

Layton City Corporation



Fiscal Year Budget 2013—2014

Layton City Corporation

Layton, Utah

Adopted Budget

Fiscal Year 2013 – 2014

**Prepared by:
Finance Department**

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• **Council Members** •
Michael J. Bouwhuis
Joyce F. Brown
Barry T. Flitton
Jory Francis
Scott Freitag

June 20, 2013

City Manager's Budget Message

To: Members of the Layton City Governing Body

Transmitted herewith is the proposed budget for fiscal year 2013-2014. The schedules and information contained herein represent the estimated revenues and expenditures for the year.

Ordinance 13-19 has been prepared to adopt the proposed budget and set the property tax rate equal to the certified tax rate or 0.002046, as determined by the Davis County Clerk/Auditor and the Utah State Tax Commission.

The City continues to regain the revenue lost during the economic downturn. Revenues for all funds, excluding transfers and budgeted uses of fund balance, are \$53,174,379. This is an increase of \$1,693,958 or 3.3%. Projects and one-time expenditures have been reviewed carefully. Those approved have been deemed necessary for the City to maintain its current level of service to the community. Revenues for development impact fees, building permits and utility fees are projected to return to a normal level after above average levels in FY13.

The proposed budget does not include a property tax increase. It does include the establishment of a street lighting enterprise fund and a new street lighting utility fee. For single-family residential utility customers, the proposed fee is \$2.00 per month. For multi-family residential utility customers, the proposed fee is \$1.00 per month per unit. For non-residential utility customers the proposed fee is \$2.00 per equivalent residential unit (ERU). The City proposes to purchase the street lighting system from the current provider and use the above mentioned fee to maintain, operate, expand and improve the system. The North Davis Sewer district is proposing a cost increase of \$1.50 per residential connection. This cost is proposed to be passed on to Layton City sanitary sewer fund customers. There are also increases in these areas for non-residential users which are included in the proposed changes to the consolidated fee schedule.

Expenditures for all funds, excluding transfers to other funds, budgeted fund balance and budgeted net assets, are \$56,104,823. This is an increase of \$2,082,635 or 3.9%. In addition to current period revenues, \$3,288,666 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 \$25,194,202. This is a decrease of \$11,654 or 0.04%.



Personnel positions will be increased by 3 positions, two of which will be in the new street lighting utility fund.

Thanks to the Mayor and Council who work closely with Staff in arriving at financially responsible solutions. I recommend the proposed budget for adoption.

Respectfully,



Alex R. Jensen
City Manager



ORDINANCE 13-19

ADOPTING THE BUDGET AND PROPERTY TAX RATE FOR LAYTON CITY FOR FISCAL YEAR JULY 1, 2013, THROUGH JUNE 30, 2014; 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 20, 2013, 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 20, 2013, 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 .002046, 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, 2013, 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, 2013, 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.

