

# Layton City Corporation



## Fiscal Year Budget 2012—2013

# **Layton City Corporation**

**Layton, Utah**

**Adopted Budget**

**Fiscal Year 2012 – 2013**

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

• Finance Department •  
Tracy R. Probert, CPA • Director  
Telephone: (801) 336-3880  
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June 21, 2012

### City Manager's Budget Message

To: Members of the Layton City Governing Body

Transmitted herewith is the proposed budget for fiscal year 2012-2013. The schedules and information contained herein represent the estimated revenues and expenditures for the year.

Ordinance 12-22 has been prepared to adopt the budget and set the property tax rate equal to the certified tax rate.

The City is beginning to experience the return of some of the revenue lost during the economic downturn. Revenues for all funds, excluding transfers and budgeted uses of fund balance, are \$51,480,421. This is an increase of \$2,015,812 or 4.08%. Projects and one-time expenditures have been the main items reduced to address lower tax revenues. Revenues for development impact fees, building permits and utility fees are projected to be better than in the past few years.

The proposed budget does not include a property tax increase, but it does propose an increase in the water and refuse fund user fees. For residential connections, the proposed increase for the water and refuse funds is \$2.30 and \$0.60 per month, respectively. The North Davis Sewer district is proposing a cost increase of \$1 per residential connection. This cost is proposed to be passed on to Layton City sewer fund customers. There are also increases in these three areas for non-residential users which will be included in the consolidated fee schedule.

Expenditures for all funds, excluding transfers to other funds, budgeted fund balance and budgeted net assets, are \$54,022,188. This is an increase of \$2,951,966 or 6.0%. In addition to current period revenues, \$3,976,929 of prior year fund balances and net assets will be appropriated.

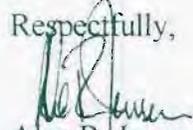
Expenditures for the General Fund, excluding transfers to other funds and budgeted fund balance, are \$25,205,856. This is an increase of \$383,643 or 1.54%. Prior year fund balance of \$798,116 will be appropriated.



Personnel positions will be decreased by one position. The finance department will eliminate the computer specialist position.

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 12-22**

**ADOPTING THE BUDGET AND PROPERTY TAX RATE FOR LAYTON CITY FOR FISCAL YEAR JULY 1, 2012, THROUGH JUNE 30, 2013; 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 21, 2012, 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 21, 2012, 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 of .002084, as determined by the Davis County Clerk/Auditor and the Utah State Tax Commission.

**SECTION III:** That the City does hereby adopt a budget for the fiscal year beginning July 1, 2012, 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, 2012, 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.

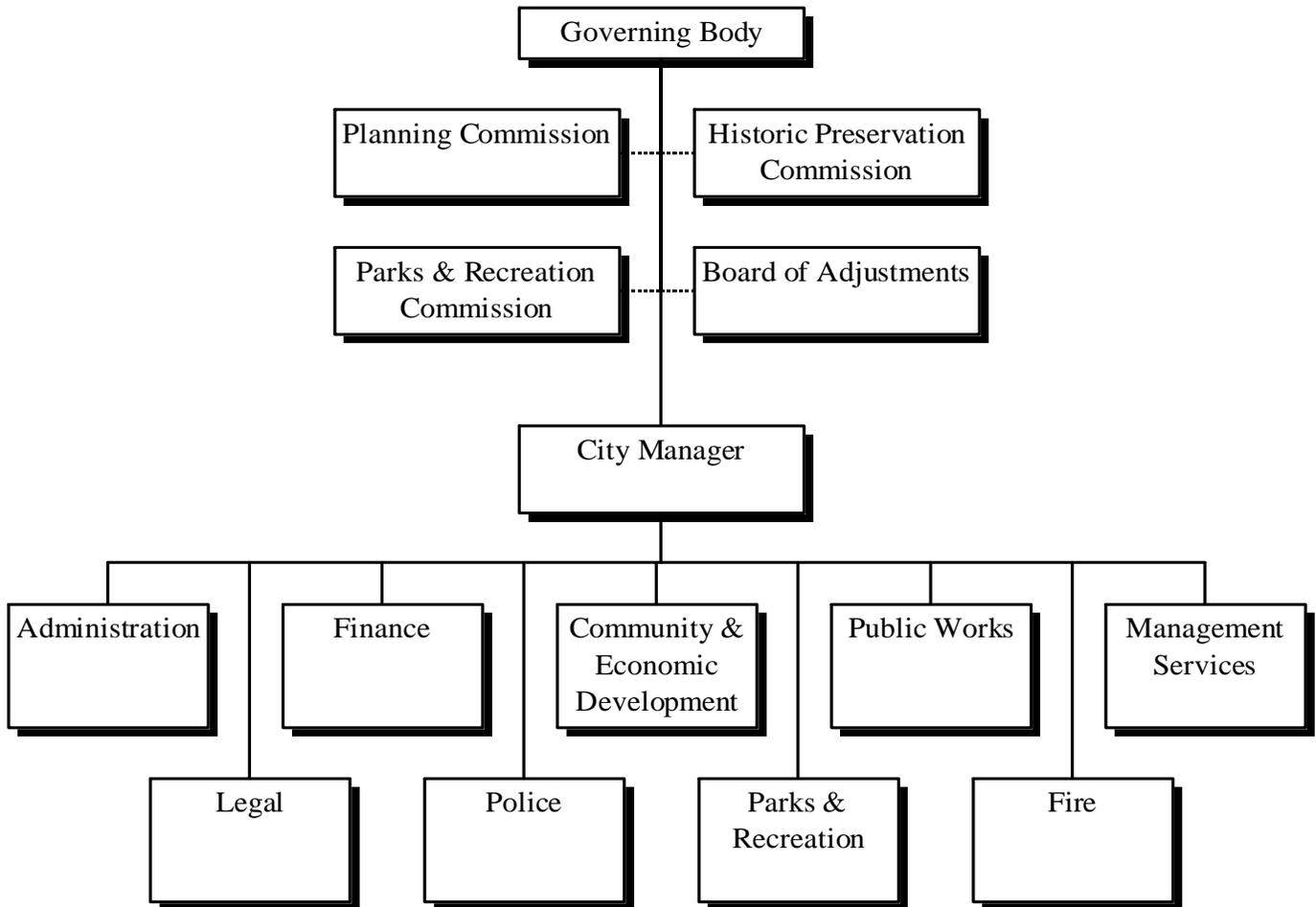
**PASSED AND ADOPTED** by the City Council of Layton, Utah, this **21st day of June, 2012.**

\_\_\_\_\_  
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 2012-2013. 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	92
VII	Capital projects and miscellaneous	99

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.

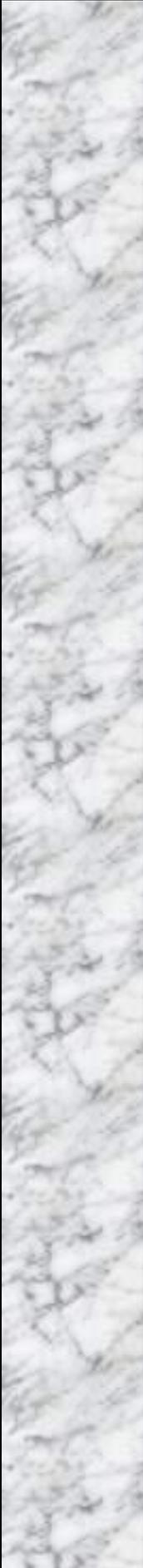
Section IV. Sundry schedules and graphs are included in this section to provide additional information about population, tax rates, property valuations and municipal debt.

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](http://www.laytoncity.org).



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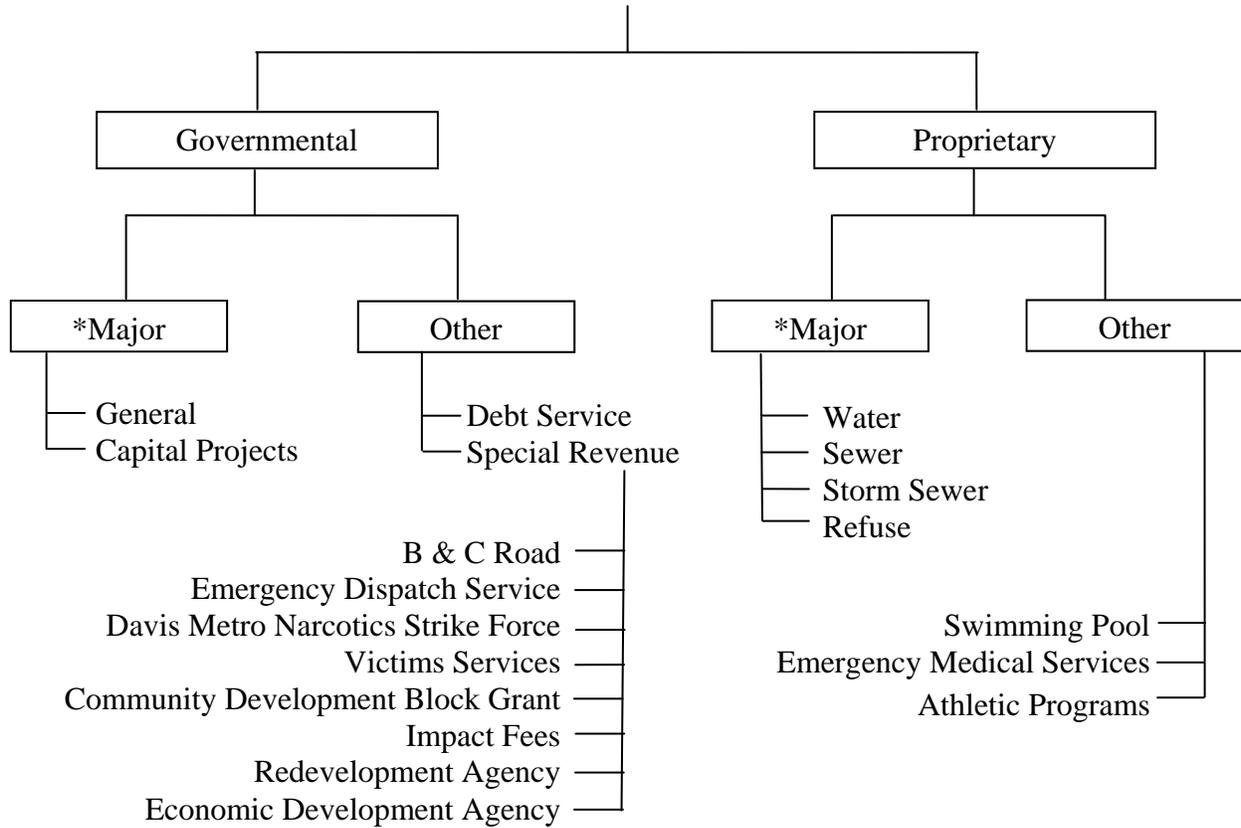
# Layton City Corporation

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## Section I

### City Wide Schedules

# Layton City Funds



**\*Major Fund:**

On the following citywide 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 Governmental	Total Governmental
	General	Capital Projects	Funds	Funds
<b>Revenues:</b>				
Property tax	\$6,282,662		\$659,935	\$6,942,597
Uniform vehicle fees	525,000			525,000
General sales and use tax	11,235,240			11,235,240
Franchise tax	1,006,718			1,006,718
Telecommunications tax	960,000			960,000
Energy sales and use tax	3,522,000			3,522,000
Transient room tax	160,000			160,000
Permits and licenses	1,000,000			1,000,000
Intergovernmental	68,000		2,744,907	2,812,907
Charges for services	601,500		452,260	1,053,760
Interest	80,000		2,000	82,000
Fines and forfeitures	275,000			275,000
Miscellaneous	1,173,405		12,000	1,185,405
Impact fees			1,170,000	1,170,000
Subtotal	26,889,525		5,041,102	31,930,627
Transfers from other funds	219,606	\$1,231,367	2,349,604	3,800,577
Appropriation of fund balance/net assets	798,116	1,167,633	905,606	2,871,355
<b>Total revenues</b>	<b>\$27,907,247</b>	<b>\$2,399,000</b>	<b>\$8,296,312</b>	<b>\$38,602,559</b>
<b>Expenditures and expenses:</b>				
Personnel	\$20,333,124		\$676,723	\$21,009,847
Operations	4,253,232		2,394,220	6,647,452
Capital equipment	589,500		139,550	729,050
Capital projects		\$2,399,000	476,896	2,875,896
Debt service			2,730,846	2,730,846
Contingency	30,000			30,000
Subtotal	25,205,856	2,399,000	6,418,235	34,023,091
Transfers to other funds	2,701,391		1,355,342	4,056,733
Budgeted increase in fund balance/net assets			522,735	522,735
<b>Total expenditures and expenses</b>	<b>\$27,907,247</b>	<b>\$2,399,000</b>	<b>\$8,296,312</b>	<b>\$38,602,559</b>

(1) Schedules on following pages

Major Proprietary Funds				(1) Other Proprietary Funds	Total Proprietary Funds	City Wide Totals
Water	Storm Sewer	Sewer	Refuse			
						\$6,942,597
						525,000
						11,235,240
						1,006,718
						960,000
						3,522,000
						160,000
						1,000,000
				\$630,000	\$630,000	3,442,907
\$6,007,845	\$2,434,750	\$4,994,094	\$2,737,650	2,612,100	18,786,439	19,840,199
11,000	10,200	8,000		800	30,000	112,000
						275,000
2,000		2,000		99,355	103,355	1,288,760
						1,170,000
6,020,845	2,444,950	5,004,094	2,737,650	3,342,255	19,549,794	51,480,421
				475,762	475,762	4,276,339
850,530		62,460		150,562	1,063,552	3,934,907
<u>\$6,871,375</u>	<u>\$2,444,950</u>	<u>\$5,066,554</u>	<u>\$2,737,650</u>	<u>\$3,968,579</u>	<u>\$21,089,108</u>	<u>\$59,691,667</u>
\$991,081	\$476,210	\$966,907	\$71,526	\$2,595,914	\$5,101,638	\$26,111,485
2,882,988	565,420	3,389,147	2,626,986	1,214,665	10,679,206	17,326,658
26,000	52,750	21,500		158,000	258,250	987,300
2,514,750	427,200	652,750			3,594,700	6,470,596
365,303					365,303	3,096,149
						30,000
6,780,122	1,521,580	5,030,304	2,698,512	3,968,579	19,999,097	54,022,188
91,253	92,103	36,250			219,606	4,276,339
	831,267		39,138		870,405	1,393,140
<u>\$6,871,375</u>	<u>\$2,444,950</u>	<u>\$5,066,554</u>	<u>\$2,737,650</u>	<u>\$3,968,579</u>	<u>\$21,089,108</u>	<u>\$59,691,667</u>

LAYTON CITY CORPORATION

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES  
OTHER GOVERNMENTAL FUNDS

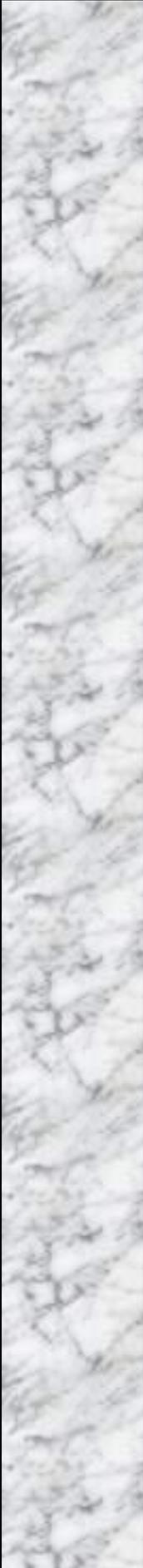
	Special Revenue			
	B & C Road	Emergency Dispatch Service	Davis Metro	
			Strike Force	Victims Services
<b>Revenues:</b>				
Property tax				
Intergovernmental	\$2,010,000		\$397,264	\$49,643
Charges for services		\$452,000		
Impact fees				
Interest		1,500		
Miscellaneous			12,000	
Transfers from other funds				24,531
Appropriation of fund balance	86,574	170,765	10,190	
<b>Total revenues</b>	<b>\$2,096,574</b>	<b>\$624,265</b>	<b>\$419,454</b>	<b>\$74,174</b>
<b>Expenditures:</b>				
Personnel	\$82,774	\$341,687	\$141,428	\$69,834
Operations	1,703,800	143,028	278,026	4,340
Capital equipment		139,550		
Capital projects				
Debt service				
Transfers to other funds	310,000			
Budgeted increase in fund balance				
<b>Total expenditures</b>	<b>\$2,096,574</b>	<b>\$624,265</b>	<b>\$419,454</b>	<b>\$74,174</b>

Special Revenue					Debt Service	Total Other Governmental Funds
Community Development Block Grant	Impact Fee	UIA	Redevelopment Agency	Economic Development Agency	Debt Service	
			\$300,000	\$359,935		\$659,935
\$288,000		\$260				2,744,907
	\$1,170,000					452,260
					\$500	1,170,000
						2,000
						12,000
					2,325,073	2,349,604
	398,077				240,000	905,606
<u>\$288,000</u>	<u>\$1,568,077</u>	<u>\$260</u>	<u>\$300,000</u>	<u>\$359,935</u>	<u>\$2,565,573</u>	<u>\$8,296,312</u>
\$41,000						\$676,723
59,604		\$260	\$10,500	\$194,662		2,394,220
						139,550
187,396			289,500			476,896
				165,273	\$2,565,573	2,730,846
	\$1,045,342					1,355,342
	522,735					522,735
<u>\$288,000</u>	<u>\$1,568,077</u>	<u>\$260</u>	<u>\$300,000</u>	<u>\$359,935</u>	<u>\$2,565,573</u>	<u>\$8,296,312</u>

# LAYTON CITY CORPORATION

## COMBINING SCHEDULE OF REVENUES AND EXPENSES OTHER PROPRIETARY FUNDS

	Swimming Pool	Emergency Medical Services	Athletic Programs	Total Other Proprietary Funds
<b>Revenues:</b>				
Intergovernmental		\$630,000		\$630,000
Charges for services	\$372,100	1,920,000	\$320,000	2,612,100
Interest		800		800
Rents and leases				
Miscellaneous	45,355	54,000		99,355
Transfers from other funds	475,762			475,762
Appropriation of fund net assets		150,562		150,562
<b>Total revenues</b>	<b>\$893,217</b>	<b>\$2,755,362</b>	<b>\$320,000</b>	<b>\$3,968,579</b>
<b>Expenses:</b>				
Personnel	\$555,258	\$1,933,520	\$107,136	\$2,595,914
Operations	324,959	676,842	212,864	1,214,665
Capital equipment	13,000	145,000		158,000
Transfers to other funds				
Budgeted increase in net assets				
<b>Total expenses</b>	<b>\$893,217</b>	<b>\$2,755,362</b>	<b>\$320,000</b>	<b>\$3,968,579</b>



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# Layton City Corporation

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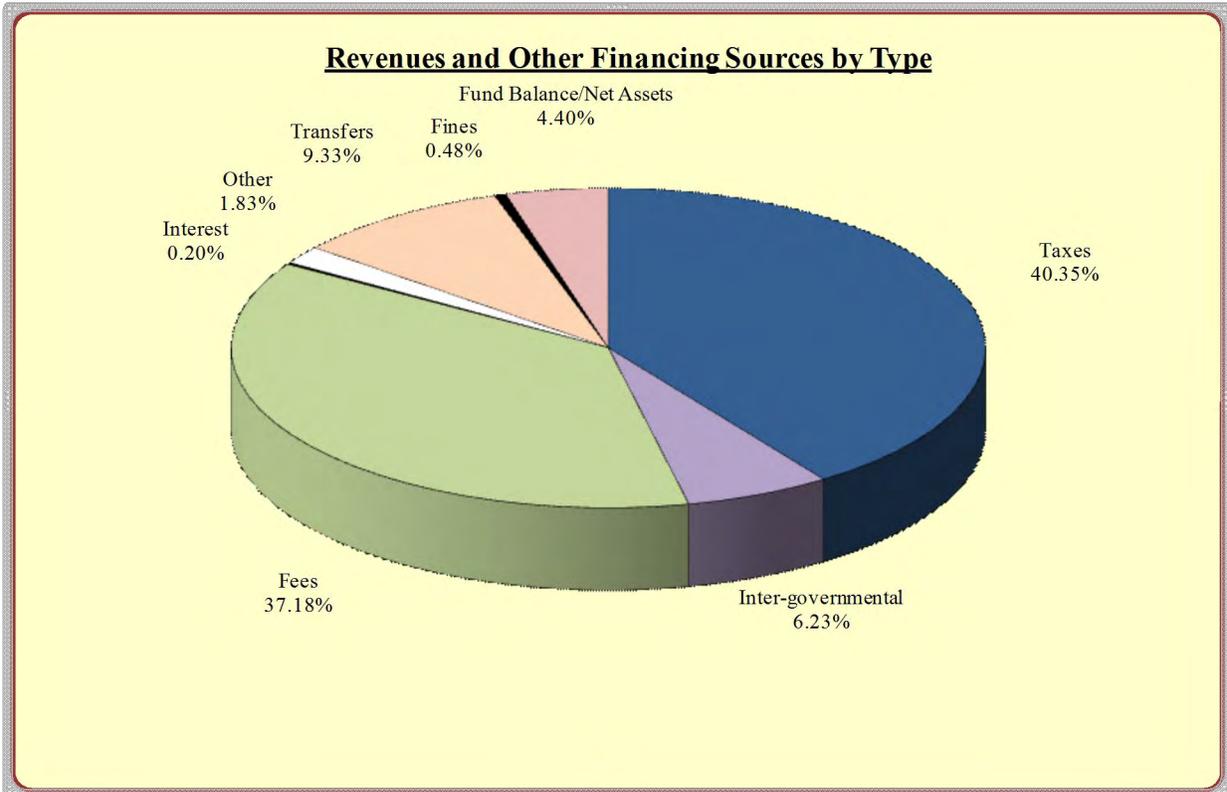
## Section II

### Revenues

## Schedule of Revenues and Other Financing Sources by Fund and Type

Fund	Taxes	Inter-governmental	Fees and Charges for				Transfers	Fund Balance/Net Assets	Total
			Services	Fines	Interest	Other			
General	\$23,691,620	\$68,000	\$1,601,500	\$275,000	\$80,000	\$1,173,405	\$219,606	\$798,116	\$27,907,247
B & C Road		2,010,000						86,574	2,096,574
Emergency Dispatch			452,000		1,500			170,765	624,265
Davis Metro Narcotics Strike Force		397,264				12,000		10,190	419,454
Victim Services		49,643					24,531		74,174
Community Development Block Grant		288,000							288,000
Redevelopment Agency	300,000								300,000
Economic Development Agency	359,935								359,935
Impact Fee			1,170,000					398,077	1,568,077
Debt Service					500		2,325,073	240,000	2,565,573
Capital Projects							1,231,367	1,167,633	2,399,000
UIA			260						260
Water	*		6,007,845		11,000	2,000		850,530	6,871,375
Sewer	*		4,994,094		8,000	2,000		62,460	5,066,554
Storm Sewer	*		2,434,750		10,200				2,444,950
Refuse	*		2,737,650						2,737,650
Athletic Programs	*		320,000						320,000
Swimming Pool	*		372,100			45,355	475,762		893,217
Emergency Medical Services	*	630,000	1,920,000		800	54,000		150,562	2,755,362
<b>Total</b>	<b>\$24,351,555</b>	<b>\$3,442,907</b>	<b>\$22,010,199</b>	<b>\$275,000</b>	<b>\$112,000</b>	<b>\$1,288,760</b>	<b>\$4,276,339</b>	<b>\$3,934,907</b>	<b>\$59,691,667</b>

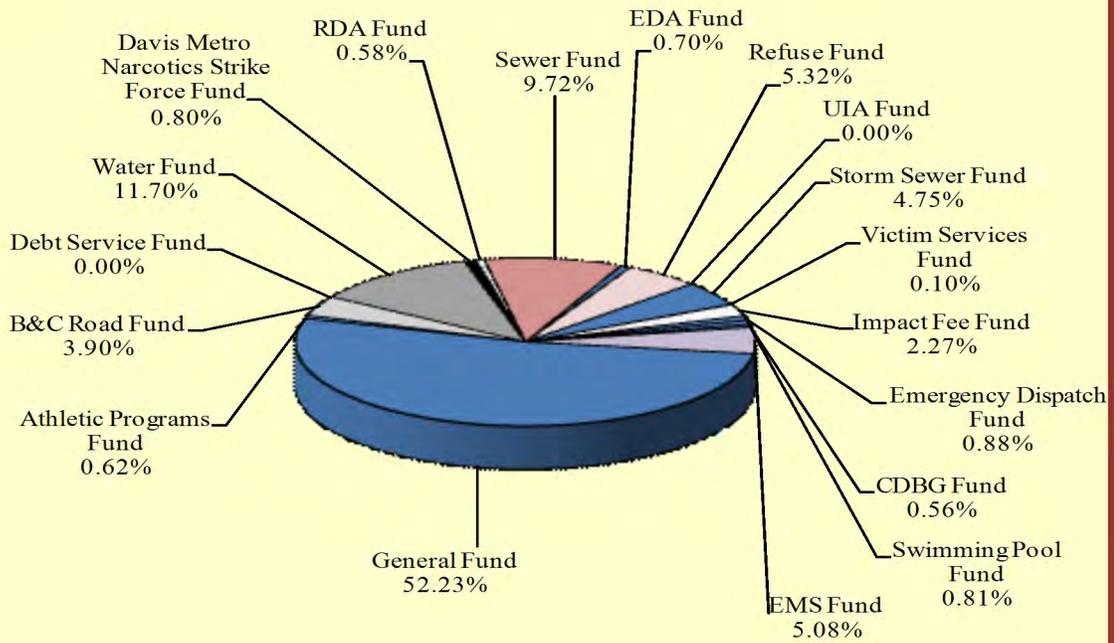
\* Enterprise funds are depicted here on the same basis as governmental funds for summary purposes. See GAAP basis in section VI.



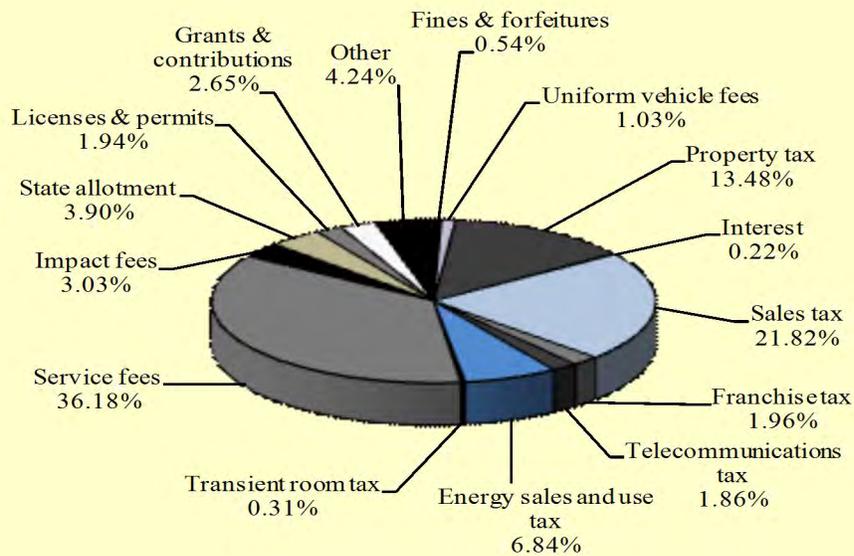
**Schedule of City Revenues for Fiscal Year 2011-2012**

	<u>Projected</u>
<b>General Fund:</b>	
Property taxes	\$6,282,022
Uniform vehicle fees	525,000
General sales and use taxes	11,235,240
Franchise taxes	1,006,718
Telecommunications taxes	960,000
Energy sales and use taxes	3,522,000
Transient room tax	160,000
Business license fees	300,000
Building permit fees	700,000
Interest	80,000
Fines and forfeitures	275,000
Other	1,843,545
<b>Total General Fund</b>	<b>\$26,889,525</b>
<b>B &amp; C Road Fund:</b>	
State class c allotment	\$2,010,000
<b>Emergency Dispatch Fund:</b>	
911 service fees	\$452,000
Interest	1,500
<b>Total Emergency Dispatch Fund</b>	<b>\$453,500</b>
<b>Davis Metro Narcotics Strike Force Fund:</b>	
Grants	\$332,163
Assessments to other cities	65,101
Miscellaneous	12,000
<b>Total Davis Metro Narcotics Strike Force Fund</b>	<b>\$409,264</b>
<b>Victim Services Fund:</b>	
Grant allotments	\$49,643
<b>Community Development Block Grant Fund:</b>	
Housing and Urban Development grant	\$288,000
<b>Redevelopment Agency Fund:</b>	
Property tax increment	\$300,000
<b>Economic Development Agency Fund:</b>	
Property tax increment	\$359,935
<b>Impact Fee Fund:</b>	
Park impact fees	\$420,000
Transportation impact fees	600,000
Public safety impact fees	150,000
<b>Total Impact Fee Fund</b>	<b>\$1,170,000</b>
<b>Debt Service Fund:</b>	
Interest	\$500
<b>Water Fund:</b>	
Service fees	\$5,623,845
Interest	11,000
Impact fees	166,000
Connection fees & other	220,000
<b>Total Water Fund</b>	<b>\$6,020,845</b>
<b>Storm Sewer Fund:</b>	
Service fees	\$2,210,000
Impact fees	224,750
Interest	10,200
<b>Total Sewer Fund</b>	<b>\$2,444,950</b>
<b>Sewer Fund:</b>	
Service fees	\$4,989,094
Interest	8,000
Connection fees & other	7,000
<b>Total Storm Sewer Fund</b>	<b>\$5,004,094</b>
<b>Refuse Fund:</b>	
Service fees	\$2,737,650
<b>UIA Telecom Infrastructure Fund</b>	
Service fees	\$260
<b>Athletic programs Fund:</b>	
Service fees	\$320,000
<b>Swimming Pool Fund:</b>	
Service fees	\$372,100
Other	45,355
<b>Total Swimming Pool Fund</b>	<b>\$417,455</b>
<b>Emergency Medical Services Fund:</b>	
Service fees	\$1,920,000
Bad debt recovery	54,000
Interest	800
County contribution	630,000
<b>Total Emergency Medical Services Fund</b>	<b>\$2,604,800</b>
<b>Total City Revenues</b>	<b>\$51,480,421</b>

### Revenues by Fund



### Revenues by Type



## Schedule of Revenues and Other Financing Sources By Fund and Source

### GENERAL FUND

Description	Prior Years Actual Revenues			2011-12 Current Year		2012-13
	2008-09	2009-10	2010-11	Budgeted	Estimated	Projected
	Property taxes, current	\$5,962,374	\$6,025,454	\$6,005,597	\$6,069,599	\$6,090,000
Property taxes, prior years	113,648	188,247	153,382	180,000	120,000	120,000
Uniform vehicle fee	643,252	626,676	549,484	565,000	501,000	525,000
General sales and use tax	11,020,116	10,275,924	10,518,822	10,469,110	10,908,000	11,235,240
Franchise tax	841,587	902,743	939,351	950,000	962,630	1,006,718
Telecommunications tax	1,160,701	1,098,996	950,743	1,000,000	950,000	960,000
Energy sales and use tax	3,199,488	3,251,365	3,394,533	3,300,000	3,521,017	3,522,000
Transient room tax	17,560	150,790	150,535	165,000	155,657	160,000
Payment in lieu of property tax	652	554	647	650	629	640
Total taxes	22,959,378	22,520,749	22,663,094	22,699,359	23,208,933	23,691,620
Business license fees	297,553	317,480	302,081	320,000	275,810	300,000
Building permit fees	434,889	686,070	721,074	725,000	692,281	700,000
Total permits and licenses	732,442	1,003,550	1,023,155	1,045,000	968,091	1,000,000
State liquor allotment	60,781	71,707	70,662	71,000	67,591	68,000
State and federal grants	70,607	351,464	295,177	374,244	374,244	
Total intergovernmental	131,388	423,171	365,839	445,244	441,835	68,000
Zoning and subdivision fees	57,210	34,220	34,879	40,000	69,036	50,000
Street lighting fees			48,000	250,000	100,000	250,000
Sale of maps or publications	8,727	3,815	4,429	2,000	500	500
Special protective services	422,971	300,379	328,742	240,000	240,000	215,000
Slurry seal and trench fees	171,078	70,152	51,830	75,000	52,000	52,000
Fire academy fee		17,500	20,300	9,000	9,000	9,000
Recreation fees	24,167	24,498	18,369	25,000	20,000	25,000
Total charges for services	684,153	450,564	506,549	641,000	490,536	601,500
Fines and forfeitures	269,871	317,319	239,567	275,000	253,600	275,000
Interest	119,728	42,715	65,735	80,000	70,000	80,000
Rents and leases	563,681	567,561	572,725	570,000	570,000	580,000
Gain on disposal of capital assets	306,712	34,911	158,931	50,000	50,000	50,000
Sale of material and supplies	15,535	15,653	16,036	15,000	16,000	17,000
Sundry	203,922	338,102	466,053	320,040	590,536	526,405
Total other	1,479,449	1,316,261	1,519,047	1,310,040	1,550,136	1,528,405
Total revenue	25,986,810	25,714,295	26,077,684	26,140,643	26,659,531	26,889,525
Transfer from other funds	745,044	166,810	179,178	196,273	196,273	219,606
Special items	633,877	278,076				
Use/Appropriation of fund balance	4,439,759			1,708,911	618,999	798,116
Total General Fund	\$31,805,490	\$26,159,181	\$26,256,862	\$28,045,827	\$27,474,803	\$27,907,247

### B & C ROAD FUND

Description	Prior Years Actual Revenues			2011-12 Current Year		2012-13
	2008-09	2009-10	2010-11	Budgeted	Estimated	Projected
	State class c allotment	\$1,829,251	\$1,858,198	\$1,944,291	\$2,100,000	\$2,006,000
Interest and sundry	741	146	779			
Use/Appropriation of fund balance	206,797	9,074			73,419	86,574
Total B & C Road Fund	\$2,036,789	\$1,867,418	\$1,945,070	\$2,100,000	\$2,079,419	\$2,096,574

## Schedule of Revenues and Other Financing Sources By Fund and Source

### EMERGENCY DISPATCH FUND

Description	Prior Years Actual Revenues			2011-12 Current Year		2012-13
	2008-09	2009-10	2010-11	Budgeted	Estimated	Projected
	911 fee	\$481,896	\$478,140	\$449,209	\$465,000	\$451,780
Interest	7,897	2,196	1,775	2,000	2,000	1,500
State EMS grant	781					
PSIC grant	20,635	289,029	2,365		(1,383)	
Utah 911 grant			36,889			
Transfer from general fund						
Use/Appropriation of fund balance		11,617	31,758	6,056	20,659	170,765
<b>Total Emergency Dispatch Fund</b>	<b>\$511,209</b>	<b>\$780,982</b>	<b>\$521,996</b>	<b>\$473,056</b>	<b>\$473,056</b>	<b>\$624,265</b>

### DAVIS METRO NARCOTICS STRIKE FORCE FUND

Description	Prior Years Actual Revenues			2011-12 Current Year		2012-13
	2008-09	2009-10	2010-11	Budgeted	Estimated	Projected
	HIDTA grant	\$95,504	\$95,504	\$90,940	\$95,504	\$95,504
JAG grant						
SAFG grant	46,173	111,653	162,285			
STFG grant	176,059	102,051	121,349	225,000	225,000	225,000
Homeland security grant						
Assessments - other cities	47,050	47,050	60,101	60,101	60,101	60,101
Forfeited seizures	21,856	7,713	1,353			
Restitution	8,072	3,878	12,119	5,000	5,000	5,000
Interest	5,383	3,062	1,984			
Sundry		399				
Gain on disposal of capital assets	7,800	11,763	37,900	12,000	12,000	12,000
Use/Appropriation of fund balance	22,041	4,545		23,000	21,748	10,190
<b>Total Metro Narcotics Strike Force Fund</b>	<b>\$429,938</b>	<b>\$387,618</b>	<b>\$488,031</b>	<b>\$420,605</b>	<b>\$419,353</b>	<b>\$419,454</b>

### VICTIM SERVICES FUND

Description	Prior Years Actual Revenues			2011-12 Current Year		2012-13
	2008-09	2009-10	2010-11	Budgeted	Estimated	Projected
	VOCA grant	\$50,254	\$49,995	\$49,374	\$49,393	\$49,643
Transfer from general fund - grant match	13,474	17,363	20,000	22,497	22,497	24,531
Use/Appropriation of fund balance	5,841					
<b>Total Victim Services Fund</b>	<b>\$69,569</b>	<b>\$67,358</b>	<b>\$69,374</b>	<b>\$71,890</b>	<b>\$72,140</b>	<b>\$74,174</b>

### COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Description	Prior Years Actual Revenues			2011-12 Current Year		2012-13
	2008-09	2009-10	2010-11	Budgeted	Estimated	Projected
	CDBG grant	\$780,031	\$461,643	\$329,929	\$311,196	\$617,488
CDBG-R grant		40,676	50,536			
EECBG grant		218,012	369,182			
Housing rehabilitation program			1,500			
Use/Appropriation of fund balance	6,000					
<b>Total CDBG Fund</b>	<b>\$786,031</b>	<b>\$720,331</b>	<b>\$751,147</b>	<b>\$311,196</b>	<b>\$617,488</b>	<b>\$288,000</b>

### REDEVELOPMENT AGENCY FUND

Description	Prior Years Actual Revenues			2011-12 Current Year		2012-13
	2008-09	2009-10	2010-11	Budgeted	Estimated	Projected
	Property tax increment	\$218,236	\$261,457	\$316,480	\$225,000	\$770,234
Interest	5,762	1,924	1,346			
Use/Appropriation of fund balance		2,988				
<b>Total Redevelopment Agency Fund</b>	<b>\$223,998</b>	<b>\$266,369</b>	<b>\$317,826</b>	<b>\$225,000</b>	<b>\$770,234</b>	<b>\$300,000</b>

