

Layton City Corporation



**Fiscal Year Budget
2011—2012**

Layton City Corporation

Layton, Utah

Adopted Budget

Fiscal Year 2011 – 2012

**Prepared by:
Finance Department**

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Mayor • J. Stephen Curtis
City Manager • Alex R. Jensen
Asst. City Manager • James S. Mason

June 16, 2011

City Manager's Budget Message

To: Members of the Layton City Governing Body

Transmitted herewith is the proposed budget for fiscal year 2011-2012. The schedules and information contained herein represent the estimated revenues and expenditures for the year.

Ordinance 11-15 has been prepared to adopt the budget and set the property tax rate equal to the certified tax rate.

The economic recession is over and we believe that tax revenues have started to increase slightly. It will take some time for general fund revenues to return to the pre 2008 level. The City has weathered the recession reasonably well. Service levels for day to day operations were maintained throughout the recessionary period. Significant cut backs were made in capital improvement projects in order to maintain the funding for daily operations.

The proposed budget does not include tax increases. It does include a fee increase in the sewer fee base rate of \$1 per month. The monthly rate will increase from \$13.95 to \$14.95 per month.

Expenditures for all funds, excluding transfers to other funds, budgeted fund balance and budgeted net assets, are \$51,070,222. This is an increase of \$1,253,343 or 2.52%. In addition to current period revenues, \$2,520,866 of prior year fund balances and net assets will be appropriated.

Expenditures for the General Fund, excluding transfers to other funds and budgeted fund balance, are \$24,822,213. This is an increase of \$717,634 or 2.98%. Prior year fund balance of \$1,612,295 will be appropriated, in addition to current period revenues.

Personnel positions will be increased by two positions. The police department will add two full-time dispatchers.

Thanks to the Mayor and Council who work closely with Staff in arriving at financially responsible solutions. I recommend that the budget and certified tax rate be adopted.

Respectfully,



Alex R. Jensen,
City Manager



ORDINANCE 11-15

ADOPTING THE BUDGET AND PROPERTY TAX RATE FOR LAYTON CITY FOR FISCAL YEAR JULY 1, 2011, THROUGH JUNE 30, 2012; 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 16, 2011, 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 16, 2011, 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 property 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 the certified property tax rate.

SECTION III: That the City does hereby adopt a budget for the fiscal year beginning July 1, 2011, 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, 2011, 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 VII: Effective Date. This ordinance being necessary for the peace, health and safety of the City shall become effective immediately upon posting.

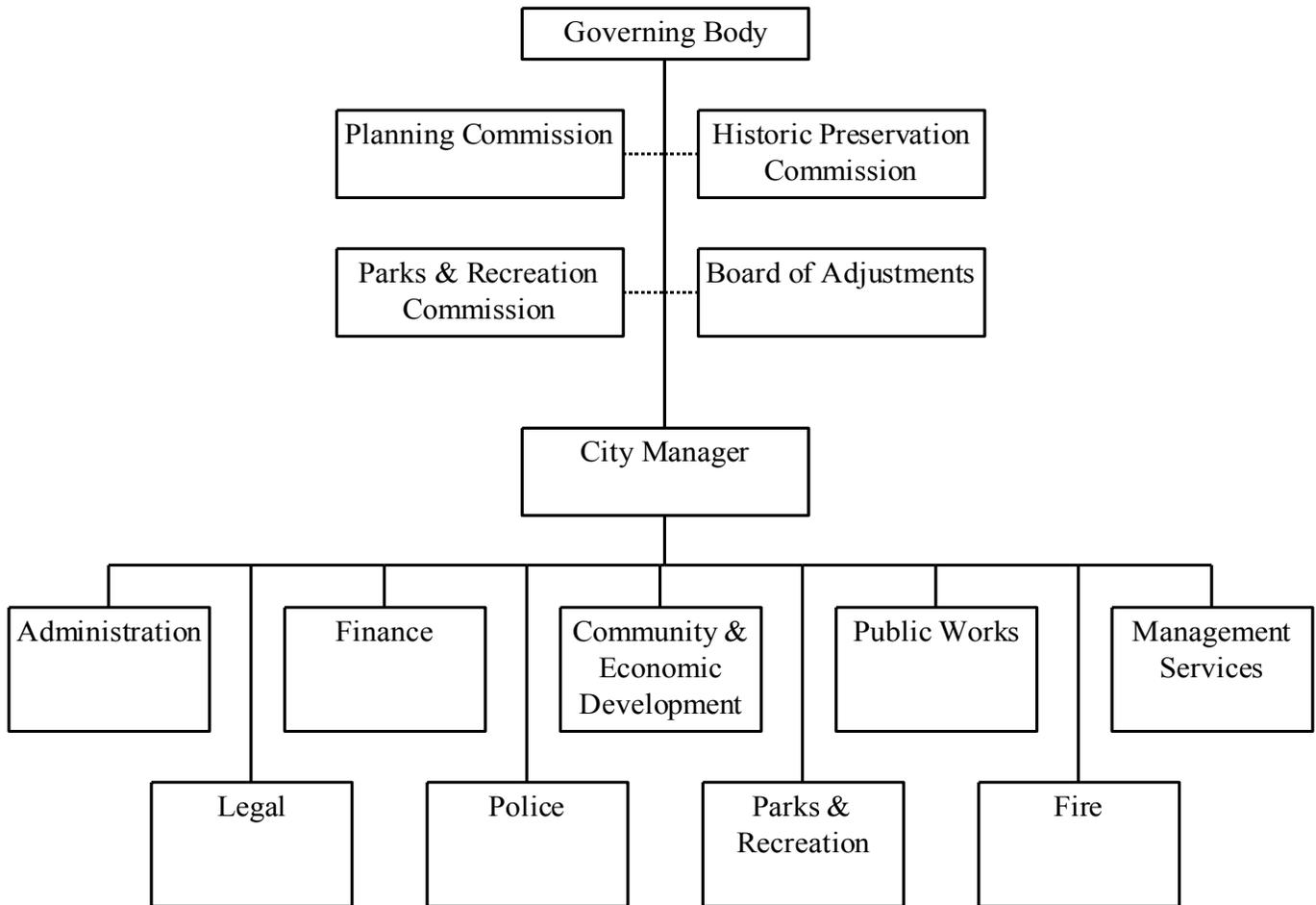
PASSED AND ADOPTED by the City Council of Layton, Utah, this **16th day of June, 2011**.

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 document presents the City's operations and capital budget for fiscal year 2011-2012. Tables, graphs, and comparisons have been included to enhance the presentation.

The table of contents lists the budget areas included in this document by page number. As a further aid, the document is divided into seven sections:

Section	Description	Page
I	City-wide schedules	1
II	Revenue	7
III	Expenditure and expense summaries	15
IV	Sundry schedules and graphs	18
V	Department expenditures and expenses	25
VI	Enterprise funds, GAAP basis	91
VII	Capital projects and miscellaneous	98

Section I. City-wide schedule section provides combining information of revenues and expenditures for all City funds in summary form.

Section II. The revenue section provides summary and detailed schedules for revenues and other financing sources with comparatives to previous years.

Section III. The expenditure and expense section provides summary schedules and graphs presenting snapshot views of the projected expenditures and expenses.

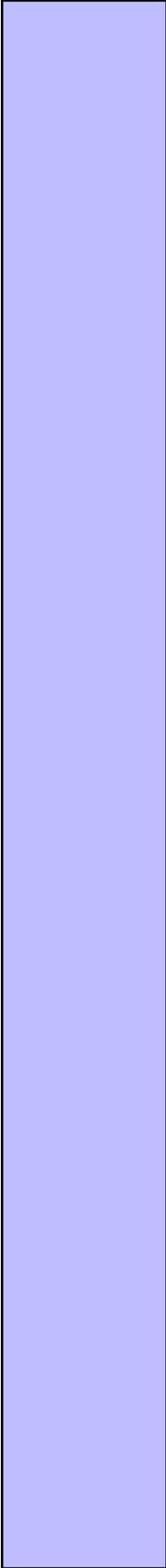
Section IV. Sundry schedules and graphs are included in this section to provide additional information about population, tax rates, property valuations and municipal debt.

Section V. Department expenditures and expenses section provides information about each department including the department function, manpower, and expenditures or expenses. Departments with multiple divisions are summarized for presentation purposes. The Emergency Medical Services Division, Water Division, Storm Sewer Division, Sewer Division, Refuse Division, Swimming Pool Division and Athletic Programs Division are enterprise type funds and use an accrual basis of accounting. However, they are depicted in this section like governmental fund types for summary purposes using the modified accrual basis of accounting. Section VI presents the enterprise funds in a full accrual GAAP basis of accounting.

Section VI. Enterprise funds, GAAP basis section presents each fund on a basis consistent with generally accepted accounting principles (GAAP). The schedules include reconciliations to the non-GAAP basis presented in sections III and V.

Section VII. Capital projects and miscellaneous section includes schedules of individual capital projects, statistical information, special notes, and a glossary of terms.

Additional information about the City's fiscal affairs is available in the Comprehensive Annual Financial Report (CAFR). Copies may be viewed on the City web page at www.laytoncity.org.

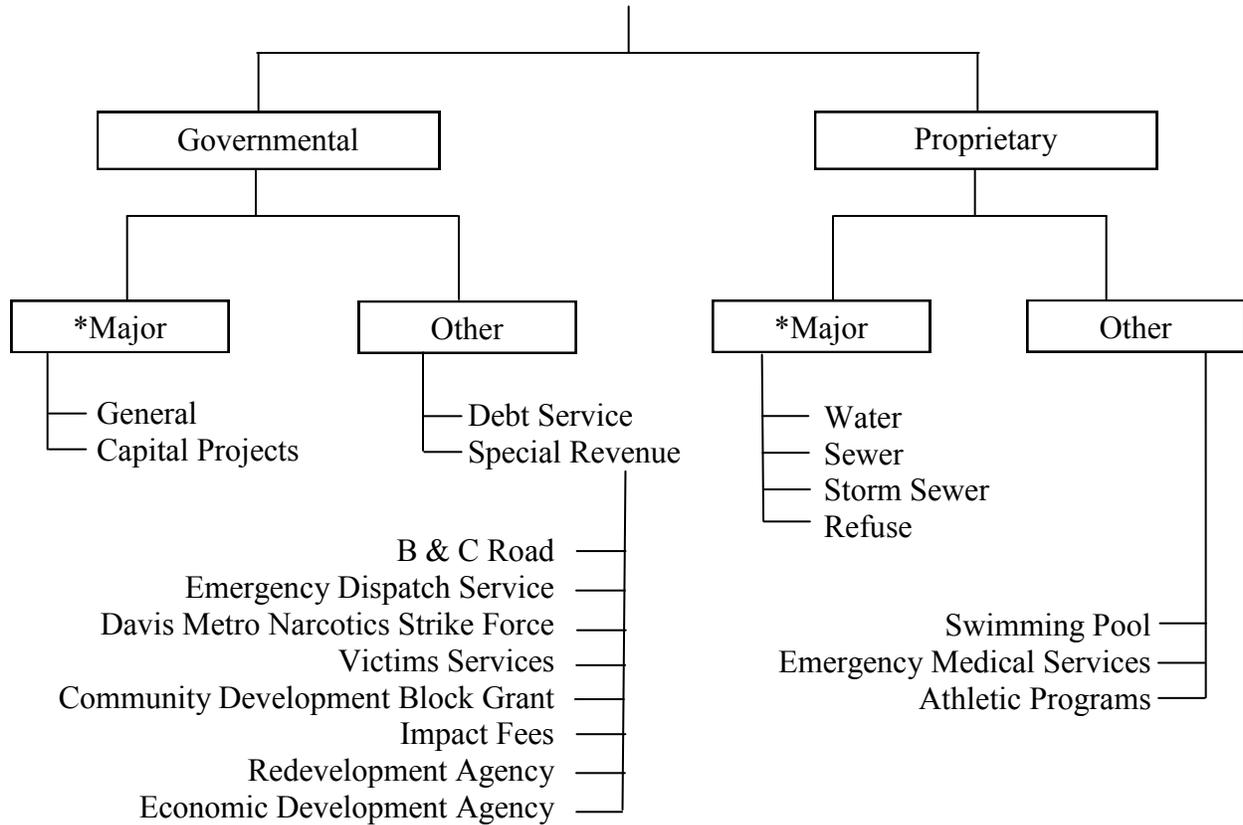


Layton City Corporation

Section I

City Wide Schedules

Layton City Funds



***Major Fund:**

On the following city wide budget schedules, the accounting funds of the City have been grouped according to the above chart for presentation. Major fund means a fund that expends 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	\$6,249,599		\$450,000	\$6,699,599
Uniform vehicle fees	565,000			565,000
General sales and use tax	10,469,110			10,469,110
Franchise tax	950,000			950,000
Telecommunications tax	1,000,000			1,000,000
Energy sales and use tax	3,300,000			3,300,000
Transient room tax	165,000			165,000
Permits and licenses	1,045,000			1,045,000
Intergovernmental	71,000		2,841,194	2,912,194
Charges for services	606,000		465,000	1,071,000
Interest	80,000		3,000	83,000
Fines and forfeitures	275,000			275,000
Miscellaneous	933,878		17,000	950,878
Impact fees			1,647,260	1,647,260
Subtotal	25,709,587		5,423,454	31,133,041
Transfers from other funds	204,177	\$2,040,000	2,637,060	4,881,237
Appropriation of fund balance/net assets	1,612,295	300,000	29,363	1,941,658
Total revenues	\$27,526,059	\$2,340,000	\$8,089,877	\$37,955,936
Expenditures and expenses:				
Personnel	\$19,916,619		\$656,118	\$20,572,737
Operations	4,377,308		1,559,391	5,936,699
Capital equipment	498,286		73,000	571,286
Capital projects		\$2,275,000	416,778	2,691,778
Debt service			2,722,063	2,722,063
Contingency	30,000			30,000
Subtotal	24,822,213	2,275,000	5,427,350	32,524,563
Transfers to other funds	2,703,846		2,462,754	5,166,600
Budgeted increase in fund balance/net assets		65,000	199,773	264,773
Total expenditures and expenses	\$27,526,059	\$2,340,000	\$8,089,877	\$37,955,936

(1) Schedules on following pages

Major Proprietary Funds				(1) Other Proprietary Funds	Total Proprietary Funds	City Wide Totals
Water	Storm Sewer	Sewer	Refuse			
						\$6,699,599
						565,000
						10,469,110
						950,000
						1,000,000
						3,300,000
						165,000
						1,045,000
				\$630,000	\$630,000	3,542,194
\$5,612,000	\$2,455,396	\$4,417,000	\$2,567,517	2,517,400	17,569,313	18,640,313
8,000	9,900	8,000		2,000	27,900	110,900
						275,000
2,000		2,000		100,355	104,355	1,055,233
						1,647,260
5,622,000	2,465,296	4,427,000	2,567,517	3,249,755	18,331,568	49,464,609
				481,636	481,636	5,362,873
	403,941		139,121	36,146	579,208	2,520,866
<u>\$5,622,000</u>	<u>\$2,869,237</u>	<u>\$4,427,000</u>	<u>\$2,706,638</u>	<u>\$3,767,537</u>	<u>\$19,392,412</u>	<u>\$57,348,348</u>
\$968,950	\$464,535	\$945,940	\$69,902	\$2,557,300	\$5,006,627	\$25,579,364
2,760,917	562,457	2,946,170	2,636,736	1,049,382	9,955,662	15,892,361
68,600	8,600	26,500		160,855	264,555	835,841
1,161,000	1,442,000	350,000			2,953,000	5,644,778
365,815					365,815	3,087,878
						30,000
5,325,282	2,477,592	4,268,610	2,706,638	3,767,537	18,545,659	51,070,222
81,733	382,233	32,307			496,273	5,662,873
214,985	9,412	126,083			350,480	615,253
<u>\$5,622,000</u>	<u>\$2,869,237</u>	<u>\$4,427,000</u>	<u>\$2,706,638</u>	<u>\$3,767,537</u>	<u>\$19,392,412</u>	<u>\$57,348,348</u>

LAYTON CITY CORPORATION

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
OTHER GOVERNMENTAL FUNDS

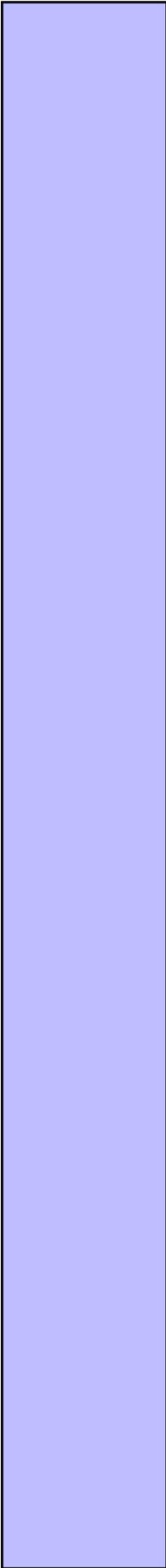
	Special Revenue			
	B & C Road	Emergency Dispatch Service	Davis Metro	
			Strike Force	Victims Services
Revenues:				
Property tax				
Intergovernmental	\$2,100,000		\$380,605	\$49,393
Charges for services		\$465,000		
Impact fees				
Interest		2,000		
Miscellaneous			17,000	
Transfers from other funds				22,497
Appropriation of fund balance		6,056	23,000	
Total revenues	\$2,100,000	\$473,056	\$420,605	\$71,890
Expenditures:				
Personnel	\$79,944	\$330,802	\$131,737	\$67,800
Operations	1,013,000	142,254	215,868	4,090
Capital equipment			73,000	
Capital projects				
Debt service				
Transfers to other funds	1,000,000			
Budgeted increase in fund balance	7,056			
Total expenditures	\$2,100,000	\$473,056	\$420,605	\$71,890

<u>Special Revenue</u>				<u>Debt Service</u>	<u>Total Other Governmental Funds</u>
<u>Community Development Block Grant</u>	<u>Impact Fee</u>	<u>Redevelopment Agency</u>	<u>Economic Development Agency</u>	<u>Debt Service</u>	
		\$225,000	\$225,000		\$450,000
\$311,196					2,841,194
	\$1,647,260				465,000
				\$1,000	1,647,260
					3,000
					17,000
				2,614,563	2,637,060
	307				29,363
<u>\$311,196</u>	<u>\$1,647,567</u>	<u>\$225,000</u>	<u>\$225,000</u>	<u>\$2,615,563</u>	<u>\$8,089,877</u>
\$45,835					\$656,118
55,179		\$10,500	\$118,500		1,559,391
					73,000
202,278		214,500			416,778
			106,500	\$2,615,563	2,722,063
7,904	\$1,454,850				2,462,754
	192,717				199,773
<u>\$311,196</u>	<u>\$1,647,567</u>	<u>\$225,000</u>	<u>\$225,000</u>	<u>\$2,615,563</u>	<u>\$8,089,877</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		\$630,000		\$630,000
Charges for services	\$368,400	1,829,000	\$320,000	2,517,400
Interest		2,000		2,000
Rents and leases				
Miscellaneous	45,355	55,000		100,355
Transfers from other funds	481,636			481,636
Appropriation of fund net assets		36,146		36,146
Total revenues	\$895,391	\$2,552,146	\$320,000	\$3,767,537
Expenses:				
Personnel	\$551,635	\$1,890,465	\$115,200	\$2,557,300
Operations	323,756	520,826	204,800	1,049,382
Capital equipment	20,000	140,855		160,855
Transfers to other funds				
Budgeted increase in net assets				
Total expenses	\$895,391	\$2,552,146	\$320,000	\$3,767,537



Layton City Corporation

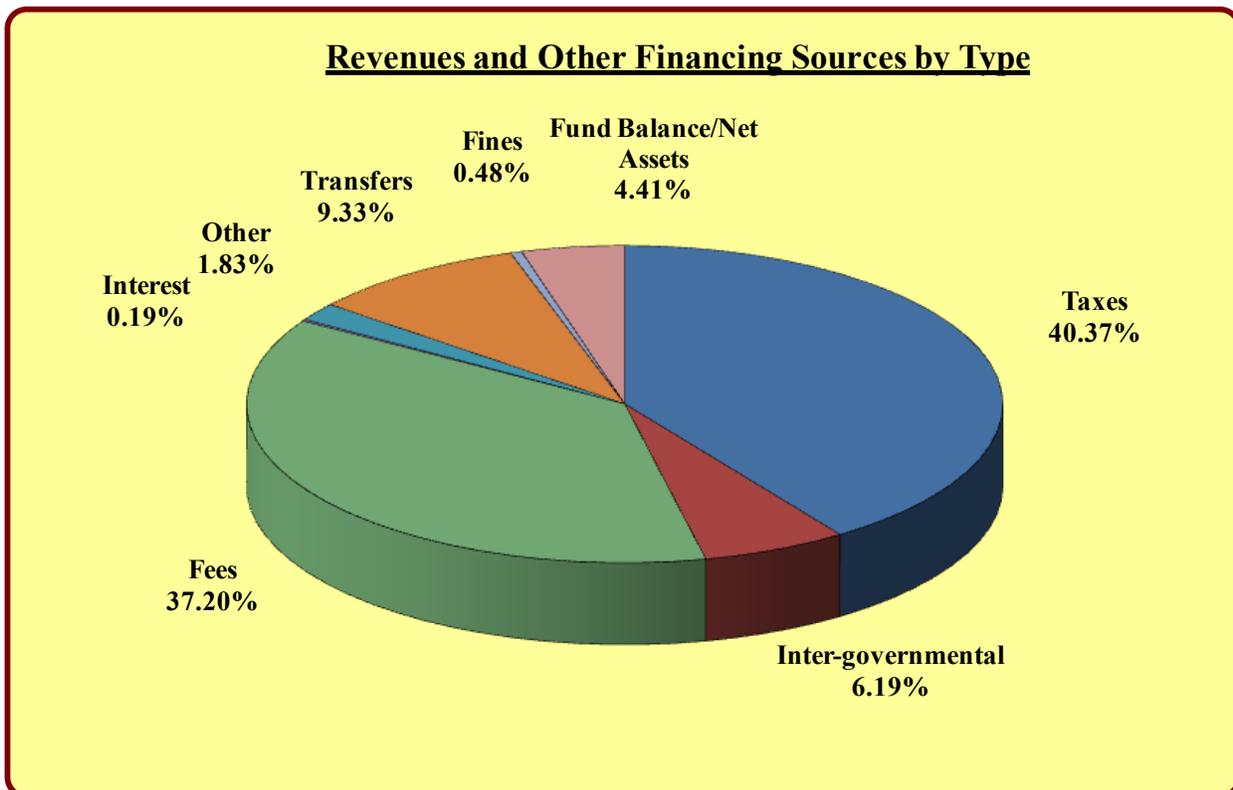
Section II

Revenues

Schedule of Revenues and Other Financing Sources by Fund and Type

Fund	Taxes	Inter-governmental	Fees and Charges for				Other	Transfers	Fund Balance/ Net Assets	Total
			Services	Fines	Interest					
General	\$22,698,709	\$71,000	\$1,651,000	\$275,000	\$80,000	\$933,878	\$204,177	\$1,612,295	\$27,526,059	
B & C Road		2,100,000							2,100,000	
Emergency Dispatch			465,000		2,000			6,056	473,056	
Davis Metro Narcotics Strike Force		385,605				12,000		23,000	420,605	
Victim Services		49,393					22,497		71,890	
Community Development Block Grant		311,196							311,196	
Redevelopment Agency	225,000								225,000	
Economic Development Agency	225,000								225,000	
Impact Fee			1,647,260					307	1,647,567	
Debt Service					1,000		2,614,563		2,615,563	
Capital Projects							2,040,000	300,000	2,340,000	
Water *			5,612,000		8,000	2,000			5,622,000	
Sewer *			4,417,000		8,000	2,000			4,427,000	
Storm Sewer *			2,455,396		9,900			403,941	2,869,237	
Refuse *			2,567,517					139,121	2,706,638	
Athletic Programs *			320,000						320,000	
Swimming Pool *			368,400			45,355	481,636		895,391	
Emergency Medical Services *		630,000	1,829,000		2,000	55,000		36,146	2,552,146	
Total	\$23,148,709	\$3,547,194	\$21,332,573	\$275,000	\$110,900	\$1,050,233	\$5,362,873	\$2,520,866	\$57,348,348	

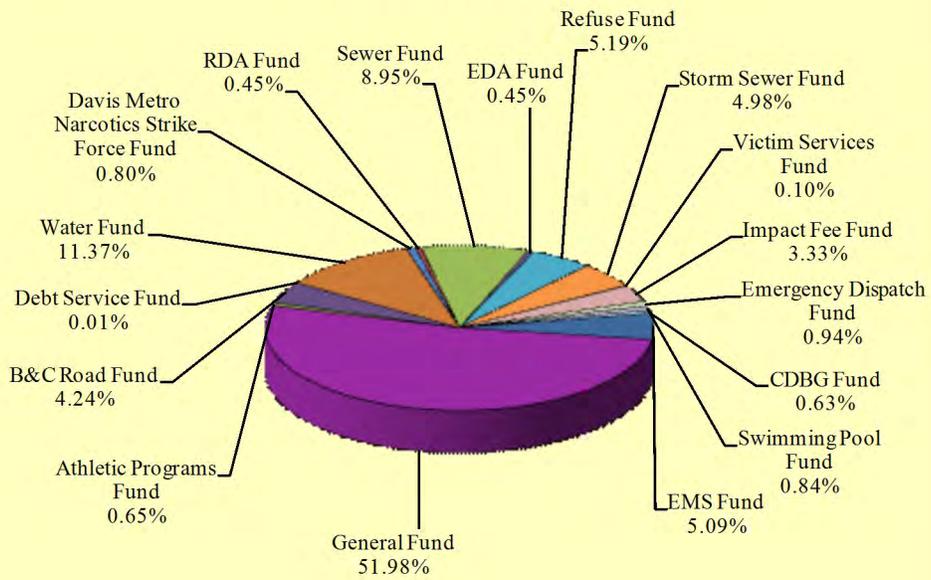
* Enterprise funds are depicted here on the same basis as governmental funds for summary purposes. See GAAP basis in section VI.



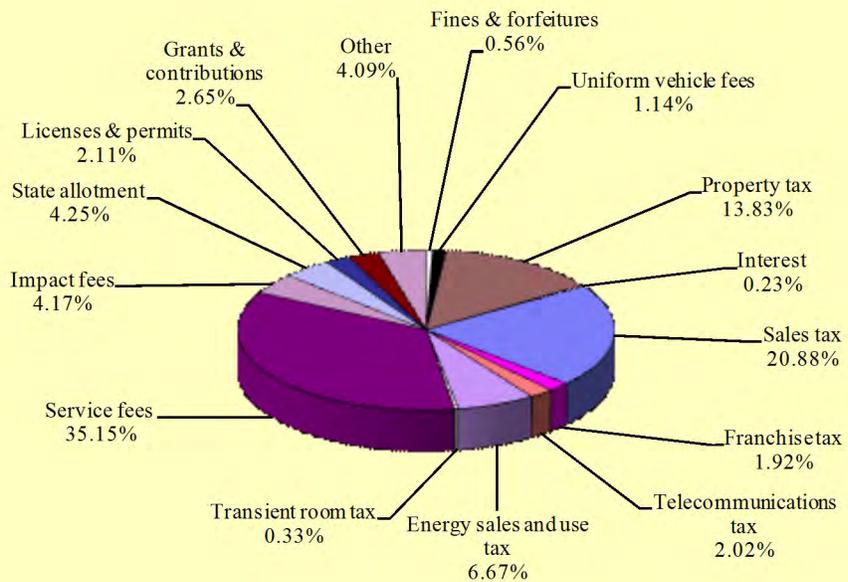
Schedule of City Revenues

	Projected
General Fund:	
Property taxes	\$6,249,599
Uniform vehicle fee	565,000
General sales and use tax	10,469,110
Franchise tax	950,000
Telecommunications tax	1,000,000
Energy sales and use tax	3,300,000
Transient room tax	165,000
Business license fee	320,000
Building permit fee	725,000
Interest	80,000
Fines and forfeitures	275,000
Other	1,610,878
Total General Fund	\$25,709,587
B & C Road Fund:	
State class c allotment	\$2,100,000
Emergency Dispatch Fund:	
911 fee	\$465,000
Interest	2,000
Total Emergency Dispatch Fund	\$467,000
Davis Metro Narcotics Strike Force Fund:	
Grants	\$320,504
Assessments to other cities	60,101
Miscellaneous	17,000
Total Davis Metro Narcotics Strike Force	\$397,605
Victim Services Fund:	
Grant allotments	\$49,393
Community Development Block Grant Fund:	
Housing and Urban Development grant	\$311,196
Redevelopment Agency Fund:	
Property tax increment	\$225,000
Economic Development Agency Fund:	
Property tax increment	\$225,000
Impact Fee Fund:	
Park impact fee	\$605,227
Transportation impact fee	849,693
Public safety impact fee	192,340
Total Impact Fee Fund	\$1,647,260
Debt Service Fund:	
Interest	\$1,000
Water Fund:	
Service fees	\$5,250,000
Interest	8,000
Impact fee	140,000
Connection fees & other	224,000
Total Water Fund	\$5,622,000
Storm Sewer Fund:	
Service fees	\$2,180,000
Impact fee	275,396
Interest	9,900
Total Storm Sewer Fund	\$2,465,296
Sewer Fund:	
Service fees	\$4,408,000
Interest	8,000
Connection fees & other	11,000
Total Sewer Fund	\$4,427,000
Refuse Fund:	
Service fees	\$2,567,517
Athletic Programs Fund:	
Service fees	\$320,000
Swimming Pool Fund:	
Service fees	\$368,400
Other	45,355
Total Swimming Pool Fund	\$413,755
Emergency Medical Services Fund:	
Service fees	\$1,829,000
Bad debt recovery	55,000
Interest	2,000
County contribution	630,000
Total Emergency Medical Services Fund	\$2,516,000
Total City Revenues	\$49,464,609

Revenues by Fund



Revenues by Type



Schedule of Revenues and Other Financing Sources By Fund and Source

GENERAL FUND

Description	Prior Years Actual Revenues			2010-11		2011-12
	2007-08	2008-09	2009-10	Current Year		Projected
				Budgeted	Estimated	
Property taxes, current	\$5,836,993	\$5,962,374	\$6,025,454	\$6,020,000	\$6,115,638	\$6,069,599
Property taxes, prior years	131,035	113,648	188,247	150,000	166,090	180,000
Uniform vehicle fee	695,085	643,252	626,676	625,000	559,268	565,000
General sales and use tax	12,401,374	11,020,116	10,275,924	10,469,110	10,275,973	10,469,110
Franchise tax	801,015	841,587	902,743	897,474	940,705	950,000
Telecommunications tax	1,115,217	1,160,701	1,098,996	1,086,498	998,250	1,000,000
Energy sales and use tax	3,097,084	3,199,488	3,251,365	3,224,942	3,297,728	3,300,000
Transient room tax		17,560	150,790	146,897	135,949	165,000
Payment in lieu of property tax	522	652	554	550	647	650
Total taxes	24,078,325	22,959,378	22,520,749	22,620,471	22,490,248	22,699,359
Business license fees	314,390	297,553	317,480	320,191	317,500	320,000
Building permit fees	682,673	434,889	686,070	650,000	695,000	725,000
Total permits and licenses	997,063	732,442	1,003,550	970,191	1,012,500	1,045,000
State liquor allotment	52,127	60,781	71,707	71,707	70,662	71,000
State and federal grants	229,250	70,607	351,464		263,719	
Total intergovernmental	281,377	131,388	423,171	71,707	334,381	71,000
Zoning and subdivision fees	48,783	57,210	34,220	40,000	35,000	40,000
Street lighting fees						250,000
Sale of maps or publications	4,787	8,727	3,815	2,000	2,000	2,000
Special protective services	453,918	422,971	300,379	172,490	295,220	205,000
Slurry seal and trench fees	166,881	171,078	70,152	125,000	70,000	75,000
Fire academy fee	32,200		17,500		9,800	9,000
Recreation fees	17,561	24,167	24,498	25,000	25,000	25,000
Total charges for services	724,130	684,153	450,564	364,490	437,020	606,000
Fines and forfeitures	359,321	269,871	317,319	359,301	244,817	275,000
Interest	249,188	119,728	42,715	30,000	75,874	80,000
Rents and leases	266,313	563,681	567,561	564,695	564,695	570,000
Gain on disposal of capital assets	25,061	306,712	34,911	50,000	175,000	50,000
Sale of material and supplies	17,614	15,535	15,653	15,000	15,000	15,000
Sundry	259,506	203,922	338,102	307,553	308,228	298,228
Total other	1,177,003	1,479,449	1,316,261	1,326,549	1,383,614	1,288,228
Total revenue	27,257,898	25,986,810	25,714,295	25,353,408	25,657,763	25,709,587
Transfer from other funds	1,017,790	745,044	166,810	187,082	187,082	204,177
Special items	1,086,647	633,877	278,076			
Use/Appropriation of fund balance		4,439,759		501,650	7,970	1,612,295
Total General Fund	\$29,362,335	\$31,805,490	\$26,159,181	\$26,042,140	\$25,852,815	\$27,526,059

B & C ROAD FUND

Description	Prior Years Actual Revenues			2010-11		2011-12
	2007-08	2008-09	2009-10	Current Year		Projected
				Budgeted	Estimated	
State class c allotment	\$2,095,151	\$1,829,251	\$1,858,198	\$1,875,000	\$2,000,000	\$2,100,000
Interest and sundry	5,505	741	146			
Use/Appropriation of fund balance	199,339	206,797	9,074	17,032		
Total B & C Road Fund	\$2,299,995	\$2,036,789	\$1,867,418	\$1,892,032	\$2,000,000	\$2,100,000

Schedule of Revenues and Other Financing Sources By Fund and Source

EMERGENCY DISPATCH FUND

Description	Prior Years Actual Revenues			2010-11 Current Year		2011-12
	2007-08	2008-09	2009-10	Budgeted	Estimated	Projected
	911 fee	\$463,260	\$481,896	\$478,140	\$485,000	\$465,000
Interest	12,885	7,897	2,196	2,000	2,000	2,000
State EMS grant	1,318	781				
PSIC grant		20,635	289,029			
Phase II compliance grant						
Transfer from general fund						
Use/Appropriation of fund balance			11,617	91,697	100,839	6,056
Total Emergency Dispatch Fund	\$477,463	\$511,209	\$780,982	\$578,697	\$567,839	\$473,056