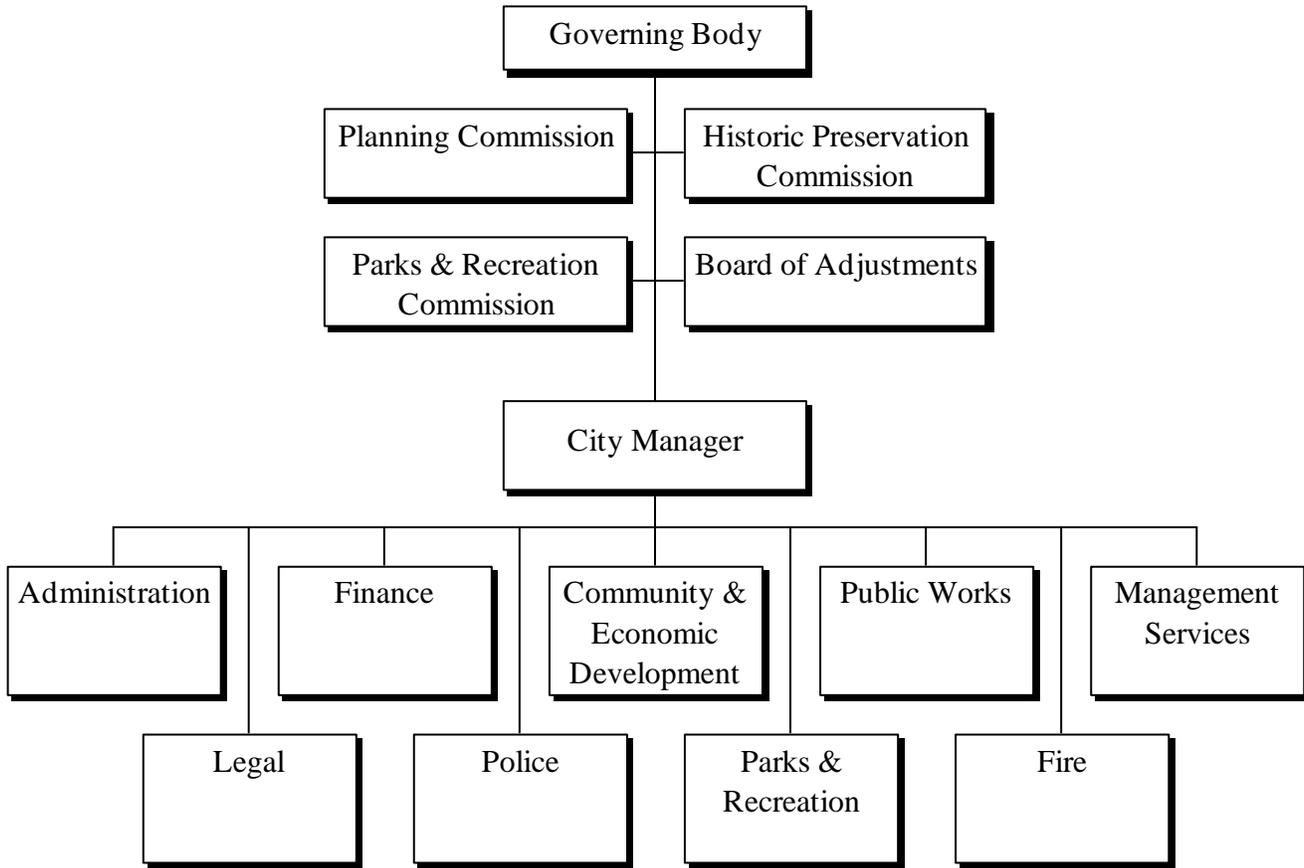
PASSED AND ADOPTED by the City Council of Layton, Utah, this **20th day of June, 2013.**

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 2013-2014. 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	93
VII	Capital projects and miscellaneous	102

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, Street Lighting Division, Swimming Pool Division Telecom Infrastructure Division and Athletic Programs Division are enterprise type funds and use an accrual basis of accounting. However, they are depicted in this section like governmental fund types for summary purposes using the modified accrual basis of accounting. Section VI presents the enterprise funds in a full accrual GAAP basis of accounting.