## Schedule of Revenues and Other Financing Sources By Fund and Source

### ECONOMIC DEVELOPMENT AGENCY FUND

Description	Prior Years Actual Revenues			2011-12 Current Year		2012-13
	2008-09	2009-10	2010-11	Budgeted	Estimated	Projected
	Property tax increment				\$225,000	\$270,000
Interest						
Use/Appropriation of fund balance			\$142,174			
<b>Total Redevelopment Agency Fund</b>			<b>\$142,174</b>	<b>\$225,000</b>	<b>\$270,000</b>	<b>\$359,935</b>

### IMPACT FEE FUND

Description	Prior Years Actual Revenues			2011-12 Current Year		2012-13
	2008-09	2009-10	2010-11	Budgeted	Estimated	Projected
	Park impact fee	\$243,636	\$363,403	\$305,021	\$605,227	\$320,000
Transportation impact fee	421,150	827,315	702,601	849,693	818,000	600,000
Public safety impact fee	98,603	328,523	136,811	192,340	188,000	150,000
Interest	14,995	6,704	4,486		4,500	
Use/Appropriation of fund balance						
Park impact fee	3,470		282,183			
Transportation impact fee	478,009		430,245	307		
Public safety impact fee						398,077
<b>Total Impact Fee Fund</b>	<b>\$1,259,863</b>	<b>\$1,525,945</b>	<b>\$1,861,347</b>	<b>\$1,647,567</b>	<b>\$1,330,500</b>	<b>\$1,568,077</b>

### DEBT SERVICE FUND

Description	Prior Years Actual Revenues			2011-12 Current Year		2012-13
	2008-09	2009-10	2010-11	Budgeted	Estimated	Projected
	Lease - state of utah	\$376,668	\$376,668			
Transient room tax	128,467					
Interest	49,201	11,221	6,951	\$1,000	\$700	\$500
Transfer from impact fee fund - parks			420,100	414,850	320,000	418,975
Transfer from general fund	500,000	1,000	1,834,240	2,199,713	2,104,508	1,906,098
Use/Appropriation of fund balance	423,325	1,608,780			95,150	240,000
<b>Total Debt Service Fund</b>	<b>\$1,477,661</b>	<b>\$1,997,669</b>	<b>\$2,261,291</b>	<b>\$2,615,563</b>	<b>\$2,520,358</b>	<b>\$2,565,573</b>

### CAPITAL PROJECTS FUND

Description	Prior Years Actual Revenues			2011-12 Current Year		2012-13
	2008-09	2009-10	2010-11	Budgeted	Estimated	Projected
	Grants for fire equipment					
Developer payments & contributions		\$506,747				
Gain on disposal of capital assets		493,125				
Transfer from general fund	\$7,152,681	5,762				295,000
Transfer from impact fee fund	1,232,100	915,700	1,303,900	\$1,040,000	818,000	\$626,367
Transfer from rda fund		266,369				
Transfer from emergency medical services fund	200,000					
Transfer from b & c road fund	850,000	793,955	801,894	1,000,000	1,000,000	310,000
Use/Appropriation of fund balance		2,016,224	557,014		457,000	1,167,633
<b>Total Capital Projects Fund</b>	<b>\$9,434,781</b>	<b>\$4,997,882</b>	<b>\$2,662,808</b>	<b>\$2,040,000</b>	<b>\$2,275,000</b>	<b>\$2,399,000</b>

## Schedule of Revenues and Other Financing Sources By Fund and Source

### WATER FUND

Description	Prior Years Actual Revenues			2011-12 Current Year		2012-13
	2008-09	2009-10	2010-11	Budgeted	Estimated	Projected
	Service fees	\$5,257,832	\$4,807,711	\$5,187,370	\$5,250,000	\$5,100,000
Turn off fees	52,681	52,946	54,414	60,000	57,700	58,000
Water connection fees	63,944	18,529	46,702	20,000	5,000	10,000
Meters sold	69,250	39,760	40,980	35,000	40,000	40,000
Bad debts recovered	1,776	3,263	3,620	2,000	3,000	2,000
Interest	35,176	15,153	9,485	8,000	13,000	11,000
Sundry	2,836	4,109	8,822	2,000	2,000	2,000
Impact fee	132,070	221,400	124,500	140,000	166,000	166,000
Exaction fee	4,497		6,314		4,714	
Late fee	97,826	99,680	104,160	105,000	106,000	108,000
Gain on disposal of capital assets	1,362	630				
Developer payments		174,050				
Use/Appropriation of net assets	298,465	424,918				850,530
<b>Total Water Fund</b>	<b>\$6,017,715</b>	<b>\$5,862,149</b>	<b>\$5,586,367</b>	<b>\$5,622,000</b>	<b>\$5,497,414</b>	<b>\$6,871,375</b>

### STORM SEWER FUND

Description	Prior Years Actual Revenues			2011-12 Current Year		2012-13
	2008-09	2009-10	2010-11	Budgeted	Estimated	Projected
	Storm sewer fees	\$2,133,741	\$2,156,315	\$2,171,713	\$2,180,000	\$2,196,000
Impact fee	218,039	317,334	317,238	275,396	95,000	224,750
Interest	22,934	8,610	9,504	9,900	12,900	10,200
Sundry	1,075	901	39,396			
Developer payments		525,696	(20,516)			
Transfer from general fund	70,000					
Use/Appropriation of net assets		62,023	122,026	403,941	563,200	
<b>Total Storm Sewer Fund</b>	<b>\$2,445,789</b>	<b>\$3,070,879</b>	<b>\$2,639,361</b>	<b>\$2,869,237</b>	<b>\$2,867,100</b>	<b>\$2,444,950</b>

### SEWER FUND

Description	Prior Years Actual Revenues			2011-12 Current Year		2012-13
	2008-09	2009-10	2010-11	Budgeted	Estimated	Projected
	Service fees	\$3,414,317	\$4,059,639	\$4,205,024	\$4,408,000	\$4,586,000
Sewer connection fees	6,145	9,406	17,011	9,000		5,000
Interest	29,765	10,174	6,710	8,000	7,500	8,000
Sundry	2,380	10,269	3,080	2,000	2,000	2,000
Use/Appropriation of net assets		4,695				62,460
<b>Total Sewer Fund</b>	<b>\$3,452,607</b>	<b>\$4,094,183</b>	<b>\$4,231,825</b>	<b>\$4,427,000</b>	<b>\$4,595,500</b>	<b>\$5,066,554</b>

### REFUSE FUND

Description	Prior Years Actual Revenues			2011-12 Current Year		2012-13
	2008-09	2009-10	2010-11	Budgeted	Estimated	Projected
	Service fees	\$2,603,285	\$2,508,811	\$2,530,248	\$2,567,517	\$2,562,292
Interest	11,958	4,793	2,135			
Use/Appropriation of net assets		83,490	90,584	139,121	122,608	
<b>Total Refuse Fund</b>	<b>\$2,615,243</b>	<b>\$2,597,094</b>	<b>\$2,622,967</b>	<b>\$2,706,638</b>	<b>\$2,684,900</b>	<b>\$2,737,650</b>

### UIA TELECOM INFRASTRUCTURE FUND

Description	Prior Years Actual Revenues			2011-12 Current Year		2012-13
	2008-09	2009-10	2010-11	Budgeted	Estimated	Projected
	Administrative fees					\$230
Interest						
Use/Appropriation of net assets						
<b>Total UIA Telecom Infrastructure Fund</b>					<b>\$230</b>	<b>\$260</b>

## Schedule of Revenues and Other Financing Sources By Fund and Source

### ATHLETIC PROGRAM FUND

Description	Prior Years Actual Revenues			2011-12 Current Year		2012-13
	2008-09	2009-10	2010-11	Budgeted	Estimated	Projected
	Program fees	\$300,128	\$314,792	\$317,845	\$320,000	\$320,000
Use/Appropriation of net assets		1,435	5,677			
<b>Total Athletic Program Fund</b>	<b>\$300,128</b>	<b>\$316,227</b>	<b>\$323,522</b>	<b>\$320,000</b>	<b>\$320,000</b>	<b>\$320,000</b>

### SWIMMING POOL FUND

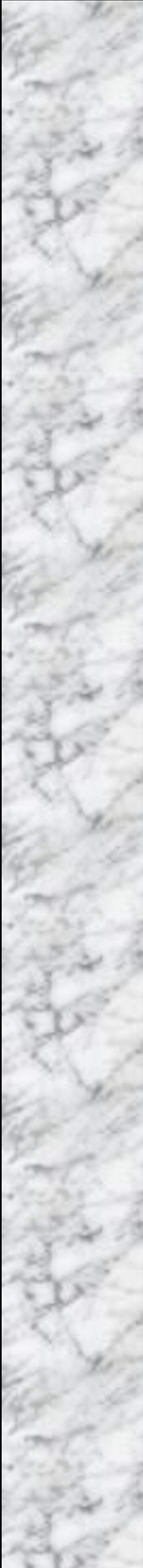
Description	Prior Years Actual Revenues			2011-12 Current Year		2012-13
	2008-09	2009-10	2010-11	Budgeted	Estimated	Projected
	Pool admissions	\$222,076	\$222,865	\$225,993	\$216,000	\$232,500
Concessions, gross profit	8,360	7,138	10,651	8,500	8,500	8,500
Locker fee	2,436	1,384	883	900	600	600
Lessons	71,717	79,883	77,037	75,000	80,000	76,000
Raft rental	45,724	42,363	44,661	39,000	48,000	44,000
Racket ball admissions	13,740	13,325	12,586	12,000	12,500	12,500
Group reservations	30,646	30,997	30,750	32,000	25,000	25,000
Sales tax payable	(19,536)	(14,302)	(18,964)	(15,000)	(20,000)	(19,500)
Sundry	(50)	27	(72)		122	
Rent - parks and recreation	59,564	45,355	45,355	45,355	45,355	45,355
Transfer from general fund	525,199	478,724	468,413	481,636	481,636	475,762
Use/Appropriation of net assets	16,276					
<b>Total Swimming Pool Fund</b>	<b>\$976,152</b>	<b>\$907,759</b>	<b>\$897,293</b>	<b>\$895,391</b>	<b>\$914,213</b>	<b>\$893,217</b>

### EMERGENCY MEDICAL SERVICES FUND

Description	Prior Years Actual Revenues			2011-12 Current Year		2012-13
	2008-09	2009-10	2010-11	Budgeted	Estimated	Projected
	Service fees	\$2,810,900	\$2,810,928	\$3,115,681	\$2,979,000	\$3,396,238
Medicaid and other allowances	(828,919)	(885,235)	(1,219,875)	(1,150,000)	(1,393,000)	(1,400,000)
EMS supplies grant	14,460		11,851			
Homeland security grant						
Interest	9,455	4,410	2,105	2,000	670	800
Sundry	4,425	4,029	450		450	
Bad debt recovery	46,585	46,652	47,631	55,000	54,000	54,000
Gain on sale of capital assets	2,050		10,000			
Contribution from Davis County	582,300	601,950	618,850	630,000	625,000	630,000
Transfer from general fund						
Use/Appropriation of net assets		243,779	8,555	36,146	27,918	150,562
<b>Total Emergency Medical Services Fund</b>	<b>\$2,641,256</b>	<b>\$2,826,513</b>	<b>\$2,595,248</b>	<b>\$2,552,146</b>	<b>\$2,711,276</b>	<b>\$2,755,362</b>

TOTAL REVENUE & OTHER FINANCING SOURCES - ALL FUNDS

\$59,691,667



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# Layton City Corporation

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## Section III

### Expenditures and Expenses Summaries

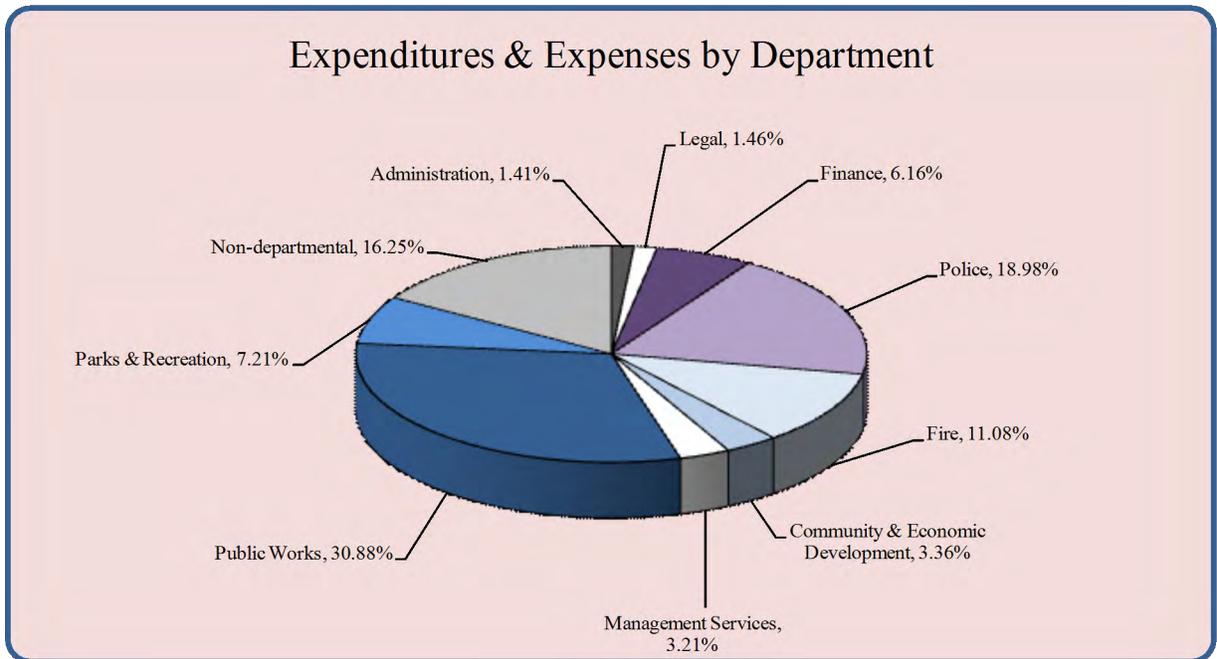
## Schedule of Expenditures and Expenses All Funds by Department and Type

Department	Personnel	Operations	Capital			Transfers	Budgeted Fund Balance/ Net Assets	Totals
			Equipment/ Projects	Debt Service	Contingency			
Administration	\$446,991	\$350,975	\$31,700		\$30,000		\$859,666	
Legal	752,809	78,789					831,598	
Management Services	1,285,531	549,955	30,600				1,866,086	
Finance	662,911	2,749,903				\$39,138	3,451,952	
Police	9,460,433	1,620,047	408,500				11,488,980	
Fire	5,332,985	1,034,606	271,765				6,639,356	
Community Development	1,072,839	376,598	476,896	\$165,273			2,091,606	
Public Works	4,133,221	9,409,183	3,757,685	365,303		\$529,606	19,026,265	
Parks and Recreation	2,943,726	1,156,602	81,750				4,182,078	
Non-departmental	20,039		2,399,000	2,565,573		3,746,733	9,254,080	
<b>Total</b>	<b>\$26,111,485</b>	<b>\$17,326,658</b>	<b>\$7,457,896</b>	<b>\$3,096,149</b>	<b>\$30,000</b>	<b>\$4,276,339</b>	<b>\$59,691,667</b>	

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.

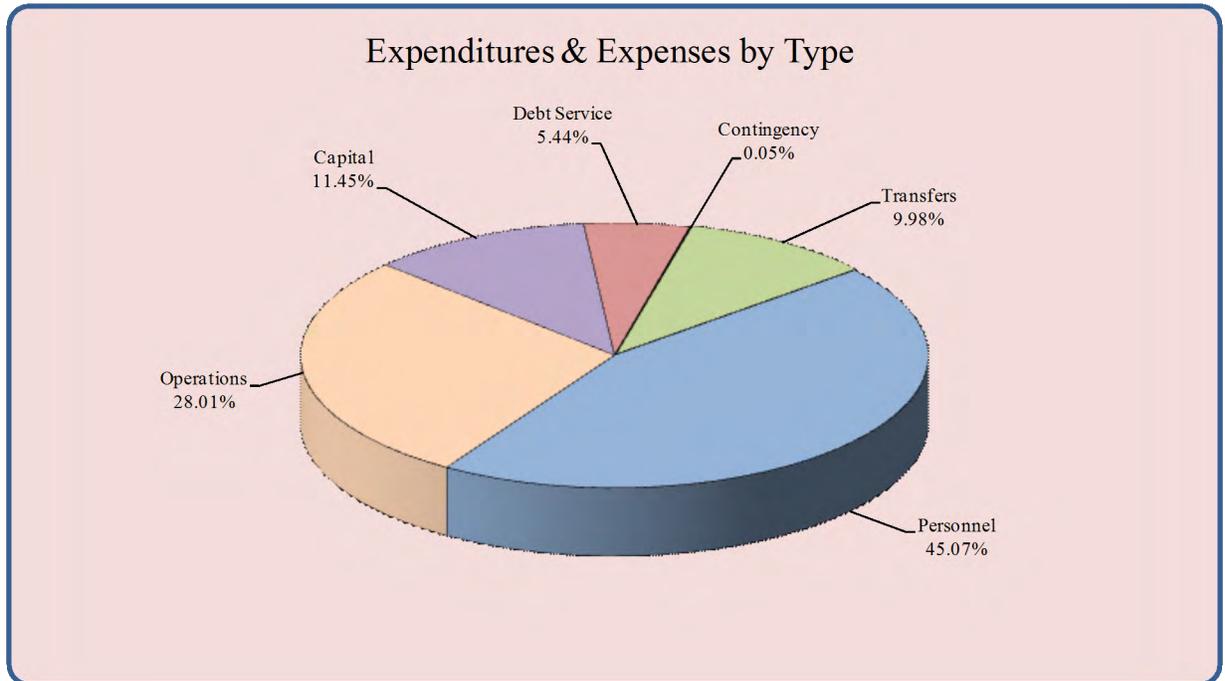
Non-departmental includes capital projects fund, debt service fund, impact fee fund, and general fund transfers.



## Schedule of Expenditures and Expenses All Funds by Fund and Type

Fund	Personnel	Operations	Capital			Budgeted		Totals
			Equipment/ Projects	Debt Service	Contingency	Transfers	Fund Balance/ Net Assets	
General	\$20,333,124	\$4,253,232	\$589,500		\$30,000	\$2,701,391		\$27,907,247
B & C Road	82,774	1,703,800				310,000		2,096,574
Emergency Dispatch	341,687	143,028	139,550					624,265
Davis Metro Narcotics Strike Force	141,428	278,026						419,454
Victim Services	69,834	4,340						74,174
Community Development Block Grant	41,000	59,604	187,396					288,000
Redevelopment Agency		10,500	289,500					300,000
Economic Development Agency		194,662		\$165,273				359,935
Impact Fee						1,045,342	522,735	1,568,077
Debt Service				2,565,573				2,565,573
Capital Projects			2,399,000					2,399,000
Water *	991,081	2,882,988	2,540,750	365,303		91,253		6,871,375
Storm Sewer *	476,210	565,420	479,950			92,103	831,267	2,444,950
Sewer *	966,907	3,389,147	674,250			36,250		5,066,554
Refuse *	71,526	2,626,986					39,138	2,737,650
Athletic Programs *	107,136	212,864						320,000
Swimming Pool *	555,258	324,959	13,000					893,217
Emergency Medical Services *	1,933,520	676,842	145,000					2,755,362
UIA		260						260
<b>Total</b>	<b>\$26,111,485</b>	<b>\$17,326,658</b>	<b>\$7,457,896</b>	<b>\$3,096,149</b>	<b>\$30,000</b>	<b>\$4,276,339</b>	<b>\$1,393,140</b>	<b>\$59,691,667</b>

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

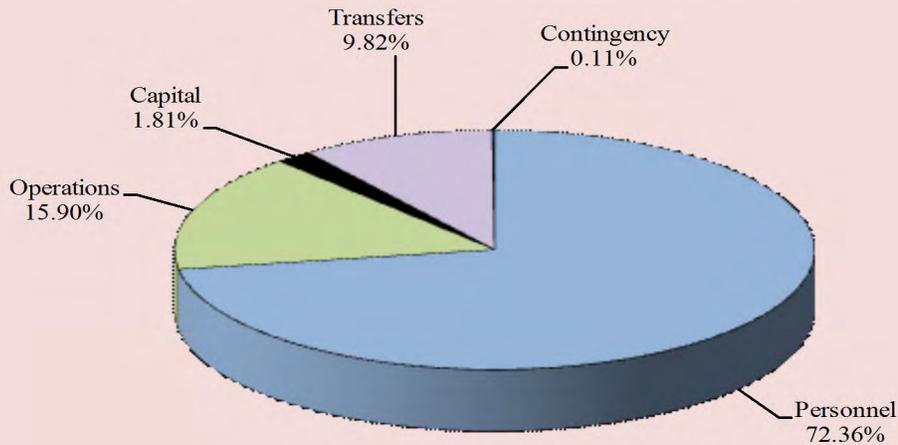


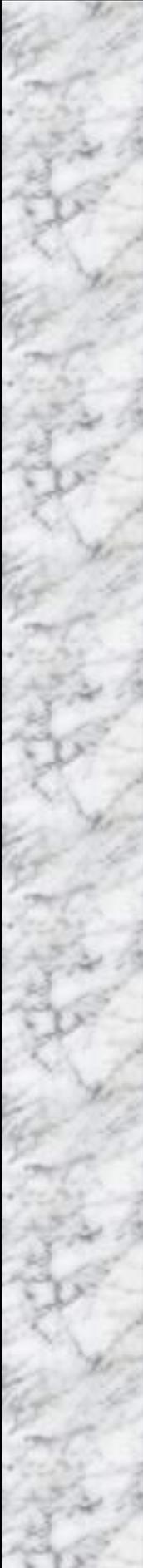
## Schedule of Expenditures

### General Fund by Department/Division and Type

Department/Division	Capital				Transfers	Totals
	Personnel	Operations	Equipment	Contingency		
Administration	\$446,991	\$350,975	\$31,700	\$30,000		\$859,666
Legal	682,975	74,449				757,424
Administrative Services	394,101	317,380				711,481
Facility Maintenance	272,031	140,950	10,400			423,381
Information Systems	619,399	91,625	20,200			731,224
Finance	591,385	122,657				714,042
Police Administration	938,283	493,514				1,431,797
Patrol	4,645,140	434,518	186,700			5,266,358
Support Services	2,761,709	169,076	82,250			3,013,035
Communications	632,186	101,885				734,071
Fire	3,399,465	357,764	126,765			3,883,994
Community Development	1,031,839	111,832				1,143,671
Streets	1,094,623	363,454	52,000			1,510,077
Street Lighting		438,000				438,000
Shop	294,081	47,136	7,985			349,202
Engineering	227,545	19,238	2,750			249,533
Parks and Recreation Admin.	240,664	10,603				251,267
Recreation	389,108	143,379	10,000			542,487
Parks	1,584,764	442,772	58,750			2,086,286
Museum	66,796	22,025				88,821
Nondepartmental	20,039				\$2,701,391	2,721,430
<b>Total</b>	<b>\$20,333,124</b>	<b>\$4,253,232</b>	<b>\$589,500</b>	<b>\$30,000</b>	<b>\$2,701,391</b>	<b>\$27,907,247</b>

### General Fund Expenditures by Type





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# Layton City Corporation

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## Section IV

### Sundry Schedules and Graphs

## Schedule of Inter-fund Transfers

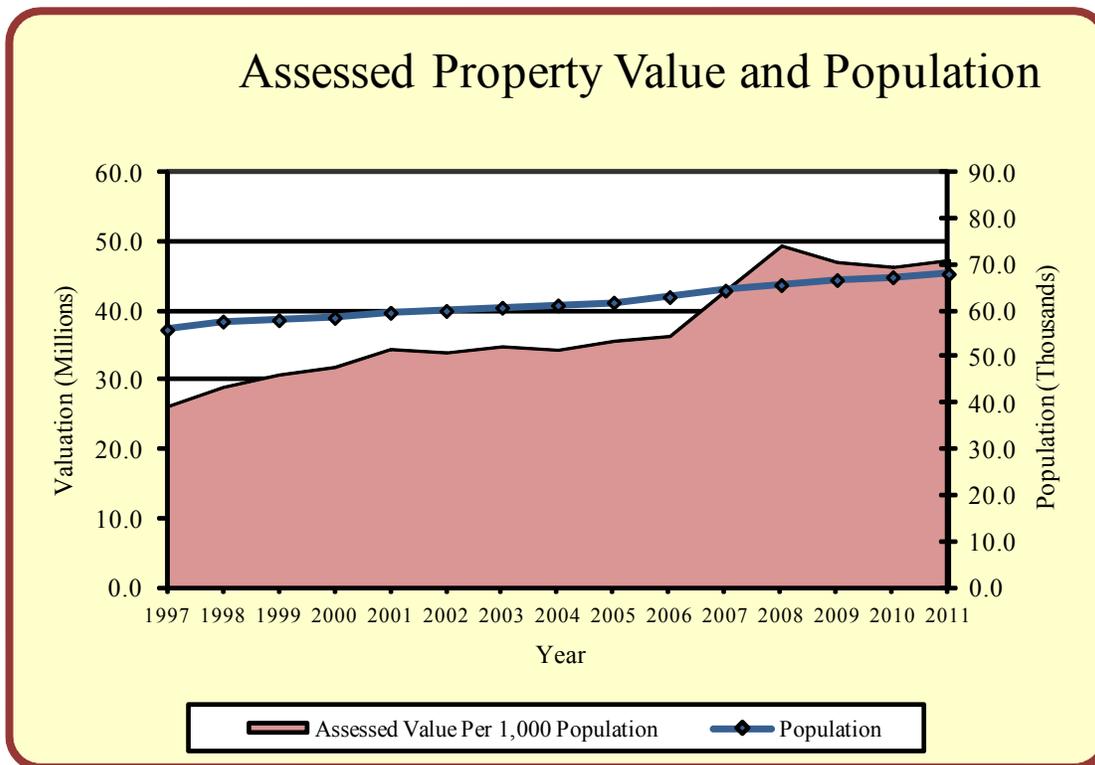
Fiscal Year Budget 2012 - 2013

Fund	From	To
General Fund	\$2,701,391	
Victim Services Fund		\$24,531
Debt Service Fund		1,906,098
Capital Projects Fund		295,000
Swimming Pool Fund		475,762
B & C Road Fund	\$310,000	
Capital Projects Fund		\$310,000
Impact Fee Fund	\$1,045,342	
Capital Projects Fund		\$626,367
Debt service Fund		418,975
Water Fund	\$91,253	
General Fund		\$91,253
Storm Sewer Fund	\$92,103	
General Fund		\$92,103
Sewer Fund	\$36,250	
General Fund		\$36,250

## Schedule of Taxable Property Assessed Valuation

Calendar Year	Taxable Property Assessed Value	City Population	Assessed Value Per 1,000 Population
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
2009	\$3,354,243,922	66,747	\$50,253,104
2010	\$3,339,284,187	67,311 (1)	\$49,609,784
2011	\$3,232,072,713	68,000	\$47,530,481

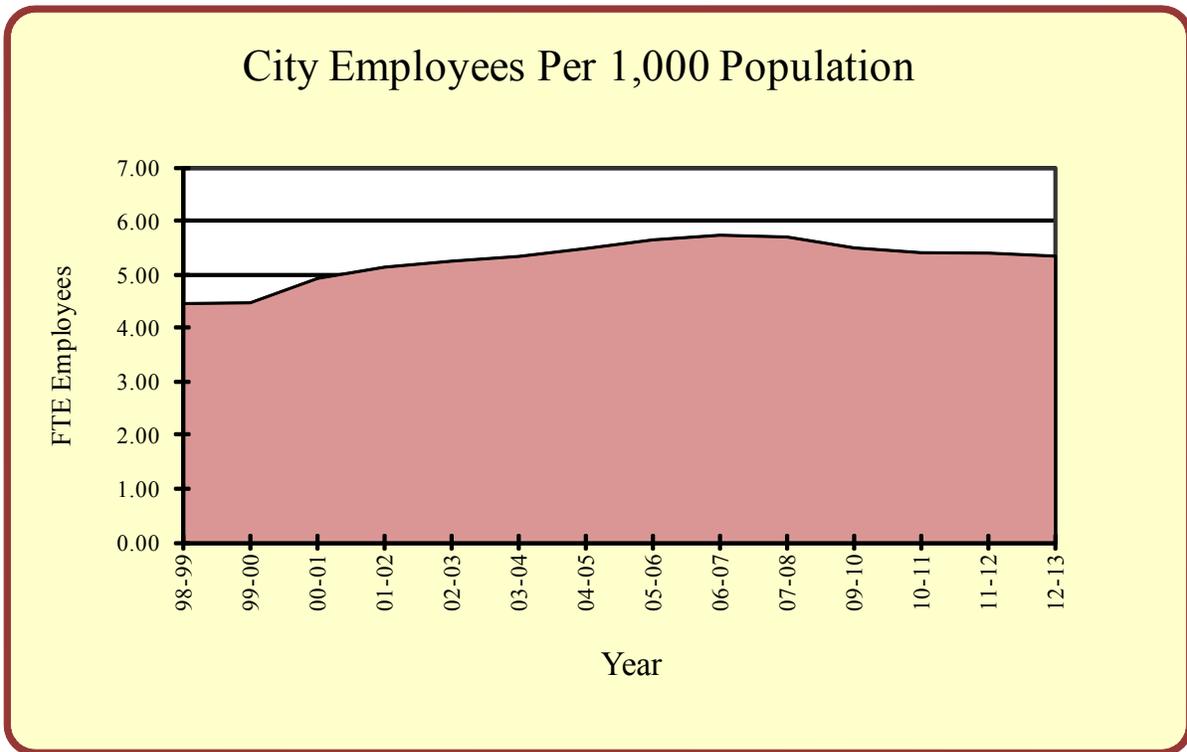
(1) U.S. Census; others are estimates.



## Schedule of Layton City Population and Employees

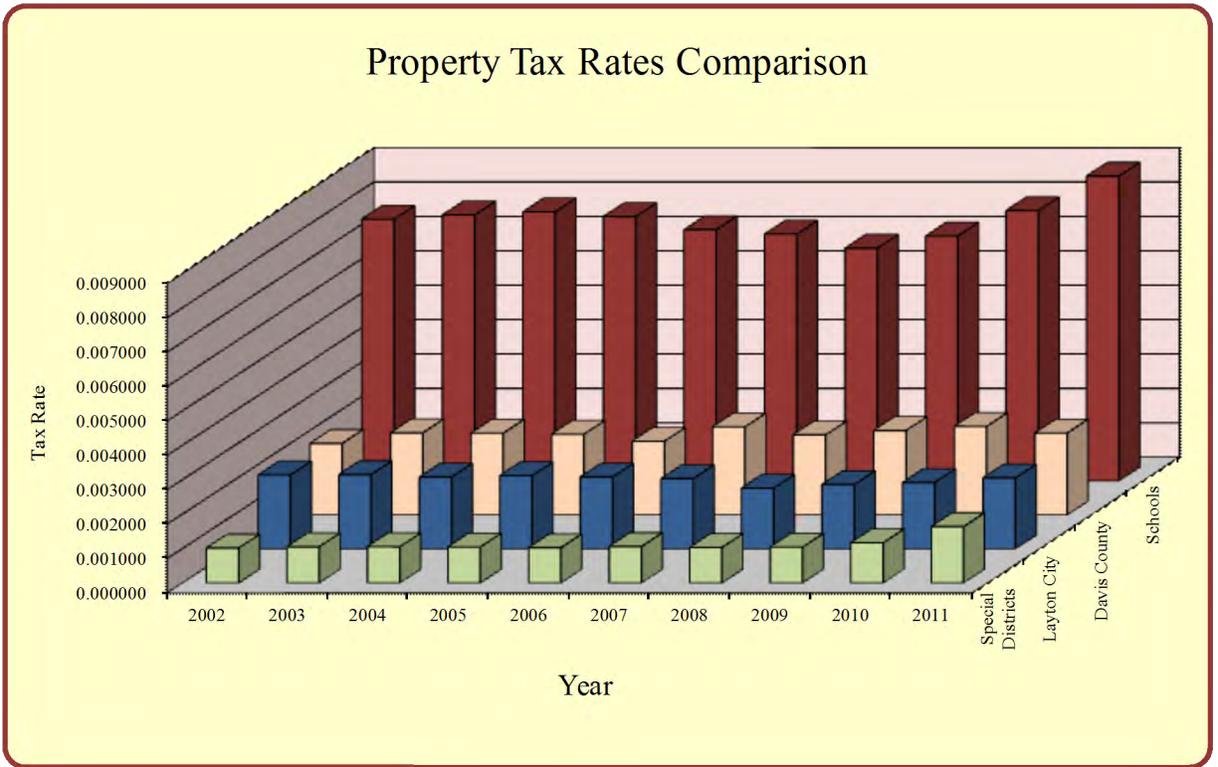
Year	Full-time Employees	Part-time Temporary (FTE) Employees	(FTE) Full-time Equivalent	Population	(FTE) Employees Per 1,000 Population
98-99	203	47.85	250.85	55,887	4.49
99-00	212	47.72	259.72	57,669	4.50
00-01	238	49.60	287.60	58,000 (1)	4.96
01-02	251	51.35	302.35	58,474	5.17
02-03	262	52.85	314.85	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
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
12-13	300	65.59	365.59	68,000	5.38

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



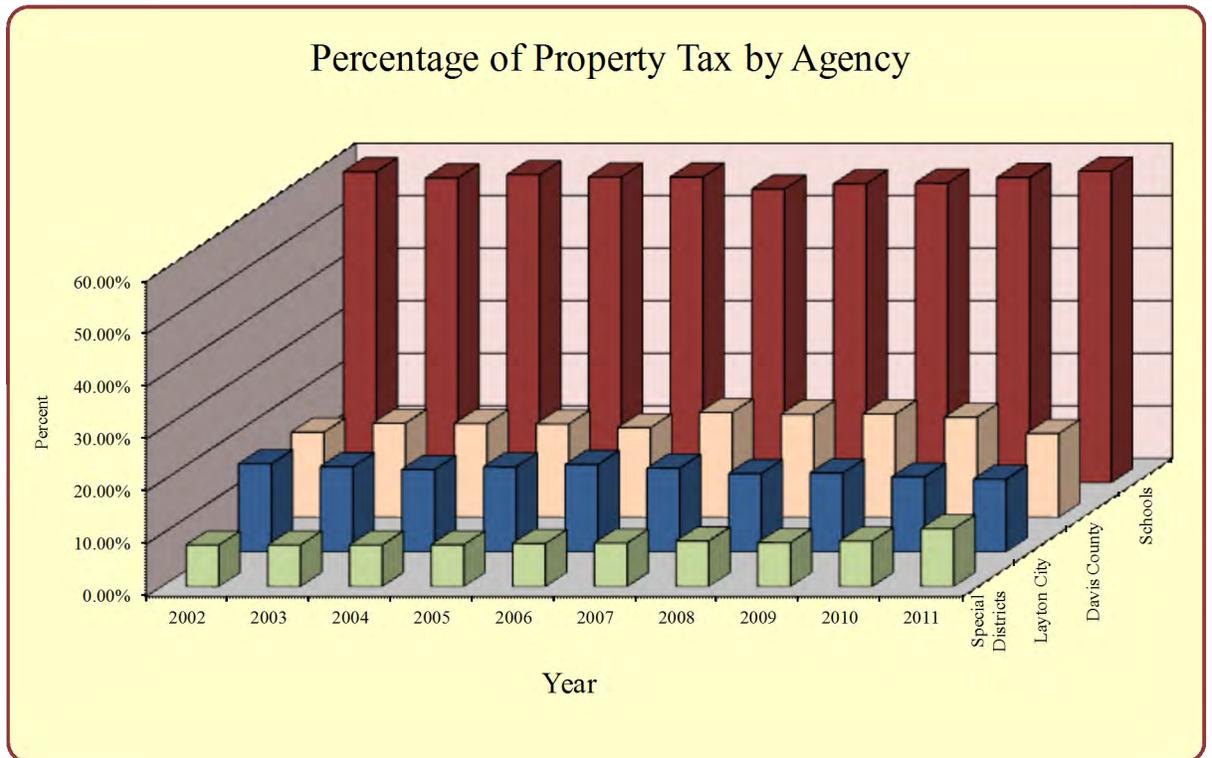
## Schedule of Property Tax Rates All Overlapping Governments or Agencies

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Schools</b>	0.007610	0.007731	0.007821	0.007684	0.007305	0.007176	0.006764	0.007118	0.007860	0.008861
<b>Davis County</b>	0.002081	0.002388	0.002380	0.002347	0.002142	0.002564	0.002329	0.002456	0.002576	0.002383
<b>Layton City</b>	0.002155	0.002161	0.002092	0.002134	0.002092	0.002047	0.001771	0.001876	0.001933	0.002068
<b>Special Districts</b>	0.001017	0.001053	0.001054	0.001047	0.001027	0.001062	0.001032	0.001044	0.001168	0.001641
<b>Totals</b>	0.012863	0.013333	0.013347	0.013212	0.012566	0.012849	0.011896	0.012494	0.013537	0.014953



## Schedule of Percentage of Property Tax by Agency All Overlapping Governments or Agencies

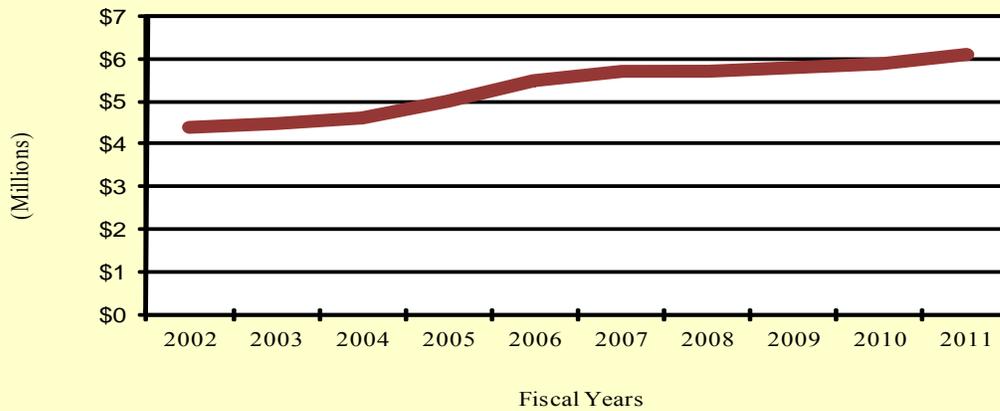
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Schools</b>	59.16%	57.98%	58.60%	58.16%	58.13%	55.85%	56.86%	56.97%	58.06%	59.26%
<b>Davis County</b>	16.18%	17.91%	17.83%	17.76%	17.05%	19.95%	19.58%	19.66%	19.03%	15.94%
<b>Layton City</b>	16.75%	16.21%	15.67%	16.15%	16.65%	15.93%	14.89%	15.02%	14.28%	13.83%
<b>Special Districts</b>	7.91%	7.90%	7.90%	7.92%	8.17%	8.27%	8.68%	8.36%	8.63%	10.97%
<b>Totals</b>	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%



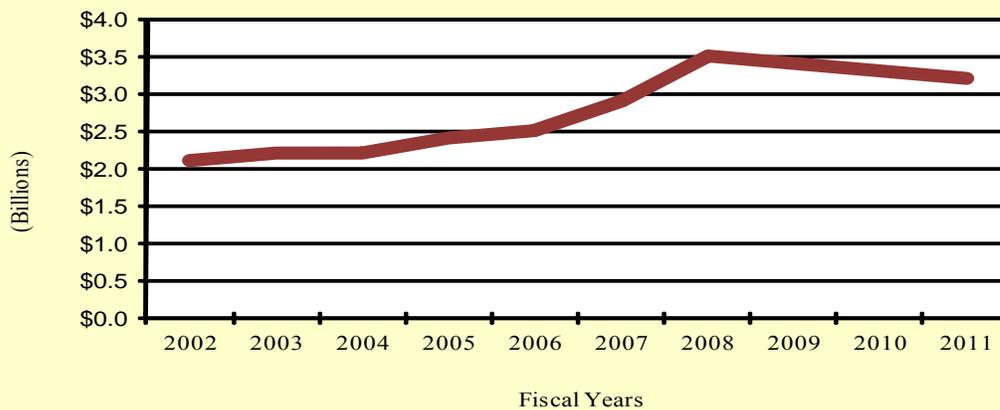
## Schedule of Property Tax Collected and Taxable Property Value Last Ten Years

Fiscal Year	Tax Collected	Taxable Value
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
2011	\$6,114,796	\$3,232,072,713

### Property Tax Collected



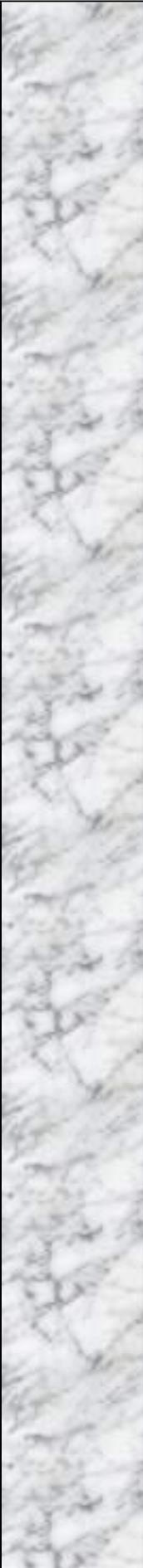
### Taxable Property Value



## Schedule of Municipal Indebtedness

Type & Name	Total Amount Issued	Year Issued	Term	Net Interest Rate	Principal Balance 7/1/2012	2012/13 Principal Payment	2012/13 Interest Payment	Future Interest Payments
Revenue Obligations:								
Sales tax issue (1)	\$7,740,000	2003	10 yrs	2.54%	\$4,185,000	\$245,000	\$171,475	\$1,043,925
Sales tax issue (2)	5,210,000	2006	18 yrs	4.09%	700,000	345,000	17,803	5,991
<b>Total Debt</b>	<b>\$12,950,000</b>				<b>\$4,885,000</b>	<b>\$590,000</b>	<b>\$189,278</b>	<b>\$1,049,916</b>

- (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 meters only. The portion for the City Center and Judicial Building has been paid.
- (2) Used to finance the purchase of approximately 42 acres of land for future park expansion adjacent to the Ellison Park.



