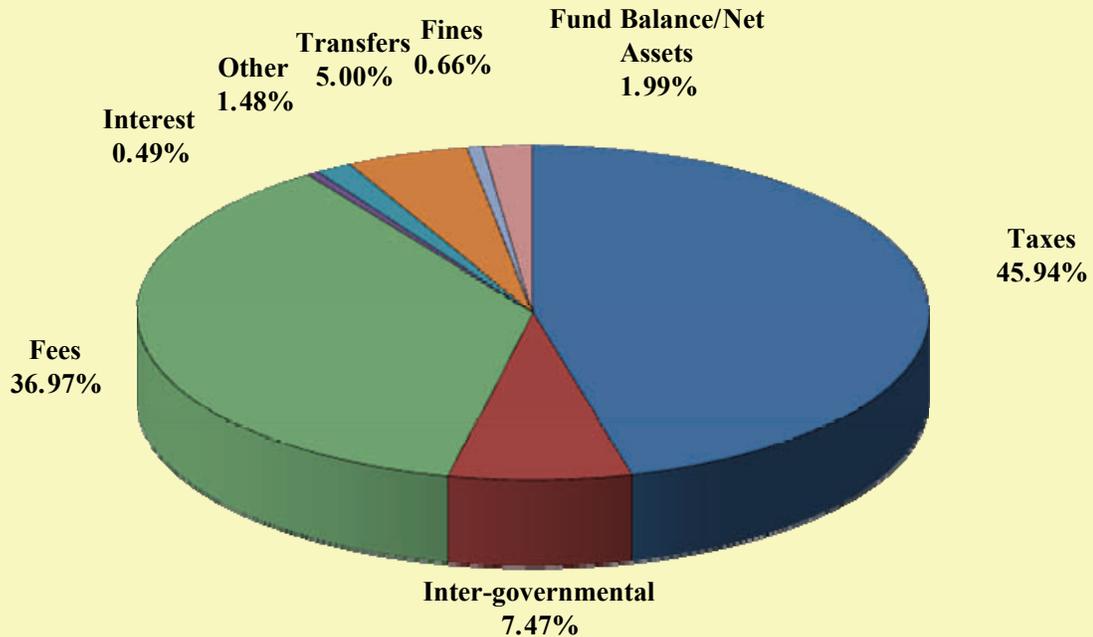
	Swimming Pool	Emergency Medical Services	Athletic Programs	Total Other Proprietary Funds
Revenues:				
Intergovernmental		\$590,000		\$590,000
Charges for services	\$381,800	2,113,000	\$290,000	2,784,800
Interest		8,000		8,000
Rents and leases	45,355			45,355
Miscellaneous		50,000		50,000
Transfers from other funds	498,724			498,724
	<hr/>			
Total revenues	\$925,879	\$2,761,000	\$290,000	\$3,976,879
Expenses:				
Personnel	\$543,105	\$1,717,307		\$2,260,412
Operations	322,774	659,841	\$290,000	1,272,615
Capital equipment	60,000	168,000		228,000
Transfers to other funds				
Budgeted increase in net assets		215,852		215,852
	<hr/>			
Total expenses	\$925,879	\$2,761,000	\$290,000	\$3,976,879

Schedule of Revenues and Other Financing Sources by Fund and Type

Fund	Taxes	Inter- governmental	Fees and Charges for Services	Fines	Interest	Other	Transfers	Fund Balance/ Net Assets	Total
General	\$24,063,373	\$61,000	\$993,500	\$350,000	\$170,000	\$719,755	\$166,810		\$26,524,438
B & C Road		1,850,000						\$80,106	1,930,106
Emergency Dispatch		315,343	495,000		8,000			38,007	856,350
Davis Metro Narcotics Strike Force		372,554				12,000		25,000	409,554
Victim Services		52,629					17,363		69,992
Community Development Block Grant		335,840							335,840
Redevelopment Agency	225,000							137,849	362,849
Impact Fee			550,000					100,000	650,000
Debt Service	12,300	376,668			12,500		467,462		868,930
Capital Projects							1,492,000	578,000	2,070,000
Water *			5,712,000		35,000	6,000			5,753,000
Sewer *			4,135,319		20,000	2,000			4,157,319
Storm Sewer *			2,335,000		6,900				2,341,900
Refuse *			2,503,643					91,130	2,594,773
Athletic Programs *			290,000						290,000
Swimming Pool *			381,800			45,355	498,724		925,879
Emergency Medical Services *		590,000	2,163,000		8,000				2,761,000
Total	\$24,300,673	\$3,954,034	\$19,559,262	\$350,000	\$260,400	\$785,110	\$2,642,359	\$1,050,092	\$52,901,930

* Enterprise funds are depicted here on the same basis as governmental funds for summary purposes. See GAAP basis in section VI.

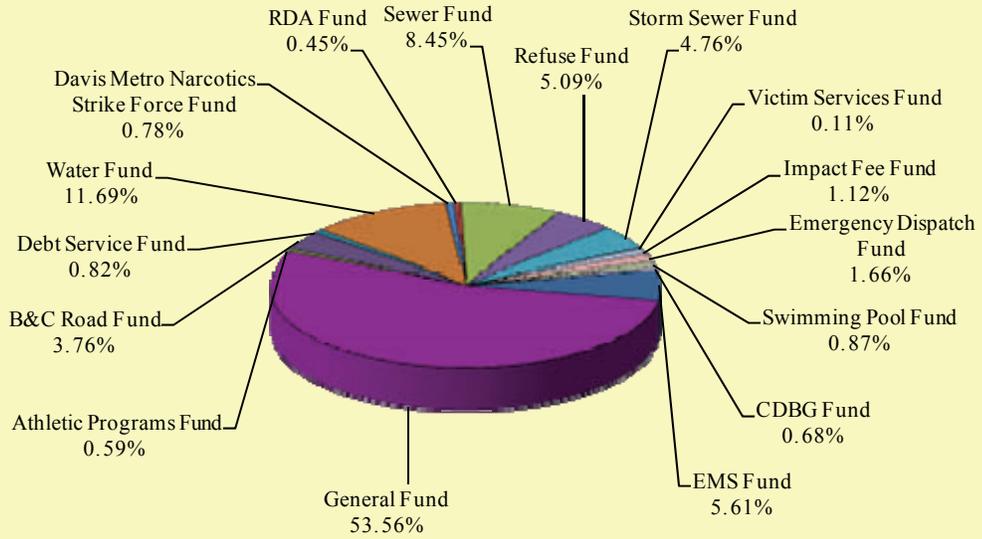
Revenues and Other Financing Sources by Type



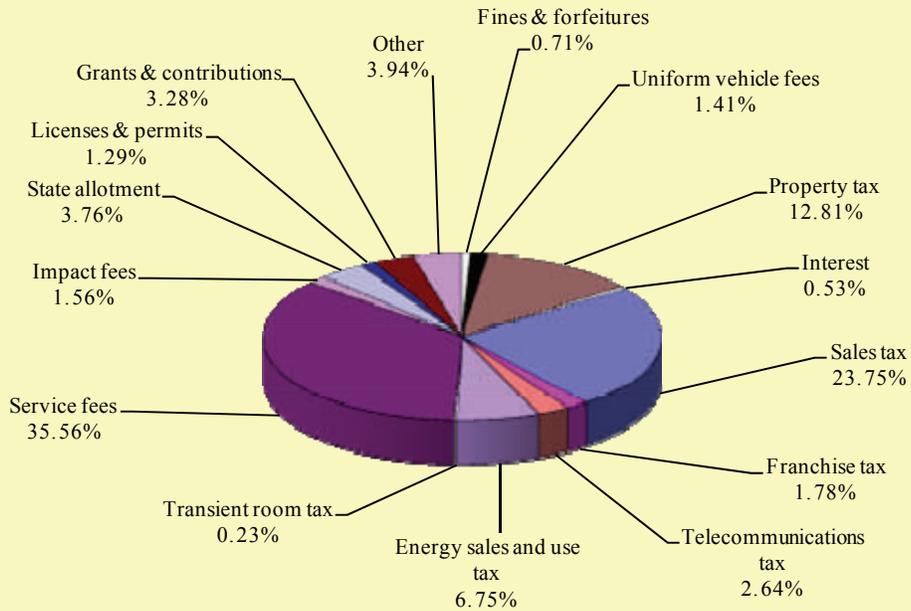
Schedule of City Revenues

	Budget 2009-2010
General Fund:	
Property taxes	\$6,080,000
Uniform vehicle fee	695,000
General sales and use tax	11,688,000
Franchise tax	877,873
Telecommunications tax	1,300,000
Energy sales and use tax	3,320,000
Transient room tax	102,000
Business license fee	332,000
Building permit fee	300,000
Interest	170,000
Fines and forfeitures	350,000
Other	1,142,755
Total General Fund	\$26,357,628
B & C Road Fund:	
State class c allotment	\$1,850,000
Emergency Dispatch Fund:	
911 fee	\$495,000
State EMS grant	\$315,343
Interest	8,000
Total Emergency Dispatch Fund	\$818,343
Davis Metro Narcotics Strike Force Fund:	
Grants	\$320,504
Assessments to other cities	47,050
Miscellaneous	17,000
Total Davis Metro Narcotics Strike Force	\$384,554
Victim Services Fund:	
Grant allotments	\$52,629
Community Development Block Grant Fund:	
Housing and Urban Development grant	\$335,840
Redevelopment Agency Fund:	
Property tax increment	\$225,000
Impact Fee Fund:	
Park impact fee	\$150,000
Transportation impact fee	300,000
Public safety impact fee	100,000
Total Impact Fee Fund	\$550,000
Debt Service Fund:	
Lease - State of Utah	\$376,668
Transient room tax	12,300
Interest	12,500
Total Debt Service Fund	\$401,468
Water Fund:	
Service fees	\$5,420,000
Interest	35,000
Impact fee	50,000
Connection fees & other	248,000
Total Water Fund	\$5,753,000
Sewer Fund:	
Service fees	\$4,125,319
Interest	20,000
Connection fees & other	12,000
Total Sewer Fund	\$4,157,319
Storm Sewer Fund:	
Service fees	\$2,170,000
Impact fee	165,000
Interest	6,900
Total Storm Sewer Fund	\$2,341,900
Refuse Fund:	
Service fees	\$2,503,643
Athletic Programs Fund:	
Service fees	\$290,000
Swimming Pool Fund:	
Service fees	\$381,800
Other	45,355
Total Swimming Pool Fund	\$427,155
Emergency Medical Services Fund:	
Service fees	\$2,113,000
Bad debt recovery	50,000
Interest	8,000
County contribution	590,000
Total Emergency Medical Services Fund	\$2,761,000
Total City Revenues	\$49,209,479

Revenues by Fund



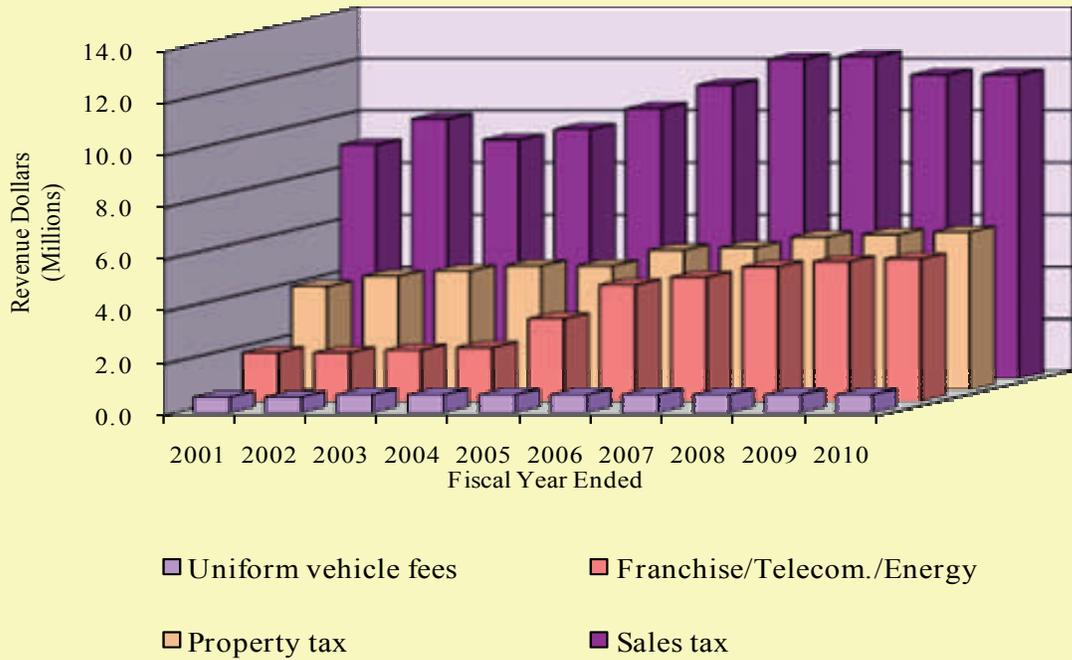
Revenues by Type



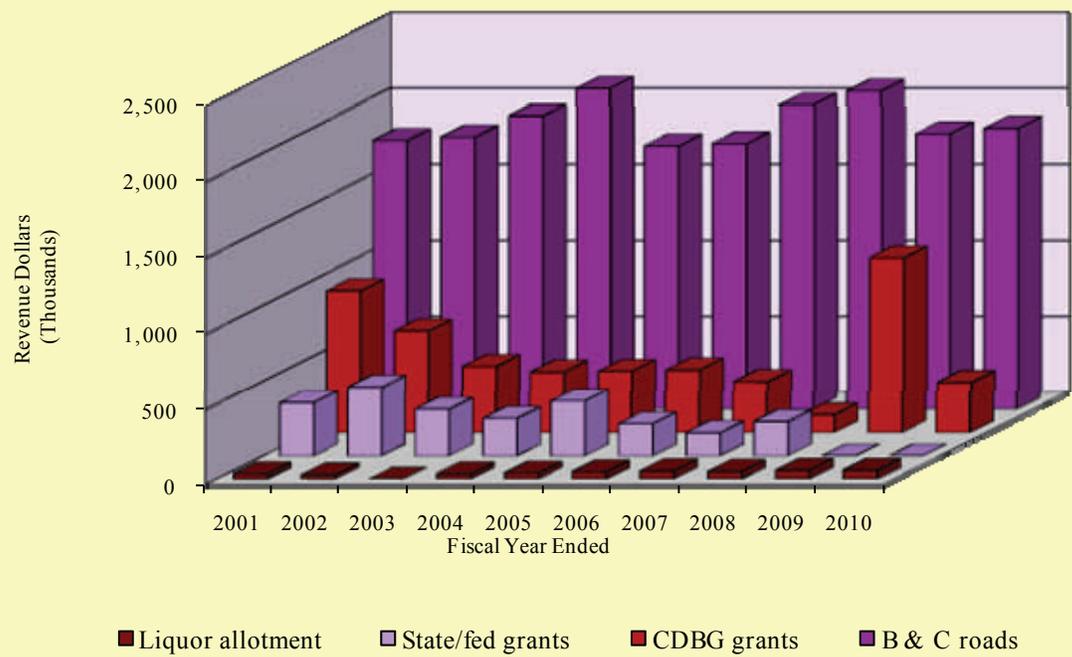
Ten Year History of Selected Revenues
Fiscal Years Ended 2001 - 2010
(Dollars in Thousands)

	Actual FYE 2001	Actual FYE 2002	Actual FYE 2003	Actual FYE 2004	Actual FYE 2005	Actual FYE 2006	Actual FYE 2007	Actual FYE 2008	Estimated FYE 2009	Estimated FYE 2010
General Fund:										
Property tax	\$4,039.0	\$4,413.9	\$4,564.1	\$4,820.8	\$4,837.2	\$5,464.9	\$5,527.9	\$5,968.0	\$6,005.0	\$6,080.0
Uniform vehicle fee	558.5	642.5	719.1	688.2	679.0	693.1	666.4	695.0	694.5	695.0
Sales tax	8,997.4	9,993.8	9,171.5	9,597.5	10,369.3	11,293.8	12,301.9	12,401.4	11,688.0	11,688.0
Franchise/telcom./energy tax	1,863.1	1,919.8	1,975.1	2,138.2	3,218.4	4,768.8	4,796.9	5,013.3	5,390.0	5,497.9
Total taxes	15,458.0	16,970.0	16,429.8	17,244.7	19,103.9	22,220.6	23,293.1	24,077.7	23,777.5	23,960.9
State and federal grants	355.6	459.5	311.8	249.7	365.8	213.2	153.8	229.3	0.0	0.0
State class c road allotment	1,770.4	1,793.5	1,932.0	2,112.3	1,734.9	1,750.8	2,004.1	2,095.2	1,816.1	1,850.0
State liquor allotment	37.0	29.1	0.0	36.5	40.9	50.0	56.3	52.1	60.8	61.0
Total federal and state	2,163.0	2,282.1	2,243.8	2,398.5	2,141.6	2,014.0	2,214.2	2,376.6	1,876.9	1,911.0
Licenses and permits	894.2	859.1	1,081.6	1,309.3	1,157.5	1,426.0	1,215.8	997.1	627.0	632.0
Charges for services	247.0	385.9	536.3	573.1	424.3	416.9	723.1	724.1	399.1	361.5
Fines and forfeitures	198.9	219.4	245.6	231.3	291.4	306.7	261.8	359.3	300.0	350.0
Interest	428.5	183.1	129.3	81.9	115.2	253.9	321.0	249.2	150.0	170.0
Enterprise Funds:										
Water fees	\$4,339.3	\$3,956.3	\$3,875.9	\$4,334.8	\$3,864.5	\$4,435.8	\$4,715.8	\$5,005.3	\$5,400.0	\$5,420.0
Sewer fees	2,519.2	2,631.2	2,627.7	2,681.6	2,700.2	3,267.5	3,353.7	3,370.6	3,411.9	4,125.3
Storm sewer fees			1,153.8	1,525.1	1,577.3	1,605.2	1,634.1	2,067.6	2,164.0	2,170.0
Refuse fees	2,821.3	2,914.9	2,979.4	3,020.9	2,890.6	2,976.6	2,673.9	2,562.7	2,610.0	2,503.6
Pool fees	368.8	396.7	463.0	414.6	405.1	376.9	415.1	365.1	379.6	381.8
EMS fees	503.5	612.4	713.7	806.4	949.9	1,300.1	1,513.1	177.6	2,036.8	2,113.0
Athletic program fees	185.4	171.4	191.6	209.1	235.0	259.8	269.2	268.4	280.0	290.0
Other:										
Transient room tax				\$49.0	\$86.4	\$143.7	\$125.8	\$166.8	\$152.0	\$114.3
Storm sewer impact fee	\$125.6	\$243.0	\$308.5	363.5	534.6	514.6	494.3	347.3	188.0	165.0
Transportation impact fee	418.4	318.6	593.6	739.4	483.4	645.8	886.7	1,592.7	270.0	300.0
Park impact fee	250.8	229.2	304.4	330.1	271.2	378.7	418.2	241.1	146.5	150.0
Public safety impact fee						61.5	136.9	278.2	67.3	100.0
Water impact fee	312.9	271.8	381.3	363.8	385.1	493.8	360.6	213.3	96.3	50.0
CDBG grants	939.0	676.0	441.8	404.7	409.0	418.4	340.6	118.2	1,156.2	335.8

Tax Revenues 2001 - 2010



State and Federal Revenues 2001 - 2010



Schedule of Revenues and Other Financing Sources By Fund and Source

GENERAL FUND

Description	Prior Years Actual Revenues			2008-09		2009-10
	2005-06	2006-07	2007-08	Current Year		Projected
				Budgeted	Estimated	
Property taxes, current	\$5,265,651	\$5,394,183	\$5,836,993	\$5,887,948	\$5,870,000	\$5,930,000
Property taxes, prior years	199,265	133,668	131,035	150,000	135,000	150,000
Uniform vehicle fee	693,127	666,428	695,085	685,000	694,500	695,000
General sales and use tax	11,293,832	12,301,883	12,401,374	13,304,000	11,688,000	11,688,000
Franchise tax	716,349	711,902	801,015	827,000	835,000	877,873
Telecommunications tax	1,051,917	1,192,535	1,115,217	1,183,000	1,237,000	1,300,000
Energy sales and use tax	3,000,564	2,892,444	3,097,084	3,164,000	3,318,000	3,320,000
Transient room tax						102,000
Payment in lieu of property tax	434	502	522		500	500
Total taxes	22,221,139	23,293,545	24,078,325	25,200,948	23,778,000	24,063,373
Business license fees	315,420	308,529	314,390	315,000	332,000	332,000
Building permit fees	1,110,600	907,226	682,673	750,000	295,000	300,000
Total permits and licenses	1,426,020	1,215,755	997,063	1,065,000	627,000	632,000
State liquor allotment	50,028	56,312	52,127	58,000	60,781	61,000
State and federal grants	213,185	153,816	229,250			
Total intergovernmental	263,213	210,128	281,377	58,000	60,781	61,000
Zoning and subdivision fees	75,575	234,115	48,783	90,000	65,000	45,000
Sale of maps or publications	6,426	3,703	4,787	5,000	4,500	4,500
Special protective services	180,399	245,642	453,918	146,200	187,557	190,000
Slurry seal and trench fees	97,368	150,915	166,881	150,000	95,000	75,000
Fire academy fee	21,850	24,100	32,200	20,000	30,000	30,000
Recreation fees	35,290	17,858	17,561	20,000	17,000	17,000
Total charges for services	416,908	676,333	724,130	431,200	399,057	361,500
Fines and forfeitures	306,685	261,751	359,321	335,000	300,000	350,000
Interest	253,943	321,048	249,188	225,000	150,000	170,000
Rents and leases	251,632	275,784	266,313	275,000	562,816	564,695
Gain on disposal of capital assets	199,571	171,545	25,061	215,000	350,000	50,000
Sale of material and supplies	14,772	16,408	17,614	15,000	15,000	15,000
Sundry	149,837	185,426	259,506	285,000	250,500	90,060
Total other	1,176,440	1,231,962	1,177,003	1,350,000	1,628,316	1,239,755
Total revenue	25,503,720	26,627,723	27,257,898	28,105,148	26,493,154	26,357,628
Transfer from other funds	688,514	434,783	1,017,790	823,044	1,028,752	166,810
Special items			1,086,647		633,877	
Appropriation of fund balance				3,564,180	4,172,407	
Total General Fund	\$26,192,234	\$27,062,506	\$29,362,335	\$32,492,372	\$32,328,190	\$26,524,438

B & C ROAD FUND

Description	Prior Years Actual Revenues			2008-09		2009-10
	2005-06	2006-07	2007-08	Current Year		Projected
				Budgeted	Estimated	
State class c allotment	\$1,750,780	\$2,004,147	\$2,095,151	\$1,950,000	\$1,816,121	\$1,850,000
Interest and sundry	6,241	5,490	5,505	4,000	700	
Transfer from general fund	200,000					
Appropriation of fund balance					152,214	80,106
Total B & C Road Fund	\$1,957,021	\$2,009,637	\$2,100,656	\$1,954,000	\$1,969,035	\$1,930,106

Schedule of Revenues and Other Financing Sources By Fund and Source

EMERGENCY DISPATCH FUND

Description	Prior Years Actual Revenues			2008-09 Current Year		2009-10
	2005-06	2006-07	2007-08	Budgeted	Estimated	Projected
	911 fee	\$341,515	\$416,996	\$463,260	\$480,000	\$489,000
Interest	11,273	13,918	12,885	15,000	11,000	8,000
State EMS grant	4,141	3,788	1,318			315,343
Phase II compliance grant	6,471	29,233				
Transfer from general fund	4,740	3,000				
Appropriation of fund balance				27,542	21,122	38,007
Total Emergency Dispatch Fund	\$368,140	\$466,935	\$477,463	\$522,542	\$521,122	\$856,350

DAVIS METRO NARCOTICS STRIKE FORCE FUND

Description	Prior Years Actual Revenues			2008-09 Current Year		2009-10
	2005-06	2006-07	2007-08	Budgeted	Estimated	Projected
	State Byrne grant	\$7,880				
State HIDTA grant	42,368	\$65,992	\$75,027	\$95,504	\$95,165	\$95,504
JAG grant	90,170	99,831	142,000			
SAFG grant		7,250	80,248	46,500	46,500	120,000
STFG grant				178,500	178,500	105,000
Homeland security grant	7,229	8,000				
Assessments - other cities	47,050	47,050	47,050	47,050	47,050	47,050
Forfeited seizures	12,593	125,254	31,030		20,000	
Restitution	6,456	19,888	4,309	5,000	4,000	5,000
Interest	4,113	8,593	10,636		6,000	
Sundry	5,222	27,910	6,244			
Gain on disposal of capital assets	8,110	6,300	12,000	12,000	8,000	12,000
Appropriation of fund balance				48,721	19,250	25,000
Total Strike Force Fund	\$231,191	\$416,068	\$408,544	\$433,275	\$424,465	\$409,554

VICTIM SERVICES FUND

Description	Prior Years Actual Revenues			2008-09 Current Year		2009-10
	2005-06	2006-07	2007-08	Budgeted	Estimated	Projected
	VOCA grant	\$42,611	\$48,055	\$48,287	\$51,137	\$50,123
Transfer from general fund - grant match	18,912	24,550	12,169	13,474	14,938	17,363
Appropriation of fund balance				5,600	5,600	
Total Victim Services Fund	\$61,523	\$72,605	\$60,456	\$70,211	\$70,661	\$69,992

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Description	Prior Years Actual Revenues			2008-09 Current Year		2009-10
	2005-06	2006-07	2007-08	Budgeted	Estimated	Projected
	CDBG grant	\$418,446	\$340,551	\$118,158	\$885,840	\$1,156,222
Housing rehabilitation program	192,946	5,820	6,000			
Appropriation of fund balance					6,000	
Total CDBG Fund	\$611,392	\$346,371	\$124,158	\$885,840	\$1,162,222	\$335,840

REDEVELOPMENT AGENCY FUND

Description	Prior Years Actual Revenues			2008-09 Current Year		2009-10
	2005-06	2006-07	2007-08	Budgeted	Estimated	Projected
	Property tax increment	\$76,508	\$91,000	\$153,745	\$160,000	\$218,236
Interest	870	4,083	9,431			
Appropriation of fund balance				205,708	113,452	137,849
Total Redevelopment Agency Fund	\$77,378	\$95,083	\$163,176	\$365,708	\$331,688	\$362,849

Schedule of Revenues and Other Financing Sources By Fund and Source

Description	Prior Years Actual Revenues			2008-09 Current Year		2009-10
	2005-06	2006-07	2007-08	Budgeted	Estimated	Projected
	WATER FUND					
Service fees	\$4,435,750	\$4,715,813	\$5,005,340	\$5,381,250	\$5,400,000	\$5,420,000
Turn off fees	44,025	46,295	46,578	40,000	40,000	40,000
Water connection fees	42,908	54,505	31,365	50,000	65,000	50,000
Meters sold	71,750	46,883	48,050	40,000	62,000	50,000
Bad debts recovered	1,697	1,855	1,631	2,000	2,000	2,000
Interest	31,585	71,523	60,572	75,000	40,000	35,000
Sundry	4,044	36,799	3,688	1,000	1,000	1,000
Impact fee	493,830	360,550	213,250	300,000	96,250	50,000
Exaction fee	13,417	14,323	4,199		4,500	
Late fee	84,705	88,380	92,455	90,000	93,000	100,000
Gain on disposal of capital assets	240			5,000	5,000	5,000
Developer payments			144,894			
Grant for infrastructure protection	47,142					
Transfer from general fund	2,200					
Transfer from capital projects fund						
Bond proceeds						
Total Water Fund	\$5,273,293	\$5,436,926	\$5,652,022	\$5,984,250	\$5,808,750	\$5,753,000
SEWER FUND						
2008-09						
Current Year						
2009-10						
Projected						
Service fees	\$3,267,505	\$3,353,693	\$3,370,646	\$3,555,266	\$3,411,922	\$4,125,319
Sewer connection fees	12,214	41,544	13,418	20,000	11,800	10,000
Interest	94,366	94,050	63,601	35,000	30,000	20,000
Sundry	13,460	8,680	3,500	3,000	2,000	2,000
Developer payments						
Transfer from general fund	4,350					
Loan repayment from water fund				100,000	100,000	
Appropriation of net assets				233,300	530,444	
Total Sewer Fund	\$3,391,895	\$3,497,967	\$3,451,165	\$3,946,566	\$4,086,166	\$4,157,319
STORM SEWER FUND						
2008-09						
Current Year						
2009-10						
Projected						
Storm sewer fees	\$1,605,185	\$1,634,115	\$2,067,639	\$2,190,072	\$2,164,000	\$2,170,000
Impact fee	514,550	494,296	347,343	300,000	188,000	165,000
Interest	68,459	16,184	43,500	3,900	22,900	6,900
Sundry	25,076		200			
Developer payments			231,760			
Transfer from general fund	1,512,769	1,493,555		70,000	70,000	
Transfer from b & c road fund		105,000				
Transfer from capital projects fund	600,000					
Appropriation of net assets				179,694	941,058	
Total Storm Sewer Fund	\$4,326,039	\$3,743,150	\$2,690,442	\$2,743,666	\$3,385,958	\$2,341,900

Schedule of Revenues and Other Financing Sources By Fund and Source

Description	Prior Years Actual Revenues			2008-09 Current Year		2009-10
	2005-06	2006-07	2007-08	Budgeted	Estimated	Projected
	REFUSE FUND					
Service fees	\$2,976,571	\$2,673,949	\$2,562,728	\$2,611,449	\$2,610,000	\$2,503,643
Interest		13,234	17,549			
Appropriation of net assets						91,130
Total Refuse Fund	\$2,976,571	\$2,687,183	\$2,580,277	\$2,611,449	\$2,610,000	\$2,594,773
ATHLETIC PROGRAM FUND						
Program fees	\$259,809	\$269,175	\$268,399	\$300,000	\$280,000	\$290,000
SWIMMING POOL FUND						
Pool admissions	\$224,169	\$239,661	\$216,049	\$225,000	\$220,000	\$220,000
Concessions	21,917	18,148	13,819	16,311	10,500	13,000
Locker fee	1,399	2,326	2,089	1,552	3,100	3,000
Lessons	74,326	84,200	61,345	65,000	70,000	70,000
Raft rental	39,718	44,626	43,558	44,093	51,000	51,000
Racket ball admissions	10,917	13,284	11,035	9,788	14,000	14,000
Group reservations	24,669	33,658	35,709	36,712	30,000	30,000
Sales tax payable	(20,256)	(20,776)	(18,466)	(20,000)	(19,000)	(19,200)
Sundry	26,859	130	(551)			
Rent - parks and recreation	59,564	59,564	59,564	59,564	59,564	45,355
Transfer from general fund	448,000	344,649	614,353	498,062	525,199	498,724
Total Swimming Pool Fund	\$911,282	\$819,470	\$1,038,504	\$936,082	\$964,363	\$925,879
EMERGENCY MEDICAL SERVICES FUND						
Service fees	\$1,744,062	\$2,005,872	\$2,496,074	\$2,477,990	\$2,788,814	\$2,873,000
Medicaid allowances	(443,969)	(492,763)	(718,450)	(550,000)	(752,000)	(760,000)
EMS supplies grant	22,235	28,048	30,414		14,460	
Homeland security grant	2,625					
Interest	8,354	10,620	11,366	5,000	10,000	8,000
Sundry	750		900			
Bad debt recovery	30,176	40,161	42,804	45,000	52,000	50,000
Gain on sale of capital assets		8,000				
Contribution from Davis County	500,000	527,000	553,350	575,484	582,300	590,000
Transfer from general fund						
Appropriation of net assets						
Total Emergency Medical Services Fund	\$1,864,233	\$2,126,938	\$2,416,458	\$2,553,474	\$2,695,574	\$2,761,000
TOTAL REVENUES & OTHER FINANCING SOURCES - ALL FUNDS						\$52,901,930

Schedule of Expenditures and Expenses

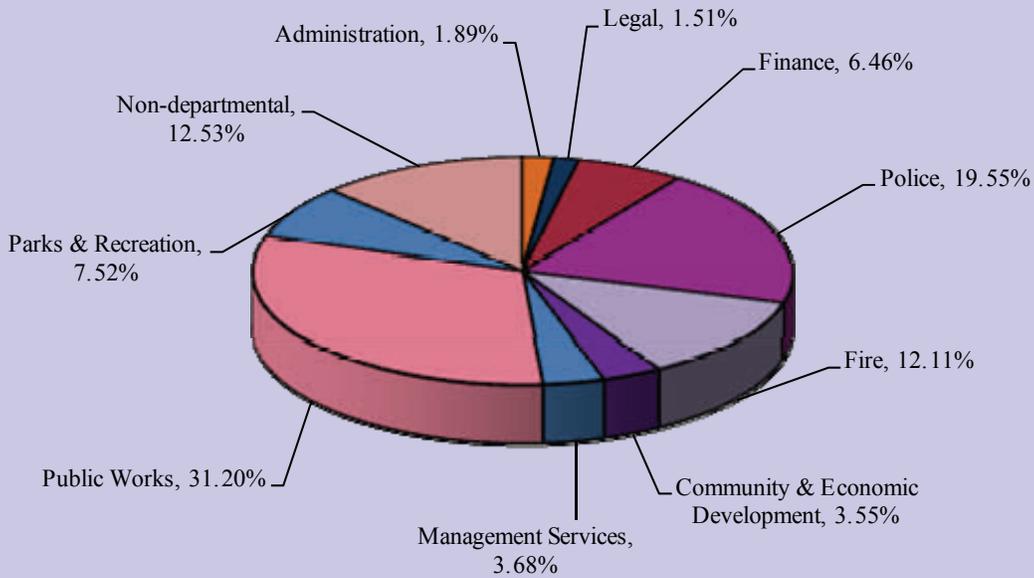
All Funds by Department and Type

Department	Personnel	Operations	Capital			Transfers	Budgeted	Totals
			Equipment/ Projects	Debt Service	Contingency		Fund Balance/ Net Assets	
Administration	\$594,003	\$357,495			\$50,000		\$1,001,498	
Legal	714,970	84,479					799,449	
Management Services	1,194,963	705,785	\$43,600				1,944,348	
Finance	703,542	2,715,155					3,418,697	
Police	8,310,926	1,451,090	578,340			\$3,156	10,343,512	
Fire	4,954,856	1,015,810	218,000			215,852	6,404,518	
Community & Economic Development	1,114,325	174,159	539,663			\$36,525	1,877,672	
Public Works	3,948,990	8,142,985	1,341,089	\$356,470		1,000,906	16,505,735	
Parks and Recreation	2,634,579	1,236,637	108,400				3,979,616	
Non-departmental	181,946		2,070,000	868,930		1,633,549	6,626,885	
Total	\$24,353,100	\$15,883,595	\$4,899,092	\$1,225,400	\$50,000	\$2,670,980	\$3,819,763	\$52,901,930

Note: Enterprise funds are integrated into the departments and depicted on the same basis as governmental funds. They are shown separately on a GAAP basis in section VI.