DAVIS METRO NARCOTICS STRIKE FORCE FUND

Description	Prior Years Actual Revenues			2010-11 Current Year		2011-12
	2007-08	2008-09	2009-10	Budgeted	Estimated	Projected
	HIDTA grant	\$75,027	\$95,504	\$95,504	\$94,849	\$94,849
JAG grant	142,000					
SAFG grant	80,248	46,173	111,653	102,401	102,401	102,401
STFG grant		176,059	102,051	122,599	122,599	122,599
Homeland security grant						
Assessments - other cities	47,050	47,050	47,050	60,101	60,101	60,101
Forfeited seizures	31,030	21,856	7,713			
Restitution	4,309	8,072	3,878	5,000	5,000	5,000
Interest	10,636	5,383	3,062			
Sundry	6,244		399			
Gain on disposal of capital assets	12,000	7,800	11,763	9,000	9,000	12,000
Use/Appropriation of fund balance		22,041	4,545	34,000	34,000	23,000
Total Metro Narcotics Strike Force Fund	\$408,544	\$429,938	\$387,618	\$427,950	\$427,950	\$420,605

VICTIM SERVICES FUND

Description	Prior Years Actual Revenues			2010-11 Current Year		2011-12
	2007-08	2008-09	2009-10	Budgeted	Estimated	Projected
	VOCA grant	\$48,287	\$50,254	\$49,995	\$50,143	\$49,393
Transfer from general fund - grant match	12,169	13,474	17,363	21,058	21,058	22,497
Use/Appropriation of fund balance	5,512	5,841				
Total Victim Services Fund	\$65,968	\$69,569	\$67,358	\$71,201	\$70,451	\$71,890

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Description	Prior Years Actual Revenues			2010-11 Current Year		2011-12
	2007-08	2008-09	2009-10	Budgeted	Estimated	Projected
	CDBG grant	\$118,158	\$780,031	\$461,643	\$335,840	\$371,577
CDBG-R grant			40,676			
EECBG grant			218,012			
Housing rehabilitation program	6,000					
Use/Appropriation of fund balance	72,301	6,000			264,640	
Total CDBG Fund	\$196,459	\$786,031	\$720,331	\$335,840	\$636,217	\$311,196

REDEVELOPMENT AGENCY FUND

Description	Prior Years Actual Revenues			2010-11 Current Year		2011-12
	2007-08	2008-09	2009-10	Budgeted	Estimated	Projected
	Property tax increment	\$153,745	\$218,236	\$261,457	\$225,000	\$225,000
Interest	9,431	5,762	1,924			
Use/Appropriation of fund balance			2,988			
Total Redevelopment Agency Fund	\$163,176	\$223,998	\$266,369	\$225,000	\$225,000	\$225,000

Schedule of Revenues and Other Financing Sources By Fund and Source

ECONOMIC DEVELOPMENT AGENCY FUND

Description	Prior Years Actual Revenues			2010-11 Current Year		2011-12
	2007-08	2008-09	2009-10	Budgeted	Estimated	Projected
	Property tax increment					
Interest						
Use/Appropriation of fund balance					\$142,175	
Total Redevelopment Agency Fund					\$142,175	\$225,000

IMPACT FEE FUND

Description	Prior Years Actual Revenues			2010-11 Current Year		2011-12
	2007-08	2008-09	2009-10	Budgeted	Estimated	Projected
	Park impact fee	\$241,055	\$243,636	\$363,403	\$619,000	\$307,396
Transportation impact fee	1,592,715	421,150	827,315	1,021,000	932,225	849,693
Public safety impact fee	278,213	98,603	328,523	237,000	192,042	192,340
Interest	33,231	14,995	6,704		2,268	
Use/Appropriation of fund balance						
Park impact fee		3,470		227,900	282,275	
Transportation impact fee		478,009		335,700	423,280	307
Public safety impact fee				257,800		
Total Impact Fee Fund	\$2,145,214	\$1,259,863	\$1,525,945	\$2,698,400	\$2,139,486	\$1,647,567

DEBT SERVICE FUND

Description	Prior Years Actual Revenues			2010-11 Current Year		2011-12
	2007-08	2008-09	2009-10	Budgeted	Estimated	Projected
	Lease - state of utah	\$376,668	\$376,668	\$376,668		
Transient room tax	166,759	128,467				
Interest	32,343	49,201	11,221	\$1,000	\$1,000	\$1,000
Transfer from impact fee fund - parks	245,043			420,100	420,100	414,850
Transfer from general fund	1,245,108	500,000	1,000	1,447,831	2,444,063	2,199,713
Use/Appropriation of fund balance		423,325	1,608,780			
Total Debt Service Fund	\$2,065,921	\$1,477,661	\$1,997,669	\$1,868,931	\$2,865,163	\$2,615,563

CAPITAL PROJECTS FUND

Description	Prior Years Actual Revenues			2010-11 Current Year		2011-12
	2007-08	2008-09	2009-10	Budgeted	Estimated	Projected
	Grants for fire equipment	\$176,000				
Developer payments & contributions	290,676		\$506,747		\$24,909	
Gain on disposal of capital assets			493,125			
Transfer from general fund	2,345,650	\$7,152,681	5,762			
Transfer from impact fee fund	1,671,533	1,232,100	915,700	\$1,776,869	1,526,869	\$1,040,000
Transfer from rda fund			266,369			
Transfer from emergency medical services fund		200,000				
Transfer from b & c road fund	1,195,000	850,000	793,955	801,894	801,894	1,000,000
Transfer from storm sewer fund						300,000
Use/Appropriation of fund balance			2,016,224	653,800	4,132,802	
Total Capital Projects Fund	\$5,678,859	\$9,434,781	\$4,997,882	\$3,232,563	\$6,486,474	\$2,340,000

Schedule of Revenues and Other Financing Sources By Fund and Source

Description	2010-11					
	Prior Years Actual Revenues			Current Year		2011-12
	2007-08	2008-09	2009-10	Budgeted	Estimated	Projected
Service fees	\$5,005,340	\$5,257,832	\$4,807,711	\$5,100,000	\$5,304,000	\$5,250,000
Turn off fees	46,578	52,681	52,946	56,000	65,325	60,000
Water connection fees	31,365	63,944	18,529	8,000	20,000	20,000
Meters sold	48,050	69,250	39,760	40,000	30,000	35,000
Bad debts recovered	1,631	1,776	3,263	2,000	3,000	2,000
Interest	60,572	35,176	15,153	16,000	7,500	8,000
Sundry	3,688	2,836	4,109	1,000	4,000	2,000
Impact fee	213,250	132,070	221,400	150,000	136,171	140,000
Exaction fee	4,199	4,497				
Late fee	92,455	97,826	99,680	105,000	104,800	105,000
Gain on disposal of capital assets		1,362	630	2,000		
Developer payments	144,894		174,050			
Use/Appropriation of net assets	555,124	298,465	424,918			
Total Water Fund	\$6,207,146	\$6,017,715	\$5,862,149	\$5,480,000	\$5,674,796	\$5,622,000

Description	2010-11					
	Prior Years Actual Revenues			Current Year		2011-12
	2007-08	2008-09	2009-10	Budgeted	Estimated	Projected
Storm sewer fees	\$2,067,639	\$2,133,741	\$2,156,315	\$2,100,000	\$2,181,000	\$2,180,000
Impact fee	347,343	218,039	317,334	1,102,405	1,102,405	275,396
Interest	43,500	22,934	8,610	5,900	9,200	9,900
Sundry	200	1,075	901			
Developer payments	231,760		525,696			
Transfer from general fund		70,000				
Use/Appropriation of net assets	20,942		62,023	255,594	203,479	403,941
Total Storm Sewer Fund	\$2,711,384	\$2,445,789	\$3,070,879	\$3,463,899	\$3,496,084	\$2,869,237

Description	2010-11					
	Prior Years Actual Revenues			Current Year		2011-12
	2007-08	2008-09	2009-10	Budgeted	Estimated	Projected
Service fees	\$3,370,646	\$3,414,317	\$4,059,639	\$3,992,000	\$4,236,800	\$4,408,000
Sewer connection fees	13,418	6,145	9,406	1,500	9,000	9,000
Interest	63,601	29,765	10,174	8,000	8,000	8,000
Sundry	3,500	2,380	10,269	2,000	2,000	2,000
Use/Appropriation of net assets	341,650		4,695	45,175	192,772	
Total Sewer Fund	\$3,792,815	\$3,452,607	\$4,094,183	\$4,048,675	\$4,448,572	\$4,427,000

Description	2010-11					
	Prior Years Actual Revenues			Current Year		2011-12
	2007-08	2008-09	2009-10	Budgeted	Estimated	Projected
Service fees	\$2,562,728	\$2,603,285	\$2,508,811	\$2,536,450	\$2,536,450	\$2,567,517
Interest	17,549	11,958	4,793			
Use/Appropriation of net assets			83,490	95,197	91,469	139,121
Total Refuse Fund	\$2,580,277	\$2,615,243	\$2,597,094	\$2,631,647	\$2,627,919	\$2,706,638

Schedule of Revenues and Other Financing Sources By Fund and Source

ATHLETIC PROGRAM FUND

Description	Prior Years Actual Revenues			2010-11		2011-12
	2007-08	2008-09	2009-10	Current Year		Projected
				Budgeted	Estimated	
Program fees	\$268,399	\$300,128	\$314,792	\$300,000	\$315,000	\$320,000
Use/Appropriation of net assets	8,449		1,435			
Total Athletic Program Fund	\$276,848	\$300,128	\$316,227	\$300,000	\$315,000	\$320,000

SWIMMING POOL FUND

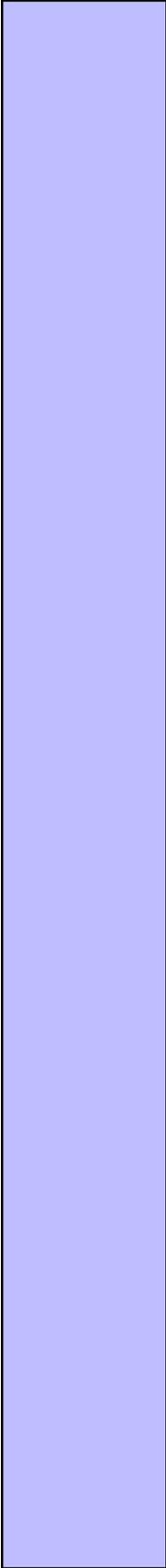
Description	Prior Years Actual Revenues			2010-11		2011-12
	2007-08	2008-09	2009-10	Current Year		Projected
				Budgeted	Estimated	
Pool admissions	\$216,047	\$222,076	\$222,865	\$218,000	\$215,000	\$216,000
Concessions, gross profit	13,819	8,360	7,138	5,500	8,500	8,500
Locker fee	2,089	2,436	1,384	2,000	600	900
Lessons	61,345	71,717	79,883	90,000	70,600	75,000
Raft rental	43,558	45,724	42,363	43,000	38,500	39,000
Racket ball admissions	11,035	13,740	13,325	13,500	11,838	12,000
Group reservations	35,709	30,646	30,997	33,000	31,900	32,000
Sales tax payable	(18,466)	(19,536)	(14,302)	(18,500)	(18,500)	(15,000)
Sundry	(549)	(50)	27			
Rent - parks and recreation	59,564	59,564	45,355	45,355	45,355	45,355
Transfer from general fund	614,353	525,199	478,724	468,413	468,413	481,636
Use/Appropriation of net assets	43,200	16,276			24,468	
Total Swimming Pool Fund	\$1,081,704	\$976,152	\$907,759	\$900,268	\$896,674	\$895,391

EMERGENCY MEDICAL SERVICES FUND

Description	Prior Years Actual Revenues			2010-11		2011-12
	2007-08	2008-09	2009-10	Current Year		Projected
				Budgeted	Estimated	
Service fees	\$2,496,078	\$2,810,900	\$2,810,928	\$2,750,000	\$3,002,282	\$2,979,000
Medicaid and other allowances	(718,450)	(828,919)	(885,235)	(925,000)	(1,144,000)	(1,150,000)
EMS supplies grant	30,414	14,460				
Homeland security grant						
Interest	11,366	9,455	4,410	2,500	2,000	2,000
Sundry	900	4,425	4,029			
Bad debt recovery	42,804	46,585	46,652	40,000	50,800	55,000
Gain on sale of capital assets		2,050				
Contribution from Davis County	553,350	582,300	601,950	610,000	618,850	630,000
Transfer from general fund						
Use/Appropriation of net assets			243,779	201,279	110,682	36,146
Total Emergency Medical Services Fund	\$2,416,462	\$2,641,256	\$2,826,513	\$2,678,779	\$2,640,614	\$2,552,146

TOTAL REVENUE & OTHER FINANCING SOURCES - ALL FUNDS

\$57,348,348



Layton City Corporation

Section III

Expenditures and Expenses Summaries

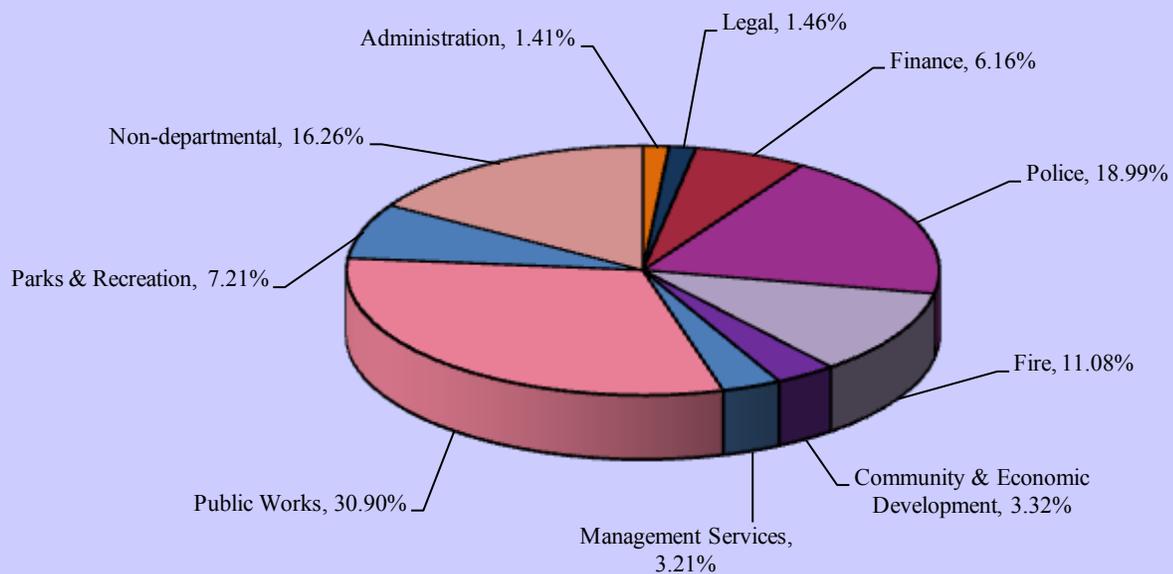
Schedule of Expenditures and Expenses

All Funds by Department and Type

Department	Personnel	Operations	Capital			Transfers	Budgeted Fund Balance/ Net Assets	Totals
			Equipment/ Projects	Debt Service	Contingency			
Administration	\$432,968	\$347,285			\$30,000		\$810,253	
Legal	746,442	79,129	\$8,986				834,557	
Management Services	1,244,072	580,824	17,700				1,842,596	
Finance	725,586	2,807,842					3,533,428	
Police	9,070,391	1,549,445	268,000				10,887,836	
Fire	5,271,365	862,585	221,855				6,355,805	
Community Development	1,078,841	294,151	416,778	\$106,500		\$7,904	1,904,174	
Public Works	4,086,470	8,228,660	3,184,475	365,815		1,496,273	17,719,229	
Parks and Recreation	2,905,016	1,142,440	87,825				4,135,281	
Non-departmental	18,213		2,275,000	2,615,563		4,158,696	9,325,189	
Total	\$25,579,364	\$15,892,361	\$6,480,619	\$3,087,878	\$30,000	\$5,662,873	\$615,253	\$57,348,348

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



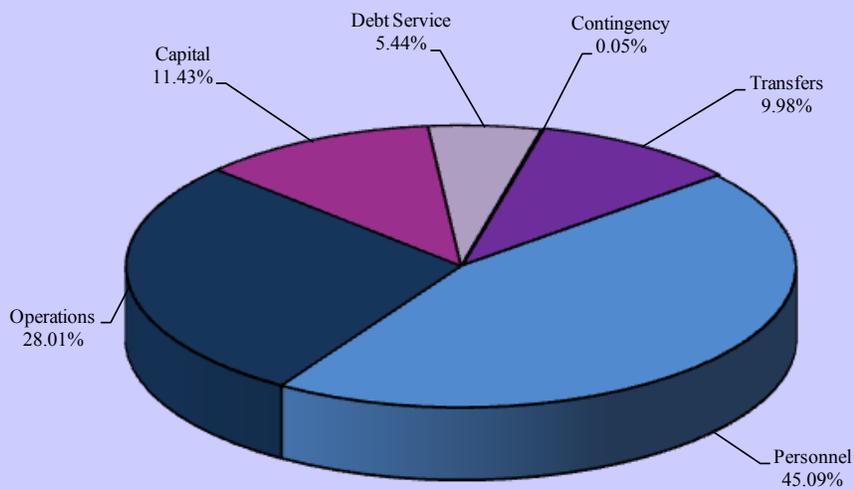
Schedule of Expenditures and Expenses

All Funds by Fund and Type

Fund	Personnel	Operations	Capital			Transfers	Budgeted	
			Equipment/ Projects	Debt Service	Contingency		Fund Balance/ Net Assets	Totals
General	\$19,916,619	\$4,377,308	\$498,286		\$30,000	\$2,703,846		\$27,526,059
B & C Road	79,944	1,013,000				1,000,000	\$7,056	2,100,000
Emergency Dispatch	330,802	142,254						473,056
Davis Metro Narcotics Strike Force	131,737	215,868	73,000					420,605
Victim Services	67,800	4,090						71,890
Community Development Block Grant	45,835	55,179	202,278			7,904		311,196
Redevelopment Agency		10,500	214,500					225,000
Economic Development Agency		118,500		\$106,500				225,000
Impact Fee						1,454,850	192,717	1,647,567
Debt Service				2,615,563				2,615,563
Capital Projects			2,275,000				65,000	2,340,000
Water *	968,950	2,760,917	1,229,600	365,815		81,733	214,985	5,622,000
Storm Sewer *	464,535	562,457	1,450,600			382,233	9,412	2,869,237
Sewer *	945,940	2,946,170	376,500			32,307	126,083	4,427,000
Refuse *	69,902	2,636,736						2,706,638
Athletic Programs *	115,200	204,800						320,000
Swimming Pool *	551,635	323,756	20,000					895,391
Emergency Medical Services *	1,890,465	520,826	140,855					2,552,146
Total	\$25,579,364	\$15,892,361	\$6,480,619	\$3,087,878	\$30,000	\$5,662,873	\$615,253	\$57,348,348

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

Expenditures & Expenses by Type

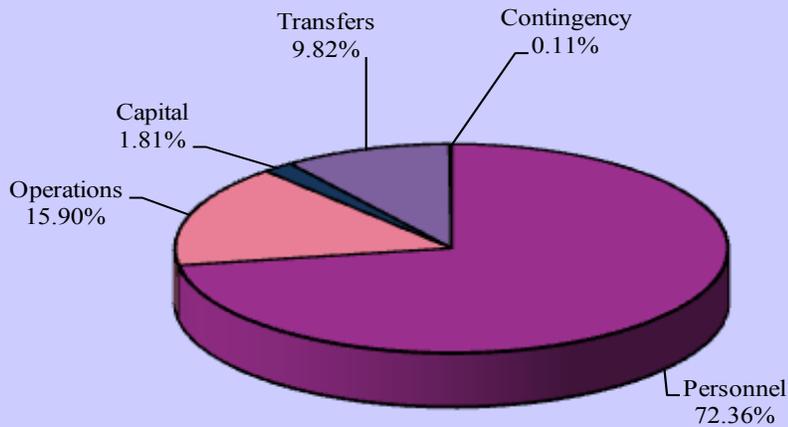


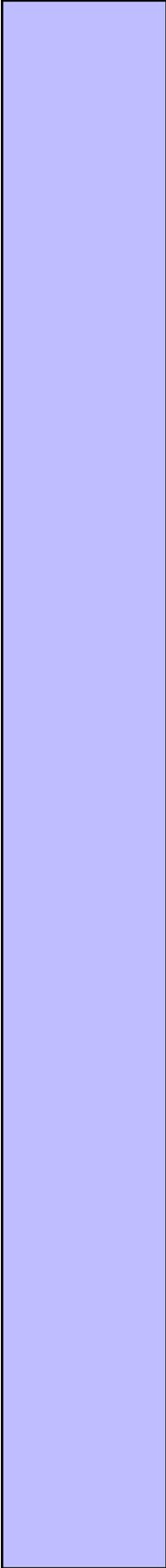
Schedule of Expenditures

General Fund by Department/Division and Type

Department/Division	Personnel	Operations	Capital			Totals
			Equipment	Contingency	Transfers	
Administration	\$432,968	\$347,285		\$30,000		\$810,253
Legal	678,642	75,039	\$8,986			762,667
Administrative Services	381,930	348,504				730,434
Facility Maintenance	262,765	141,919				404,684
Information Systems	599,377	90,401	17,700			707,478
Finance	655,684	171,106				826,790
Police Administration	933,322	486,071	38,000			1,457,393
Patrol	4,632,112	444,245	117,940			5,194,297
Support Services	2,428,072	163,526	39,060			2,630,658
Communications	614,346	97,481				711,827
Fire	3,380,900	341,759	81,000			3,803,659
Community Development	1,033,006	109,972				1,142,978
Streets	1,113,856	342,454	112,700			1,569,010
Street Lighting		538,000				538,000
Shop	287,224	47,136				334,360
Engineering	226,021	18,526	15,075			259,622
Parks and Recreation Admin.	236,938	9,708				246,646
Recreation	385,181	139,979	5,100			530,260
Parks	1,551,484	442,772	62,725			2,056,981
Museum	64,578	21,425				86,003
Nondepartmental	18,213				\$2,703,846	2,722,059
Total	\$19,916,619	\$4,377,308	\$498,286	\$30,000	\$2,703,846	\$27,526,059

General Fund Expenditures by Type





Layton City Corporation

Section IV

Sundry Schedules and Graphs

Schedule of Inter-fund Transfers

Fiscal Year Budget 2011 - 2012

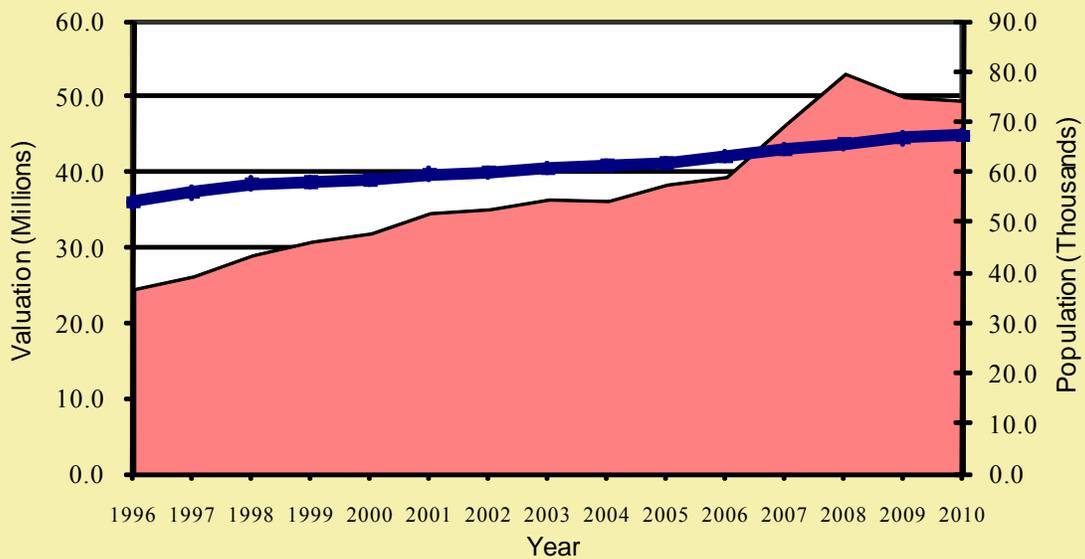
Fund	From	To
General Fund	\$2,703,846	
Victim Services Fund		\$22,497
Debt Service Fund		2,199,713
Swimming Pool Fund		481,636
B & C Road Fund	\$1,000,000	
Capital Projects Fund		\$1,000,000
Impact Fee Fund	\$1,454,850	
Capital Projects Fund		\$1,040,000
Debt Service Fund		414,850
CDBG Fund	\$7,904	
General Fund		\$7,904
Water Fund	\$81,733	
General Fund		\$81,733
Storm Sewer Fund	\$382,233	
General Fund		\$82,233
Capital Projects Fund		300,000
Sewer Fund	\$32,307	
General Fund		\$32,307

Schedule of Assessed Property Value

Calendar Year	Taxable Property Assessed Value	City Population		Assessed Value Per 1,000 Population
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	(1)	31,970,048
2001	2,066,536,588	59,606		34,669,942
2002	2,109,196,618	59,971		35,170,276
2003	2,213,086,313	60,671		36,476,839
2004	2,220,158,794	61,215		36,268,215
2005	2,375,536,363	61,753		38,468,356
2006	2,484,865,713	62,952		39,472,387
2007	2,994,470,244	64,413		46,488,601
2008	3,493,466,595	65,645		53,217,558
2009	3,354,243,922	66,747		50,253,104
2010	3,339,284,187	67,311	(1)	49,609,784

(1) U.S. Census; others are estimates.

Assessed Property Value and Population



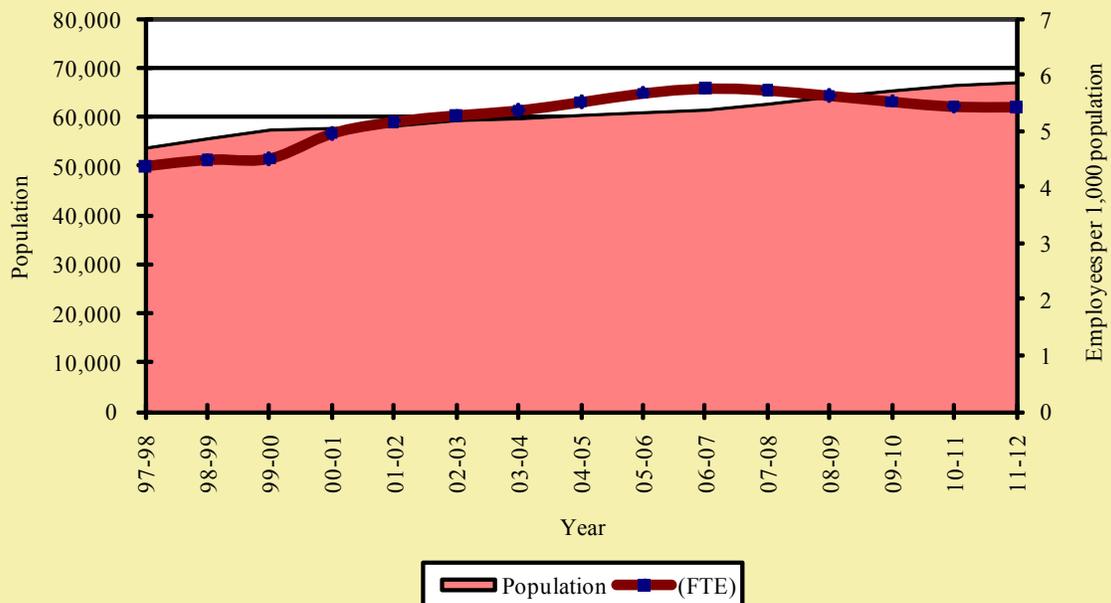
■ Assessed value per thousand
 ■ Population

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
97-98	185	50.75	235.75	53,976	4.37
98-99	203	47.85	250.85	55,887	4.49
99-00	212	47.72	259.72	57,669	4.50
00-01	238	49.60	287.60	58,000	4.96
01-02	251	51.35	302.35	58,474	(1) 5.17
02-03	262	52.85	314.85	59,606	5.28
03-04	269	53.10	322.10	59,971	5.37
04-05	279	55.85	334.85	60,671	5.52
05-06	284	63.75	347.75	61,215	5.68
06-07	289	67.13	356.13	61,753	5.77
07-08	295	66.03	361.03	62,952	5.74
08-09	297	66.03	363.03	64,413	5.64
09-10	297	66.03	363.03	65,645	5.53
10-11	297	66.03	363.03	66,747	5.44
11-12	300	65.59	365.59	67,311	(1) 5.43

(1) U.S. Census, others are estimates.

City Employees Compared to Population

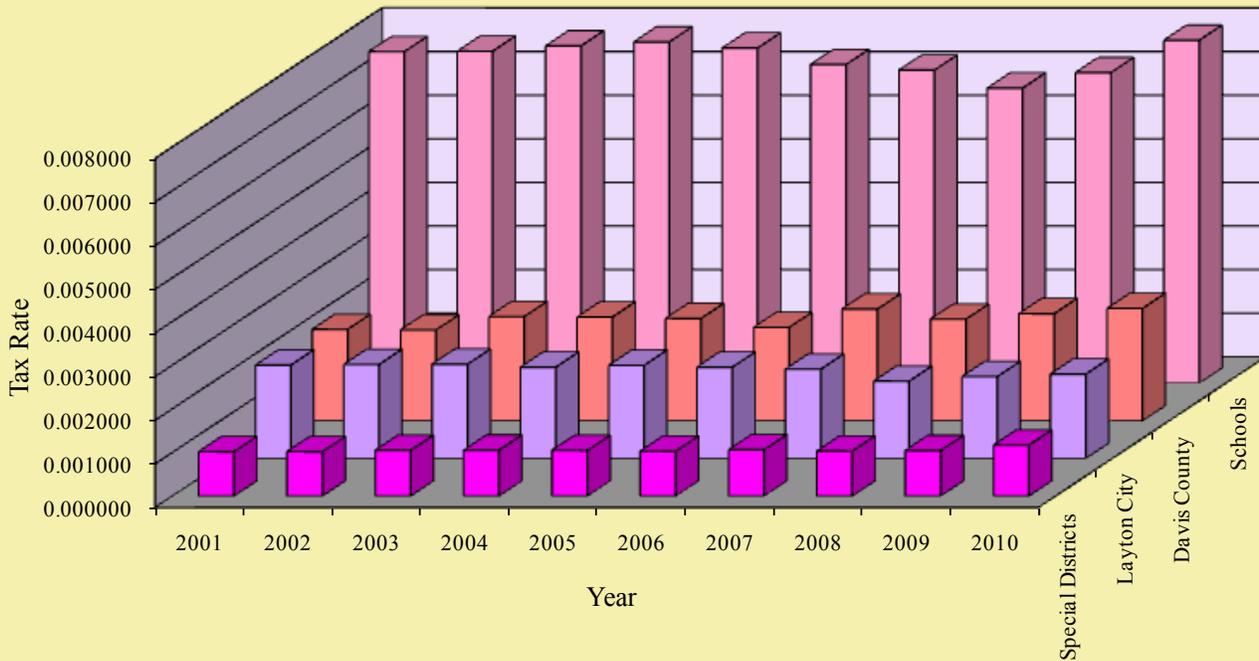


Schedule of Property Tax Rates

All Overlapping Governments or Agencies

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Schools	0.007600	0.007610	0.007731	0.007821	0.007684	0.007305	0.007176	0.006764	0.007118	0.007860
Davis County	0.002095	0.002081	0.002388	0.002380	0.002347	0.002142	0.002564	0.002329	0.002456	0.002576
Layton City	0.002140	0.002155	0.002161	0.002092	0.002134	0.002092	0.002047	0.001771	0.001876	0.001933
Special Districts	0.001017	0.001017	0.001053	0.001054	0.001047	0.001027	0.001062	0.001032	0.001044	0.001168
Totals	0.012852	0.012863	0.013333	0.013347	0.013212	0.012566	0.012849	0.011896	0.012494	0.013537

Property Tax Rates Comparison

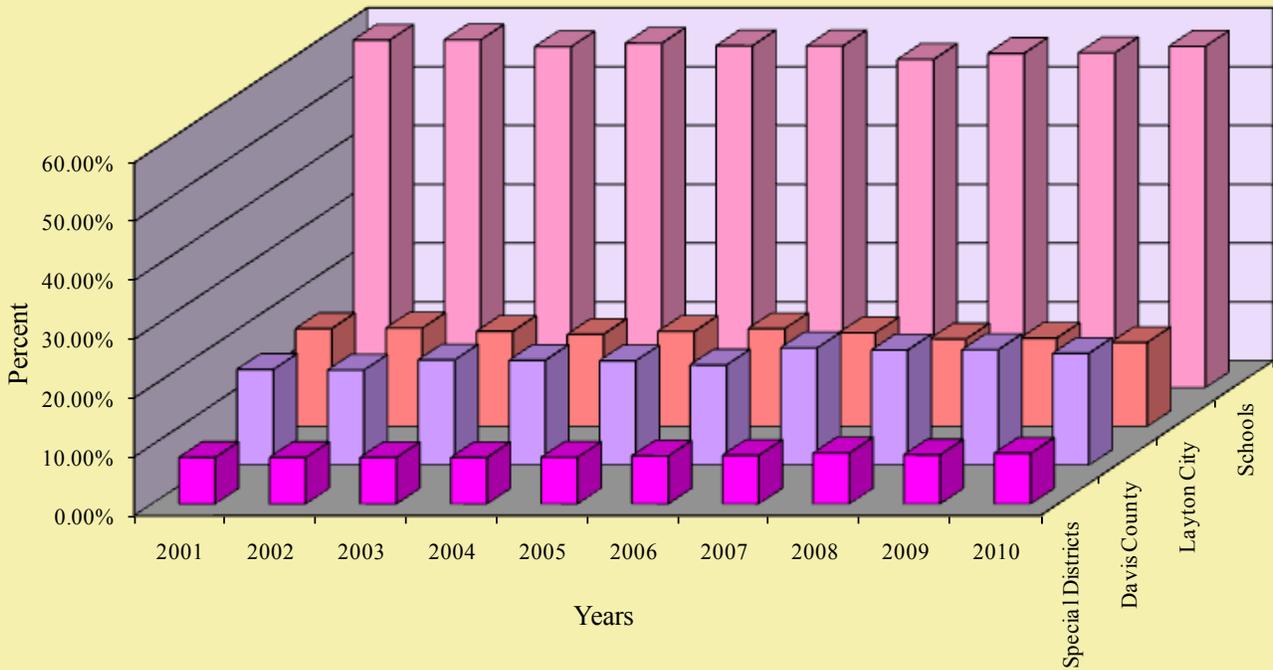


Schedule of Percentage of Property Tax by Agency

All Overlapping Governments or Agencies

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Schools	59.13%	59.16%	57.98%	58.60%	58.16%	58.13%	55.85%	56.86%	56.97%	58.06%
Davis County	16.30%	16.18%	17.91%	17.83%	17.76%	17.05%	19.95%	19.58%	19.66%	19.03%
Layton City	16.65%	16.75%	16.21%	15.67%	16.15%	16.65%	15.93%	14.89%	15.02%	14.28%
Special Districts	7.91%	7.91%	7.90%	7.90%	7.92%	8.17%	8.27%	8.68%	8.36%	8.63%
Totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

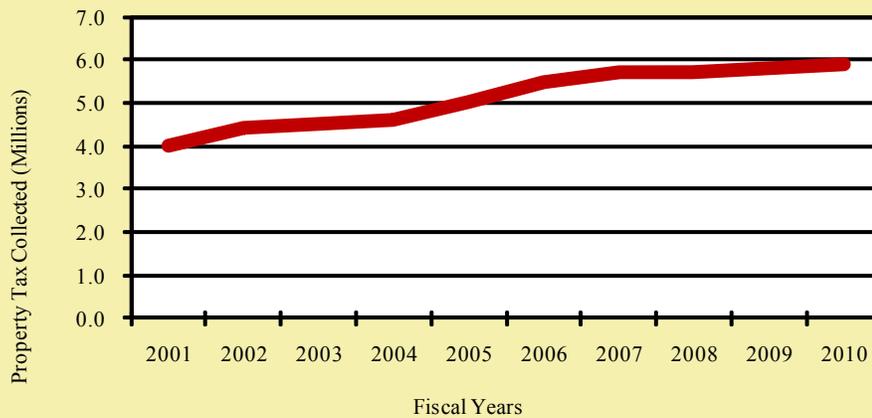
Percentage of Property Tax by Agency



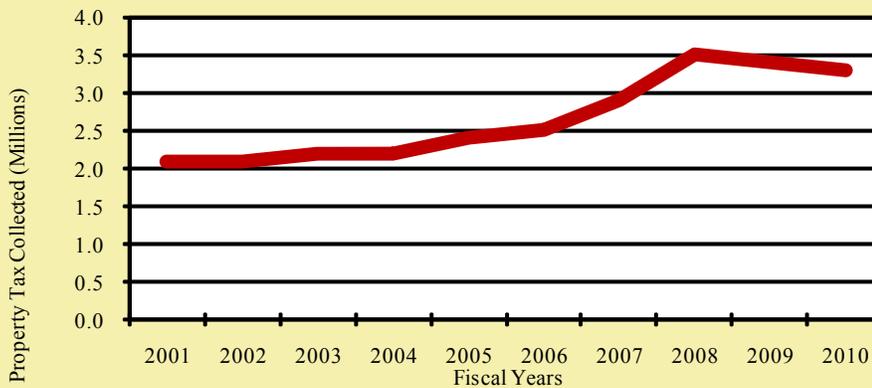
Schedule of Property Tax Collected and Taxable Value Last Ten Fiscal Years

Fiscal Year	Property Tax	Taxable Value
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
2009	5,772,541	3,354,243,922
2010	5,892,362	3,339,284,187

Property Tax Collected



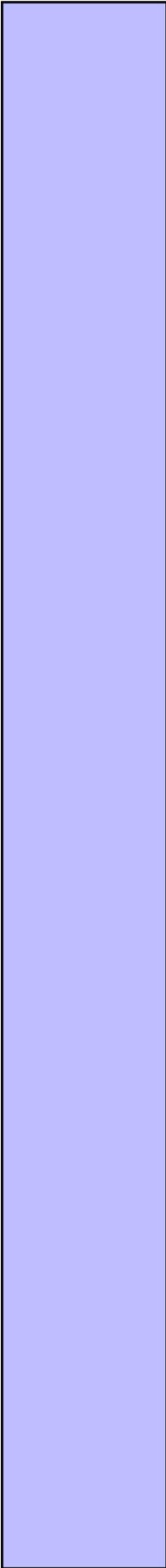
Value of Taxable Property



Schedule of Municipal Indebtedness

Type & Name	Total Amount Issued	Year Issued	Term	Net Interest Rate	Principal Balance 7/1/2011	2011/12 Principal Payment	2011/12 Interest Payment	Future Interest Payments
Revenue Obligations:								
Sales tax issue (1)	\$7,740,000	2003	10 yrs	2.54%	\$1,035,000	\$335,000	\$28,315	\$23,794
Sales tax issue (2)	5,210,000	2006	18 yrs	4.09%	4,415,000	230,000	183,350	1,215,400
Total Debt	\$12,950,000				\$5,450,000	\$565,000	\$211,665	\$1,239,194

- (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. The balance remaining is for the water meter portion only. The portion for the City Center and Judicial Building has been repaid.
- (2) Used to finance the purchase of approximately 42 acres of land for park expansion adjacent to the Ellison Park.