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# Layton City Corporation

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## Section V

Department  
Expenditures and Expenses

# Administration Department

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Department Executive: Alex R. Jensen  
City Manager

## Expenditures Budget

2012 – 2013

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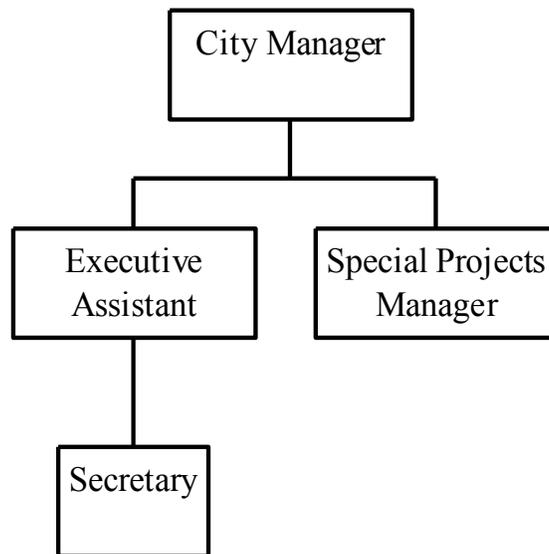
### Divisions

None

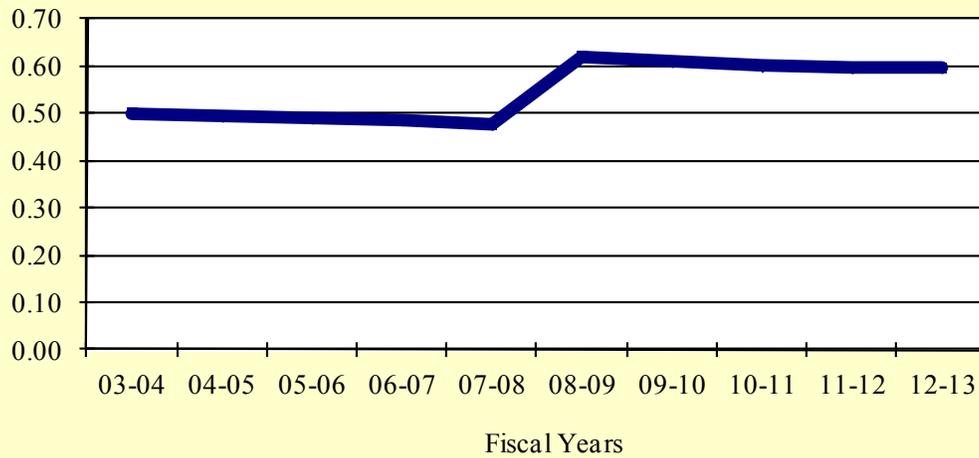
### Mission

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

# Administration Department Organization Chart



### Employees Per 10,000 Population

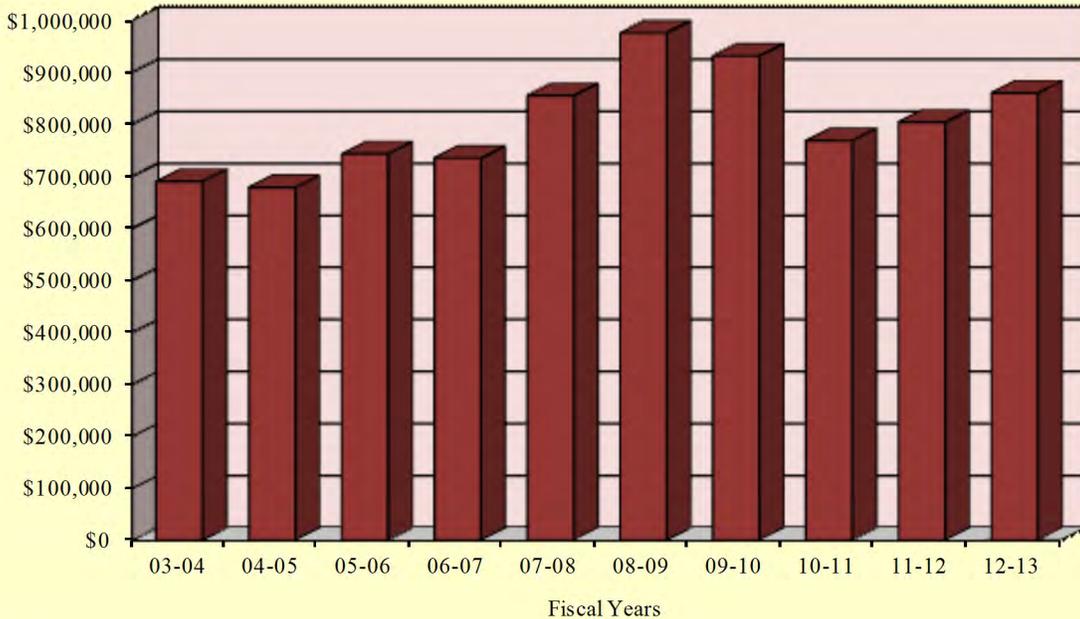


## Administration Department

### Summary Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11		
				2011-12	2012-13
<b>Personnel</b>	\$617,851	\$525,976	\$421,611	\$432,968	\$446,991
<b>Operations</b>	331,565	371,529	346,464	340,636	350,975
<b>Capital equipment</b>	25,780	33,577			31,700
<b>Contingency</b>				30,000	30,000
<b>Total expenditures</b>	<b>\$975,196</b>	<b>\$931,082</b>	<b>\$768,075</b>	<b>\$803,604</b>	<b>\$859,666</b>

### Ten Year Comparison of Expenditures



# Legal Department

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Department Executive: Gary R. Crane  
City Attorney

## Expenditures Budget

2012 – 2013

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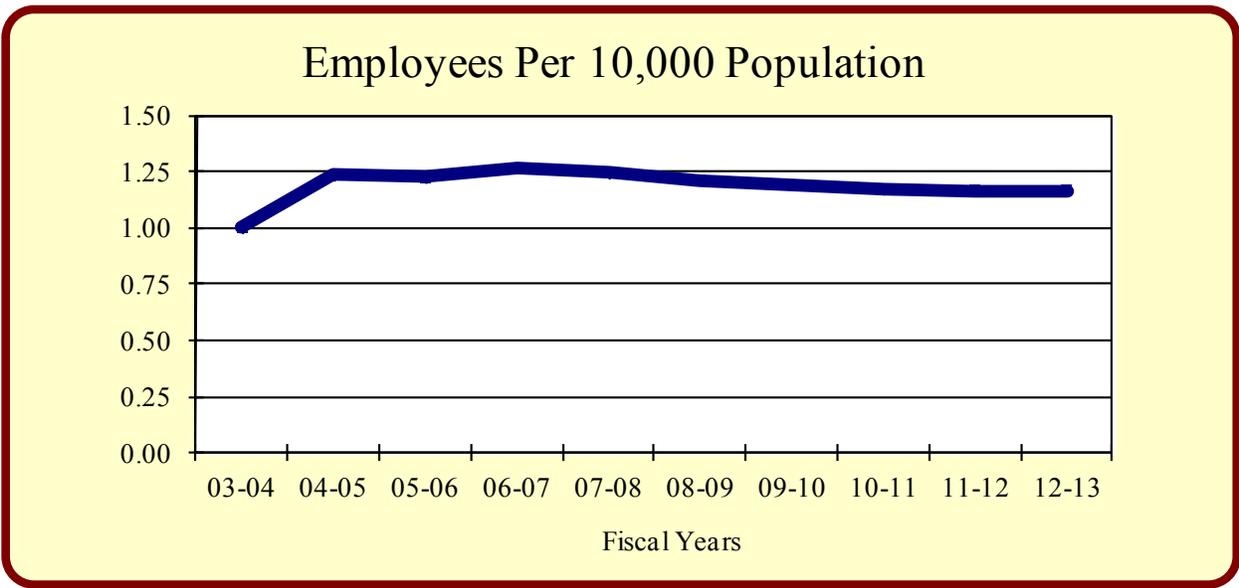
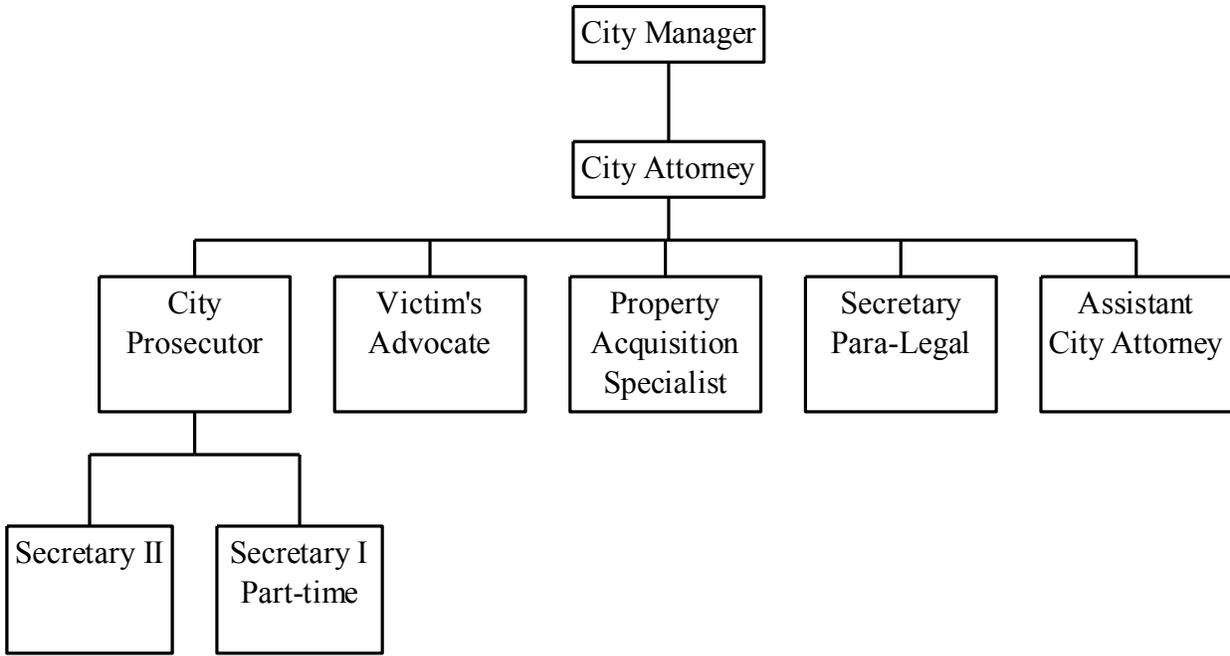
### Divisions

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

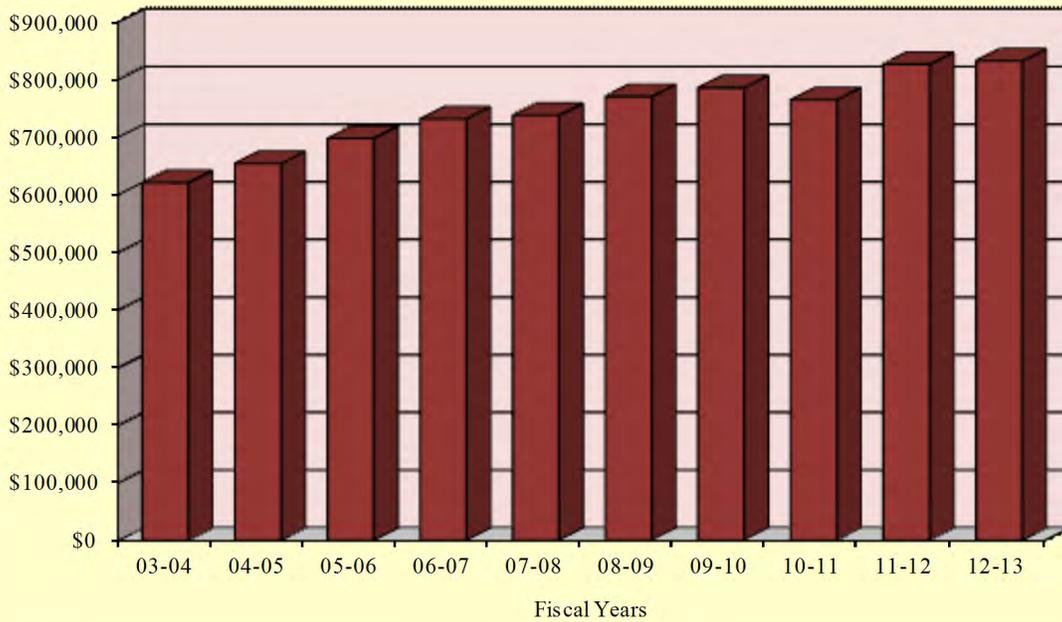


## Legal Department

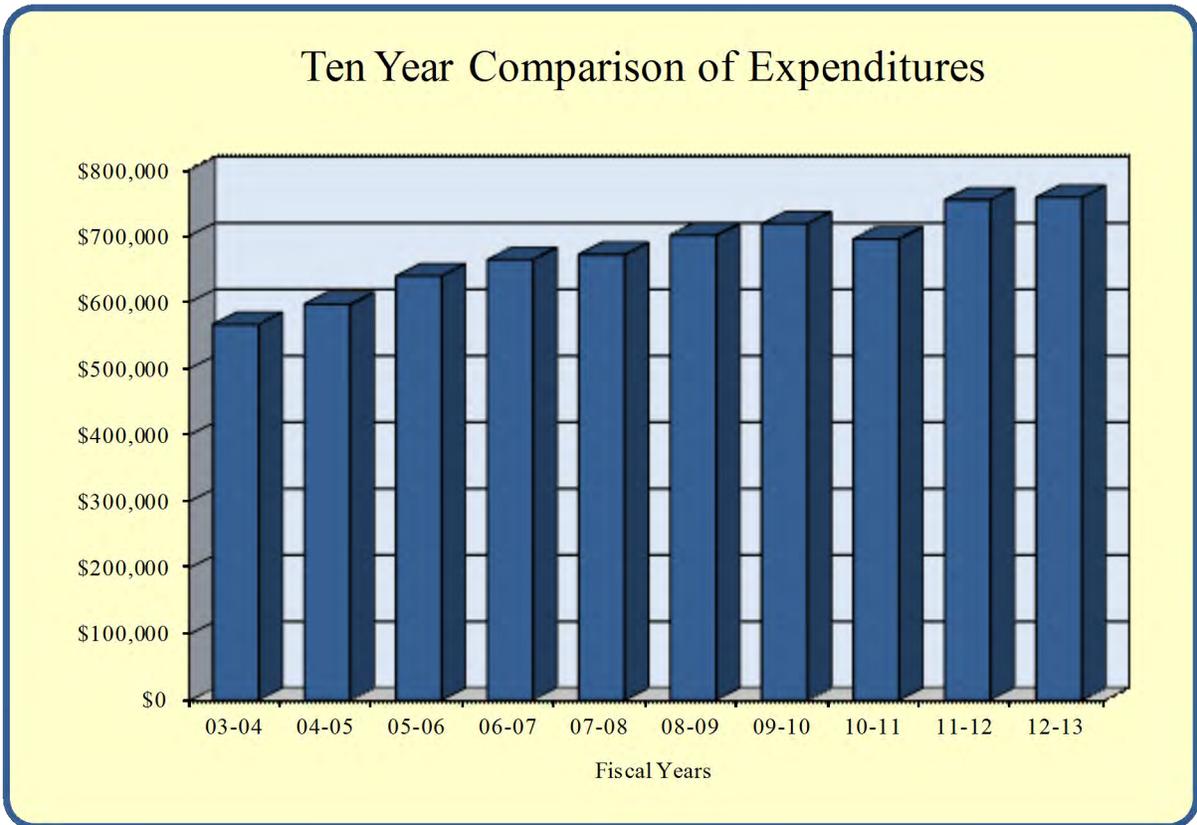
### Summary Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11		
	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Personnel</b>	\$695,461	\$725,102	\$693,673	\$746,442	\$752,809
<b>Operations</b>	74,399	59,459	62,020	79,379	78,789
<b>Capital equipment</b>			7,906		
<b>Total expenditures</b>	769,860	784,561	763,599	825,821	831,598
<b>Actual/Budgeted increase in fund balance</b>		667	573		
<b>Totals</b>	\$769,860	\$785,228	\$764,172	\$825,821	\$831,598

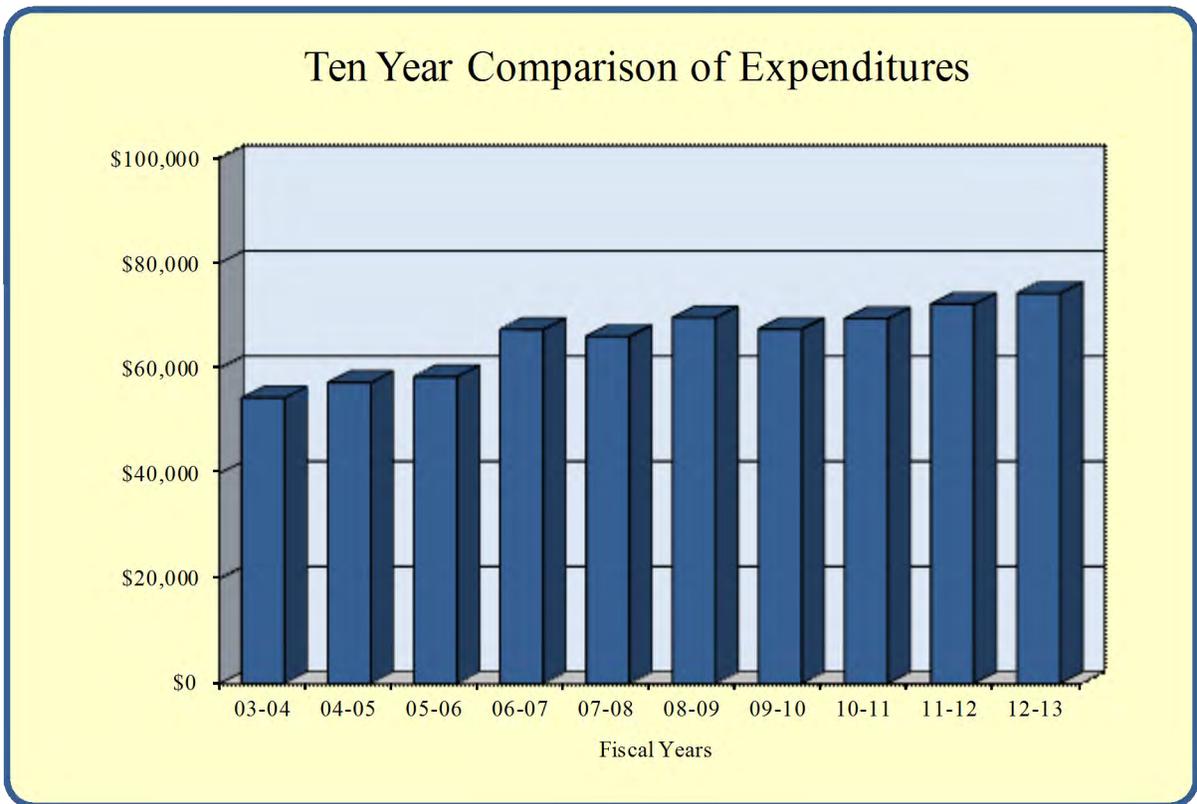
### Ten Year Comparison of Expenditures



<b>Legal Department</b> Legal Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Personnel</b>	\$630,052	\$660,554	\$627,625	\$678,642	\$682,975
<b>Operations</b>	70,239	57,316	59,267	75,039	74,449
<b>Capital equipment</b>			7,906		
<b>Total expenditures</b>	<b>\$700,291</b>	<b>\$717,870</b>	<b>\$694,798</b>	<b>\$753,681</b>	<b>\$757,424</b>



<b>Legal Department</b> Victim Services Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
Personnel	\$65,409	\$64,548	\$66,048	\$67,800	\$69,834
Operations	4,160	2,143	2,753	4,340	4,340
Capital equipment					
<b>Total expenditures</b>	<b>69,569</b>	<b>66,691</b>	<b>68,801</b>	<b>72,140</b>	<b>74,174</b>
Actual/Budgeted increase in fund balance		667	573		
<b>Totals</b>	<b>\$69,569</b>	<b>\$67,358</b>	<b>\$69,374</b>	<b>\$72,140</b>	<b>\$74,174</b>



# Management Services Department

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

## Expenditures Budget

2012 – 2013

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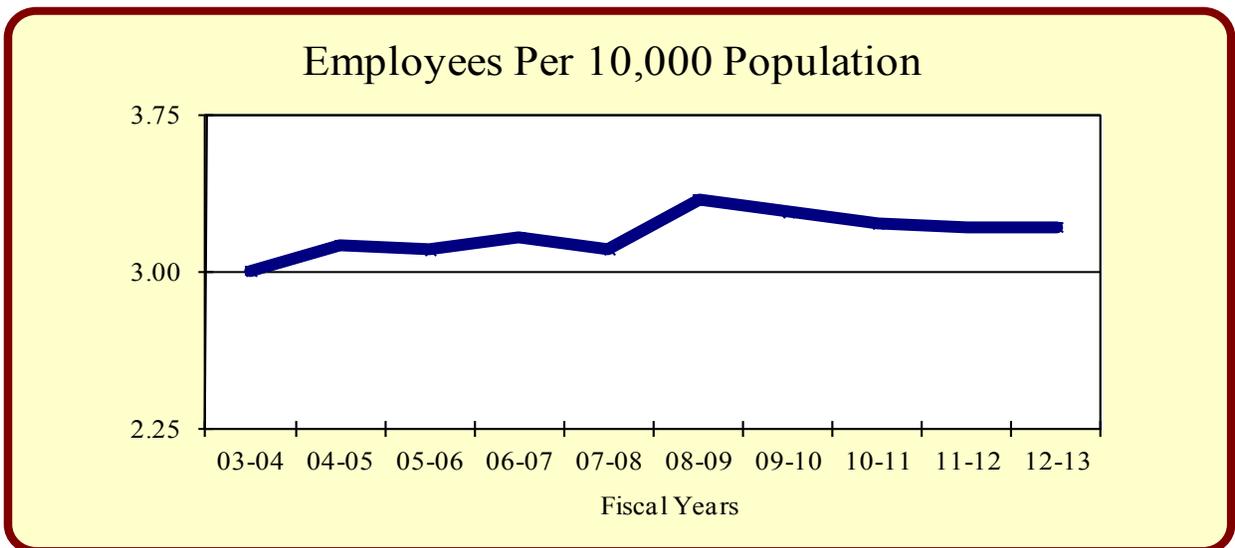
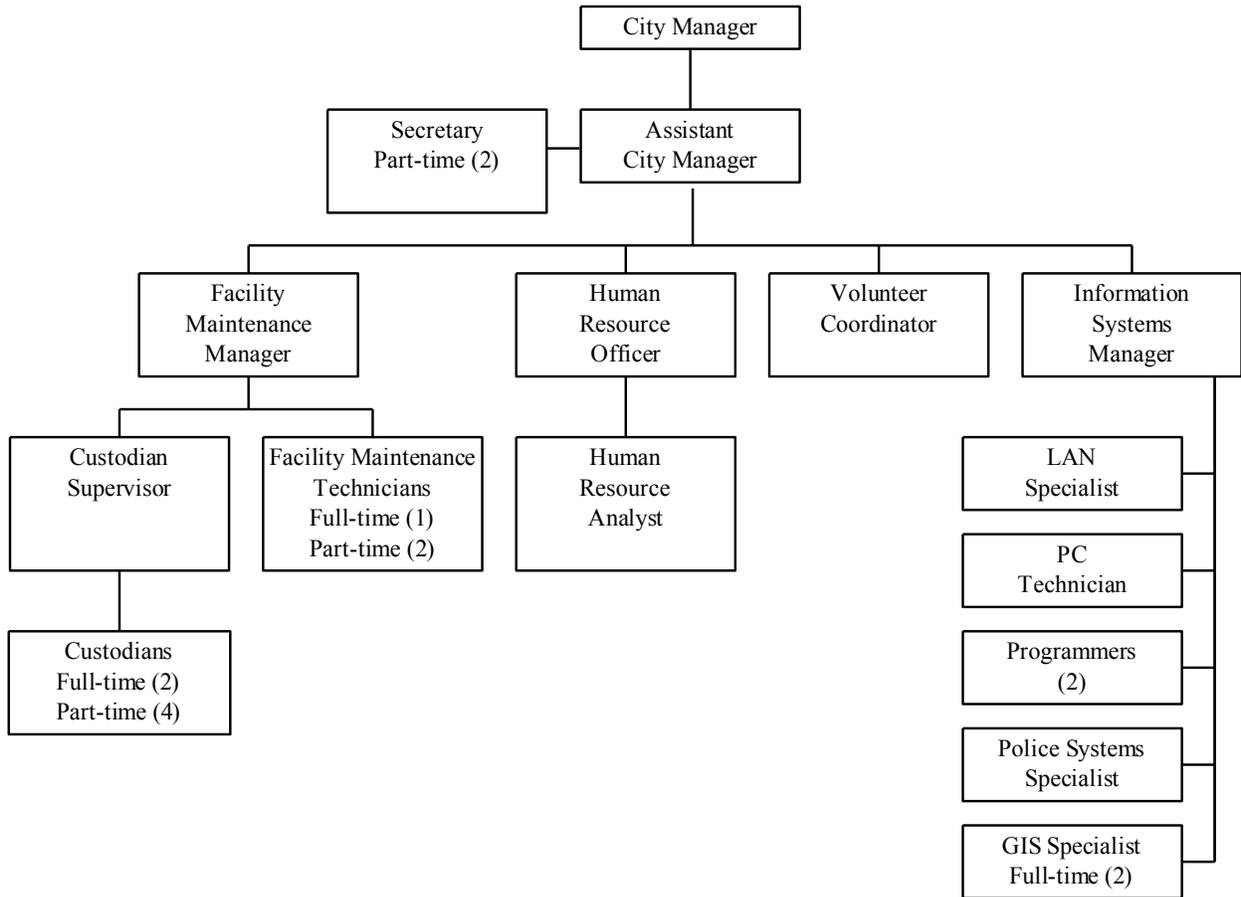
### Divisions

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

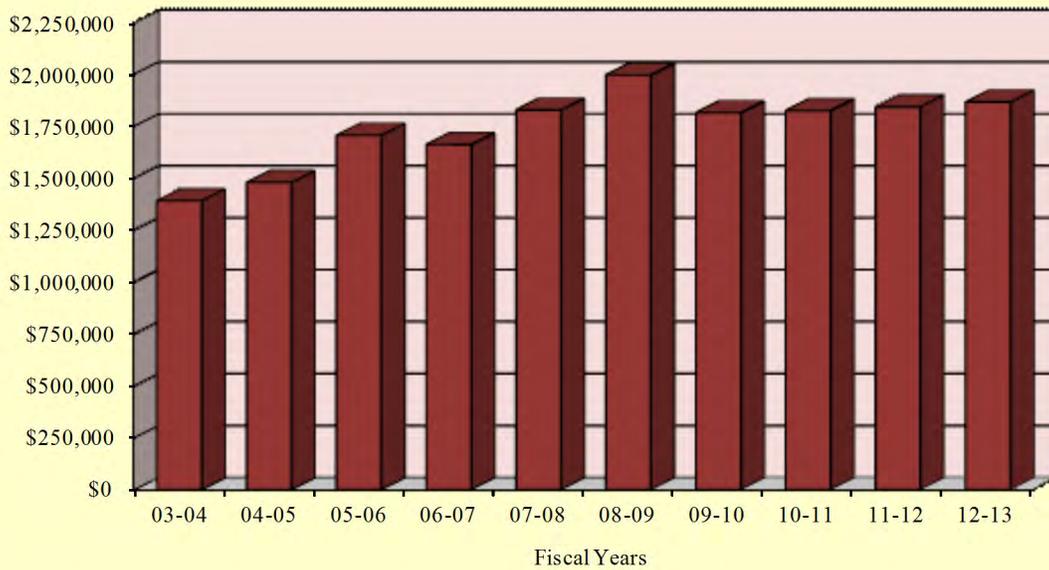


## Management Services Department

### Summary Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11		
<b>Personnel</b>	\$1,283,830	\$1,181,293	\$1,213,742	\$1,244,072	\$1,285,531
<b>Operations</b>	599,498	589,234	575,658	580,910	549,955
<b>Capital equipment</b>	112,182	43,375	34,028	17,038	30,600
<b>Total expenditures</b>	<b>\$1,995,510</b>	<b>\$1,813,902</b>	<b>\$1,823,428</b>	<b>\$1,842,020</b>	<b>\$1,866,086</b>

### Ten Year Comparison of Expenditures



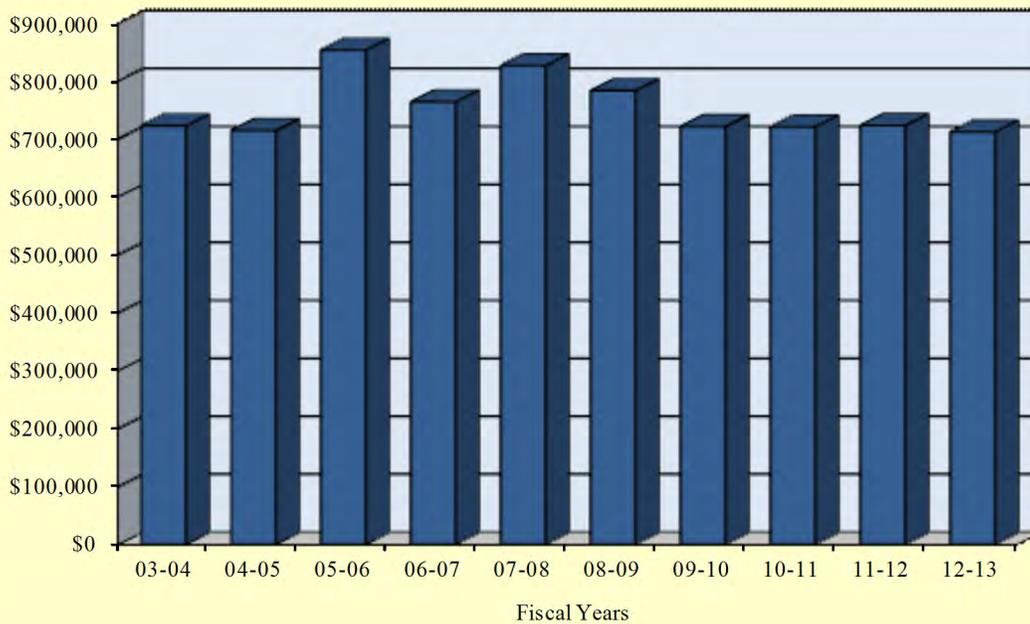
## Management Services Department

Administrative Services Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11		
				2011-12	2012-13
<b>Personnel</b>	\$363,352	\$351,406	\$357,758	\$381,930	\$394,101
<b>Operations</b>	419,919	361,700	362,568	341,036	317,380
<b>Capital equipment</b>		7,906			
<b>Total expenditures</b>	<b>\$783,271</b>	<b>\$721,012</b>	<b>\$720,326</b>	<b>\$722,966</b>	<b>\$711,481</b>

### Ten Year Comparison of Expenditures



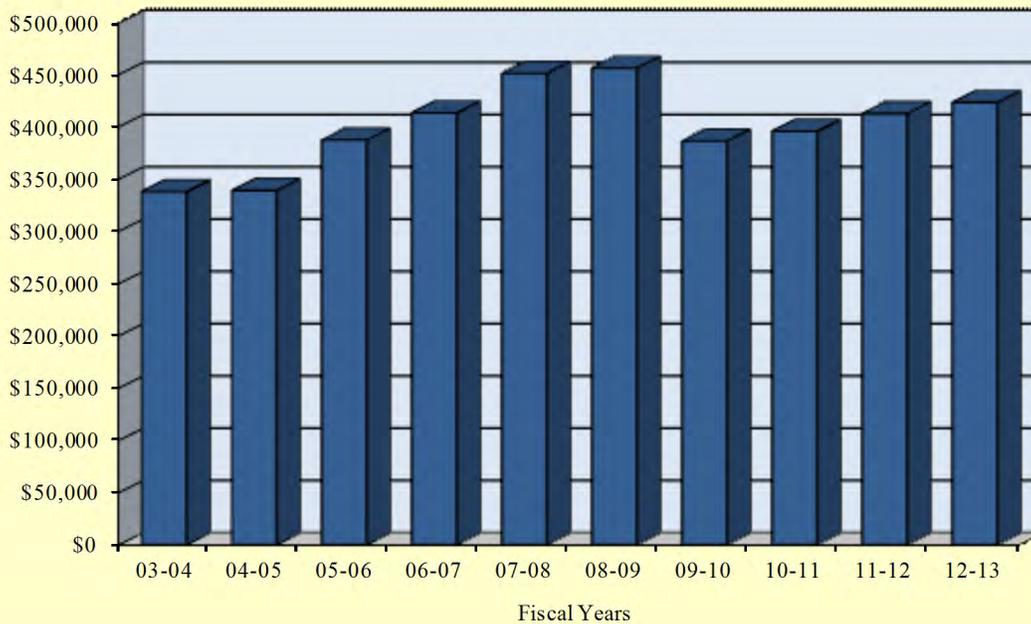
## Management Services Department

Facility Maintenance Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11		
	2011-12			2011-12	2012-13
<b>Personnel</b>	\$348,643	\$254,061	\$262,889	\$262,765	\$272,031
<b>Operations</b>	90,315	126,577	132,836	149,973	140,950
<b>Capital equipment</b>	17,161	5,720			10,400
<b>Total expenditures</b>	\$456,119	\$386,358	\$395,725	\$412,738	\$423,381