Non-departmental includes capital projects fund, debt service fund, impact fee fund, and general fund transfers.

Expenditures & Expenses by Department



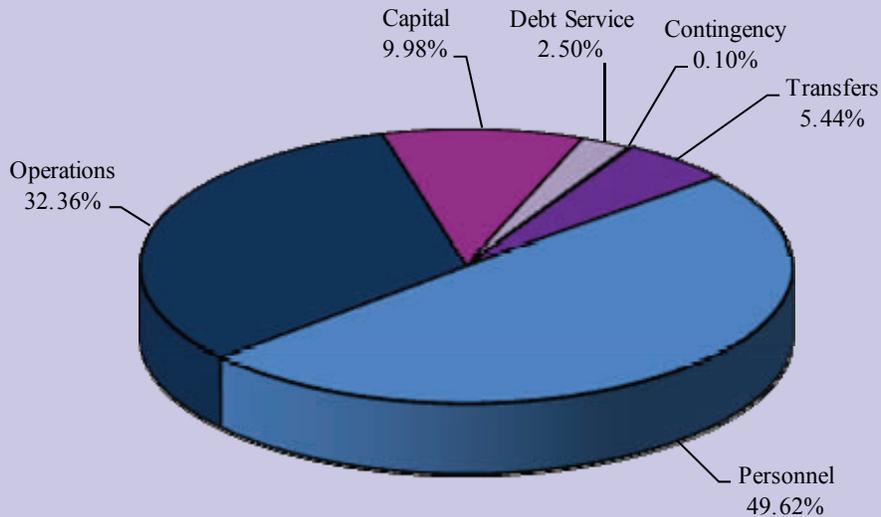
Schedule of Expenditures and Expenses

All Funds by Fund and Type

Fund	Personnel	Operations	Capital		Contingency	Transfers	Budgeted	
			Equipment/ Projects	Debt Service			Fund Balance/ Net Assets	Totals
General	\$19,121,815	\$4,223,904	\$272,710		\$50,000	\$983,549	\$1,872,460	\$26,524,438
Emergency Dispatch	305,044	157,126	394,180					856,350
Davis Metro Narcotics Strike Force	134,485	211,913	60,000				3,156	409,554
Emergency Medical Services *	1,717,307	659,841	168,000				215,852	2,761,000
Victim Services	65,152	4,840						69,992
Community Development Block Grant	49,285	60,216	218,435			7,904		335,840
Redevelopment Agency			321,228			28,621	13,000	362,849
B & C Road	76,106	1,012,000				842,000		1,930,106
Water *	961,173	3,045,295	731,439	\$356,470		69,020	589,603	5,753,000
Storm Sewer *	449,188	555,183	496,550			65,029	775,950	2,341,900
Sewer *	863,032	2,813,138	106,550			24,857	349,742	4,157,319
Refuse *	67,408	2,527,365						2,594,773
Athletic Programs *		290,000						290,000
Swimming Pool *	543,105	322,774	60,000					925,879
Debt Service				868,930				868,930
Impact Fee						650,000		650,000
Capital Projects			2,070,000					2,070,000
Total	\$24,353,100	\$15,883,595	\$4,899,092	\$1,225,400	\$50,000	\$2,670,980	\$3,819,763	\$52,901,930

* Enterprise funds are depicted here on same basis as governmental funds. See GAAP basis for these funds in section VI.

Expenditures & Expenses by Type

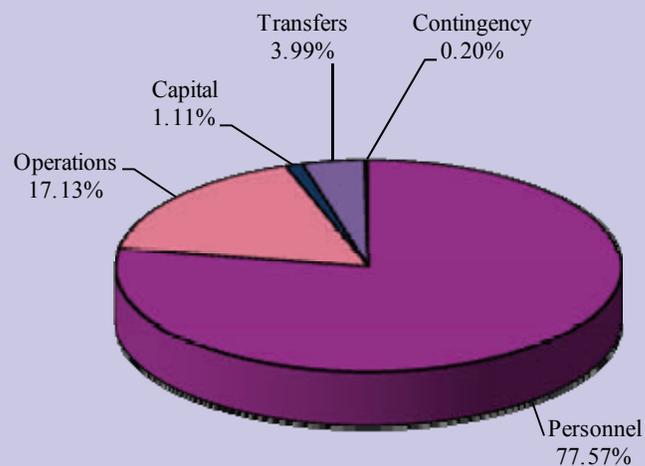


Schedule of Expenditures

General Fund by Department/Division and Type

Department/Division	Personnel	Operations	Capital			Budgeted	Totals
			Equipment	Contingency	Transfers	Fund Balance	
Administration	\$594,003	\$357,495		\$50,000			\$1,001,498
Legal	649,818	79,639					729,457
Administrative Services	359,610	432,105	\$9,000				800,715
Facility Maintenance	269,227	156,342					425,569
Information Systems	566,126	117,338	34,600				718,064
Finance	636,134	187,790					823,924
Police Administration	555,002	331,668					886,670
Patrol	4,493,122	480,581	83,160				5,056,863
Support Services	2,256,762	162,913	41,000				2,460,675
Communications	566,511	106,889					673,400
Fire	3,237,549	355,969	50,000				3,643,518
Community Development	1,065,040	113,943					1,178,983
Streets	1,103,292	648,204					1,751,496
Shop	278,669	51,734					330,403
Engineering	217,530	17,431	6,550				241,511
Parks and Recreation Admin.	226,261	9,838					236,099
Recreation	377,637	147,809					525,446
Parks	1,425,885	440,451	48,400				1,914,736
Museum and Amphitheater	61,691	25,765					87,456
Nondepartmental	181,946				\$983,549	\$1,872,460	3,037,955
Total	\$19,121,815	\$4,223,904	\$272,710	\$50,000	\$983,549	\$1,872,460	\$26,524,438

General Fund Expenditures by Type



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Schedule of Inter-fund Transfers
Fiscal Year Budget 2009 - 2010

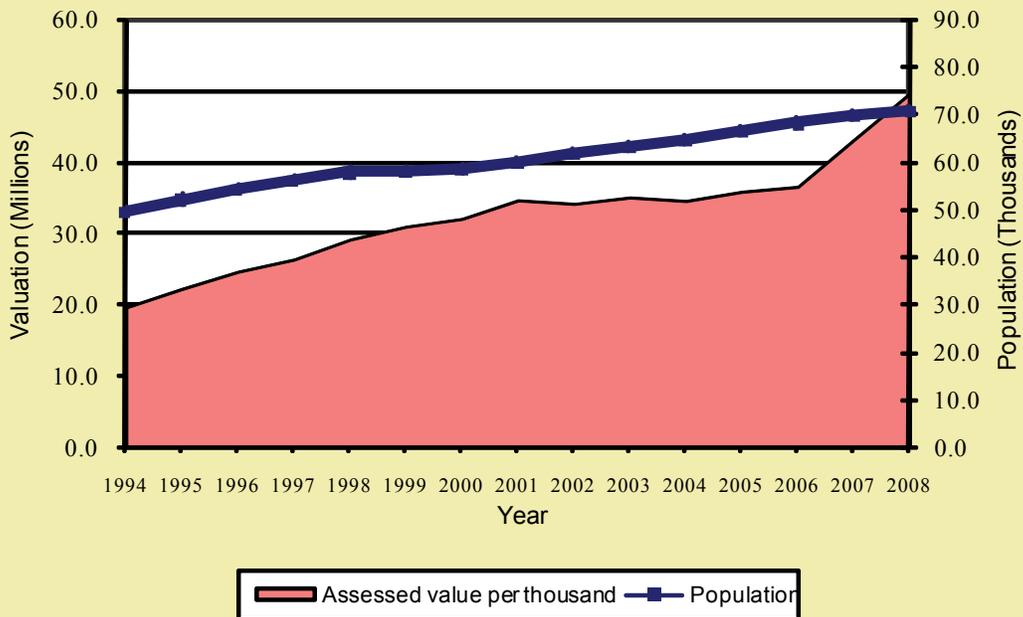
Fund	From	To
General Fund	\$983,549	
Victim Services Fund		\$17,363
Debt Service Fund		467,462
Swimming Pool Fund		498,724
B & C Road Fund	\$842,000	
Capital Projects Fund		\$842,000
Impact Fee Fund	\$650,000	
Capital Projects Fund		\$650,000
CDBG Fund	\$7,904	
General Fund		\$7,904
Water Fund	\$69,020	
General Fund		\$69,020
Storm Sewer Fund	\$65,029	
General Fund		\$65,029
Sewer Fund	\$24,857	
General Fund		\$24,857

Schedule of Assessed Property Value

Calendar Year	Taxable Property Assessed Value	City Population		Assessed Value Per 1,000 Population
1994	\$968,763,319	49,494		\$19,573,349
1995	1,153,488,354	51,950		22,203,818
1996	1,326,218,873	53,976		24,570,529
1997	1,469,452,326	55,887		26,293,276
1998	1,679,714,805	57,669		29,126,824
1999	1,789,480,984	58,000		30,853,120
2000	1,869,416,577	58,474	(2)	31,970,048
2001	2,066,536,588	59,725		34,600,864
2002	2,109,196,618	61,827		34,114,491
2003	2,213,086,313	63,167		35,035,482
2004	2,220,158,794	64,367		34,492,190
2005	2,375,536,363	66,310		35,824,708
2006	2,484,865,713	68,017		36,533,010
2007	2,994,470,244	69,529		43,067,932
2008	3,493,466,595	70,456		49,583,663

(2) 2000 is from U.S. Census; others are estimates.

Assessed Property Value and Population



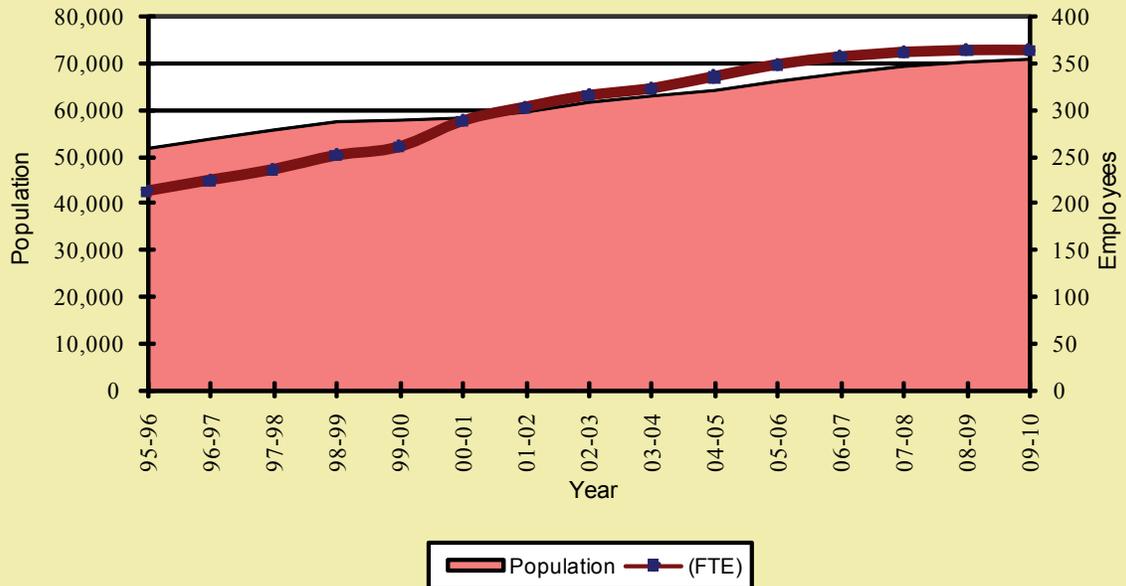
Schedule of Layton City Population and Employees

Year	Full-time Employees	Part-time Temporary (FTE) Employees	(FTE) Full-time Equivalent	Population	(FTE) Employees Per 1,000 Population
95-96	166	46.75	212.75	51,950	4.10
96-97	176	48.50	224.50	53,976	4.16
97-98	185	50.75	235.75	55,887	4.22
98-99	203	47.85	250.85	57,669	4.35
99-00	212	47.72	259.72	58,000	4.48
00-01	238	49.60	287.60	58,474	4.92
01-02	251	51.35	302.35	59,725	5.06
02-03	262	52.85	314.85	61,827	5.09
03-04	269	53.10	322.10	63,167	5.10
04-05	279	55.85	334.85	64,367	5.20
05-06	284	63.75	347.75	66,310	5.24
06-07	289	67.13	356.13	68,017	5.24
07-08	295	66.03	361.03	69,529	5.19
08-09	297	66.03	363.03	70,456	5.15
09-10	297	66.03	363.03	71,035	5.11

(1) U.S. Census.

City Employees Compared to Population

Full-time Equivalent (FTE) 1996 - 2010

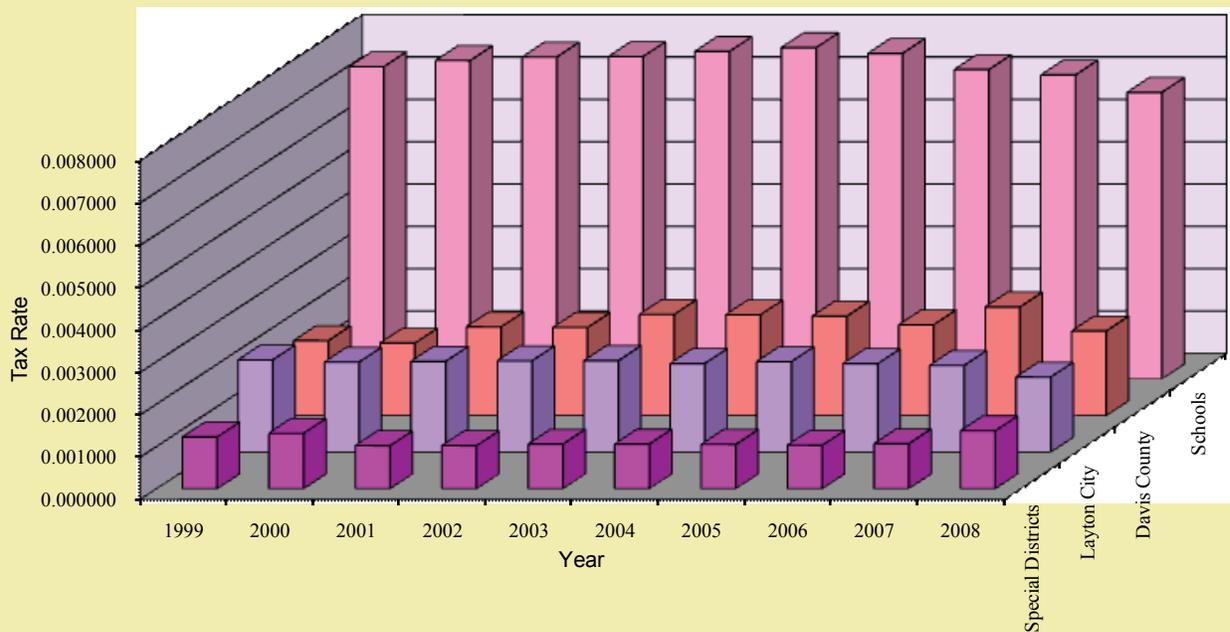


Schedule of Property Tax Rates

All Overlapping Governments or Agencies

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Schools	0.007370	0.007517	0.007600	0.007610	0.007731	0.007821	0.007684	0.007305	0.007176	0.006764
Davis County	0.001769	0.001710	0.002095	0.002081	0.002388	0.002380	0.002347	0.002142	0.002564	0.001997
Layton City	0.002176	0.002124	0.002140	0.002155	0.002161	0.002092	0.002134	0.002092	0.002047	0.001771
Special Districts	0.001223	0.001308	0.001017	0.001017	0.001053	0.001054	0.001047	0.001027	0.001062	0.001364
Totals	0.012538	0.012659	0.012852	0.012863	0.013333	0.013347	0.013212	0.012566	0.012849	0.011896

Property Tax Rates Comparison

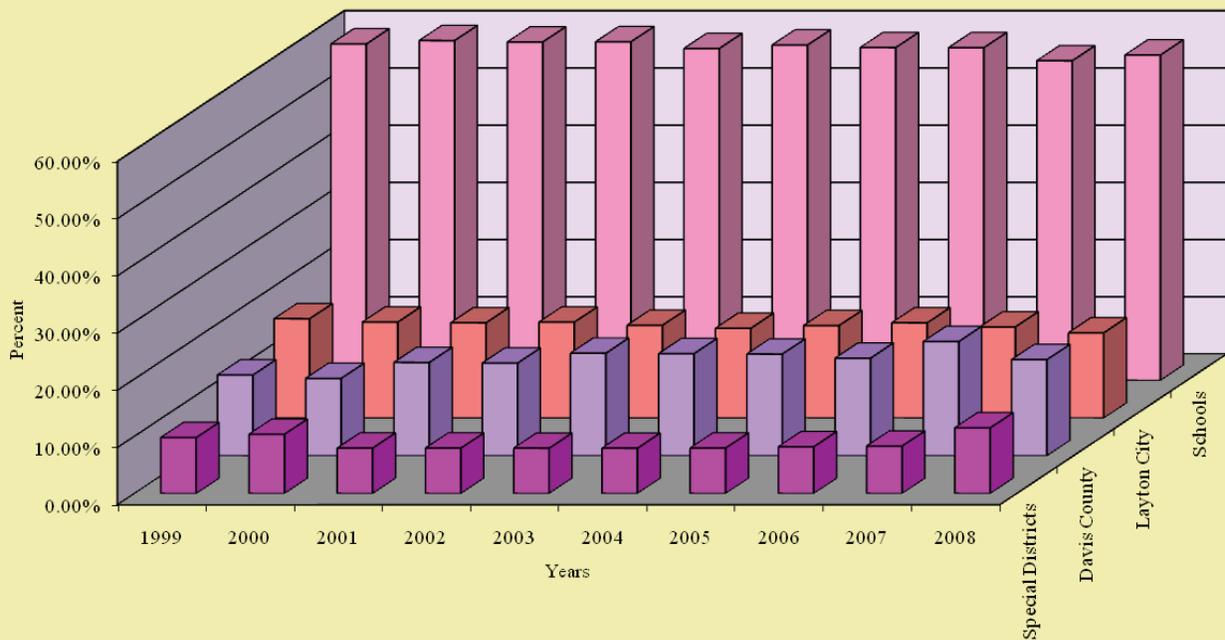


Schedule of Percentage of Property Tax by Agency

All Overlapping Governments or Agencies

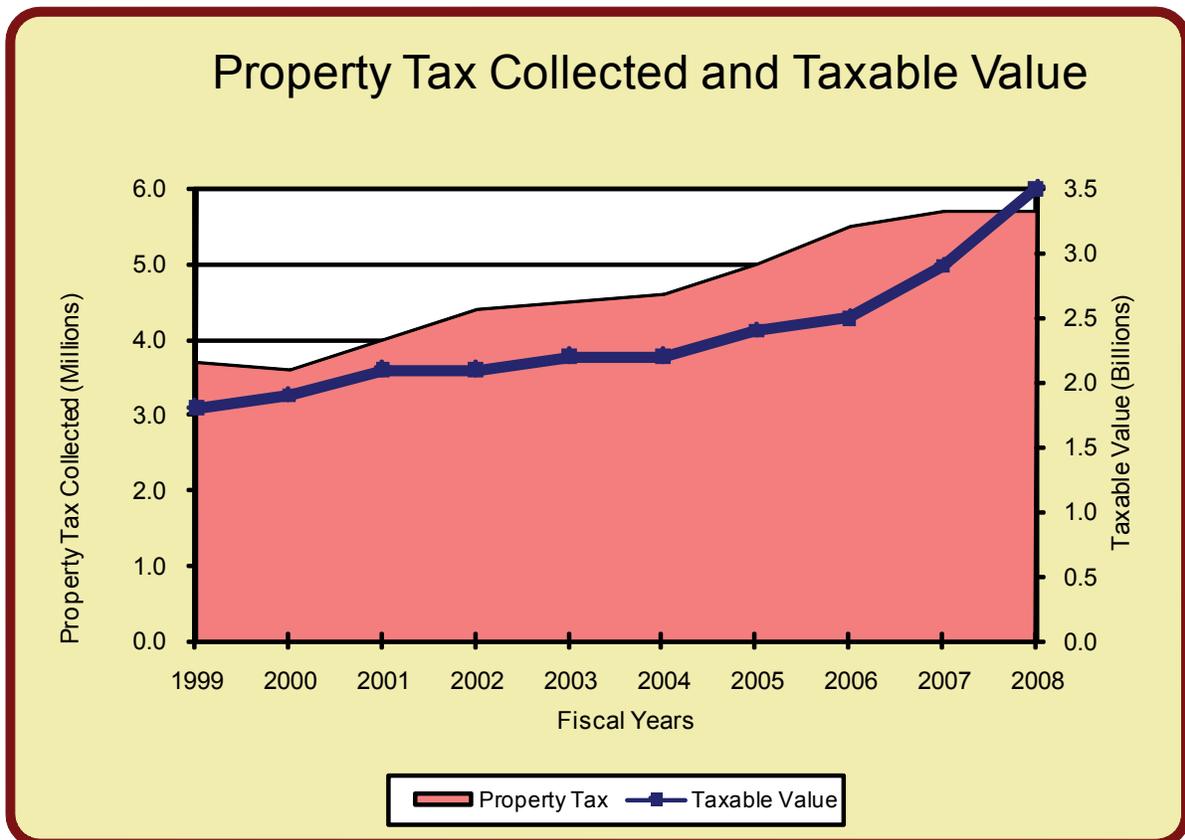
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Schools	58.78%	59.38%	59.13%	59.16%	57.98%	58.60%	58.16%	58.13%	55.85%	56.86%
Davis County	14.11%	13.51%	16.30%	16.18%	17.91%	17.83%	17.76%	17.05%	19.95%	16.79%
Layton City	17.36%	16.78%	16.65%	16.75%	16.21%	15.67%	16.15%	16.65%	15.93%	14.89%
Special Districts	9.75%	10.33%	7.91%	7.91%	7.90%	7.90%	7.92%	8.17%	8.27%	11.47%
Totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Percentage of Property Tax by Agency



Schedule of Property Tax Collected and Taxable Value Last Ten Fiscal Years

Fiscal Year	Property Tax	Taxable Value
1999	\$3,729,781	\$1,789,480,984
2000	3,587,700	1,869,416,577
2001	4,039,014	2,066,536,588
2002	4,413,934	2,109,196,618
2003	4,564,140	2,213,086,313
2004	4,609,211	2,220,158,794
2005	5,031,840	2,375,536,363
2006	5,502,786	2,484,865,713
2007	5,711,361	2,994,470,244
2008	5,695,145	3,493,466,595



Schedule of Municipal Indebtedness

Type & Name	Total Amount Issued	Year Issued	Term	Net Interest Rate	Principal Balance 7/1/2008	2009/10 Principal Payment	2009/10 Interest Payment	Future Interest Payments
Revenue Obligations:								
Sales tax issue (1)	\$7,740,000	2003	10 yrs	2.54%	\$2,100,000	\$740,000	\$52,930	\$89,989
Sales tax issue (2)	5,210,000	2006	18 yrs	4.09%	4,855,000	215,000	202,669	1,592,350
Conference center note (3)	700,000	2004	6 - 7 yrs	0.00%	24,675	24,675	0	0
Total Debt	\$13,650,000				\$6,979,675	\$979,675	\$255,599	\$1,682,339

- (1) Used to refinance bonds on the City Center and Judicial Buildings to a lower interest rate and install radio read water meters throughout the city.
- (2) Used to finance the purchase of approximately 42 acres of land for park expansion adjacent to the Ellison Park.
- (3) Transient room tax revenues are dedicated to repayment of this note.

Administration Department

Department Executive: Alex R. Jensen
City Manager

Expenditures Budget

2009 – 2010

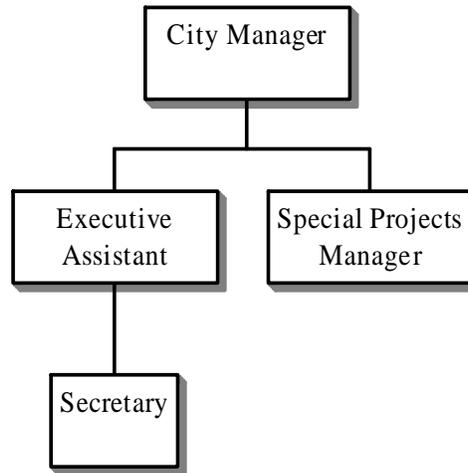
Divisions

None

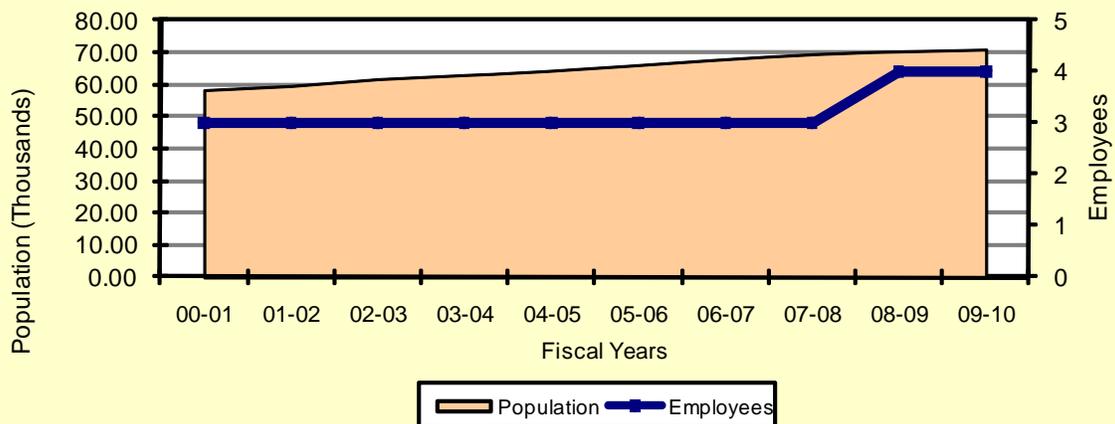
Mission

Implement the goals and objectives of the City Council and direct departments in providing a quality living and working environment for Layton City.