Layton City Corporation

Section V

Department
Expenditures and Expenses

Administration Department

Department Executive: Alex R. Jensen
City Manager

Expenditures Budget

2011 – 2012

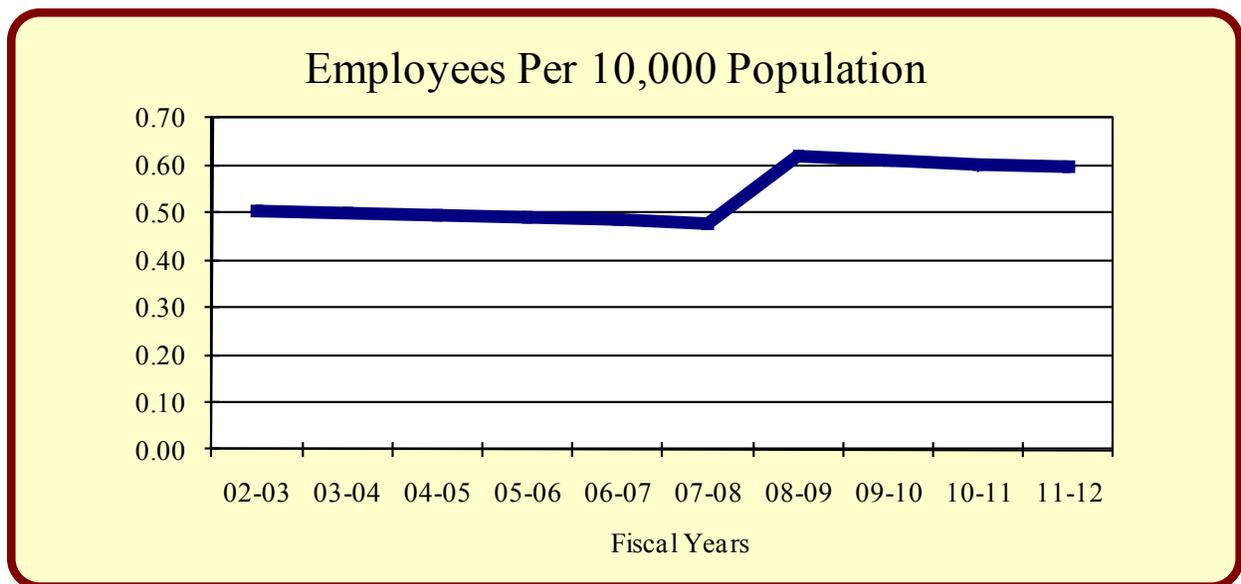
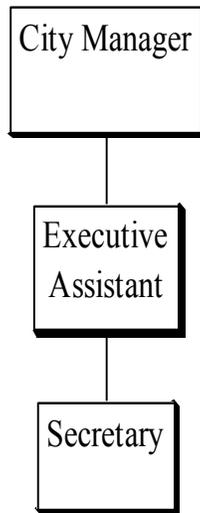
Divisions

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



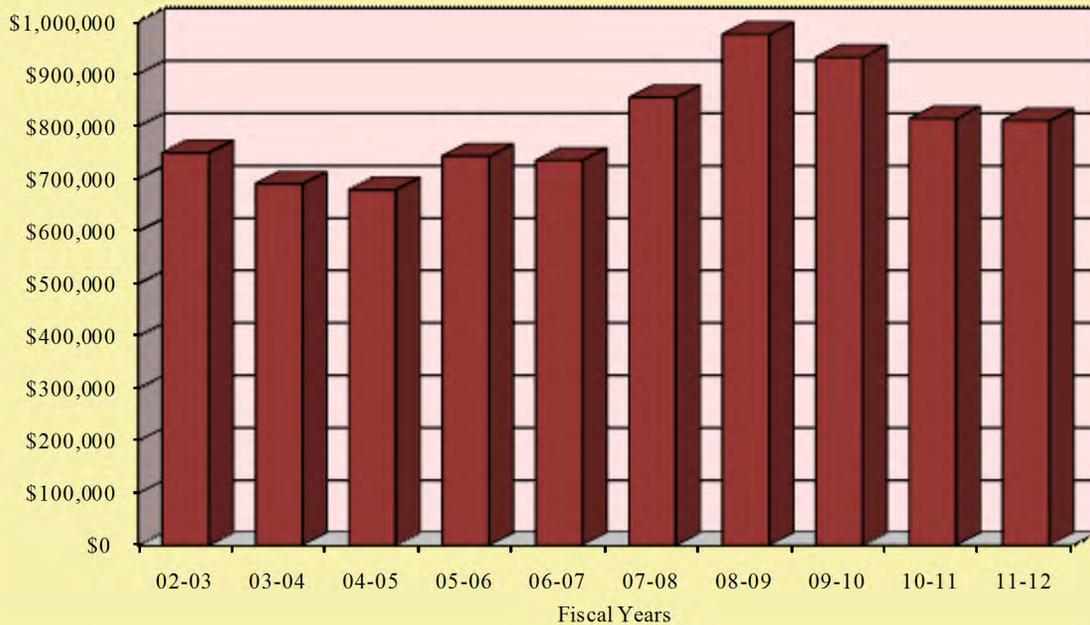
Administration Department

Summary

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
				2010-11	2011-12
Personnel	\$461,629	\$617,851	\$525,976	\$431,468	\$432,968
Operations	361,221	331,565	371,529	353,093	347,285
Capital equipment	31,794	25,780	33,577		
Contingency				29,500	30,000
Total expenditures	\$854,644	\$975,196	\$931,082	\$814,061	\$810,253

Ten Year Comparison of Expenditures



Legal Department

Department Executive: Gary R. Crane
City Attorney

Expenditures Budget

2011 – 2012

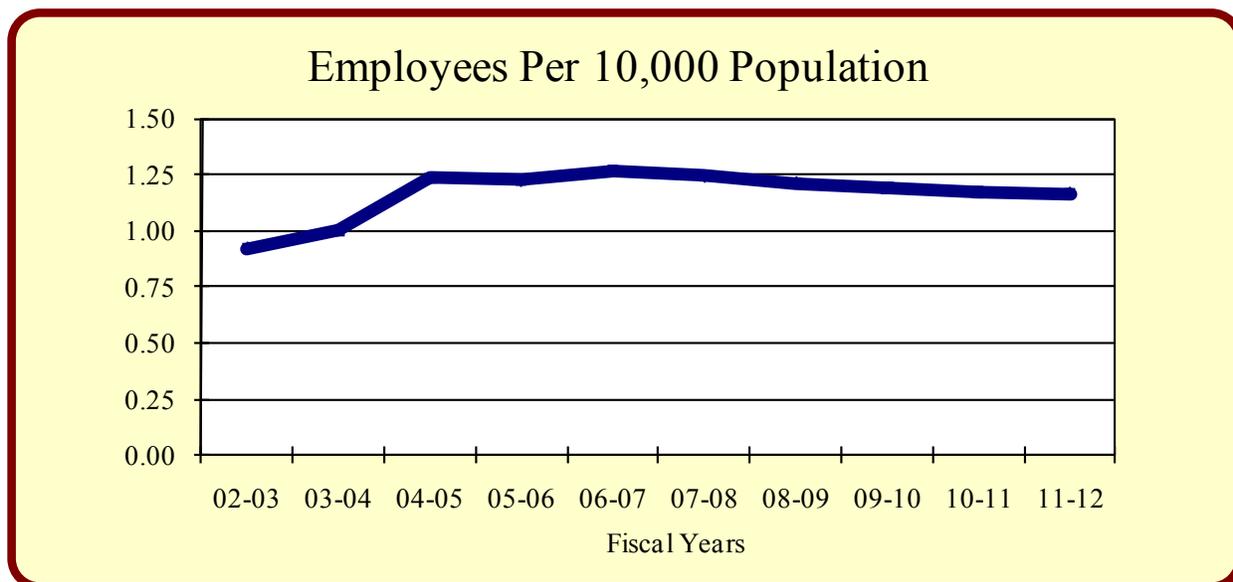
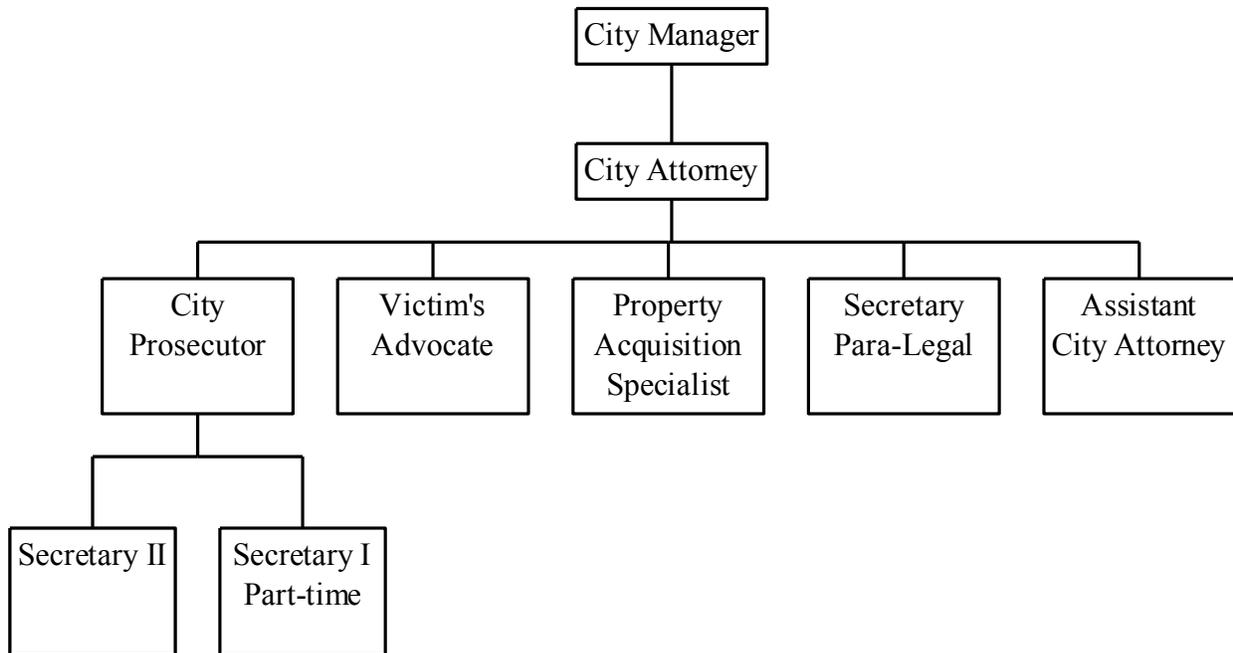
Divisions

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

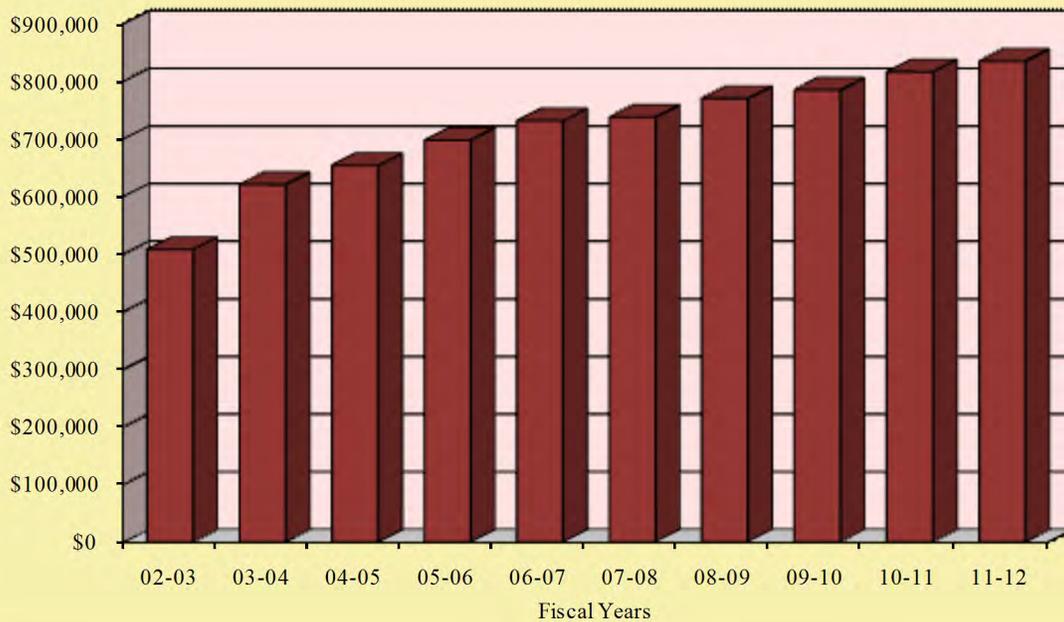


Legal Department

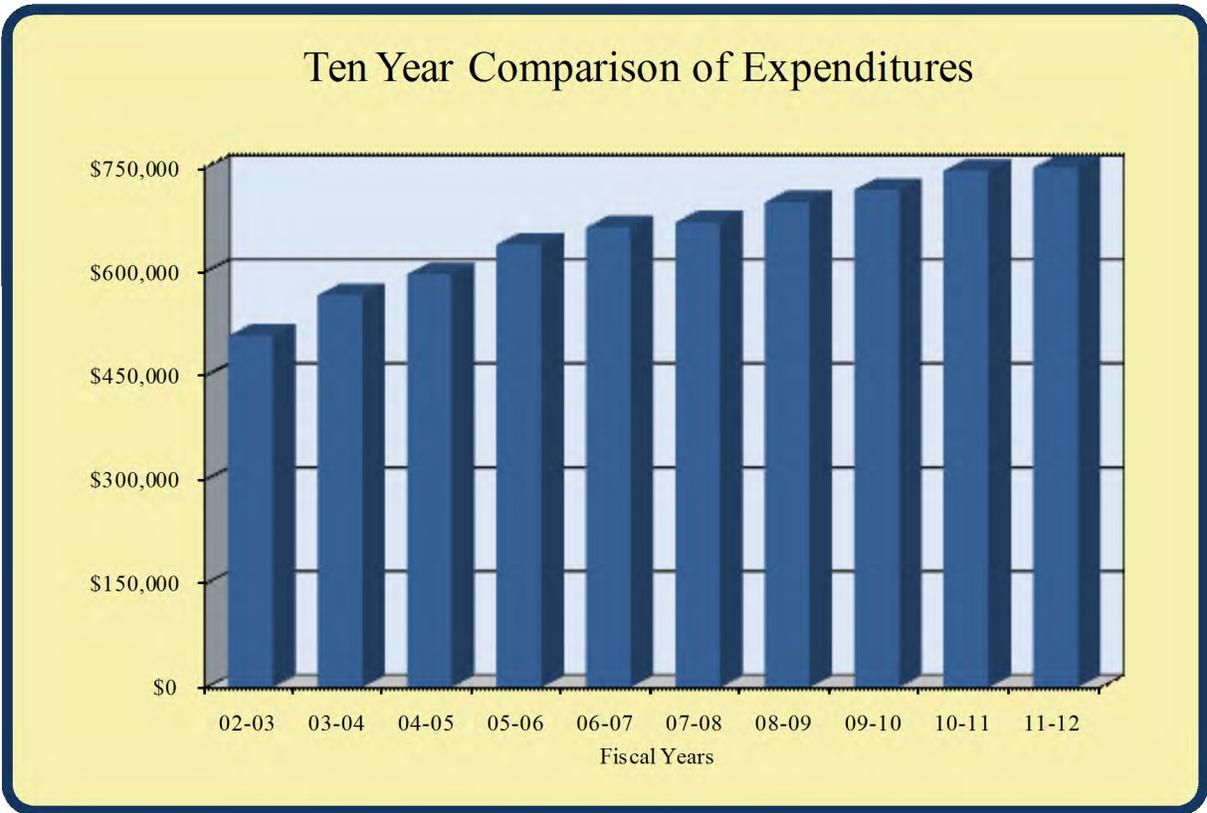
Summary
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
	2007-08	2008-09	2009-10	2010-11	2011-12
Personnel	\$665,222	\$695,461	\$725,102	\$736,761	\$746,442
Operations	72,140	74,399	59,459	79,129	79,129
Capital equipment					8,986
Total expenditures	737,362	769,860	784,561	815,890	834,557
Actual/Budgeted increase in fund balance			667		
Total	\$737,362	\$769,860	\$785,228	\$815,890	\$834,557

Ten Year Comparison of Expenditures



Legal Department Legal Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
				2010-11	2011-12
Personnel	\$603,109	\$630,052	\$660,554	\$670,400	\$678,642
Operations	68,285	70,239	57,316	75,039	75,039
Capital equipment					8,986
Total expenditures	\$671,394	\$700,291	\$717,870	\$745,439	\$762,667



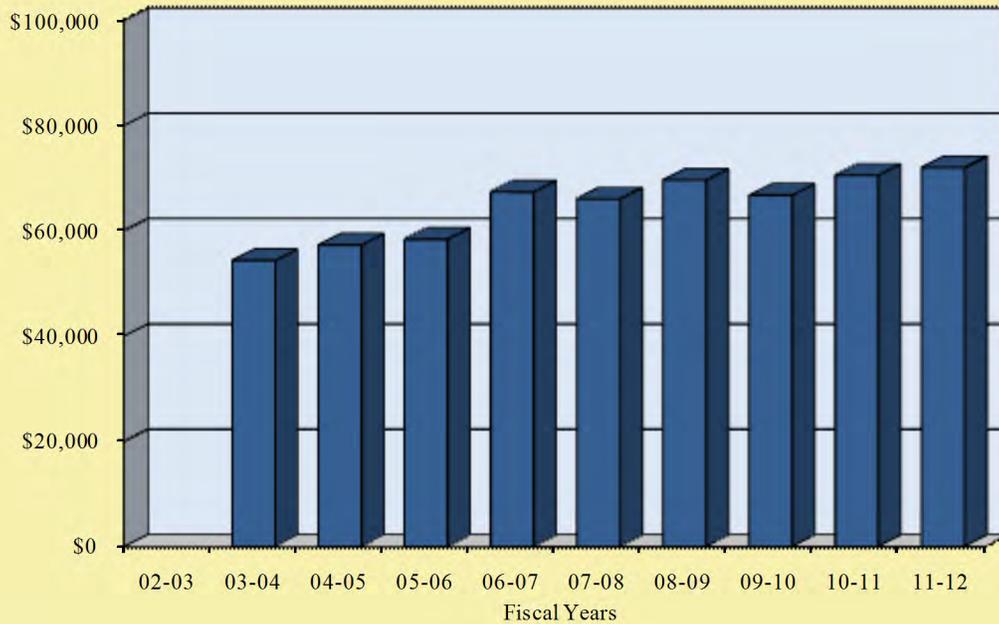
Legal Department

Victim Services Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10	2010-11	2011-12
Personnel	\$62,113	\$65,409	\$64,548	\$66,361	\$67,800
Operations	3,855	4,160	2,143	4,090	4,090
Capital equipment					
Total expenditures	65,968	69,569	66,691	70,451	71,890
Actual/Budgeted increase in fund balance			667		
Total	\$65,968	\$69,569	\$67,358	\$70,451	\$71,890

Ten Year Comparison of Expenditures



Management Services Department

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

Expenditures Budget

2011 – 2012

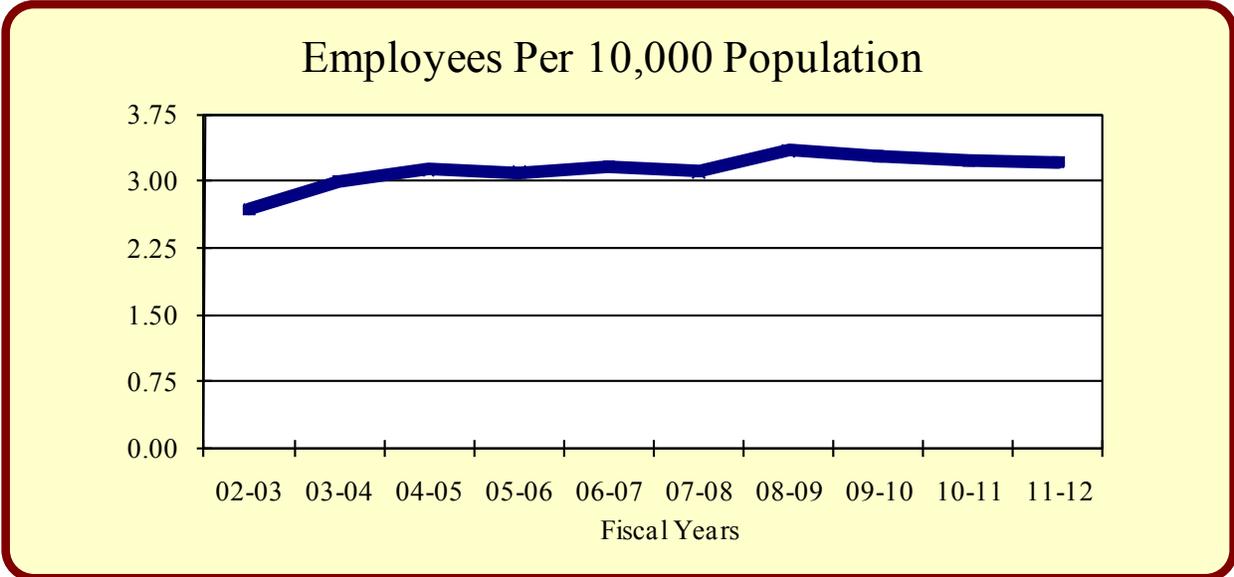
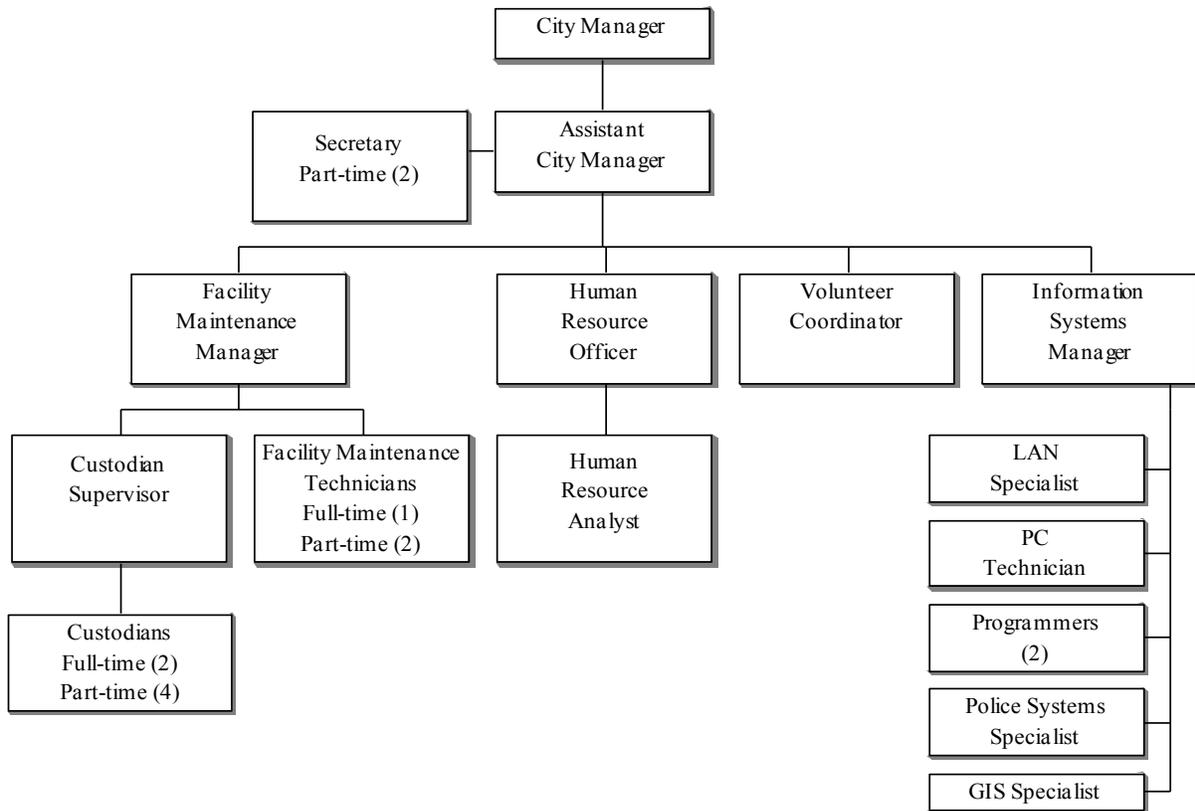
Divisions

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

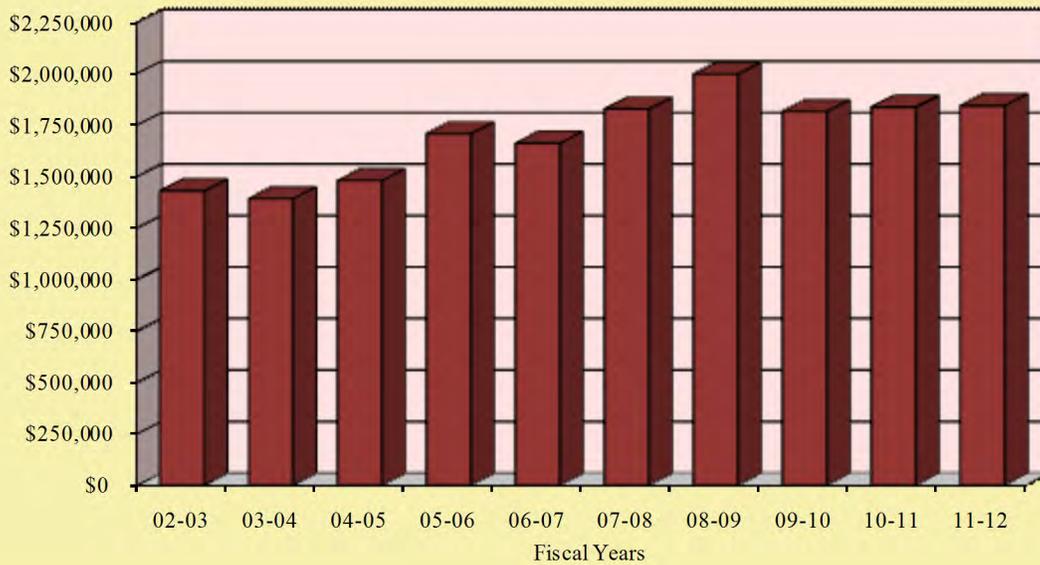


Management Services Department

Summary Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
Personnel	\$1,148,636	\$1,283,830	\$1,181,293	\$1,227,649	\$1,244,072
Operations	630,303	599,498	589,234	590,493	580,824
Capital equipment	47,846	112,182	43,375	16,500	17,700
Total expenditures	\$1,826,785	\$1,995,510	\$1,813,902	\$1,834,642	\$1,842,596

Ten Year Comparison of Expenditures



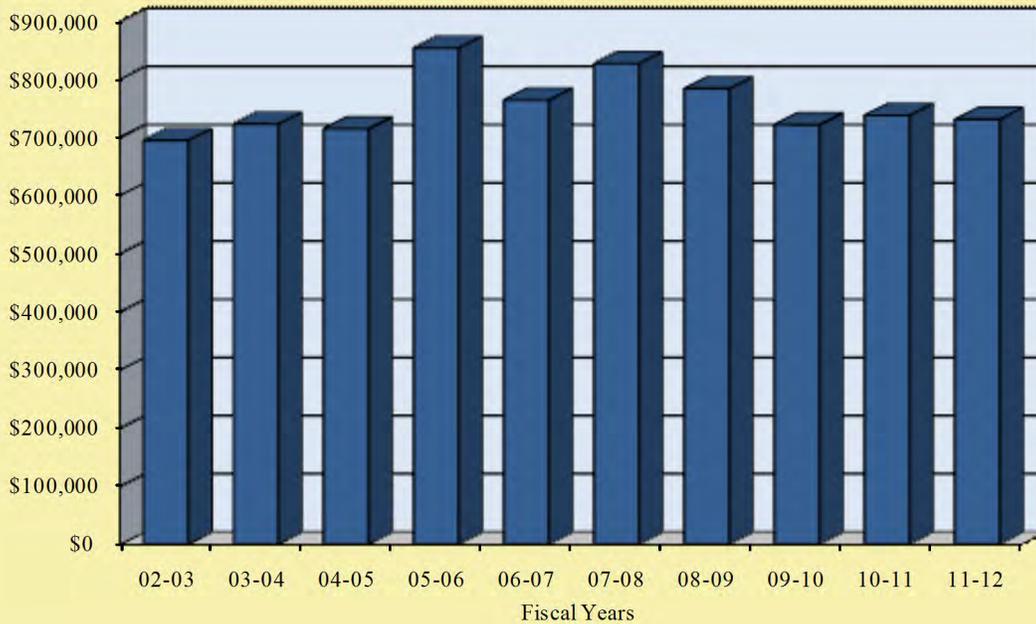
Management Services Department

Administrative Services Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate 2010-11	Proposed Budget 2011-12
	2007-08	2008-09	2009-10		
Personnel	\$372,191	\$363,352	\$351,406	\$370,041	\$381,930
Operations	453,992	419,919	361,700	367,257	348,504
Capital equipment			7,906		
Total expenditures	\$826,183	\$783,271	\$721,012	\$737,298	\$730,434