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

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

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

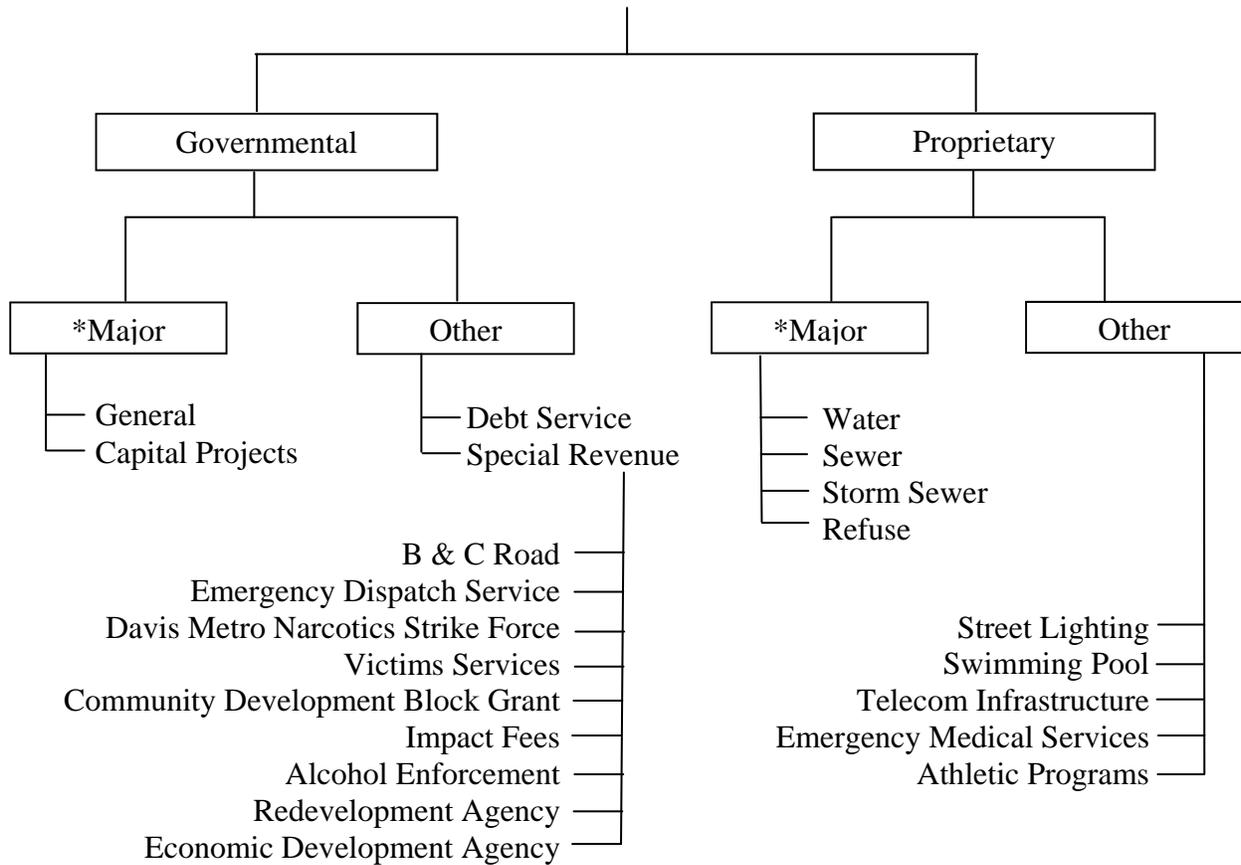


Layton City Corporation

Section I

City Wide Schedules

Layton City Funds



***Major Fund:**

On the following 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	Total
	General	Capital Projects	Governmental Funds	Governmental Funds
Revenues:				
Property tax	\$6,496,532		\$824,000	\$7,320,532
Uniform vehicle fees	525,000			525,000
General sales and use tax	11,585,000			11,585,000
Franchise tax	1,040,000			1,040,000
Telecommunications tax	950,000			950,000
Energy sales and use tax	3,400,000			3,400,000
Transient room tax	150,000			150,000
Permits and licenses	1,200,000			1,200,000
Intergovernmental	165,000		2,719,764	2,884,764
Charges for services	382,500		452,000	834,500
Interest	70,000		8,500	78,500
Fines and forfeitures	275,000			275,000
Miscellaneous	1,102,132		4,000	1,106,132
Impact fees			1,100,000	1,100,000
Subtotal	27,341,164		5,108,264	32,449,428
Transfers from other funds	219,837	\$1,440,000	2,633,706	4,293,543
Appropriation of fund balance/net assets	1,156,215		193,568	1,349,783
Total revenues	\$28,717,216	\$1,440,000	\$7,935,538	\$38,092,754
Expenditures and expenses:				
Personnel	\$20,618,934		\$757,400	\$21,376,334
Operations	3,958,573		1,982,254	5,940,827
Capital equipment	586,695			586,695
Capital projects		\$1,440,000	610,005	2,050,005
Debt service			2,767,341	2,767,341
Contingency	30,000			30,000
Subtotal	25,194,202	1,440,000	6,117,000	32,751,202
Transfers to other funds	3,523,014		1,557,538	5,080,552
Budgeted increase in fund balance/net assets			261,000	261,000
Total expenditures and expenses	\$28,717,216	\$1,440,000	\$7,935,538	\$38,092,754