Administration Department Organization Chart



Employees Compared to Population

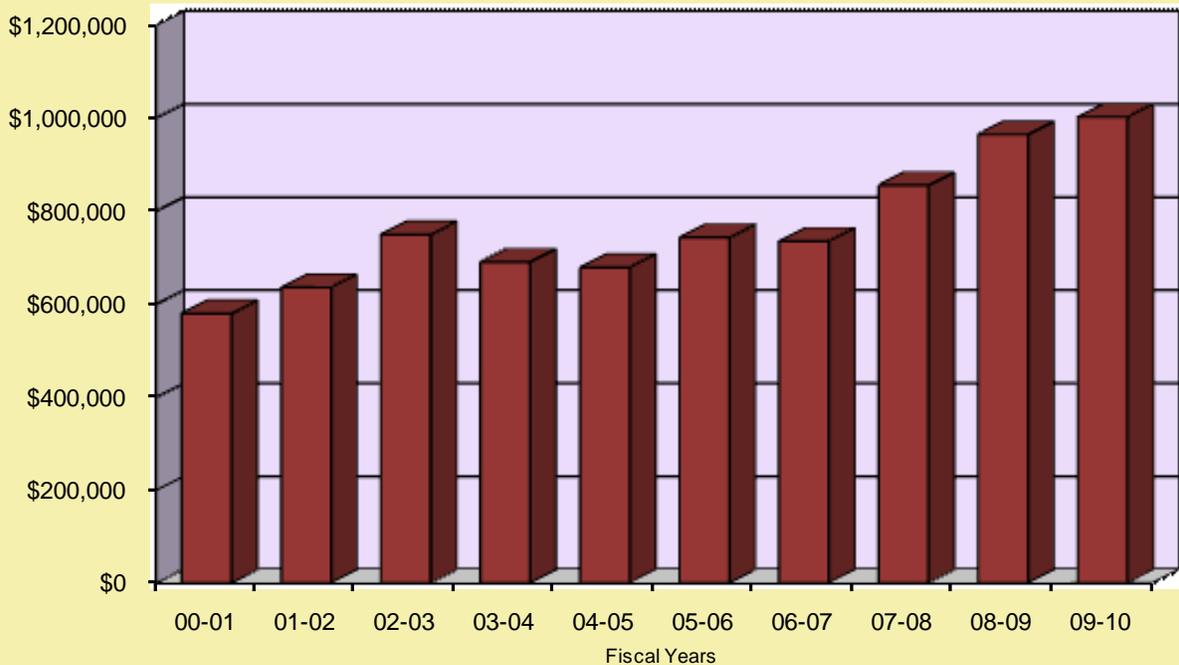


Administration Department

Summary Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08		
Personnel	\$377,410	\$405,489	\$461,629	\$585,582	\$594,003
Operations	330,737	329,147	361,221	323,908	357,495
Capital equipment	34,503		31,794	7,538	
Contingency				47,000	50,000
Total expenditures	\$742,650	\$734,636	\$854,644	\$964,028	\$1,001,498

Ten Year Comparison of Expenditures



Legal Department

Department Executive: Gary R. Crane
City Attorney

Expenditures Budget

2009 – 2010

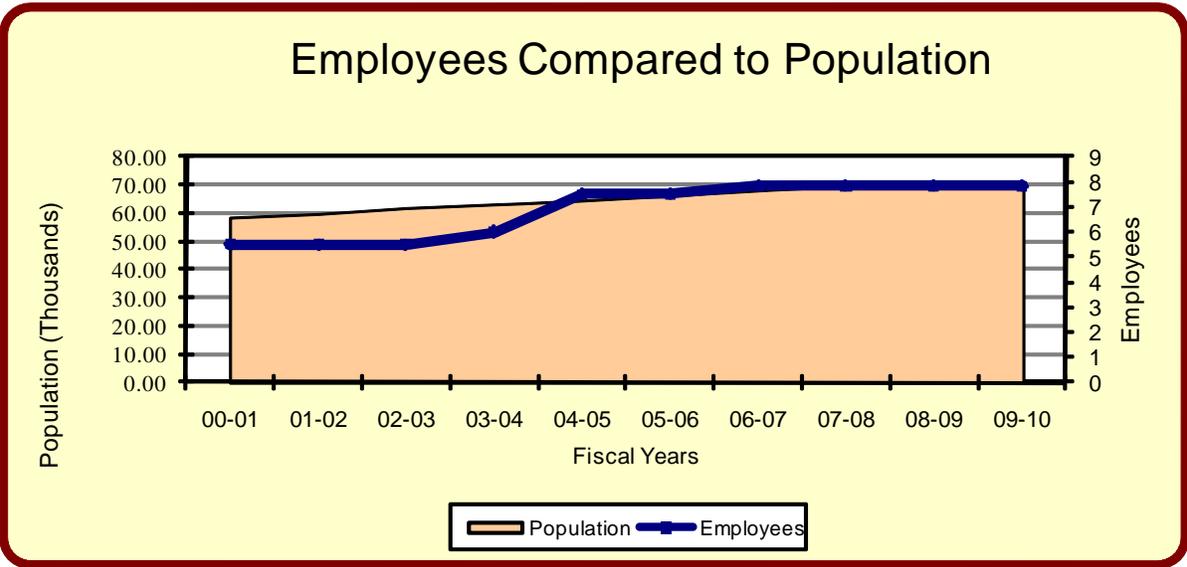
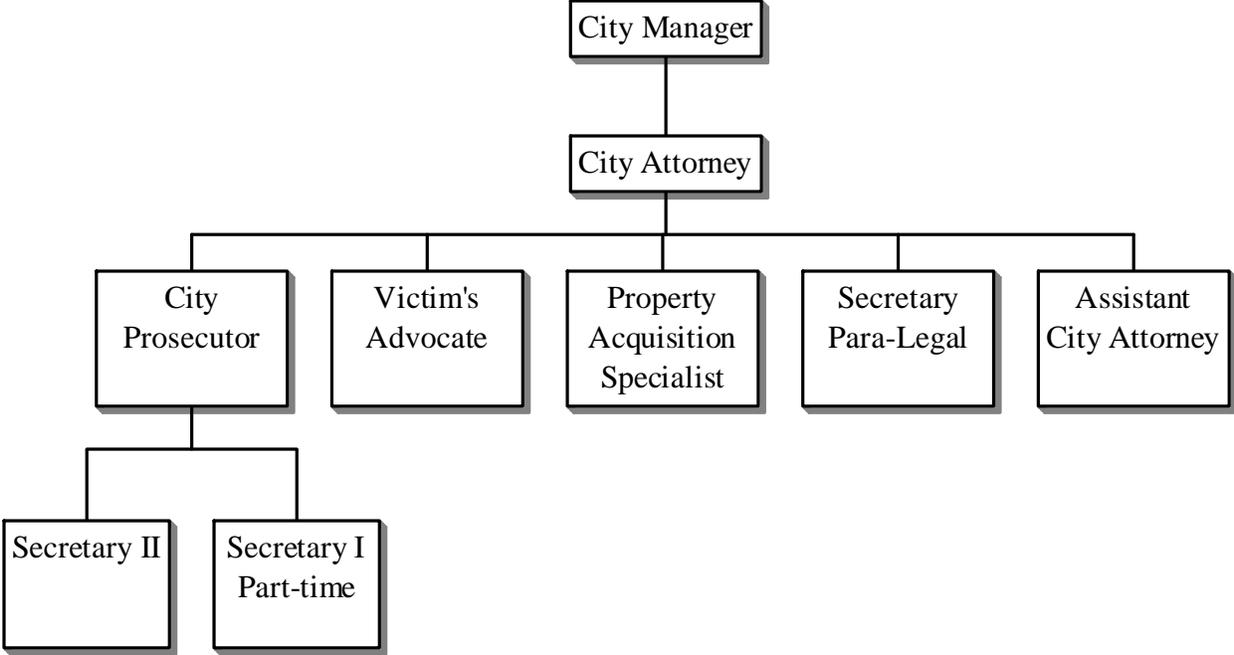
Divisions

1. Legal
2. Victim Services

Mission

Render concise and correct legal advice; first as a preventative measure and second as a remedial measure. To represent the City in all civil matters and to conduct criminal prosecutions in a judicious and equitable fashion. Assist police department in enforcement of the law and to protect the citizens generally.

Legal Department Organization Chart



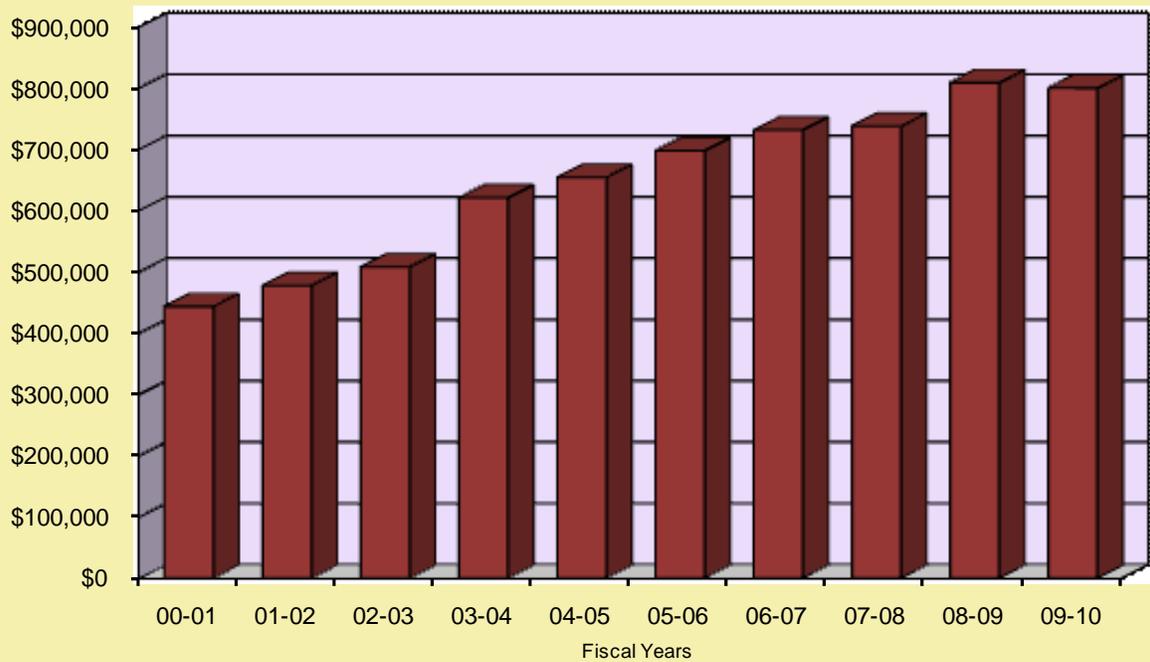
Legal Department

Summary

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$618,437	\$658,755	\$665,222	\$720,149	\$714,970
Operations	78,900	72,200	72,140	88,064	84,479
Capital equipment					
Total expenditures	\$697,337	\$730,955	\$737,362	\$808,213	\$799,449

Ten Year Comparison of Expenditures

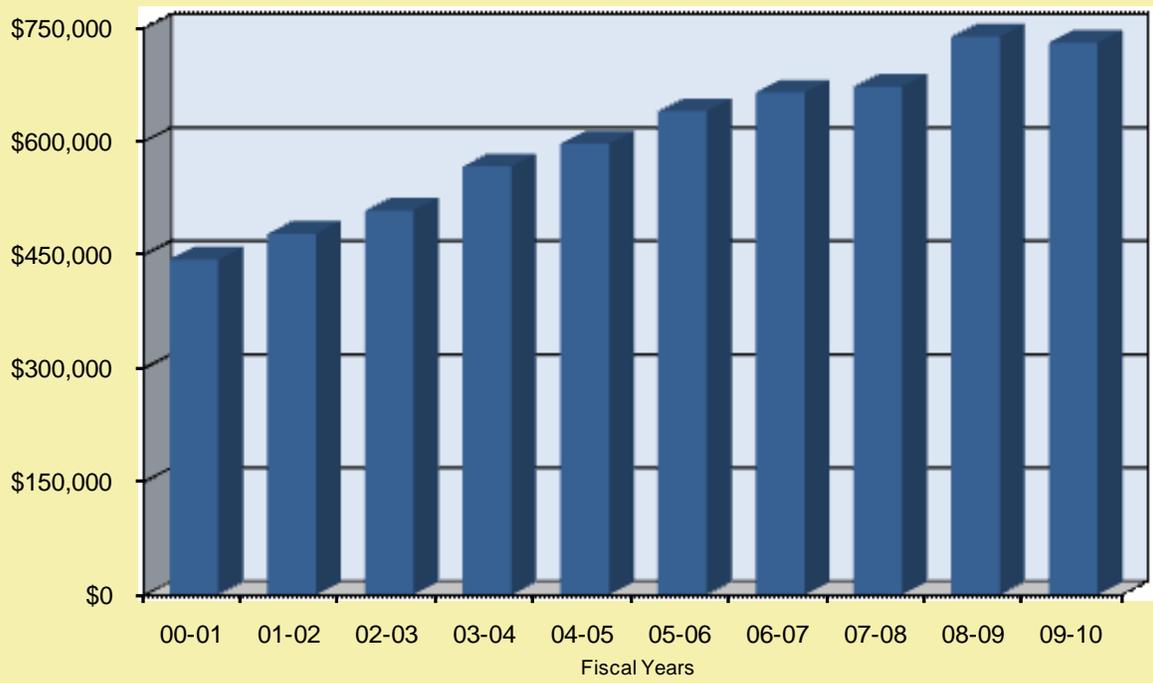


Legal Department

Legal Division
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$564,548	\$597,507	\$603,109	\$654,928	\$649,818
Operations	74,476	66,154	68,285	82,624	79,639
Capital equipment					
Total expenditures	\$639,024	\$663,661	\$671,394	\$737,552	\$729,457

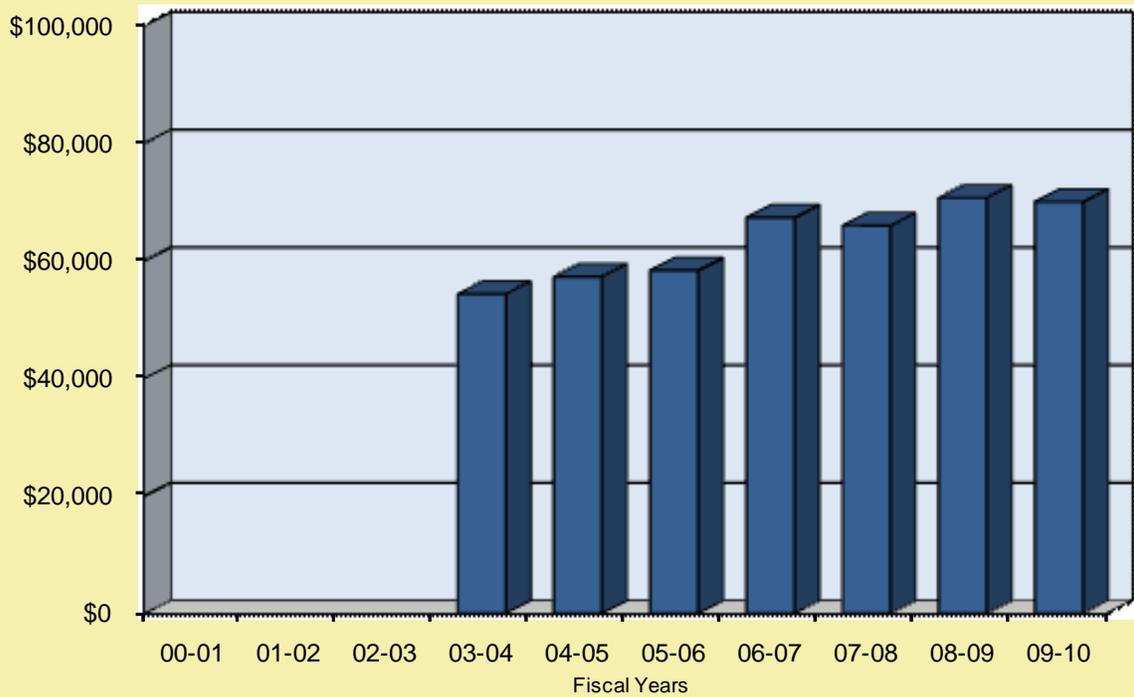
Ten Year Comparison of Expenditures



Legal Department
Victim Services Division
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$53,889	\$61,248	\$62,113	\$65,221	\$65,152
Operations	4,424	6,046	3,855	5,440	4,840
Capital equipment					
Total expenditures	\$58,313	\$67,294	\$65,968	\$70,661	\$69,992

Ten Year Comparison of Expenditures



Management Services Department

Department Executive: James S. Mason
Assistant City Manager, Director

Expenditures Budget

2009 – 2010

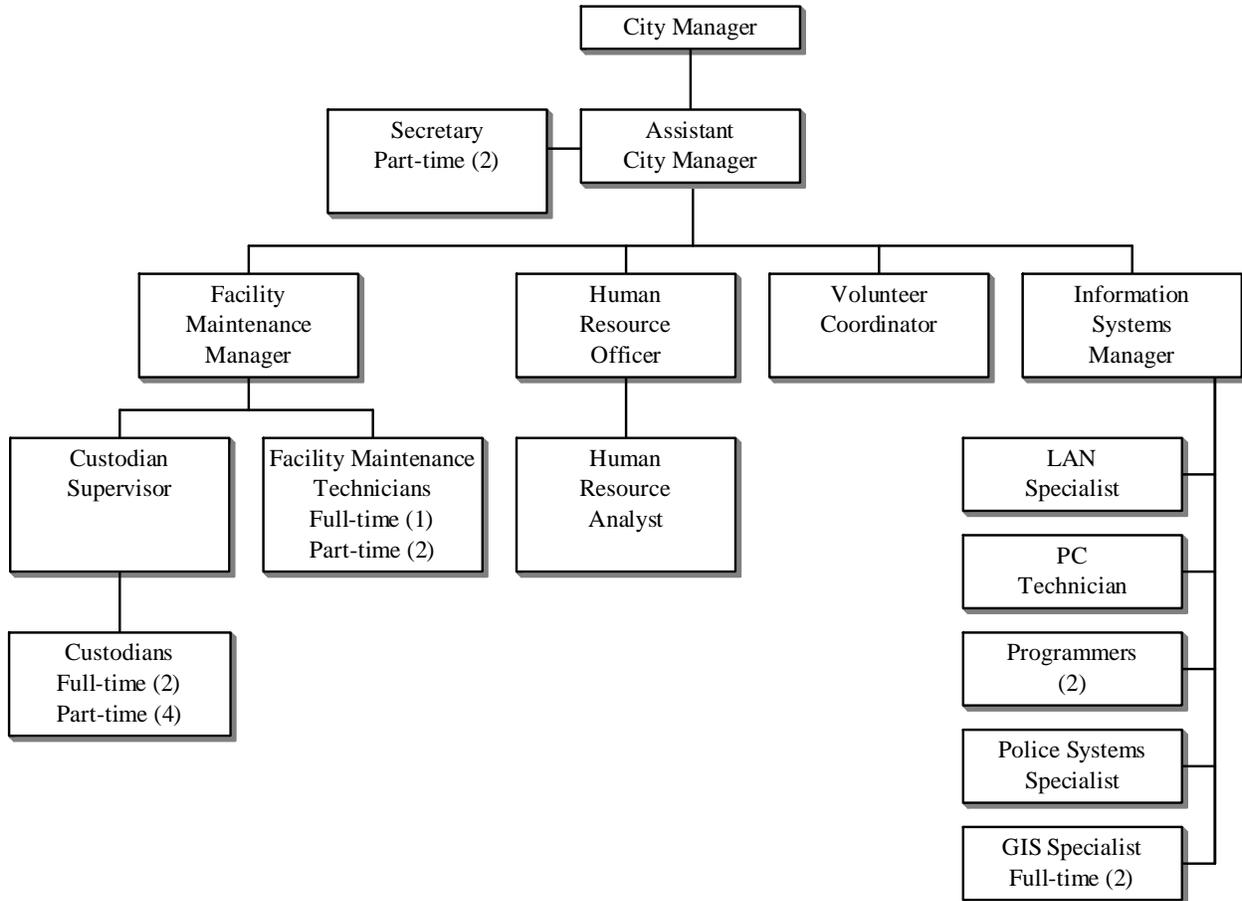
Divisions

1. Administrative Services
2. Facility Maintenance
3. Information Systems

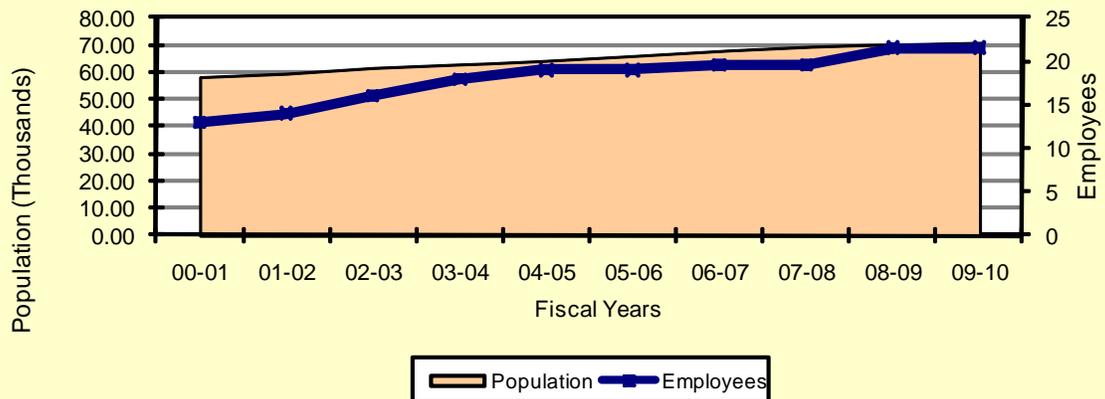
Mission

Provide timely and quality services to citizens, departments and management in the areas of human resources, risk management, facilities maintenance and information technology.

Management Services Department Organization Chart



Employees Compared to Population

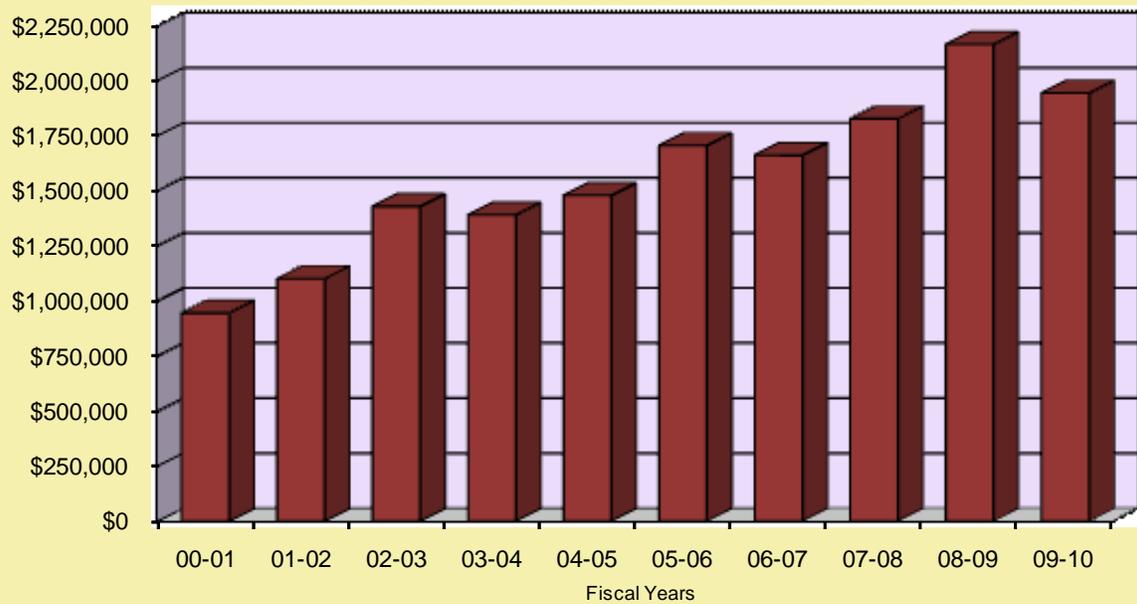


Management Services Department

Summary Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08		
Personnel	\$1,052,575	\$1,120,323	\$1,148,636	\$1,289,381	\$1,194,963
Operations	643,764	504,485	630,303	736,758	705,785
Capital equipment	9,766	36,083	47,846	138,756	43,600
Total expenditures	\$1,706,105	\$1,660,891	\$1,826,785	\$2,164,895	\$1,944,348

Ten Year Comparison of Expenditures



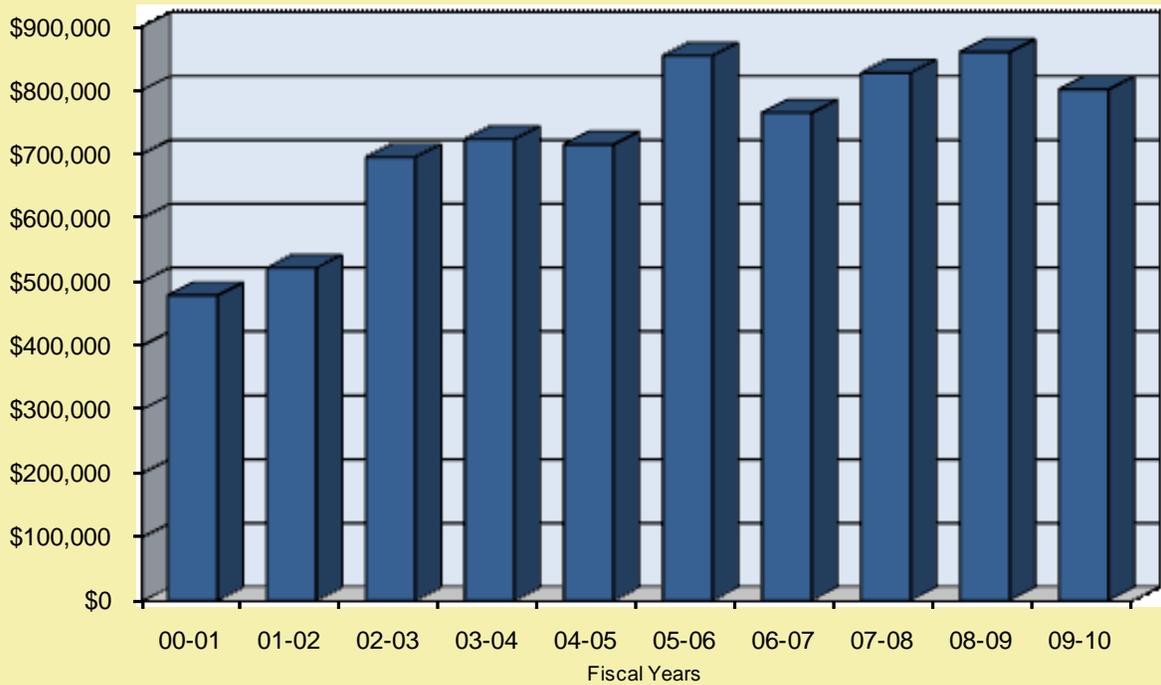
Management Services Department

Administrative Services Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$351,779	\$372,969	\$372,191	\$417,819	\$359,610
Operations	491,321	388,653	453,992	440,930	432,105
Capital equipment	9,766	2,154			9,000
Total expenditures	\$852,866	\$763,776	\$826,183	\$858,749	\$800,715

Ten Year Comparison of Expenditures



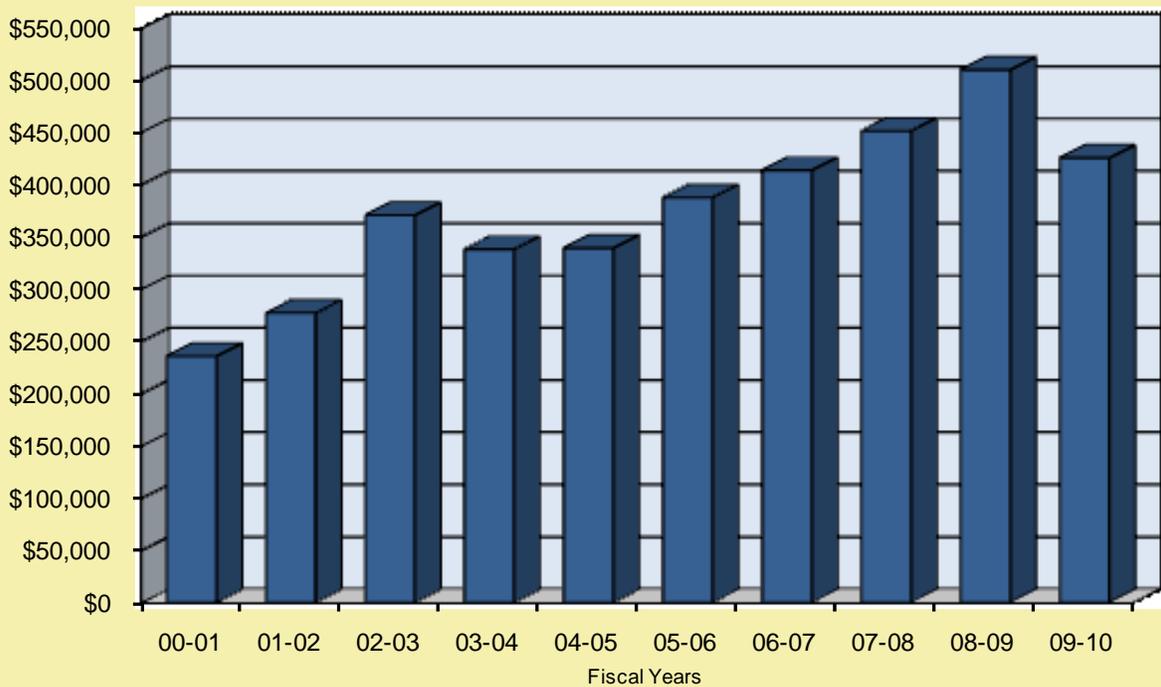
Management Services Department

Facility Maintenance Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate 2008-09	Proposed Budget 2009-10
	2005-06	2006-07	2007-08		
Personnel	\$324,717	\$335,813	\$338,081	\$282,312	\$269,227
Operations	62,629	43,746	93,029	180,602	156,342
Capital equipment		33,929	20,035	46,881	
Total expenditures	\$387,346	\$413,488	\$451,145	\$509,795	\$425,569

Ten Year Comparison of Expenditures



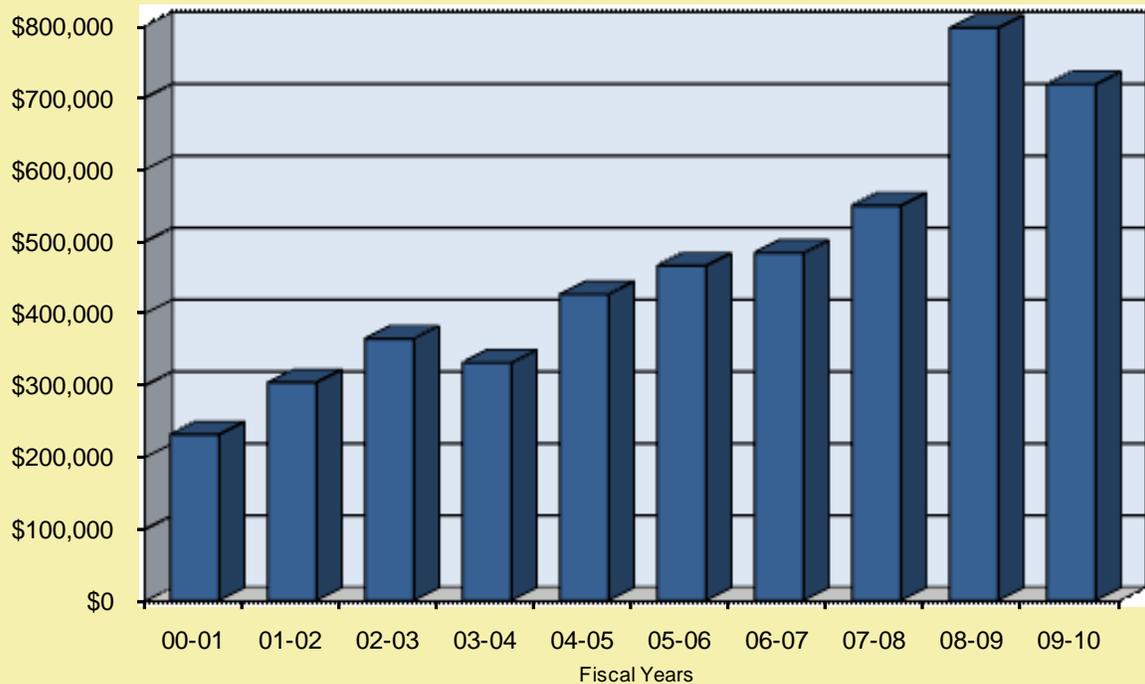
Management Services Department

Information Systems Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$376,079	\$411,541	\$438,364	\$589,250	\$566,126
Operations	89,814	72,086	83,282	115,226	117,338
Capital equipment			27,811	91,875	34,600
Total expenditures	\$465,893	\$483,627	\$549,457	\$796,351	\$718,064