Ten Year Comparison of Expenditures



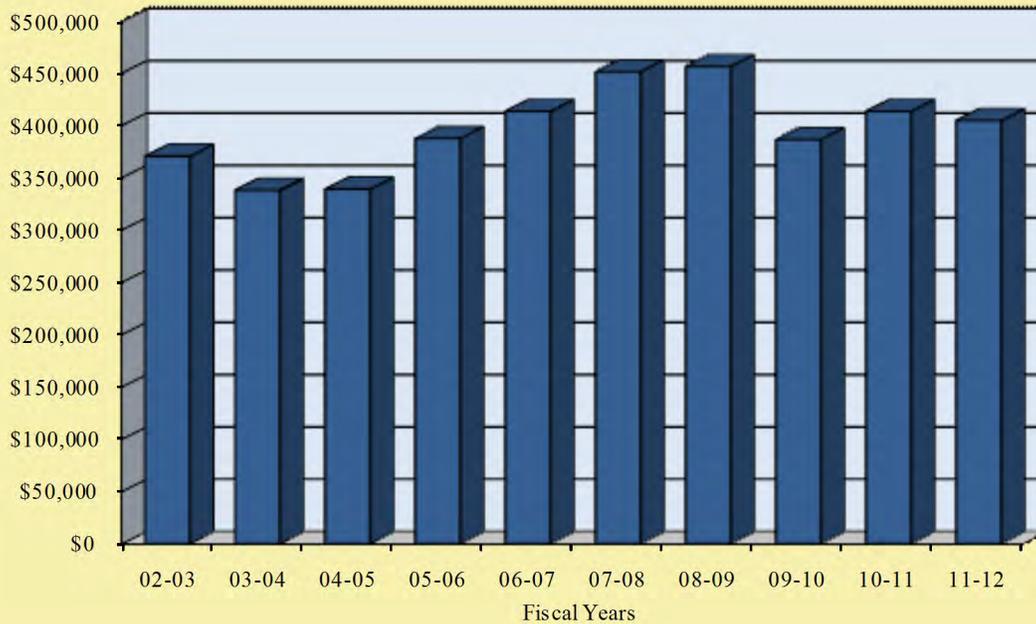
Management Services Department

Facility Maintenance Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate 2010-11	Proposed Budget 2011-12
	2007-08	2008-09	2009-10		
Personnel	\$338,081	\$348,643	\$254,061	\$276,179	\$262,765
Operations	93,029	90,315	126,577	137,327	141,919
Capital equipment	20,035	17,161	5,720		
Total expenditures	\$451,145	\$456,119	\$386,358	\$413,506	\$404,684

Ten Year Comparison of Expenditures



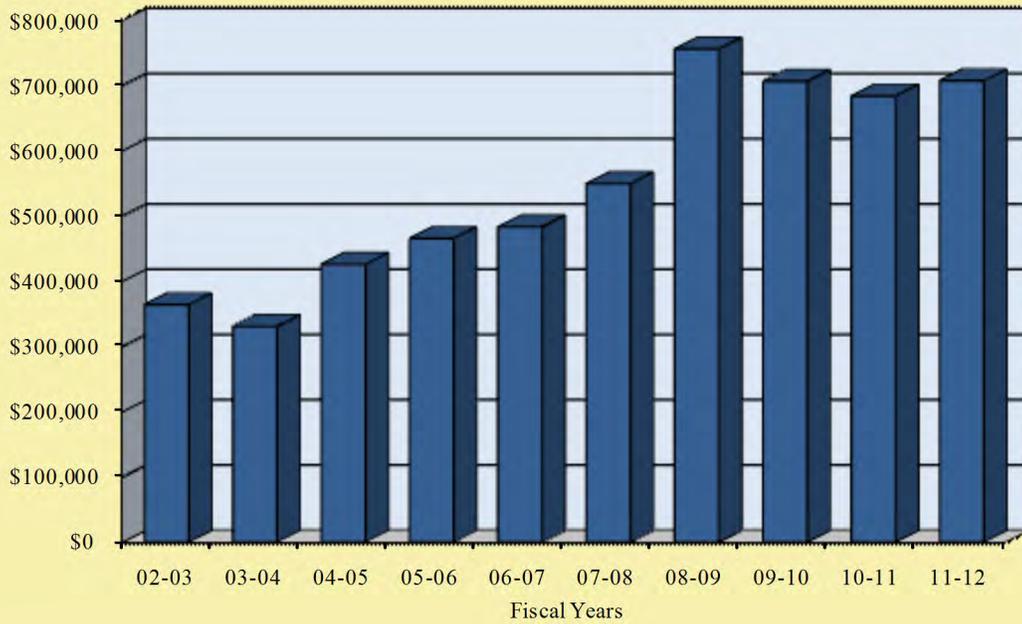
Management Services Department

Information Systems Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
				2010-11	2011-12
Personnel	\$438,364	\$571,835	\$575,826	\$581,429	\$599,377
Operations	83,282	89,264	100,957	85,909	90,401
Capital equipment	27,811	95,021	29,749	16,500	17,700
Total expenditures	\$549,457	\$756,120	\$706,532	\$683,838	\$707,478

Ten Year Comparison of Expenditures



Finance Department

Department Executive: Steven M. Ashby
Director

Expenditures and Expenses Budget

2011 – 2012

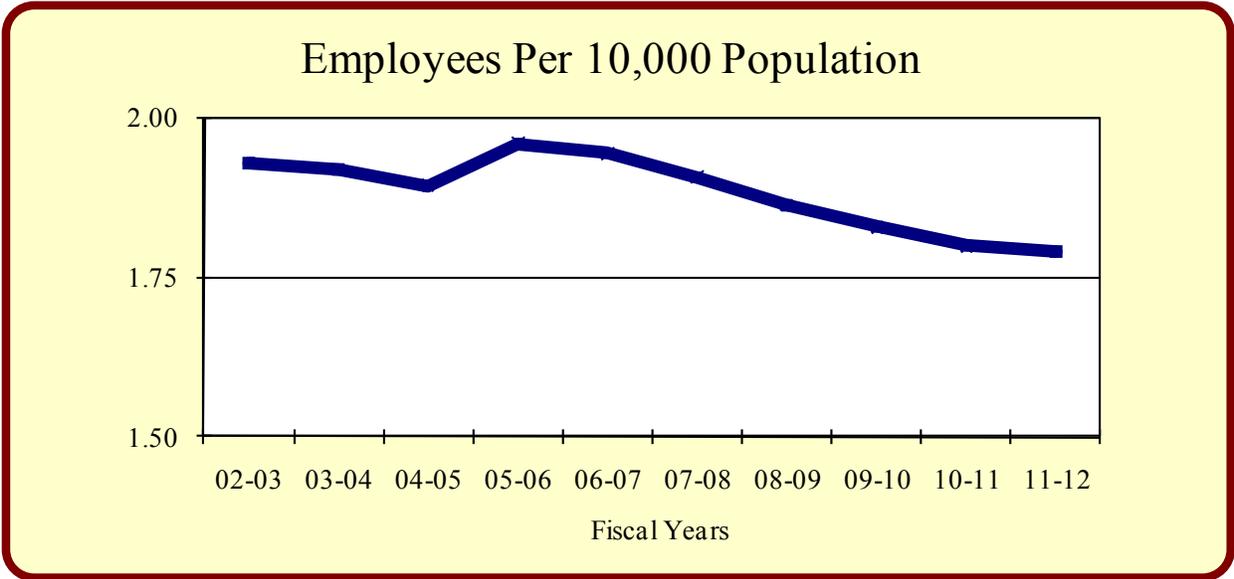
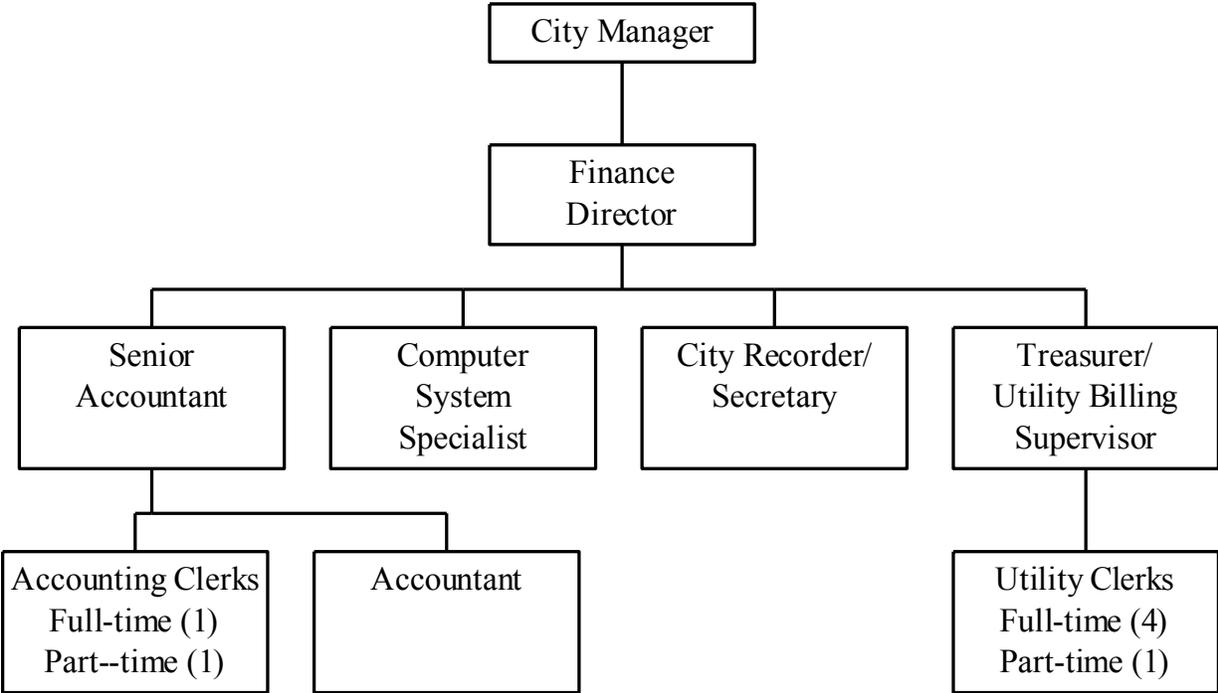
Divisions

1. Finance
2. Refuse

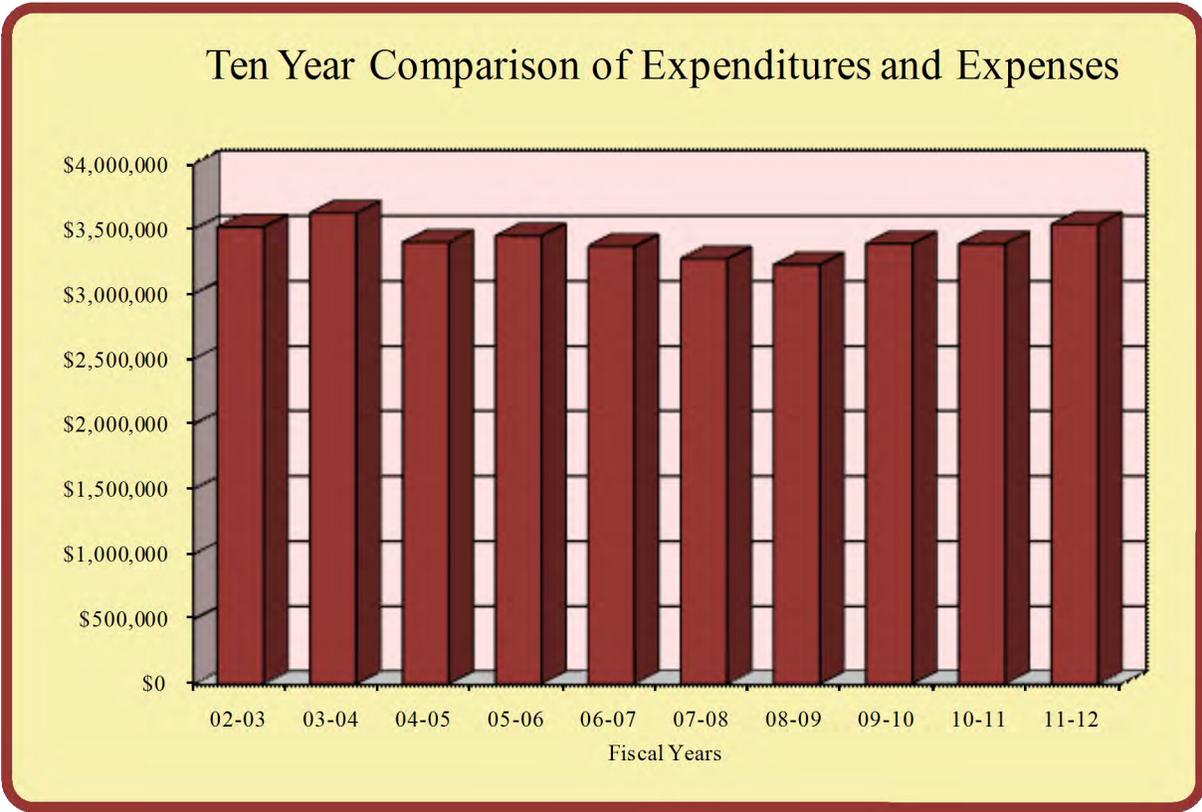
Mission

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
	2007-08	2008-09	2009-10		
				2010-11	2011-12
Personnel	\$651,857	\$681,148	\$697,915	\$714,474	\$725,586
Operations	2,602,473	2,541,188	2,675,545	2,668,148	2,807,842
Capital equipment	15,148		11,539		
Transfers					
Total expenditures and expenses	3,269,478	3,222,336	3,384,999	3,382,622	3,533,428
Actual/Budgeted increase in net assets	118,037	115,574			
Totals	\$3,387,515	\$3,337,910	\$3,384,999	\$3,382,622	\$3,533,428

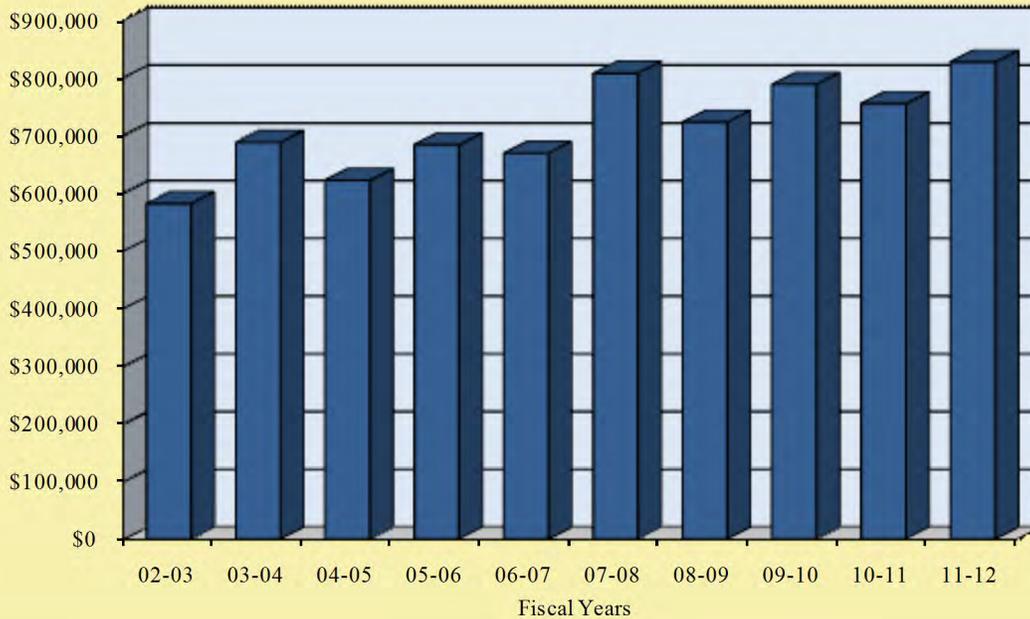


Finance Department

Finance Division
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
				2010-11	2011-12
Personnel	\$594,165	\$621,148	\$630,507	\$645,723	\$655,684
Operations	197,925	101,519	145,859	108,980	171,106
Capital equipment	15,148		11,539		
Total expenditures	\$807,238	\$722,667	\$787,905	\$754,703	\$826,790

Ten Year Comparison of Expenditures

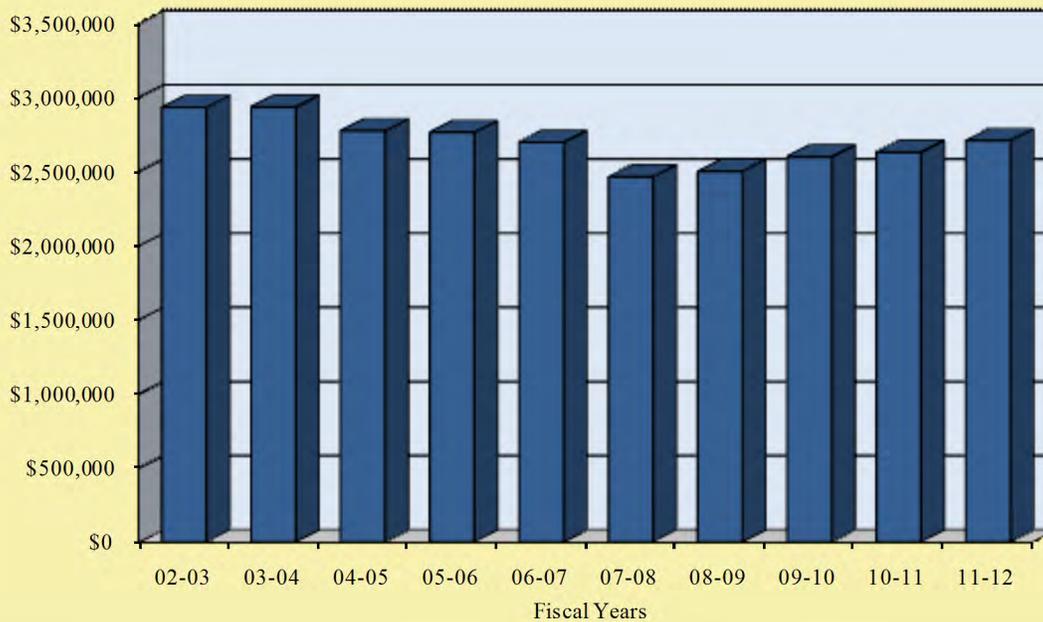


Finance Department

Refuse Division
Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
	2007-08	2008-09	2009-10	2010-11	2011-12
Personnel	\$57,692	\$60,000	\$67,408	\$68,751	\$69,902
Operations	2,404,548	2,439,669	2,529,686	2,559,168	2,636,736
Capital equipment					
Transfer					
Total expenses	2,462,240	2,499,669	2,597,094	2,627,919	2,706,638
Actual/Budgeted increase in net assets	118,037	115,574			
Totals	\$2,580,277	\$2,615,243	\$2,597,094	\$2,627,919	\$2,706,638

Ten Year Comparison of Expenses



Police Department

Department Executive: Terry M. Keefe
Chief

Expenditures Budget

2011 – 2012

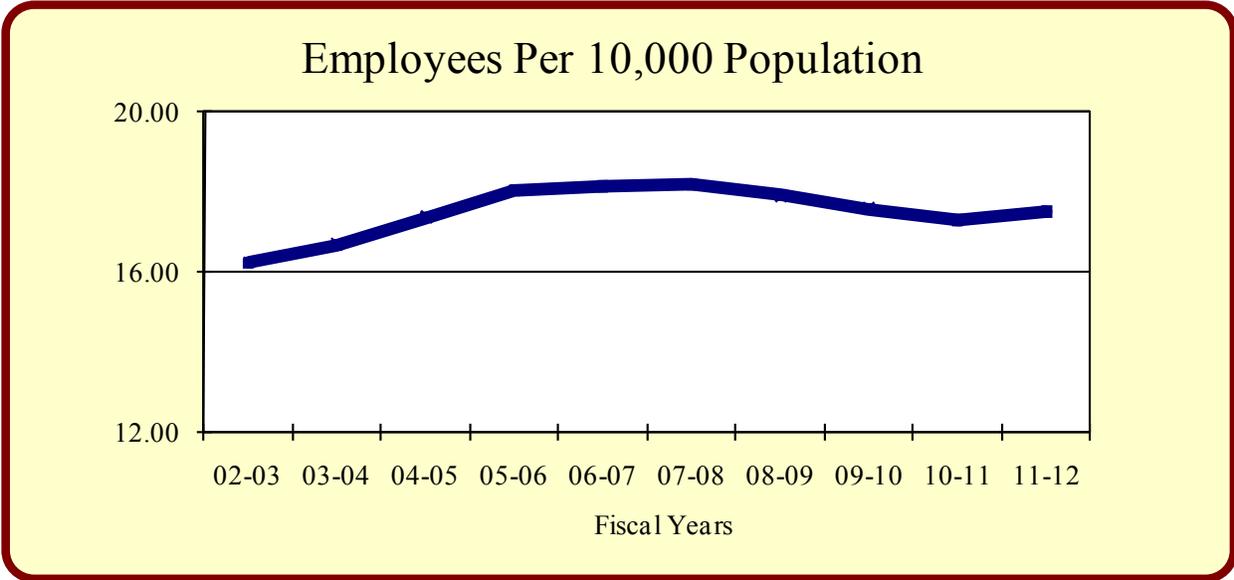
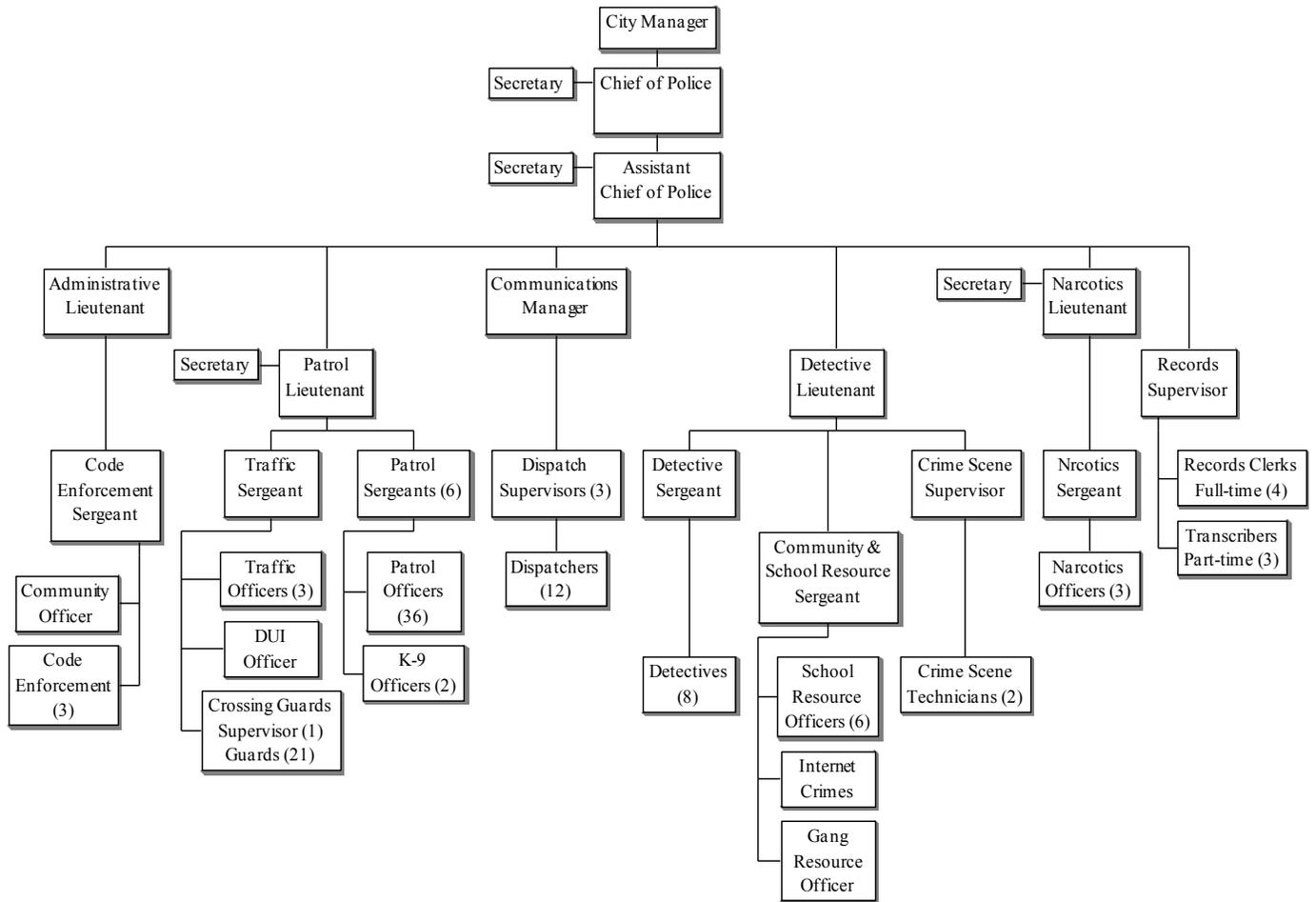
Divisions

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



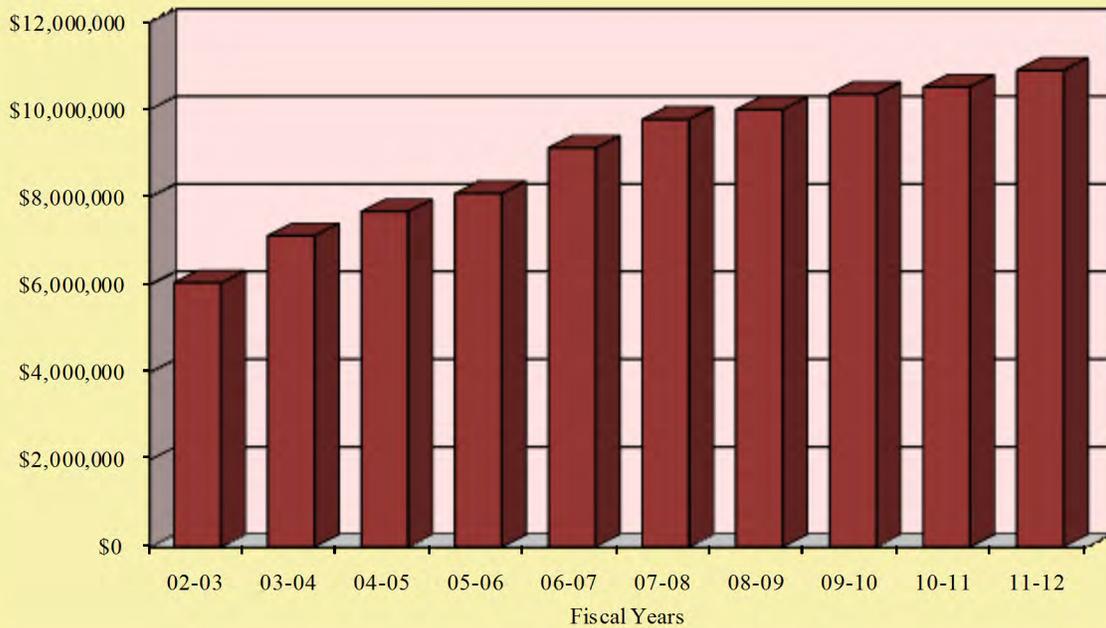
Police Department

Summary

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10	2010-11	2011-12
Personnel	\$7,760,566	\$8,149,963	\$8,292,174	\$8,621,676	\$9,070,391
Operations	1,428,133	1,348,630	1,465,136	1,536,799	1,549,445
Capital equipment	579,241	488,805	583,365	345,495	268,000
Total expenditures	9,767,940	9,987,398	10,340,675	10,503,970	10,887,836
Actual/Budgeted increase in fund balance	37,049	27,500		1,507	
Totals	\$9,804,989	\$10,014,898	\$10,340,675	\$10,505,477	\$10,887,836

Ten Year Comparison of Expenditures



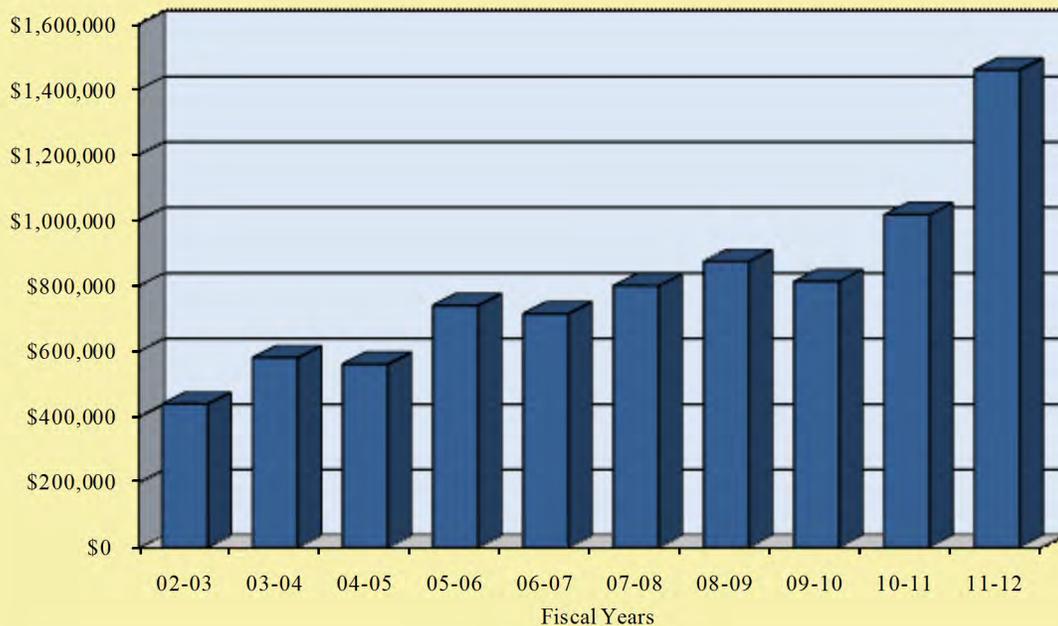
Police Department

Administration Division

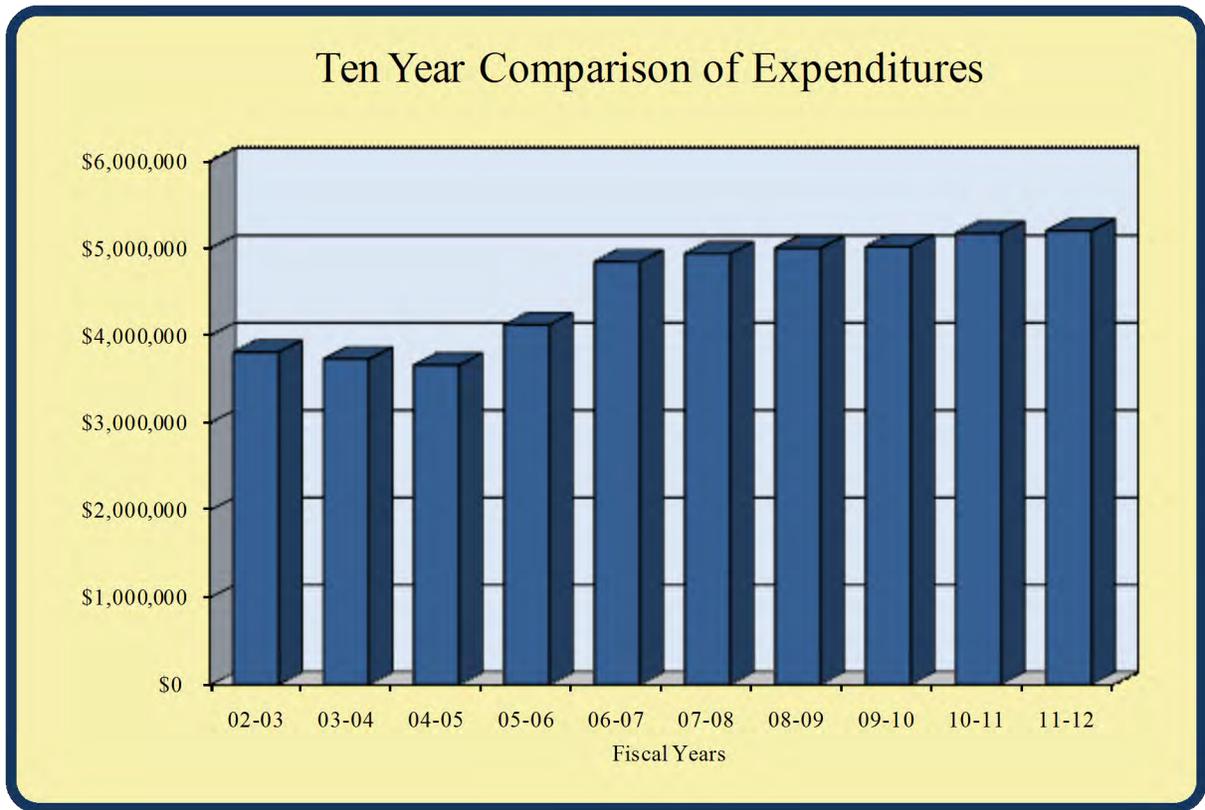
Expenditure Budget

	Prior Years Actual			Current Year Estimate 2010-11	Proposed Budget 2011-12
	2007-08	2008-09	2009-10		
Personnel	\$514,862	\$553,025	\$532,792	\$576,853	\$933,322
Operations	284,368	279,469	279,523	439,303	486,071
Capital equipment		40,294			38,000
Total expenditures	\$799,230	\$872,788	\$812,315	\$1,016,156	\$1,457,393