### Ten Year Comparison of Expenditures



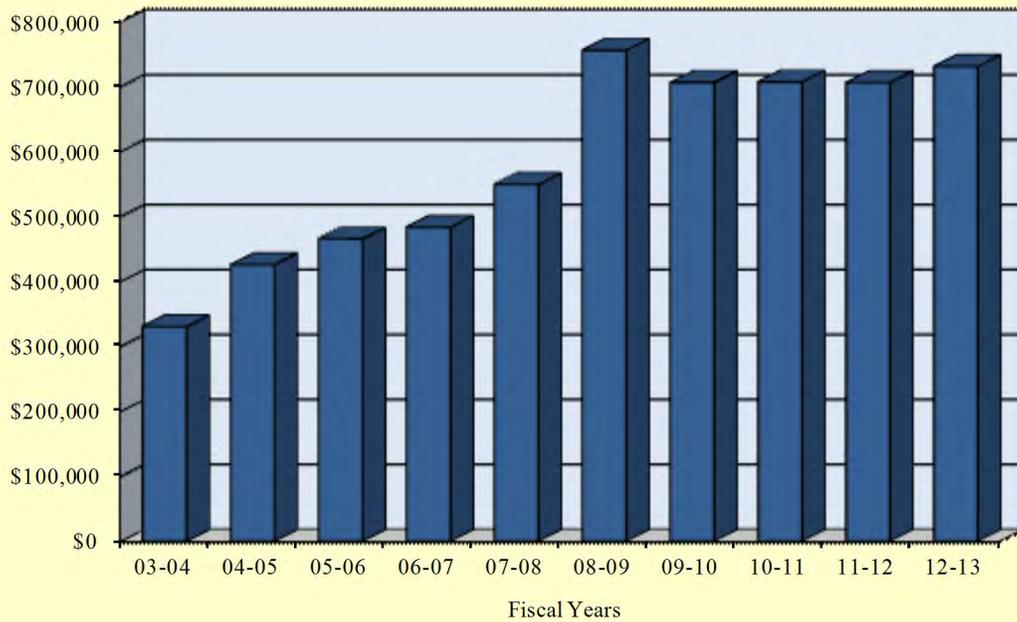
## Management Services Department

Information Systems Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11		
				2011-12	2012-13
<b>Personnel</b>	\$571,835	\$575,826	\$593,095	\$599,377	\$619,399
<b>Operations</b>	89,264	100,957	80,254	89,901	91,625
<b>Capital equipment</b>	95,021	29,749	34,028	17,038	20,200
<b>Total expenditures</b>	<b>\$756,120</b>	<b>\$706,532</b>	<b>\$707,377</b>	<b>\$706,316</b>	<b>\$731,224</b>

### Ten Year Comparison of Expenditures



# Finance Department

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Department Executive: Tracy R. Probert, CPA  
Director

## Expenditures and Expenses Budget

2012 – 2013

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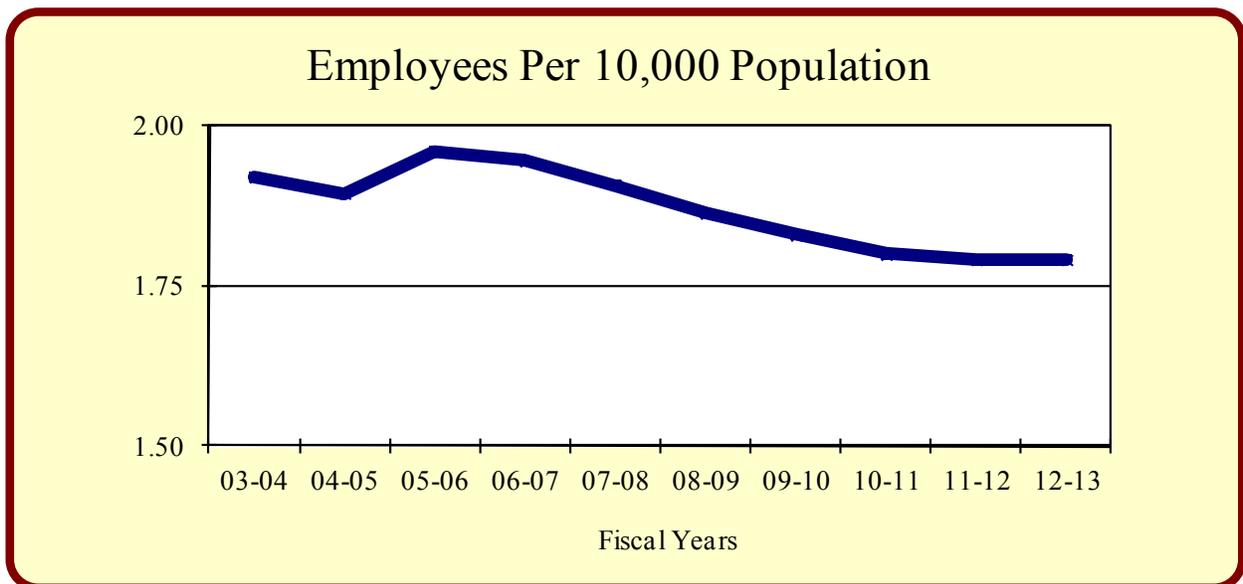
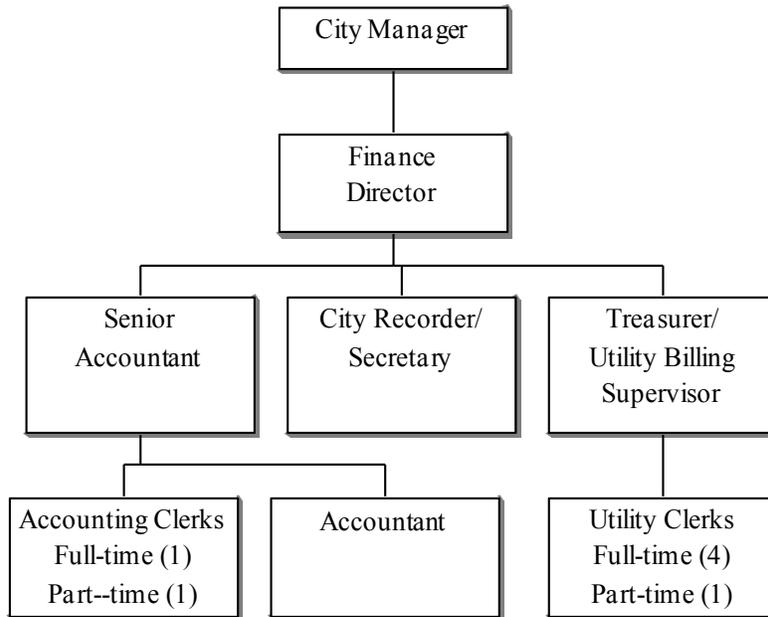
### Divisions

1. Finance
2. Refuse
3. UIA Telecom

### 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



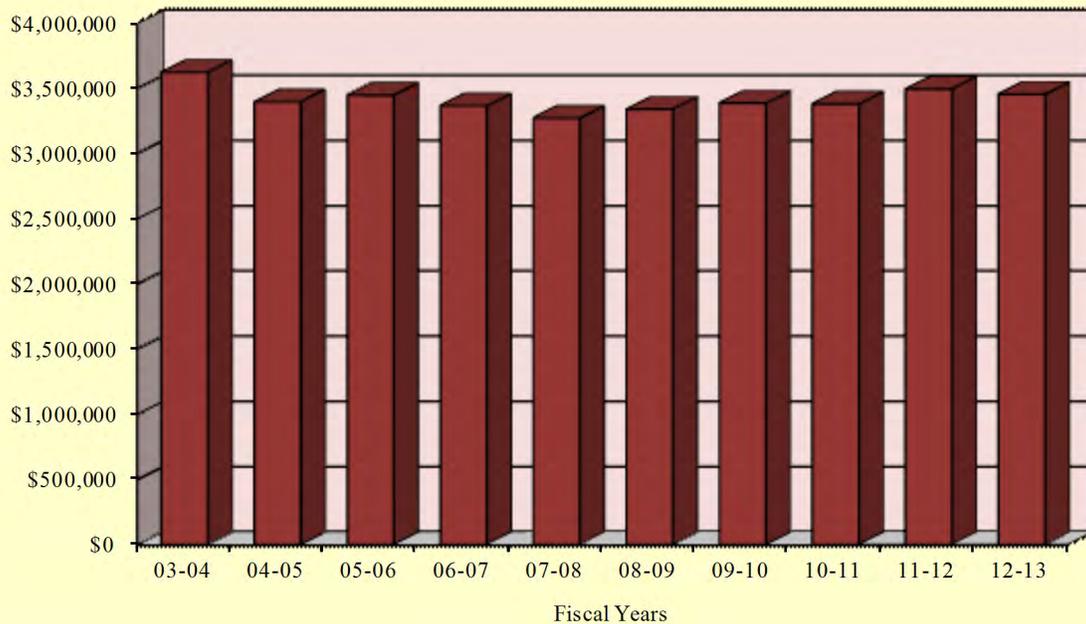
## Finance Department

### Summary

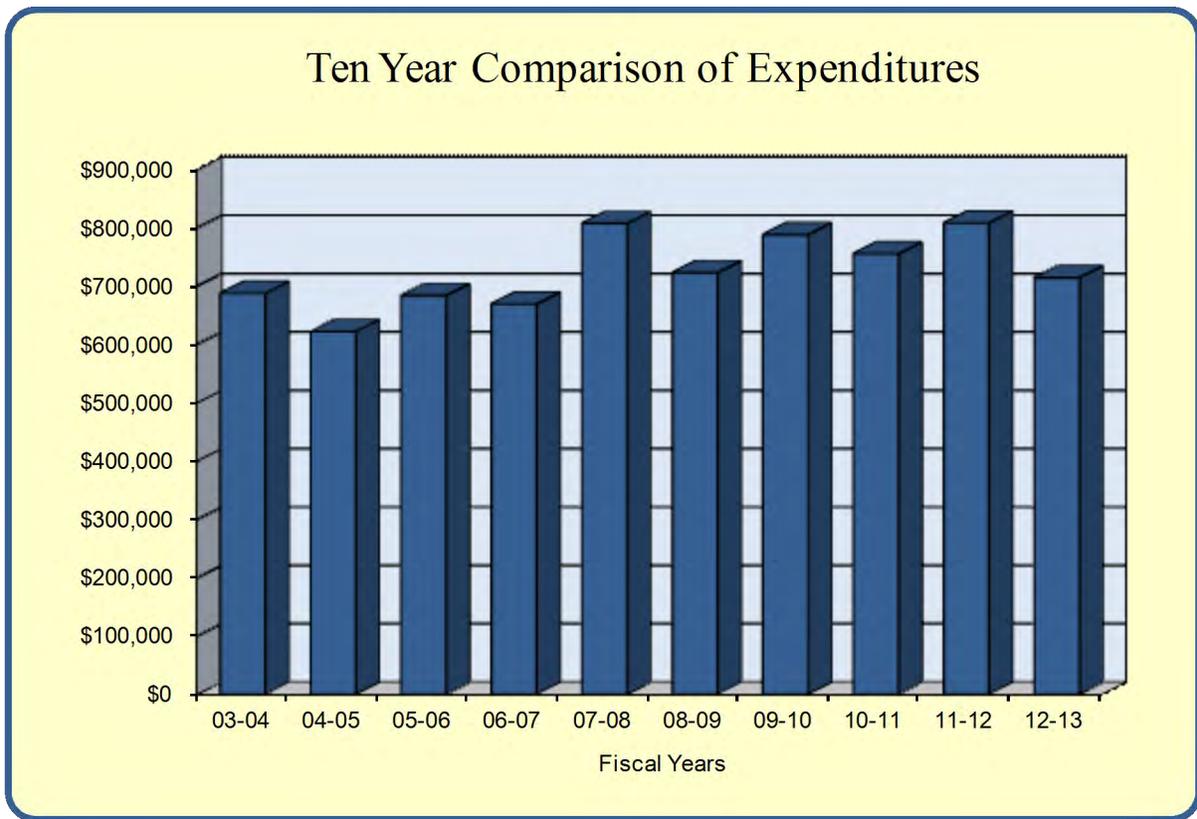
#### Expenditure and Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
Personnel	\$681,148	\$697,915	\$709,872	\$725,586	\$662,911
Operations	2,541,188	2,675,545	2,663,367	2,767,434	2,749,903
Capital equipment		11,539	4,922		
Transfers					
<b>Total expenditures and expenses</b>	3,222,336	3,384,999	3,378,161	3,493,020	3,412,814
Actual/Budgeted increase in net assets	115,574				39,138
<b>Totals</b>	\$3,337,910	\$3,384,999	\$3,378,161	\$3,493,020	\$3,451,952

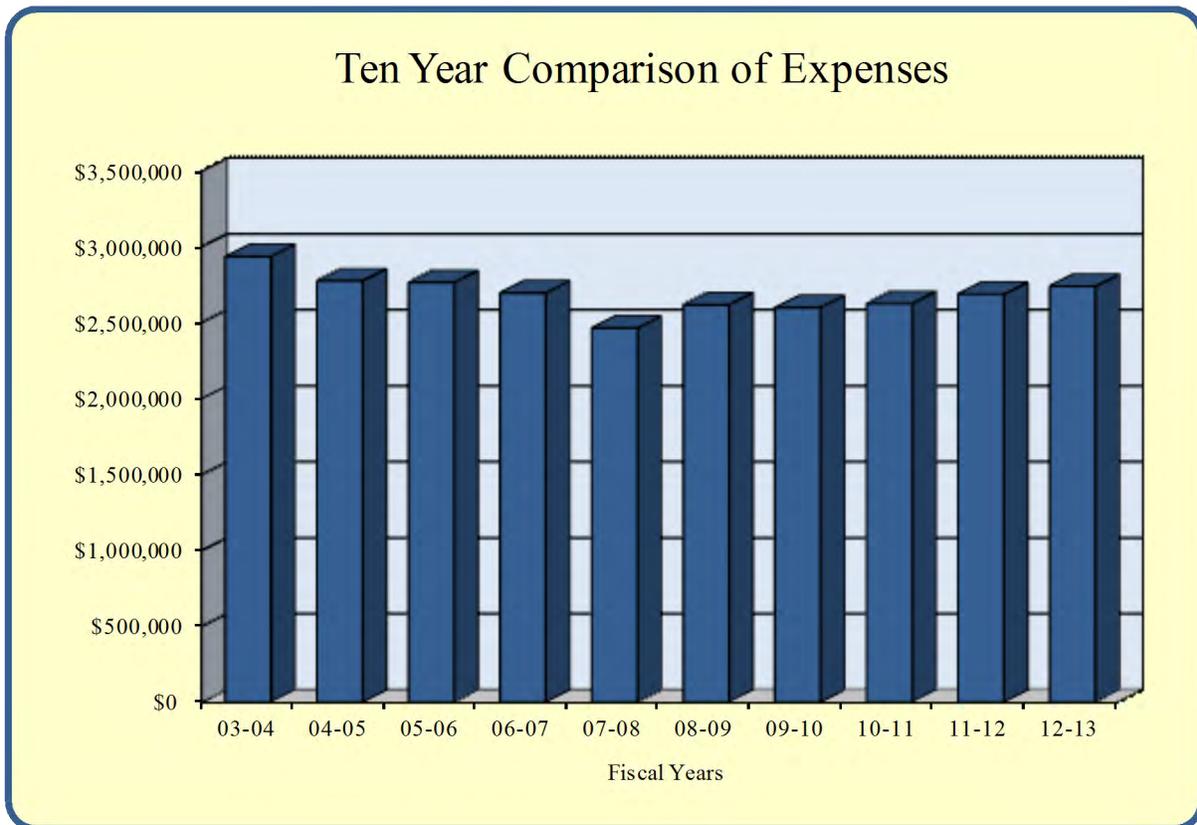
### Ten Year Comparison of Expenditures and Expenses



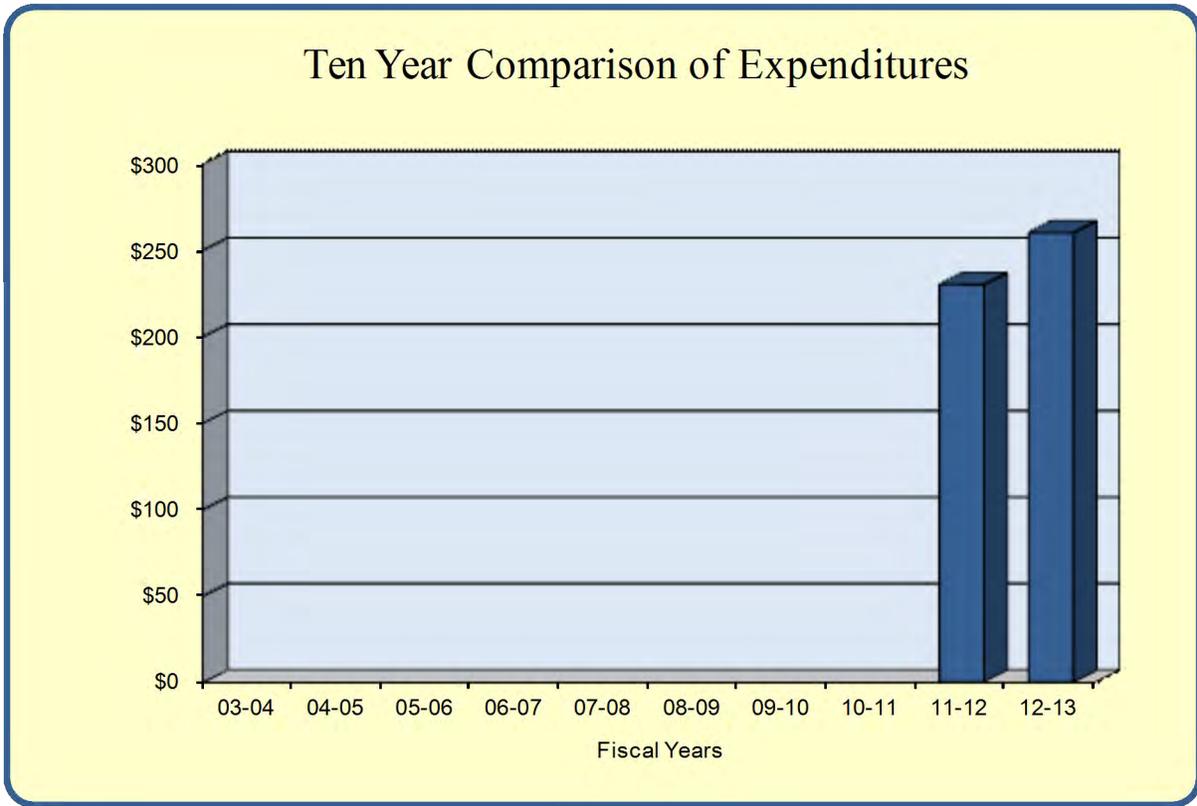
<b>Finance Department</b>					
Finance Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Personnel</b>	\$621,148	\$630,507	\$641,188	\$655,684	\$591,385
<b>Operations</b>	101,519	145,859	109,084	152,206	122,657
<b>Capital equipment</b>		11,539	4,922		
<b>Total expenditures</b>	<b>\$722,667</b>	<b>\$787,905</b>	<b>\$755,194</b>	<b>\$807,890</b>	<b>\$714,042</b>



<b>Finance Department</b>					
Refuse Division					
Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11		
				2011-12	2012-13
<b>Personnel</b>	\$60,000	\$67,408	\$68,684	\$69,902	\$71,526
<b>Operations</b>	2,439,669	2,529,686	2,554,283	2,614,998	2,626,986
<b>Capital equipment</b>					
<b>Transfer</b>					
<b>Total expenses</b>	2,499,669	2,597,094	2,622,967	2,684,900	2,698,512
<b>Budgeted increase in net assets</b>	115,574				39,138
<b>Totals</b>	\$2,615,243	\$2,597,094	\$2,622,967	\$2,684,900	\$2,737,650



<b>Finance Department</b>					
UIA Telecom Division					
Expenditure Budget					
	<u>Prior Years Actual</u>			<b>Current Year Estimate</b>	<b>Proposed Budget</b>
	2008-09	2009-10	2010-11	2011-12	2012-13
Personnel					
Operations				\$230	\$260
Capital equipment					
<b>Total expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$230</b>	<b>\$260</b>



# Police Department

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Department Executive: Terry M. Keefe  
Chief

## Expenditures Budget

2012 – 2013

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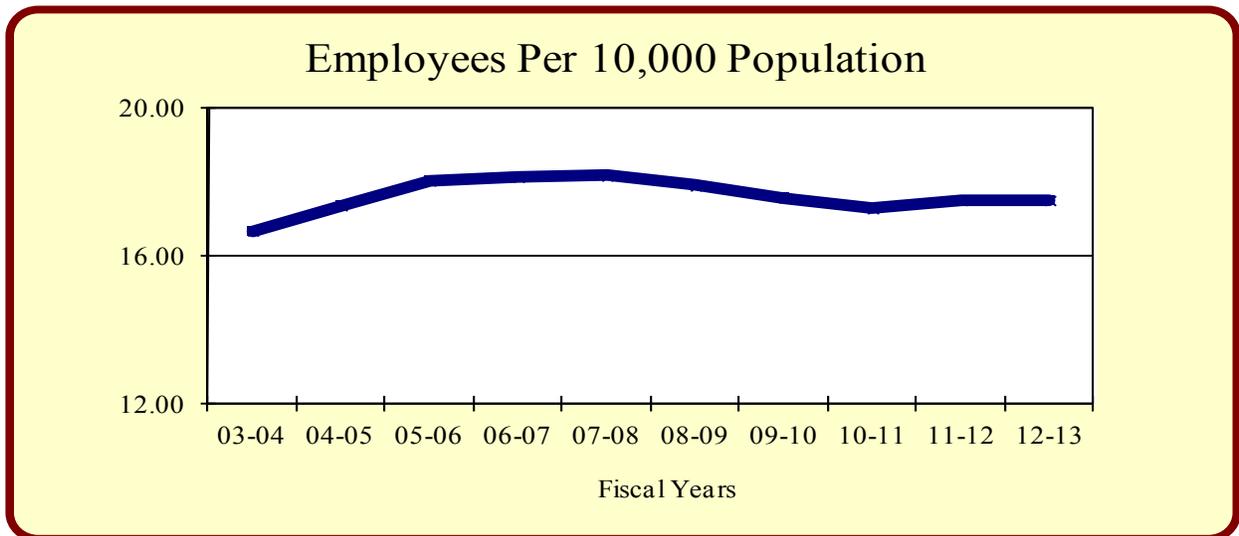
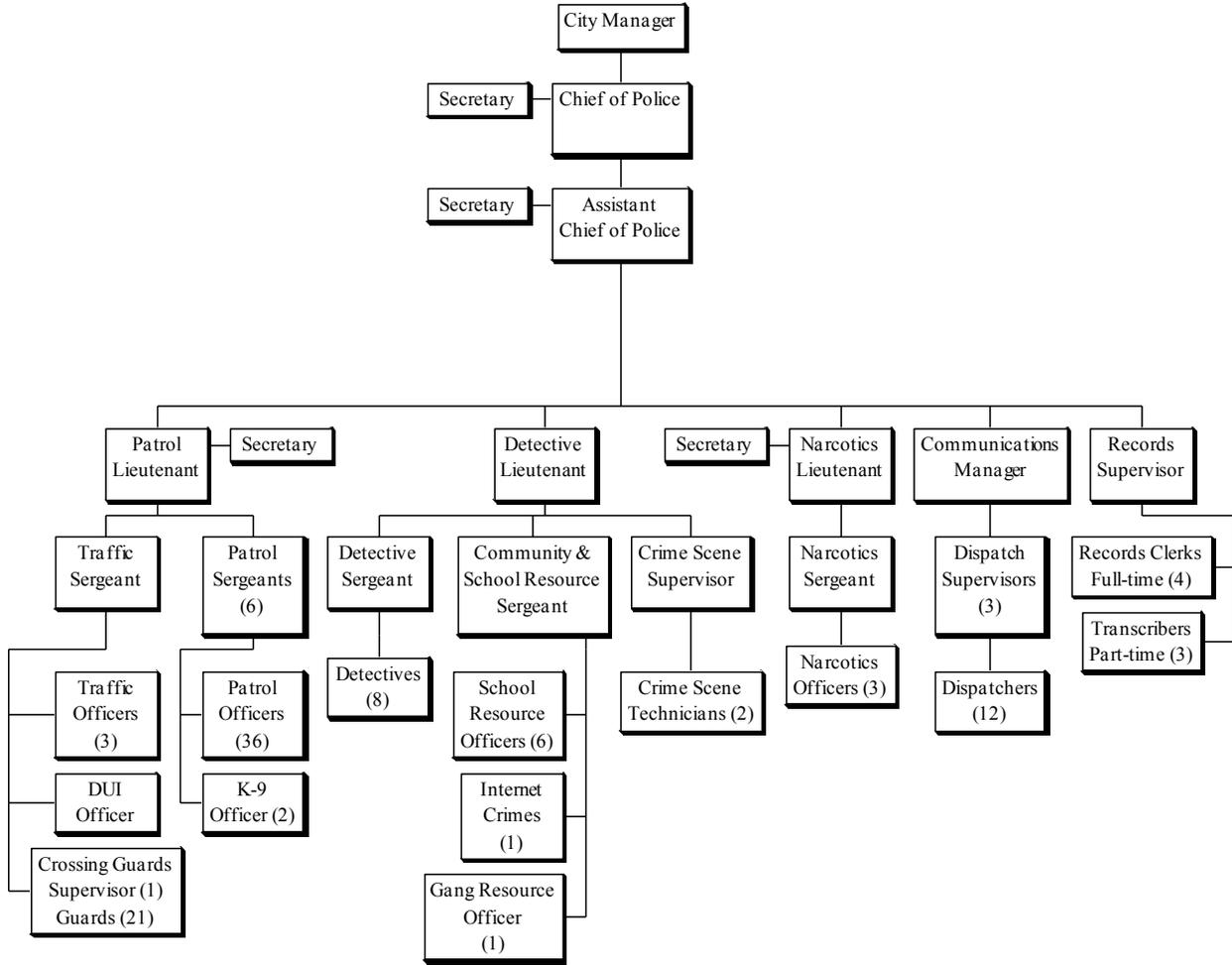
### Divisions

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



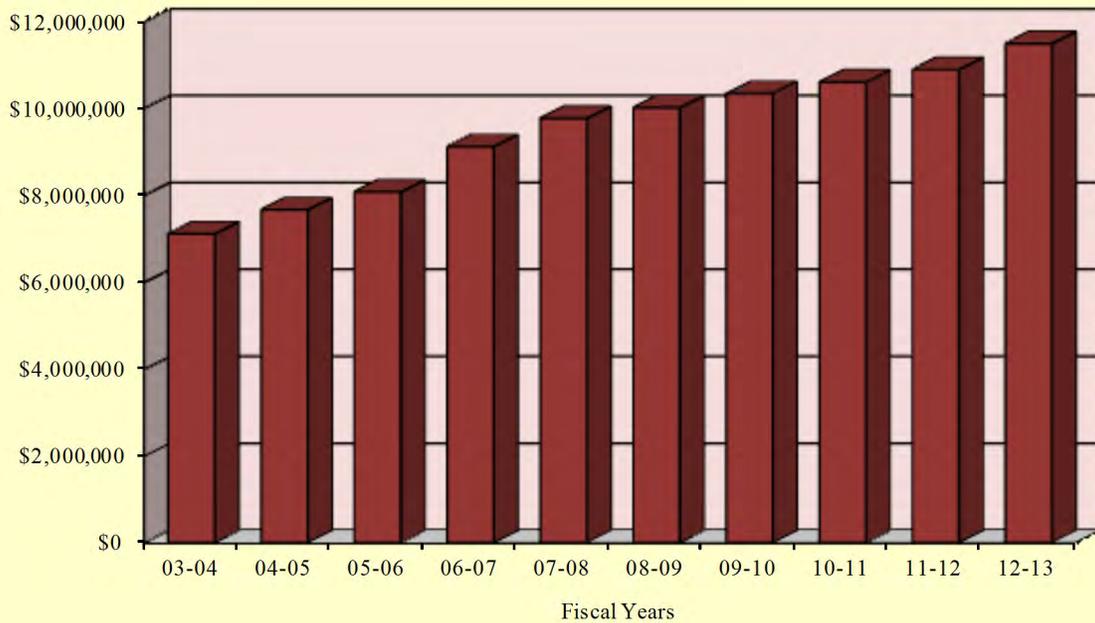
## Police Department

Summary

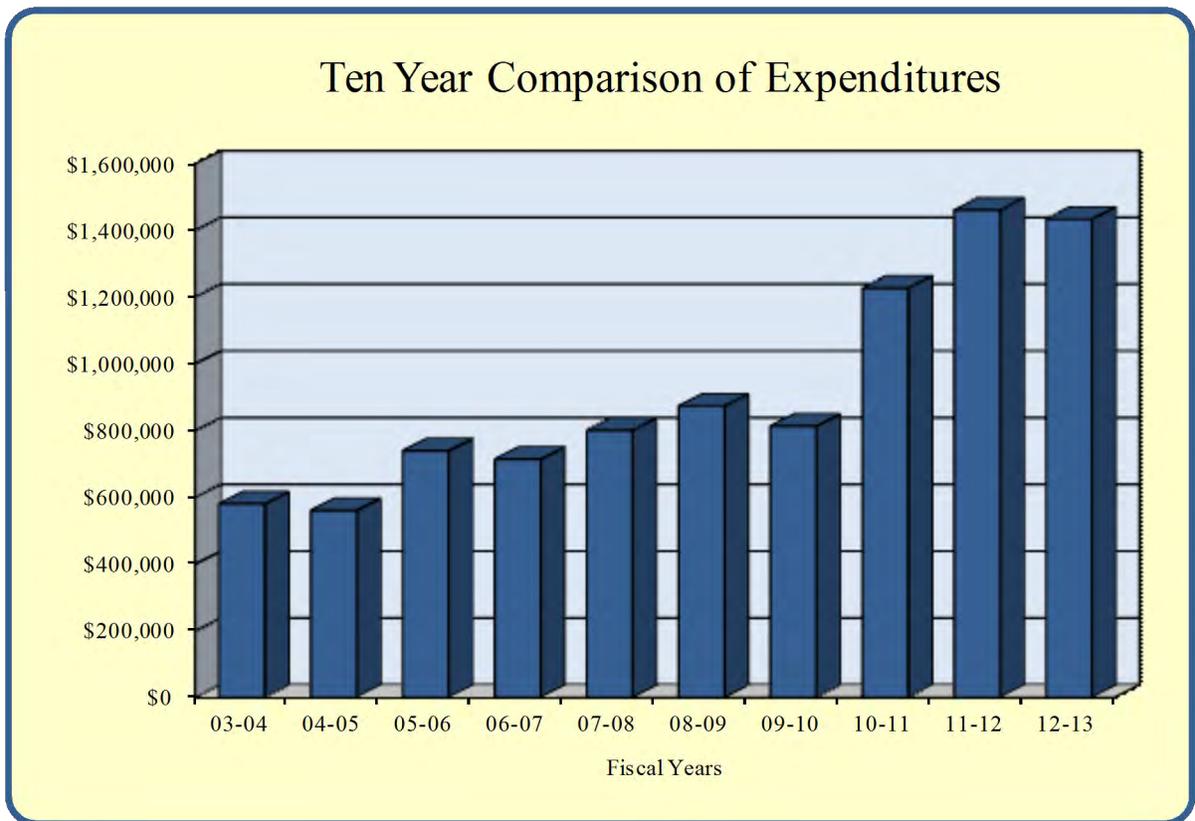
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11		
	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Personnel</b>	\$8,149,963	\$8,292,174	\$8,604,363	\$9,069,139	\$9,460,433
<b>Operations</b>	1,348,630	1,465,136	1,712,999	1,612,711	1,620,047
<b>Capital equipment</b>	488,805	583,365	275,640	208,000	408,500
<b>Total expenditures</b>	9,987,398	10,340,675	10,593,002	10,889,850	11,488,980
<b>Budgeted increase in fund balance</b>	27,500		11,458		
<b>Totals</b>	\$10,014,898	\$10,340,675	\$10,604,460	\$10,889,850	\$11,488,980

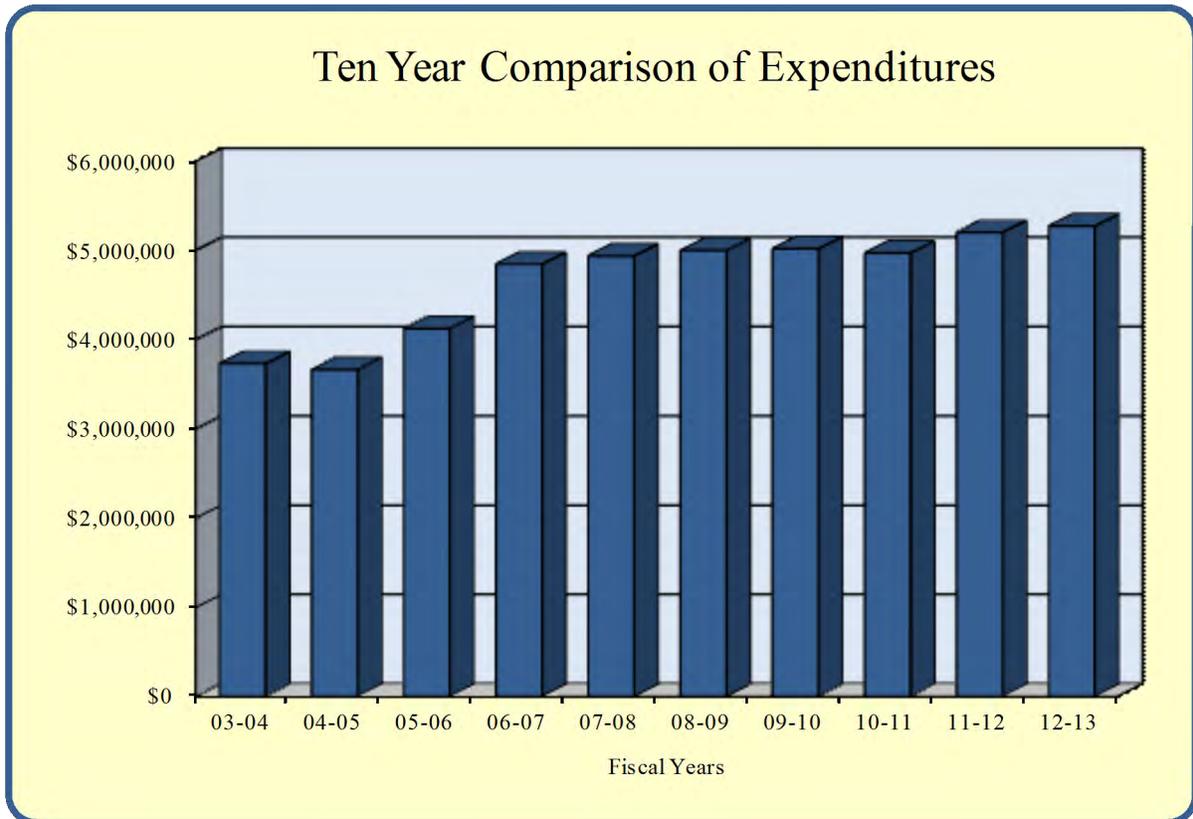
### Ten Year Comparison of Expenditures



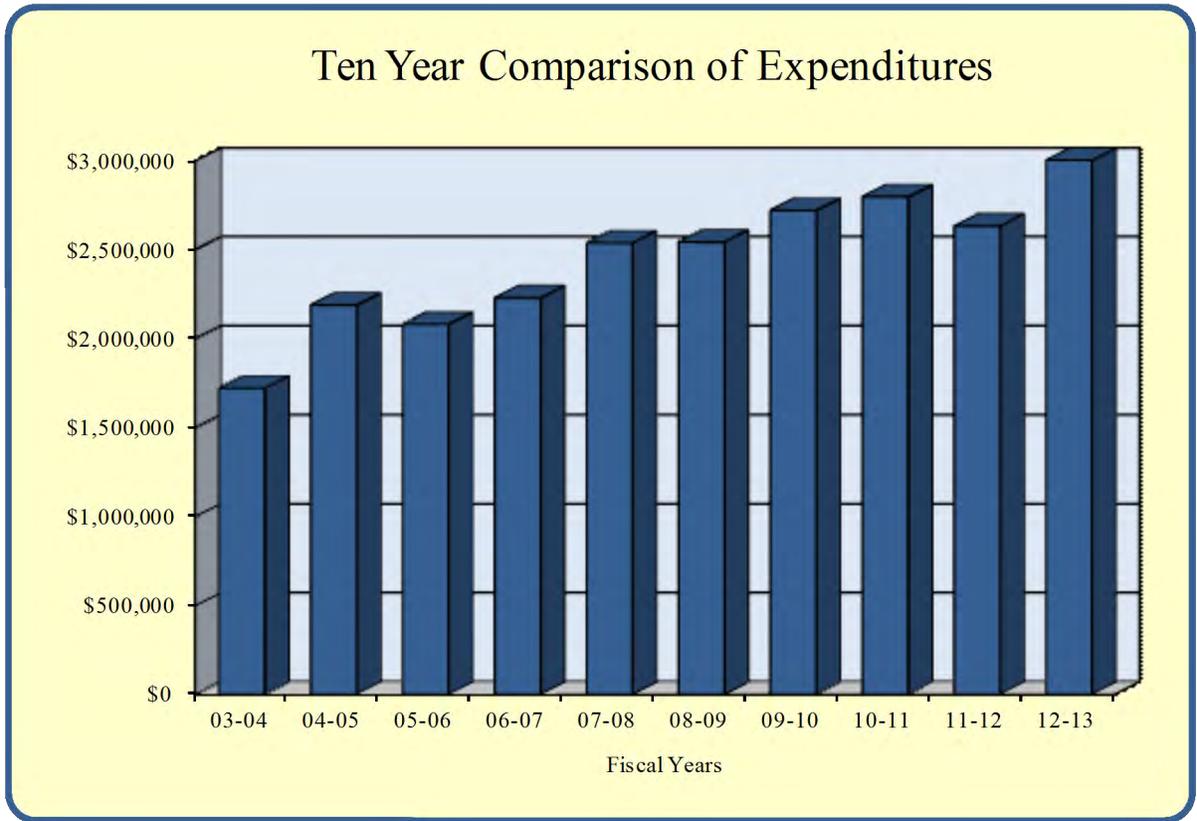
<b>Police Department</b> Administration Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Personnel</b>	\$553,025	\$532,792	\$793,958	\$933,322	\$938,283
<b>Operations</b>	279,469	279,523	431,282	488,351	493,514
<b>Capital equipment</b>	40,294			38,000	
<b>Total expenditures</b>	<b>\$872,788</b>	<b>\$812,315</b>	<b>\$1,225,240</b>	<b>\$1,459,673</b>	<b>\$1,431,797</b>