Ten Year Comparison of Expenditures



Finance Department

Department Executive: Steven M. Ashby
Director

Expenditures Budget

2009 – 2010

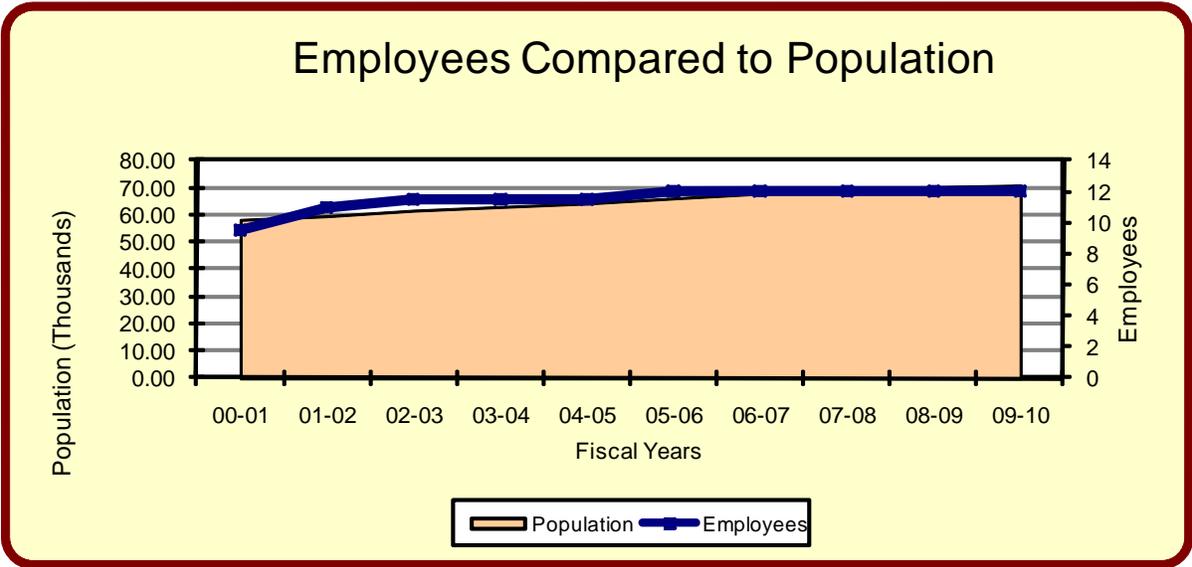
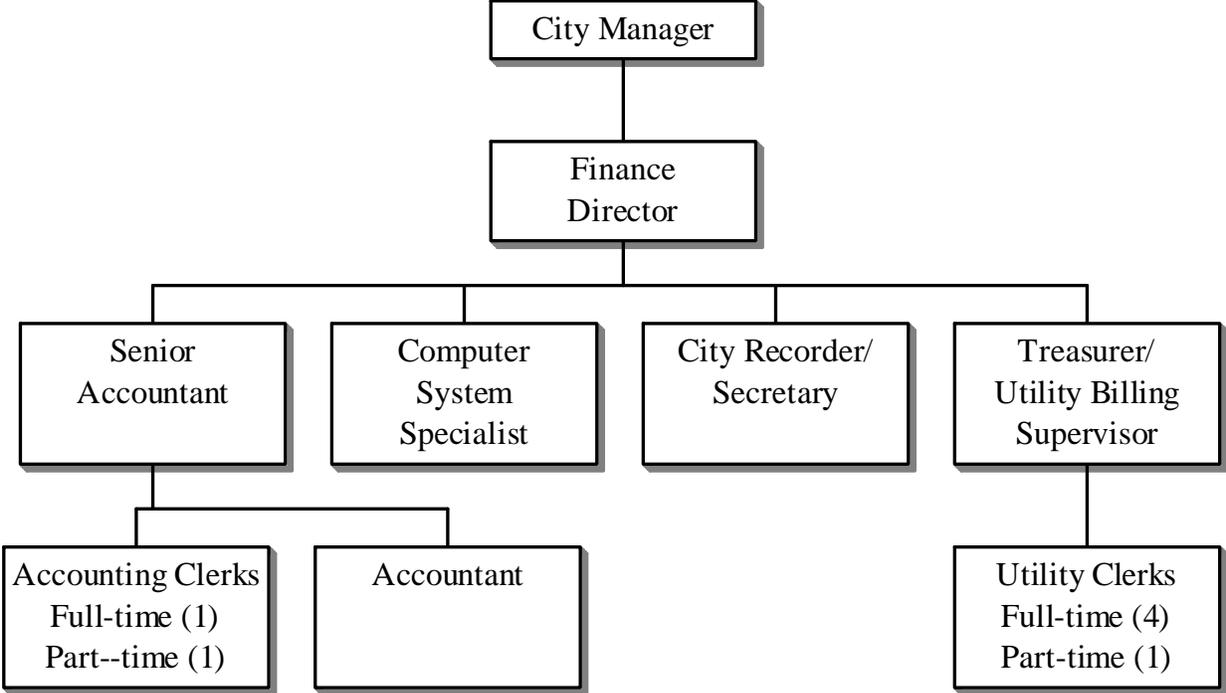
Divisions

1. Finance
2. Refuse

Mission

Provide accounting and financial reporting services to the citizens of Layton; provide City divisions, departments and management with accounting, budgeting and financial services.

Finance Department Organization Chart



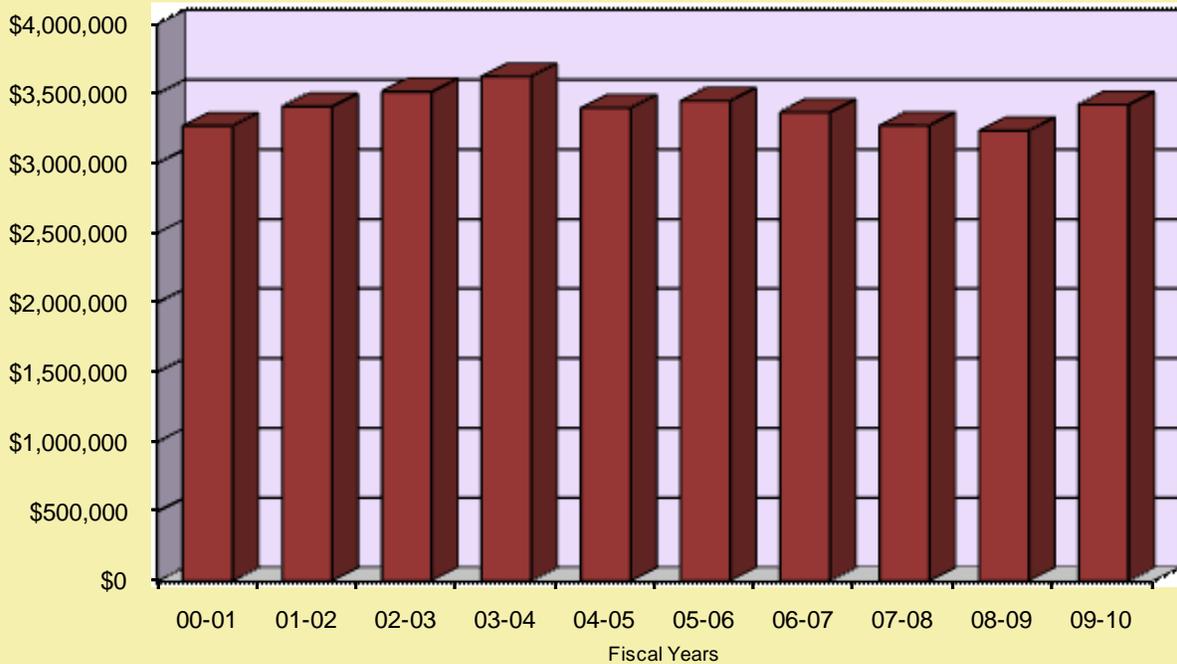
Finance Department

Summary

Expenditure and Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08		
Personnel	\$601,045	\$629,602	\$651,857	\$694,087	\$703,542
Operations	2,844,779	2,594,276	2,602,473	2,538,136	2,715,155
Capital equipment			15,148		
Transfers		140,000			
Total expenditures and expenses	3,445,824	3,363,878	3,269,478	3,232,223	3,418,697
Budgeted increase in net assets				110,248	
Totals	\$3,445,824	\$3,363,878	\$3,269,478	\$3,342,471	\$3,418,697

Ten Year Comparison of Expenditures and Expenses



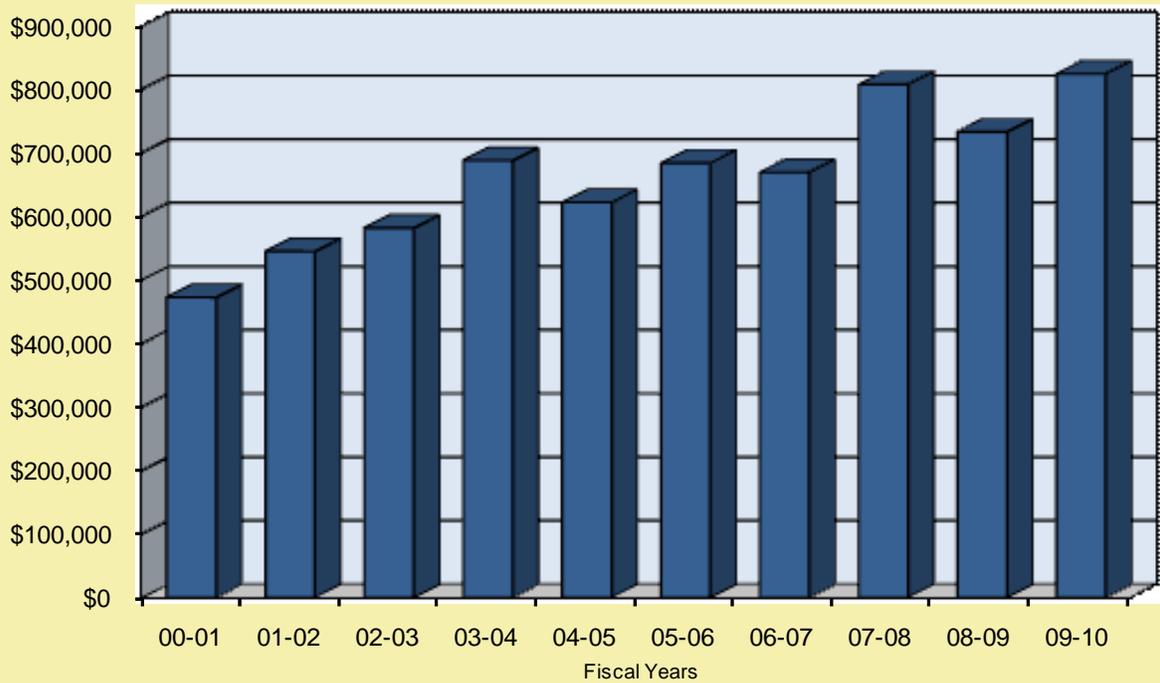
Finance Department

Finance Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate 2008-09	Proposed Budget 2009-10
	2005-06	2006-07	2007-08		
Personnel	\$544,104	\$569,547	\$594,165	\$625,699	\$636,134
Operations	139,500	99,517	197,925	106,772	187,790
Capital equipment			15,148		
Total expenditures	\$683,604	\$669,064	\$807,238	\$732,471	\$823,924

Ten Year Comparison of Expenditures



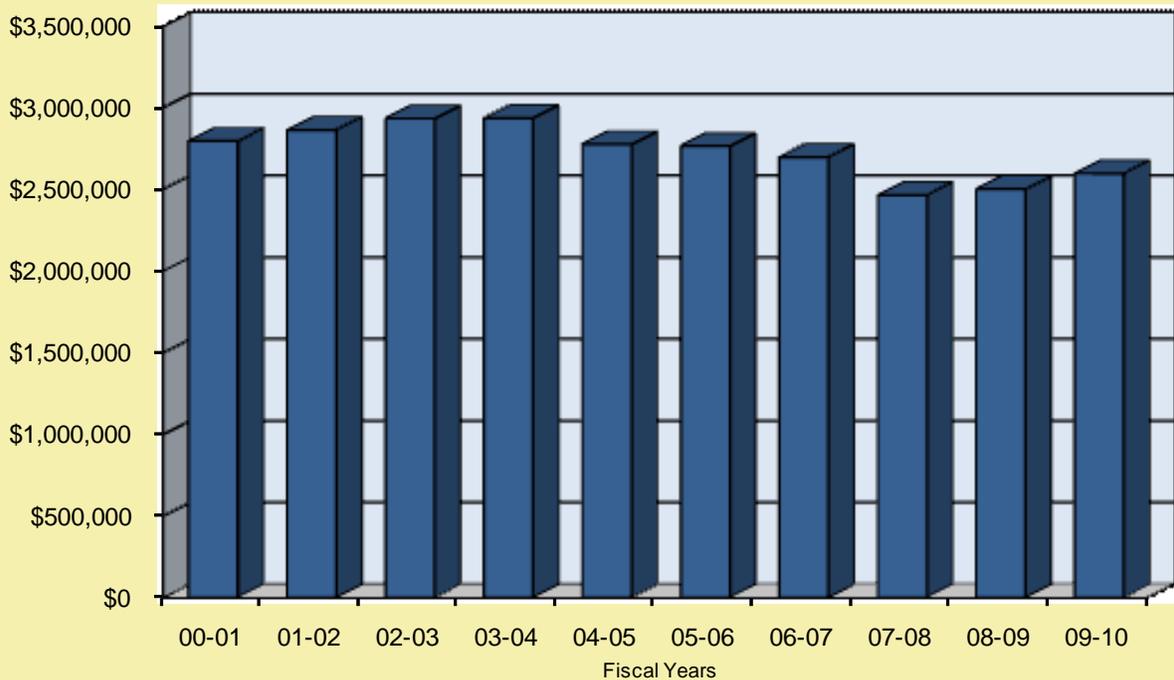
Finance Department

Refuse Division

Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$56,941	\$60,055	\$57,692	\$68,388	\$67,408
Operations	2,705,279	2,494,759	2,404,548	2,431,364	2,527,365
Capital equipment					
Transfer		140,000			
Total expenses	2,762,220	2,694,814	2,462,240	2,499,752	2,594,773
Budgeted increase in net assets				110,248	
Totals	\$2,762,220	\$2,694,814	\$2,462,240	\$2,610,000	\$2,594,773

Ten Year Comparison of Expenses



Police Department

Department Executive: Terry M. Keefe
Chief

Expenditures Budget

2009 – 2010

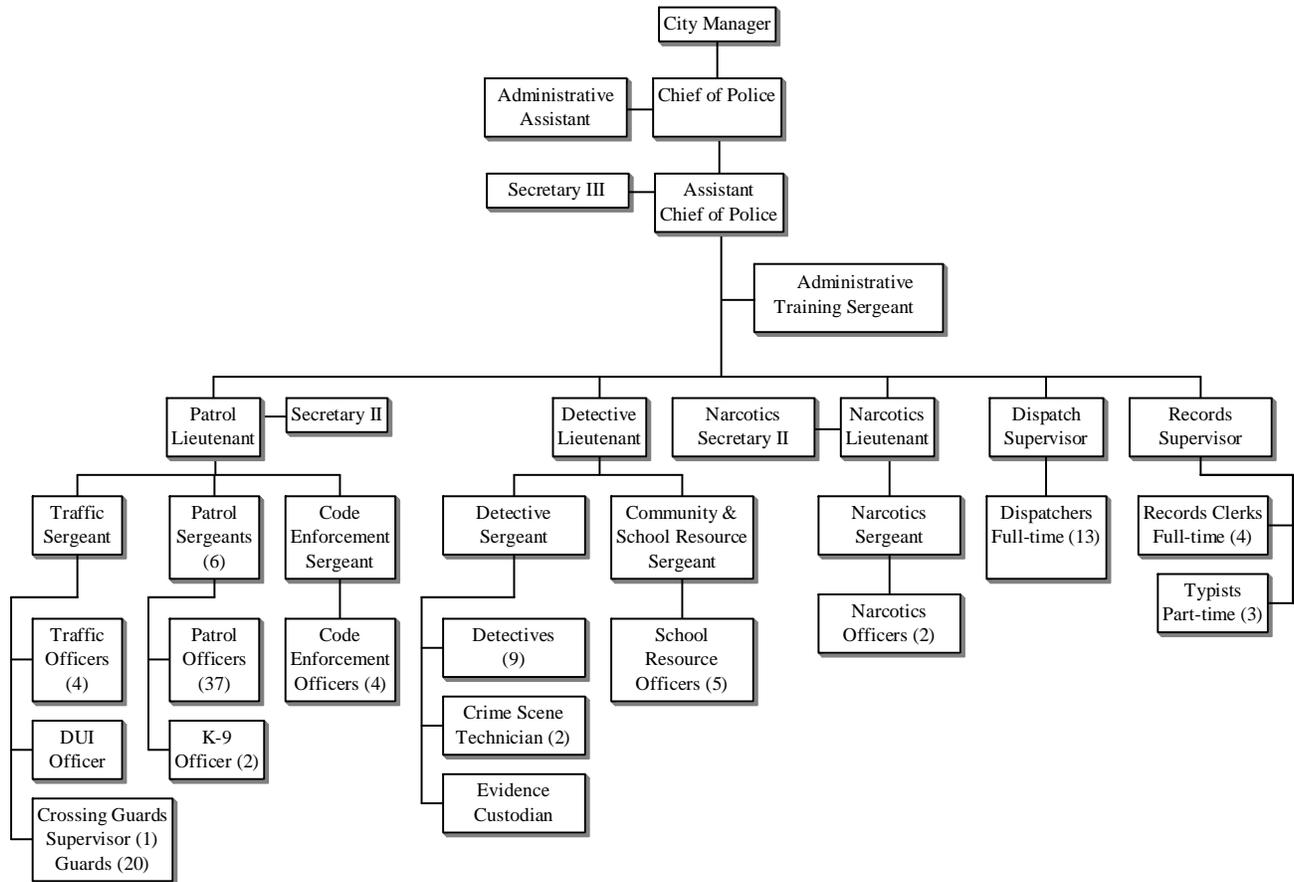
Divisions

1. Administration
2. Patrol
3. Support Services
4. Communications
5. Emergency Dispatch
6. Davis Metro Narcotics Strike Force

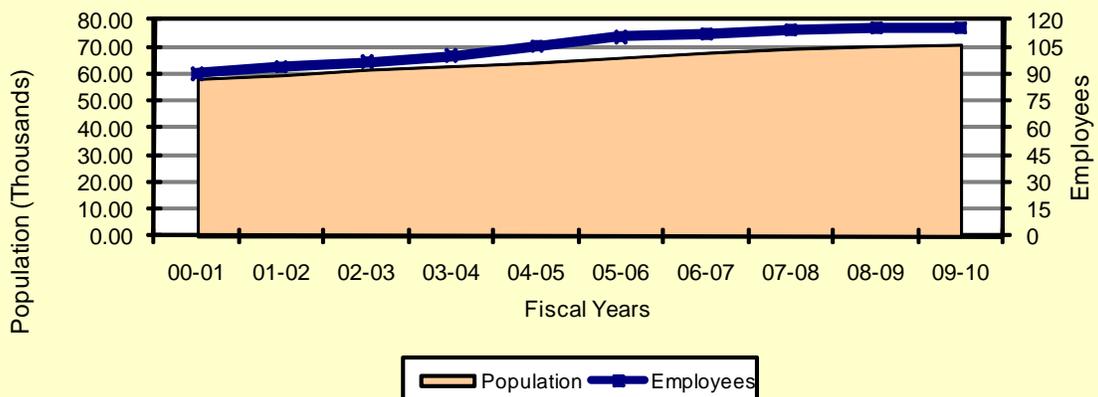
Mission

Provide for the safety and protection of all city residents, visitors, businesses and their respective property. Ensure fair and equal enforcement of the laws and ordinances of the city and state.

Police Department Organization Chart



Employees Compared to Population

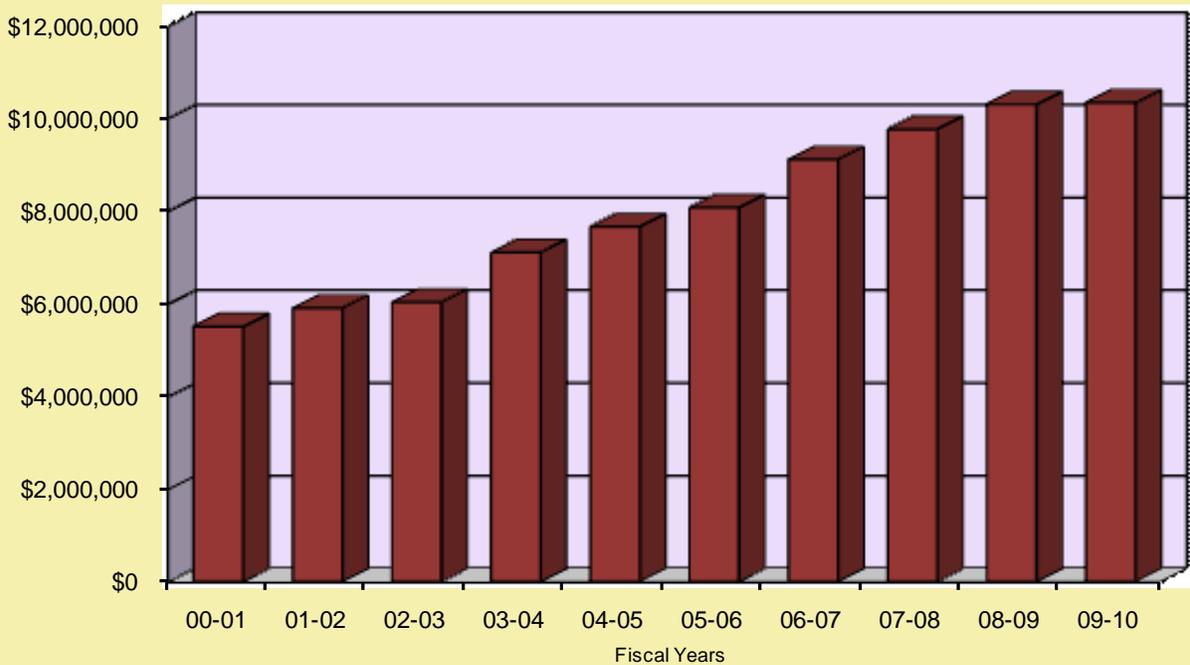


Police Department

Summary Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08		
				2008-09	2009-10
Personnel	\$6,702,641	\$7,312,971	\$7,760,566	\$8,429,247	\$8,310,926
Operations	1,111,336	1,227,789	1,428,133	1,474,729	1,451,090
Capital equipment	260,611	574,208	579,241	397,694	578,340
Total expenditures	8,074,588	9,114,968	9,767,940	10,301,670	10,340,356
Budgeted increase in fund balance					3,156
Totals	\$8,074,588	\$9,114,968	\$9,767,940	\$10,301,670	\$10,343,512

Ten Year Comparison of Expenditures



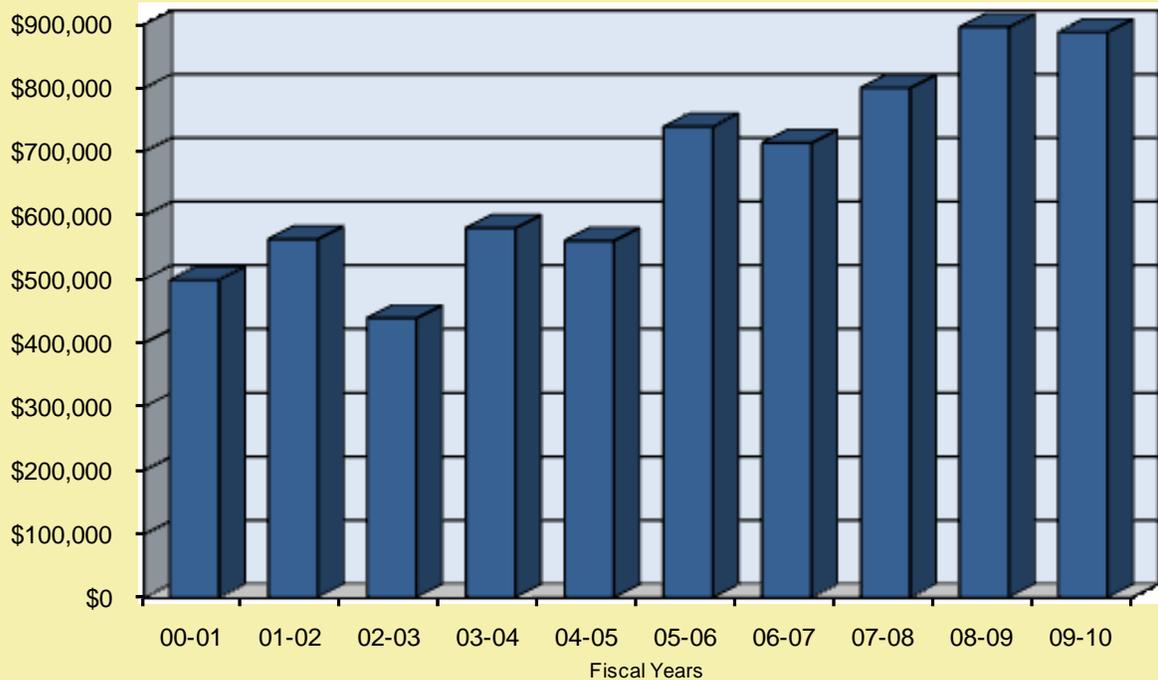
Police Department

Administration Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$442,072	\$485,627	\$514,862	\$569,170	\$555,002
Operations	211,932	227,587	284,368	325,751	331,668
Capital equipment	84,733				
Total expenditures	\$738,737	\$713,214	\$799,230	\$894,921	\$886,670

Ten Year Comparison of Expenditures



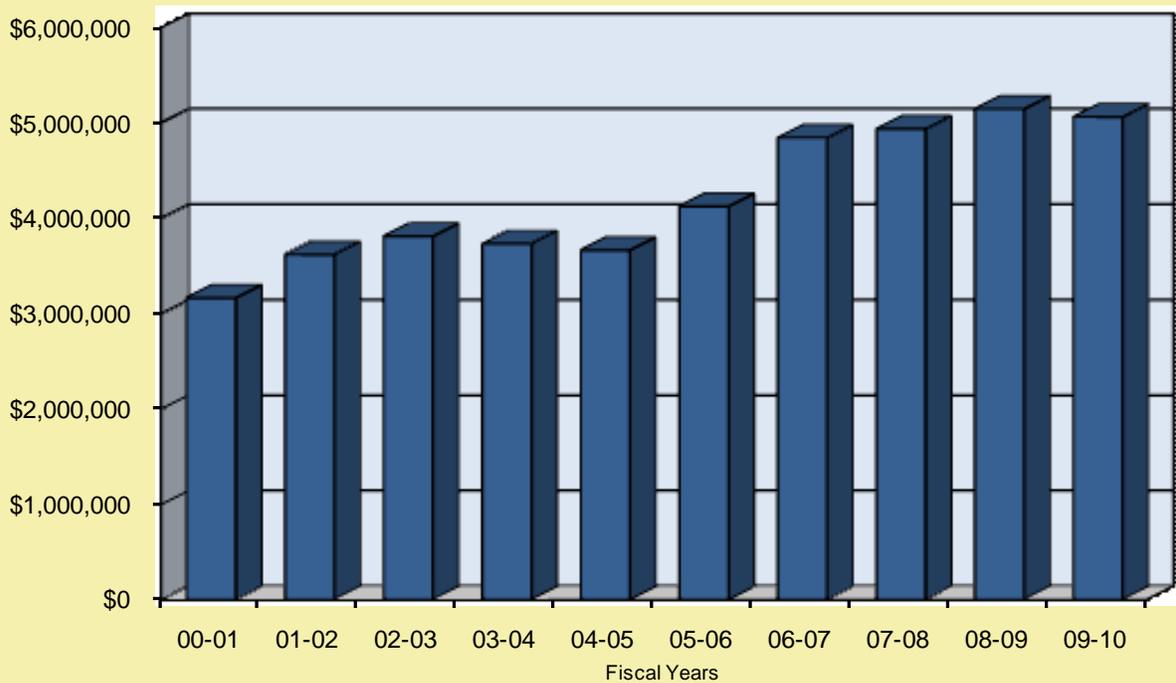
Police Department

Patrol Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08		
Personnel	\$3,554,816	\$3,890,871	\$4,044,006	\$4,499,133	\$4,493,122
Operations	420,511	448,133	541,907	477,937	480,581
Capital equipment	143,740	500,676	346,567	163,476	83,160
Total expenditures	\$4,119,067	\$4,839,680	\$4,932,480	\$5,140,546	\$5,056,863

Ten Year Comparison of Expenditures



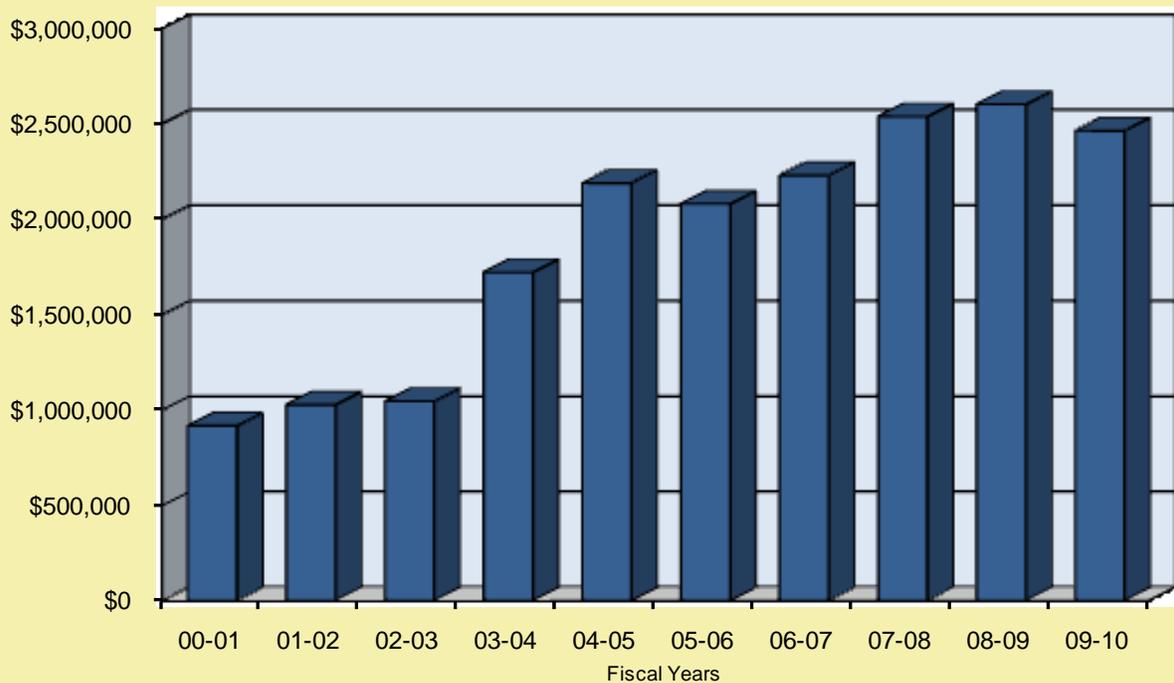
Police Department

Support Services Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$1,938,852	\$2,068,307	\$2,276,372	\$2,362,549	\$2,256,762
Operations	139,084	158,637	173,198	164,629	162,913
Capital equipment			85,529	72,606	41,000
Total expenditures	\$2,077,936	\$2,226,944	\$2,535,099	\$2,599,784	\$2,460,675