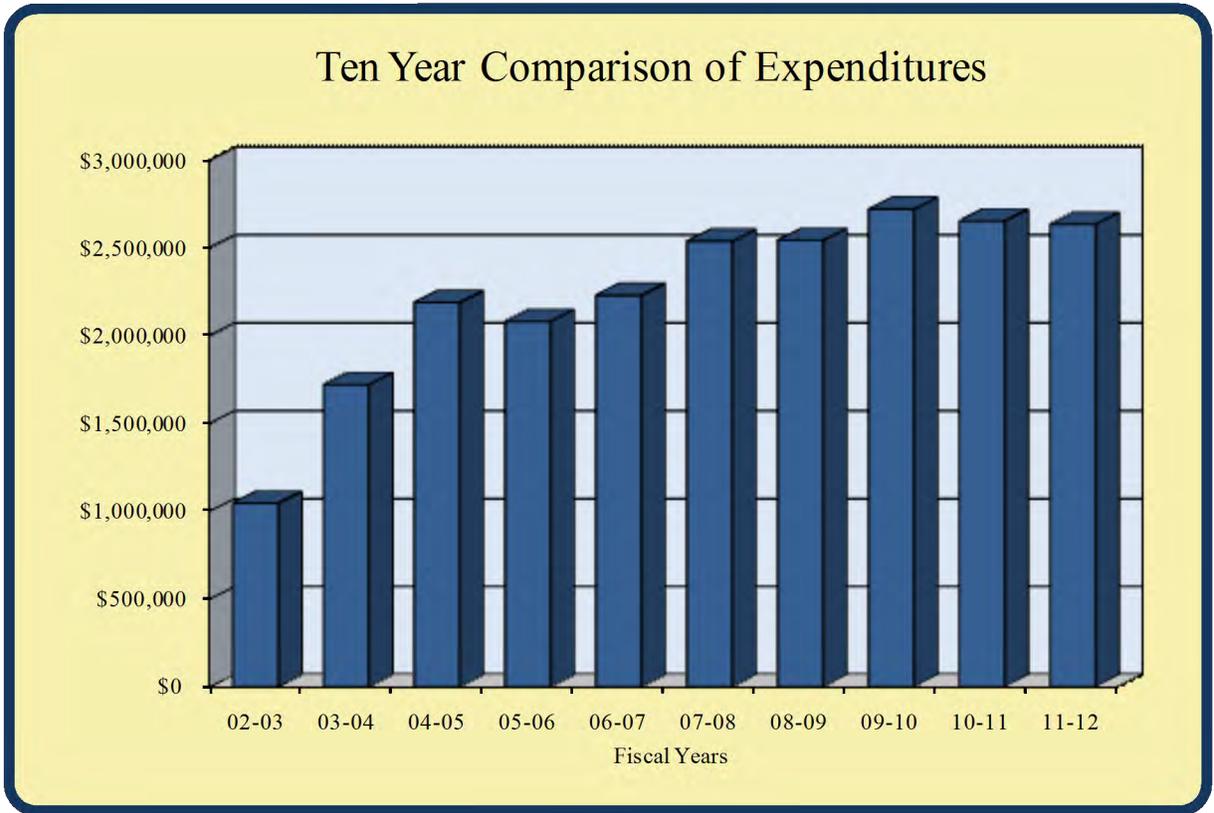
Ten Year Comparison of Expenditures



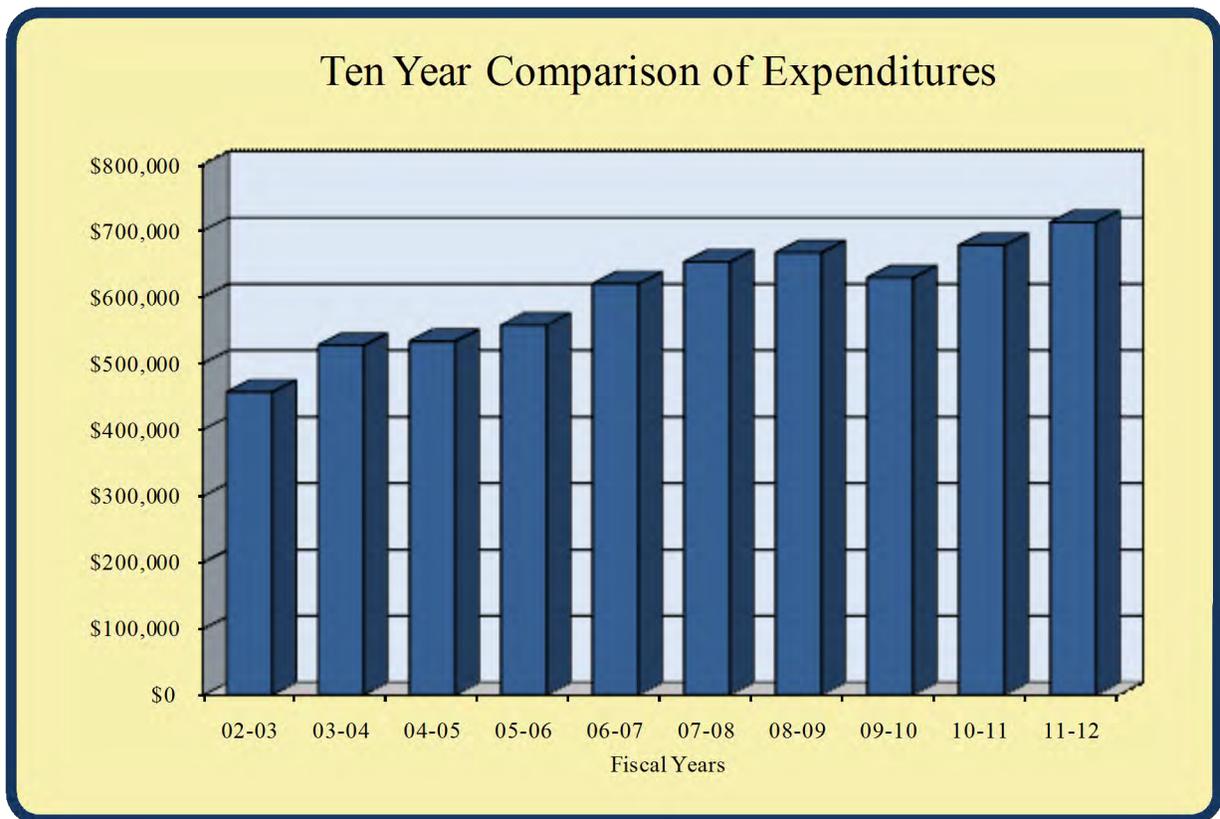
Police Department Patrol Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
				2010-11	2011-12
Personnel	\$4,044,006	\$4,333,482	\$4,318,960	\$4,568,581	\$4,632,112
Operations	541,907	473,734	606,657	459,245	444,245
Capital equipment	346,567	187,351	87,917	139,000	117,940
Total expenditures	\$4,932,480	\$4,994,567	\$5,013,534	\$5,166,826	\$5,194,297



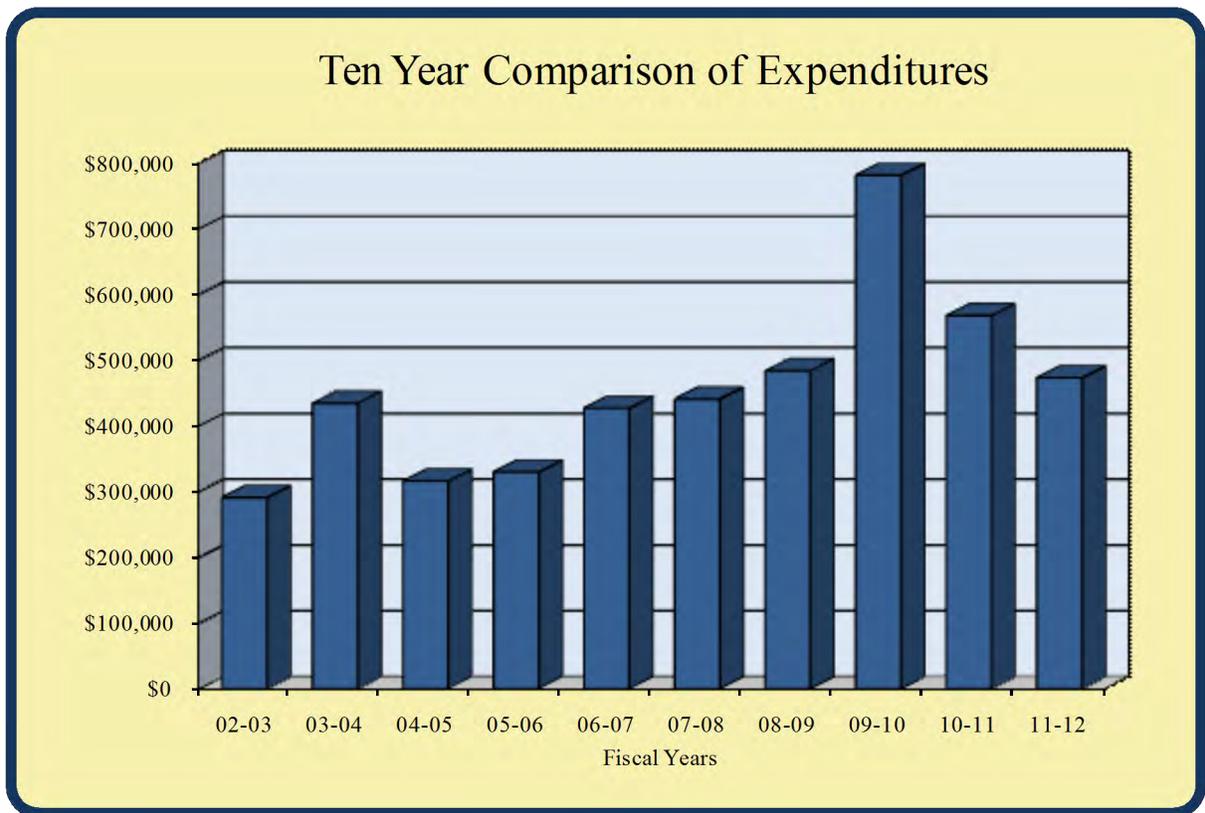
Police Department					
Support Services Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10	2010-11	2011-12
Personnel	\$2,276,372	\$2,312,464	\$2,460,081	\$2,467,719	\$2,428,072
Operations	173,198	137,617	183,082	157,074	163,526
Capital equipment	85,529	90,122	74,532	24,500	39,060
Total expenditures	\$2,535,099	\$2,540,203	\$2,717,695	\$2,649,293	\$2,630,658



Police Department					
Communications Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate 2010-11	Proposed Budget 2011-12
	2007-08	2008-09	2009-10		
Personnel	\$566,447	\$585,967	\$553,472	\$575,608	\$614,346
Operations	85,725	80,226	75,059	101,805	97,481
Capital equipment					
Total expenditures	\$652,172	\$666,193	\$628,531	\$677,413	\$711,827



Police Department					
Emergency Dispatch Services Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
	2010-11			2011-12	
Personnel	\$238,401	\$251,087	\$305,044	\$299,085	\$330,802
Operations	143,007	120,620	114,652	146,759	142,254
Capital equipment	59,130	112,002	361,286	121,995	
Total expenditures	440,538	483,709	780,982	567,839	473,056
Budgeted increase in fund balance	36,925	27,500			
Totals	\$477,463	\$511,209	\$780,982	\$567,839	\$473,056



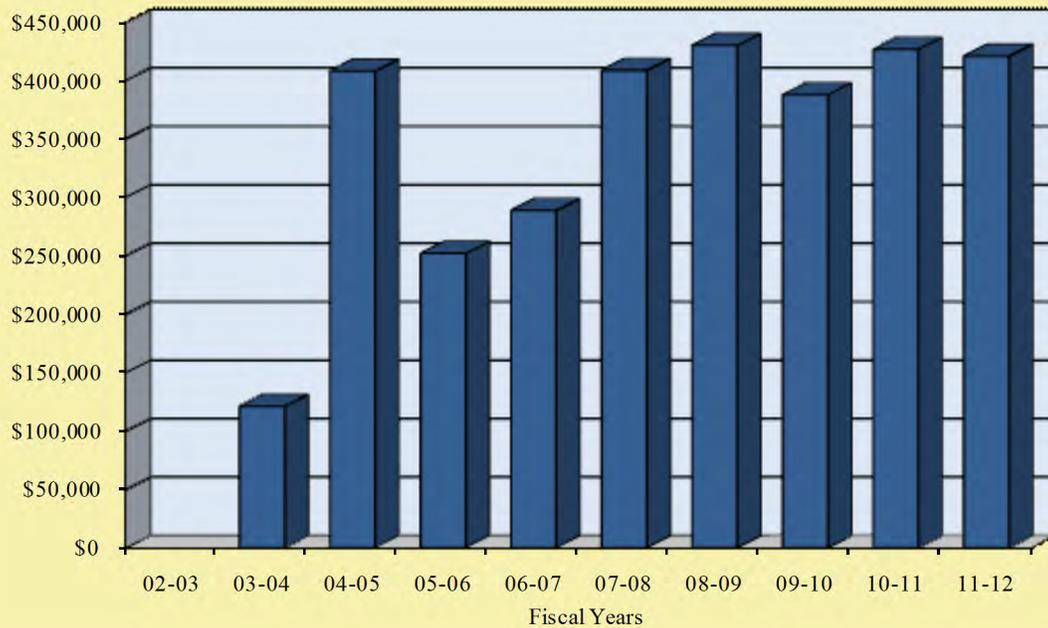
Police Department

Davis Metro Narcotics Strike Force Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
				2010-11	2011-12
Personnel	\$120,478	\$113,938	\$121,825	\$133,830	\$131,737
Operations	199,928	256,964	206,163	232,613	215,868
Capital equipment	88,015	59,036	59,630	60,000	73,000
Total expenditures	408,421	429,938	387,618	426,443	420,605
Budgeted increase in fund balance	124			1,507	
Totals	\$408,545	\$429,938	\$387,618	\$427,950	\$420,605

Ten Year Comparison of Expenditures



Fire Department

Department Executive: Kevin Ward
Chief

Expenditures and Expenses Budget

2011 – 2012

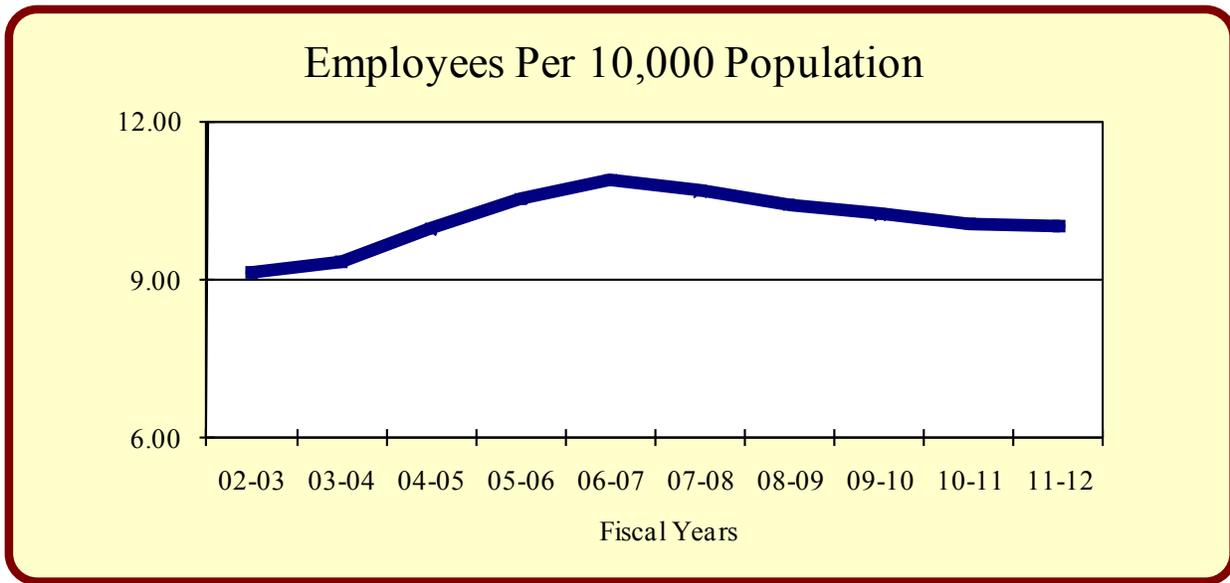
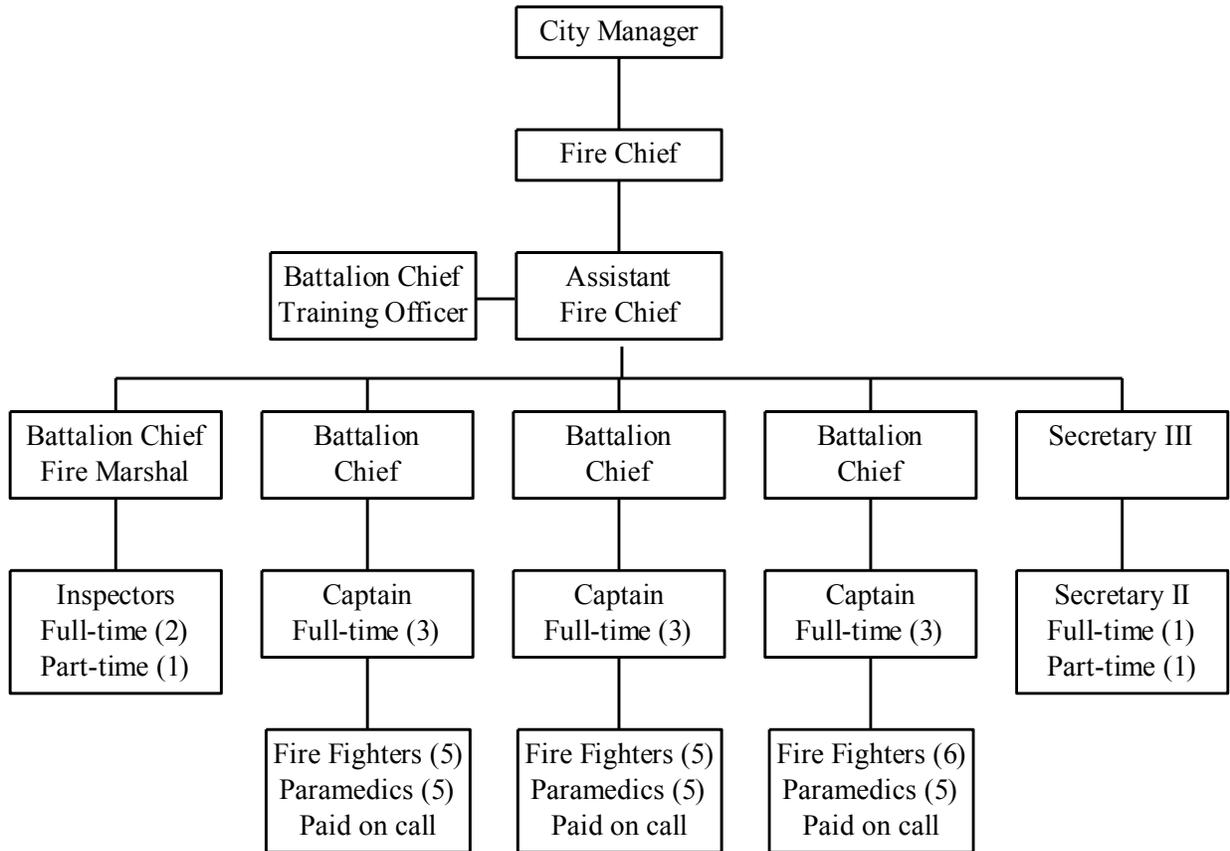
Divisions

1. Fire
2. Emergency Medical Services

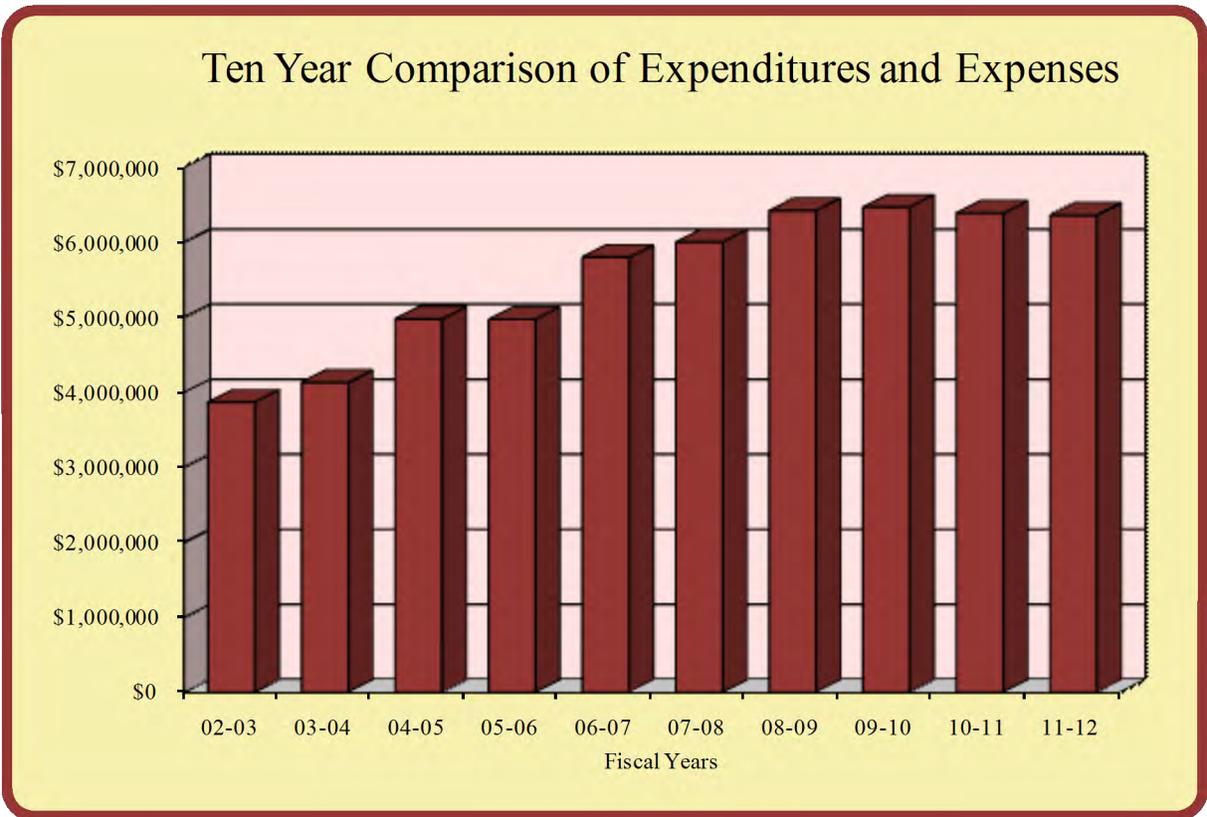
Mission

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

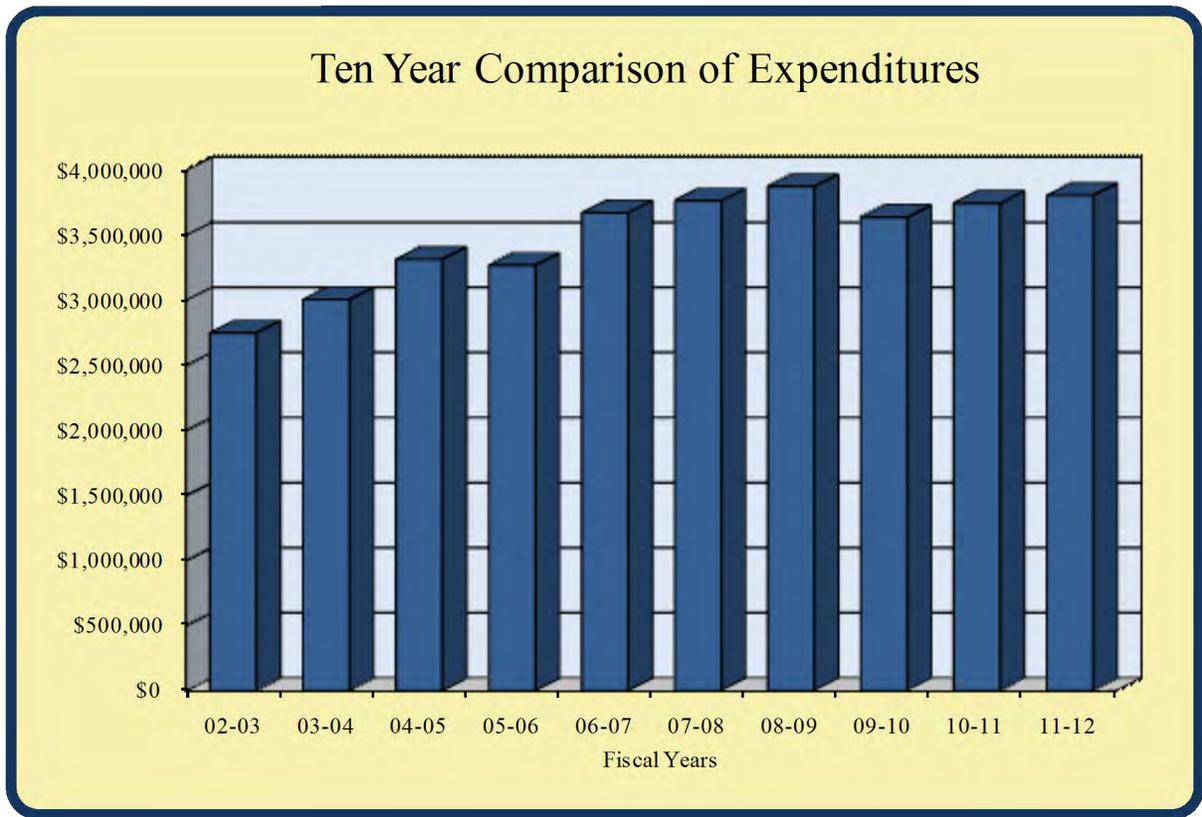
Fire Department Organization Chart



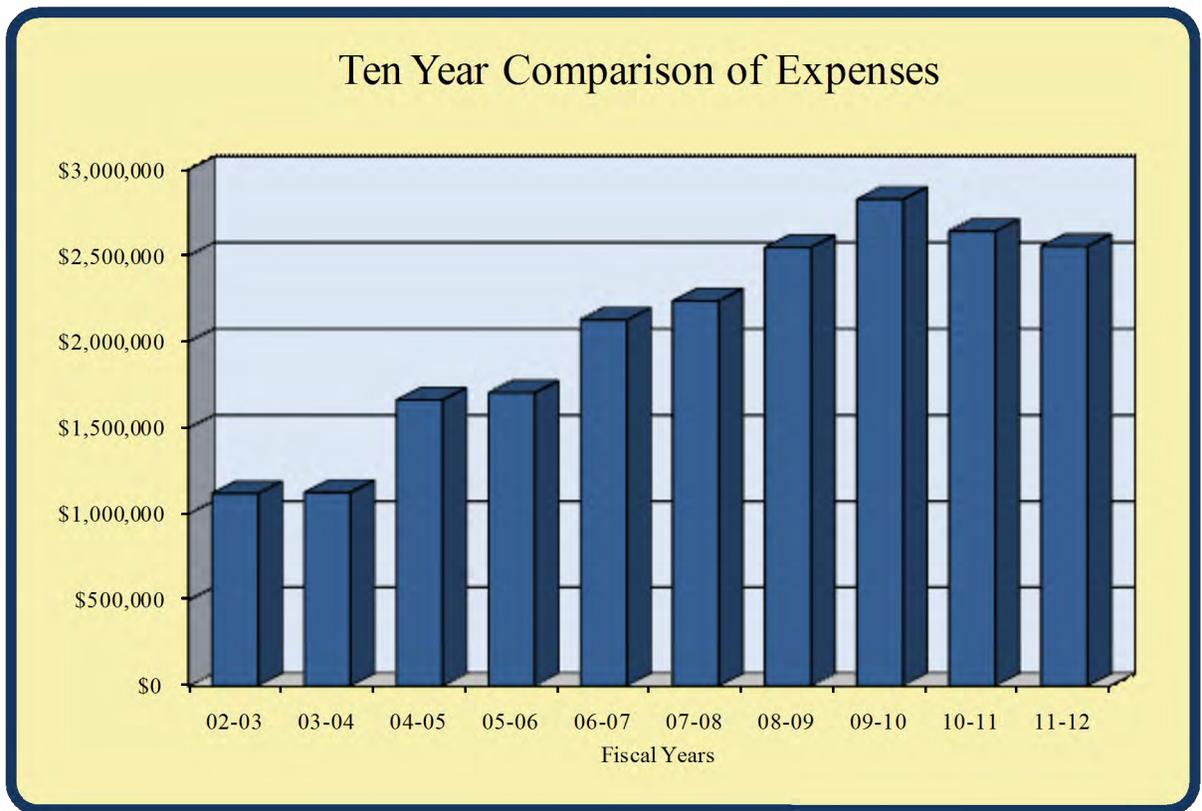
Fire Department					
Summary					
Expenditure and Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
	2010-11				
	2011-12				
Personnel	\$4,758,751	\$4,942,566	\$5,005,270	\$5,277,716	\$5,271,365
Operations	1,125,022	1,145,185	1,173,289	972,320	862,585
Capital equipment	84,730	131,035	284,529	134,463	221,855
Transfer to other funds	30,000	200,000			
Total expenditures and expenses	5,998,503	6,418,786	6,463,088	6,384,499	6,355,805
Actual/Budgeted increase in net assets	181,184	95,205			
Totals	\$6,179,687	\$6,513,991	\$6,463,088	\$6,384,499	\$6,355,805



Fire Department Fire Operations Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
				2010-11	2011-12
Personnel	\$3,307,333	\$3,437,059	\$3,190,041	\$3,403,791	\$3,380,900
Operations	394,510	347,658	330,713	340,094	341,759
Capital equipment	61,382	88,018	115,821		81,000
Total expenditures	\$3,763,225	\$3,872,735	\$3,636,575	\$3,743,885	\$3,803,659



Fire Department Emergency Medical Services Division Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
				2010-11	2011-12
Personnel	\$1,451,418	\$1,505,507	\$1,815,229	\$1,873,925	\$1,890,465
Operations	730,512	797,527	842,576	632,226	520,826
Capital equipment	23,348	43,017	168,708	134,463	140,855
Transfer to other funds	30,000	200,000			
Total expenses	2,235,278	2,546,051	2,826,513	2,640,614	2,552,146
Actual/Budgeted increase in net assets	181,184	95,205			
Totals	\$2,416,462	\$2,641,256	\$2,826,513	\$2,640,614	\$2,552,146



Community and Economic Development Department

Department Executive: William T. Wright
Director

Expenditures Budget

2011 – 2012

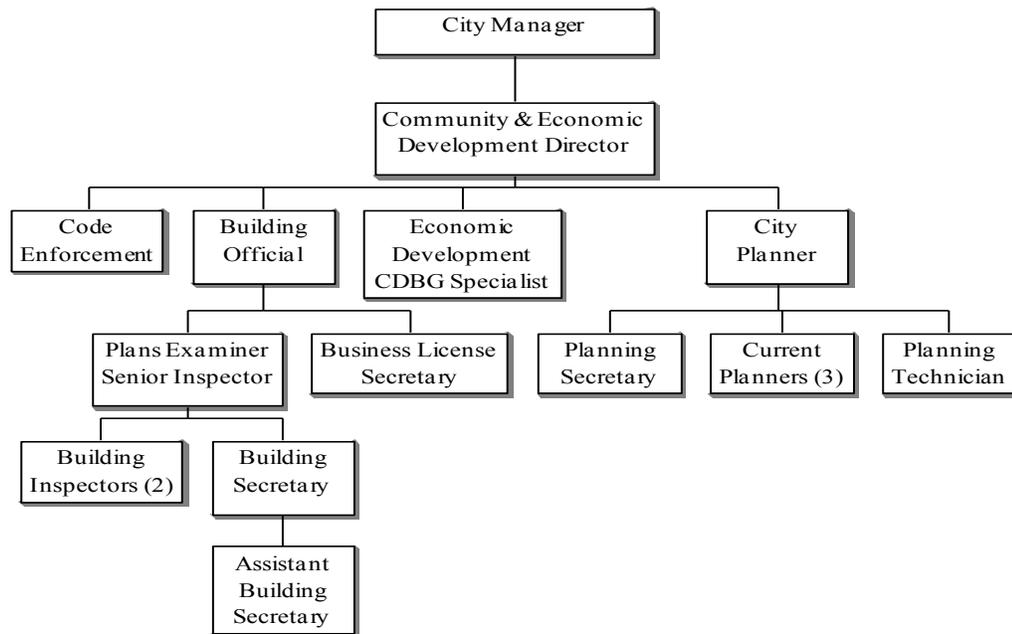
Divisions

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

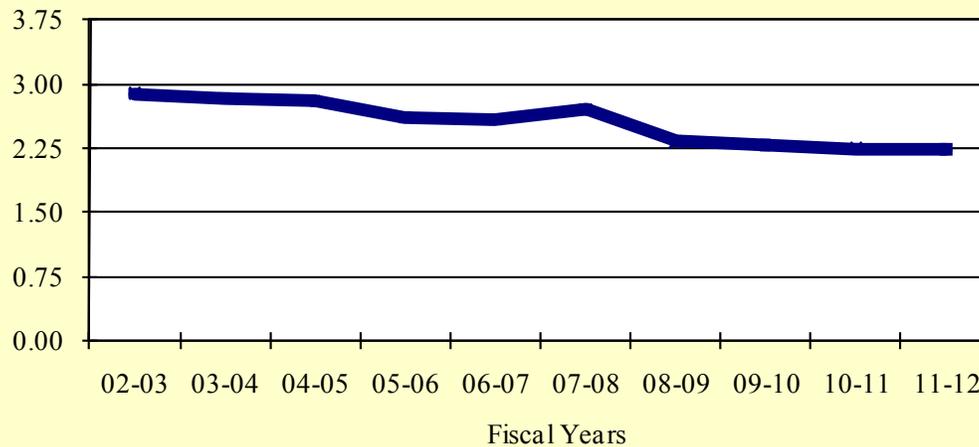
Mission

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



Employees Per 10,000 Population



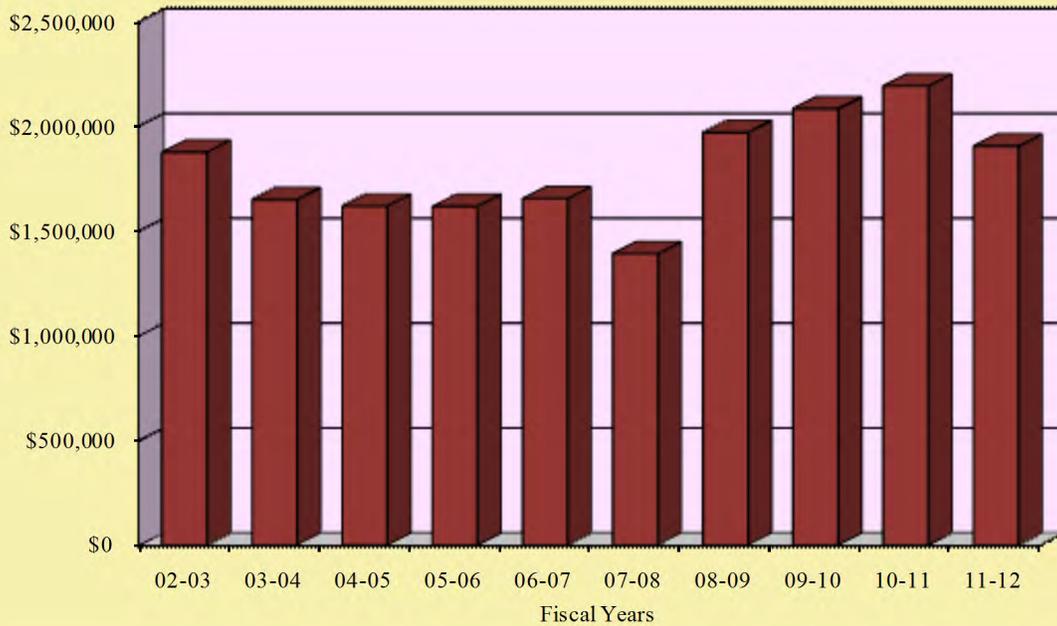
Community and Economic Development Department