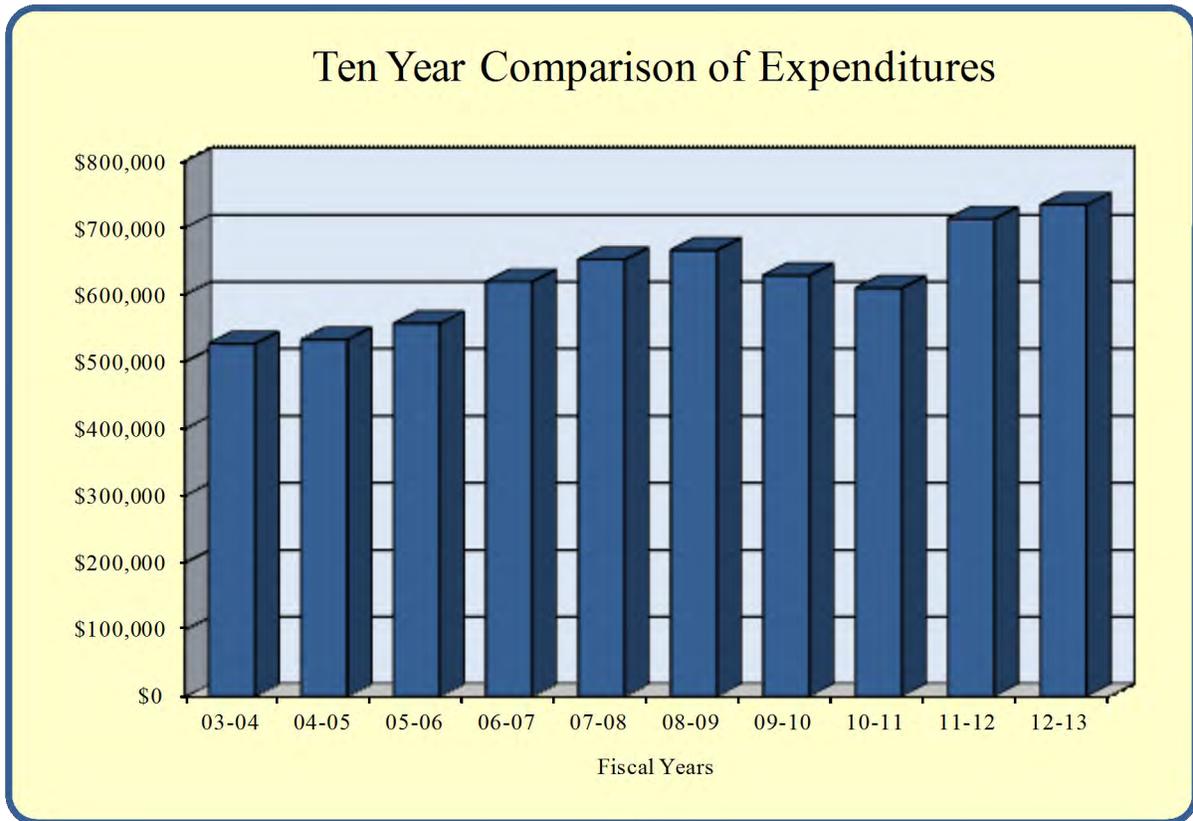
<b>Police Department</b>					
Patrol Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Personnel</b>	\$4,333,482	\$4,318,960	\$4,255,096	\$4,632,112	\$4,645,140
<b>Operations</b>	473,734	606,657	553,892	444,245	434,518
<b>Capital equipment</b>	187,351	87,917	156,260	117,940	186,700
<b>Total expenditures</b>	<b>\$4,994,567</b>	<b>\$5,013,534</b>	<b>\$4,965,248</b>	<b>\$5,194,297</b>	<b>\$5,266,358</b>



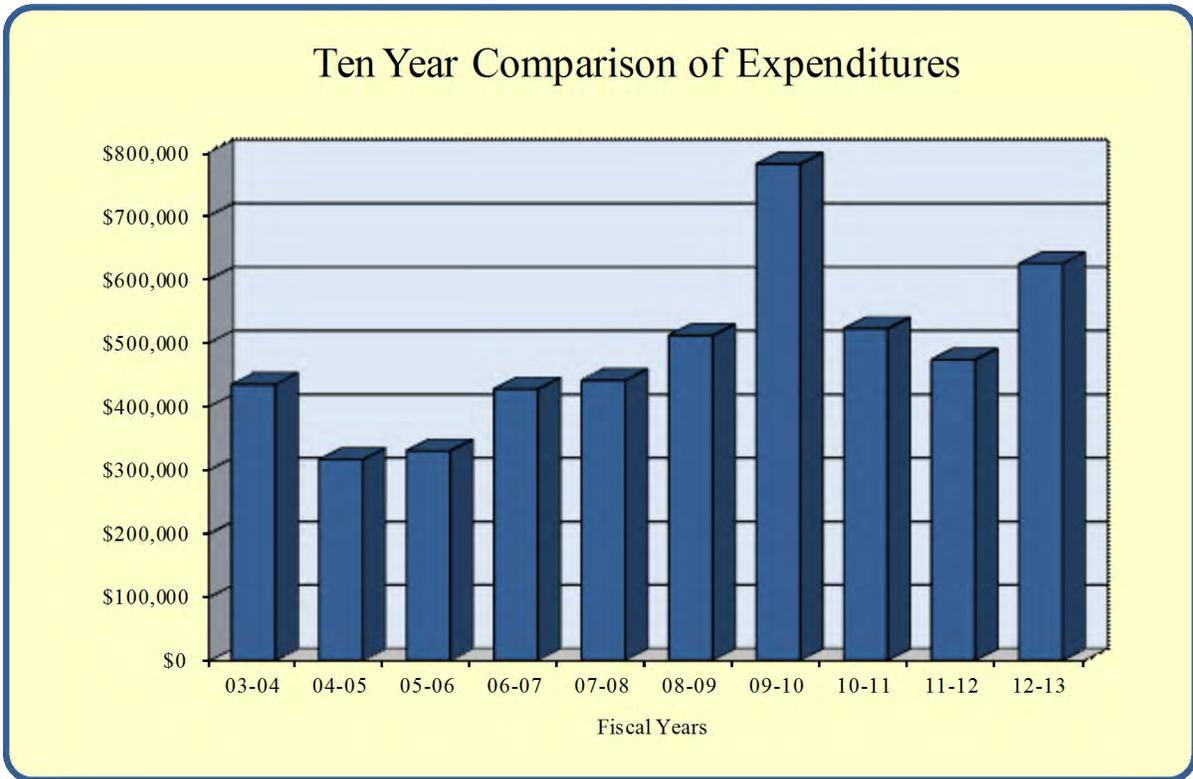
<b>Police Department</b> Support Services Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Personnel</b>	\$2,312,464	\$2,460,081	\$2,588,391	\$2,428,072	\$2,761,709
<b>Operations</b>	137,617	183,082	177,806	163,526	169,076
<b>Capital equipment</b>	90,122	74,532	28,313	39,060	82,250
<b>Total expenditures</b>	<b>\$2,540,203</b>	<b>\$2,717,695</b>	<b>\$2,794,510</b>	<b>\$2,630,658</b>	<b>\$3,013,035</b>



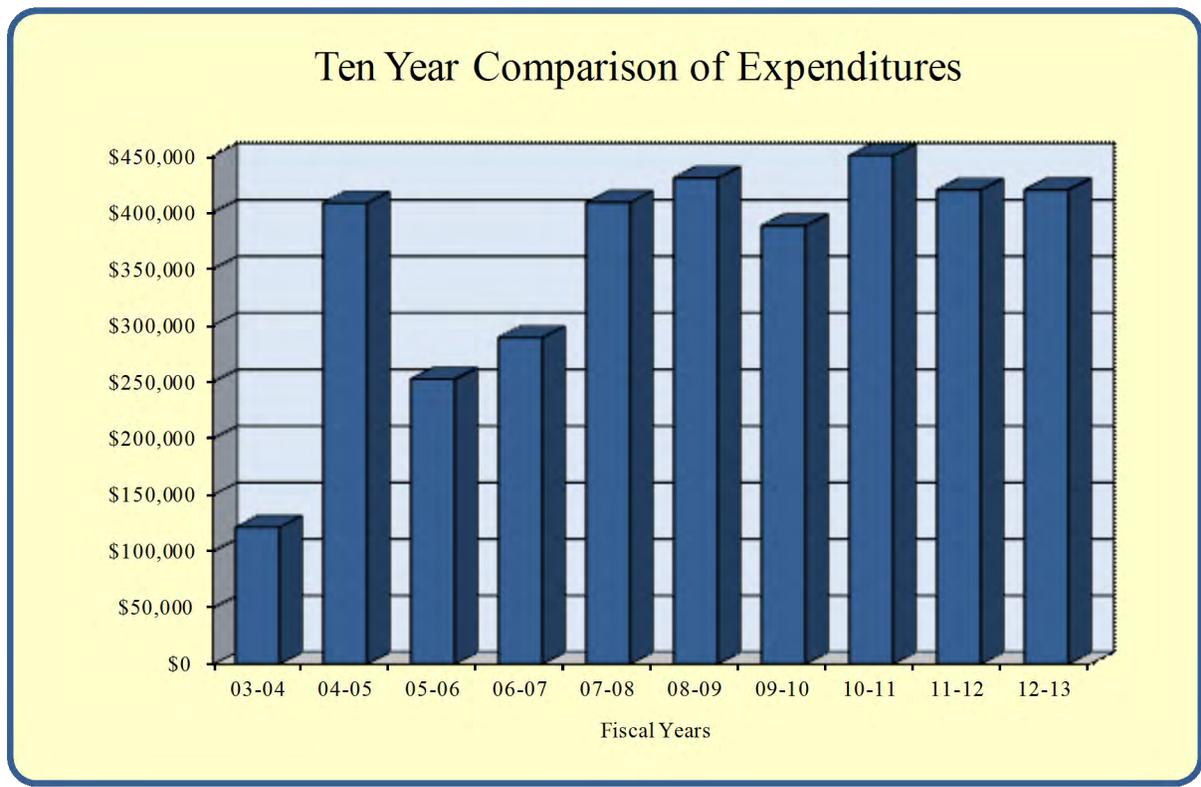
<b>Police Department</b> Communications Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Personnel</b>	\$585,967	\$553,472	\$527,186	\$614,346	\$632,186
<b>Operations</b>	80,226	75,059	82,249	98,467	101,885
<b>Capital equipment</b>					
<b>Total expenditures</b>	<b>\$666,193</b>	<b>\$628,531</b>	<b>\$609,435</b>	<b>\$712,813</b>	<b>\$734,071</b>



<b>Police Department</b>					
Emergency Dispatch Services Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Personnel</b>	\$251,087	\$305,044	\$309,943	\$330,802	\$341,687
<b>Operations</b>	120,620	114,652	200,008	142,254	143,028
<b>Capital equipment</b>	112,002	361,286	12,045		139,550
<b>Total expenditures</b>	483,709	780,982	521,996	473,056	624,265
<b>Actual/Budgeted increase in fund balance</b>	27,500				
<b>Totals</b>	\$511,209	\$780,982	\$521,996	\$473,056	\$624,265



<b>Police Department</b>					
Davis Metro Narcotics Strike Force Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11		
	2011-12	2012-13			
<b>Personnel</b>	\$113,938	\$121,825	\$129,789	\$130,485	\$141,428
<b>Operations</b>	256,964	206,163	267,762	275,868	278,026
<b>Capital equipment</b>	59,036	59,630	79,022	13,000	
<b>Total expenditures</b>	429,938	387,618	476,573	419,353	419,454
<b>Actual/Budgeted increase in fund balance</b>			11,458		
<b>Totals</b>	\$429,938	\$387,618	\$488,031	\$419,353	\$419,454



# Fire Department

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Department Executive: Kevin Ward  
Chief

## Expenditures and Expenses Budget

2012 – 2013

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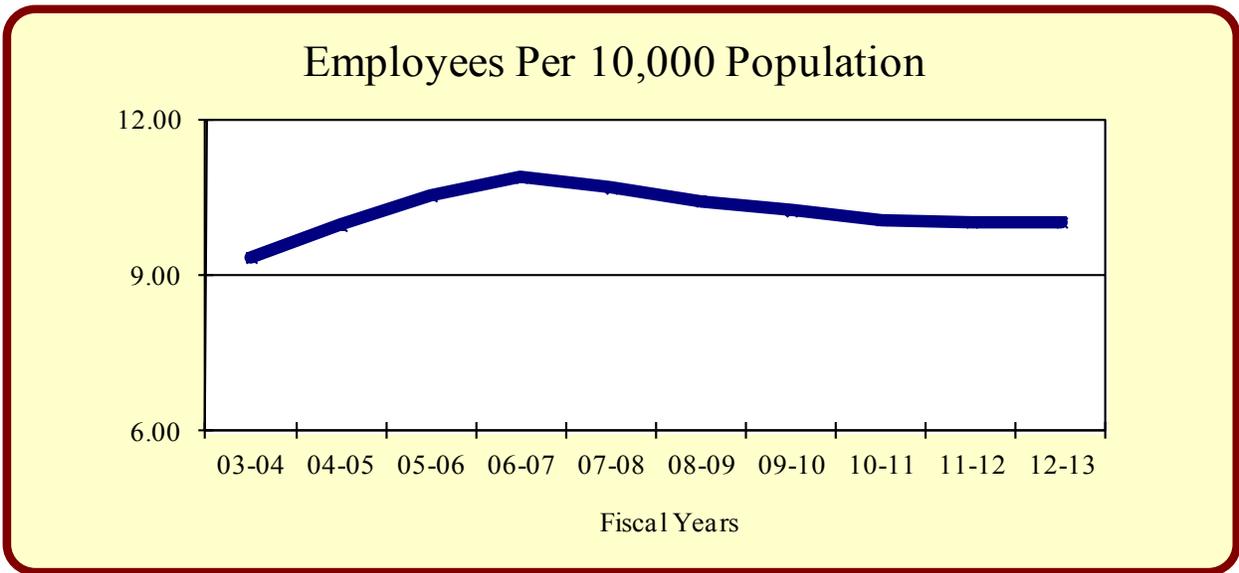
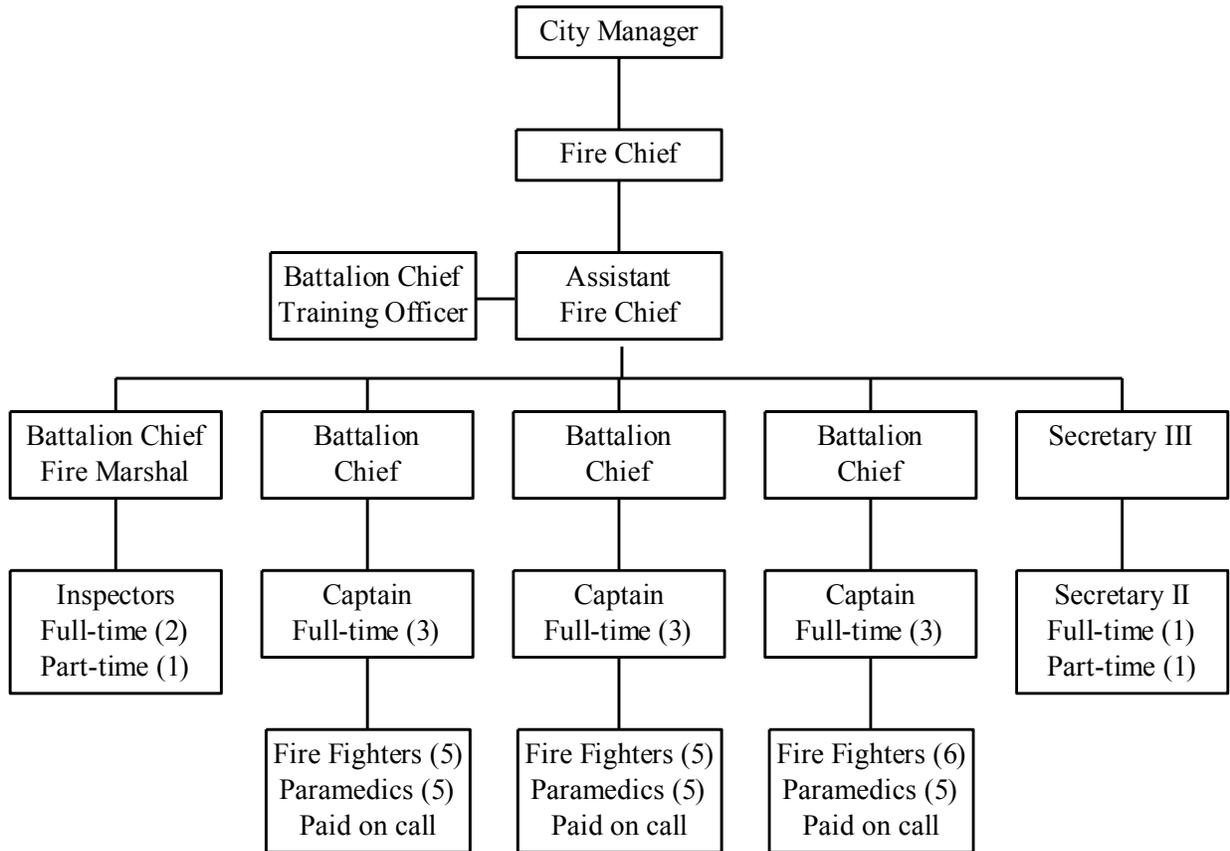
### Divisions

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.

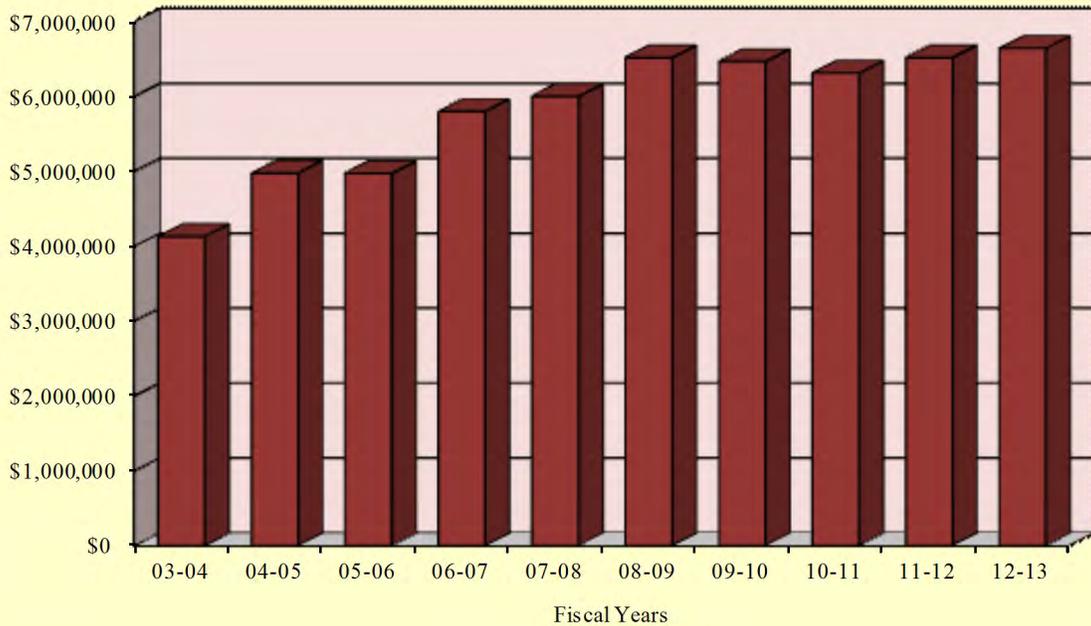
# Fire Department Organization Chart



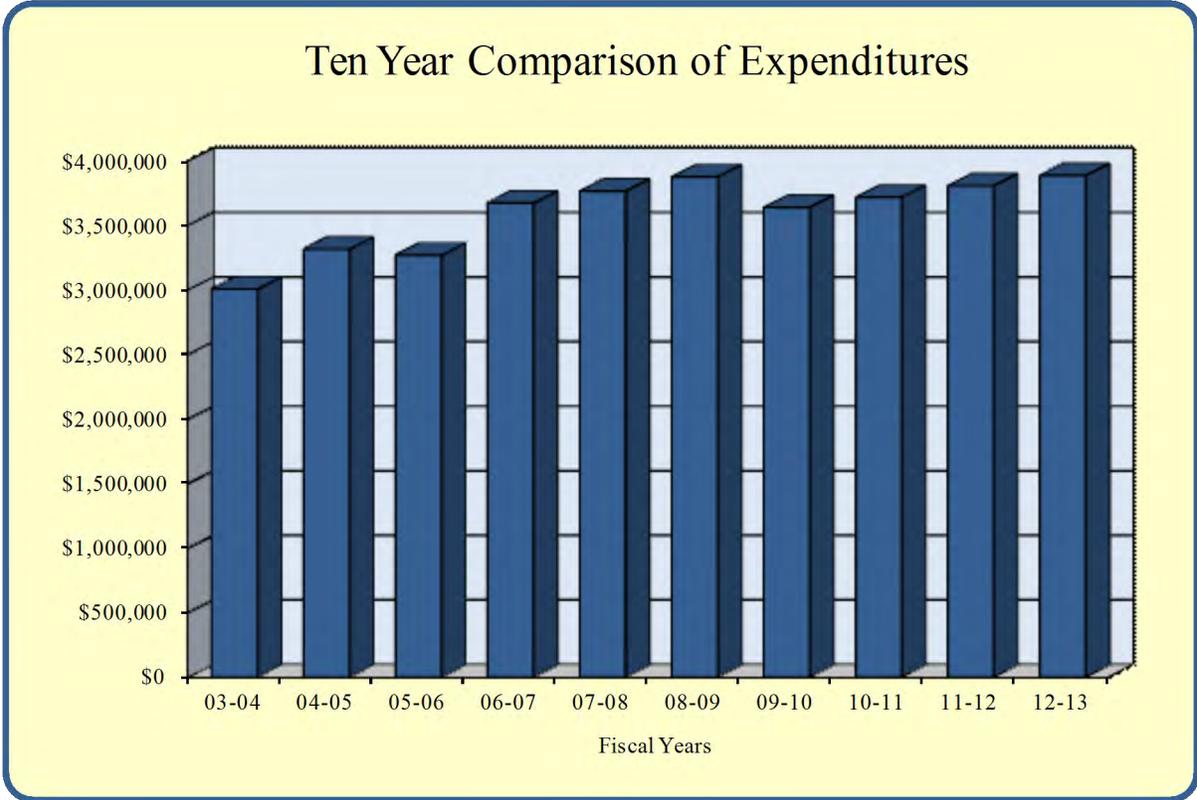
**Fire Department**  
Summary  
Expenditure and Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
Personnel	\$4,942,566	\$5,005,270	\$5,091,547	\$5,271,365	\$5,332,985
Operations	1,145,185	1,173,289	1,067,612	1,021,542	1,034,606
Capital equipment	131,035	284,529	150,199	221,855	271,765
Transfer to other funds	200,000				
<b>Total expenditures and expenses</b>	<b>6,418,786</b>	<b>6,463,088</b>	<b>6,309,358</b>	<b>6,514,762</b>	<b>6,639,356</b>
Actual/Budgeted increase in net assets	95,205				
<b>Totals</b>	<b>\$6,513,991</b>	<b>\$6,463,088</b>	<b>\$6,309,358</b>	<b>\$6,514,762</b>	<b>\$6,639,356</b>

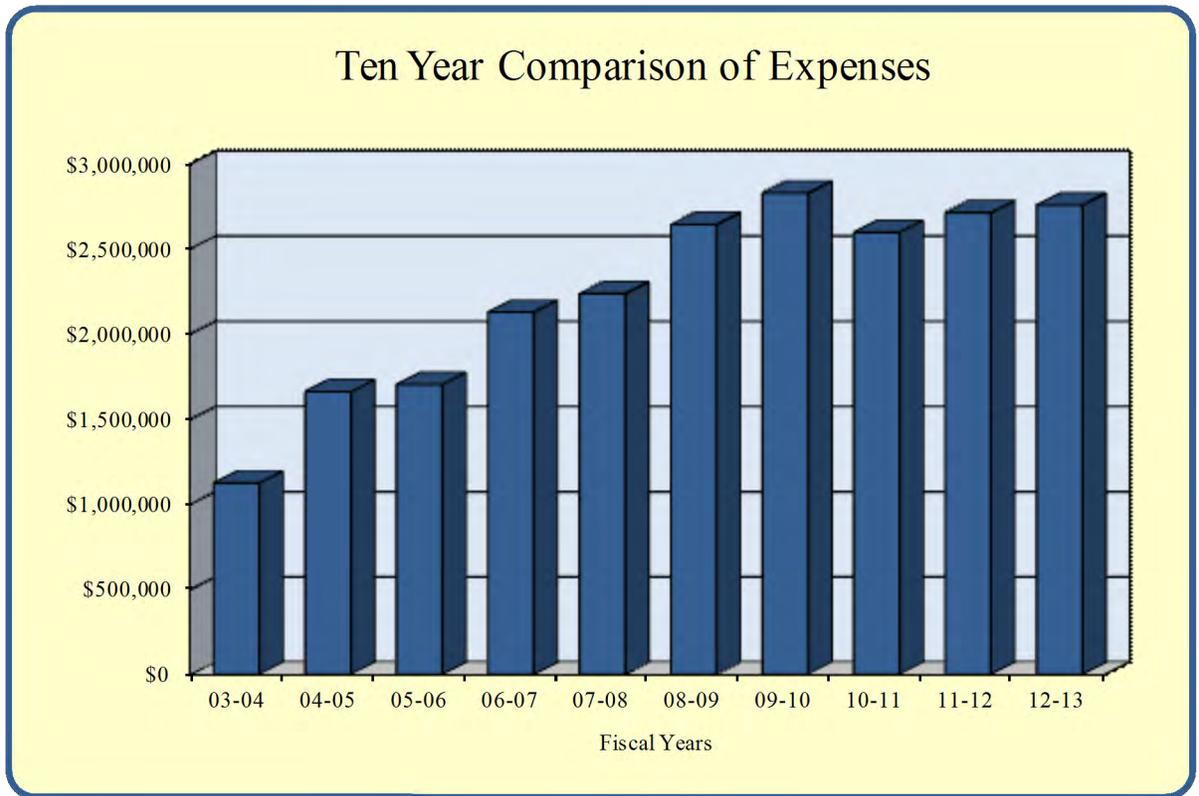
**Ten Year Comparison of Expenditures and Expenses**



<b>Fire Department</b> Fire Operations Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Personnel</b>	\$3,437,059	\$3,190,041	\$3,345,995	\$3,380,900	\$3,399,465
<b>Operations</b>	347,658	330,713	368,115	341,586	357,764
<b>Capital equipment</b>	88,018	115,821		81,000	126,765
<b>Total expenditures</b>	<b>\$3,872,735</b>	<b>\$3,636,575</b>	<b>\$3,714,110</b>	<b>\$3,803,486</b>	<b>\$3,883,994</b>



<b>Fire Department</b>					
Emergency Medical Services Division					
Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11		
	2011-12	2012-13			
<b>Personnel</b>	\$1,505,507	\$1,815,229	\$1,745,552	\$1,890,465	\$1,933,520
<b>Operations</b>	797,527	842,576	699,497	679,956	676,842
<b>Capital equipment</b>	43,017	168,708	150,199	140,855	145,000
<b>Transfer to other funds</b>	200,000				
<b>Total expenses</b>	2,546,051	2,826,513	2,595,248	2,711,276	2,755,362
<b>Budgeted increase in net assets</b>	95,205				
<b>Totals</b>	\$2,641,256	\$2,826,513	\$2,595,248	\$2,711,276	\$2,755,362



# Community and Economic Development Department

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Department Executive: William T. Wright  
Director

## Expenditures Budget

2012 – 2013

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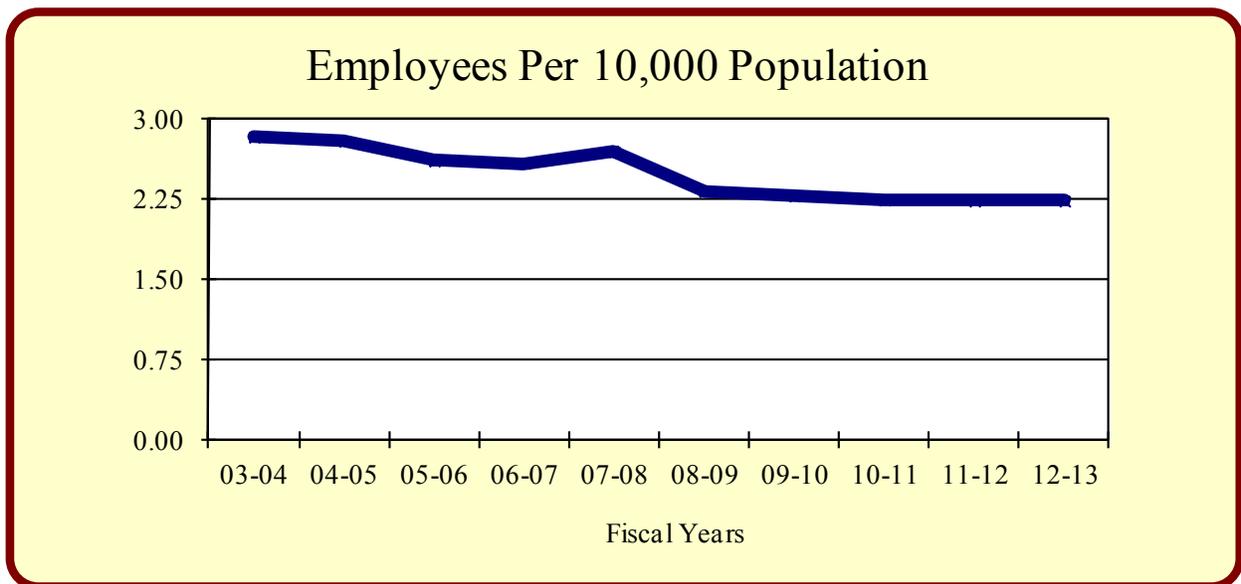
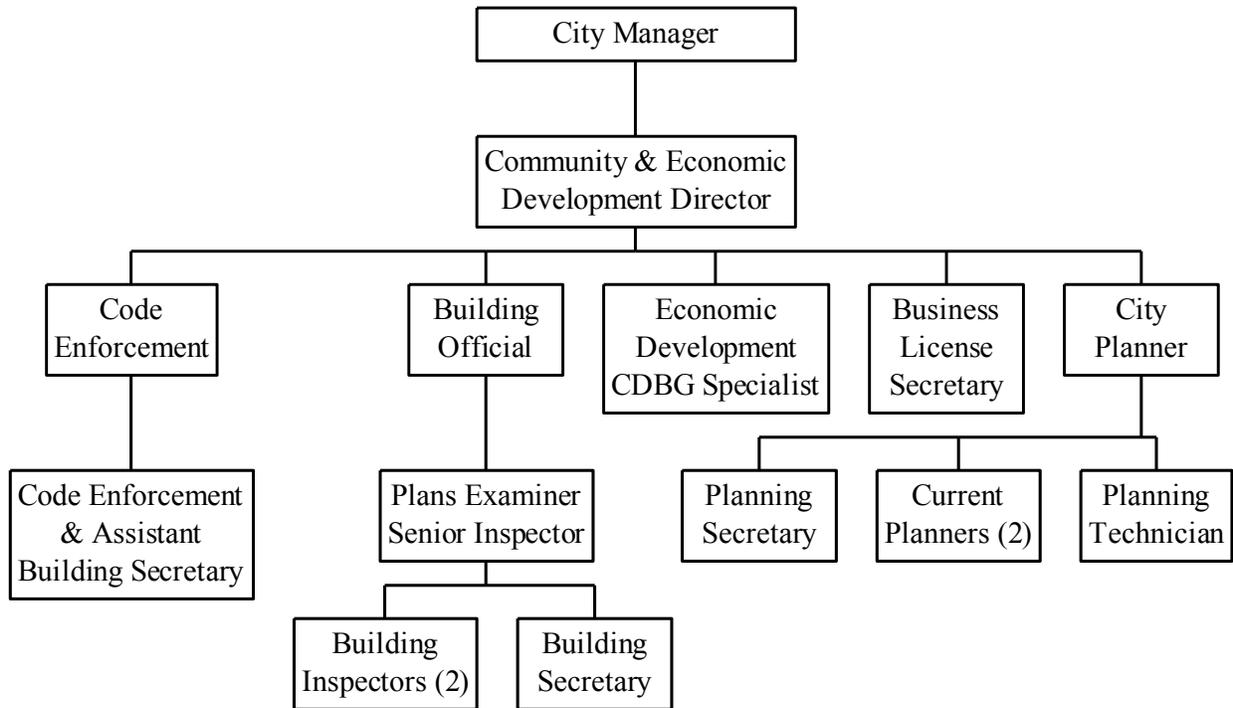
### Divisions

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

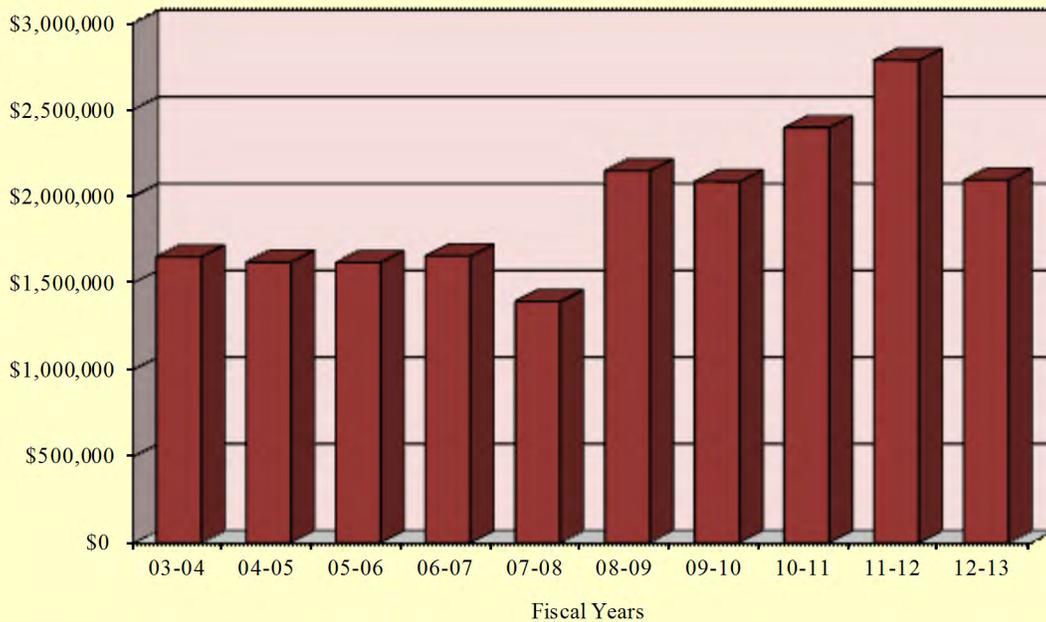


## Community and Economic Development Department

### Summary Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
Personnel	\$1,058,888	\$1,055,508	\$1,042,722	\$1,078,841	\$1,072,839
Operations	\$181,679	155,990	259,711	314,950	376,598
Capital equipment	26,200				
Capital projects - housing	412,187	394,110			
Capital projects - other	289,506	210,012	776,706	1,258,804	476,896
Debt service - loan repayment				129,000	165,273
Transfers		266,369			
Special items					
<b>Total expenditures</b>	<b>1,968,460</b>	<b>2,081,989</b>	<b>2,079,139</b>	<b>2,781,595</b>	<b>2,091,606</b>
Actual/Budgeted increase in fund balance	176,017		314,926		
<b>Totals</b>	<b>\$2,144,477</b>	<b>\$2,081,989</b>	<b>\$2,394,065</b>	<b>\$2,781,595</b>	<b>\$2,091,606</b>