Ten Year Comparison of Expenditures



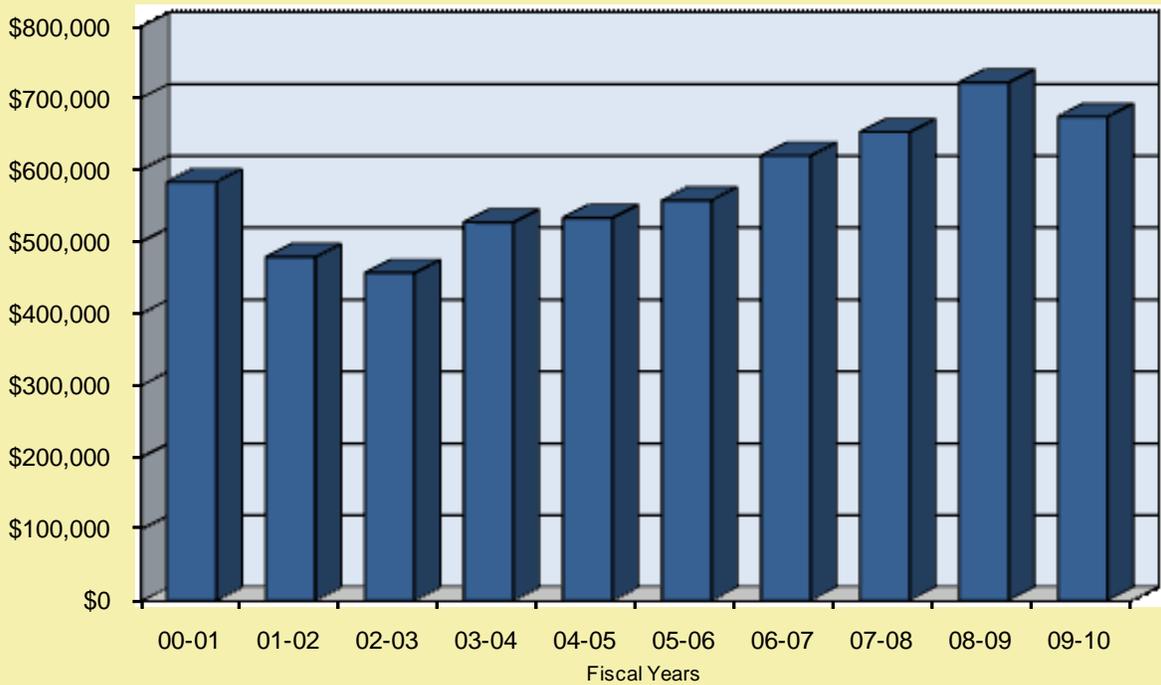
Police Department

Communications Division

Expenditure Budget

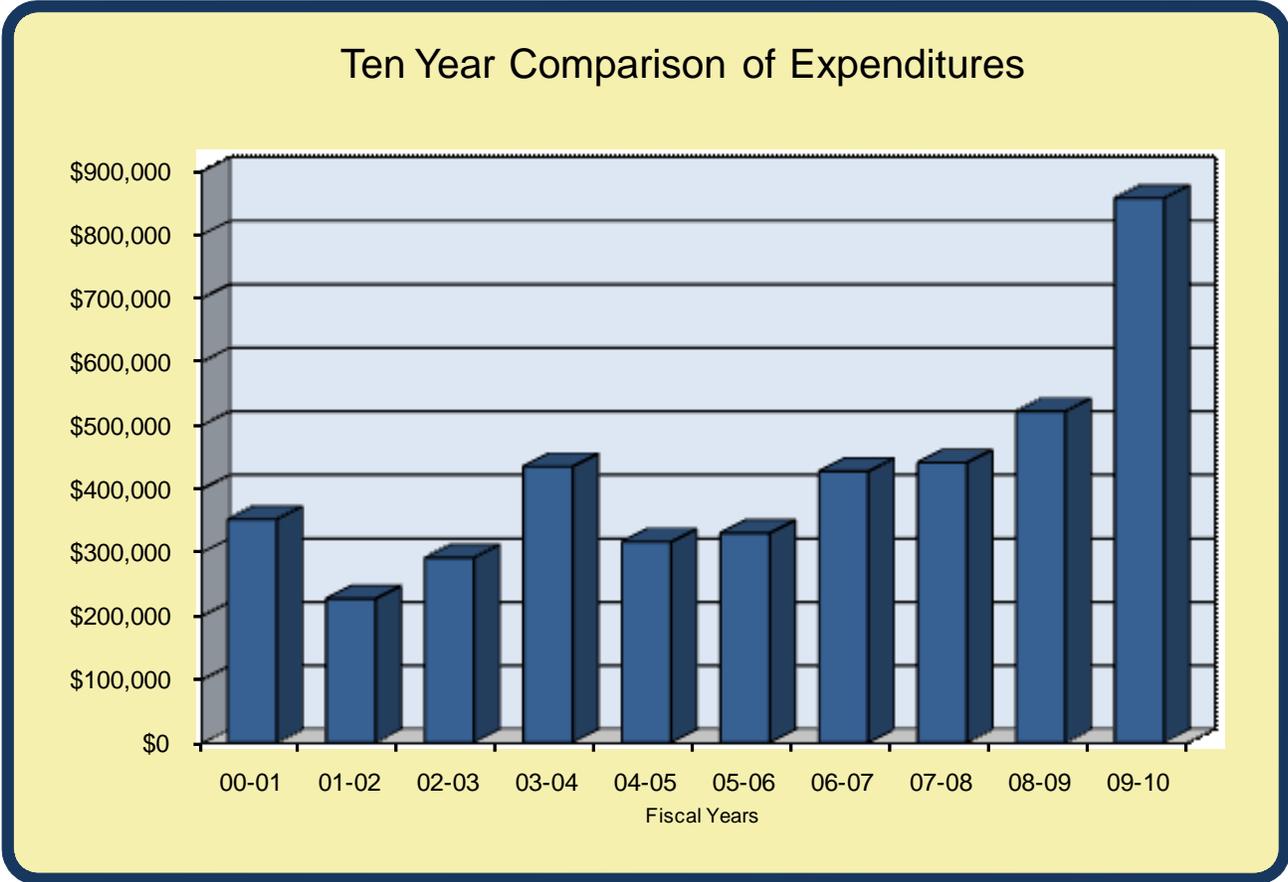
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$473,813	\$538,559	\$566,447	\$618,908	\$566,511
Operations	83,217	80,788	85,725	101,924	106,889
Capital equipment					
Total expenditures	\$557,030	\$619,347	\$652,172	\$720,832	\$673,400

Ten Year Comparison of Expenditures



Police Department
Emergency Dispatch Services Division
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$199,987	\$225,252	\$238,401	\$251,087	\$305,044
Operations	129,857	166,900	143,007	168,423	157,126
Capital equipment		34,900	59,130	101,612	394,180
Total expenditures	329,844	427,052	440,538	521,122	856,350
Budgeted increase in fund balance					
Totals	\$329,844	\$427,052	\$440,538	\$521,122	\$856,350



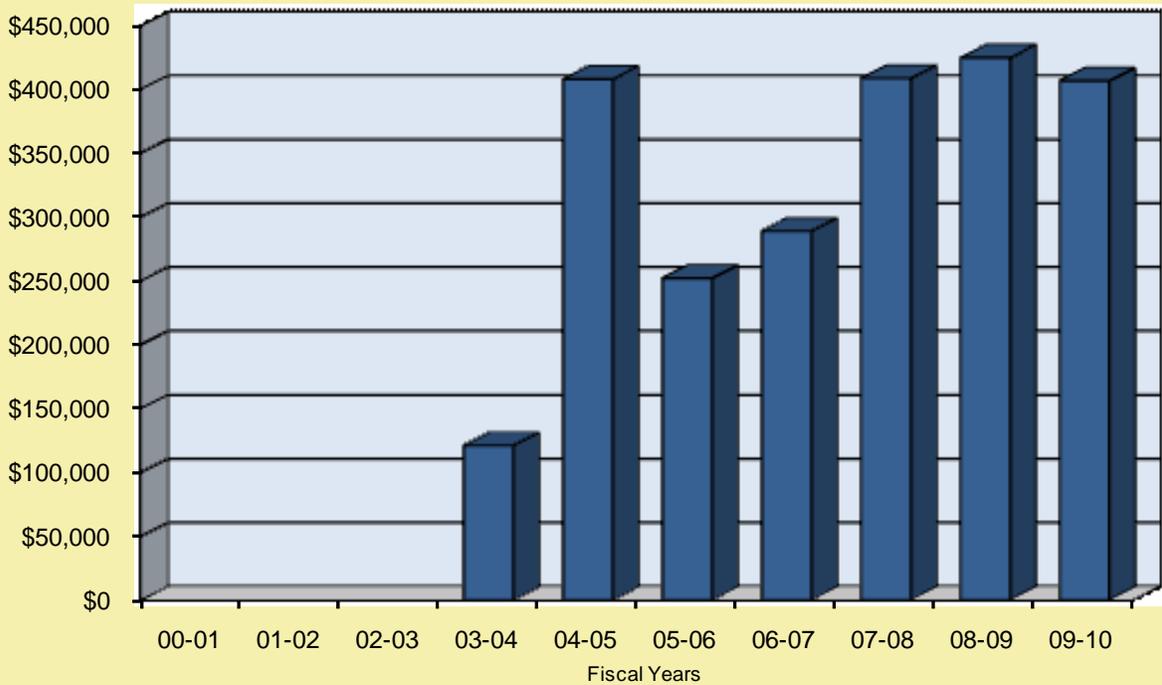
Police Department

Davis Metro Narcotics Strike Force Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$93,101	\$104,355	\$120,478	\$128,400	\$134,485
Operations	126,735	145,744	199,928	236,065	211,913
Capital equipment	32,138	38,632	88,015	60,000	60,000
Total expenditures	251,974	288,731	408,421	424,465	406,398
Budgeted increase in fund balance					3,156
Totals	\$251,974	\$288,731	\$408,421	\$424,465	\$409,554

Ten Year Comparison of Expenditures



Fire Department

Department Executive: Kevin Ward
Chief

Expenditures Budget

2009 – 2010

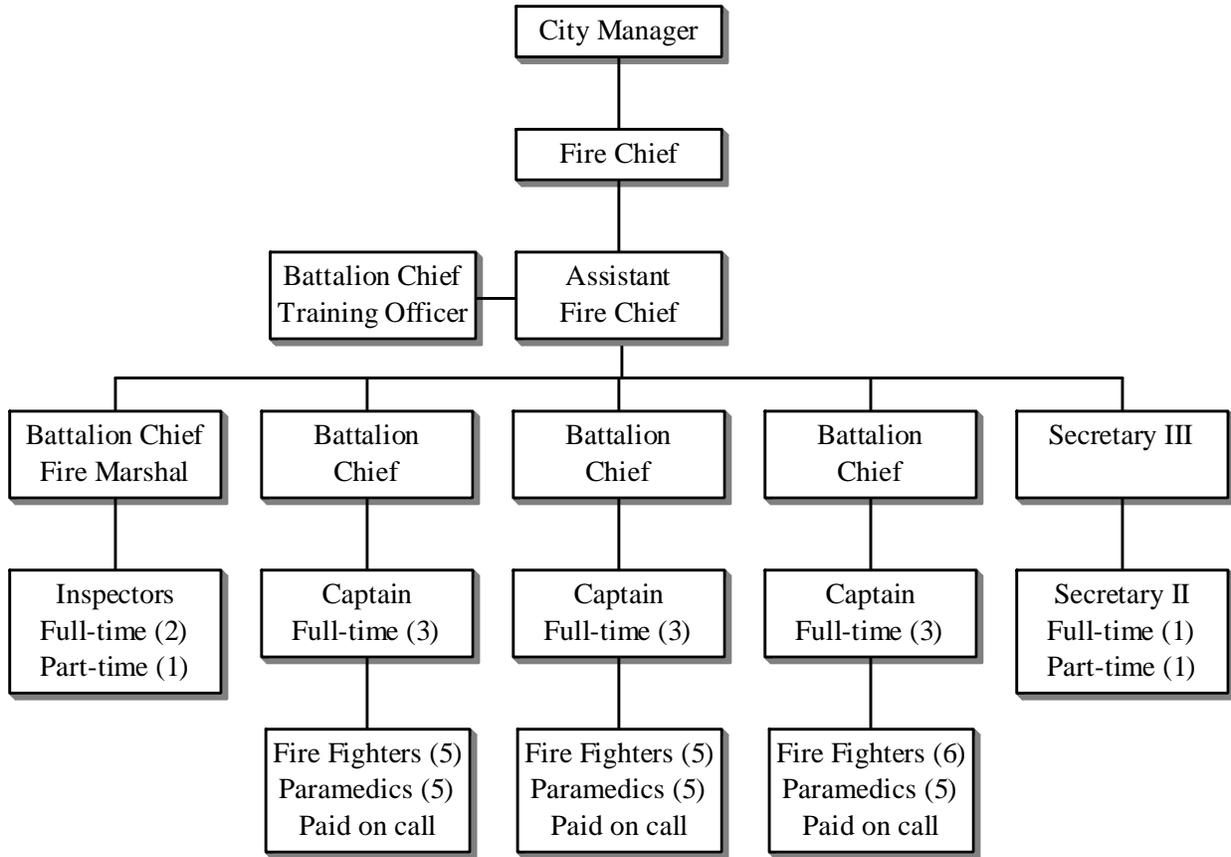
Divisions

1. Fire
2. Emergency Medical Services

Mission

Provide a program of fire prevention, protection and suppression; to control hazardous material incidents and provide first responder emergency medical services for the community.

Fire Department Organization Chart



Fire Department

Summary

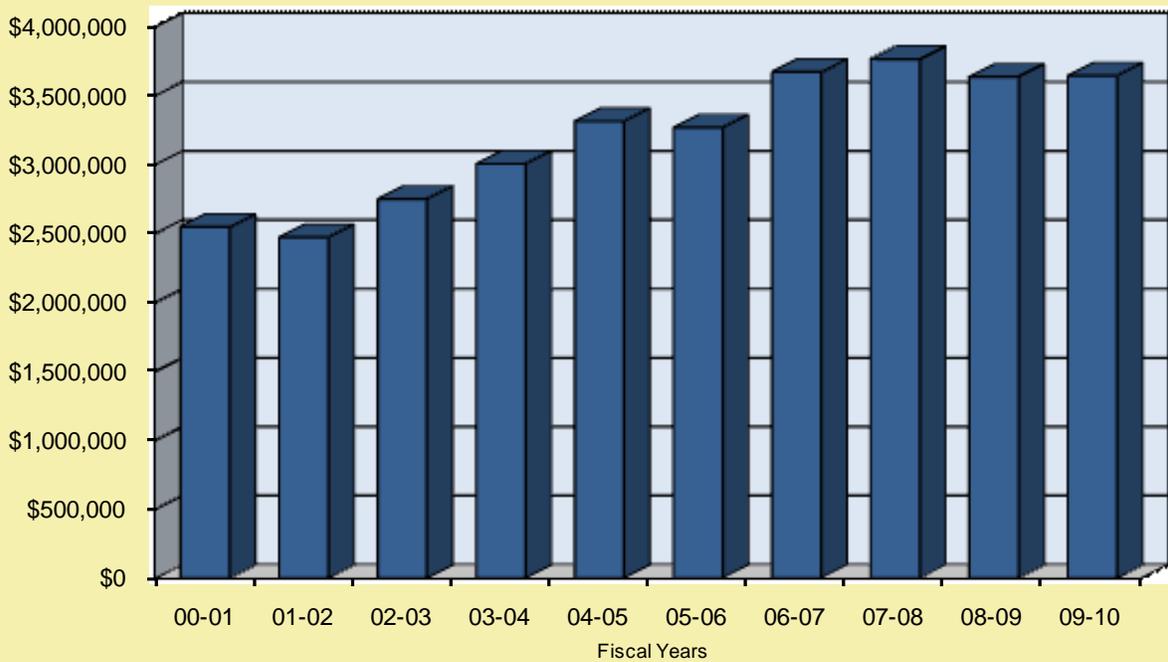
Expenditure and Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$4,118,580	\$4,457,660	\$4,758,751	\$4,690,756	\$4,954,856
Operations	754,408	992,528	1,125,022	1,015,469	1,015,810
Capital equipment	96,546	346,233	84,730	109,946	218,000
Transfer to other funds			30,000	200,000	
Total expenditures and expenses	4,969,534	5,796,421	5,998,503	6,016,171	6,188,666
Budgeted increase in net assets				314,958	215,852
Totals	\$4,969,534	\$5,796,421	\$5,998,503	\$6,331,129	\$6,404,518

Fire Department
 Fire Operations Division
 Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$2,857,656	\$3,121,505	\$3,307,333	\$3,195,005	\$3,237,549
Operations	313,325	377,615	394,510	366,150	355,969
Capital equipment	96,546	170,978	61,382	74,400	50,000
Total expenditures	\$3,267,527	\$3,670,098	\$3,763,225	\$3,635,555	\$3,643,518

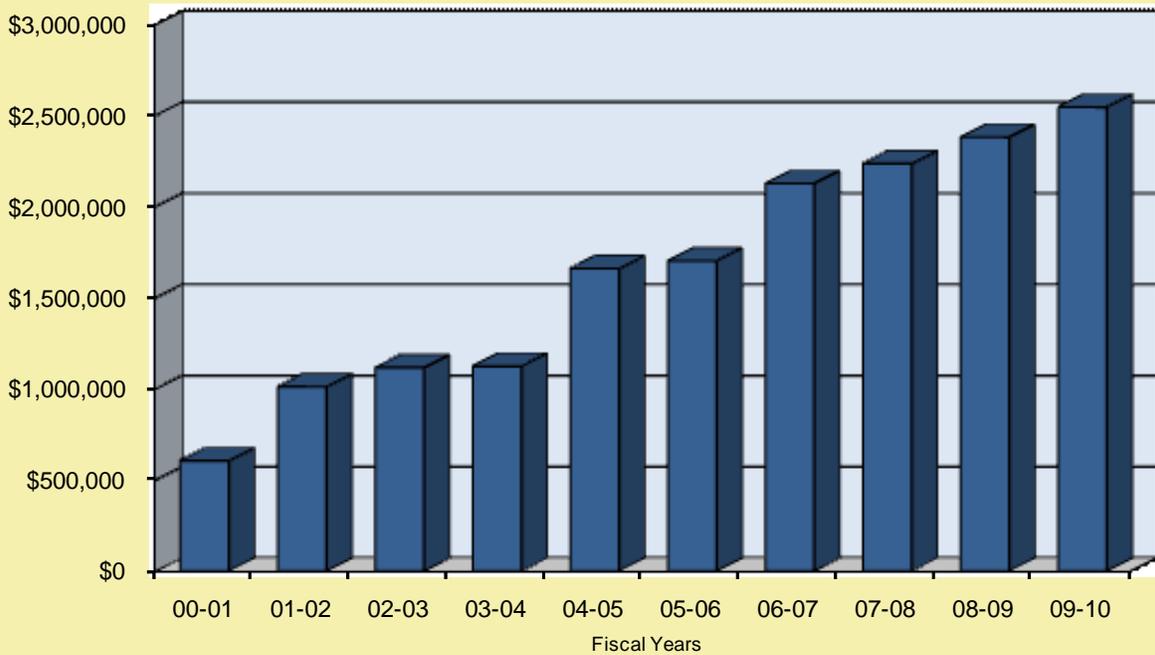
Ten Year Comparison of Expenditures



Fire Department
Emergency Medical Services Division
Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$1,260,924	\$1,336,155	\$1,451,418	\$1,495,751	\$1,717,307
Operations	441,083	614,913	730,512	649,319	659,841
Capital equipment		175,255	23,348	35,546	168,000
Transfer to other funds			30,000	200,000	
Total expenses	1,702,007	2,126,323	2,235,278	2,380,616	2,545,148
Budgeted increase in net assets				314,958	215,852
Totals	\$1,702,007	\$2,126,323	\$2,235,278	\$2,695,574	\$2,761,000

Ten Year Comparison of Expenses



Community and Economic Development Department

Department Executive: William T. Wright
Director

Expenditures Budget

2009 – 2010

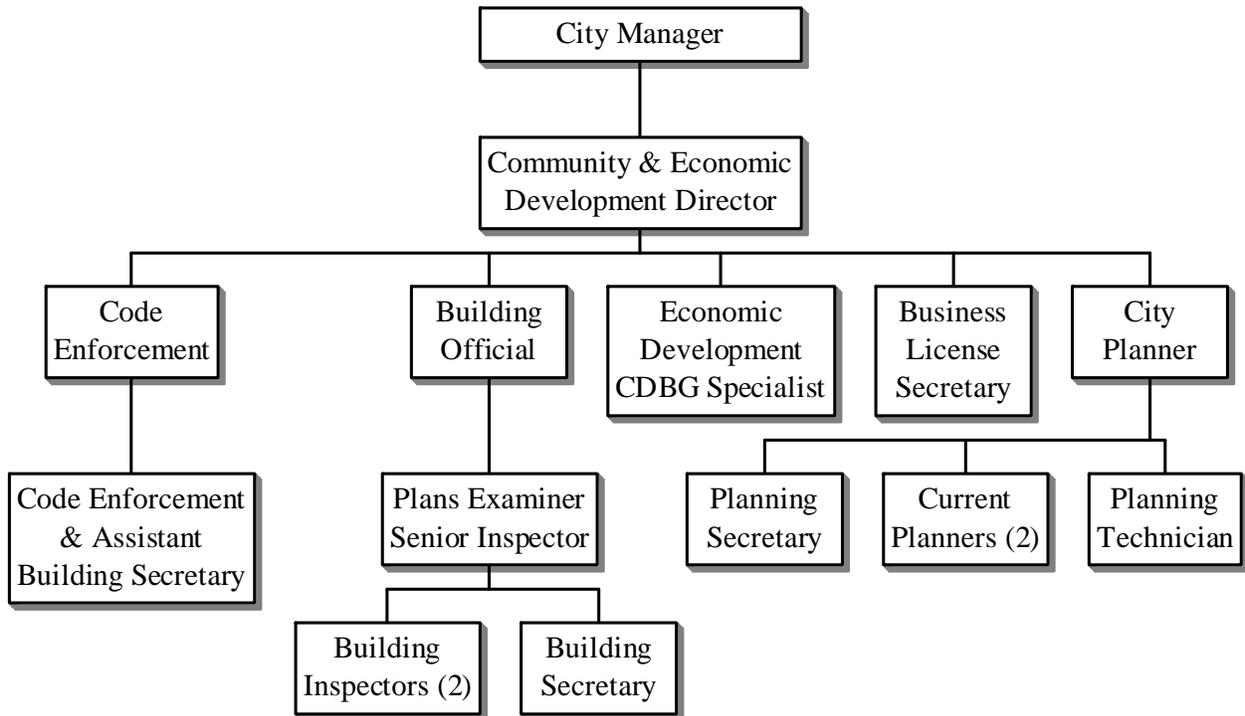
Divisions

1. Community Development
2. Community Development Block Grant
3. Redevelopment Agency

Mission

Provide for the orderly planning and growth of the City. Ensure the safety of construction by enforcing the appropriate codes and statutes. Assist owners and developers in conforming to the state and city regulations.

Community and Economic Development Department Organization Chart



Community and Economic Development Department

Summary Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$1,114,651	\$1,068,305	\$1,133,139	\$1,030,957	\$1,114,325
Operations	133,545	179,683	164,100	198,138	174,159
Capital equipment		30,341		75,905	
Capital projects - housing	318,046	342,910	47,879	1,040,669	218,435
Capital projects - other					321,228
Transfers	49,900	32,672	12,687	291,612	36,525
Special items			33,077		
Total expenditures	1,616,142	1,653,911	1,390,882	2,637,281	1,864,672
Budgeted increase in fund balance					13,000
Totals	\$1,616,142	\$1,653,911	\$1,390,882	\$2,637,281	\$1,877,672

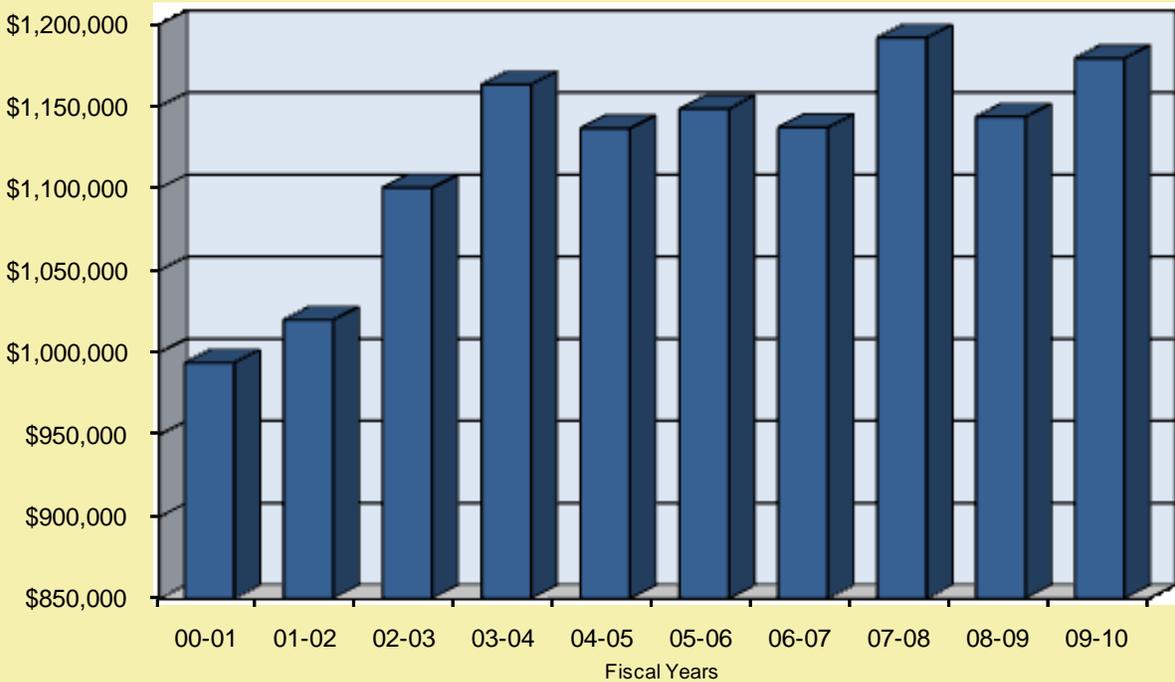
Community and Economic Development Department

Community Development Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$1,075,265	\$1,034,184	\$1,097,274	\$1,005,068	\$1,065,040
Operations	73,016	72,540	94,234	110,378	113,943
Capital equipment		30,341		27,925	
Total expenditures	\$1,148,281	\$1,137,065	\$1,191,508	\$1,143,371	\$1,178,983

Ten Year Comparison of Expenditures



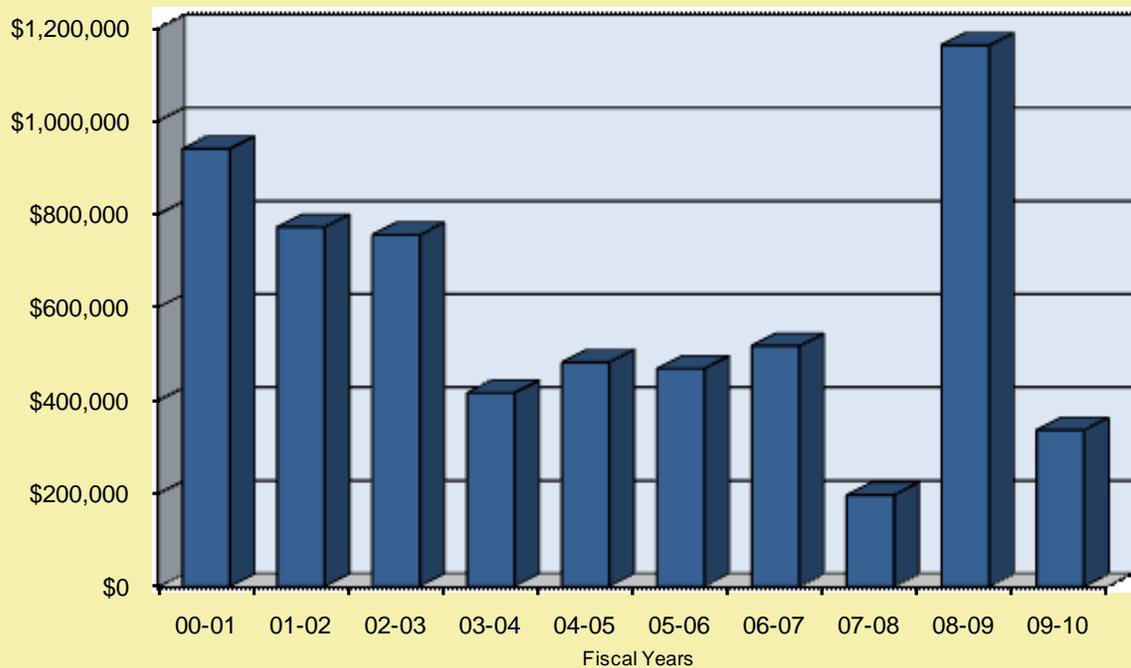
Community and Economic Development Department

Community Development Block Grant Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08		
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$39,386	\$34,121	\$35,865	\$25,889	\$49,285
Operations	60,529	107,043	66,951	87,760	60,216
Capital equipment					
Capital projects - housing	318,046	342,910	47,879	1,040,669	218,435
Capital projects - other					
Transfers	49,900	32,672	12,687	7,904	7,904
Special items			33,077		
Total expenditures	467,861	516,746	196,459	1,162,222	335,840
Budgeted increase in fund balance					
Totals	\$467,861	\$516,746	\$196,459	\$1,162,222	\$335,840

Ten Year Comparison of Expenditures



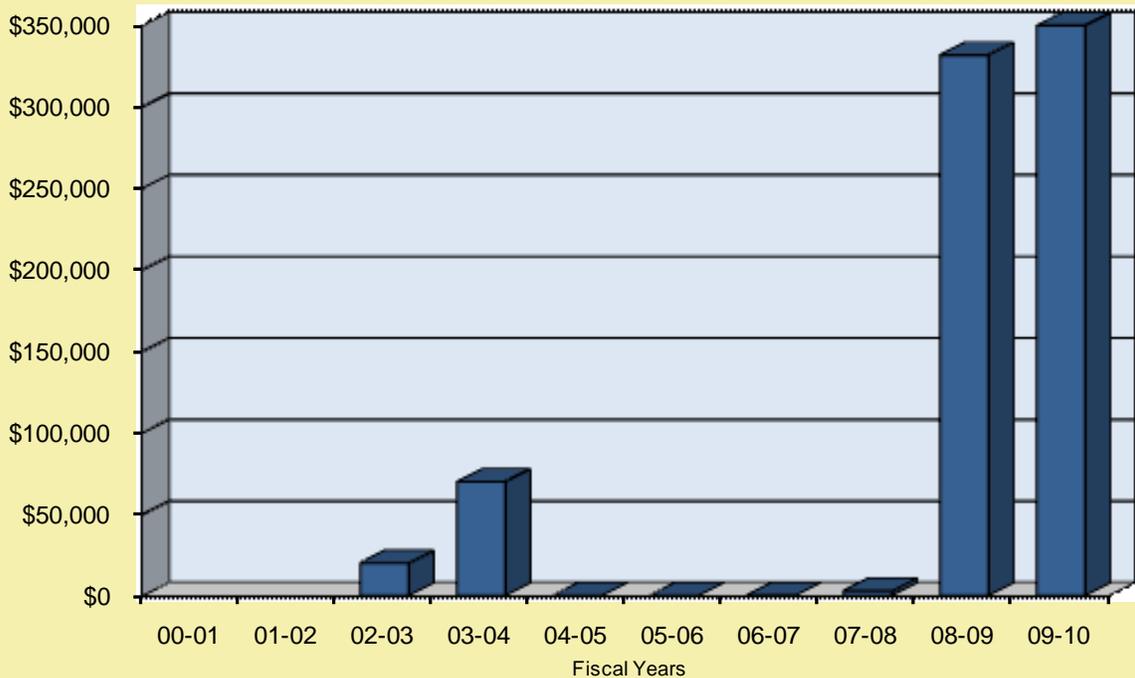
Community and Economic Development Department