Summary

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
			2009-10	2010-11	2011-12
Personnel	\$1,133,139	\$1,058,888	\$1,055,508	\$1,131,490	\$1,078,841
Operations	161,185	173,775	155,990	207,840	294,151
Capital equipment		26,200			
Capital projects - housing	47,879	412,187	394,110	65,000	40,000
Capital projects - other	2,915	289,506	210,012	778,841	376,778
Debt Service - loan repayment					106,500
Transfers	12,687	7,904	266,369	7,904	7,904
Special items	33,077				
Total expenditures	1,390,882	1,968,460	2,081,989	2,191,075	1,904,174
Actual/Budgeted increase in fund balance	160,261	176,017			
Totals	\$1,551,143	\$2,144,477	\$2,081,989	\$2,191,075	\$1,904,174

Ten Year Comparison of Expenditures



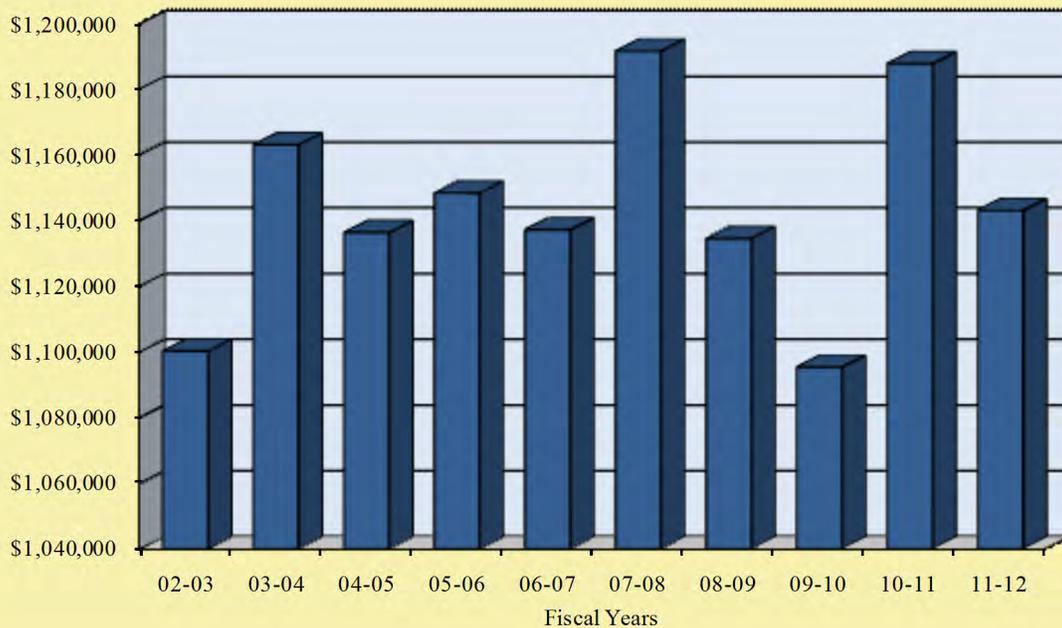
Community and Economic Development Department

Community Development Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
				2010-11	2011-12
Personnel	\$1,097,274	\$1,023,577	\$1,025,396	\$1,081,259	\$1,033,006
Operations	94,234	84,671	69,893	106,424	109,972
Capital equipment		26,200			
Total expenditures	\$1,191,508	\$1,134,448	\$1,095,289	\$1,187,683	\$1,142,978

Ten Year Comparison of Expenditures



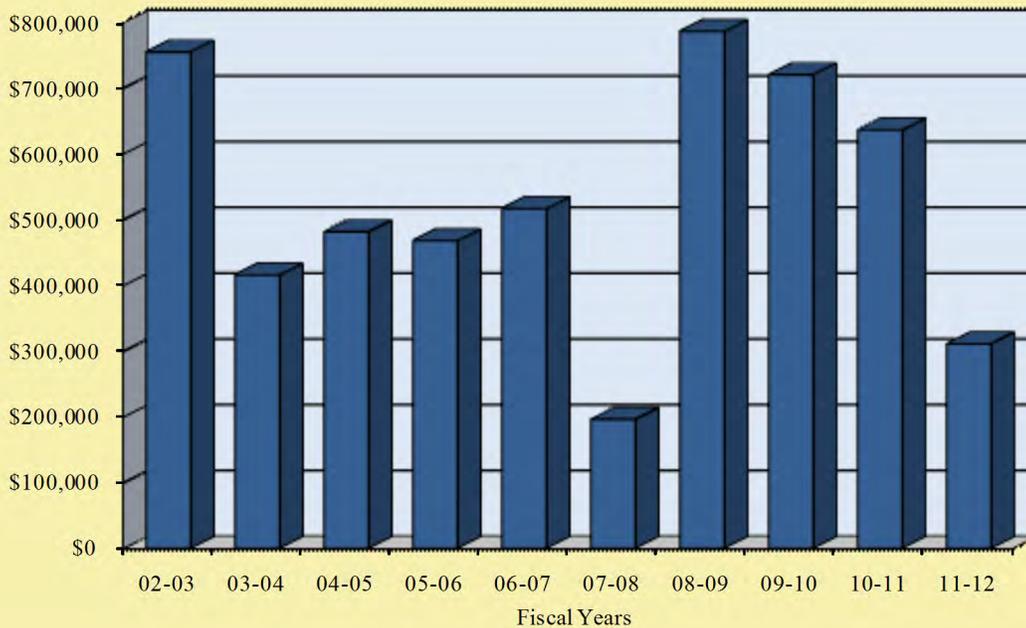
Community and Economic Development Department

Community Development Block Grant Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate 2010-11	Proposed Budget 2011-12
	2007-08	2008-09	2009-10		
Personnel	\$35,865	\$35,311	\$30,112	\$50,231	\$45,835
Operations	66,951	89,104	86,097	90,916	55,179
Capital equipment					
Capital projects - housing	47,879	412,187	394,110	65,000	40,000
Capital projects - other		241,525	210,012	422,166	162,278
Transfers	12,687	7,904		7,904	7,904
Special items	33,077				
Total expenditures	\$196,459	\$786,031	\$720,331	\$636,217	\$311,196

Ten Year Comparison of Expenditures



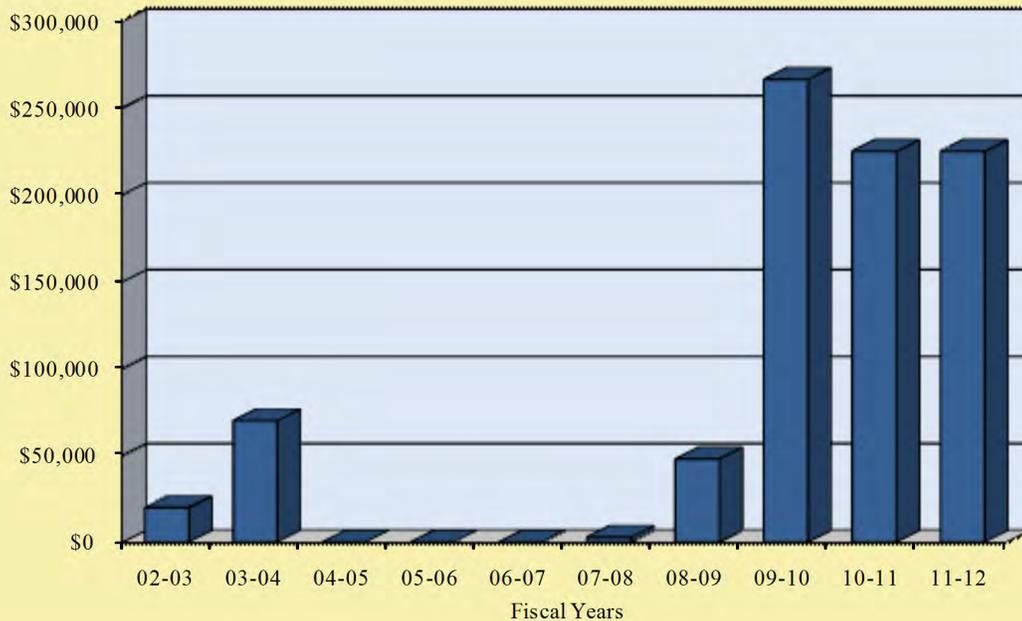
Community and Economic Development Department

Redevelopment Agency Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate 2010-11	Proposed Budget 2011-12
	2007-08	2008-09	2009-10		
Personnel					
Operations				\$10,500	\$10,500
Capital equipment					
Capital projects	\$2,915	\$47,981		214,500	214,500
Transfer to other funds			\$266,369		
Total expenditures	2,915	47,981	266,369	225,000	225,000
Actual/Budgeted increase in fund balance	160,261	176,017			
Totals	\$163,176	\$223,998	\$266,369	\$225,000	\$225,000

Ten Year Comparison of Expenditures



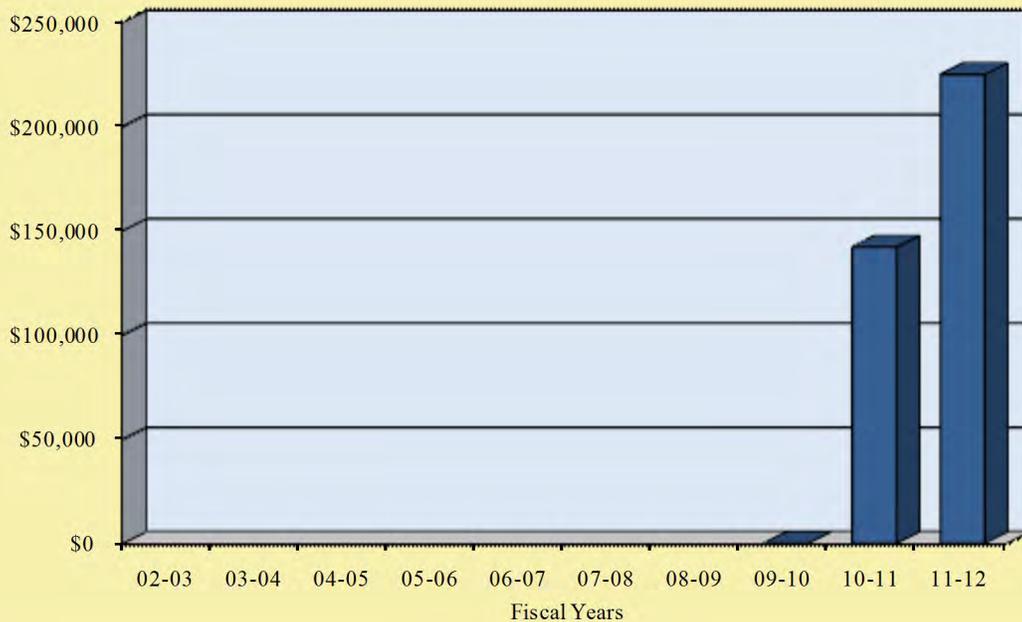
Community and Economic Development Department

Economic Development Agency Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10	2010-11	2011-12
Personnel					
Operations					\$118,500
Capital equipment					
Capital projects				\$142,175	
Debt Service - loan repayment					106,500
Transfer to other funds					
Total expenditures				\$142,175	\$225,000

Ten Year Comparison of Expenditures



Public Works Department

Department Executive: Terry R. Coburn
Director

Expenditures and Expenses Budget

2011 – 2012

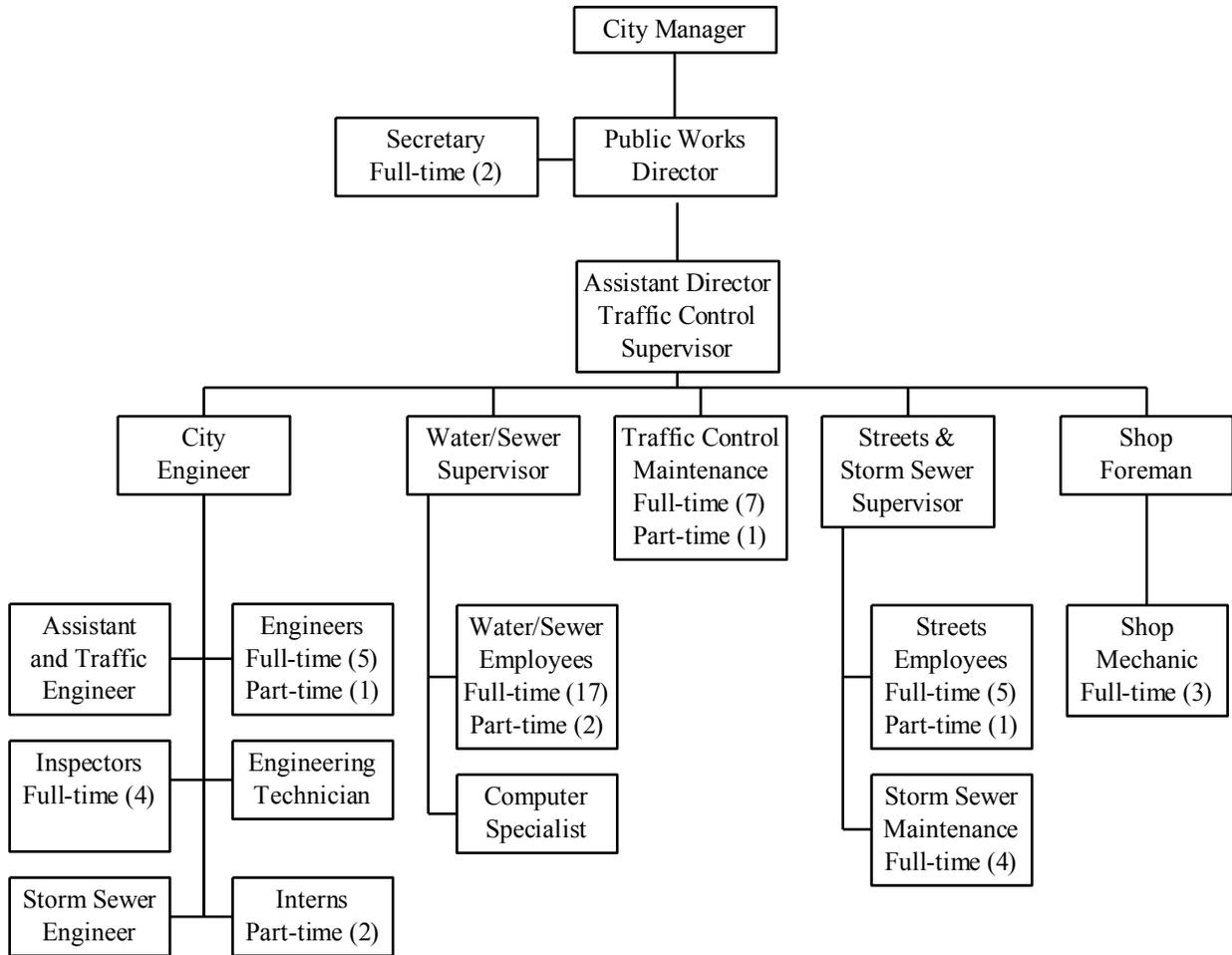
Divisions

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

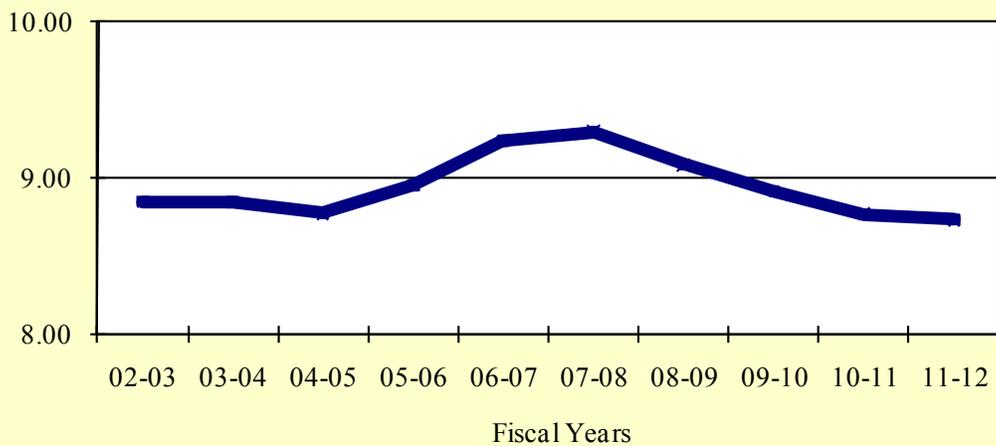
Mission

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



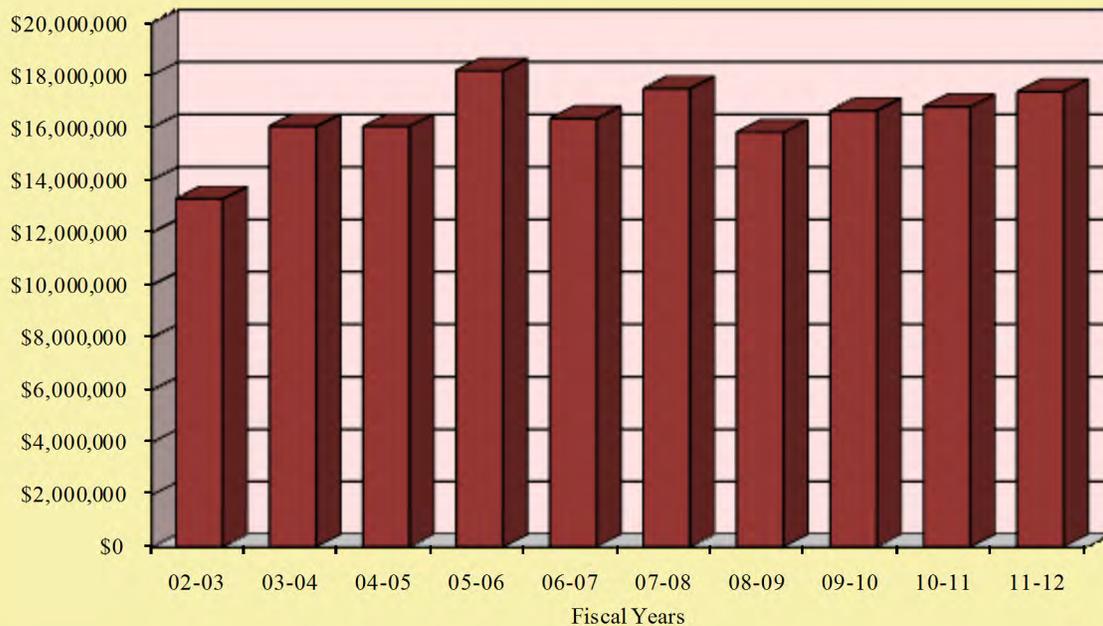
Employees Per 10,000 Population



Public Works Department
 Summary
 Expenditure and Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10	2010-11	2011-12
Personnel	\$3,842,369	\$4,020,944	\$4,047,066	\$4,069,340	4,086,470
Operations	8,247,011	8,188,980	7,726,356	8,364,682	8,228,660
Capital equipment	341,051	184,191	167,198	22,050	231,475
Capital projects	1,990,612	1,369,662	3,375,290	2,984,797	2,953,000
Debt service	880,478	464,371	361,896	365,381	365,815
Transfers	2,170,103	1,587,140	952,861	981,072	1,496,273
Total expenditures and expenses	17,471,624	15,815,288	16,630,667	16,787,322	17,361,693
Actual/Budgeted increase in fund balance/net assets		550,586	551,443	1,214,786	357,536
Totals	\$17,471,624	\$16,365,874	\$17,182,110	\$18,002,108	\$17,719,229

Ten Year Comparison of Expenditures and Expenses

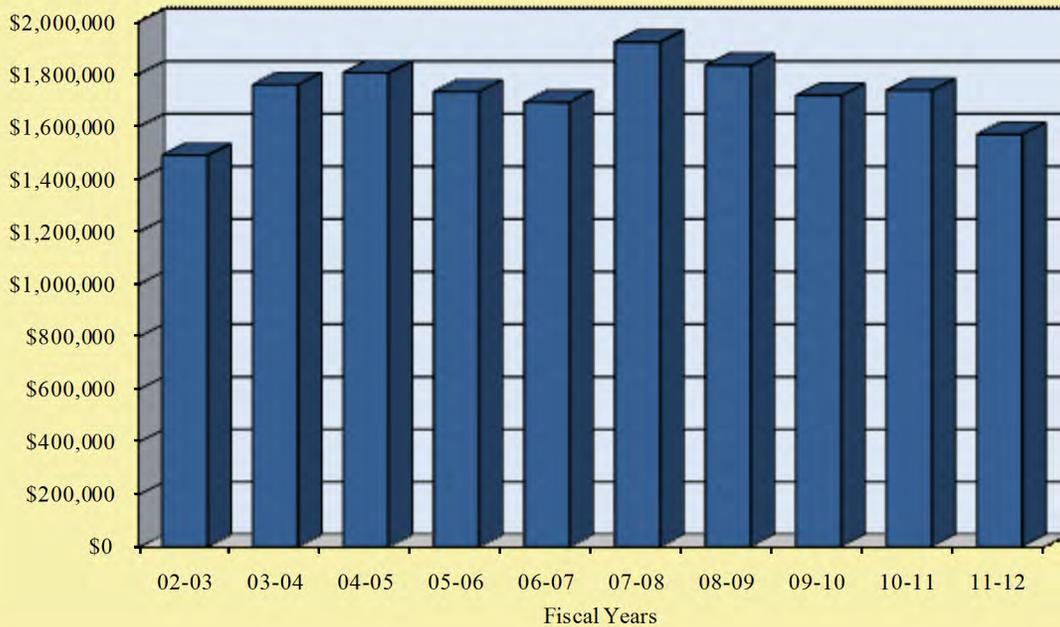


Public Works Department

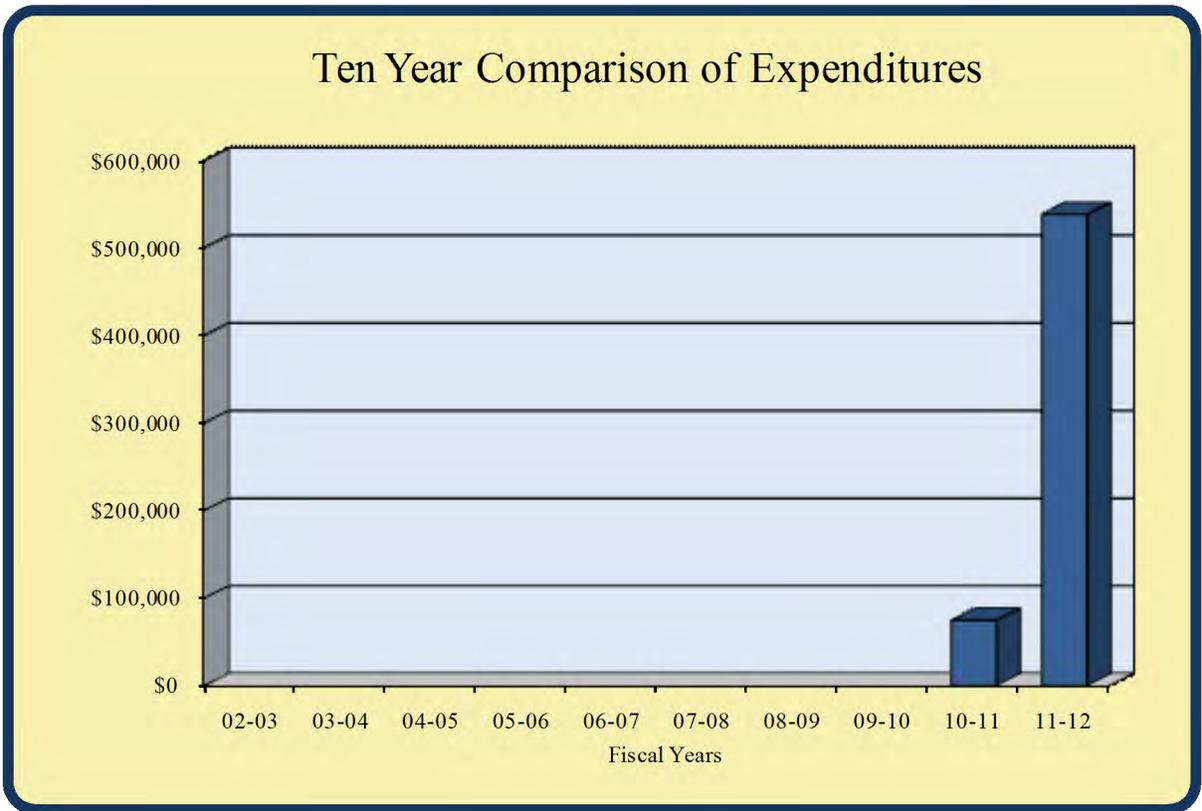
Streets Division
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
	2007-08	2008-09	2009-10	2010-11	2011-12
Personnel	\$1,085,351	\$1,084,409	\$1,070,000	\$1,121,760	\$1,113,856
Operations	802,757	674,436	647,602	614,974	342,454
Capital equipment	32,410	72,710			112,700
Total expenditures	\$1,920,518	\$1,831,555	\$1,717,602	\$1,736,734	\$1,569,010

Ten Year Comparison of Expenditures



Public Works Department					
Street Lighting Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate 2010-11	Proposed Budget 2011-12
	2007-08	2008-09	2009-10		
Personnel					
Operations				\$75,000	\$538,000
Capital equipment					
Total expenditures				\$75,000	\$538,000



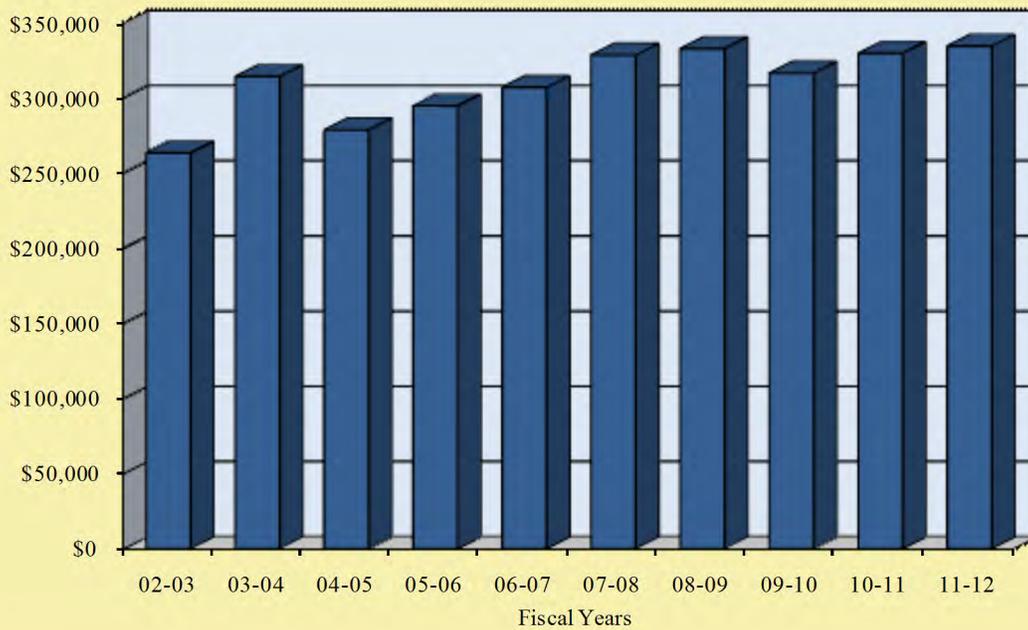
Public Works Department

Shop Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
				2010-11	2011-12
Personnel	\$285,235	\$280,036	\$280,556	\$282,492	\$287,224
Operations	43,051	44,064	35,738	47,136	47,136
Capital equipment		8,624			
Total expenditures	\$328,286	\$332,724	\$316,294	\$329,628	\$334,360

Ten Year Comparison of Expenditures



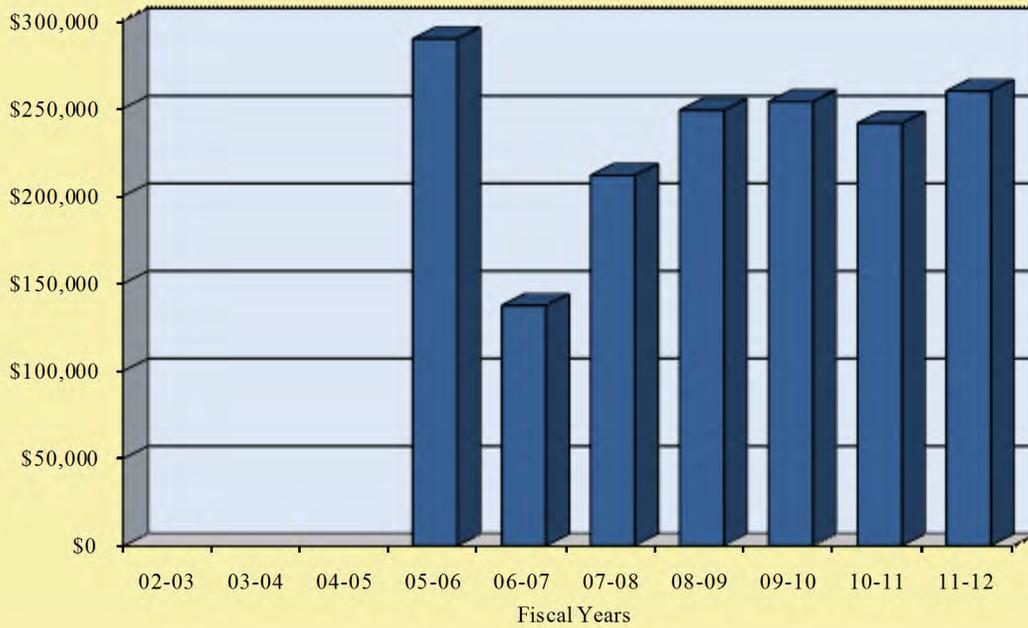
Public Works Department

Engineering Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
				2010-11	2011-12
Personnel	\$181,580	\$229,119	\$234,272	\$222,768	\$226,021
Operations	29,900	14,252	12,909	18,526	18,526
Capital equipment		5,324	6,405		15,075
Total expenditures	\$211,480	\$248,695	\$253,586	\$241,294	\$259,622

Ten Year Comparison of Expenditures



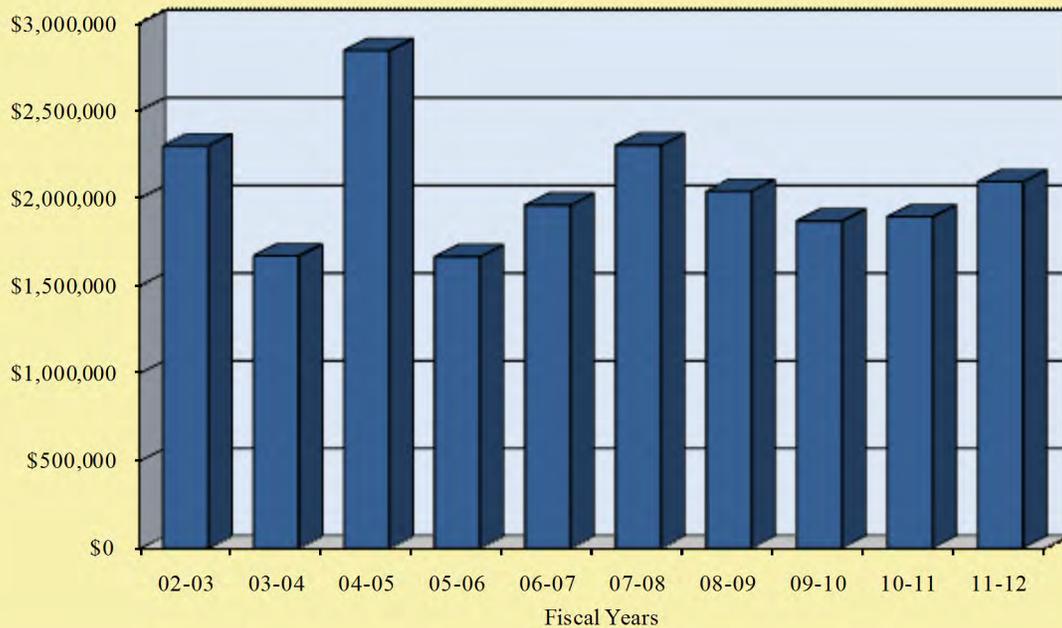
Public Works Department

B & C Road Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10	2010-11	2011-12
Personnel	\$70,286	\$75,265	\$76,647	\$78,138	\$79,944
Operations	1,034,709	1,111,524	996,816	1,012,000	1,013,000
Capital equipment					
Capital projects					
Transfers	1,195,000	850,000	793,955	801,894	1,000,000
Total expenditures	2,299,995	2,036,789	1,867,418	1,892,032	2,092,944
Actual/Budgeted increase in fund balance				107,968	7,056
Totals	\$2,299,995	\$2,036,789	\$1,867,418	\$2,000,000	\$2,100,000

Ten Year Comparison of Expenditures



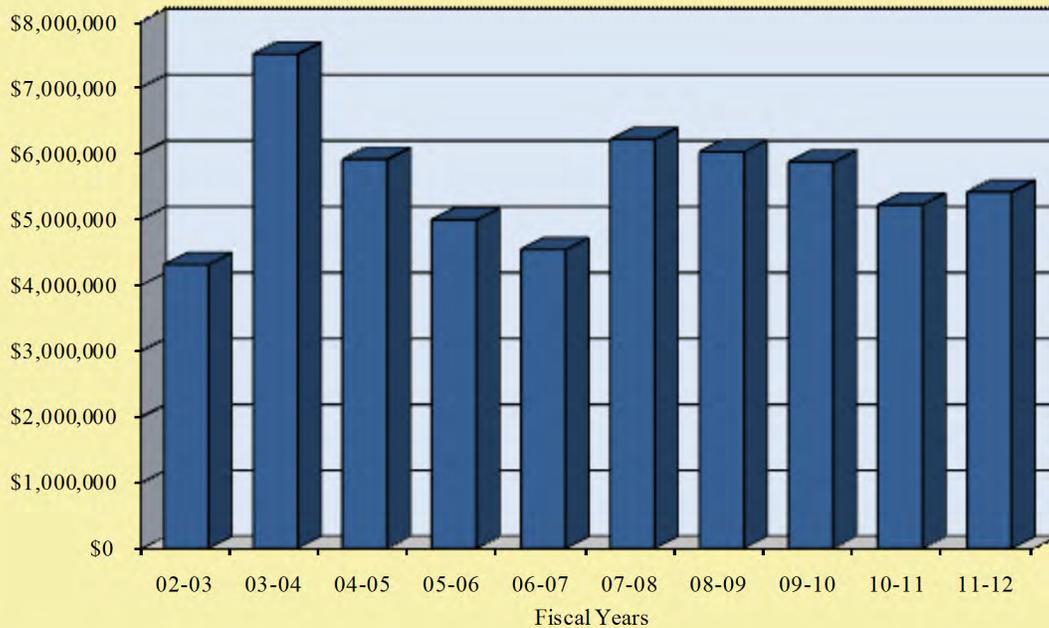
Public Works Department

Water Division

Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
				2010-11	2011-12
Personnel	\$977,195	\$995,899	\$990,991	\$973,717	\$968,950
Operations	2,982,172	3,506,911	2,940,554	2,819,879	2,760,917
Capital equipment	308,641	24,512	123,531	6,000	68,600
Capital projects	986,197	384,846	1,376,157	971,000	1,161,000
Debt service	880,478	464,371	361,896	365,381	365,815
Transfers	72,463	641,176	69,020	76,206	81,733
Total expenses	6,207,146	6,017,715	5,862,149	5,212,183	5,407,015
Actual/Budgeted increase in net assets				462,613	214,985
Totals	\$6,207,146	\$6,017,715	\$5,862,149	\$5,674,796	\$5,622,000