(1) Schedules on following pages

Major Proprietary Funds				(1) Other Proprietary Funds	Total Proprietary Funds	City Wide Totals
Water	Storm Sewer	Sewer	Refuse			
						\$7,320,532
						525,000
						11,585,000
						1,040,000
						950,000
						3,400,000
						150,000
						1,200,000
				\$630,000	\$630,000	3,514,764
\$5,841,845	\$2,210,000	\$5,486,651	\$2,760,930	3,200,573	19,499,999	20,334,499
11,000	10,200	8,000	1,500	800	31,500	110,000
						275,000
2,000		2,000		99,355	103,355	1,209,487
166,000	220,000				386,000	1,486,000
6,020,845	2,440,200	5,496,651	2,762,430	3,930,728	20,650,854	53,100,282
				1,006,846	1,006,846	5,300,389
1,361,841	370,566	15,156		191,320	1,938,883	3,288,666
\$7,382,686	\$2,810,766	\$5,511,807	\$2,762,430	\$5,128,894	\$23,596,583	\$61,689,337
\$988,370	\$500,420	\$1,007,242	\$68,524	\$2,648,912	\$5,213,468	\$26,589,802
3,052,192	568,093	3,885,165	2,670,781	2,032,762	12,208,993	18,149,820
75,150	10,150	78,150		447,220	610,670	1,197,365
2,812,000	1,640,000	505,000			4,957,000	7,007,005
363,490					363,490	3,130,831
						30,000
7,291,202	2,718,663	5,475,557	2,739,305	5,128,894	23,353,621	56,104,823
91,484	92,103	36,250			219,837	5,300,389
			23,125		23,125	284,125
\$7,382,686	\$2,810,766	\$5,511,807	\$2,762,430	\$5,128,894	\$23,596,583	\$61,689,337

LAYTON CITY CORPORATION

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
OTHER GOVERNMENTAL FUNDS

	Special Revenue			
	B & C Road	Davis Metro		
		Emergency Dispatch Service	Narcotics Strike Force	Victims Services
Revenues:				
Property tax				
Intergovernmental	\$1,901,882		\$440,929	\$44,688
Charges for services		\$452,000		
Impact fees				
Interest		1,500		
Miscellaneous			4,000	
Transfers from other funds				31,638
Appropriation of fund balance		102,085	29,945	
Total revenues	\$1,901,882	\$555,585	\$474,874	\$76,326
Expenditures:				
Personnel	\$86,433	\$349,751	\$136,765	\$71,986
Operations	1,165,449	205,834	338,109	4,340
Capital equipment				
Capital projects				
Debt service				
Transfers to other funds	650,000			
Budgeted increase in fund balance				
Total expenditures	\$1,901,882	\$555,585	\$474,874	\$76,326

Special Revenue					Debt Service	Total Other Governmental Funds
Community Development Block Grant	Impact Fee	Alcohol Enforcement	Redevelopment Agency	Economic Development Agency	Debt Service	
\$253,000		\$79,265	\$324,000	\$500,000		\$824,000
	\$1,100,000					2,719,764
	7,000					452,000
						1,100,000
						8,500
						4,000
					2,602,068	2,633,706
	61,538					193,568
<u>\$253,000</u>	<u>\$1,168,538</u>	<u>\$79,265</u>	<u>\$324,000</u>	<u>\$500,000</u>	<u>\$2,602,068</u>	<u>\$7,935,538</u>
\$33,200		79,265				\$757,400
55,350			\$10,500	\$202,672		1,982,254
						0
164,450			313,500	132,055		610,005
				165,273	\$2,602,068	2,767,341
	\$907,538					1,557,538
	261,000					261,000
<u>\$253,000</u>	<u>\$1,168,538</u>	<u>\$79,265</u>	<u>\$324,000</u>	<u>\$500,000</u>	<u>\$2,602,068</u>	<u>\$7,935,538</u>

LAYTON CITY CORPORATION

COMBINING SCHEDULE OF REVENUES AND EXPENSES
OTHER PROPRIETARY FUNDS

	Street Lighting	Swimming Pool	Telecom Infrastructure	Emergency Medical Services	Athletic Programs	Total Other Proprietary Funds
Revenues:						
Intergovernmental				\$630,000		\$630,000
Charges for services	\$568,000	\$372,100	\$20,473	1,920,000	\$320,000	3,200,573
Interest				800		800
Rents and leases						
Miscellaneous		45,355		54,000		99,355
Transfers from other funds	101,346	475,000	342,000			918,346
Appropriation of fund net assets		99,816		241,504		341,320
Total revenues	\$669,346	\$992,271	\$362,473	\$2,846,304	\$320,000	\$5,190,394
Expenses:						
Personnel	\$109,500	\$558,796		\$1,980,616	\$107,136	\$2,756,048
Operations	319,846	323,475	362,473	706,968	212,864	1,925,626
Capital equipment	240,000	110,000		158,720		508,720
Transfers to other funds						
Budgeted increase in net assets						
Total expenses	\$669,346	\$992,271	\$362,473	\$2,846,304	\$320,000	\$5,190,394