Redevelopment Agency Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate 2008-09	Proposed Budget 2009-10
	2005-06	2006-07	2007-08		
Personnel					
Operations		\$100	\$2,915		
Capital equipment				\$47,980	
Capital projects					\$321,228
Transfer to other funds				283,708	28,621
Total expenditures		100	2,915	331,688	349,849
Budgeted increase in fund balance					13,000
Totals		\$100	\$2,915	\$331,688	\$362,849

Ten Year Comparison of Expenditures



Public Works Department

Department Executive: Terry R. Coburn
Director

Expenditures Budget

2009 – 2010

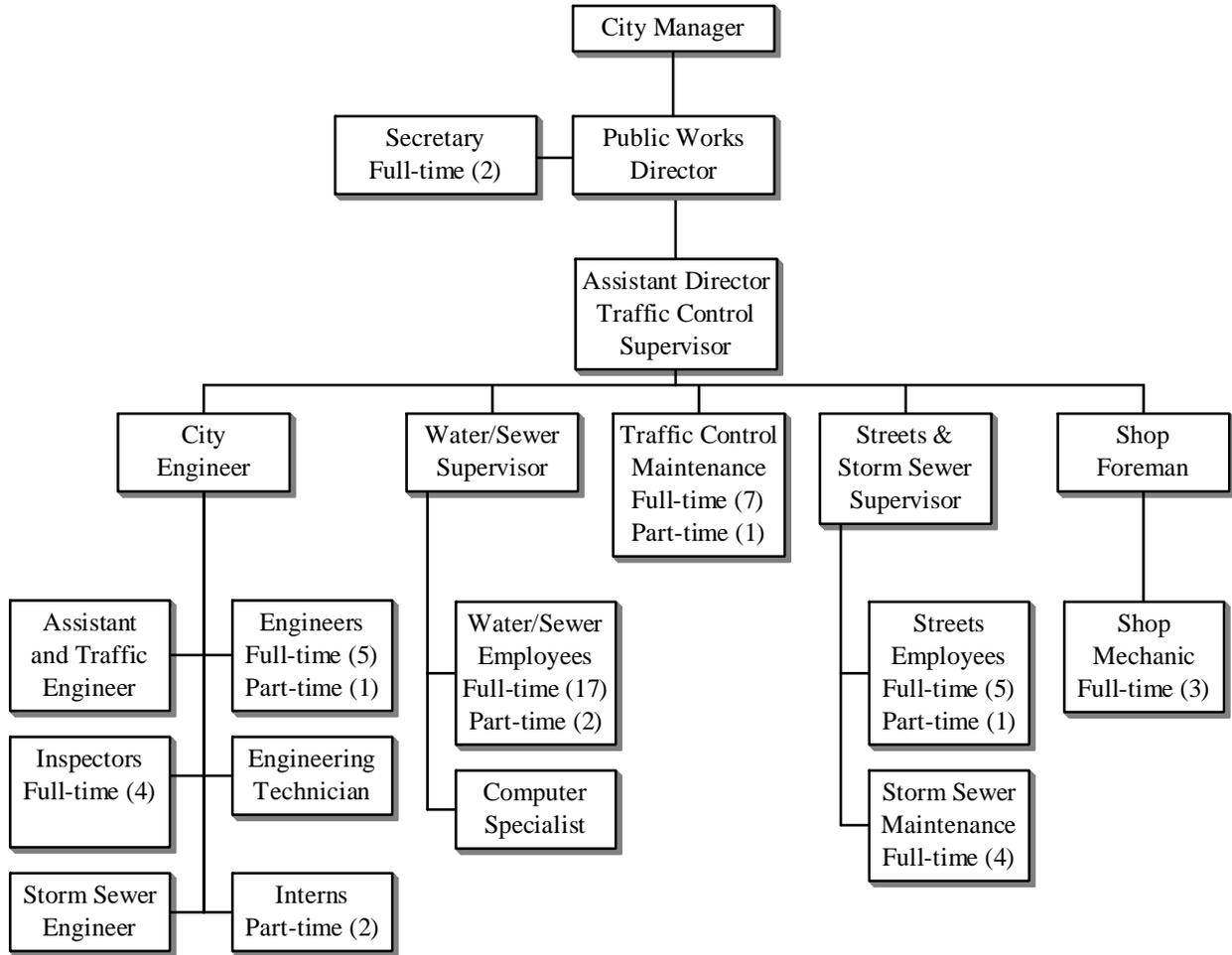
Divisions

1. Streets
2. Shop
3. Engineering
4. B & C Road
5. Water
6. Storm Sewer
7. Sewer

Mission

Provide citizens, visitors and businesses with safe and adequate services for: 1) culinary water; 2) streets; 3) sewage disposal; 4) storm sewer; and 5) refuse disposal. Provide services in such a way as to enhance the health, safety and comfort of those being served.

Public Works Department Organization Chart



Public Works Department

Summary

Expenditure and Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$3,426,708	\$3,532,972	\$3,842,369	\$3,945,344	\$3,948,990
Operations	6,391,724	7,357,125	8,247,011	7,468,621	8,142,985
Capital equipment	277,750	294,071	341,051	196,525	26,200
Capital projects	6,103,175	2,962,191	1,990,612	3,941,933	1,314,889
Debt service	385,293	392,585	880,478	357,968	356,470
Transfers	1,567,988	1,792,111	2,170,103	1,687,140	1,000,906
Total expenditures and expenses	18,152,638	16,331,055	17,471,624	17,597,531	14,790,440
Budgeted increase in net assets				80,696	1,715,295
Totals	\$18,152,638	\$16,331,055	\$17,471,624	\$17,678,227	\$16,505,735

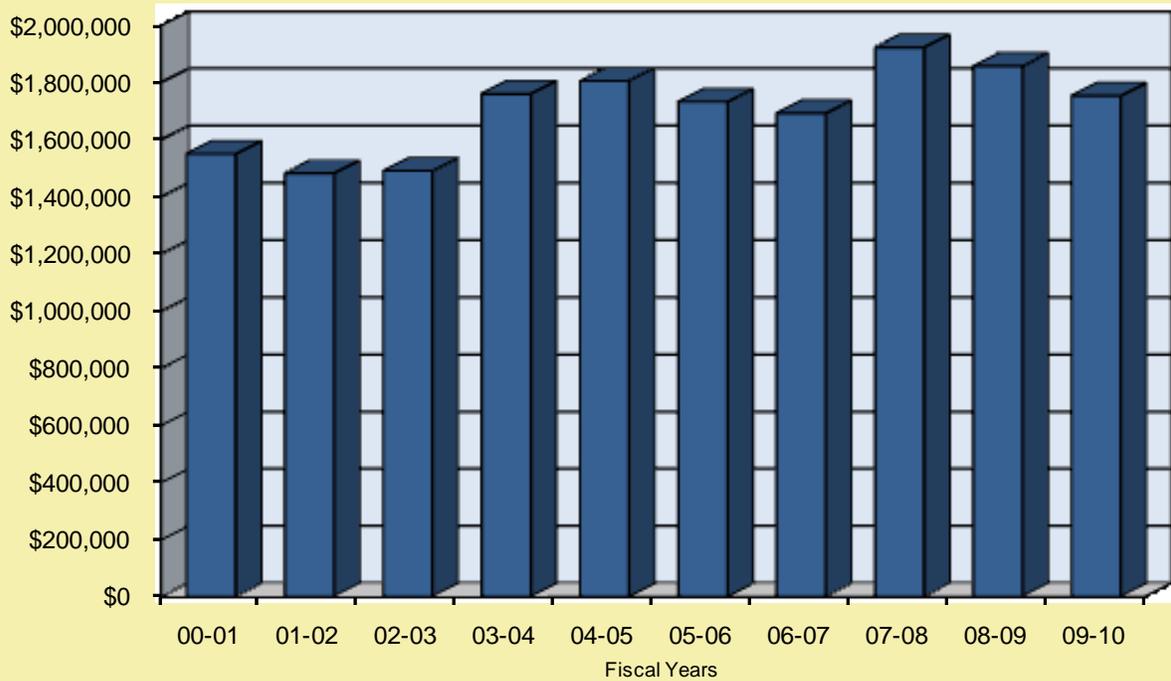
Public Works Department

Streets Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08		
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$1,022,982	\$1,052,526	\$1,085,351	\$1,134,047	\$1,103,292
Operations	573,322	573,750	802,757	648,804	648,204
Capital equipment	134,704	64,778	32,410	73,000	
Total expenditures	\$1,731,008	\$1,691,054	\$1,920,518	\$1,855,851	\$1,751,496

Ten Year Comparison of Expenditures

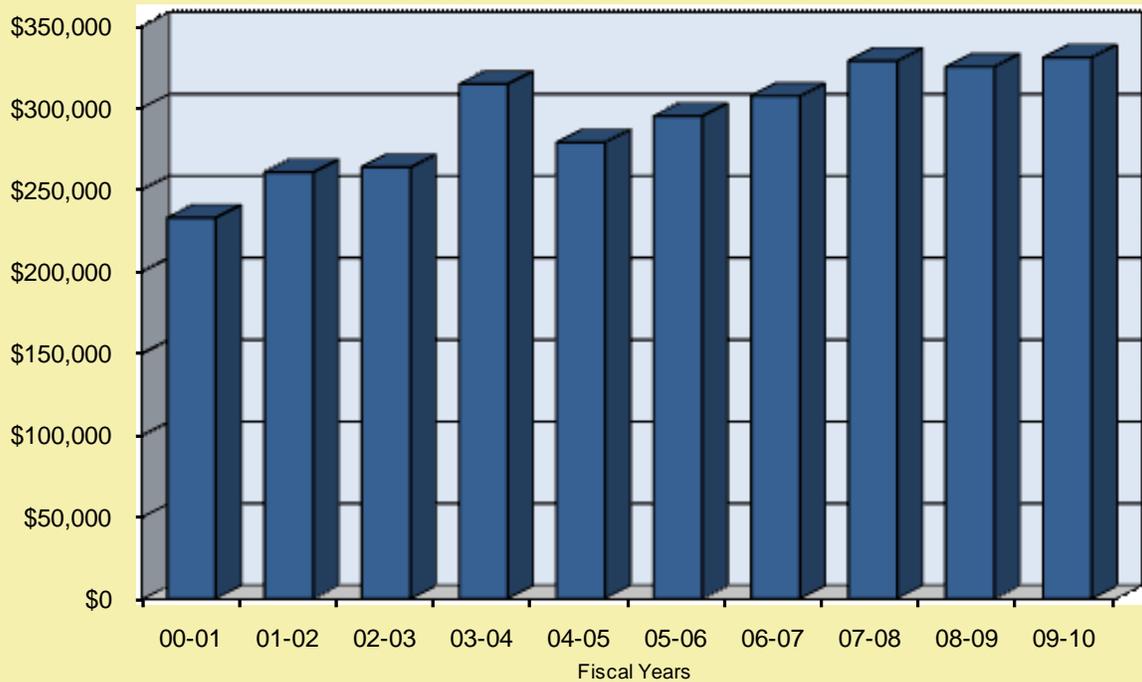


Public Works Department

Shop Division Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$242,193	\$254,931	\$285,235	\$261,982	\$278,669
Operations	52,470	43,442	43,051	51,734	51,734
Capital equipment		8,515		11,000	
Total expenditures	\$294,663	\$306,888	\$328,286	\$324,716	\$330,403

Ten Year Comparison of Expenditures



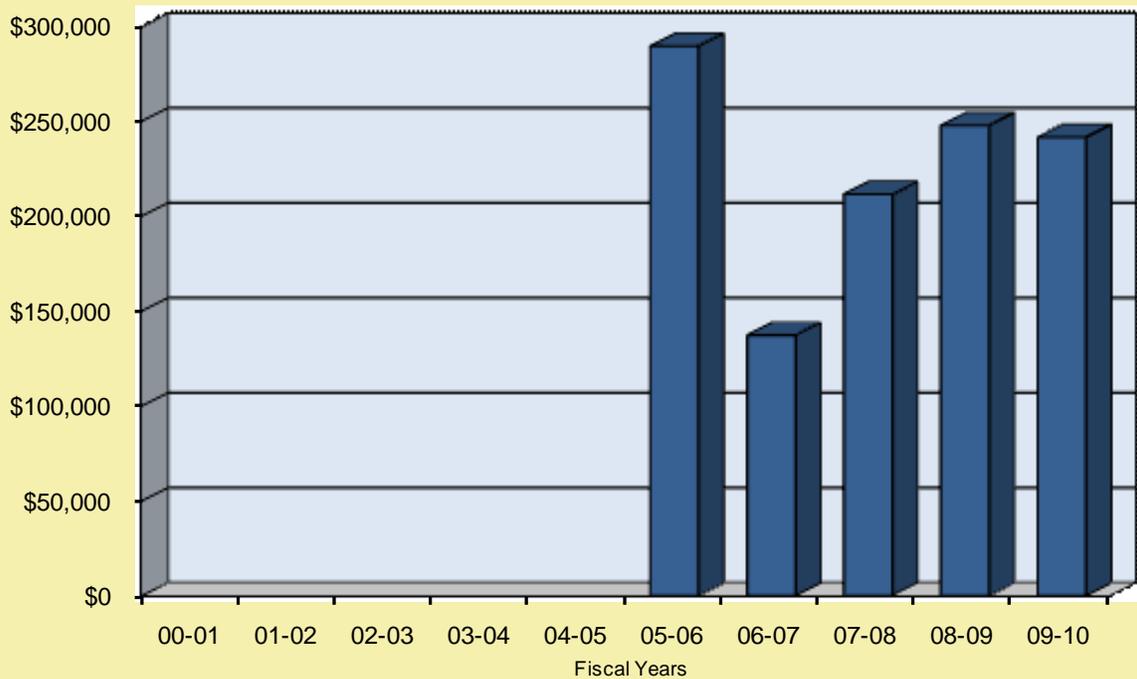
Public Works Department

Engineering Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$263,585	\$120,831	\$181,580	\$207,276	\$217,530
Operations	18,011	16,414	29,900	21,975	17,431
Capital equipment	7,931			18,500	6,550
Total expenditures	\$289,527	\$137,245	\$211,480	\$247,751	\$241,511

Ten Year Comparison of Expenditures



Note: Personnel and operations for the engineering function were previously included in the streets division

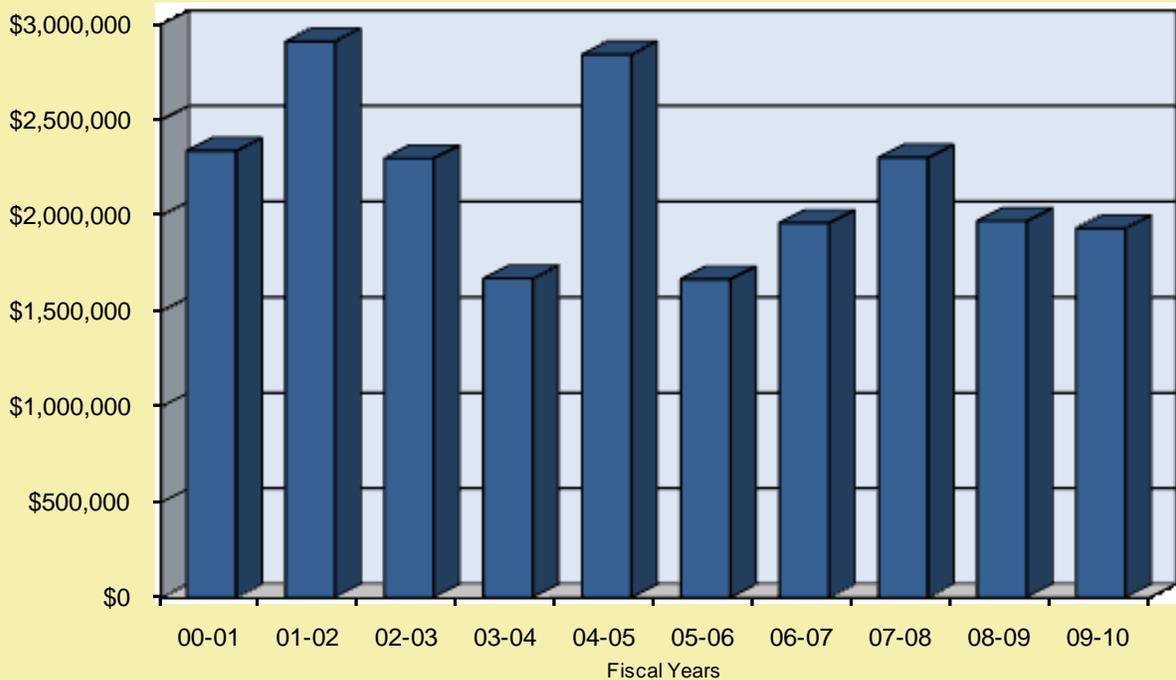
Public Works Department

B & C Road Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$68,813	\$68,794	\$70,286	\$75,213	\$76,106
Operations	695,003	959,530	1,034,709	1,043,822	1,012,000
Capital equipment					
Capital projects					
Transfers	900,000	930,000	1,195,000	850,000	842,000
Total expenditures	1,663,816	1,958,324	2,299,995	1,969,035	1,930,106
Budgeted increase in fund balance					
Totals	\$1,663,816	\$1,958,324	\$2,299,995	\$1,969,035	\$1,930,106

Ten Year Comparison of Expenditures

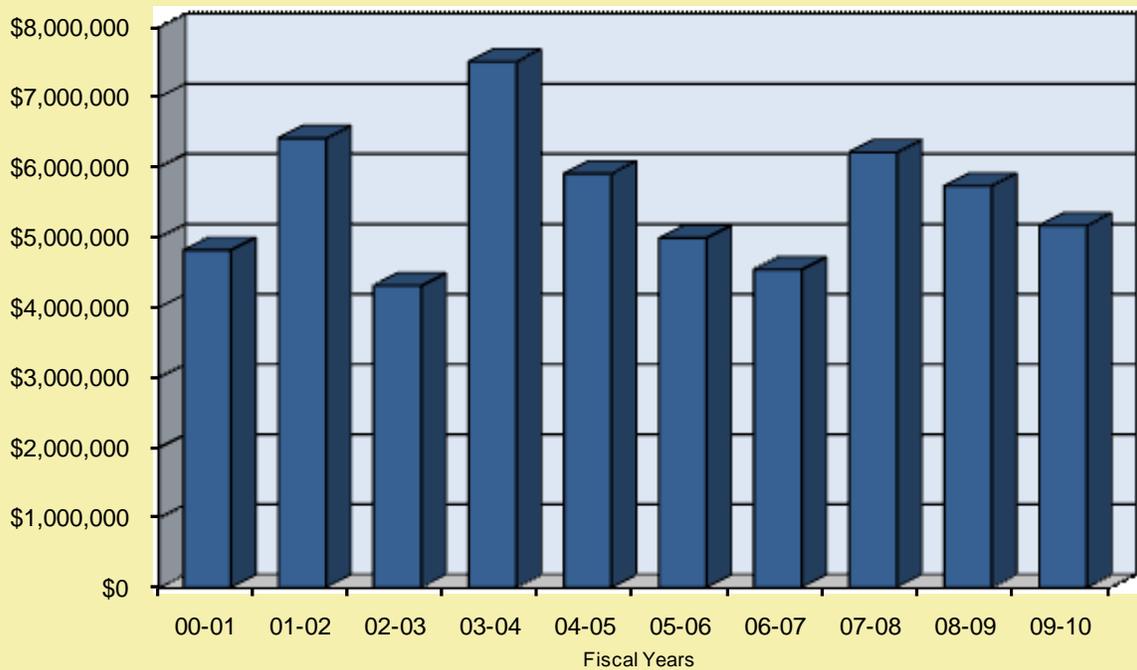


Public Works Department

Water Division
Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08		
Personnel	\$822,720	\$915,449	\$977,195	\$954,164	\$961,173
Operations	2,530,390	2,578,025	2,982,172	2,726,591	3,045,295
Capital equipment	97,615	51,386	308,641	27,375	6,550
Capital projects	558,036	419,429	986,197	920,780	724,889
Debt service	385,293	392,585	880,478	357,968	356,470
Transfers	590,712	178,360	72,463	741,176	69,020
Total expenses	4,984,766	4,535,234	6,207,146	5,728,054	5,163,397
Budgeted increase in net assets				80,696	589,603
Totals	\$4,984,766	\$4,535,234	\$6,207,146	\$5,808,750	\$5,753,000

Ten Year Comparison of Expenses



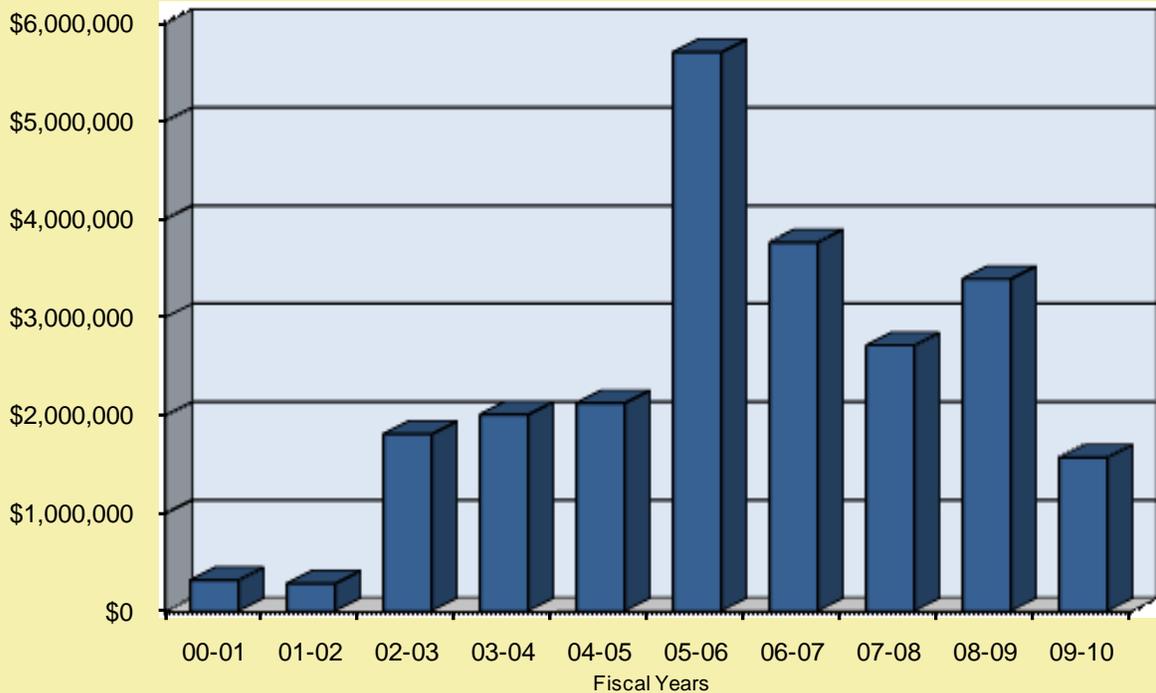
Public Works Department

Storm Sewer Division

Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$295,199	\$300,081	\$411,771	\$431,203	\$449,188
Operations	290,773	453,598	810,564	509,429	555,183
Capital equipment	31,250	19,965		9,375	6,550
Capital projects	5,027,457	2,326,713	611,619	2,365,733	490,000
Transfers	53,170	658,529	877,430	70,218	65,029
Total expenses	5,697,849	3,758,886	2,711,384	3,385,958	1,565,950
Budgeted increase in net assets					775,950
Totals	\$5,697,849	\$3,758,886	\$2,711,384	\$3,385,958	\$2,341,900

Ten Year Comparison of Expenses

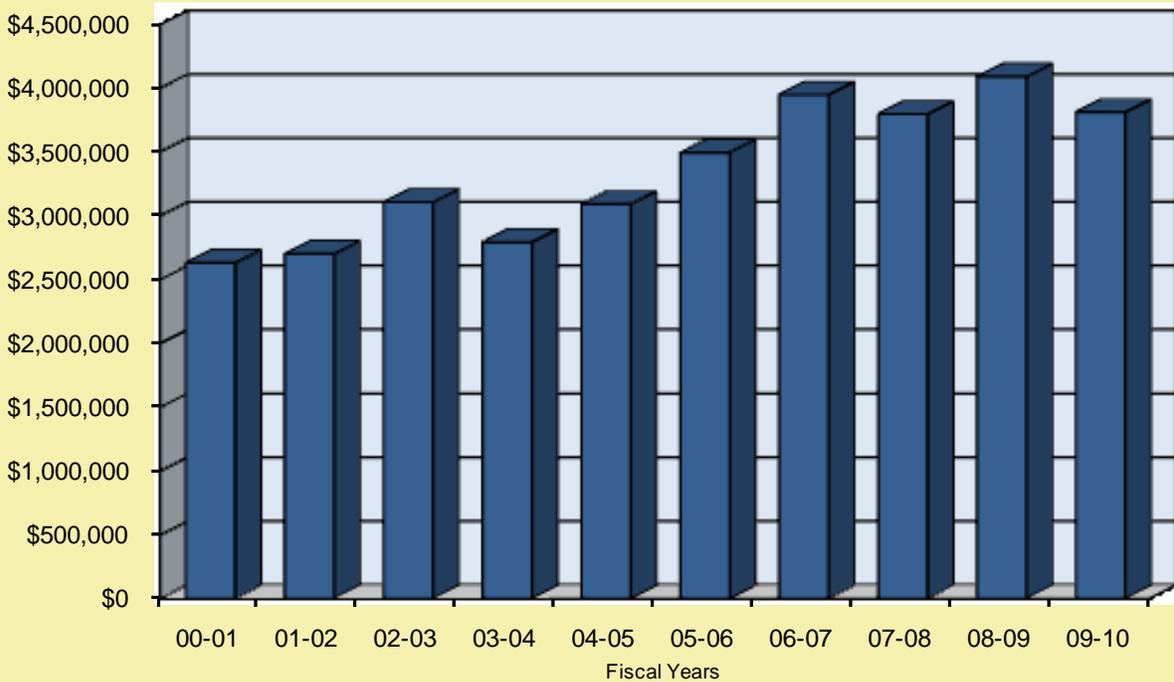


Public Works Department

Sewer Division Expense Budget

	Prior Years Actual			Current Year Estimate 2008-09	Proposed Budget 2009-10
	2005-06	2006-07	2007-08		
Personnel	\$711,216	\$820,360	\$830,951	\$881,459	\$863,032
Operations	2,231,755	2,732,366	2,543,858	2,466,266	2,813,138
Capital equipment	6,250	149,427		57,275	6,550
Capital projects	517,682	216,049	392,796	655,420	100,000
Transfers	24,106	25,222	25,210	25,746	24,857
Total expenses	3,491,009	3,943,424	3,792,815	4,086,166	3,807,577
Budgeted increase in net assets					349,742
Totals	\$3,491,009	\$3,943,424	\$3,792,815	\$4,086,166	\$4,157,319

Ten Year Comparison of Expenses



Parks and Recreation Department

Department Executive: David R. Price
Director

Expenditures Budget

2009 – 2010

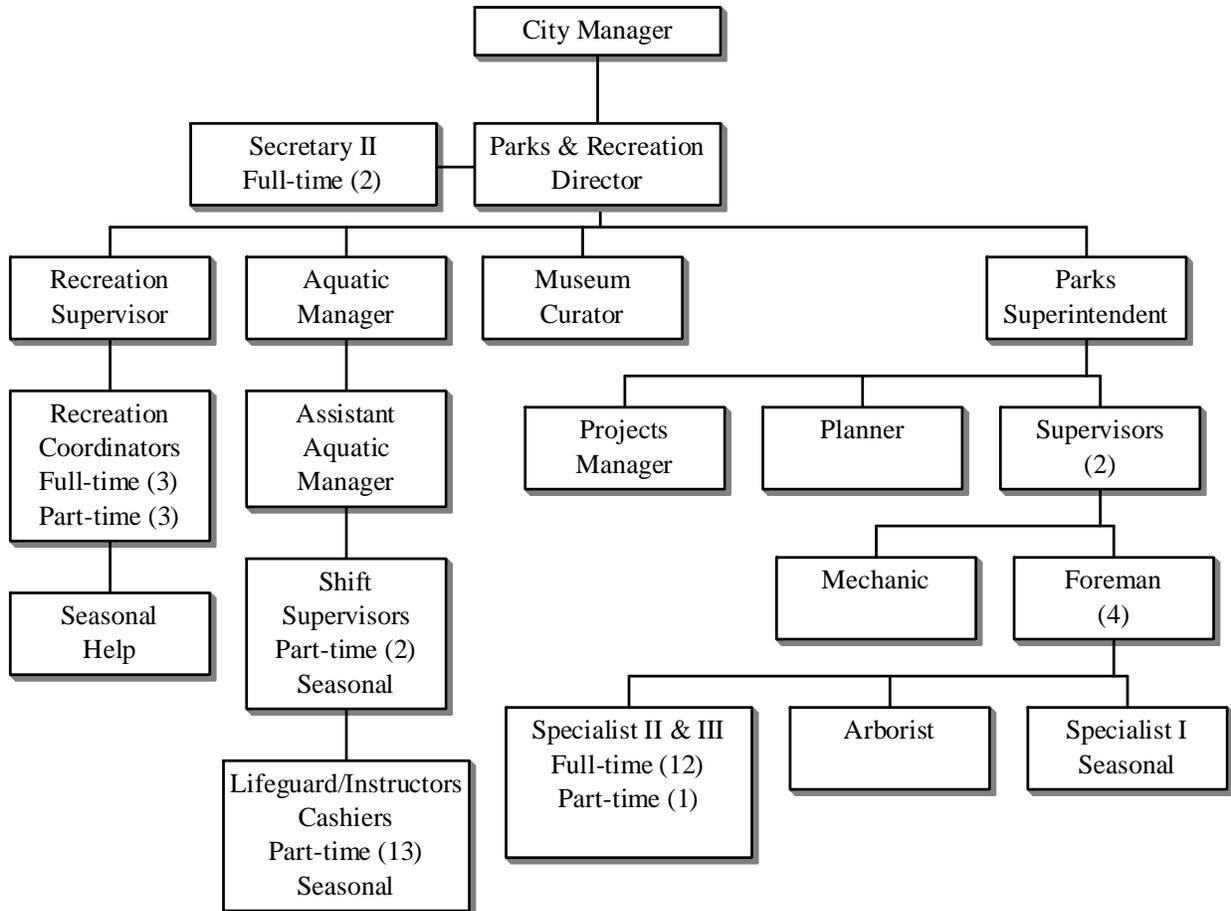
Divisions

1. Administration
2. Recreation
3. Parks
4. Museum and Amphitheater
5. Swimming Pool
6. Athletic Programs

Mission

Provide space and facilities for organized and unsupervised recreation. Provide the leadership and organization for outdoor and indoor activities so citizens can participate. Create an environment conducive to healthy leisure activity where citizens can improve their quality and enjoyment of life.