Ten Year Comparison of Expenses



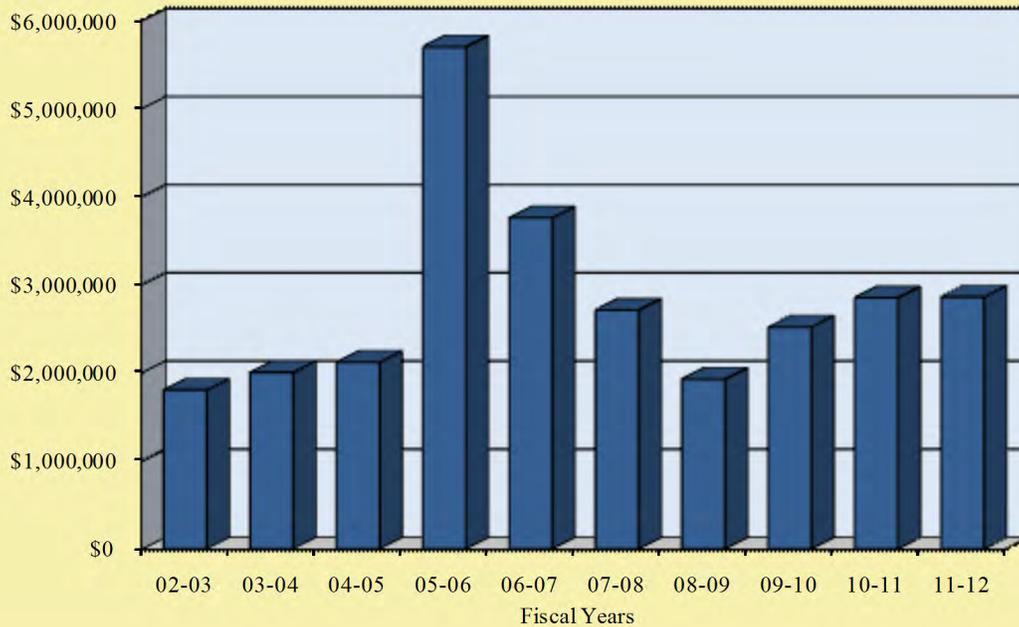
Public Works Department

Storm Sewer Division

Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10	2010-11	2011-12
Personnel	\$411,771	\$442,672	\$451,046	\$457,695	\$464,535
Operations	810,564	521,101	601,791	559,357	562,457
Capital equipment		9,311	6,550	16,050	8,600
Capital projects	611,619	884,677	1,395,019	1,745,000	1,442,000
Transfers	877,430	70,218	65,029	73,777	382,233
Total expenses	2,711,384	1,927,979	2,519,435	2,851,879	2,859,825
Actual/Budgeted increase in net assets		517,810	551,443	644,205	9,412
Totals	\$2,711,384	\$2,445,789	\$3,070,878	\$3,496,084	\$2,869,237

Ten Year Comparison of Expenses

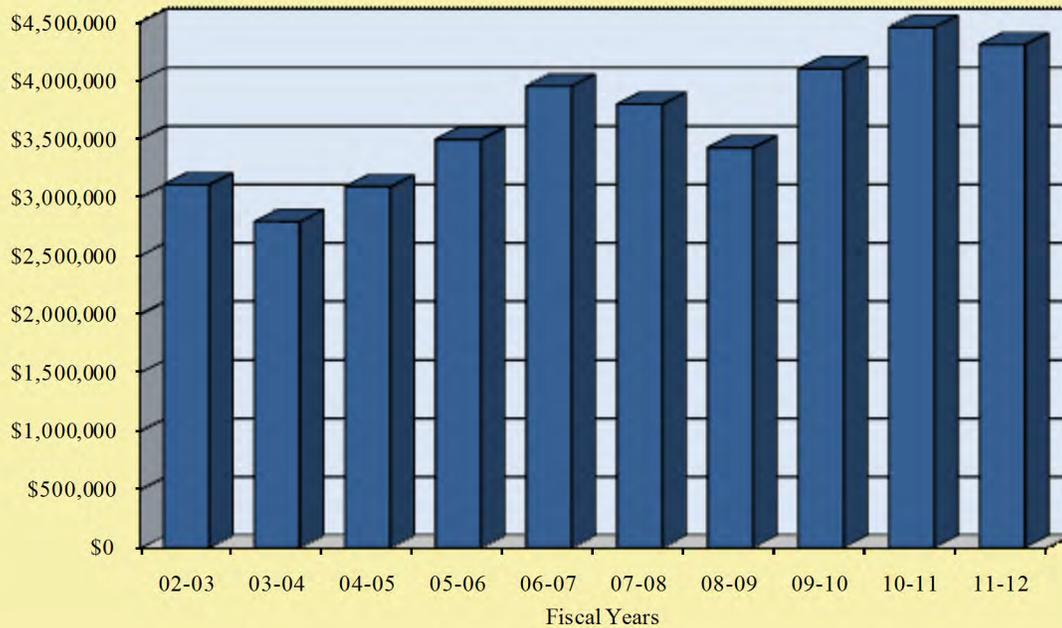


Public Works Department

Sewer Division
Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
				2010-11	2010-11
Personnel	\$830,951	\$913,544	\$943,554	\$932,770	\$945,940
Operations	2,543,858	2,316,692	2,490,946	3,217,810	2,946,170
Capital equipment		63,710	30,712		26,500
Capital projects	392,796	100,139	604,114	268,797	350,000
Transfers	25,210	25,746	24,857	29,195	32,307
Total expenses	3,792,815	3,419,831	4,094,183	4,448,572	4,300,917
Actual/Budgeted increase in net assets		32,776			126,083
Totals	\$3,792,815	\$3,452,607	\$4,094,183	\$4,448,572	\$4,427,000

Ten Year Comparison of Expenses



Parks and Recreation Department

Department Executive: David R. Price
Director

Expenditures and Expenses Budget

2011 – 2012

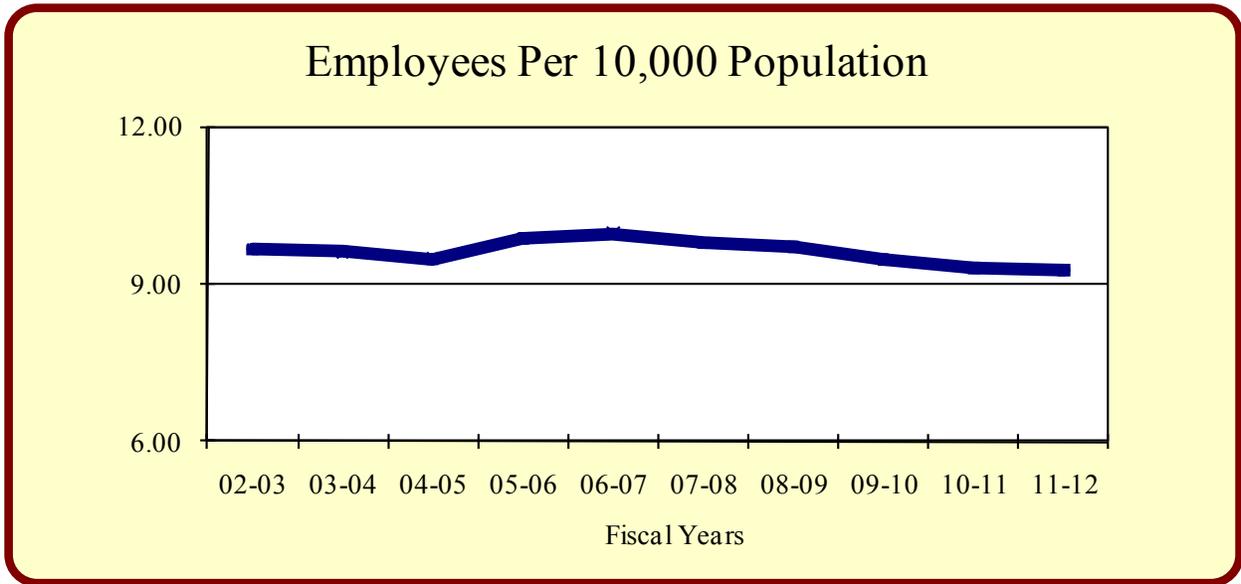
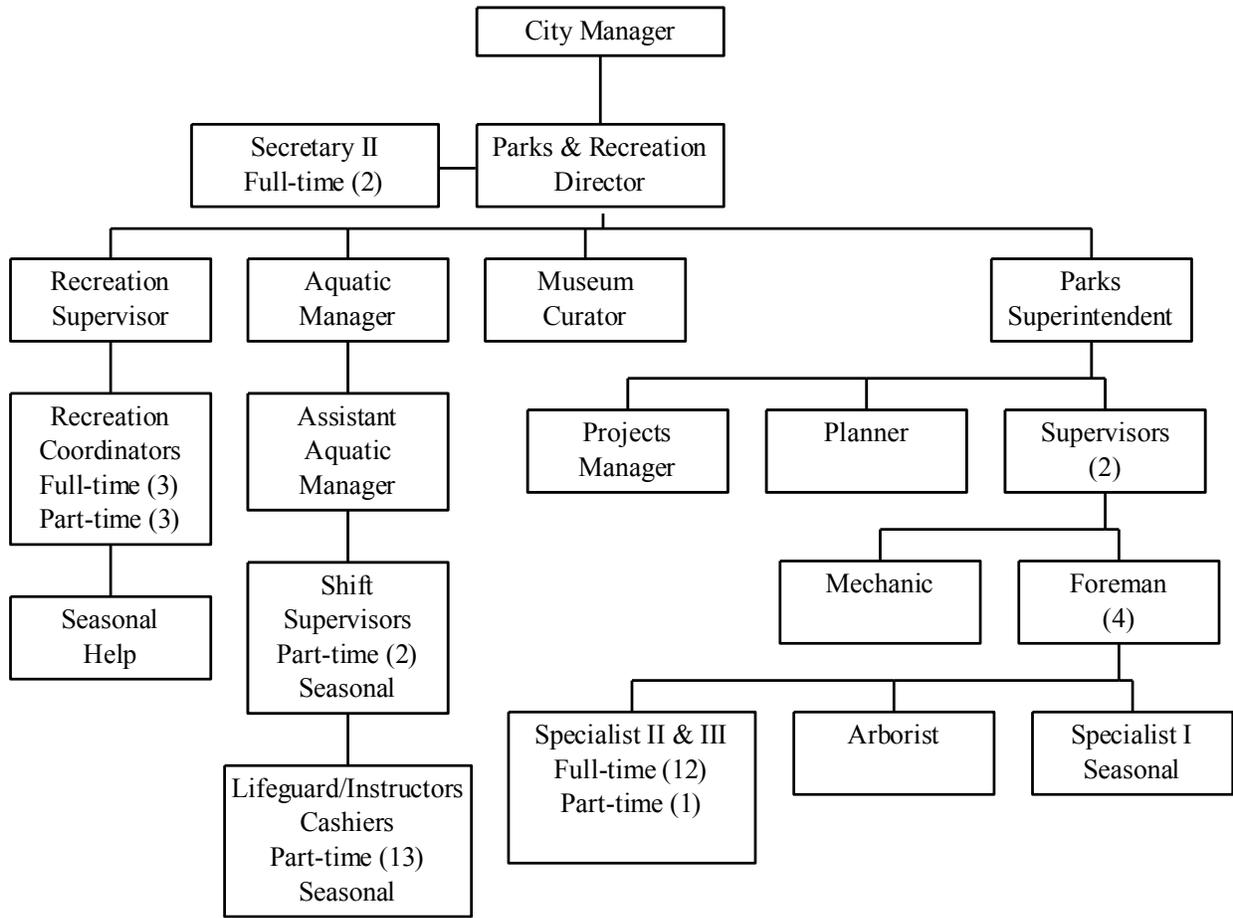
Divisions

1. Administration
2. Recreation
3. Parks
4. Museum
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 of enjoyment of life.

Parks and Recreation Department Organization Chart



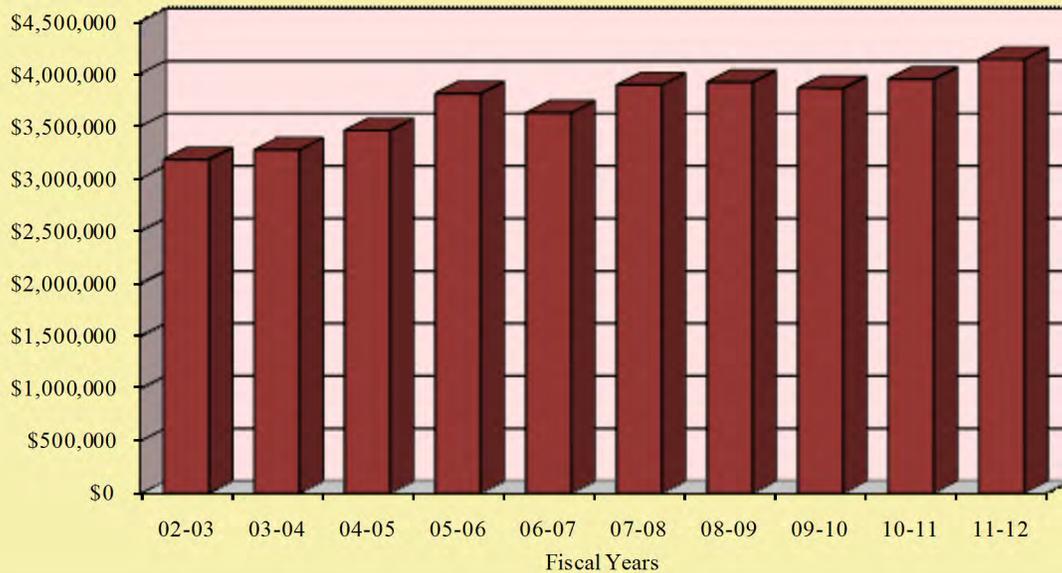
Parks and Recreation Department

Summary

Expenditure and Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
				2010-11	2011-12
Personnel	\$2,285,391	\$2,540,417	\$2,693,404	\$2,792,656	\$2,905,016
Operations	1,223,294	1,172,736	1,077,034	1,109,449	1,142,440
Capital equipment	381,713	202,805	87,659	43,000	87,825
Total expenditures and expenses	3,890,398	3,915,958	3,858,097	3,945,105	4,135,281
Actual/Budgeted increase in net assets		16,886	11,916		
Total	\$3,890,398	\$3,932,844	\$3,870,013	\$3,945,105	\$4,135,281

Ten Year Comparison of Expenditures and Expenses



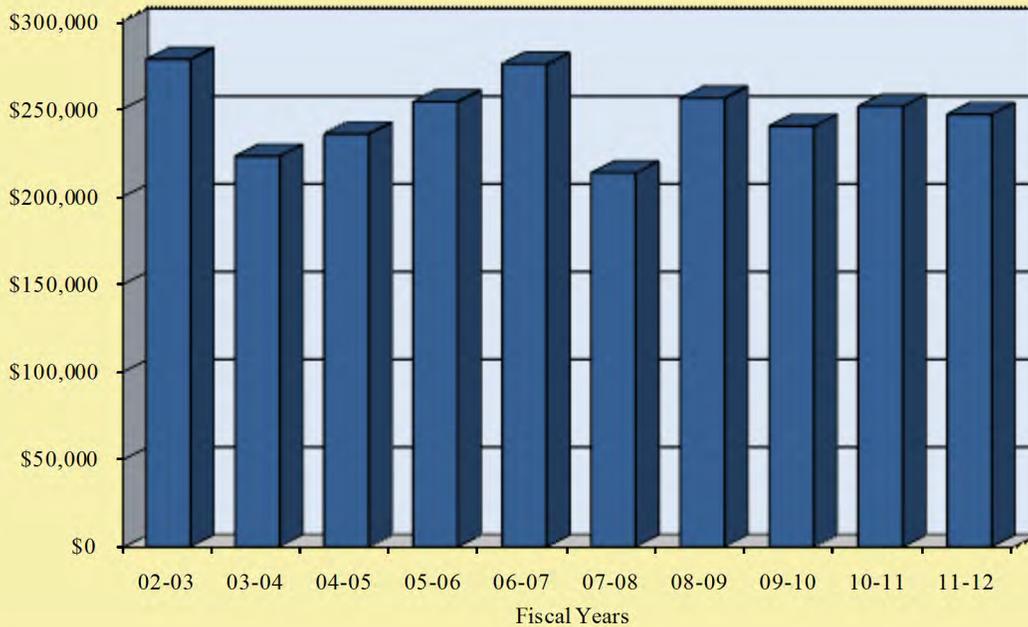
Parks and Recreation Department

Administration Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
				2010-11	2011-12
Personnel	\$204,015	\$222,259	\$231,252	\$233,427	\$236,938
Operations	9,165	11,418	8,609	9,708	9,708
Capital equipment		22,179		8,000	
Total expenditures	\$213,180	\$255,856	\$239,861	\$251,135	\$246,646

Ten Year Comparison of Expenditures

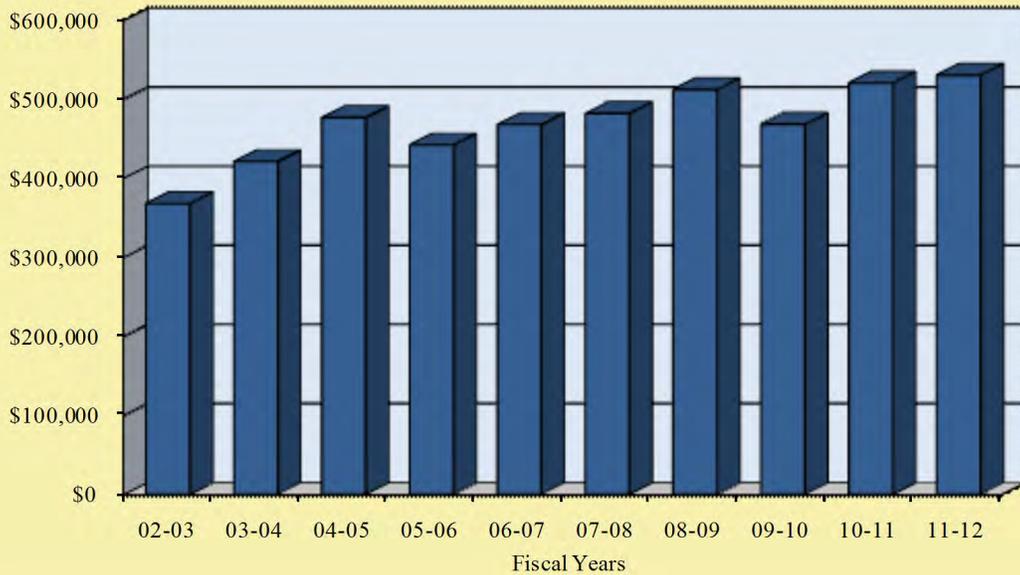


Parks and Recreation Department

Recreation Division
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
				2010-11	2011-12
Personnel	\$324,857	\$342,782	\$343,682	\$380,633	\$385,181
Operations	157,128	157,988	124,538	139,579	139,979
Capital equipment		11,237			5,100
Total expenditures	\$481,985	\$512,007	\$468,220	\$520,212	\$530,260

Ten Year Comparison of Expenditures

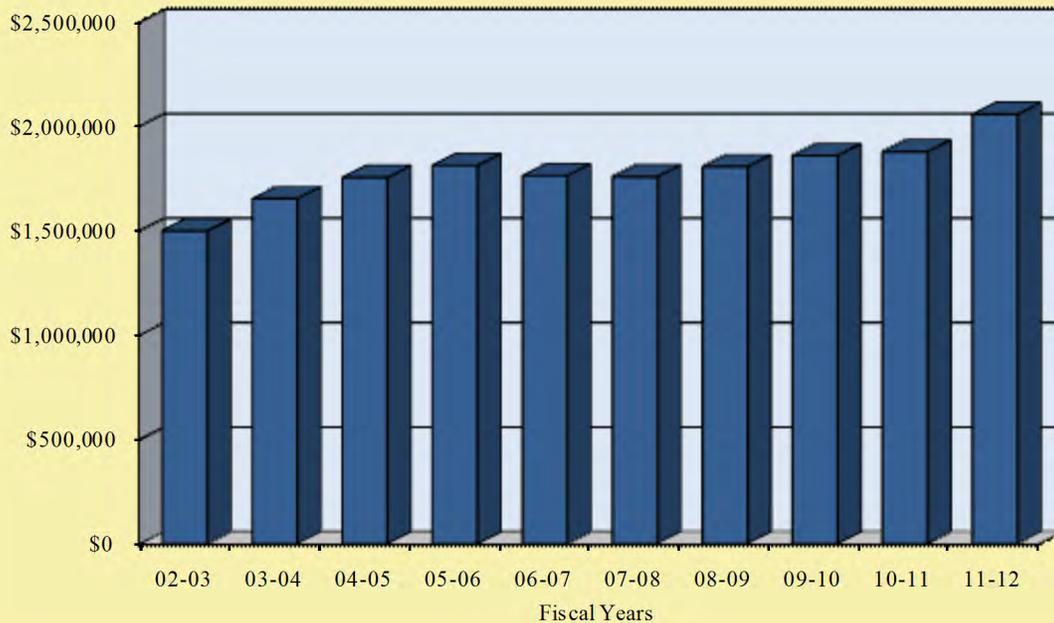


Parks and Recreation Department

Parks Division
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
				2010-11	2011-12
Personnel	\$1,205,290	\$1,311,806	\$1,404,425	\$1,457,370	\$1,551,484
Operations	493,895	426,698	409,487	420,026	442,772
Capital equipment	58,194	67,139	44,901		62,725
Total expenditures	\$1,757,379	\$1,805,643	\$1,858,813	\$1,877,396	\$2,056,981

Ten Year Comparison of Expenditures

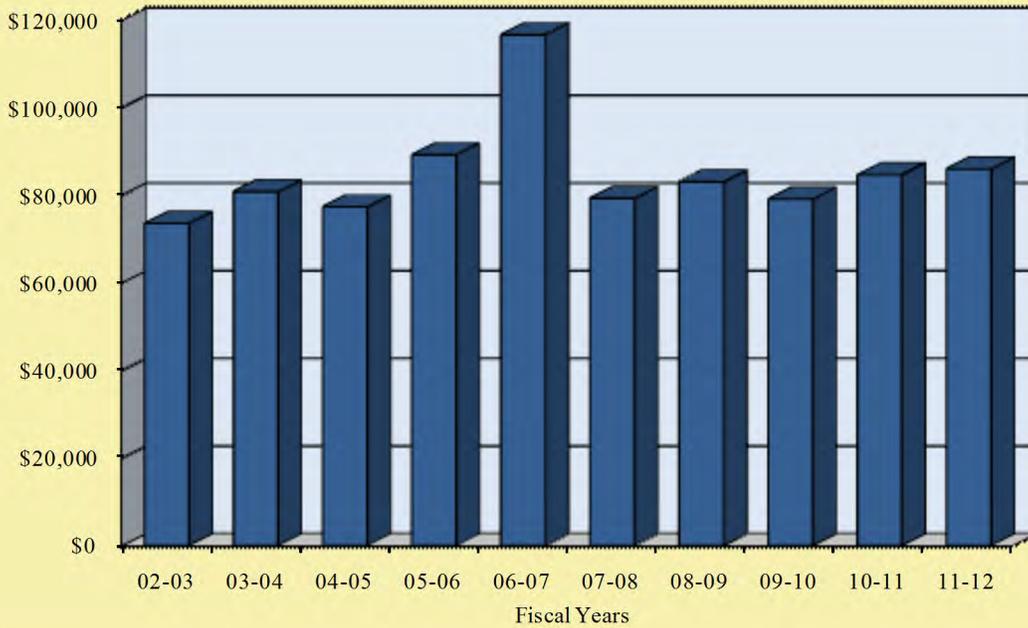


Parks and Recreation Department

Museum Division
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
				2010-11	2011-12
Personnel	\$58,281	\$62,372	\$61,974	\$63,263	\$64,578
Operations	17,901	15,693	17,159	21,425	21,425
Capital equipment	3,120	4,993			
Total expenditures	\$79,302	\$83,058	\$79,133	\$84,688	\$86,003

Ten Year Comparison of Expenditures



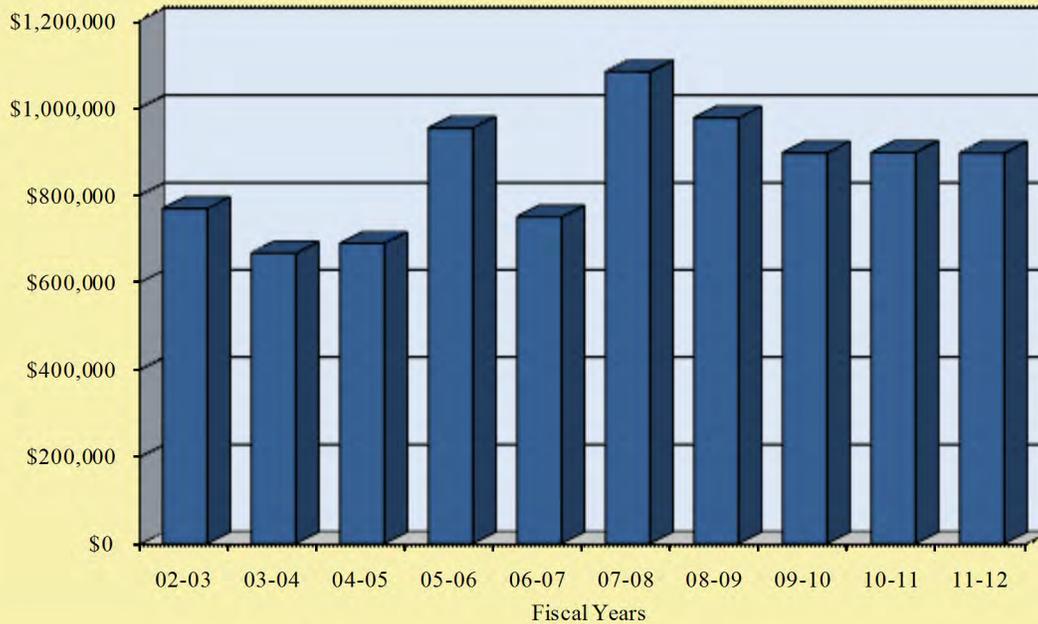
Parks and Recreation Department

Swimming Pool Division

Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
				2010-11	2011-12
Personnel	\$395,097	\$500,755	\$528,340	\$544,563	\$551,635
Operations	366,208	378,140	324,745	317,111	323,756
Capital equipment	320,399	97,257	42,758	35,000	20,000
Total expenditures and expenses	1,081,704	976,152	895,843	896,674	895,391
Actual/Budgeted increase in net assets			11,916		
Total	\$1,081,704	\$976,152	\$907,759	\$896,674	\$895,391

Ten Year Comparison of Expenses



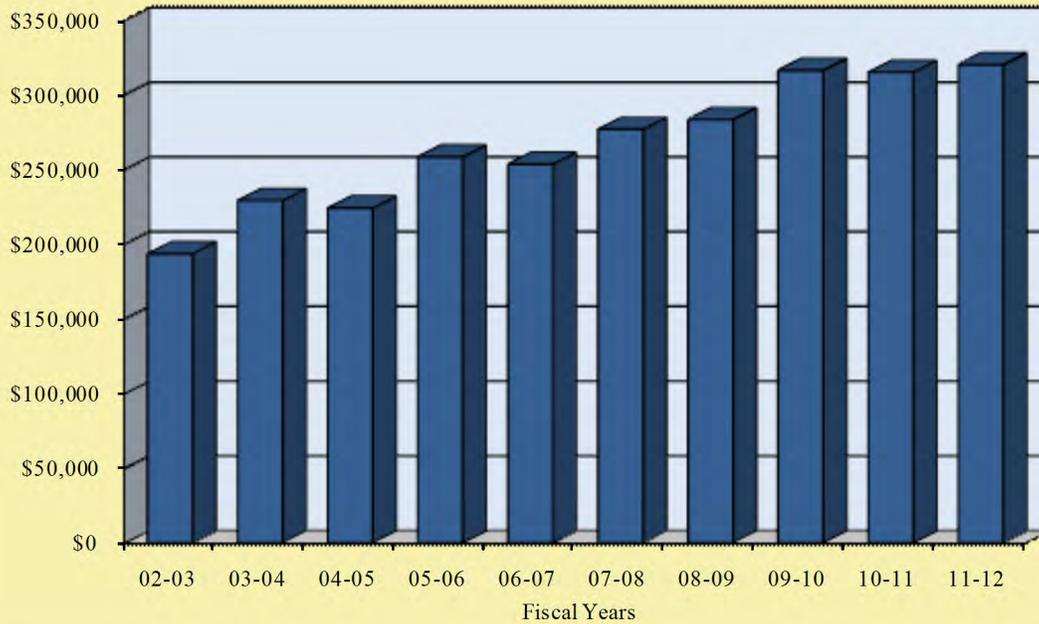
Parks and Recreation Department

Athletic Programs Division

Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
				2010-11	2011-12
Personnel	\$97,851	\$100,443	\$123,731	\$113,400	\$115,200
Operations	178,997	182,799	192,496	201,600	204,800
Capital equipment					
Total expenditures and expenses	276,848	283,242	316,227	315,000	320,000
Actual/Budgeted increase in net assets		16,886			
Total	\$276,848	\$300,128	\$316,227	\$315,000	\$320,000

Ten Year Comparison of Expenses



Non-departmental

Expenditures Budget

2011 – 2012

Divisions

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

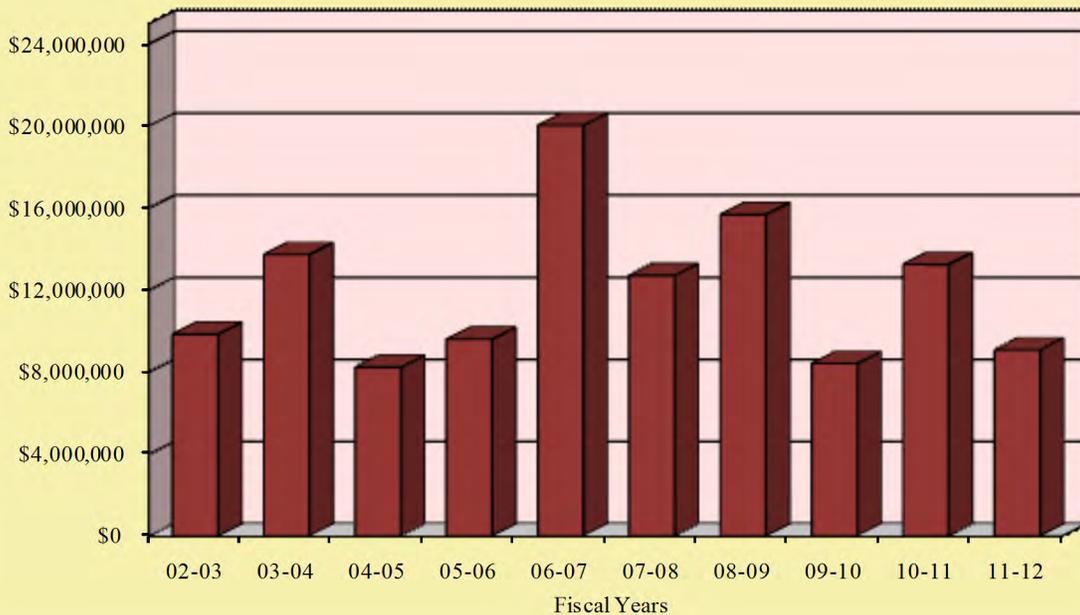
Description

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

**Non-departmental
Summary
Expenditure Budget**

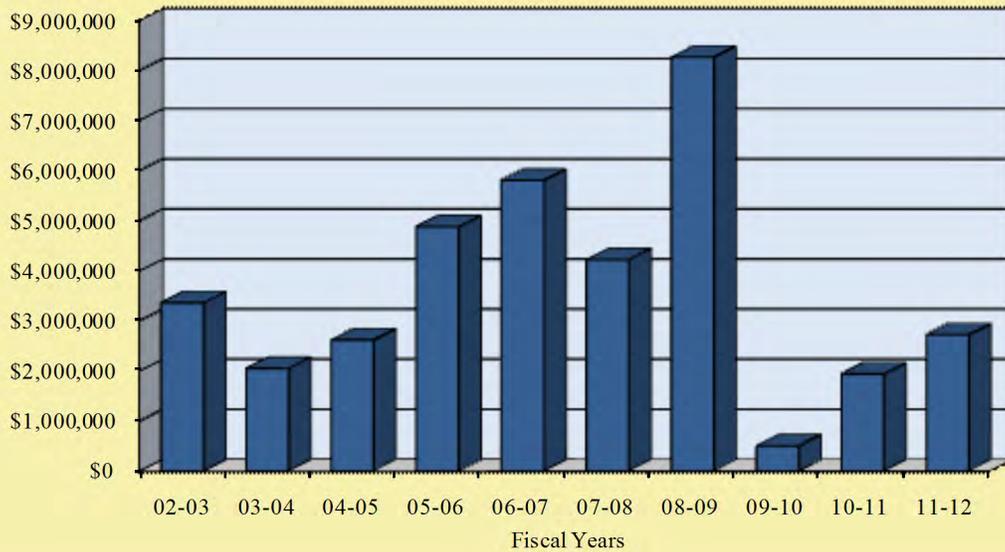
	Prior Years Actual			Current Year Estimate 2010-11	Proposed Budget 2011-12
	2007-08	2008-09	2009-10		
Personnel					\$18,213
Operations					
Capital equipment					
Capital projects	\$5,092,507	\$4,701,647	\$4,997,882	\$6,486,474	2,275,000
Debt service	1,480,935	1,477,661	883,417	421,100	415,850
UTOPIA pledge payments			1,114,252	2,444,063	2,199,713
Transfers	6,133,856	9,493,454	1,418,549	3,884,530	4,158,696
Total expenditures	12,707,298	15,672,762	8,414,100	13,236,167	9,067,472
Actual/Budgeted increase in fund balance	1,399,975	4,760,897	3,178,370	401,583	257,717
Totals	\$14,107,273	\$20,433,659	\$11,592,470	\$13,637,750	\$9,325,189