Layton City Corporation

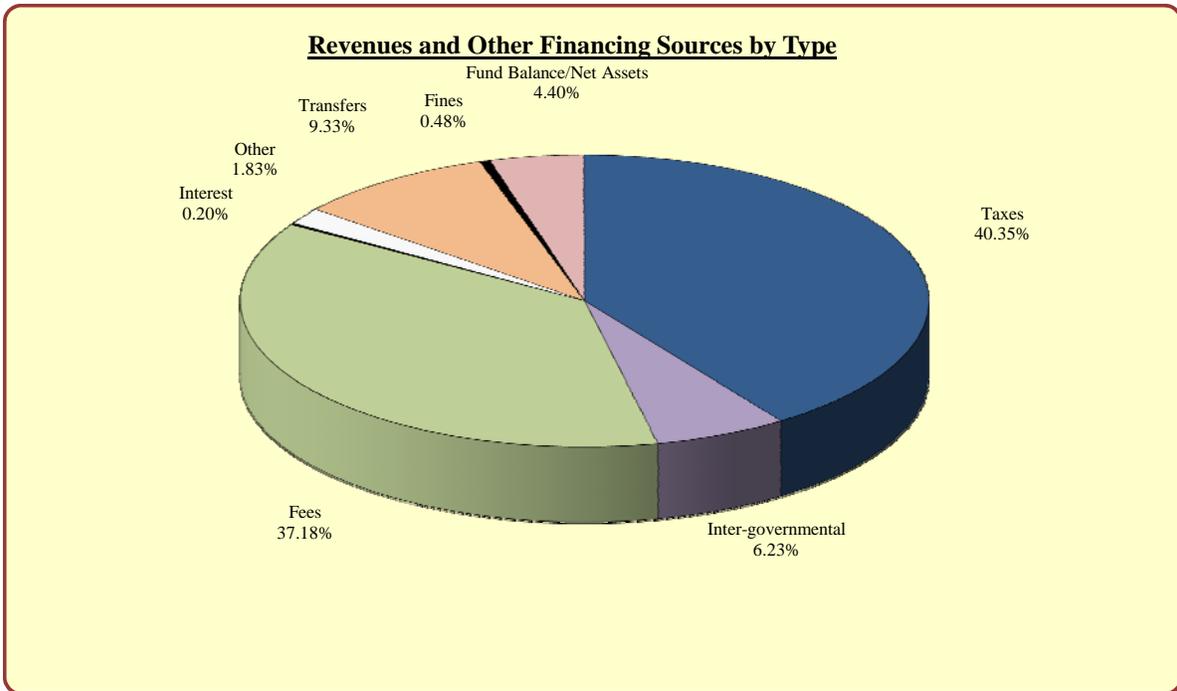
Section II

Revenues

Schedule of Revenues and Other Financing Sources by Fund and Type

Fund	Taxes	Inter-governmental	Fees and Charges for				Transfers	Fund Balance/ Net Assets	Total
			Services	Fines	Interest	Other			
General	\$24,146,532	\$165,000	\$1,582,500	\$275,000	\$70,000	\$1,102,132	\$219,837	\$1,156,215	\$28,717,216
B & C Road		1,901,882							1,901,882
Alcohol Enforcement		79,265							79,265
Emergency Dispatch			452,000		1,500			102,085	555,585
Davis Metro Narcotics Strike Force		440,929				4,000		29,945	474,874
Victim Services		44,688					31,638		76,326
Community Development Block Grant		253,000							253,000
Redevelopment Agency	324,000								324,000
Economic Development Agency	500,000								500,000
Impact Fee			1,100,000		7,000			61,538	1,168,538
Debt Service							2,602,068		2,602,068
Capital Projects							1,440,000		1,440,000
Street Lighting	*		568,000				189,846		757,846
Water	*		6,007,845		11,000	2,000		1,361,841	7,382,686
Storm Sewer	*		2,430,000		10,200			370,566	2,810,766
Sewer	*		5,486,651		8,000	2,000		15,156	5,511,807
Refuse	*		2,760,930		1,500				2,762,430
UIA Infrastructure	*		20,473				342,000		362,473
Athletic Programs	*		320,000						320,000
Swimming Pool	*		372,100				475,000	99,816	992,271
Emergency Medical Services	*	630,000	1,920,000		800	54,000		91,504	2,696,304
Total	\$24,970,532	\$3,514,764	\$23,020,499	\$275,000	\$110,000	\$1,209,487	\$5,300,389	\$3,288,666	\$61,689,337