Parks and Recreation Department Organization Chart



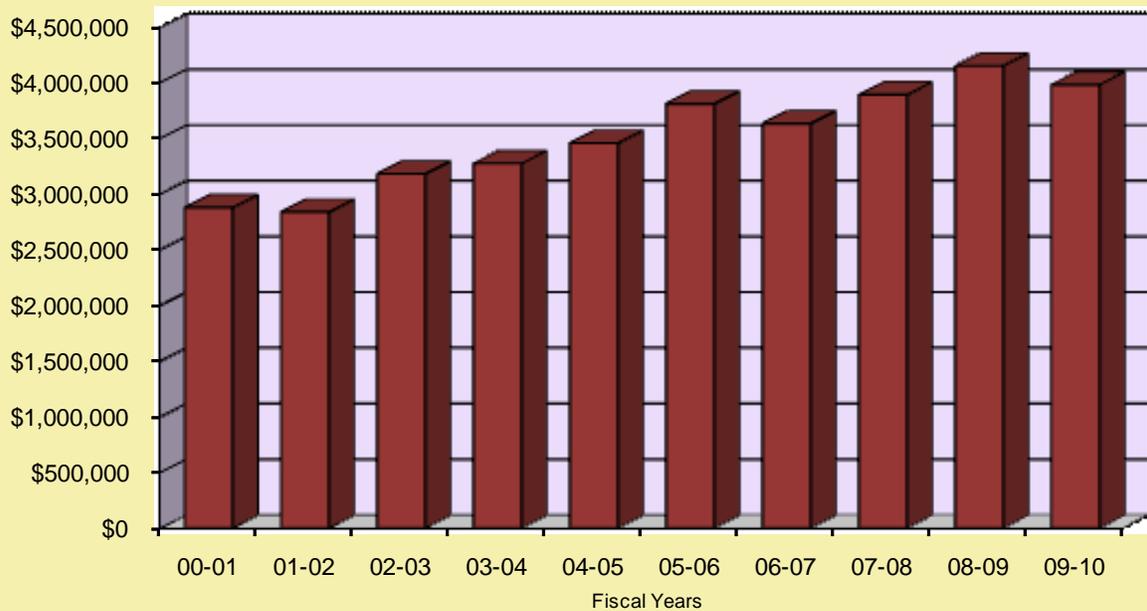
Parks and Recreation Department

Summary

Expenditure and Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08		
Personnel	\$2,140,484	\$2,255,604	\$2,187,540	\$2,637,045	\$2,634,579
Operations	1,298,560	1,252,731	1,321,145	1,294,949	1,236,637
Capital equipment	368,682	116,894	381,713	215,828	108,400
Total expenditures and expenses	\$3,807,726	\$3,625,229	\$3,890,398	\$4,147,822	\$3,979,616

Ten Year Comparison of Expenditures and Expenses



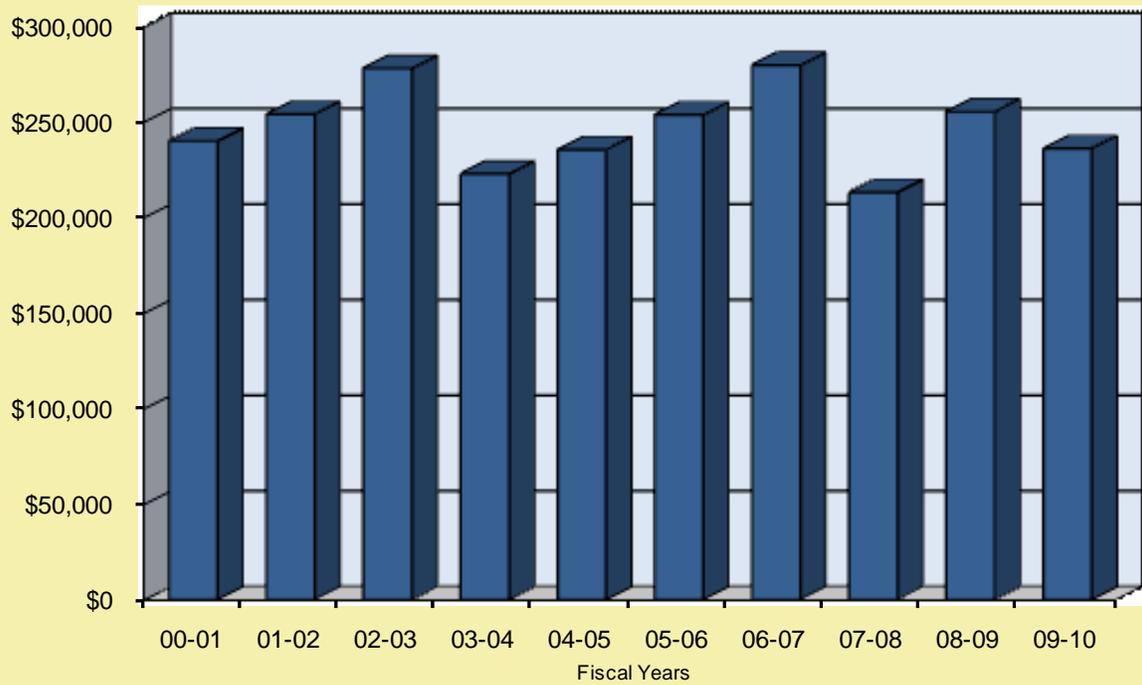
Parks and Recreation Department

Administration Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$234,557	\$265,566	\$204,015	\$221,807	\$226,261
Operations	19,198	9,666	9,165	11,338	9,838
Capital equipment				22,179	
Total expenditures	\$253,755	\$275,232	\$213,180	\$255,324	\$236,099

Ten Year Comparison of Expenditures



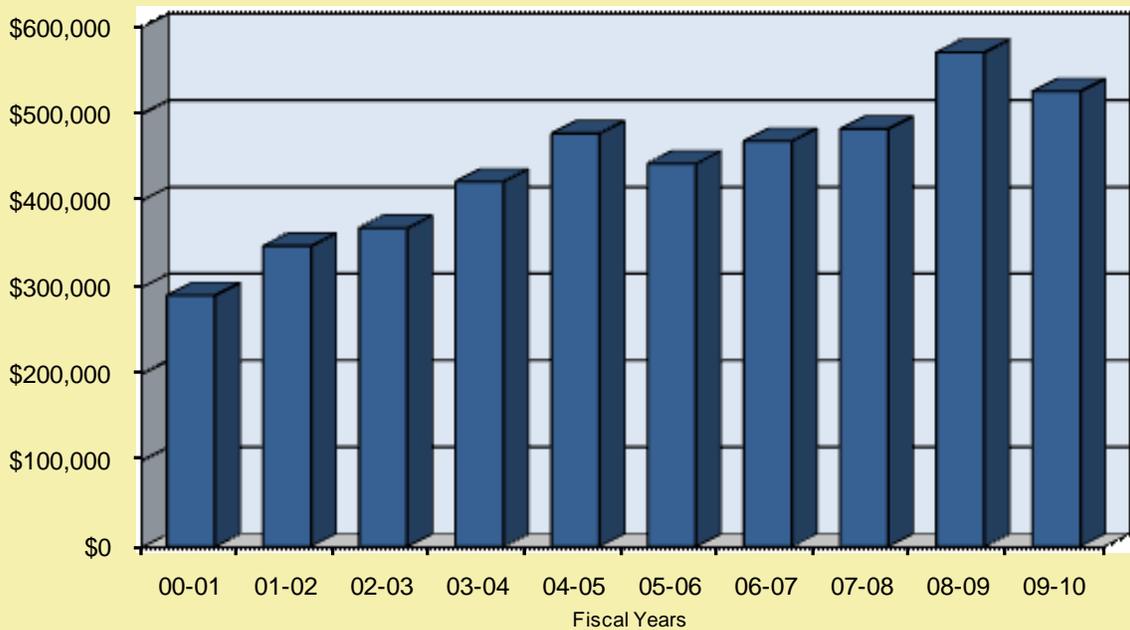
Parks and Recreation Department

Recreation Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$309,246	\$331,403	\$324,857	\$396,069	\$377,637
Operations	132,766	136,602	157,128	162,468	147,809
Capital equipment				12,000	
Total expenditures	\$442,012	\$468,005	\$481,985	\$570,537	\$525,446

Ten Year Comparison of Expenditures

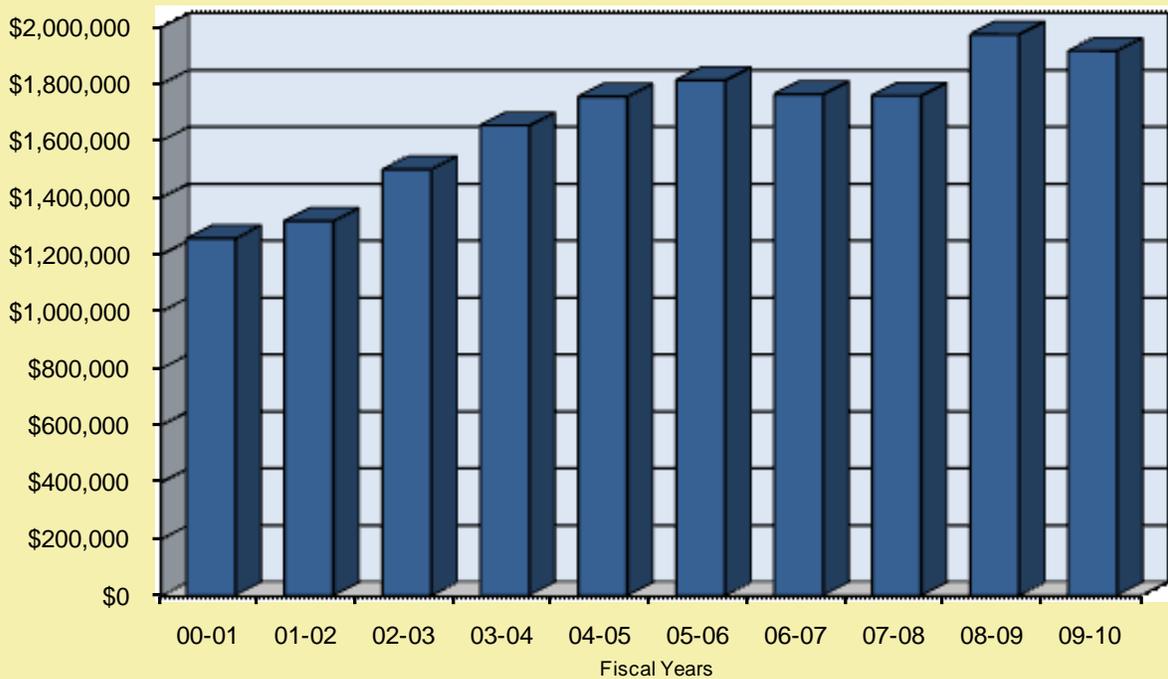


Parks and Recreation Department

Parks Division Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08		
Personnel	\$1,222,223	\$1,249,128	\$1,205,290	\$1,465,229	\$1,425,885
Operations	463,518	431,358	493,895	438,576	440,451
Capital equipment	125,939	82,329	58,194	68,649	48,400
Total expenditures	\$1,811,680	\$1,762,815	\$1,757,379	\$1,972,454	\$1,914,736

Ten Year Comparison of Expenditures



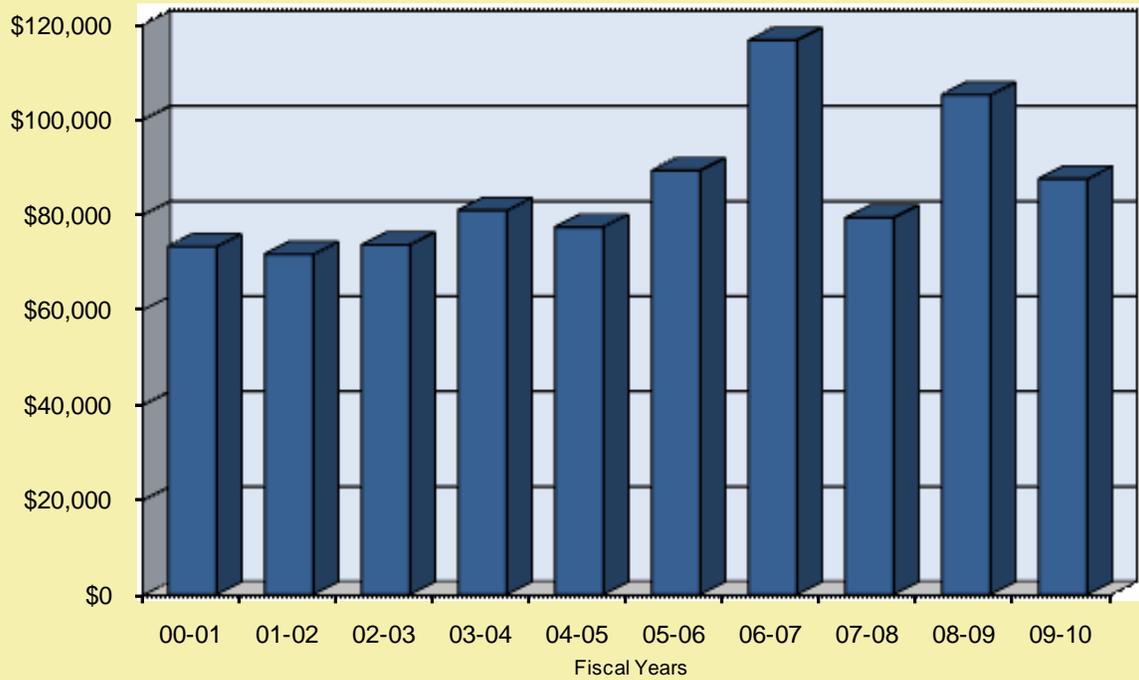
Parks and Recreation Department

Museum and Amphitheater Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate 2008-09	Proposed Budget 2009-10
	2005-06	2006-07	2007-08		
Personnel	\$64,342	\$71,737	\$58,281	\$74,079	\$61,691
Operations	24,907	24,415	17,901	26,065	25,765
Capital equipment		20,488	3,120	5,000	
Total expenditures	\$89,249	\$116,640	\$79,302	\$105,144	\$87,456

Ten Year Comparison of Expenditures



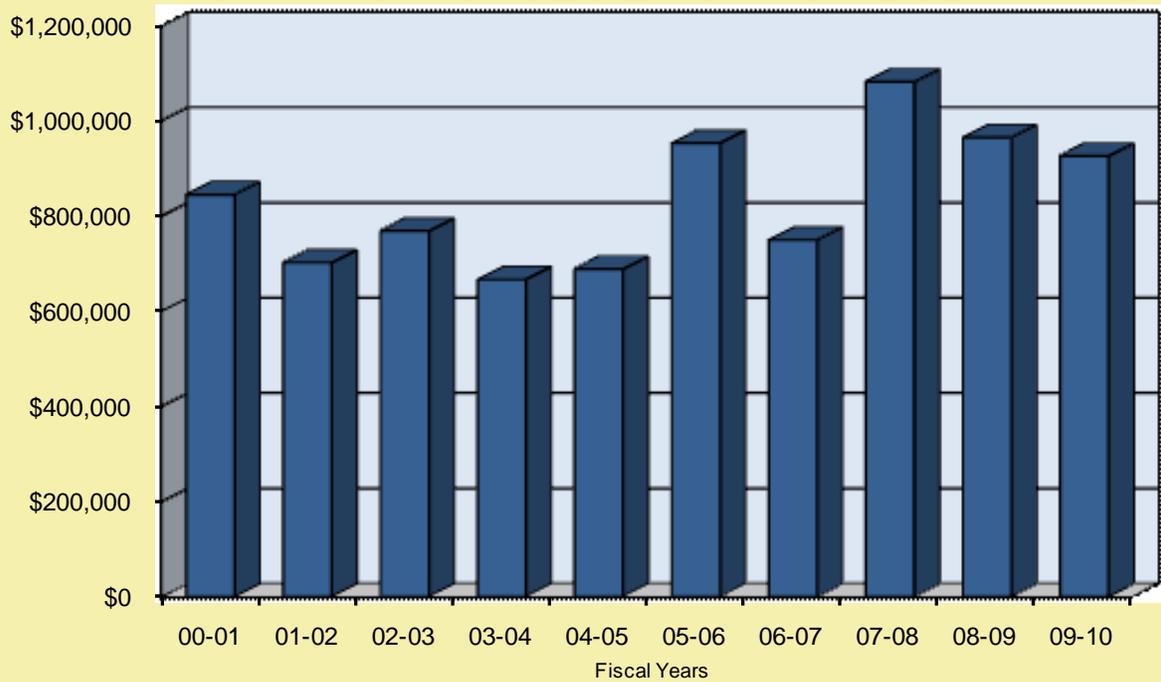
Parks and Recreation Department

Swimming Pool Division

Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel	\$310,116	\$337,770	\$395,097	\$479,861	\$543,105
Operations	399,809	397,209	366,208	376,502	322,774
Capital equipment	242,743	14,077	320,399	108,000	60,000
Total expenses	\$952,668	\$749,056	\$1,081,704	\$964,363	\$925,879

Ten Year Comparison of Expenses



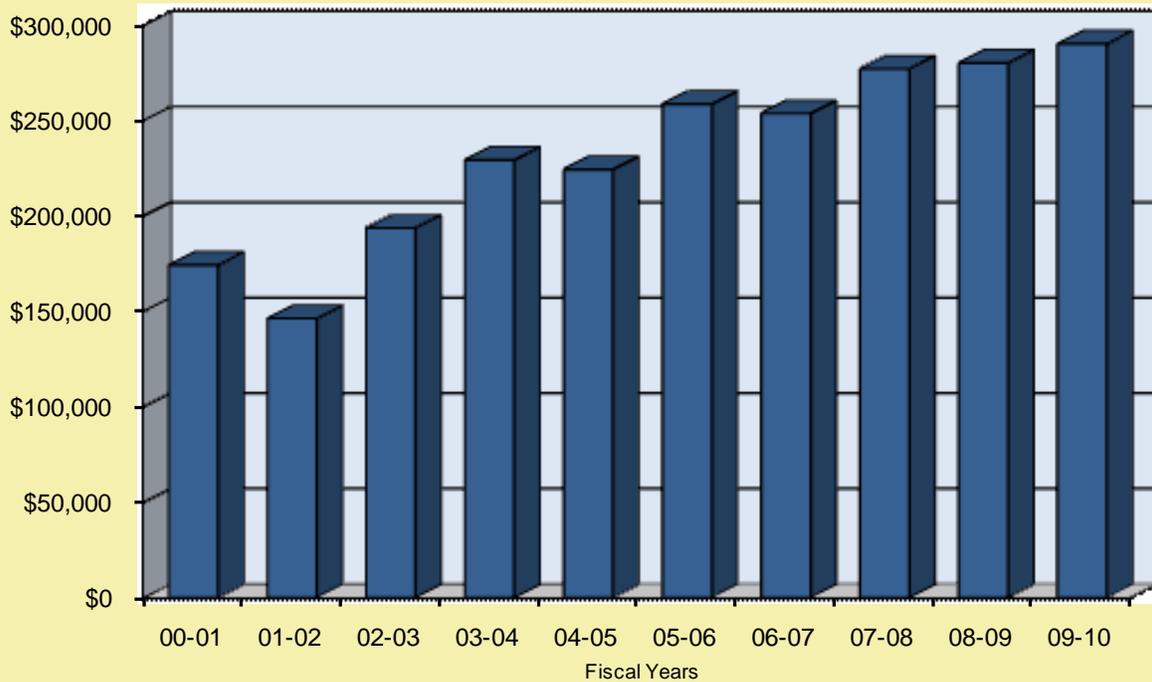
Parks and Recreation Department

Athletic Programs Division

Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel					
Operations	\$258,362	\$253,481	\$276,848	\$280,000	\$290,000
Capital equipment					
Total expenses	\$258,362	\$253,481	\$276,848	\$280,000	\$290,000

Ten Year Comparison of Expenses



Non-departmental

Expenditures Budget

2009 – 2010

Divisions

1. General Fund
2. Debt Service Fund
3. Impact Fee Fund
4. Capital Projects Fund

Description

These budgets are not specific to any department and are grouped in this non-departmental designation.

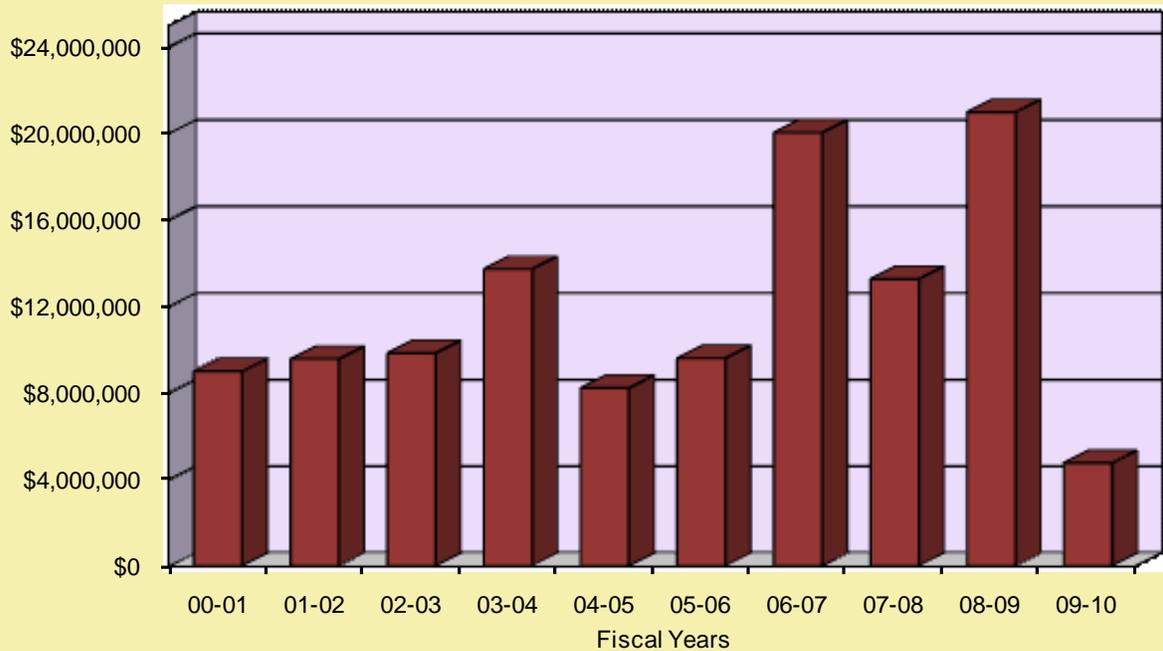
Non-departmental

Summary

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08		
Personnel				2008-09	2009-10
Operations					
Capital equipment					
Capital projects	\$2,192,161	\$11,730,255	\$5,092,507	\$10,430,816	2,070,000
Debt service	1,032,049	1,185,264	1,480,935	1,040,968	868,930
Transfers	6,374,563	7,108,857	6,133,856	9,494,918	1,633,549
Total expenditures	9,598,773	20,024,376	12,707,298	20,966,702	4,754,425
Budgeted increase in fund balance					1,872,460
Totals	\$9,598,773	\$20,024,376	\$12,707,298	\$20,966,702	\$6,626,885

Ten Year Comparison of Expenditures



Non-departmental

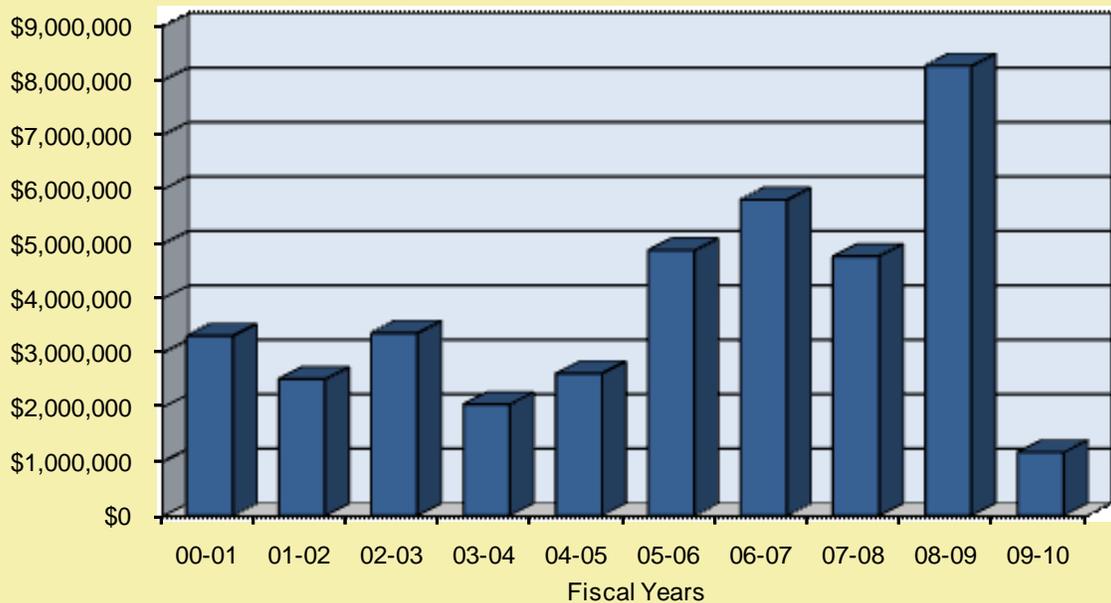
General Fund

Expenditure Budget

	Prior Years Actual			Current Year Estimate 2008-09	Proposed Budget 2009-10
	2005-06	2006-07	2007-08		
Personnel (see note)					\$181,946
Operations					
Capital equipment					
Debt service					
Transfers	\$4,874,563	\$5,802,857	\$4,217,280	\$8,262,818	983,549
Total expenditures	4,874,563	5,802,857	4,217,280	8,262,818	1,165,495
Budgeted increase in fund balance					1,872,460
Totals	\$4,874,563	\$5,802,857	\$4,217,280	\$8,262,818	\$3,037,955

Note: Personnel amount may be transferred to any department within the General Fund as part of adjustments for employee range and merit increases as determined by management. Excess may be used in other areas of the General Fund as determined by the City Manager.

Ten Year Comparison of Expenditures

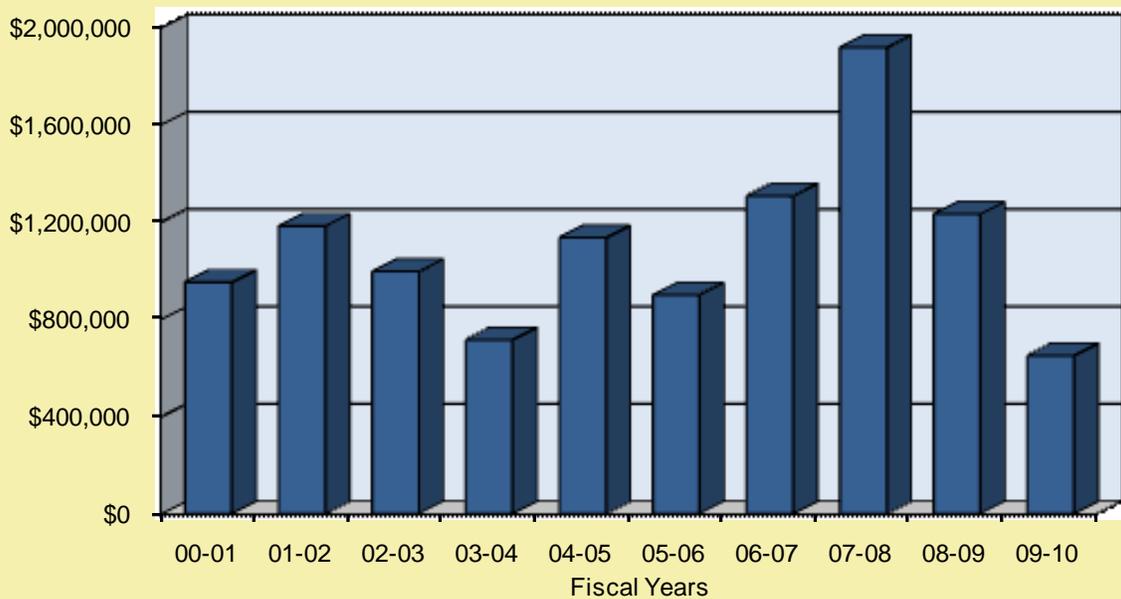


Non-departmental

Impact Fee Fund Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel					
Operations					
Capital equipment					
Debt service					
Transfers	\$900,000	\$1,306,000	\$1,916,576	\$1,232,100	\$650,000
Total expenditures	900,000	1,306,000	1,916,576	1,232,100	650,000
Budgeted increase in fund balance					
Totals	\$900,000	\$1,306,000	\$1,916,576	\$1,232,100	\$650,000

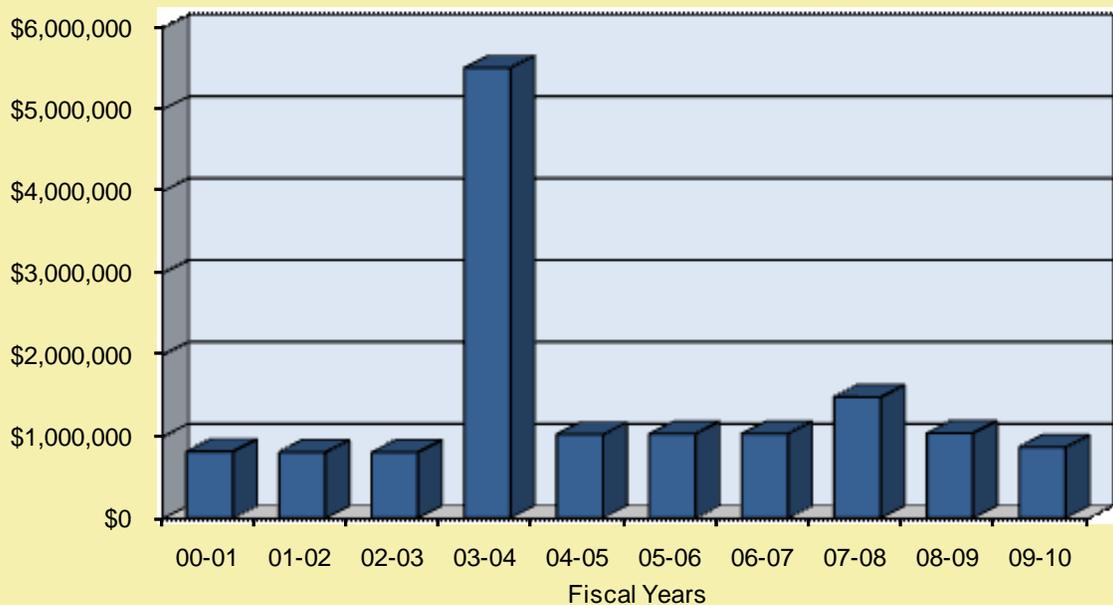
Ten Year Comparison of Expenditures



Non-departmental
Debt Service Fund
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel					
Operations					
Capital equipment					
Debt service	\$1,032,049	\$1,031,708	\$1,480,935	\$1,040,968	\$868,930
Total expenditures	1,032,049	1,031,708	1,480,935	1,040,968	868,930
Budgeted increase in fund balance					
Totals	\$1,032,049	\$1,031,708	\$1,480,935	\$1,040,968	\$868,930