### Ten Year Comparison of Expenditures



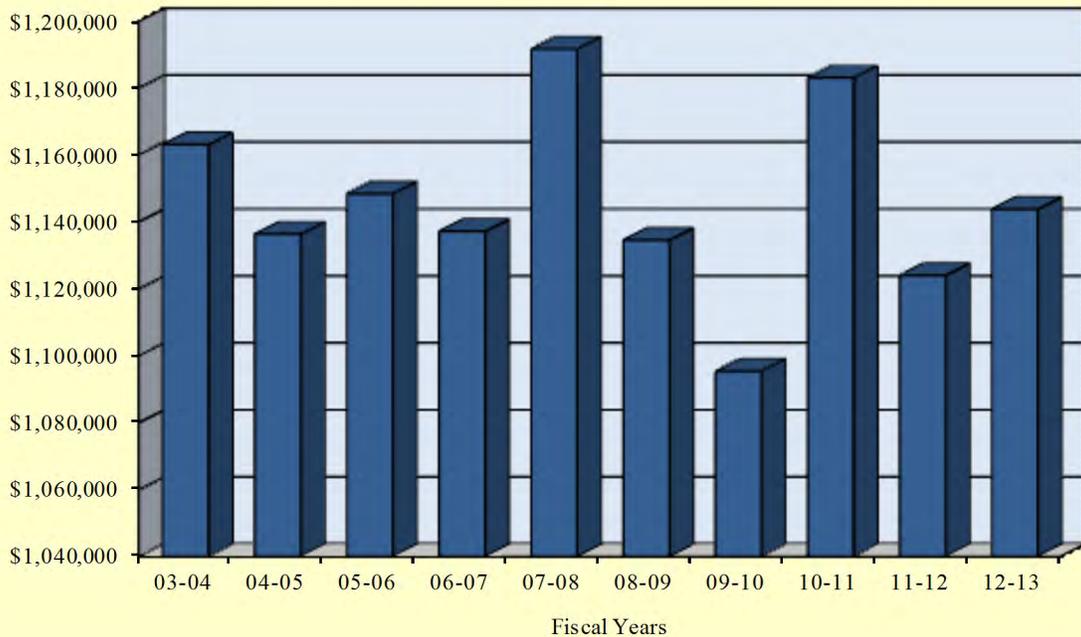
## Community and Economic Development Department

Community Development Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11		
				2011-12	2012-13
<b>Personnel</b>	\$1,023,577	\$1,025,396	\$1,009,650	\$1,033,006	\$1,031,839
<b>Operations</b>	84,671	69,893	173,268	90,867	111,832
<b>Capital equipment</b>	26,200				
<b>Total expenditures</b>	\$1,134,448	\$1,095,289	\$1,182,918	\$1,123,873	\$1,143,671

### Ten Year Comparison of Expenditures



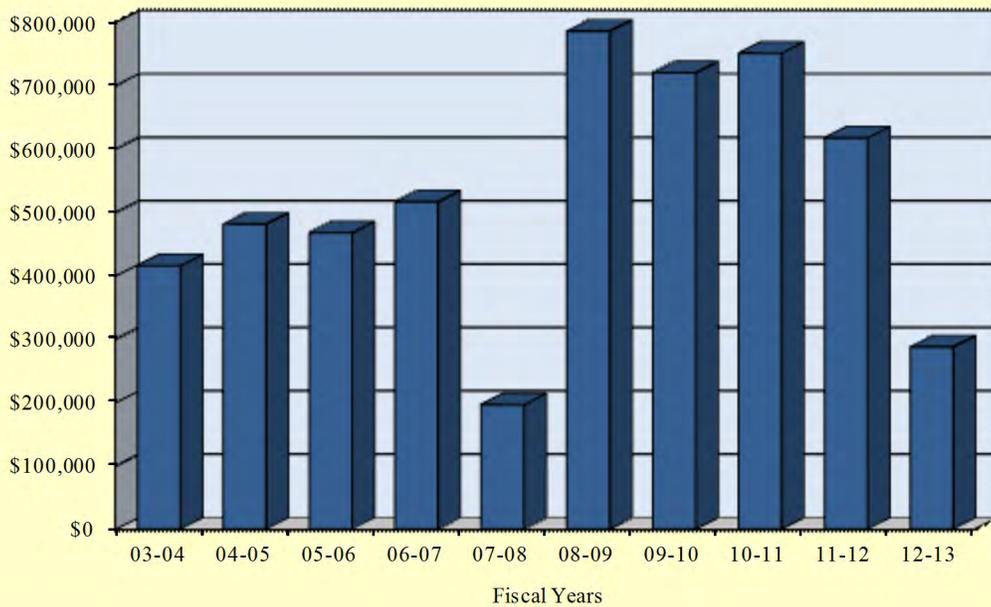
## Community and Economic Development Department

Community Development Block Grant Division

### Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
Personnel	\$35,311	\$30,112	\$33,072	\$45,835	\$41,000
Operations	97,008	86,097	83,543	63,083	59,604
Capital equipment					
Capital projects - housing	412,187	394,110			
Capital projects - other	241,525	210,012	634,532	508,570	187,396
Transfers					
Special items					
<b>Total expenditures</b>	<b>786,031</b>	<b>720,331</b>	<b>751,147</b>	<b>617,488</b>	<b>288,000</b>

### Ten Year Comparison of Expenditures



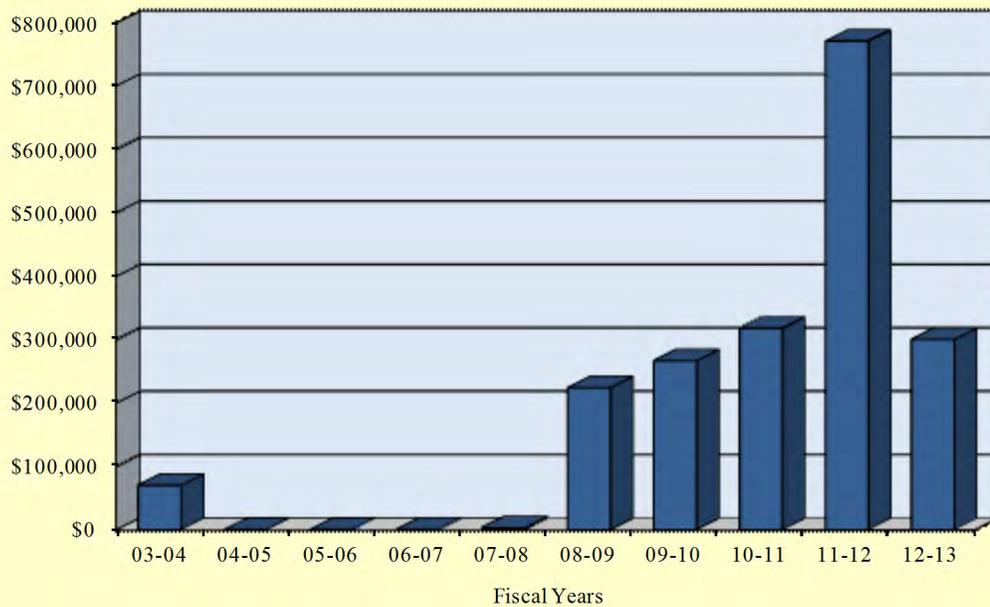
## Community and Economic Development Department

Redevelopment Agency Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate 2011-12	Proposed Budget 2012-13
	2008-09	2009-10	2010-11		
Personnel					
Operations			\$2,900	\$20,000	\$10,500
Capital equipment					
Capital projects	\$47,981			750,234	289,500
Transfer to other funds		\$266,369			
<b>Total expenditures</b>	<b>47,981</b>	<b>266,369</b>	<b>2,900</b>	<b>770,234</b>	<b>300,000</b>
Actual/Budgeted increase in fund balance	176,017		314,926		
<b>Totals</b>	<b>\$223,998</b>	<b>\$266,369</b>	<b>\$317,826</b>	<b>\$770,234</b>	<b>\$300,000</b>

### Ten Year Comparison of Expenditures



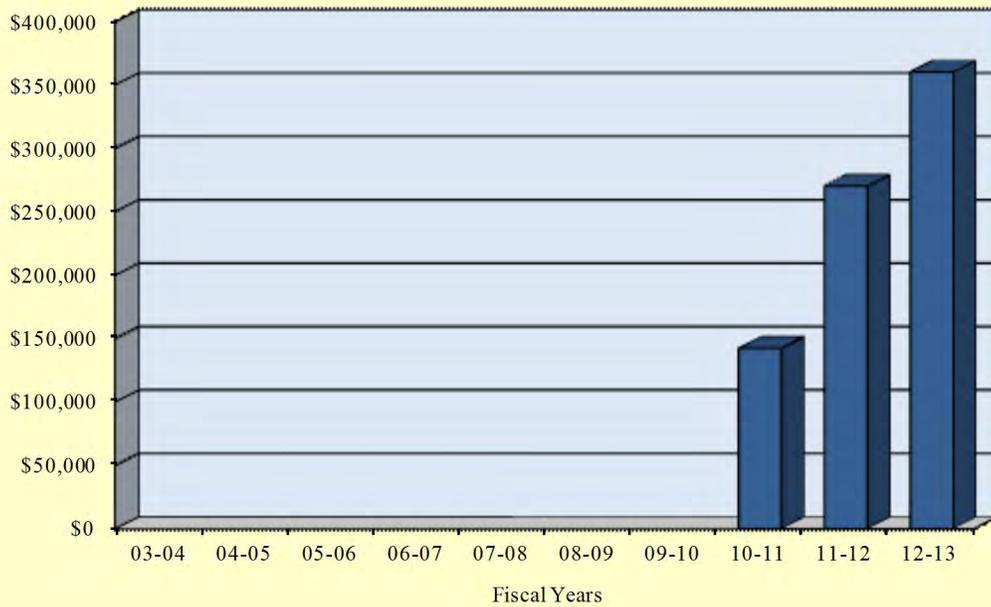
## Community and Economic Development Department

Economic Development Agency Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
Personnel					
Operations				\$141,000	\$194,662
Capital equipment					
Capital projects			\$142,174		
Debt service - loan repayment				129,000	165,273
Transfer to other funds					
<b>Total expenditures</b>			\$142,174	\$270,000	\$359,935

### Ten Year Comparison of Expenditures



# Public Works Department

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Department Executive: Terry R. Coburn  
Director

## Expenditures and Expenses Budget

2012 – 2013

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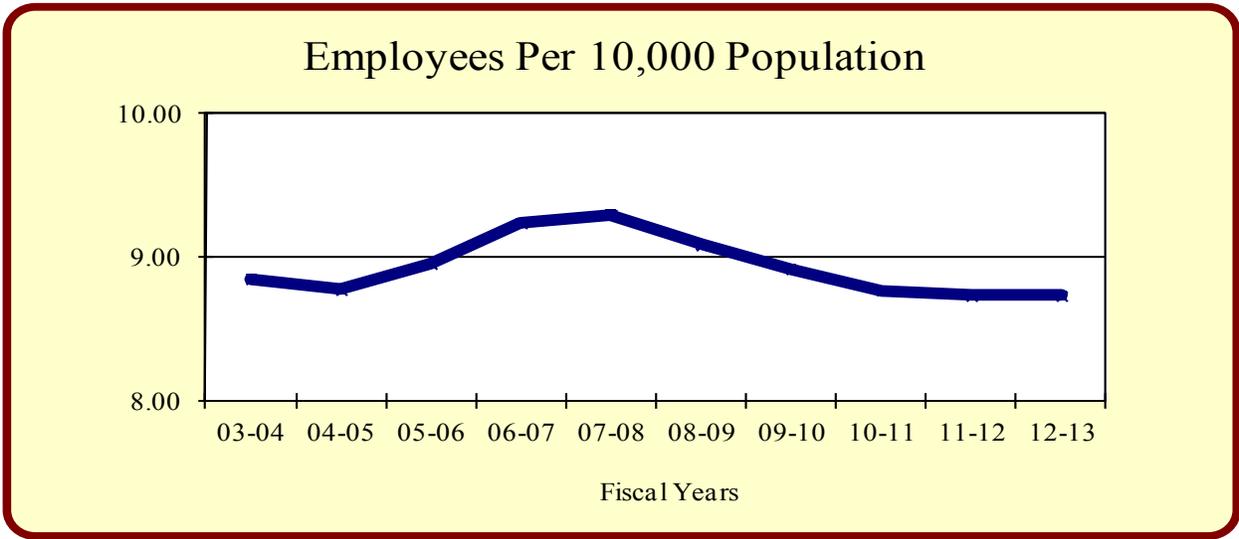
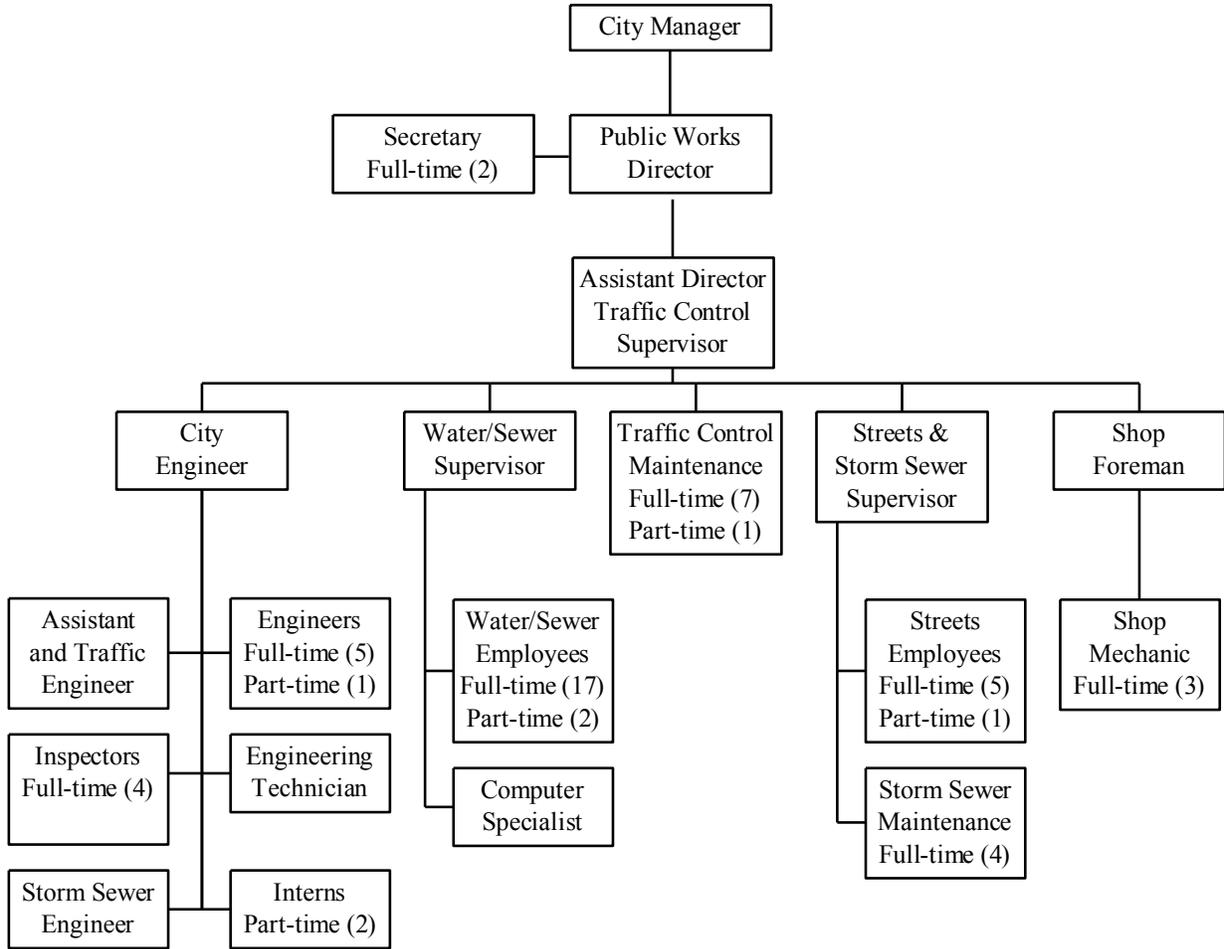
### Divisions

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.

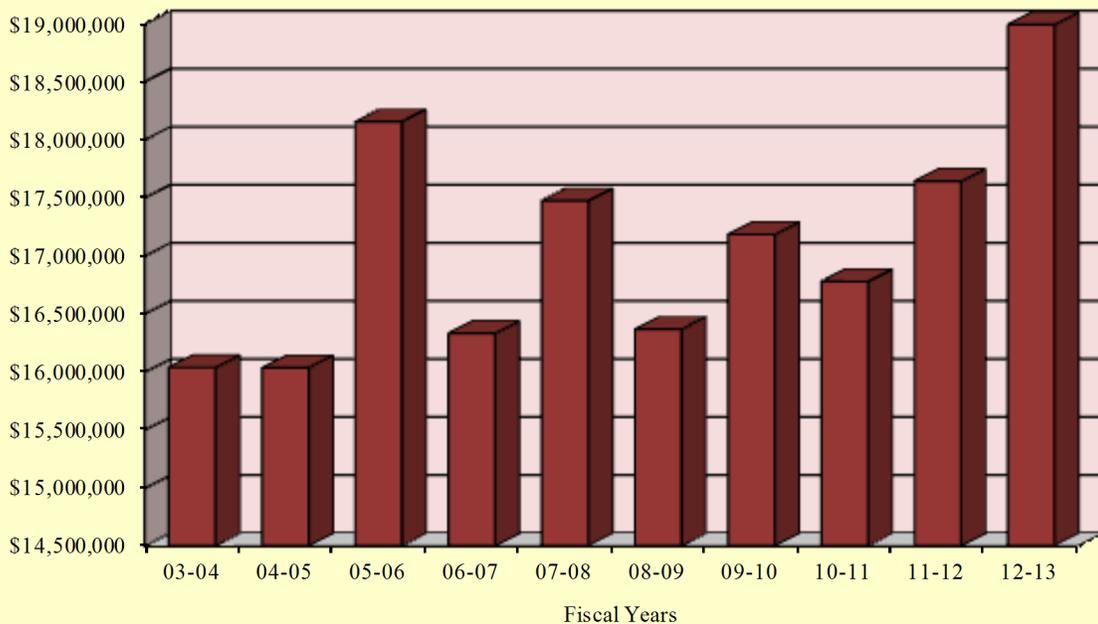
# Public Works Department Organization Chart



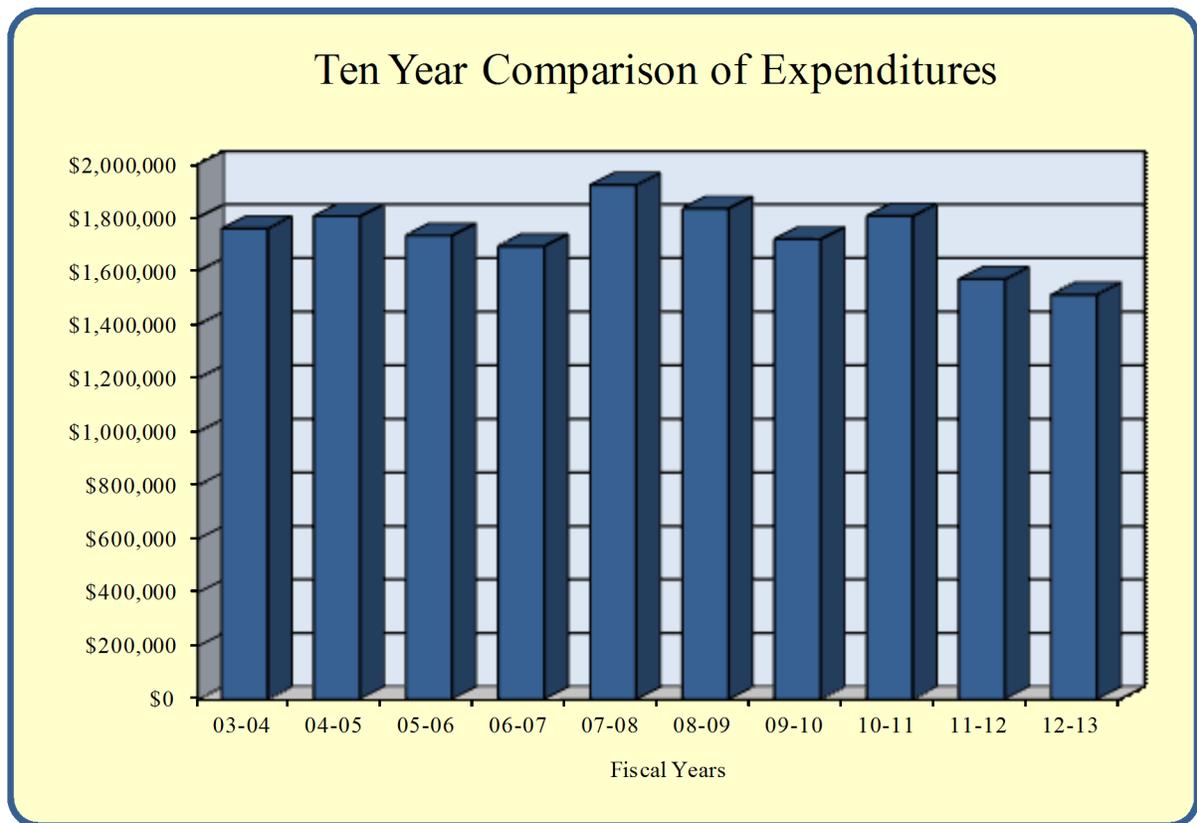
**Public Works Department**  
 Summary  
 Expenditure and Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Personnel</b>	\$4,020,944	\$4,047,066	\$4,101,641	\$4,086,470	\$4,133,221
<b>Operations</b>	8,188,980	7,726,356	7,655,356	8,252,732	9,409,183
<b>Capital equipment</b>	184,191	167,198	56,455	229,350	168,485
<b>Capital projects</b>	1,369,662	3,375,290	1,768,405	2,961,600	3,589,200
<b>Debt service</b>	464,371	361,896	367,242	365,815	365,303
<b>Transfers</b>	1,587,140	952,861	981,072	1,496,273	529,606
<b>Total expenditures and expenses</b>	15,815,288	16,630,667	14,930,171	17,392,240	18,194,998
<b>Actual/Budgeted increase in fund balance/net assets</b>	550,586	551,443	1,845,806	248,185	831,267
<b>Totals</b>	\$16,365,874	\$17,182,110	\$16,775,977	\$17,640,425	\$19,026,265

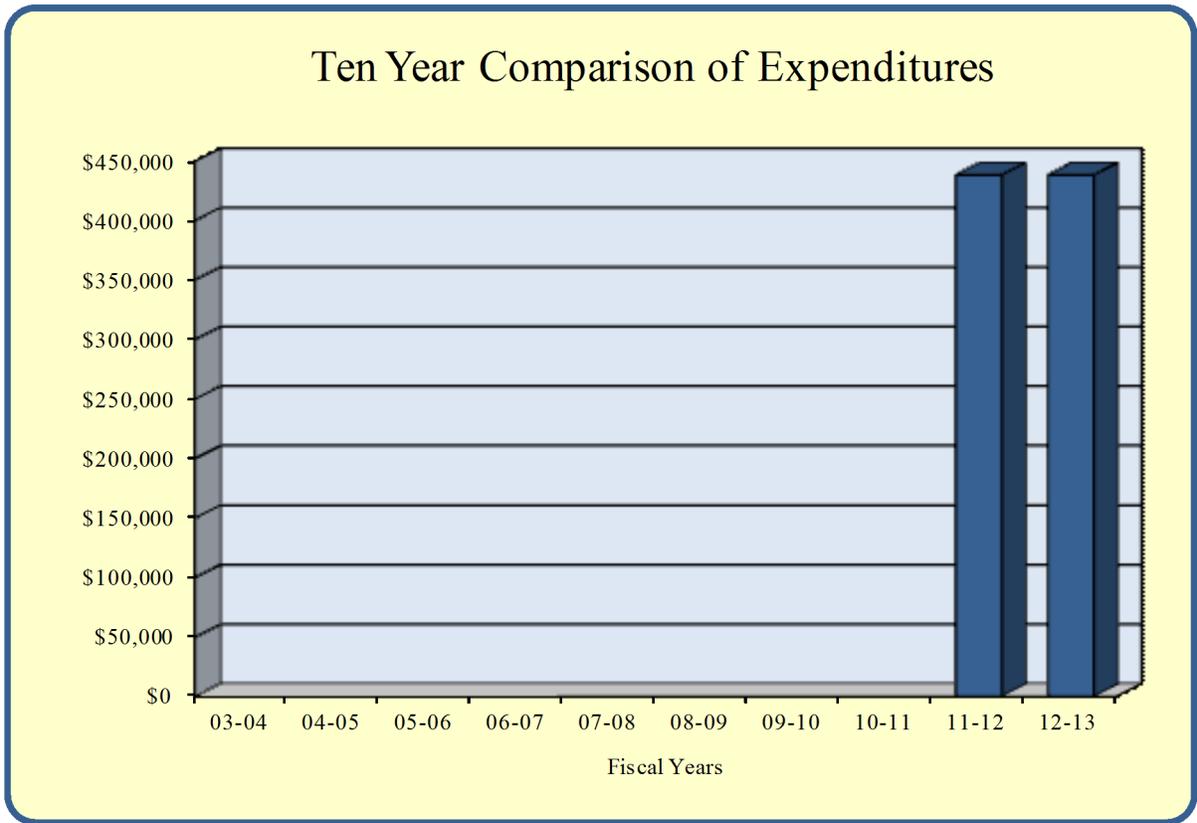
**Ten Year Comparison of Expenditures and Expenses**



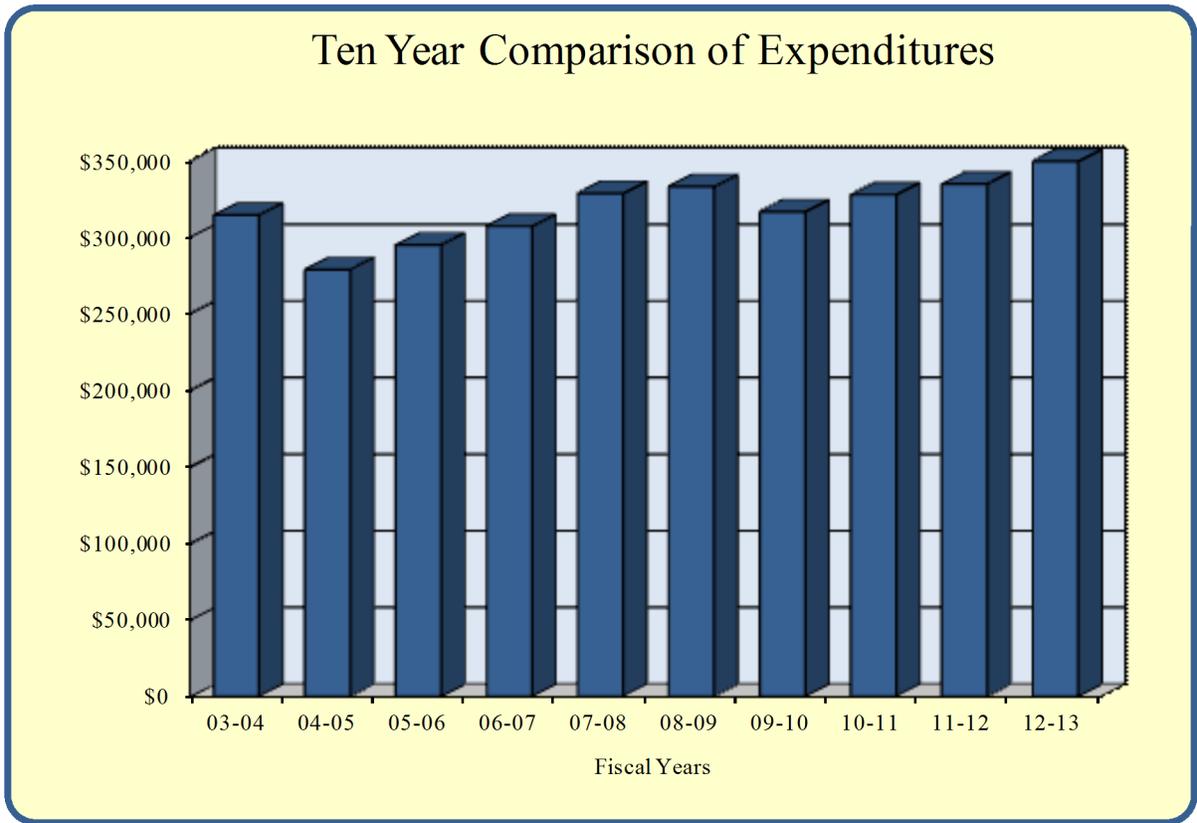
<b>Public Works Department</b>					
Streets Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Personnel</b>	\$1,084,409	\$1,070,000	\$1,069,944	\$1,113,856	\$1,094,623
<b>Operations</b>	674,436	647,602	688,066	342,454	363,454
<b>Capital equipment</b>	72,710		46,455	112,700	52,000
<b>Total expenditures</b>	<b>\$1,831,555</b>	<b>\$1,717,602</b>	<b>\$1,804,465</b>	<b>\$1,569,010</b>	<b>\$1,510,077</b>



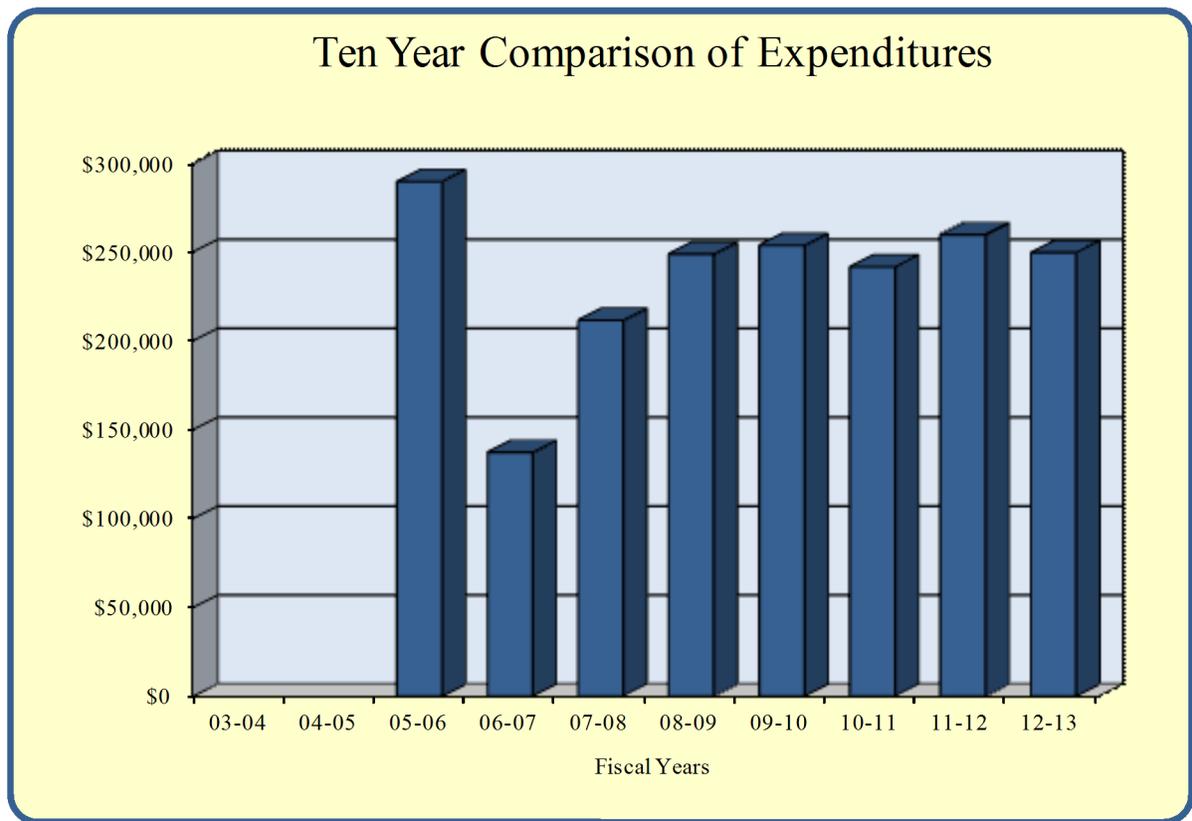
<b>Public Works Department</b>					
Street Lighting Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11		
Personnel					
Operations				\$438,000	\$438,000
Capital equipment					
<b>Total expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$438,000</b>	<b>\$438,000</b>



<b>Public Works Department</b>					
Shop Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11		
				2011-12	2012-13
<b>Personnel</b>	\$280,036	\$280,556	\$288,821	\$287,224	\$294,081
<b>Operations</b>	44,064	35,738	38,550	47,136	47,136
<b>Capital equipment</b>	8,624				7,985
<b>Total expenditures</b>	\$332,724	\$316,294	\$327,371	\$334,360	\$349,202

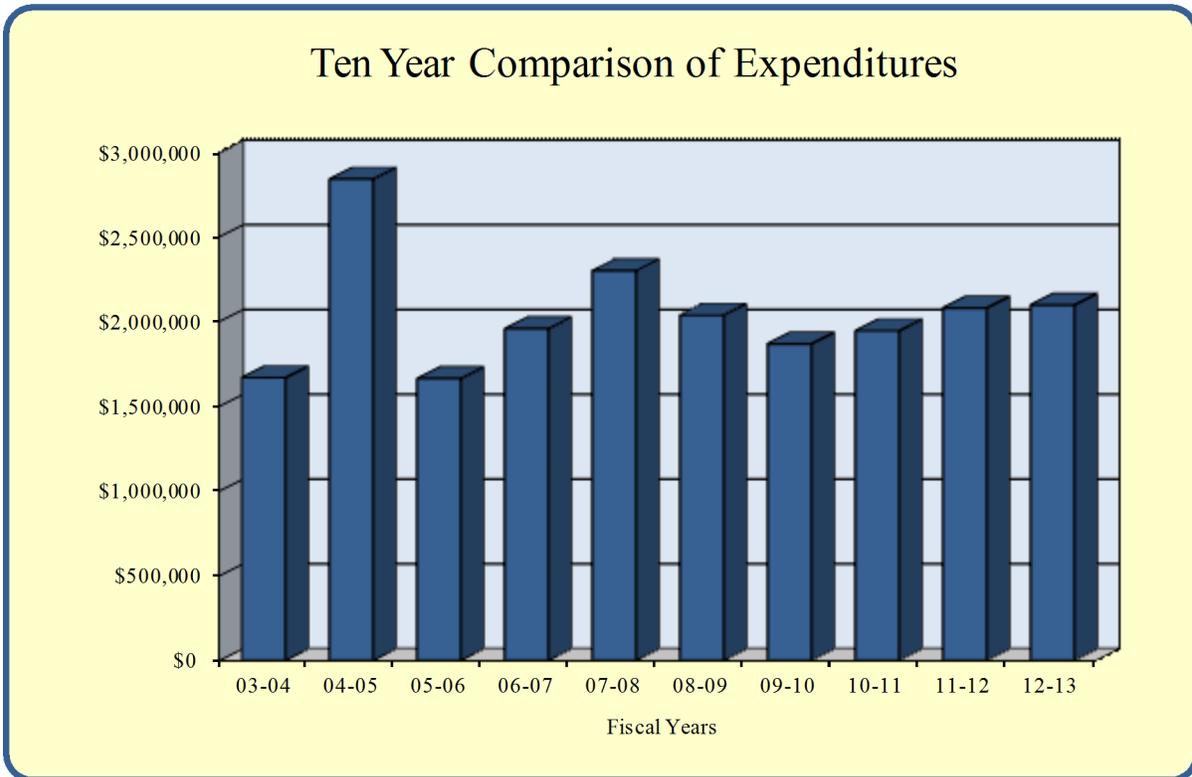


<b>Public Works Department</b> Engineering Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11		
				2011-12	2012-13
<b>Personnel</b>	\$229,119	\$234,272	\$231,309	\$226,021	\$227,545
<b>Operations</b>	14,252	12,909	10,209	18,526	19,238
<b>Capital equipment</b>	5,324	6,405		15,075	2,750
<b>Total expenditures</b>	\$248,695	\$253,586	\$241,518	\$259,622	\$249,533



Note: Prior to July 2005 the engineering function was previously included in the streets division.