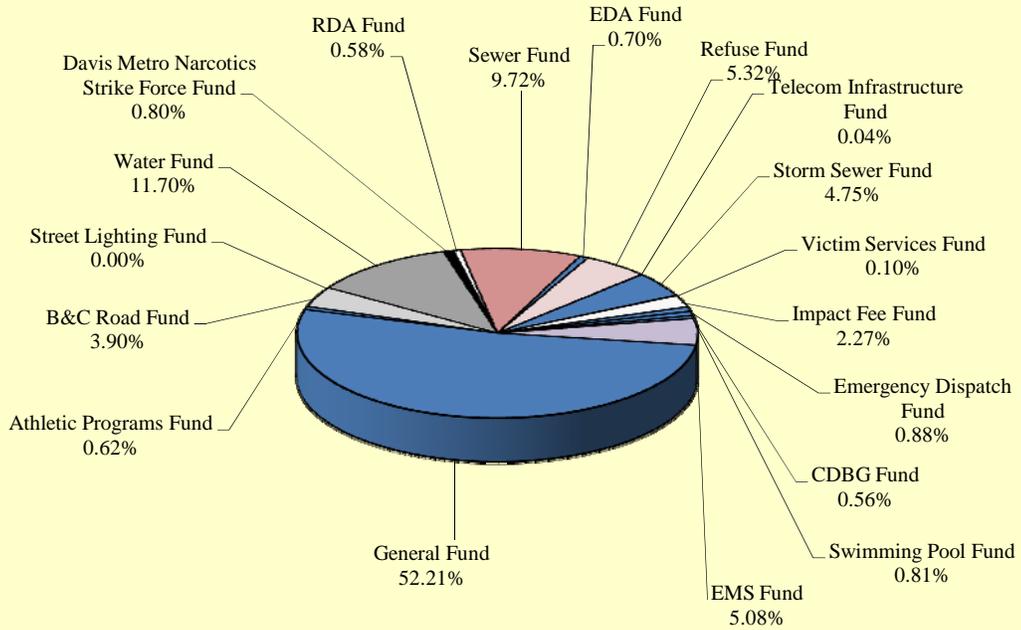
* Enterprise funds are depicted here on the same basis as governmental funds for summary purposes. See GAAP basis in section VI.



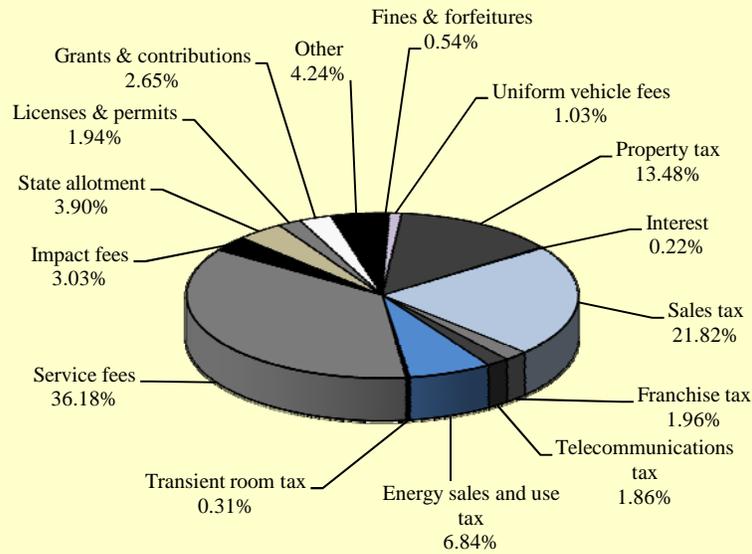
Schedule of City Revenues for Fiscal Year 2013-2014