Ten Year Comparison of Expenditures



Non-departmental

Capital Projects Fund

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2005-06	2006-07	2007-08	2008-09	2009-10
Personnel					
Operations					
Capital projects	\$2,192,161	\$11,730,255	\$5,092,507	\$10,430,816	\$2,070,000
Debt service		153,556			
Transfers	600,000				
Total expenditures	2,792,161	11,883,811	5,092,507	10,430,816	2,070,000
Budgeted increase in fund balance					
Totals	\$2,792,161	\$11,883,811	\$5,092,507	\$10,430,816	\$2,070,000

Water Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2008-09	Current Year Estimate 2008-09	Proposed Budget 2009-10
	2005-06	2006-07	2007-08			
Revenues:						
Water sales	\$4,435,750	\$4,715,813	\$5,005,340	\$5,381,250	\$5,400,000	\$5,420,000
Turn off fees	44,025	46,295	46,578	40,000	40,000	40,000
Meter sales	71,750	46,883	48,050	40,000	62,000	50,000
Bad debts recovered	1,697	1,855	1,631	2,000	2,000	2,000
Late fees	84,705	88,380	92,455	90,000	93,000	100,000
Sundry	4,283	36,799	3,688	1,000	1,000	1,000
Total revenues	4,642,210	4,936,025	5,197,742	5,554,250	5,598,000	5,613,000
Expenses:						
Personnel	822,720	915,449	977,195	947,044	954,164	961,173
Operations	2,628,005	2,629,411	2,982,172	2,645,502	2,726,591	3,045,295
Depreciation	737,402	712,127	753,188	712,127	712,127	712,127
Total operating expenses	4,188,127	4,256,987	4,712,555	4,304,673	4,392,882	4,718,595
Operating income	454,083	679,038	485,187	1,249,577	1,205,118	894,405
Nonoperating revenues (expenses):						
Interest income	31,585	71,523	60,572	75,000	40,000	35,000
Water connection fees	42,908	54,505	31,364	50,000	65,000	50,000
Water impact fees	493,830	360,550	213,250	300,000	96,250	50,000
Exaction fees	241,867	14,323	4,199		4,500	
Gain on sale of capital assets				5,000	5,000	5,000
Developer payments			144,894			
Bond proceeds and (issuance costs)						
Federal grant	47,142					
Interest expense and agents fees	(105,293)	(97,585)	(80,478)	(57,468)	(52,968)	(46,470)
Income	1,206,122	1,082,354	858,988	1,622,109	1,362,900	987,935
Transfers and contributions:						
Transfers in	2,200					
Transfers out	(522,000)	(106,000)		(664,500)	(664,500)	
Transfers out for taxes in lieu	(68,712)	(72,360)	(72,463)	(76,676)	(76,676)	(69,020)
Contributed water lines	315,370	1,728,582	977,078			
Changes in net assets	\$932,980	\$2,632,576	\$1,763,603	\$880,933	\$621,724	\$918,915

Reconciliation to Cash

Changes in net assets	\$932,980	\$2,632,576	\$1,763,603	\$880,933	\$621,724	\$918,915
Add depreciation	737,402	712,127	753,188	712,127	712,127	712,127
Capital projects and equipment	(558,036)	(419,429)	(1,294,838)	(1,108,155)	(948,155)	(731,439)
Less contributed capital	(315,370)	(1,728,582)	(977,078)			
Debt service principal	(280,000)	(295,000)	(800,000)	(305,000)	(305,000)	(310,000)
Net changes to assets and liabilities	(502,179)	(55,802)	(5,746)			
Cash and equivalents at beginning of year	812,991	827,788	1,673,678	887,186	887,186	967,882
Cash and equivalents at end of year	827,788	1,673,678	1,112,807	1,067,091	967,882	1,557,485
Less cash for carryover projects	(611,809)	(1,313,876)	(225,621)			
Available cash and equivalents	\$215,979	\$359,802	\$887,186	\$1,067,091	\$967,882	\$1,557,485

Reconciliation to Non GAAP Basis

Total operating expenses	\$4,188,127	\$4,256,987	\$4,712,555	\$4,304,673	\$4,392,882	\$4,718,595
Capital projects and equipment	558,036	419,429	1,294,838	1,108,155	948,155	731,439
Debt principal	280,000	295,000	800,000	305,000	305,000	310,000
Interest expense	105,293	97,585	80,478	57,468	52,968	46,470
Transfers out for taxes in lieu	68,712	72,360	72,463	76,676	76,676	69,020
Transfers out	522,000	106,000		664,500	664,500	
Budgeted increase in net assets				179,905	80,696	589,603
Depreciation	(737,402)	(712,127)	(753,188)	(712,127)	(712,127)	(712,127)
Total expense non GAAP basis	\$4,984,766	\$4,535,234	\$6,207,146	\$5,984,250	\$5,808,750	\$5,753,000

Storm Sewer Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2008-09	Current Year Estimate 2008-09	Proposed Budget 2009-10
	2005-06	2006-07	2007-08			
Revenues:						
Storm sewer fees	\$1,605,185	\$1,634,117	\$2,067,637	\$2,190,072	\$2,164,000	\$2,170,000
Sundry	25,076		200			
Total revenues	1,630,261	1,634,117	2,067,837	2,190,072	2,164,000	2,170,000
Expenses:						
Personnel	295,199	300,081	411,771	424,084	431,203	449,188
Operations	1,460,544	499,825	810,564	422,348	509,429	555,183
Depreciation	558,504	587,136	700,393	587,136	587,136	587,136
Total operating expenses	2,314,247	1,387,042	1,922,728	1,433,568	1,527,768	1,591,507
Operating income (loss)	(683,986)	247,075	145,109	756,504	636,232	578,493
Nonoperating revenues:						
Interest	68,459	16,184	43,500	3,900	22,900	6,900
Developer payments			231,760			
Impact fees east area	94,930	63,006	149,181	100,000	3,000	15,000
Impact fees central area	111,630	118,159	119,667	50,000	85,000	50,000
Impact fees west area	307,990	313,131	78,495	150,000	100,000	100,000
Income (loss)	(100,977)	757,555	767,712	1,060,404	847,132	750,393
Transfers and contributions:						
Transfers in	2,112,769	1,598,555		70,000	70,000	
Transfers out for taxes in lieu	(53,170)	(58,529)	(59,916)	(70,218)	(70,218)	(65,029)
Transfer out		(600,000)	(817,514)			
Capital contributions	463,811	1,335,050	1,076,392			
Changes in net assets	\$2,422,433	\$3,032,631	\$966,674	\$1,060,186	\$846,914	\$685,364

Reconciliation to Cash

Changes in net assets	\$2,422,433	\$3,032,631	\$966,674	\$1,060,186	\$846,914	\$685,364
Add depreciation	558,504	587,136	700,393	587,136	587,136	587,136
Capital projects and equipment	(3,888,936)	(2,300,451)	(611,619)	(1,827,016)	(2,375,108)	(496,550)
Less capital contributions	(463,811)	(1,335,050)	(1,076,392)			
Net changes to assets and liabilities	582,425	(406,154)	(6,891)			
Cash and equivalents at beginning of year	2,074,474	1,285,089	863,201	543,519	543,519	(397,539)
Cash and equivalents at end of year	1,285,089	863,201	835,366	363,825	(397,539)	378,411
Less cash for carryover projects	(432,967)	(689,327)	(291,847)			
Available cash and equivalents	\$852,122	\$173,874	\$543,519	\$363,825	(\$397,539)	\$378,411

Reconciliation to Non GAAP Basis

Total operating expenses	\$2,314,247	\$1,387,042	\$1,922,728	\$1,433,568	\$1,527,768	\$1,591,507
Capital projects and equipment	3,888,936	2,300,451	611,619	1,827,016	2,375,108	496,550
Transfer fee in lieu	53,170	58,529	59,916	70,218	70,218	65,029
Transfer to other funds		600,000	817,514			
Budgeted increase in net assets						775,950
Depreciation	(558,504)	(587,136)	(700,393)	(587,136)	(587,136)	(587,136)
Total expense non GAAP basis	\$5,697,849	\$3,758,886	\$2,711,384	\$2,743,666	\$3,385,958	\$2,341,900

Sewer Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2008-09	Current Year Estimate 2008-09	Proposed Budget 2009-10
	2005-06	2006-07	2007-08			
Revenues:						
Sewer fees	\$3,267,505	\$3,353,693	\$3,370,646	\$3,555,266	\$3,411,922	\$4,125,319
Sundry	13,460	8,680	3,500	3,000	2,000	2,000
Total revenues	3,280,965	3,362,373	3,374,146	3,558,266	3,413,922	4,127,319
Expenses:						
Personnel	711,216	820,360	830,951	874,340	881,459	863,032
Operations	2,238,006	2,732,366	2,543,858	2,453,785	2,466,266	2,813,138
Depreciation	316,982	318,847	359,270	318,847	318,847	318,847
Total operating expenses	3,266,204	3,871,573	3,734,079	3,646,972	3,666,572	3,995,017
Operating income (loss)	14,761	(509,200)	(359,933)	(88,706)	(252,650)	132,302
Nonoperating revenues:						
Interest income	94,366	94,050	63,601	35,000	30,000	20,000
Sewer connection fees	12,214	41,544	13,418	20,000	11,800	10,000
Income (loss)	121,341	(373,606)	(282,914)	(33,706)	(210,850)	162,302
Contributed sewer lines	164,568	381,488	542,190			
Transfer in	4,350				100,000	
Transfers out for taxes in lieu	(24,106)	(25,222)	(25,210)	(25,746)	(25,746)	(24,857)
Changes in net assets	\$266,153	(\$17,340)	\$234,066	(\$59,452)	(\$136,596)	\$137,445

Reconciliation to Cash

Changes in net assets	\$266,153	(\$17,340)	\$234,066	(\$59,452)	(\$136,596)	\$137,445
Add depreciation	316,982	318,847	359,270	318,847	318,847	318,847
Capital projects and equipment	(517,681)	(365,476)	(392,796)	(592,695)	(712,695)	(106,550)
Less contributed capital	(164,568)	(381,488)	(542,190)			
Loan repaid by water fund			500,000			
Net changes to assets and liabilities	(137,742)	(38,094)	99,040			
Cash and equivalents at beginning of year	1,724,516	1,487,660	1,004,109	1,261,499	1,261,499	731,055
Cash and equivalents at end of year	1,487,660	1,004,109	1,261,499	928,199	731,055	1,080,797
Less cash for carryover projects	(829,714)	(136,268)				
Available cash and equivalents	\$657,946	\$867,841	\$1,261,499	\$928,199	\$731,055	\$1,080,797

Reconciliation to Non GAAP Basis

Total operating expenses	\$3,266,204	\$3,871,573	\$3,734,079	\$3,646,972	\$3,666,572	\$3,995,017
Capital projects and equipment	517,681	365,476	392,796	592,695	712,695	106,550
Transfers out	24,106	25,222	25,210	25,746	25,746	24,857
Budgeted increase in net assets						349,742
Depreciation	(316,982)	(318,847)	(359,270)	(318,847)	(318,847)	(318,847)
Total expense non GAAP basis	\$3,491,009	\$3,943,424	\$3,792,815	\$3,946,566	\$4,086,166	\$4,157,319

Refuse Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2008-09	Current Year Estimate 2008-09	Proposed Budget 2009-10
	2005-06	2006-07	2007-08			
Revenues:						
Service fees	\$2,976,571	\$2,673,949	\$2,562,728	\$2,611,449	\$2,610,000	\$2,503,643
Total revenues	2,976,571	2,673,949	2,562,728	2,611,449	2,610,000	2,503,643
Expenses:						
Personnel	56,941	60,055	57,692	61,269	68,388	67,408
Operations	2,705,279	2,494,759	2,404,548	2,479,961	2,431,364	2,527,365
Total operating expenses	2,762,220	2,554,814	2,462,240	2,541,230	2,499,752	2,594,773
Operating income	214,351	119,135	100,488	70,219	110,248	(91,130)
Non operating revenues:						
Interest income		13,234	17,549			
Transfers out		(140,000)				
Changes in net assets	\$214,351	(\$7,631)	\$118,037	\$70,219	\$110,248	(\$91,130)

Reconciliation to Cash

Changes in net assets	\$214,351	(\$7,631)	\$118,037	\$70,219	\$110,248	(\$91,130)
Net changes to assets and liabilities	(16,630)	40,120	(6,034)			
Cash balance (deficit) at beginning of year	57,110	254,831	287,320	399,323	399,323	509,571
Cash balance (deficit) at end of year	\$254,831	\$287,320	\$399,323	\$469,542	\$509,571	\$418,441

Reconciliation to Non GAAP Basis

Total operating expenses	\$2,762,220	\$2,554,814	\$2,462,240	\$2,541,230	\$2,499,752	\$2,594,773
Transfers out		140,000				
Budgeted increase in net assets				70,219	110,248	
Total expense non GAAP basis	\$2,762,220	\$2,694,814	\$2,462,240	\$2,611,449	\$2,610,000	\$2,594,773

Swimming Pool Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2008-09	Current Year Estimate 2008-09	Proposed Budget 2009-10
	2005-06	2006-07	2007-08			
Revenues:						
Admissions	\$224,169	\$239,660	\$216,049	\$225,000	\$220,000	\$220,000
Locker fees	1,399	2,326	2,089	1,552	3,100	3,000
Lessons	74,326	84,200	61,345	65,000	70,000	70,000
Raft rentals	39,718	44,626	43,558	44,093	51,000	51,000
Racketball admissions	10,917	13,284	11,035	9,788	14,000	14,000
Concessions gross profit	21,917	18,148	13,819	16,311	10,500	13,000
Group reservations	24,669	33,658	35,709	36,712	30,000	30,000
Sales tax	(20,256)	(20,776)	(18,466)	(20,000)	(19,000)	(19,200)
Office rental income	18,790	18,790	18,790	18,790	18,790	18,790
Gym and pool trade	40,774	40,774	40,774	40,774	40,774	26,565
Sundry	26,859	130	(551)			
Total revenues	463,282	474,820	424,151	438,020	439,164	427,155
Expenses:						
Personnel	310,116	337,770	395,097	441,349	479,861	543,105
Operations	642,552	411,286	385,912	369,733	376,502	322,774
Depreciation	89,144	38,955	38,955	38,955	38,955	38,955
Total operating expenses	1,041,812	788,011	819,964	850,037	895,318	904,834
Operating loss	(578,530)	(313,191)	(395,813)	(412,017)	(456,154)	(477,679)
Non operating income:						
Contributed capital						
Loss	(578,530)	(313,191)	(395,813)	(412,017)	(456,154)	(477,679)
Transfers:						
Transfers in	448,000	344,649	614,353	498,062	525,199	498,724
Change in net assets	(\$130,530)	\$31,458	\$218,540	\$86,045	\$69,045	\$21,045

Reconciliation to Cash

Change in net assets	(\$130,530)	\$31,458	\$218,540	\$86,045	\$69,045	\$21,045
Add depreciation	89,144	38,955	38,955	38,955	38,955	38,955
Capital projects and equipment			(300,695)	(125,000)	(108,000)	(60,000)
Less capital contributions						
Net changes to assets and liabilities	23,617	(32,617)	127,406			
Cash and equivalents at beginning of year	254,023	236,254	274,050	358,256	358,256	358,256
Cash and equivalents at end of year	\$236,254	\$274,050	\$358,256	\$358,256	\$358,256	\$358,256

Reconciliation to Non GAAP Basis

Total operating expenses	\$1,041,812	\$788,011	\$819,964	\$850,037	\$895,318	\$904,834
Capital projects and equipment			300,695	125,000	108,000	60,000
Depreciation	(89,144)	(38,955)	(38,955)	(38,955)	(38,955)	(38,955)
Total expense non GAAP basis	\$952,668	\$749,056	\$1,081,704	\$936,082	\$964,363	\$925,879

Athletic Programs Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2008-09	Current Year Estimate 2008-09	Proposed Budget 2009-10
	2005-06	2006-07	2007-08			
Revenues:						
Athletic program fees	\$259,809	\$269,175	\$268,399	\$300,000	\$280,000	\$290,000
Total revenues	259,809	269,175	268,399	300,000	280,000	290,000
Expenses:						
Personnel	86,722	69,926	97,851	89,000	89,000	
Operations	171,640	183,555	178,997	211,000	191,000	290,000
Depreciation						
Total operating expenses	258,362	253,481	276,848	\$300,000	\$280,000	\$290,000
Changes in net assets	\$1,447	\$15,694	(\$8,449)			

Reconciliation to Cash

Changes in net assets	\$1,447	\$15,694	(\$8,449)			
Depreciation						
Net changes to assets and liabilities	(5,630)	17,674	(11,056)			
Cash and equivalents at beginning of year	40,573	36,390	69,758	\$50,253	\$50,253	\$50,253
Cash and equivalents at end of year	\$36,390	\$69,758	\$50,253	\$50,253	\$50,253	\$50,253

Reconciliation to Non GAAP Basis

Total operating expenses	\$258,362	\$253,481	\$276,848	\$300,000	\$280,000	\$290,000
Depreciation						
Budgeted increase in net assets						
Total expense non GAAP basis	\$258,362	\$253,481	\$276,848	\$300,000	\$280,000	\$290,000

Emergency Medical Services Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2008-09	Current Year Estimate 2008-09	Proposed Budget 2009-10
	2005-06	2006-07	2007-08			
Revenues:						
EMS grants	\$24,860	\$28,048	\$30,414		\$14,460	
Paramedic fees - county	16,138	15,812	19,589	\$12,000	18,814	\$12,000
Paramedic fees - city	220,049	204,897	241,045	235,000	285,000	280,000
Transportation fees	1,335,054	1,625,891	2,039,362	2,040,000	2,285,000	2,385,000
Supply fees	172,823	159,272	196,082	190,990	200,000	196,000
Medicaid allowance	(443,970)	(492,763)	(718,450)	(550,000)	(752,000)	(760,000)
Bad debt recovered	30,176	40,161	42,804	45,000	52,000	50,000
Bad debt write-off	(220,174)	(366,064)	(443,328)	(400,000)	(400,000)	(400,000)
Sundry	750		900			
Total revenues	1,135,706	1,215,254	1,408,418	1,572,990	1,703,274	1,763,000
Expenses:						
Personnel	1,260,924	1,336,155	1,451,418	1,495,751	1,495,751	1,717,307
Operations	220,909	248,849	287,184	236,445	249,319	259,841
Depreciation	89,747	59,007	72,584	59,007	59,007	59,007
Total operating expenses	1,571,580	1,644,011	1,811,186	1,791,203	1,804,077	2,036,155
Operating (loss)	(435,874)	(428,757)	(402,768)	(218,213)	(100,803)	(273,155)
Nonoperating revenues:						
Interest income	8,354	10,620	11,366	5,000	10,000	8,000
Gain on sale of fixed assets		8,000				
Transfers in						
Transfers out			(30,000)	(200,000)	(200,000)	
Davis County contribution	500,000	527,000	553,350	575,484	582,300	590,000
Net income (loss)	\$72,480	\$116,863	\$131,948	\$162,271	\$291,497	\$324,845

Reconciliation to Cash

Net income (loss)	\$72,480	\$116,863	\$131,948	\$162,271	\$291,497	\$324,845
Add depreciation	89,747	59,007	72,584	59,007	59,007	59,007
Capital projects and equipment		(175,255)	(23,348)	(24,000)	(35,546)	(168,000)
Net change in assets and liabilities	(52,458)	(26,982)	(5,054)			
Cash and equivalents at beginning of year	106,540	216,309	189,942	366,072	366,072	681,030
Cash and equivalents at end of year	\$216,309	\$189,942	\$366,072	\$563,350	\$681,030	\$896,882

Reconciliation to Non GAAP Basis

Total operating expense	\$1,571,580	\$1,644,011	\$1,811,186	\$1,791,203	\$1,804,077	\$2,036,155
Capital projects and equipment		175,255	23,348	24,000	35,546	168,000
Bad debt write-off	220,174	366,064	443,328	400,000	400,000	400,000
Transfers out			30,000	200,000	200,000	
Depreciation	(89,747)	(59,007)	(72,584)	(59,007)	(59,007)	(59,007)
Budgeted increase in net assets					314,958	215,852
Total expense non GAAP basis	\$1,702,007	\$2,126,323	\$2,235,278	\$2,356,196	\$2,695,574	\$2,761,000

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Capital Improvement Plan Summary 2009/2010

Governmental Fund Projects Department/Division Project Description	Current Year Projects Total	Funding Sources				
		General Fund	Impact Fees	Class C Road Funds	Enterprise Funds	
					Revenues	Impact Fees
Fire Department - Fire Division:						
Fire station #4	\$100,000		\$100,000			
Subtotal	100,000		100,000			
Public Works Department - Streets Division:						
Sidewalk, curb, gutter replace/repair	100,000			\$100,000		
Traffic signal, upgrade at 1000 West and Antelope Drive	45,000			45,000		
Traffic signal, 2200 West and Hill Field Road	270,000		200,000	70,000		
Traffic signal, 3200 West and Hill Field Road	405,000		200,000	205,000		
Developer payback agreement - Swan Meadows	81,818			81,818		
Developer payback agreement - Wild Horse Meadows (partial)	68,182			68,182		
Subtotal	970,000		400,000	570,000		
Parks and Recreation Department - Recreation Division:						
School District/City gymnasium (3200 West)	1,000,000	\$850,000	150,000			
Subtotal	1,000,000	850,000	150,000			
Total Governmental Funds	\$2,070,000	\$850,000	\$650,000	\$570,000		

Enterprise Fund Projects Project Description	Current Year Projects Total	Funding Sources				
		General Fund	Impact Fees	Special Revenue Funds	Enterprise Funds	
					Revenues	Impact Fees
Swimming Pool Fund:						
Replace small pool heater	\$30,000	\$30,000				
Replace small pool filters	30,000	30,000				
Total Pool Fund	\$60,000	\$60,000				
Emergency Medical Services Fund:						
Ambulance	\$168,000				\$168,000	
Total EMS Fund	\$168,000				\$168,000	
Water Fund:						
Fort Lane well pump	\$250,000				\$250,000	
8" line on Gordon Ave, 1375 East to Emerald Drive	170,000				170,000	
20" line connection feed to Clearfield tank	250,000				200,000	\$50,000
Kays Creek Drive replace water saddles	5,000				5,000	
Developer payback agreement - Roberts Farms 5&6	8,500				8,500	
Developer payback agreement - Wild Horse Springs	36,624				36,624	
Developer payback agreement - Knowlton	4,765				4,765	
Total Water Fund	\$724,889				\$674,889	\$50,000
Sewer Fund:						
10" line, Alfred Circle replacement	\$100,000				\$100,000	
Total Sewer Fund	\$100,000				\$100,000	
Storm Sewer Fund - East Area:						
Developer payback agreement - Chadwick Farms (partial)	\$15,000				\$7,000	\$8,000
Storm Sewer Fund - Central Area:						
Stanford Avenue (1280 N) Marilyn Drive to U.P. tracks	175,000				175,000	
Storm Sewer Fund - West Area:						
3200 West and West Hill Field Road	300,000				250,000	50,000
Total Storm Sewer Fund	\$490,000				\$432,000	\$58,000
All Funds Total						
	\$3,612,889	\$910,000	\$650,000	\$570,000	\$1,374,889	\$108,000

Contributions to Outside Agencies

Miss Layton Pageant	\$1,200
Layton Arts Council	35,000
Layton High graduation bash	200
Northridge High graduation bash	200
Community Action Council	20,000
Chamber of Commerce	2,000
Davis Cable Channel	9,000
Evergreen Xmas Things	1,000
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Total contributions	\$68,600
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The City Council has determined to make the above contributions to the entities or activities listed. It is their determination that the activities benefit the City and citizens of Layton.

Statistical & Demographic Information

General Information	2001	2002	2003	2004	2005	2006	2007	2008
Full-time equivalent employees	287.6	302.3	314.8	322.1	334.8	347.9	356.3	361.1
Area in square miles	22	22	22	22	22	22	22	22
Streets, lineal miles	213	216	218	221	223	223	227	231
Park acreage - developed	153	153	161	161	171	171	171	171
Park acreage - undeveloped	299	299	310	310	300	343	387	387
Number of parks	10	10	11	11	12	12	12	12
Swimming pools	2	2	2	2	2	2	2	2
Tennis courts	11	11	12	12	13	13	13	14
Gymnasiums	1	2	2	2	2	2	2	2
Fire Protection (Fiscal years)	2001	2002	2003	2004	2005	2006	2007	2008
Number of stations	3	3	3	3	3	3	3	3
Calls answered	2,834	3,201	3,476	3,693	4,102	4,141	4,309	4,451
Training - hours	10,104	6,475	7,548	5,895	8,755	8,955	9,556	5,864
Estimated property damage - (thousands)	\$1,426	\$6,431	\$965	\$386	\$5,080	\$5,366	\$496	\$955
Police Protection (Fiscal years)	2001	2002	2003	2004	2005	2006	2007	2008
Number of patrol units	53	55	51	50	50	53	53	57
Number of investigators	12	12	19	21	20	21	21	22
Citations issued	5,187	7,020	7,481	9,348	9,991	8,052	8,669	9,875
Arrests made	3,425	2,783	2,745	2,551	2,876	2,855	2,978	3,124
Number of incidents	39,795	50,875	48,748	51,490	50,869	57,970	53,853	58,406
Code enforcement cases (calendar year) *					1,469	2,392	4,478	6,778
Estimated theft losses - (thousands)	\$2,150	\$1,918	\$1,996	\$2,044	\$1,972	\$1,826	\$2,014	\$1,955
Estimated theft recoveries - (thousands)	\$547	\$670	\$683	\$1,229	\$825	\$803	\$763	\$796
Reportable traffic accidents	1,468	1,581	1,590	1,435	1,408	1,415	1,342	1,354
Estimated property damage loss from traffic accidents - (thousands)	\$3,306	\$3,440	\$3,590	\$3,998	\$4,952	\$2,632	N/A	N/A
Water/Sewer (Fiscal years)	2001	2002	2003	2004	2005	2006	2007	2008
Miles of water mains	229	232	234	239	243	243	248	253
Miles of sanitary sewer mains	165	168	169	172	174	175	178	183
Miles of storm sewer mains	105	107	108	115	118	120	124	131
Number of water users (units)	20,572	20,911	21,057	21,417	22,040	22,329	23,038	23,320
Number of sewer users (units)	20,502	20,841	20,987	21,342	21,965	22,254	22,963	23,245
Water storage capacity (million gallons)	20	22	22	22	22.5	22.5	22.5	22.5
Wells - culinary water	6	5	5	5	5	5	5	5
Average daily water consumption (million gallons)	13.3	13.3	10.8	11.1	11.2	11.2	10.5	10.2
Maximum daily water capacity (million gallons)	21.2	21.2	21.2	21.2	21.2	21.2	21.2	21.2
Community & Economic Development (Calendar years)	2001	2002	2003	2004	2005	2006	2007	2008
New construction permits issued	436	472	389	364	427	626	292	114
Remodel permits issued	159	180	184	210	259	134	177	176
Other permits issued	126	130	129	200	202	191	250	643
Building inspections made	5,252	5,066	9,672	11,198	8,553	10,573	8,892	5,490
Code enforcement inspections made	11,190	10,824	12,414	11,118	8,291	8,939	9,275	7,360
Value of new dwellings (thousands)	\$37,348	\$36,765	\$54,809	\$50,572	\$76,100	\$67,542	\$68,566	\$24,981
Value of remodels (thousands)	\$6,137	\$7,901	\$4,383	\$4,157	\$10,379	\$7,434	\$5,266	\$3,692
Value of other (thousands)	\$13,993	\$18,523	\$15,100	\$32,905	\$7,878	\$14,243	\$546	\$6,844

* The police department began code enforcement in March of 2005. The information is reported on a calendar year basis.

Source: City Departments

2009-2010 SCHEDULE OF COMPENSATION

ELECTED OFFICERS COMPENSATION

Mayor	\$21,800 Per year
Councilmembers	13,130 Per year

STATUTORY OFFICERS; WAGE RANGES

	Per Month	
	Minimum	Maximum
City Attorney	\$7,148	\$10,722
City Engineer	5,837	8,464
Police Chief	6,783	10,175
Finance Director	6,600	9,900
City Recorder	3,479	4,871
City Treasurer	4,745	6,644

Statutory officers may have their compensation adjusted annually pursuant to the same process and utilizing the same measures used in adjusting compensation for the City's non-statutory employees.

GLOSSARY

The annual budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the document in understanding these terms, a glossary has been included in the document.

- Appropriation: A legislative authorization made by the City Council which permits the City to incur obligations and to expend resources.
- Budget: A financial plan for a specified period of time (fiscal year) that matches projected revenues and expenditures of various municipal services.
- City Manager's Budget Message: A message which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years and views and recommendations of the City Manager.
- Capital Outlay: The portion of the annual operating budget that appropriates funds for the purchase of capital equipment items. These expenditures are separated from regular operating items such as salaries, utilities and office supplies. The capital equipment budget includes funds for equipment purchases such as furniture, computers, special tools, vehicles and machinery which are usually distinguished from operating items according to their value and projected useful life.
- Capital Improvement Plan: A plan for capital expenditures to provide long-lasting physical improvements over a period of several future years. Layton City's Capital Improvement Plan provides budgetary projections for planned expenditures up to five years.
- Capital Projects: The portion of the annual budget that appropriates resources for the acquisition or construction of major capital facilities identified in the capital improvement plan. Capital projects are budgeted for project length and may be longer than one fiscal year. Examples of capital projects include; construction of new roads, water lines, sewer lines, etc.
- Contingency: Funds budgeted for unknown or unexpected expenditures during the budget year.

<u>Debt Service:</u>	The City’s obligation to pay the principal and interest of bonds and other debt instruments according to a pre-determined payment schedule.
<u>Department:</u>	A major administrative division of the City which indicates overall management responsibility for an operation or group of related operations within a functional area.
<u>Encumbrance:</u>	Commitments related to unperformed (executory) contracts for goods or services.
<u>Enterprise Fund:</u>	A fund type used to report an activity for which the intent is to finance the operation with user fees and charges. General taxes and resources are not used to finance these operations or are used minimally.
<u>Estimated Revenue:</u>	The amount of projected revenue to be collected during the fiscal year.
<u>Fiscal Year:</u>	The twelve month period designated by the Utah State Code signifying the beginning and ending period for recording financial transactions. For cities it begins July 1 and ends June 30.
<u>Fund:</u>	A fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.
<u>Fund Balance:</u>	The equity of a governmental fund and is the difference between assets and liabilities reported in the fund.
<u>General Fund:</u>	The general fund is one of five governmental fund types and typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.
<u>Governmental Fund Type:</u>	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.
<u>Grant:</u>	A contribution by a government or other organization to support a particular function.

Intergovernmental

Revenue: Revenue received from another government for a specified purpose.

Non-Departmental: Expenditures that are not related to a specific department.

Operations: Operating activities used in connection with cash flows reporting, generally resulting from providing services and producing and delivering goods that are not defined as capital, financing, or investing activities. These include wages, benefits, supplies, repairs, training, etc.

Personnel Salary benefits paid to employees.

Transfers to
Other Funds: To move money between funds in order to assist in meeting operational or capital costs.

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