<b>Public Works Department</b> B & C Road Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Personnel</b>	\$75,265	\$76,647	\$78,849	\$79,944	\$82,774
<b>Operations</b>	1,111,524	996,816	864,231	999,475	1,703,800
<b>Capital equipment</b>					
<b>Capital projects</b>					
<b>Transfers</b>	850,000	793,955	801,894	1,000,000	310,000
<b>Total expenditures</b>	2,036,789	1,867,418	1,744,974	2,079,419	2,096,574
<b>Actual/Budgeted increase in fund balance</b>			200,096		
<b>Totals</b>	\$2,036,789	\$1,867,418	\$1,945,070	\$2,079,419	\$2,096,574

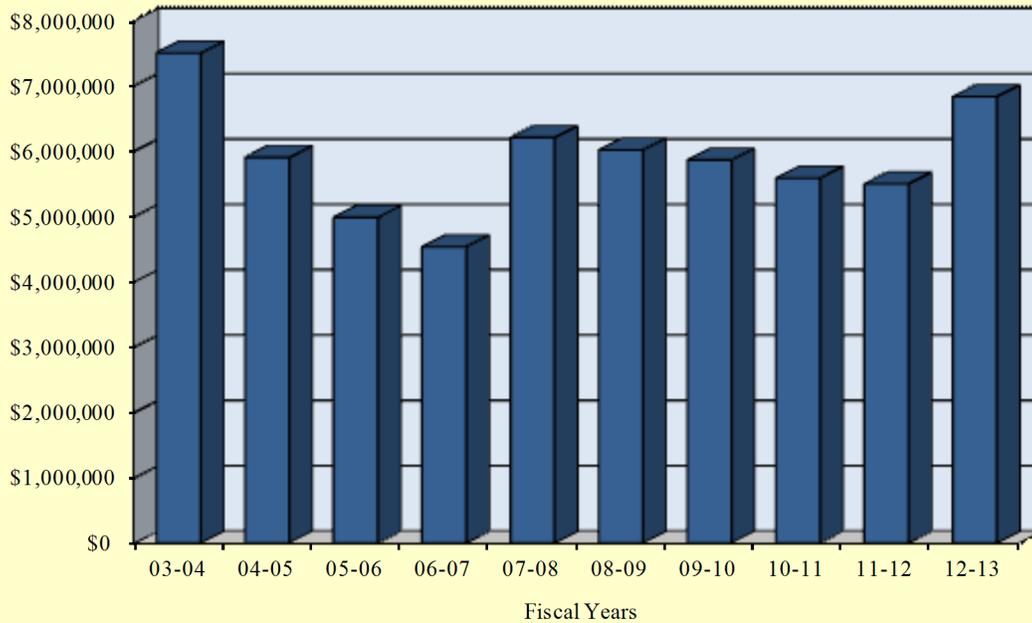


## Public Works Department

Water Division  
Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
Personnel	\$995,899	\$990,991	\$1,017,811	\$968,950	\$991,081
Operations	3,506,911	2,940,554	2,766,169	2,761,765	2,882,988
Capital equipment	24,512	123,531		60,000	28,750
Capital projects	384,846	1,376,157	610,879	1,169,600	2,512,000
Debt service	464,371	361,896	367,242	365,815	365,303
Transfers	641,176	69,020	76,206	81,733	91,253
<b>Total expenses</b>	<b>6,017,715</b>	<b>5,862,149</b>	<b>4,838,307</b>	<b>5,407,863</b>	<b>6,871,375</b>
Actual/Budgeted increase in net assets			748,060	89,551	
<b>Totals</b>	<b>\$6,017,715</b>	<b>\$5,862,149</b>	<b>\$5,586,367</b>	<b>\$5,497,414</b>	<b>\$6,871,375</b>

### Ten Year Comparison of Expenses



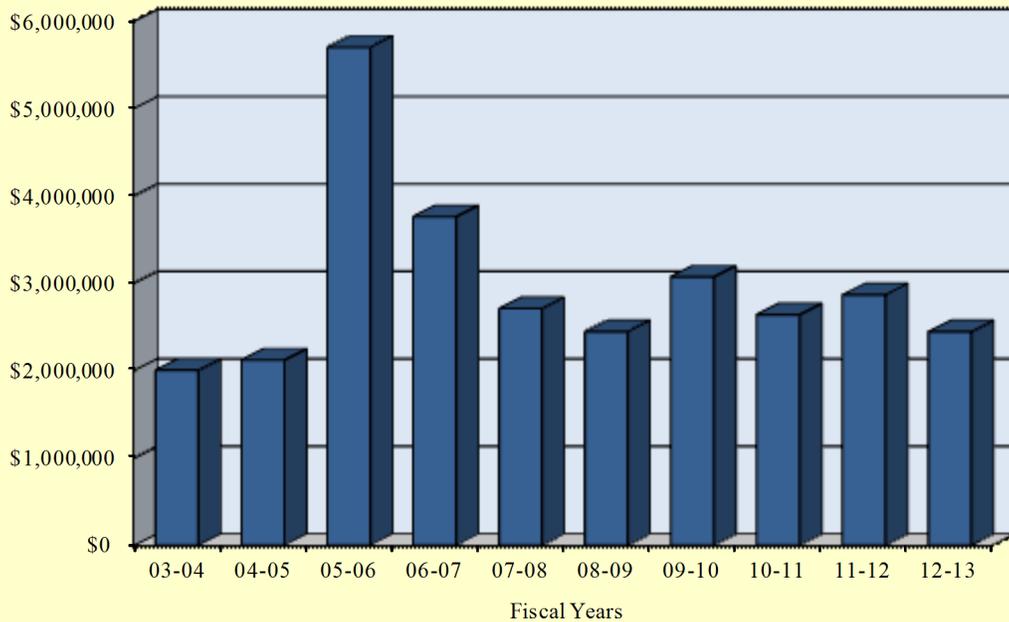
## Public Works Department

Storm Sewer Division

Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11		
	2008-09	2009-10	2010-11	2011-12	2012-13
Personnel	\$442,672	\$451,046	\$464,007	\$464,535	\$476,210
Operations	521,101	601,791	437,858	563,257	565,420
Capital equipment	9,311	6,550	10,000	15,075	52,750
Capital projects	884,677	1,395,019	970,455	1,442,000	427,200
Transfers	70,218	65,029	73,777	382,233	92,103
<b>Total expenses</b>	<b>1,927,979</b>	<b>2,519,435</b>	<b>1,956,097</b>	<b>2,867,100</b>	<b>1,613,683</b>
Actual/Budgeted increase in net assets	517,810	551,443	683,264		831,267
<b>Totals</b>	<b>\$2,445,789</b>	<b>\$3,070,878</b>	<b>\$2,639,361</b>	<b>\$2,867,100</b>	<b>\$2,444,950</b>

### Ten Year Comparison of Expenses

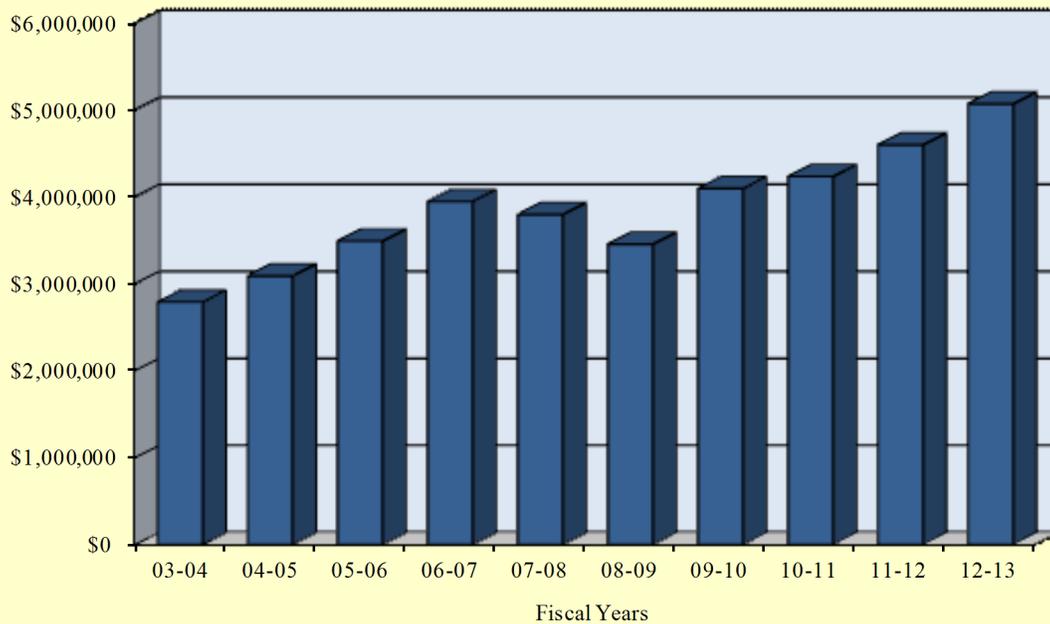


## Public Works Department

Sewer Division  
Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
Personnel	\$913,544	\$943,554	\$950,900	\$945,940	\$966,907
Operations	2,316,692	2,490,946	2,850,273	3,082,119	3,389,147
Capital equipment	63,710	30,712		26,500	24,250
Capital projects	100,139	604,114	187,071	350,000	650,000
Transfers	25,746	24,857	29,195	32,307	36,250
<b>Total expenses</b>	<b>3,419,831</b>	<b>4,094,183</b>	<b>4,017,439</b>	<b>4,436,866</b>	<b>5,066,554</b>
Actual/Budgeted increase in net assets	32,776		214,386	158,634	
<b>Totals</b>	<b>\$3,452,607</b>	<b>\$4,094,183</b>	<b>\$4,231,825</b>	<b>\$4,595,500</b>	<b>\$5,066,554</b>

### Ten Year Comparison of Expenses



# Parks and Recreation Department

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Department Executive: David R. Price  
Director

## Expenditures and Expenses Budget

2012 – 2013

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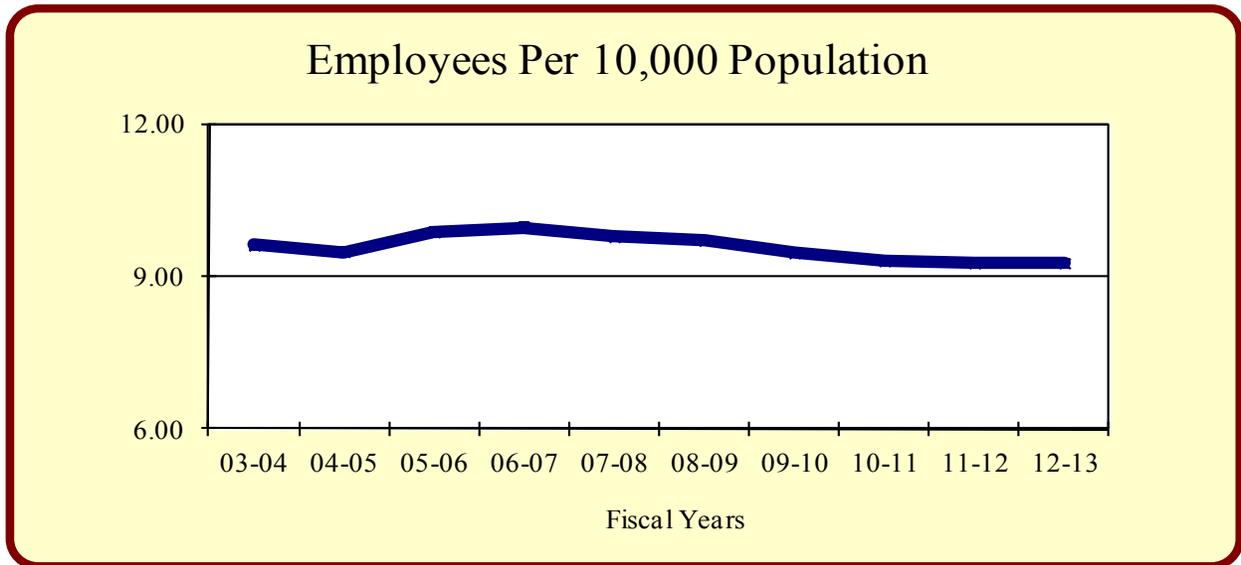
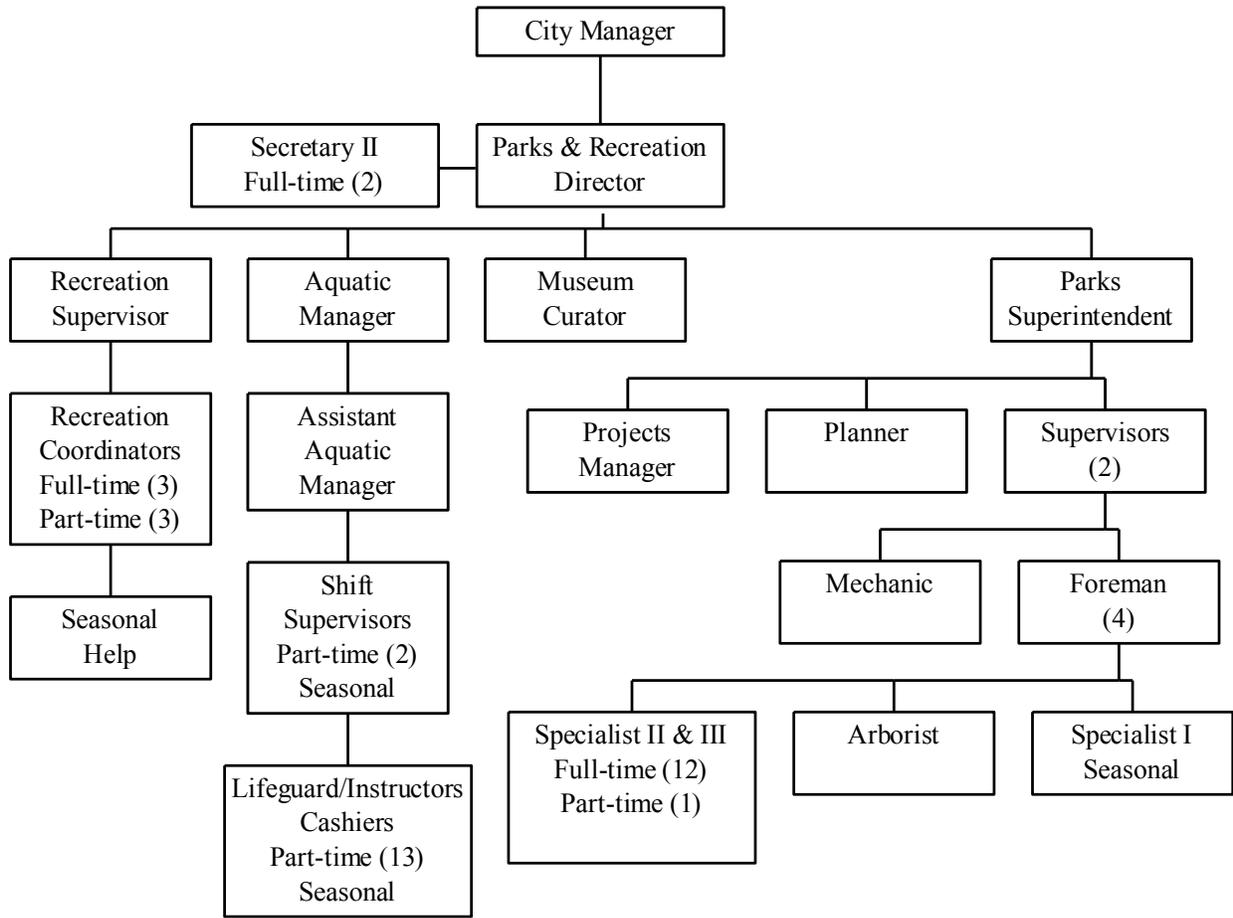
### Divisions

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



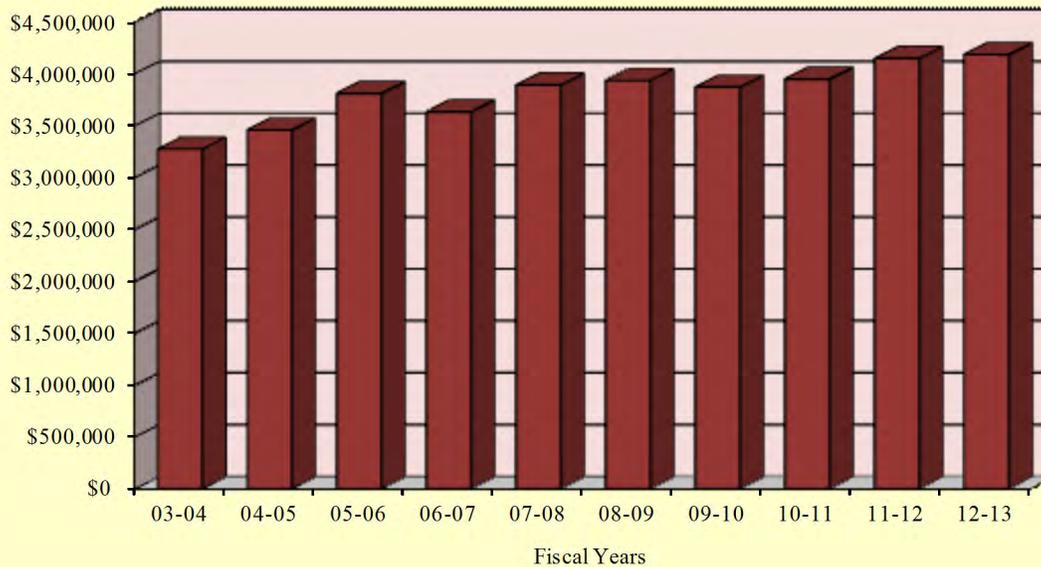
## Parks and Recreation Department

### Summary

#### Expenditure and Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11		
	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Personnel</b>	\$2,540,417	\$2,693,404	\$2,741,205	\$2,896,952	\$2,943,726
<b>Operations</b>	1,172,736	1,077,034	1,116,207	1,156,414	1,156,602
<b>Capital equipment</b>	202,805	87,659	33,516	92,100	81,750
<b>Total expenditures and expenses</b>	3,915,958	3,858,097	3,890,928	4,145,466	4,182,078
<b>Budgeted increase in net assets</b>	16,886	11,916	54,578	11,207	
<b>Totals</b>	\$3,932,844	\$3,870,013	\$3,945,506	\$4,156,673	\$4,182,078

### Ten Year Comparison of Expenditures and Expenses



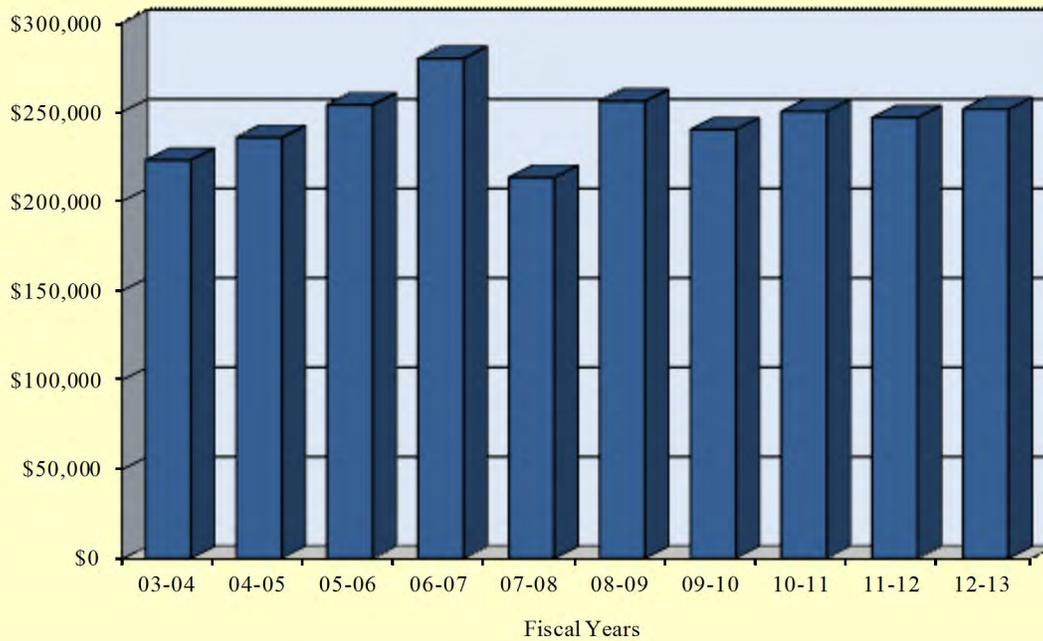
## Parks and Recreation Department

Administration Division

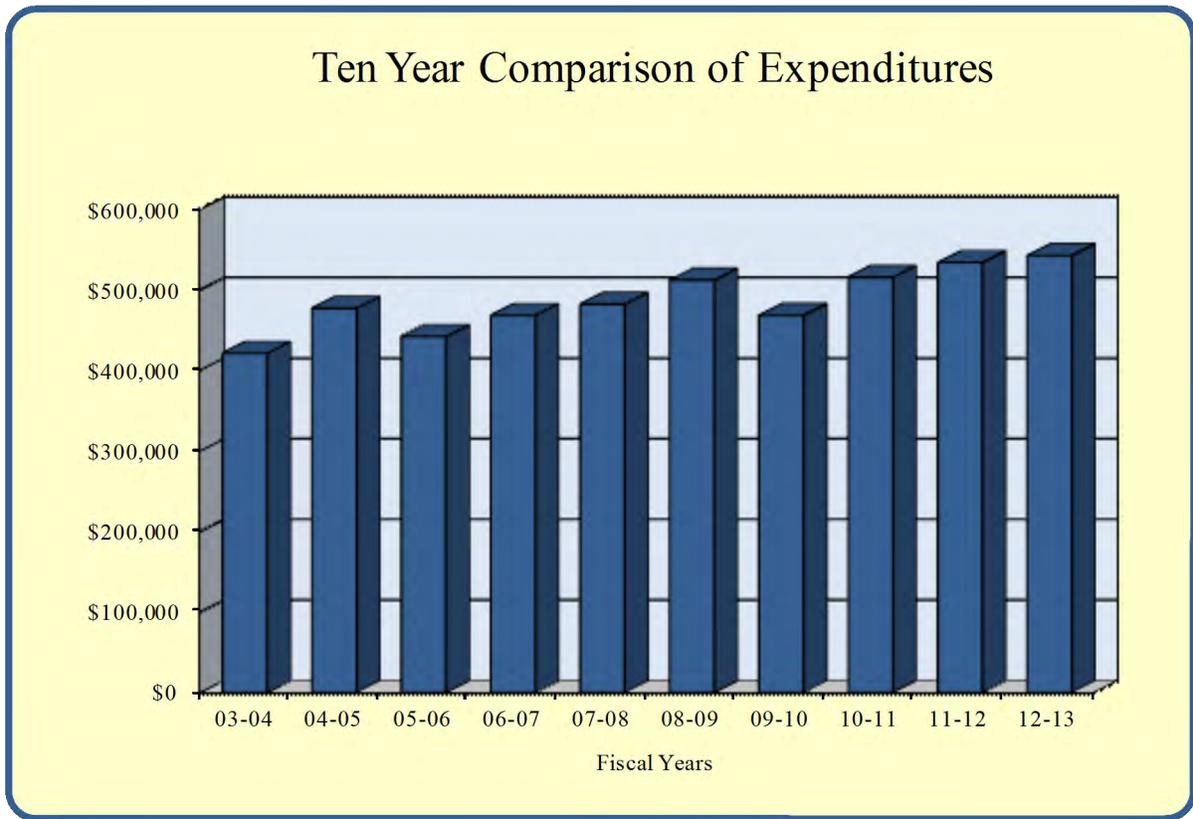
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11		
				2011-12	2012-13
<b>Personnel</b>	\$222,259	\$231,252	\$234,470	\$236,938	\$240,664
<b>Operations</b>	11,418	8,609	8,013	9,678	10,603
<b>Capital equipment</b>	22,179		7,516		
<b>Total expenditures</b>	<b>\$255,856</b>	<b>\$239,861</b>	<b>\$249,999</b>	<b>\$246,616</b>	<b>\$251,267</b>

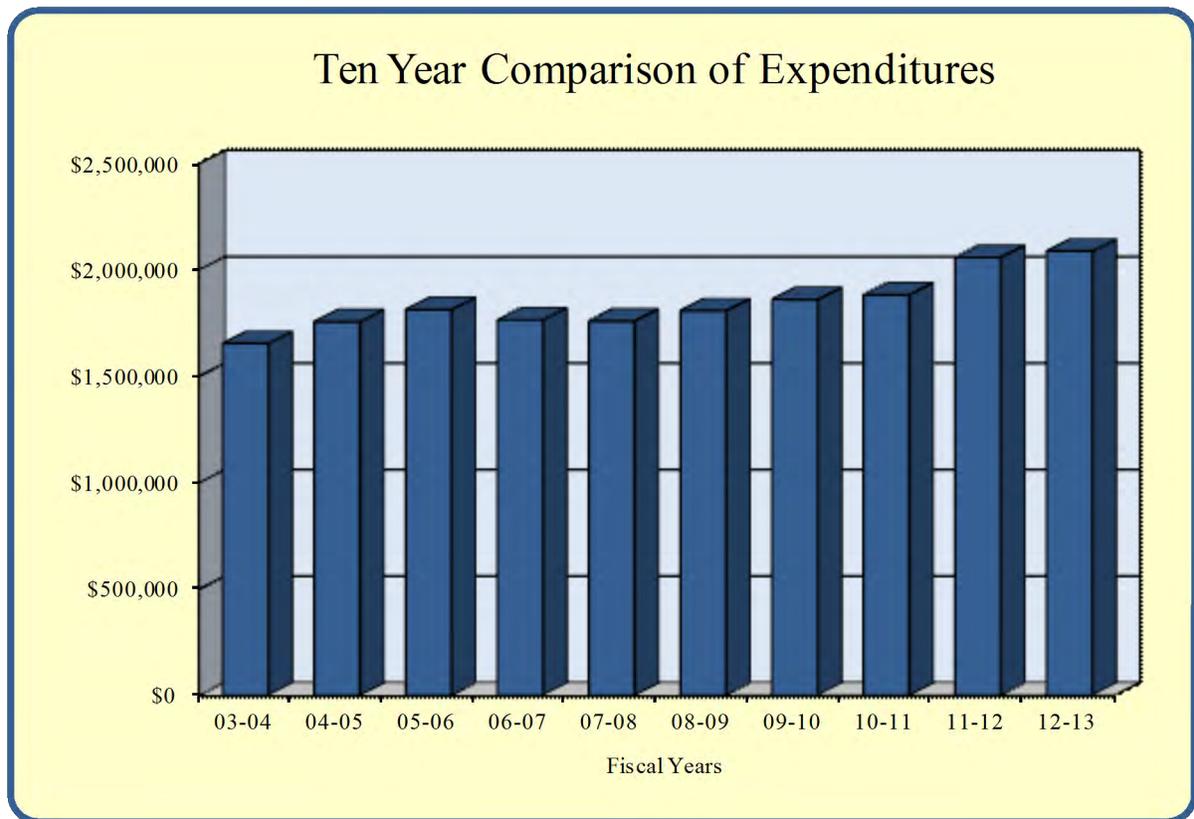
### Ten Year Comparison of Expenditures



<b>Parks and Recreation Department</b>					
Recreation Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Personnel</b>	\$342,782	\$343,682	\$377,013	\$385,181	\$389,108
<b>Operations</b>	157,988	124,538	138,455	143,579	143,379
<b>Capital equipment</b>	11,237			5,100	10,000
<b>Total expenditures</b>	\$512,007	\$468,220	\$515,468	\$533,860	\$542,487



<b>Parks and Recreation Department</b>					
Parks Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11		
				2011-12	2012-13
<b>Personnel</b>	\$1,311,806	\$1,404,425	\$1,435,626	\$1,551,484	\$1,584,764
<b>Operations</b>	426,698	409,487	418,262	437,497	442,772
<b>Capital equipment</b>	67,139	44,901	26,000	67,000	58,750
<b>Total expenditures</b>	\$1,805,643	\$1,858,813	\$1,879,888	\$2,055,981	\$2,086,286

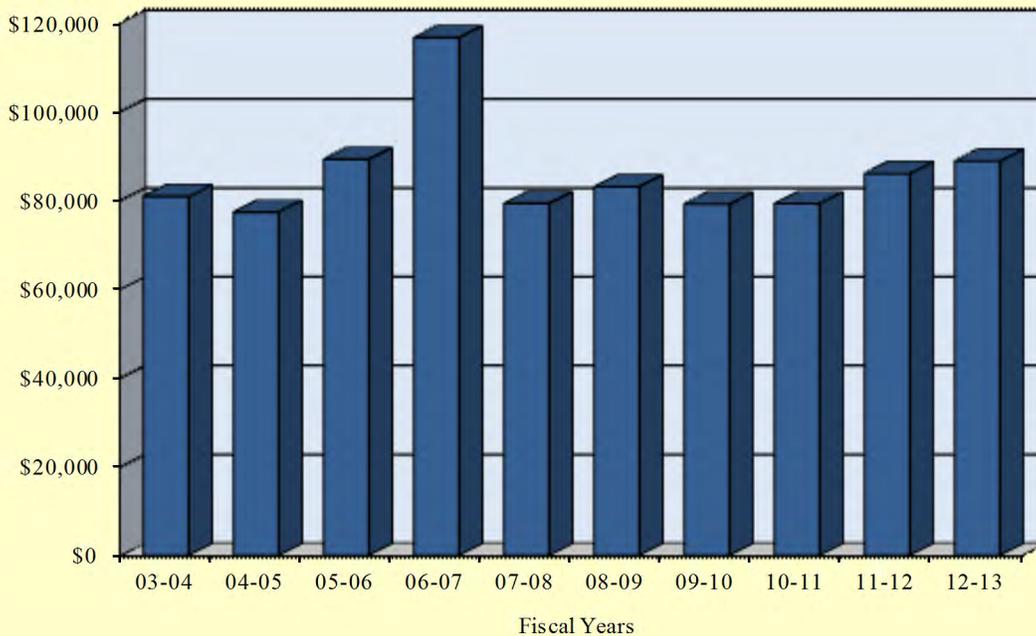


## Parks and Recreation Department

Museum Division  
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11		
				2011-12	2012-13
<b>Personnel</b>	\$62,372	\$61,974	\$63,989	\$64,578	\$66,796
<b>Operations</b>	15,693	17,159	15,247	21,425	22,025
<b>Capital equipment</b>	4,993				
<b>Total expenditures</b>	<b>\$83,058</b>	<b>\$79,133</b>	<b>\$79,236</b>	<b>\$86,003</b>	<b>\$88,821</b>

### Ten Year Comparison of Expenditures



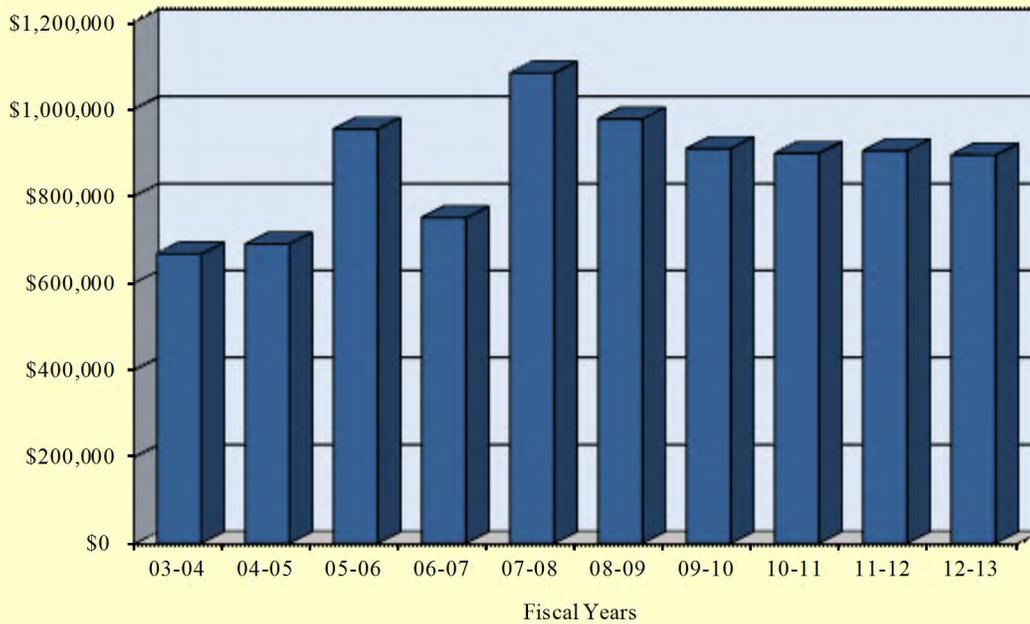
## Parks and Recreation Department

Swimming Pool Division

Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
Personnel	\$500,755	\$528,340	\$521,776	\$551,635	\$555,258
Operations	378,140	324,745	321,039	331,371	324,959
Capital equipment	97,257	42,758		20,000	13,000
<b>Total expenditures and expenses</b>	976,152	895,843	842,815	903,006	893,217
Actual/Budgeted increase in net assets		11,916	54,578	11,207	
<b>Totals</b>	\$976,152	\$907,759	\$897,393	\$914,213	\$893,217

### Ten Year Comparison of Expenses



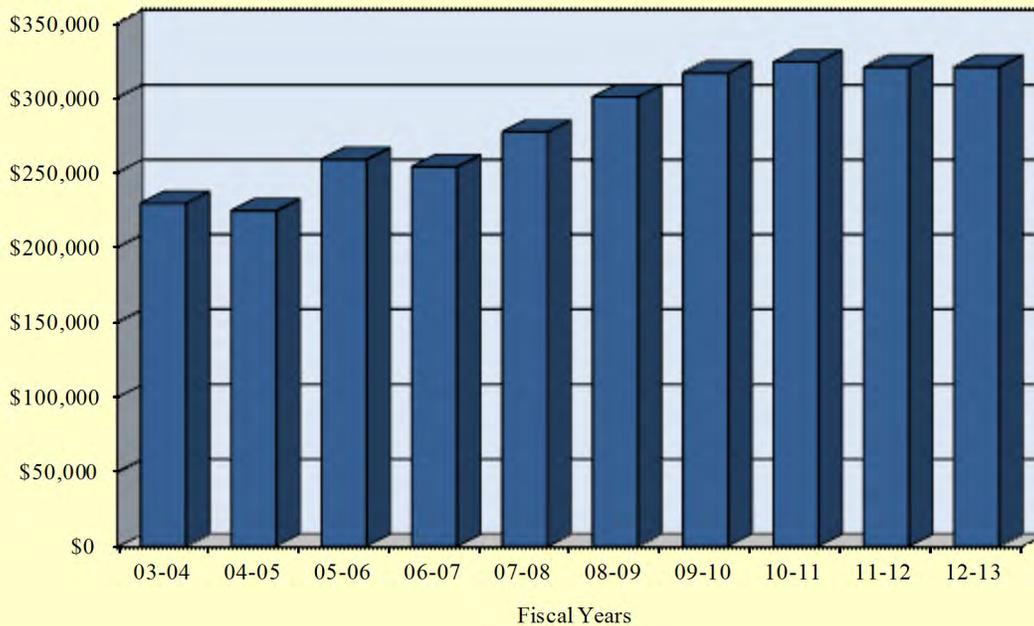
## Parks and Recreation Department

Athletic Programs Division

Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
Personnel	\$100,443	\$123,731	\$108,331	\$107,136	\$107,136
Operations	182,799	192,496	215,191	212,864	212,864
Capital equipment					
<b>Total expenditures and expenses</b>	283,242	316,227	323,522	320,000	320,000
Actual/Budgeted increase in net assets	16,886				
<b>Totals</b>	<b>\$300,128</b>	<b>\$316,227</b>	<b>\$323,522</b>	<b>\$320,000</b>	<b>\$320,000</b>

### Ten Year Comparison of Expenses



# Non-departmental

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## Expenditures Budget

2012 – 2013

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### Divisions

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

### Description

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

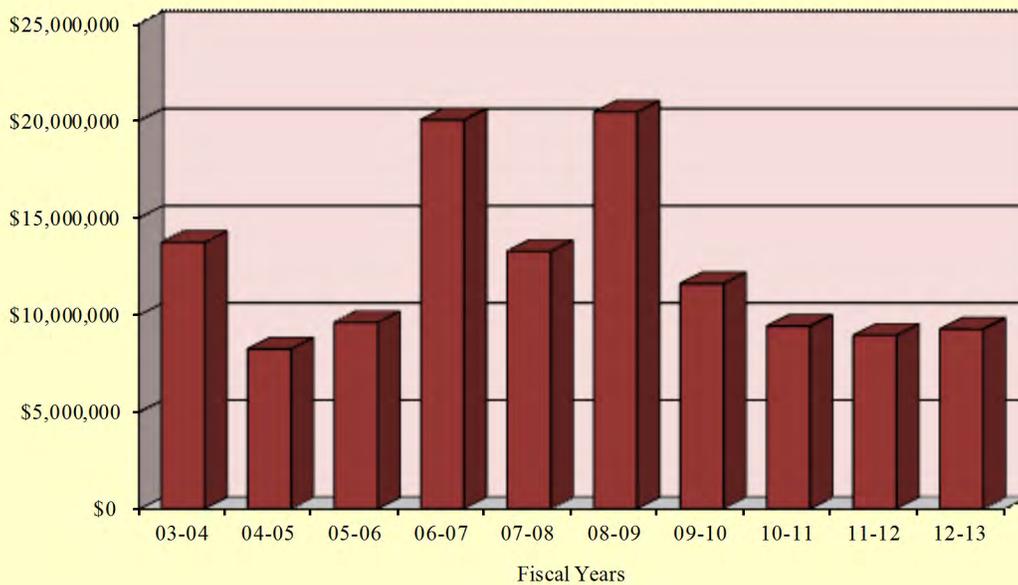
### Non-departmental

Summary

Expenditure Budget

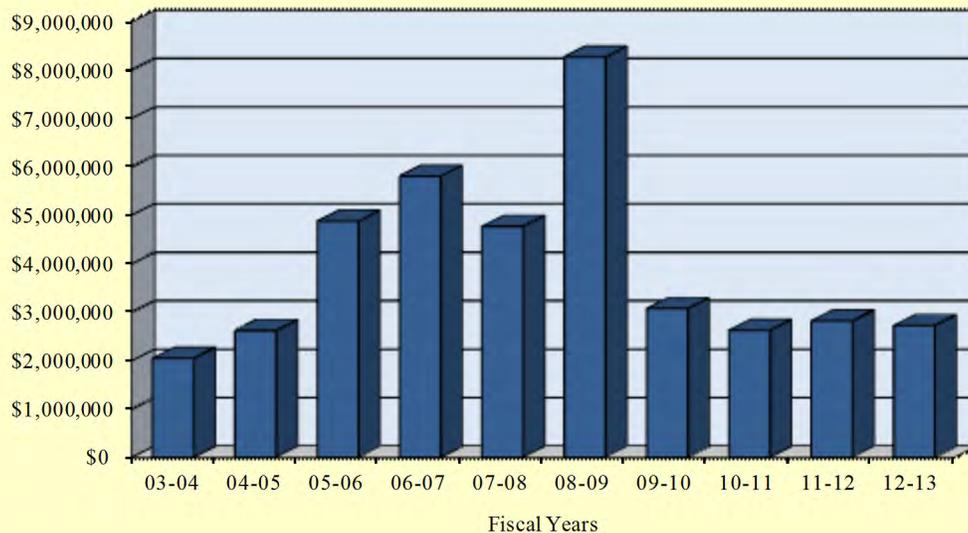
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
Personnel					\$20,039
Operations					
Capital equipment					
Capital projects	\$4,701,647	\$4,997,882	\$2,662,808	\$2,275,000	2,399,000
Debt service	1,477,661	883,417	421,100	415,850	418,975
UTOPIA pledge payments		1,114,252	1,559,250	2,104,508	2,146,598
Transfers	9,493,454	1,418,549	4,046,653	3,961,226	3,746,733
<b>Total expenditures</b>	<b>15,672,762</b>	<b>8,414,100</b>	<b>8,689,811</b>	<b>8,756,584</b>	<b>8,731,345</b>
Actual/Budgeted increase in fund balance	4,760,897	3,178,370	721,595	188,630	522,735
<b>Totals</b>	<b>\$20,433,659</b>	<b>\$11,592,470</b>	<b>\$9,411,406</b>	<b>\$8,945,214</b>	<b>\$9,254,080</b>