	Projected
General Fund:	
Property taxes	\$6,495,903
Uniform vehicle fees	525,000
General sales and use taxes	11,585,000
Franchise taxes	1,040,000
Telecommunications taxes	950,000
Energy sales and use taxes	3,400,000
Transient room tax	150,000
Business license fees	300,000
Building permit fees	900,000
Interest	70,000
Fines and forfeitures	275,000
Other	1,650,261
Total General Fund	\$27,341,164
B & C Road Fund:	
State class c allotment	\$1,901,882
Alcohol Enforcement Fund	
State liquor fund allotment	\$79,265
Emergency Dispatch Fund:	
Service fees	\$452,000
Interest	1,500
Total Emergency Dispatch Fund	\$453,500
Davis Metro Narcotics Strike Force Fund:	
Grants	\$332,163
Assessments to cities & other	112,766
Total Davis Metro Narcotics Strike Force Fund	\$444,929
Victim Services Fund:	
Grant allotments	\$44,688
Community Development Block Grant Fund:	
Housing and Urban Development grant	\$253,000
Redevelopment Agency Fund:	
Property tax increment	\$324,000
Economic Development Agency Fund:	
Property tax increment	\$500,000
Impact Fee Fund:	
Park impact fees	\$350,000
Transportation impact fees	600,000
Public safety impact fees	150,000
Interest	7,000
Total Impact Fee Fund	\$1,107,000
Street Lighting Fund	
Service fees	\$468,000
Other	100,000
Total Street Lighting Fund	\$568,000
Water Fund:	
Service fees	\$5,623,845
Interest	11,000
Impact fees	166,000
Connection fees & other	220,000
Total Water Fund	\$6,020,845
Storm Sewer Fund:	
Service fees	\$2,210,000
Impact fees	220,000
Interest	10,200
Total Sewer Fund	\$2,440,200
Sewer Fund:	
Service fees	\$5,481,651
Interest	8,000
Connection fees & other	7,000
Total Storm Sewer Fund	\$5,496,651
Refuse Fund:	
Service fees	\$2,760,930
Interest	1,500
Total Refuse Fund	\$2,762,430
Telecom Infrastructure Fund	
Service fees	\$19,510
Other	\$963
Total Telecom Infrastructure Fund	\$20,473
Athletic programs Fund:	
Service fees	\$320,000
Swimming Pool Fund:	
Service fees	\$372,100
Other	45,355
Total Swimming Pool Fund	\$417,455
Emergency Medical Services Fund:	
Service fees	\$1,920,000
Interest	800
County contribution	630,000
Bad debt recovery & other	54,000
Total Emergency Medical Services Fund	\$2,604,800
Total City Revenues	\$53,100,282

Revenues by Fund



Revenues by Type



Schedule of Revenues and Other Financing Sources By Fund and Source

GENERAL FUND

Description	Prior Years Actual Revenues			2012-13		2013-14
	2009-10	2010-11	2011-12	Current Year		Projected
				Budgeted	Estimated	
Property taxes, current	\$6,025,454	\$6,005,597	\$6,382,521	\$6,162,022	\$6,600,000	\$6,245,903
Property taxes, prior years	188,247	153,382	113,863	120,000	120,000	250,000
Uniform vehicle fee	626,676	549,484	510,270	525,000	525,000	525,000
General sales and use tax	10,275,924	10,518,822	11,283,192	11,235,240	11,485,000	11,585,000
Franchise tax	902,743	939,351	952,886	1,006,718	975,000	1,040,000
Telecommunications tax	1,098,996	950,743	1,065,292	960,000	950,000	950,000
Energy sales and use tax	3,251,365	3,394,533	3,335,995	3,522,000	3,400,000	3,400,000
Transient room tax	150,790	150,535	159,336	160,000	155,657	150,000
Payment in lieu of property tax	554	647	629	640	629	629
Total taxes	22,520,749	22,663,094	23,803,984	23,691,620	24,211,286	24,146,532
Business license fees	317,480	302,081	299,809	300,000	300,000	300,000
Building permit fees	686,070	721,074	940,667	700,000	1,000,000	900,000
Total permits and licenses	1,003,550	1,023,155	1,240,476	1,000,000	1,300,000	1,200,000
State liquor allotment	71,707	70,662	67,591	68,000		
State and federal grants	351,464	295,177	258,888			
RDA payback agreement			168,409		165,000	165,000
Total intergovernmental	423,171	365,839	494,888	68,000	165,000	165,000
Zoning and subdivision fees	34,220	34,879	42,068	50,000	35,000	35,000
Street lighting fees		48,000	96,700	250,000	100,000	
Sale of maps or publications	3,815	4,429	1,208	500	500	500
Special protective services	300,379	328,742	417,914	215,000	330,000	275,000
Slurry seal and trench fees	70,152	51,830	35,407	52,000	52,000	52,000
Fire academy fee	17,500	20,300	25,900	9,000	9,000	
Recreation fees	24,498	18,369	31,284	25,000	20,000	20,000
Total charges for services	450,564	506,549	650,481	601,500	546,500	382,500
Fines and forfeitures	317,319	239,567	317,959	275,000	275,000	275,000
Interest	42,715	65,735	53,713	80,000	70,000	70,000
Rents and leases	567,561	572,725	586,043	580,000	570,000	570,000
Gain on disposal of capital assets	34,911	158,931	37,287	50,000	50,000	50,000
Sale of material and supplies	15,653	16,036	17,009	17,000	16,000	16,000
Sundry	338,102	466,053	408,470	526,405	474,036	466,132
Total other	1,316,261	1,519,047	1,420,481	1,528,405	1,455,036	1,447,132
Total revenue	25,714,295	26,077,684	27,610,310	26,889,525	27,677,822	27,341,164
Transfer from other funds	166,810	179,178	216,273	219,606	196,273	219,837
Special items	278,076					
Use/Appropriation of fund balance				798,116		1,156,215
Total General Fund	\$26,159,181	\$26,256,862	\$27,826,583	\$27,907,247	\$27,874,095	\$28,717,216