Ten Year Comparison of Expenditures



Non-departmental					
General Fund					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
				2010-11	2011-12
Personnel					\$18,213
Operations					
Capital equipment					
Debt service					
Transfers	\$4,217,280	\$8,261,354	\$502,849	\$1,937,561	2,703,846
Total expenditures	4,217,280	8,261,354	502,849	1,937,561	2,722,059
Actual/Budgeted increase in fund balance			2,568,125	209,066	
Totals	\$4,217,280	\$8,261,354	\$3,070,974	\$2,146,627	\$2,722,059

Ten Year Comparison of Expenditures

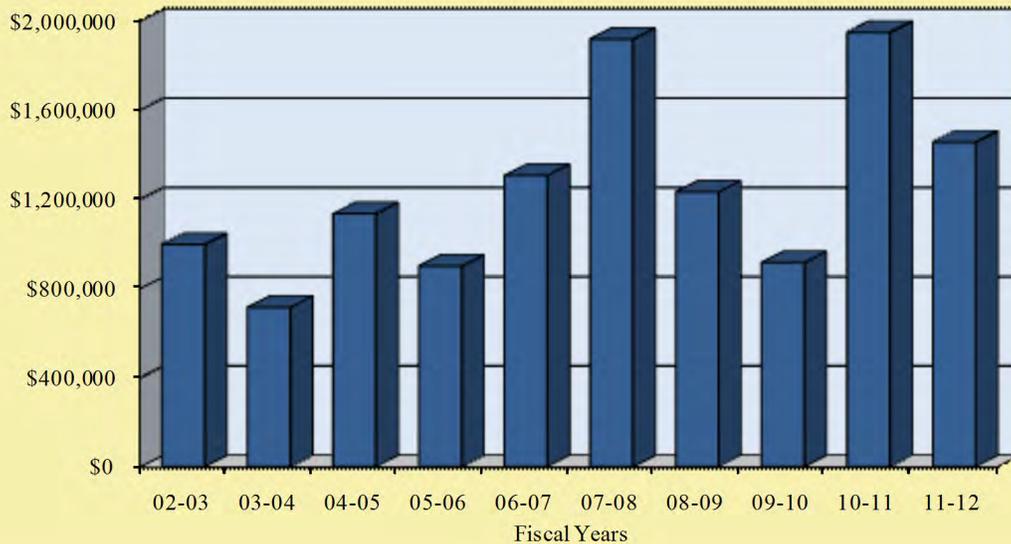


Non-departmental

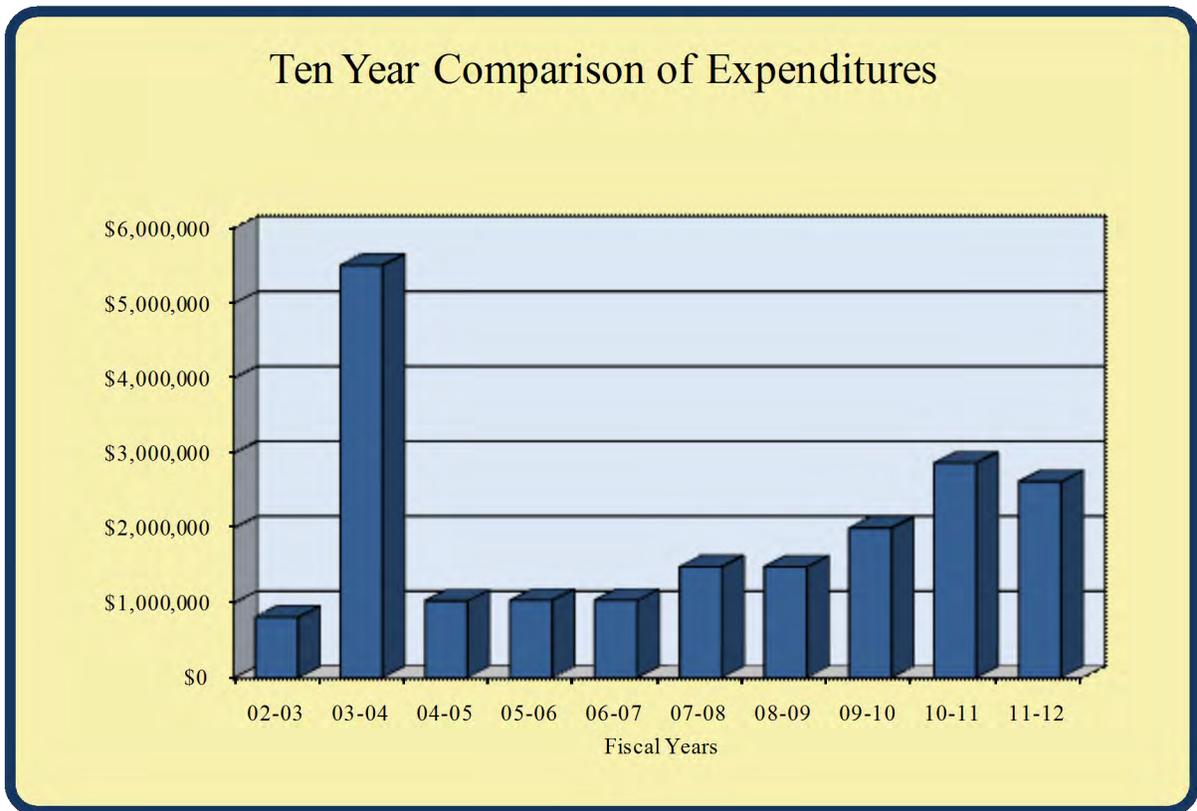
Impact Fee Fund Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
Personnel					
Operations					
Capital equipment					
Debt service					
Transfers	\$1,916,576	\$1,232,100	\$915,700	\$1,946,969	\$1,454,850
Total expenditures	1,916,576	1,232,100	915,700	1,946,969	1,454,850
Actual/Budgeted increase in fund balance	228,638	27,763	610,245	192,517	192,717
Totals	\$2,145,214	\$1,259,863	\$1,525,945	\$2,139,486	\$1,647,567

Ten Year Comparison of Expenditures

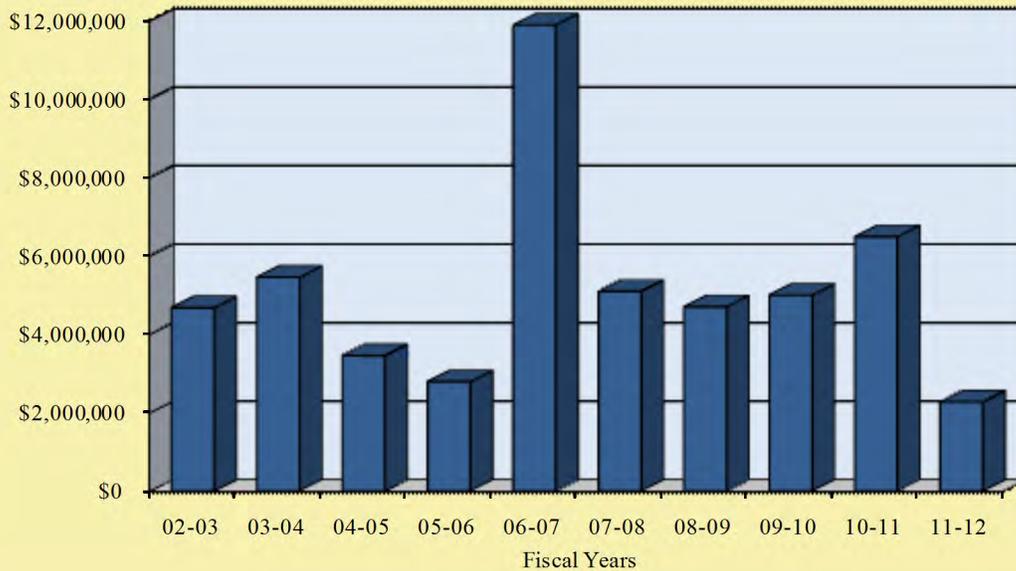


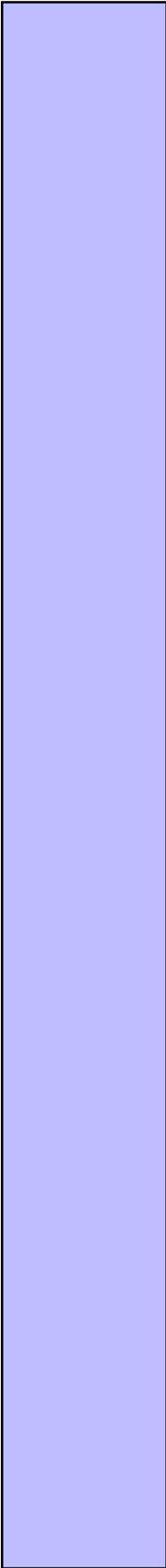
Non-departmental					
Debt Service Fund					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2007-08	2008-09	2009-10		
Personnel					
Operations					
Capital equipment					
Debt service	\$1,480,935	\$1,477,661	\$883,417	\$421,100	\$415,850
UTOPIA pledge payments			1,114,252	2,444,063	2,199,713
Total expenditures	1,480,935	1,477,661	1,997,669	2,865,163	2,615,563
Actual/Budgeted increase in fund balance	584,986				
Totals	\$2,065,921	\$1,477,661	\$1,997,669	\$2,865,163	\$2,615,563



Non-departmental Capital Projects Fund Expenditure Budget					
	Prior Years Actual			Current Year Estimate 2010-11	Proposed Budget 2011-12
	2007-08	2008-09	2009-10		
Personnel					
Operations					
Capital projects	\$5,092,507	\$4,701,647	\$4,997,882	\$6,486,474	\$2,275,000
Debt service					
Transfers					
Total expenditures	5,092,507	4,701,647	4,997,882	6,486,474	2,275,000
Actual/Budgeted increase in fund balanc	586,351	4,733,134			65,000
Totals	\$5,678,858	\$9,434,781	\$4,997,882	\$6,486,474	\$2,340,000

Ten Year Comparison of Expenditures





Layton City Corporation

Section VI

Enterprise Funds
GAAP Basis Schedules

Water Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2010-11	Current Year Estimate 2010-11	Proposed Budget 2011-12
	2007-08	2008-09	2009-10			
Revenues:						
Water sales	\$5,005,340	\$5,257,832	\$4,807,712	\$5,100,000	\$5,304,000	\$5,250,000
Turn off fees	46,578	52,680	52,946	56,000	65,325	60,000
Meter sales	48,050	69,250	39,760	40,000	30,000	35,000
Bad debts recovered	1,631	1,776	3,263	2,000	3,000	2,000
Bad debt write-off	(1,706)	(35,319)	(27,792)			
Late fees	92,455	97,826	99,680	105,000	104,800	105,000
Sundry	3,688	2,837	4,109	1,000	4,000	2,000
Total revenues	5,196,036	5,446,882	4,979,678	5,304,000	5,511,125	5,454,000
Expenses:						
Personnel	977,195	995,899	990,991	973,717	973,717	968,950
Operations	2,980,466	3,496,104	3,036,293	2,838,371	2,819,879	2,760,917
Depreciation	753,188	783,697	818,325	783,697	783,697	785,000
Total operating expenses	4,710,849	5,275,700	4,845,609	4,595,785	4,577,293	4,514,867
Operating income	485,187	171,182	134,069	708,215	933,832	939,133
Nonoperating revenues (expenses):						
Interest income	60,572	35,176	15,153	16,000	7,500	8,000
Water connection fees	31,364	63,944	18,529	8,000	20,000	20,000
Water impact fees	213,250	132,070	221,400	150,000	136,171	140,000
Exaction fees	4,199	4,497				
Gain on sale of capital assets		1,362	630	2,000		
Developer payments	144,894		174,050			
Interest expense and agents fees	(80,478)	(59,371)	(51,896)	(40,381)	(40,381)	(30,815)
Income	858,988	348,860	511,935	843,834	1,057,122	1,076,318
Transfers and contributions:						
Transfers in						
Transfers out		(564,500)				
Transfers out for taxes in lieu	(72,463)	(76,676)	(69,020)	(76,206)	(76,206)	(81,733)
Contributed water lines and water stock	977,078	1,573,159	1,267,691			
Changes in net assets	\$1,763,603	\$1,280,843	\$1,710,606	\$767,628	\$980,916	\$994,585

Reconciliation to Cash

Changes in net assets	\$1,763,603	\$1,280,843	\$1,710,606	\$767,628	\$980,916	\$994,585
Add depreciation	753,188	783,697	818,325	783,697	783,697	785,000
Capital projects and equipment	(1,294,838)	(384,846)	(1,376,157)	(827,000)	(977,000)	(1,229,600)
Less contributed capital	(977,078)	(1,573,159)	(1,267,691)			
Debt service principal	(800,000)	(405,000)	(310,000)	(325,000)	(325,000)	(335,000)
Net changes to assets and liabilities	(5,746)	822,983	183,810			
Cash and equivalents at beginning of year	1,673,678	1,112,807	1,637,325	1,396,218	1,396,218	1,858,831
Cash and equivalents at end of year	1,112,807	1,637,325	1,396,218	1,795,543	1,858,831	2,073,816
Less cash for carryover projects	(225,621)	(958,493)				
Available cash and equivalents	\$887,186	\$678,832	\$1,396,218	\$1,795,543	\$1,858,831	\$2,073,816

Reconciliation to Non GAAP Basis

Total operating expenses	\$4,710,849	\$5,275,700	\$4,845,609	\$4,595,785	\$4,577,293	\$4,514,867
Capital projects and equipment	1,294,838	384,846	1,376,157	827,000	977,000	1,229,600
Bad debt write-off	1,706	35,319	27,792			
Debt principal	800,000	405,000	310,000	325,000	325,000	335,000
Interest expense	80,478	59,371	51,896	40,381	40,381	30,815
Transfers out for taxes in lieu	72,463	76,676	69,020	76,206	76,206	81,733
Transfers out		564,500				
Depreciation	(753,188)	(783,697)	(818,325)	(783,697)	(783,697)	(785,000)
Actual/Budgeted increase in net assets				399,325	462,613	214,985
Total expenses and increase in net assets, non GAAP basis	\$6,207,146	\$6,017,715	\$5,862,149	\$5,480,000	\$5,674,796	\$5,622,000

Storm Sewer Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2010-11	Current Year Estimate 2010-11	Proposed Budget 2011-12
	2007-08	2008-09	2009-10			
Revenues:						
Storm sewer fees	\$2,067,637	\$2,133,741	\$2,156,315	\$2,100,000	\$2,181,000	\$2,180,000
Sundry	200	1,075	128,540			
Total revenues	2,067,837	2,134,816	2,284,855	2,100,000	2,181,000	2,180,000
Expenses:						
Personnel	411,771	442,672	451,046	457,695	457,695	464,535
Operations	810,564	530,412	608,341	558,172	559,357	562,457
Depreciation	700,393	750,196	802,354	750,196	750,196	750,000
Total operating expenses	1,922,728	1,723,280	1,861,741	1,766,063	1,767,248	1,776,992
Operating income	145,109	411,536	423,114	333,937	413,752	403,008
Nonoperating revenues:						
Interest	43,500	22,934	8,609	5,900	9,200	9,900
Developer payments	231,760		398,057			
Impact fees east area	149,181	3,036	194,299	916,355	916,355	181,284
Impact fees central area	119,667	117,448	35,236	129,800	129,800	69,112
Impact fees west area	78,495	97,555	87,799	56,250	56,250	25,000
Income	767,712	652,509	1,147,114	1,442,242	1,525,357	688,304
Transfers and contributions:						
Transfers in		70,000				
Transfers out for taxes in lieu	(59,916)	(70,218)	(65,029)	(73,777)	(73,777)	(82,233)
Transfer out	(817,514)					(300,000)
Contributed storm sewer lines	1,076,392	1,765,136	1,288,923			
Changes in net assets	\$966,674	\$2,417,427	\$2,371,008	\$1,368,465	\$1,451,580	\$306,071

Reconciliation to Cash

Changes in net assets	\$966,674	\$2,417,427	\$2,371,008	\$1,368,465	\$1,451,580	\$306,071
Add depreciation	700,393	750,196	802,354	750,196	750,196	750,000
Capital projects and equipment	(611,619)	(884,677)	(1,395,019)	(1,761,050)	(1,761,050)	(1,450,600)
Less capital contributions	(1,076,392)	(1,765,136)	(1,288,923)			
Net changes to assets and liabilities	(6,891)	196,016	(423,991)			
Cash and equivalents at beginning of year	863,201	835,366	1,549,192	1,212,745	1,212,745	1,653,471
Cash and equivalents at end of year	835,366	1,549,192	1,614,621	1,570,356	1,653,471	1,258,942
Less cash for carryover projects	(291,847)	(1,475,325)	(401,876)			
Available cash and equivalents	\$543,519	\$73,867	\$1,212,745	\$1,570,356	\$1,653,471	\$1,258,942

Reconciliation to Non GAAP Basis

Total operating expenses	\$1,922,728	\$1,723,280	\$1,861,741	\$1,766,063	\$1,767,248	\$1,776,992
Capital projects and equipment	611,619	884,677	1,395,019	1,761,050	1,761,050	1,450,600
Transfer fee in lieu	59,916	70,218	65,029	73,777	73,777	82,233
Transfer to other funds	817,514					300,000
Depreciation	(700,393)	(750,196)	(802,354)	(750,196)	(750,196)	(750,000)
Actual/Budgeted increase in net assets		517,810	551,443	613,205	644,205	9,412
Total expenses and increase in net assets, non GAAP basis	\$2,711,384	\$2,445,789	\$3,070,878	\$3,463,899	\$3,496,084	\$2,869,237

Sewer Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2010-11	Current Year Estimate 2010-11	Proposed Budget 2011-12
	2007-08	2008-09	2009-10			
Revenues:						
Sewer fees	\$3,370,646	\$3,414,317	\$4,059,639	\$3,992,000	\$4,236,800	\$4,408,000
Sundry	3,500	2,380	10,269	2,000	2,000	2,000
Total revenues	3,374,146	3,416,697	4,069,908	3,994,000	4,238,800	4,410,000
Expenses:						
Personnel	830,951	913,544	943,554	889,157	932,770	945,940
Operations	2,543,858	2,329,344	2,490,946	2,861,970	3,217,810	2,946,170
Depreciation	359,270	383,021	420,932	383,021	383,021	385,000
Total operating expenses	3,734,079	3,625,909	3,855,432	4,134,148	4,533,601	4,277,110
Operating income (loss)	(359,933)	(209,212)	214,476	(140,148)	(294,801)	132,890
Nonoperating revenues:						
Interest income	63,601	29,765	10,174	8,000	8,000	8,000
Sewer connection fees	13,418	6,145	9,406	1,500	9,000	9,000
Income (loss)	(282,914)	(173,302)	234,056	(130,648)	(277,801)	149,890
Transfers and contributions:						
Transfers out for taxes in lieu	(25,210)	(25,746)	(24,857)	(29,195)	(29,195)	(32,307)
Contributed sewer lines	542,190	1,488,062	817,964			
Changes in net assets	\$234,066	\$1,289,014	\$1,027,163	(\$159,843)	(\$306,996)	\$117,583

Reconciliation to Cash

Changes in net assets	\$234,066	\$1,289,014	\$1,027,163	(\$159,843)	(\$306,996)	\$117,583
Add depreciation	359,270	383,021	420,932	383,021	383,021	385,000
Capital projects and equipment	(392,796)	(151,197)	(634,826)	(268,797)	(268,797)	(376,500)
Less contributed capital	(542,190)	(1,488,062)	(817,964)			
Loan repaid by water fund	500,000	100,000				
Net changes to assets and liabilities	99,041	(27,226)	88,284			
Cash and equivalents at beginning of year	1,004,109	1,261,500	1,367,050	1,450,639	1,450,639	1,257,867
Cash and equivalents at end of year	1,261,500	1,367,050	1,450,639	1,405,020	1,257,867	1,383,950
Less cash for carryover projects						
Available cash and equivalents	\$1,261,500	\$1,367,050	\$1,450,639	\$1,405,020	\$1,257,867	\$1,383,950

Reconciliation to Non GAAP Basis

Total operating expenses	\$3,734,079	\$3,625,909	\$3,855,432	\$4,134,148	\$4,533,601	\$4,277,110
Capital projects and equipment	392,796	151,197	634,826	268,797	268,797	376,500
Transfers out	25,210	25,746	24,857	29,195	29,195	32,307
Depreciation	(359,270)	(383,021)	(420,932)	(383,021)	(383,021)	(385,000)
Actual/Budgeted increase in net assets		32,776		349,742		126,083
Total expenses and increase in net assets, non GAAP basis	\$3,792,815	\$3,452,607	\$4,094,183	\$4,398,861	\$4,448,572	\$4,427,000

Refuse Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2010-11	Current Year Estimate 2010-11	Proposed Budget 2011-12
	2007-08	2008-09	2009-10			
Revenues:						
Service fees	\$2,562,728	\$2,603,285	\$2,508,811	\$2,536,450	\$2,536,450	\$2,567,517
Total revenues	2,562,728	2,603,285	2,508,811	2,536,450	2,536,450	2,567,517
Expenses:						
Personnel	57,692	60,000	67,408	68,684	68,751	69,902
Operations	2,404,548	2,439,669	2,529,686	2,562,963	2,559,168	2,636,736
Total operating expenses	2,462,240	2,499,669	2,597,094	2,631,647	2,627,919	2,706,638
Operating income (loss)	100,488	103,616	(88,283)	(95,197)	(91,469)	(139,121)
Non operating revenues:						
Interest income	17,549	11,958	4,793			
Changes in net assets	\$118,037	\$115,574	(\$83,490)	(\$95,197)	(\$91,469)	(\$139,121)

Reconciliation to Cash

Changes in net assets	\$118,037	\$115,574	(\$83,490)	(\$95,197)	(\$91,469)	(\$139,121)
Net changes to assets and liabilities	(6,034)	(638)	23,761			
Cash balance at beginning of year	287,320	399,323	514,259	454,530	454,530	363,061
Cash balance at end of year	\$399,323	\$514,259	\$454,530	\$359,333	\$363,061	\$223,940

Reconciliation to Non GAAP Basis

Total operating expenses	\$2,462,240	\$2,499,669	\$2,597,094	\$2,631,647	\$2,627,919	\$2,706,638
Actual/Budgeted increase in net assets	118,037	115,574				
Total expenses and increase in net assets, non GAAP basis	\$2,580,277	\$2,615,243	\$2,597,094	\$2,631,647	\$2,627,919	\$2,706,638

Swimming Pool Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2010-11	Current Year Estimate 2010-11	Proposed Budget 2011-12
	2007-08	2008-09	2009-10			
Revenues:						
Admissions	\$216,049	\$222,075	\$222,865	\$218,000	\$215,000	\$216,000
Locker fees	2,089	2,436	1,384	2,000	600	900
Lessons	61,345	71,717	79,883	90,000	70,600	75,000
Raft rentals	43,558	45,724	42,363	43,000	38,500	39,000
Racket ball admissions	11,035	13,740	13,325	13,500	11,838	12,000
Concessions gross profit	13,819	8,361	7,138	5,500	8,500	8,500
Group reservations	35,709	30,646	30,997	33,000	31,900	32,000
Sales tax	(18,466)	(19,536)	(14,302)	(18,500)	(18,500)	(15,000)
Office rental income	18,790	18,790	18,790	18,790	18,790	18,790
Gym and pool trade	40,774	40,774	26,565	26,565	26,565	26,565
Sundry	(551)	(50)	27			
Total revenues	424,151	434,677	429,035	431,855	403,793	413,755
Expenses:						
Personnel	395,097	500,755	528,340	544,563	544,563	551,635
Operations	385,912	432,501	324,745	320,705	317,111	323,756
Depreciation	38,955	55,120	59,292	55,120	60,000	60,000
Total operating expenses	819,964	988,376	912,377	920,388	921,674	935,391
Operating loss	(395,813)	(553,699)	(483,342)	(488,533)	(517,881)	(521,636)
Non operating income:						
Contributed capital						
Loss	(395,813)	(553,699)	(483,342)	(488,533)	(517,881)	(521,636)
Transfers:						
Transfers in	614,353	525,199	478,724	468,672	468,413	481,636
Change in net assets	\$218,540	(\$28,500)	(\$4,618)	(\$19,861)	(\$49,468)	(\$40,000)

Reconciliation to Cash

Change in net assets	\$218,540	(\$28,500)	(\$4,618)	(\$19,861)	(\$49,468)	(\$40,000)
Add depreciation	38,955	55,120	59,292	55,120	60,000	60,000
Capital projects and equipment	(300,695)	(42,896)	(42,758)	(35,000)	(35,000)	(20,000)
Net changes to assets and liabilities	127,406	(88,071)	6,481			
Cash and equivalents at beginning of year	274,050	358,256	253,909	272,306	272,306	247,838
Cash and equivalents at end of year	\$358,256	\$253,909	\$272,306	\$272,565	\$247,838	\$247,838

Reconciliation to Non GAAP Basis

Total operating expenses	\$819,964	\$988,376	\$912,377	\$920,388	\$921,674	\$935,391
Capital projects and equipment	300,695	42,896	42,758	35,000	35,000	20,000
Depreciation	(38,955)	(55,120)	(59,292)	(55,120)	(60,000)	(60,000)
Actual/Budgeted increase in net assets			11,916			
Total expenses and increase in net assets, non GAAP basis	\$1,081,704	\$976,152	\$907,759	\$900,268	\$896,674	\$895,391

Athletic Programs Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2010-11	Current Year Estimate 2010-11	Proposed Budget 2011-12
	2007-08	2008-09	2009-10			
Revenues:						
Athletic program fees	\$268,399	\$300,128	\$314,792	\$300,000	\$315,000	\$320,000
Total revenues	268,399	300,128	314,792	300,000	315,000	320,000
Expenses:						
Personnel	97,851	100,443	123,731			
Operations	178,997	182,799	192,496	300,000	315,000	320,000
Depreciation						
Total operating expenses	276,848	283,242	316,227	300,000	315,000	320,000
Changes in net assets	(\$8,449)	\$16,886	(\$1,435)			

Reconciliation to Cash

Changes in net assets	(\$8,449)	\$16,886	(\$1,435)			
Depreciation						
Net changes to assets and liabilities	(11,056)	296	15,991			
Cash and equivalents at beginning of year	69,758	50,253	67,435	\$81,991	\$81,991	\$81,991
Cash and equivalents at end of year	\$50,253	\$67,435	\$81,991	\$81,991	\$81,991	\$81,991

Reconciliation to Non GAAP Basis

Total operating expenses	\$276,848	\$283,242	\$316,227	\$300,000	\$315,000	\$320,000
Depreciation						
Actual/Budgeted increase in net assets		16,886				
Total expenses and increase in net assets, non GAAP basis	\$276,848	\$300,128	\$316,227	\$300,000	\$315,000	\$320,000

Emergency Medical Services Fund

Revenues and Expenses - GAAP Basis

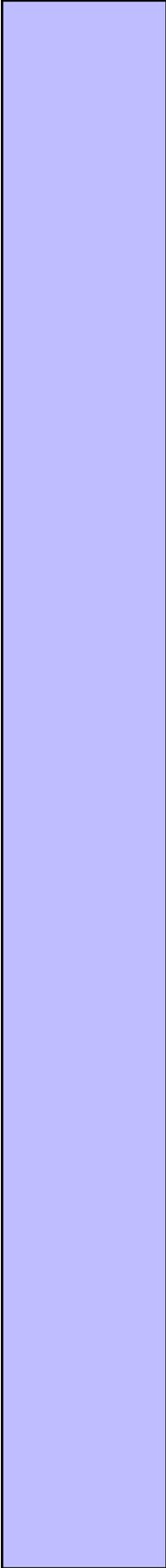
	Prior Years Actual Revenues & Expenses			Approved Budget 2010-11	Current Year Estimate 2010-11	Proposed Budget 2011-12
	2007-08	2008-09	2009-10			
	Revenues:					
EMS grants	\$30,414	\$14,460				
Paramedic fees - county	19,589	20,967	\$18,092	\$20,000	\$18,112	\$19,000
Paramedic fees - city	241,045	285,702	284,700	280,000	280,000	280,000
Transportation fees	2,039,362	2,297,559	2,298,672	2,250,000	2,529,670	2,500,000
Supply fees	196,082	206,672	209,464	200,000	174,500	180,000
Medicaid allowance	(718,450)	(828,919)	(885,235)	(925,000)	(1,144,000)	(1,150,000)
Bad debt recovered	42,804	46,585	46,652	40,000	50,800	55,000
Bad debt write-off	(443,328)	(504,225)	(544,421)	(400,000)	(363,000)	(250,000)
Sundry	900	4,425	4,029			
Total revenues	1,408,418	1,543,226	1,431,953	1,465,000	1,546,082	1,634,000
Expenses:						
Personnel	1,451,418	1,505,507	1,815,229	1,873,925	1,873,925	1,890,465
Operations	287,184	313,508	300,879	268,316	269,226	270,826
Depreciation	72,584	77,254	77,866	77,254	77,254	77,254
Total operating expenses	1,811,186	1,896,269	2,193,974	2,219,495	2,220,405	2,238,545
Operating (loss)	(402,768)	(353,043)	(762,021)	(754,495)	(674,323)	(604,545)
Nonoperating revenues:						
Interest income	11,366	9,455	4,410	2,500	2,000	2,000
Gain on sale of fixed assets		2,050				
Transfers and contributions:						
Transfers out	(30,000)	(200,000)				
Davis County contribution	553,350	582,300	601,950	610,000	618,850	630,000
Change in net assets	\$131,948	\$40,762	(\$155,661)	(\$141,995)	(\$53,473)	\$27,455

Reconciliation to Cash

Change in net assets	\$131,948	\$40,762	(\$155,661)	(\$141,995)	(\$53,473)	\$27,455
Add depreciation	72,584	77,254	77,866	77,254	77,254	77,254
Capital projects and equipment	(23,348)	(22,810)	(165,984)	(192,463)	(134,463)	(140,855)
Net change in assets and liabilities	(5,054)	81,697	72,418			
Cash and equivalents at beginning of year	189,943	366,073	542,976	371,615	371,615	260,933
Cash and equivalents at end of year	\$366,073	\$542,976	\$371,615	\$114,411	\$260,933	\$224,787

Reconciliation to Non GAAP Basis

Total operating expense	\$1,811,186	\$1,896,269	\$2,193,974	\$2,219,495	\$2,220,405	\$2,238,545
Capital projects and equipment	23,348	22,810	165,984	192,463	134,463	140,855
Bad debt write-off	443,328	504,226	544,421	400,000	363,000	250,000
Transfers out	30,000	200,000				
Depreciation	(72,584)	(77,254)	(77,866)	(77,254)	(77,254)	(77,254)
Actual/Budgeted increase in net assets	181,184	95,205				
Total expenses and increase in net assets, non GAAP basis	\$2,416,462	\$2,641,256	\$2,826,513	\$2,734,704	\$2,640,614	\$2,552,146



Layton City Corporation

Section VII

Capital Projects
And Miscellaneous

Capital Improvement Plan Summary 2011/2012

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
Management Services Department - Facilities Division						
Replace City Center boiler	\$45,000	\$45,000				
Replace City Center HVAC control system	80,000	80,000				
Public Works Department - Streets Division:						
Layton Parkway, Flint Street to Angel Street - funding year 2 of 2	1,700,000		\$700,000	\$1,000,000		
Repair/replace sidewalk, curb and gutter	100,000	100,000				
Angel Street, 500 S Street to Kays Creek	150,000		150,000			
Asphalt roller	30,000	30,000				
Parks and Recreation Department - Parks Division:						
Splash pad feature	170,000	170,000				
Total Governmental Funds	\$2,275,000	\$425,000	\$850,000	\$1,000,000		

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:						
Repair/Replace pool deck anchors	\$20,000	\$20,000				
Total Pool Fund	\$20,000	\$20,000				
Emergency Medical Services Fund:						
Ambulance remount	\$120,000				\$120,000	
Total EMS Fund	\$120,000				\$120,000	
Water Fund:						
Water line repairs	\$300,000				\$300,000	
Water tank design project	100,000					\$100,000
Generators at wells and booster stations	225,000				185,000	40,000
Booster pump & building, Sandridge elevation zone 1	300,000				300,000	
Paint Highway 89 tank	40,000				40,000	
Layton Parkway, Flint Street to Angel Street	170,000				170,000	
Angel Street, Gentile Street to Layton Parkway	26,000				26,000	
Total Water Fund	\$1,161,000				\$1,021,000	\$140,000
Sewer Fund:						
Slip line repairs at two locations	\$150,000				\$150,000	
Cherry Meadows relocation	125,000				125,000	
Fort Lane, Gentile Street to Elm Street	75,000				75,000	
Total Sewer Fund	\$350,000				\$350,000	
Storm Sewer Fund - East Area:						
Holmes Creek, Oak Hills and Highway 89	\$175,000					\$175,000
Fort Lane, Gentile Street to Main Street	700,000				\$330,000	370,000
Chapel Hills, 2400 North to Church Street	200,000				200,000	
Storm Sewer Fund - Central Area:						
Angel Street, Layton Parkway to Weaver Lane	27,000				27,000	
Conference center control structures and pond improvements	35,000				35,000	
Layton Parkway, Flint Street to Weaver Lane	240,000				180,000	60,000
Storm Sewer Fund - West Area:						
Layton Parkway, Weaver Lane to Kays Creek	65,000					65,000
Total Storm Sewer Fund	\$1,442,000				\$772,000	\$670,000
All Funds Total						
	\$5,368,000	\$445,000	\$850,000	\$1,000,000	\$2,263,000	\$810,000

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	5,000
HAFB Military Affairs Committee	2,000
Safe Harbor	500
Total contributions	\$66,100

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.

2011-2012 SCHEDULE OF COMPENSATION

ELECTED OFFICERS COMPENSATION

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

STATUTORY OFFICERS; WAGE RANGES

	Per Annum	
	Minimum	Maximum
City Attorney	\$89,472	\$134,215
City Engineer	70,041	101,565
Police Chief	84,438	126,664
Finance Director	79,197	118,802
City Recorder	45,848	64,194
City Treasurer	59,559	83,389

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 that 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 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, which 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.
<u>Intergovernmental Revenue:</u>	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.