### Ten Year Comparison of Expenditures

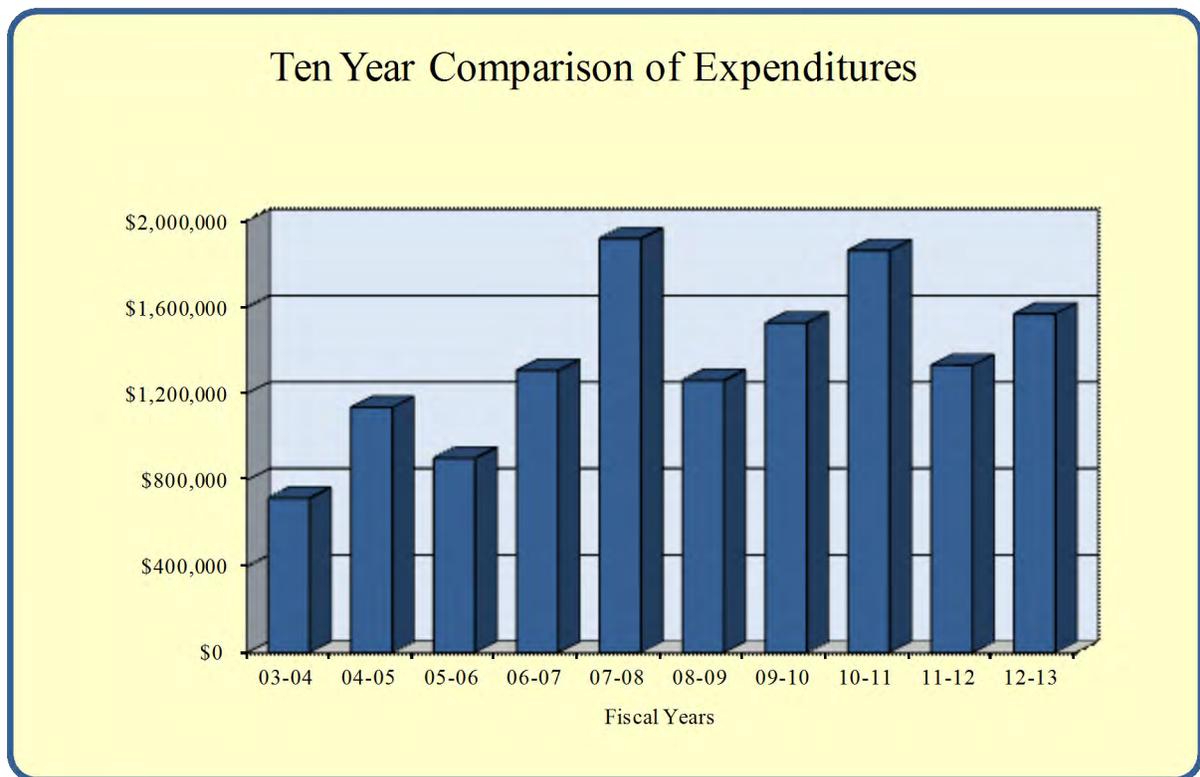


<b>Non-departmental</b> General Fund Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
Personnel					\$20,039
Operations					
Capital equipment					
Debt service					
Transfers	\$8,261,354	\$502,849	\$2,322,653	\$2,819,356	2,701,391
<b>Total expenditures</b>	<b>8,261,354</b>	<b>502,849</b>	<b>2,322,653</b>	<b>2,819,356</b>	<b>2,721,430</b>
Actual/Budgeted increase in fund balance		2,568,125	303,307		
<b>Totals</b>	<b>\$8,261,354</b>	<b>\$3,070,974</b>	<b>\$2,625,960</b>	<b>\$2,819,356</b>	<b>\$2,721,430</b>

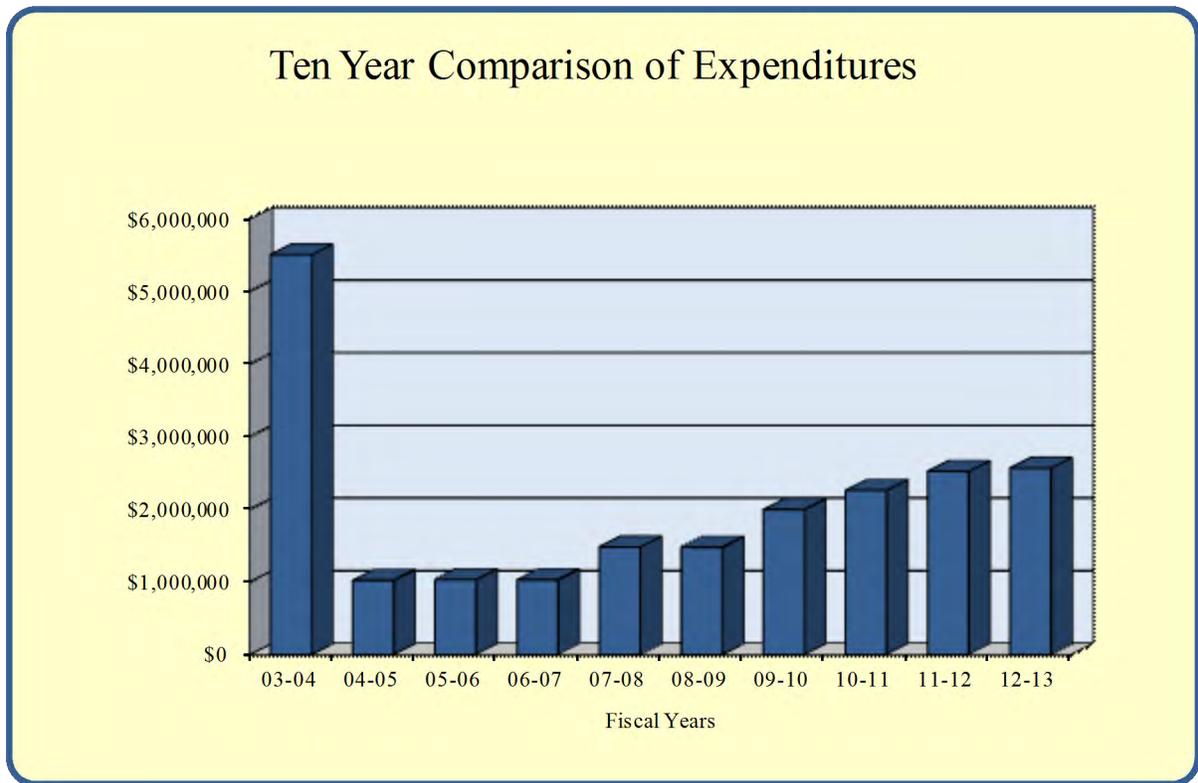
### Ten Year Comparison of Expenditures



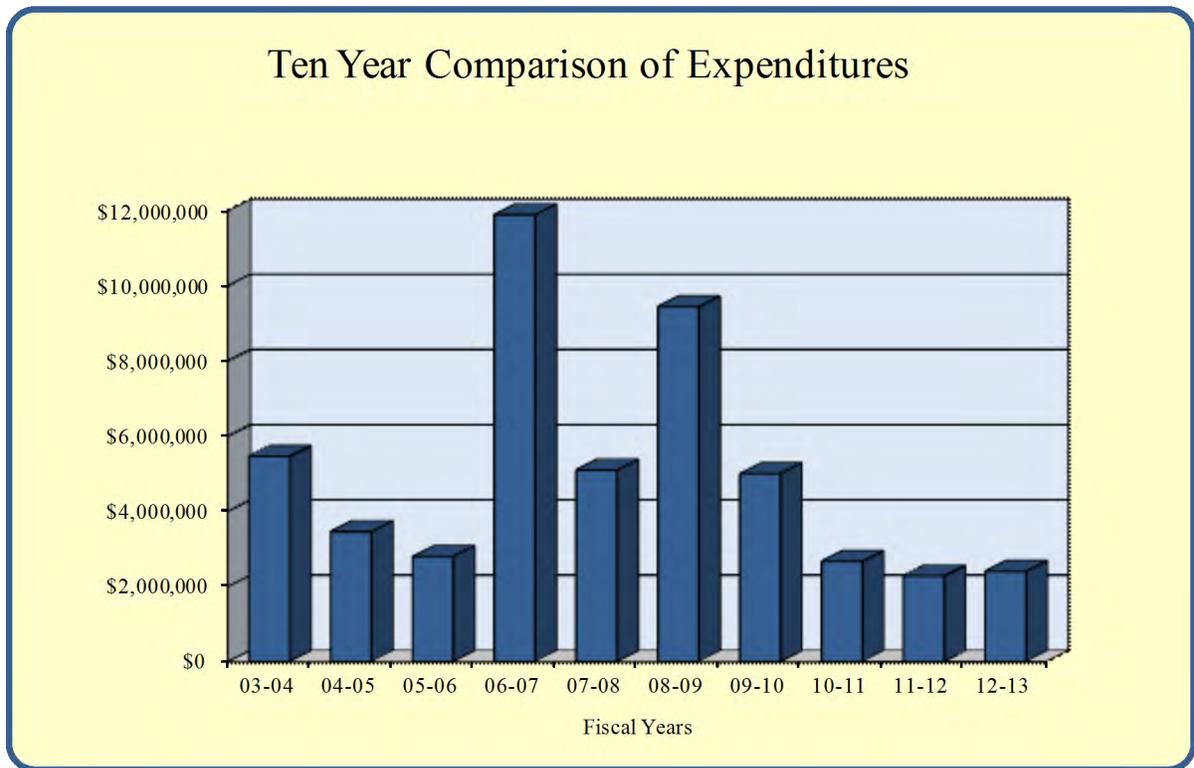
<b>Non-departmental</b> Impact Fee Fund Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
Personnel					
Operations					
Capital equipment					
Debt service					
Transfers	\$1,232,100	\$915,700	\$1,724,000	\$1,141,870	\$1,045,342
<b>Total expenditures</b>	1,232,100	915,700	1,724,000	1,141,870	1,045,342
Actual/Budgeted increase in fund balance	27,763	610,245	137,347	188,630	522,735
<b>Totals</b>	<b>\$1,259,863</b>	<b>\$1,525,945</b>	<b>\$1,861,347</b>	<b>\$1,330,500</b>	<b>\$1,568,077</b>

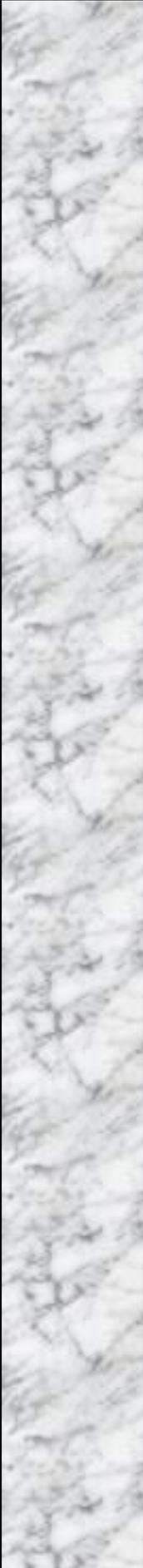


<b>Non-departmental</b> Debt Service Fund Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
Personnel					
Operations					
Capital equipment					
Debt service	\$1,477,661	\$883,417	\$421,100	\$415,850	\$418,975
UTOPIA pledge payments		1,114,252	1,559,250	2,104,508	2,146,598
<b>Total expenditures</b>	<b>1,477,661</b>	<b>1,997,669</b>	<b>1,980,350</b>	<b>2,520,358</b>	<b>2,565,573</b>
Actual/Budgeted increase in fund balance			280,941		
<b>Totals</b>	<b>\$1,477,661</b>	<b>\$1,997,669</b>	<b>\$2,261,291</b>	<b>\$2,520,358</b>	<b>\$2,565,573</b>



<b>Non-departmental</b> Capital Projects Fund Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Personnel</b>					
<b>Operations</b>					
<b>Capital projects</b>	\$4,701,647	\$4,997,882	\$2,662,808	\$2,275,000	\$2,399,000
<b>Debt service</b>					
<b>Transfers</b>					
<b>Total expenditures</b>	4,701,647	4,997,882	2,662,808	2,275,000	2,399,000
<b>Actual/Budgeted increase in fund balance</b>	4,733,134				
<b>Totals</b>	\$9,434,781	\$4,997,882	\$2,662,808	\$2,275,000	\$2,399,000





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# Layton City Corporation

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## Section VI

Enterprise Funds  
GAAP Basis Schedules

## Water Fund

### Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2011-12	Current Year Estimate 2011-12	Proposed Budget 2012-13
	2008-09	2009-10	2010-11			
Revenues:						
Water sales	\$5,257,832	\$4,807,712	\$5,187,376	\$5,250,000	\$5,100,000	\$5,623,845
Turn off fees	52,680	52,946	54,414	60,000	57,700	58,000
Meter sales	69,250	39,760	40,980	35,000	40,000	40,000
Bad debts recovered	1,776	3,263	3,620	2,000	3,000	2,000
Bad debt write-off	(35,319)	(27,792)	(37,376)			
Late fees	97,826	99,680	104,160	105,000	106,000	108,000
Sundry	2,837	4,109	8,822	2,000	2,000	2,000
Total revenues	5,446,882	4,979,678	5,361,996	5,454,000	5,308,700	5,833,845
Expenses:						
Personnel	995,899	990,991	1,017,811	968,950	968,950	991,081
Operations	3,496,104	3,036,293	2,785,832	2,760,917	2,761,765	2,882,988
Depreciation	783,697	818,325	844,181	785,000	785,000	785,000
Total operating expenses	5,275,700	4,845,609	4,647,824	4,514,867	4,515,715	4,659,069
Operating income	171,182	134,069	714,172	939,133	792,985	1,174,776
Nonoperating revenues (expenses):						
Interest income	35,176	15,153	9,485	8,000	13,000	11,000
Water connection fees	63,944	18,529	46,702	20,000	5,000	10,000
Water impact fees	132,070	221,400	124,500	140,000	166,000	166,000
Exaction fees	4,497		6,314		4,714	
Gain on sale of capital assets	1,362	630				
Developer payments		174,050				
Interest expense and agents fees	(59,371)	(51,896)	(42,242)	(30,815)	(30,815)	(20,303)
Income	348,860	511,935	858,931	1,076,318	950,884	1,341,473
Transfers and contributions:						
Transfers in						
Transfers out	(564,500)					
Transfers out for taxes in lieu	(76,676)	(69,020)	(76,206)	(81,733)	(81,733)	(91,253)
Contributed water lines and water stock	1,573,159	1,267,691	782,211			
Changes in net assets	\$1,280,843	\$1,710,606	\$1,564,936	\$994,585	\$869,151	\$1,250,220

### Reconciliation to Cash

Changes in net assets	\$1,280,843	\$1,710,606	\$1,564,936	\$994,585	\$869,151	\$1,250,220
Add depreciation	783,697	818,325	844,181	785,000	785,000	785,000
Capital projects and equipment	(384,846)	(1,376,157)	(553,841)	(1,229,600)	(1,229,600)	(2,540,750)
Less contributed capital	(1,573,159)	(1,267,691)	(782,211)			
Debt service principal	(405,000)	(310,000)	(325,000)	(335,000)	(335,000)	(345,000)
Net changes to assets and liabilities	822,983	183,810	(61,955)			
Cash and equivalents at beginning of year	1,112,807	1,637,325	1,396,218	2,082,328	2,082,328	2,171,879
Cash and equivalents at end of year	1,637,325	1,396,218	2,082,328	2,297,313	2,171,879	1,321,349
Less cash for carryover projects	(958,493)	(242,190)				
Available cash and equivalents	\$678,832	\$1,154,028	\$2,082,328	\$2,297,313	\$2,171,879	\$1,321,349

### Reconciliation to Non GAAP Basis

Total operating expenses	\$5,275,700	\$4,845,609	\$4,647,824	\$4,514,867	\$4,515,715	\$4,659,069
Capital projects and equipment	384,846	1,376,157	553,841	1,229,600	1,229,600	2,540,750
Bad debt write-off	35,319	27,792	27,792			
Debt principal	405,000	310,000	325,000	335,000	335,000	345,000
Interest expense	59,371	51,896	42,242	30,815	30,815	20,303
Transfers out for taxes in lieu	76,676	69,020	76,206	81,733	81,733	91,253
Transfers out	564,500					
Depreciation	(783,697)	(818,325)	(844,181)	(785,000)	(785,000)	(785,000)
Actual/Budgeted increase in net assets				214,985	89,551	
Total expenses and increase in net assets, non GAAP basis	\$6,017,715	\$5,862,149	\$4,828,724	\$5,622,000	\$5,497,414	\$6,871,375

## Storm Sewer Fund

### Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2011-12	Current Year Estimate 2011-12	Proposed Budget 2012-13
	2008-09	2009-10	2010-11			
Revenues:						
Storm sewer fees	\$2,133,741	\$2,156,315	\$2,171,713	\$2,180,000	\$2,196,000	\$2,210,000
Sundry	1,075	128,540	18,880			
Total revenues	2,134,816	2,284,855	2,190,593	2,180,000	2,196,000	2,210,000
Expenses:						
Personnel	442,672	451,046	464,008	464,535	464,535	476,210
Operations	530,412	608,341	531,945	562,457	563,257	565,420
Depreciation	750,196	802,354	861,791	750,000	750,000	750,000
Total operating expenses	1,723,280	1,861,741	1,857,744	1,776,992	1,777,792	1,791,630
Operating income	411,536	423,114	332,849	403,008	418,208	418,370
Nonoperating revenues:						
Interest	22,934	8,609	9,504	9,900	12,900	10,200
Developer payments		398,057				
Impact fees east area	3,036	194,299	293,153	181,284	20,000	208,900
Impact fees central area	117,448	35,236	17,345	69,112	50,000	15,850
Impact fees west area	97,555	87,799	6,740	25,000	25,000	
Income	652,509	1,147,114	659,591	688,304	526,108	653,320
Transfers and contributions:						
Transfers in	70,000					
Transfers out for taxes in lieu	(70,218)	(65,029)	(73,777)	(82,233)	(82,233)	(92,103)
Transfer out				(300,000)	(300,000)	
Contributed storm sewer lines	1,765,136	1,288,923	1,250,947			
Changes in net assets	\$2,417,427	\$2,371,008	\$1,836,761	\$306,071	\$143,875	\$561,217

### Reconciliation to Cash

Changes in net assets	\$2,417,427	\$2,371,008	\$1,836,761	\$306,071	\$143,875	\$561,217
Add depreciation	750,196	802,354	861,791	750,000	750,000	750,000
Capital projects and equipment	(884,677)	(1,395,019)	(886,369)	(1,450,600)	(1,457,075)	(479,950)
Less capital contributions	(1,765,136)	(1,288,923)	(1,250,947)			
Net changes to assets and liabilities	196,016	(423,991)	36,926			
Cash and equivalents at beginning of year	835,366	1,549,192	1,614,621	2,212,783	2,212,783	1,649,583
Cash and equivalents at end of year	1,549,192	1,614,621	2,212,783	1,818,254	1,649,583	2,480,850
Less cash for carryover projects	(1,475,325)	(401,876)				
Available cash and equivalents	\$73,867	\$1,212,745	\$2,212,783	\$1,818,254	\$1,649,583	\$2,480,850

### Reconciliation to Non GAAP Basis

Total operating expenses	\$1,723,280	\$1,861,741	\$1,857,744	\$1,776,992	\$1,777,792	\$1,791,630
Capital projects and equipment	884,677	1,395,020	886,369	1,450,600	1,457,075	479,950
Transfer fee in lieu	70,218	65,029	73,777	82,233	82,233	92,103
Transfer to other funds				300,000	300,000	
Depreciation	(750,196)	(802,354)	(861,791)	(750,000)	(750,000)	(750,000)
Actual/Budgeted increase in net assets	517,810	551,443	683,262	9,412		831,267
Total expenses and increase in net assets, non GAAP basis	\$2,445,789	\$3,070,879	\$2,639,361	\$2,869,237	\$2,867,100	\$2,444,950

# Sewer Fund

## Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2011-12	Current Year Estimate 2011-12	Proposed Budget 2012-13
	2008-09	2009-10	2010-11			
Revenues:						
Sewer fees	\$3,414,317	\$4,059,639	\$4,205,024	\$4,408,000	\$4,586,000	\$4,989,094
Sundry	2,380	10,269	3,080	2,000	2,000	2,000
Total revenues	3,416,697	4,069,908	4,208,104	4,410,000	4,588,000	4,991,094
Expenses:						
Personnel	913,544	943,554	950,900	945,940	945,940	966,907
Operations	2,329,344	2,490,946	2,872,436	2,946,170	3,082,119	3,389,147
Depreciation	383,021	420,932	417,779	385,000	385,000	385,000
Total operating expenses	3,625,909	3,855,432	4,241,115	4,277,110	4,413,059	4,741,054
Operating income (loss)	(209,212)	214,476	(33,011)	132,890	174,941	250,040
Nonoperating revenues:						
Interest income	29,765	10,174	6,709	8,000	7,500	8,000
Sewer connection fees	6,145	9,406	17,011	9,000		5,000
Income (loss)	(173,302)	234,056	(9,291)	149,890	182,441	263,040
Transfers and contributions:						
Transfers out for taxes in lieu	(25,746)	(24,857)	(29,195)	(32,307)	(32,307)	(36,250)
Contributed sewer lines	1,488,062	817,964	408,142			
Changes in net assets	\$1,289,014	\$1,027,163	\$369,656	\$117,583	\$150,134	\$226,790

### Reconciliation to Cash

Changes in net assets	\$1,289,014	\$1,027,163	\$369,656	\$117,583	\$150,134	\$226,790
Add depreciation	383,021	420,932	417,779	385,000	385,000	385,000
Capital projects and equipment	(151,197)	(634,826)	(164,909)	(376,500)	(376,500)	(674,250)
Less contributed capital	(1,488,062)	(817,964)	(408,142)			
Loan repaid by water fund	100,000					
Net changes to assets and liabilities	(27,226)	88,284	(409,355)			
Cash and equivalents at beginning of year	1,261,500	1,367,050	1,450,639	1,255,668	1,255,668	1,414,302
Cash and equivalents at end of year	1,367,050	1,450,639	1,255,668	1,381,751	1,414,302	1,351,842
Less cash for carryover projects						
Available cash and equivalents	\$1,367,050	\$1,450,639	\$1,255,668	\$1,381,751	\$1,414,302	\$1,351,842

### Reconciliation to Non GAAP Basis

Total operating expenses	\$3,625,909	\$3,855,432	\$4,241,115	\$4,277,110	\$4,413,059	\$4,741,054
Capital projects and equipment	151,197	634,826	164,909	376,500	376,500	674,250
Transfers out	25,746	24,857	29,195	32,307	32,307	36,250
Depreciation	(383,021)	(420,932)	(417,779)	(385,000)	(385,000)	(385,000)
Actual/Budgeted increase in net assets	32,776		214,386	126,083	158,634	
Total expenses and increase in net assets, non GAAP basis	\$3,452,607	\$4,094,183	\$4,231,826	\$4,427,000	\$4,595,500	\$5,066,554

## Refuse Fund

### Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2011-12	Current Year Estimate 2011-12	Proposed Budget 2012-13
	2008-09	2009-10	2010-11			
Revenues:						
Service fees	\$2,603,285	\$2,508,811	\$2,530,248	\$2,567,517	\$2,562,292	\$2,737,650
Total revenues	2,603,285	2,508,811	2,530,248	2,567,517	2,562,292	2,737,650
Expenses:						
Personnel	60,000	67,408	68,684	69,902	69,902	71,526
Operations	2,439,669	2,529,686	2,554,283	2,636,736	2,614,998	2,626,986
Total operating expenses	2,499,669	2,597,094	2,622,967	2,706,638	2,684,900	2,698,512
Operating income (loss)	103,616	(88,283)	(92,719)	(139,121)	(122,608)	39,138
Non operating revenues:						
Interest income	11,958	4,793	2,135			
Changes in net assets	\$115,574	(\$83,490)	(\$90,584)	(\$139,121)	(\$122,608)	\$39,138

### Reconciliation to Cash

Changes in net assets	\$115,574	(\$83,490)	(\$90,584)	(\$139,121)	(\$122,608)	\$39,138
Net changes to assets and liabilities	(638)	23,761	863			
Cash balance at beginning of year	399,323	514,259	454,530	363,061	364,809	242,201
Cash balance at end of year	\$514,259	\$454,530	\$364,809	\$223,940	\$242,201	\$281,339

### Reconciliation to Non GAAP Basis

Total operating expenses	\$2,499,669	\$2,597,094	\$2,622,967	\$2,706,638	\$2,684,900	\$2,698,512
Actual/Budgeted increase in net assets	115,574					39,138
Total expenses and increase in net assets, non GAAP basis	\$2,615,243	\$2,597,094	\$2,622,967	\$2,706,638	\$2,684,900	\$2,737,650

## Swimming Pool Fund

### Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2011-12	Current Year Estimate 2011-12	Proposed Budget 2012-13
	2008-09	2009-10	2010-11			
<b>Revenues:</b>						
Admissions	\$222,075	\$222,865	\$225,994	\$216,000	\$232,500	\$225,000
Locker fees	2,436	1,384	883	900	600	600
Lessons	71,717	79,883	77,037	75,000	80,000	76,000
Raft rentals	45,724	42,363	44,661	39,000	48,000	44,000
Racket ball admissions	13,740	13,325	12,586	12,000	12,500	12,500
Concessions gross profit	8,361	7,138	10,650	8,500	8,500	8,500
Group reservations	30,646	30,997	30,750	32,000	25,000	25,000
Sales tax	(19,536)	(14,302)	(18,964)	(15,000)	(20,000)	(19,500)
Office rental income	18,790	18,790	18,790	18,790	18,790	18,790
Gym and pool trade	40,774	26,565	26,565	26,565	26,565	26,565
Sundry	(50)	27	(72)		122	
<b>Total revenues</b>	<b>434,677</b>	<b>429,035</b>	<b>428,880</b>	<b>413,755</b>	<b>432,577</b>	<b>417,455</b>
<b>Expenses:</b>						
Personnel	500,755	528,340	521,676	551,635	551,635	555,258
Operations	432,501	324,745	321,040	323,756	331,371	324,959
Depreciation	55,120	59,292	65,678	60,000	60,000	60,000
<b>Total operating expenses</b>	<b>988,376</b>	<b>912,377</b>	<b>908,394</b>	<b>935,391</b>	<b>943,006</b>	<b>940,217</b>
Operating loss	(553,699)	(483,342)	(479,514)	(521,636)	(510,429)	(522,762)
<b>Non operating income:</b>						
Contributed capital						
Loss	(553,699)	(483,342)	(479,514)	(521,636)	(510,429)	(522,762)
<b>Transfers:</b>						
Transfers in	525,199	478,724	468,413	481,636	481,636	475,762
<b>Change in net assets</b>	<b>(\$28,500)</b>	<b>(\$4,618)</b>	<b>(\$11,101)</b>	<b>(\$40,000)</b>	<b>(\$28,793)</b>	<b>(\$47,000)</b>

### Reconciliation to Cash

Change in net assets	(\$28,500)	(\$4,618)	(\$11,101)	(\$40,000)	(\$28,793)	(\$47,000)
Add depreciation	55,120	59,292	65,678	60,000	60,000	60,000
Capital projects and equipment	(42,896)	(42,758)		(20,000)	(20,000)	(13,000)
<b>Net changes to assets and liabilities</b>	<b>(88,071)</b>	<b>6,481</b>	<b>(6,856)</b>			
Cash and equivalents at beginning of year	358,256	253,909	272,306	320,027	320,027	320,027
<b>Cash and equivalents at end of year</b>	<b>\$253,909</b>	<b>\$272,306</b>	<b>\$320,027</b>	<b>\$320,027</b>	<b>\$331,234</b>	<b>\$320,027</b>

### Reconciliation to Non GAAP Basis

Total operating expenses	\$988,376	\$912,377	\$908,394	\$935,391	\$943,006	\$940,217
Capital projects and equipment	42,896	42,758		20,000	20,000	13,000
Depreciation	(55,120)	(59,292)	(65,678)	(60,000)	(60,000)	(60,000)
<b>Actual/Budgeted increase in net assets</b>		<b>11,916</b>	<b>54,578</b>			
<b>Total expenses and increase in net assets, non GAAP basis</b>	<b>\$976,152</b>	<b>\$907,759</b>	<b>\$897,294</b>	<b>\$895,391</b>	<b>\$903,006</b>	<b>\$893,217</b>

## Athletic Programs Fund

### Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2011-12	Current Year Estimate 2011-12	Proposed Budget 2012-13
	2008-09	2009-10	2010-11			
Revenues:						
Athletic program fees	\$300,128	\$314,792	\$317,845	\$320,000	\$320,000	\$320,000
Total revenues	300,128	314,792	317,845	320,000	320,000	320,000
Expenses:						
Personnel	100,443	123,731	108,331	107,136	107,136	107,136
Operations	182,799	192,496	215,191	212,864	212,864	212,864
Depreciation						
Total operating expenses	283,242	316,227	323,522	320,000	320,000	320,000
Changes in net assets	\$16,886	(\$1,435)	(\$5,677)			

### Reconciliation to Cash

Changes in net assets	\$16,886	(\$1,435)	(\$5,677)			
Depreciation						
Net changes to assets and liabilities	296	15,991	(11,363)			
Cash and equivalents at beginning of year	50,253	67,435	81,991	\$64,951	\$64,951	\$64,951
Cash and equivalents at end of year	\$67,435	\$81,991	\$64,951	\$64,951	\$64,951	\$64,951

### Reconciliation to Non GAAP Basis

Total operating expenses	\$283,242	\$316,227	\$323,522	\$320,000	\$320,000	\$320,000
Depreciation						
Actual/Budgeted increase in net assets	16,886					
Total expenses and increase in net assets, non GAAP basis	\$300,128	\$316,227	\$323,522	\$320,000	\$320,000	\$320,000

# Emergency Medical Services Fund

## Revenues and Expenses - GAAP Basis

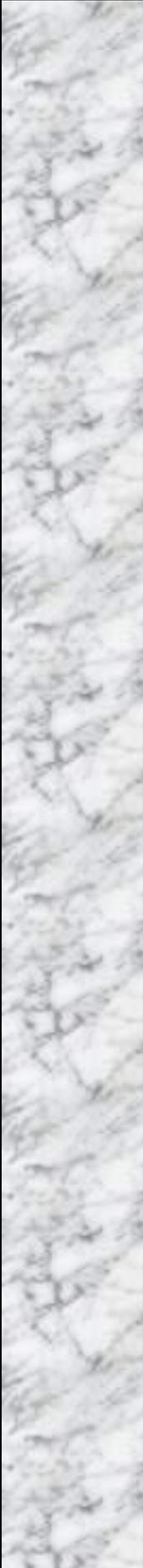
	Prior Years Actual Revenues & Expenses			Approved Budget 2011-12	Current Year Estimate 2011-12	Proposed Budget 2012-13
	2008-09	2009-10	2010-11			
<b>Revenues:</b>						
EMS grants	\$14,460		\$11,851			
Paramedic fees - county	20,967	\$18,092	18,480	\$19,000	\$16,000	\$16,000
Paramedic fees - city	285,702	284,700	274,141	280,000	284,238	285,000
Transportation fees	2,297,559	2,298,672	2,640,010	2,500,000	2,877,000	2,800,000
Supply fees	206,672	209,464	183,050	180,000	219,000	219,000
Medicaid allowance	(828,919)	(885,235)	(1,219,875)	(1,150,000)	(1,393,000)	(1,400,000)
Bad debt recovered	46,585	46,652	47,631	55,000	54,000	54,000
Bad debt write-off	(504,225)	(544,421)	(398,737)	(250,000)	(386,000)	(385,000)
Sundry	4,425	4,029	450		450	
<b>Total revenues</b>	<b>1,543,226</b>	<b>1,431,953</b>	<b>1,557,001</b>	<b>1,634,000</b>	<b>1,671,688</b>	<b>1,589,000</b>
<b>Expenses:</b>						
Personnel	1,505,507	1,815,229	1,745,552	1,890,465	1,890,465	1,933,520
Operations	313,508	300,879	300,759	270,826	293,956	291,842
Depreciation	77,254	77,866	102,357	77,254	77,254	77,254
<b>Total operating expenses</b>	<b>1,896,269</b>	<b>2,193,974</b>	<b>2,148,668</b>	<b>2,238,545</b>	<b>2,261,675</b>	<b>2,302,616</b>
Operating (loss)	(353,043)	(762,021)	(591,667)	(604,545)	(589,987)	(713,616)
<b>Nonoperating revenues:</b>						
Interest income	9,455	4,410	2,105	2,000	670	800
Gain on sale of fixed assets	2,050		10,000			
<b>Transfers and contributions:</b>						
Transfers out	(200,000)					
Davis County contribution	582,300	601,950	618,850	630,000	625,000	630,000
<b>Change in net assets</b>	<b>\$40,762</b>	<b>(\$155,661)</b>	<b>\$39,288</b>	<b>\$27,455</b>	<b>\$35,683</b>	<b>(\$82,816)</b>

### Reconciliation to Cash

Change in net assets	\$40,762	(\$155,661)	\$39,288	\$27,455	\$35,683	(\$82,816)
Add depreciation	77,254	77,866	102,357	77,254	77,254	77,254
Capital projects and equipment	(22,810)	(165,984)	(150,200)	(140,855)	(140,855)	(145,000)
Net change in assets and liabilities	81,697	72,418	(19,449)			
Cash and equivalents at beginning of year	366,073	542,976	371,615	343,611	343,611	315,693
Cash and equivalents at end of year	\$542,976	\$371,615	\$343,611	\$307,465	\$315,693	\$165,131

### Reconciliation to Non GAAP Basis

Total operating expense	\$1,896,269	\$2,193,974	\$2,148,668	\$2,238,545	\$2,261,675	\$2,302,616
Capital projects and equipment	22,810	165,984	150,200	140,855	140,855	145,000
Bad debt write-off	504,226	544,421	398,737	250,000	386,000	385,000
Transfers out	200,000					
Depreciation	(77,254)	(77,866)	(102,357)	(77,254)	(77,254)	(77,254)
Actual/Budgeted increase in net assets	95,205					
Total expenses and increase in net assets, non GAAP basis	\$2,641,256	\$2,826,513	\$2,595,248	\$2,552,146	\$2,711,276	\$2,755,362



# Layton City Corporation

## Section VII

Capital Projects  
And Miscellaneous

## Capital Improvement Plan Summary 2012/2013

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
<b>Police Department</b>						
<b>Support Services Division</b>						
Automated fingerprinting information system	\$64,000	\$64,000				
<b>Fire Department:</b>						
<b>Fire Division</b>						
Training facility	1,100,000		1,100,000			
<b>Public Works Department:</b>						
<b>Streets Division</b>						
Repair/replace sidewalk curb and gutter	50,000	50,000				
Trucks (2) 10 wheel	300,000	300,000				
Traffic signal upgrades	125,000	57,000		68,000		
Country Oaks Drive, connection to US 89	28,000			28,000		
Cottonwood Drive (1525 North), from Kayscreek to 3800 East	282,000			282,000		
Developer reimbursements, impact fees	150,000		150,000			
<b>Public Works Department:</b>						
<b>Street Lighting Division</b>						
Lighting	100,000	100,000				
<b>Parks and Recreation Department:</b>						
<b>Parks Division</b>						
Splash pad additional funding	155,000	155,000				
<b>Total Governmental Funds</b>	<b>\$2,354,000</b>	<b>\$726,000</b>	<b>\$1,250,000</b>	<b>\$378,000</b>		

Enterprise Fund Projects Project Description	Current Year Projects Total	Funding Sources				
		General Fund	Special Revenue Funds	Enterprise Funds		
				Revenues	Impact Fees	
<b>Pool Fund:</b>						
Replace roof on pool filter/equipment room	\$45,000	\$45,000				
Total Pool Fund	\$45,000	\$45,000				
<b>EMS Fund:</b>						
Ambulance remount with supplies and equipment	\$145,000			\$145,000		
Total EMS Fund	\$145,000			\$145,000		
<b>Water Fund:</b>						
East Layton tank, replace with 2 million gallon tank	\$1,400,000			\$1,234,000	\$166,000	
Cottonwood Drive (1525 N)	30,000			30,000		
Total Water Fund	\$1,430,000			\$1,264,000	\$166,000	
<b>Sewer Fund:</b>						
Oak Lane line replacement	\$250,000			\$250,000		
Sundry repairs, slip line	150,000			150,000		
Line replacement East Gentile	100,000			100,000		
Colonial Avenue (700 E), 200 North to Gentile	150,000			150,000		
Total Sewer Fund	\$650,000			\$650,000		
<b>Storm Sewer Fund:</b>						
<b>Storm Sewer Fund - East Area:</b>						
Miscellaneous storm drain repairs	\$100,000			\$100,000		
Cottonwood Drive (1525 N)	115,000				\$115,000	
Greyhawk detention pond	112,200			112,200		
<b>Storm Sewer Fund:</b>						
<b>Storm Sewer Fund - West Area:</b>						
Miscellaneous storm drain repairs	50,000			50,000		
Developer reimbursements	50,000				50,000	
Total Storm Sewer Fund	\$427,200			\$262,200	\$165,000	
Total Enterprise Funds	\$2,697,200	\$45,000		\$2,321,200	\$331,000	

<b>All Funds Total</b>	<b>\$5,051,200</b>	<b>\$771,000</b>	<b>\$1,250,000</b>	<b>\$378,000</b>	<b>\$2,321,200</b>	<b>\$331,000</b>
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## Contributions to Outside Agencies

Miss Layton Pageant	\$1,200
Davis 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
	\$66,100
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.

## 2012-2013 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.