B & C ROAD FUND

Description	Prior Years Actual Revenues			2012-13		2013-14
	2009-10	2010-11	2011-12	Current Year		Projected
				Budgeted	Estimated	
State class c allotment	\$1,858,198	\$1,944,291	\$1,984,157	\$2,010,000	\$2,010,000	\$1,901,882
Interest and sundry	146	779	1,229			
Use/Appropriation of fund balance	9,073		125,663	86,574	86,574	
Total B & C Road Fund	\$1,867,417	\$1,945,070	\$2,111,049	\$2,096,574	\$2,096,574	\$1,901,882

Schedule of Revenues and Other Financing Sources By Fund and Source

Description	Prior Years Actual Revenues			2012-13		2013-14
	2009-10	2010-11	2011-12	Current Year		Projected
				Budgeted	Estimated	
State liquor fund allotment				\$68,000	\$68,000	\$79,265
Total Alcohol Enforcement Fund				\$68,000	\$68,000	\$79,265

Description	Prior Years Actual Revenues			2012-13		2013-14
	2009-10	2010-11	2011-12	Current Year		Projected
				Budgeted	Estimated	
911 fee	\$478,140	\$449,209	\$510,807	\$452,000	\$452,000	\$452,000
Interest	2,196	1,775	2,329	1,500	1,500	1,500
State EMS grant						
PSIC grant	289,029	2,365	6,574			
Utah 911 grant		36,889				
Transfer from general fund			1,644			
Use/Appropriation of fund balance	11,617	31,759		170,765	170,765	102,085
Total Emergency Dispatch Fund	\$780,982	\$521,997	\$521,354	\$624,265	\$624,265	\$555,585

Description	Prior Years Actual Revenues			2012-13		2013-14
	2009-10	2010-11	2011-12	Current Year		Projected
				Budgeted	Estimated	
HIDTA grant	\$95,504	\$90,940	\$95,504	\$107,163	\$107,163	\$107,163
NADDI grant			5,000			
SAFG grant	111,653	162,285	19,783			
STFG grant	102,051	121,349	215,565	225,000	225,000	225,000
Homeland security grant						
Assessments - other cities	47,050	60,101	60,101	60,101	60,101	103,766
Forfeited seizures	7,713	1,353	14,297			
Restitution	3,878	12,119	15,216	5,000	5,000	5,000
Interest	3,062	1,984	2,182			
Sundry	399		85			
Gain on disposal of capital assets	11,763	37,900	27,500	12,000	4,000	4,000
Use/Appropriation of fund balance	4,545			10,190	18,190	29,945
Total Metro Narcotics Strike Force Fund	\$387,618	\$488,031	\$455,233	\$419,454	\$419,454	\$474,874

Description	Prior Years Actual Revenues			2012-13		2013-14
	2009-10	2010-11	2011-12	Current Year		Projected
				Budgeted	Estimated	
VOCA grant	\$49,996	\$49,374	\$49,494	\$49,643	\$49,643	\$44,688
Transfer from general fund - grant match	17,363	20,000	22,497	24,531	24,531	31,638
Use/Appropriation of fund balance						
Total Victim Services Fund	\$67,359	\$69,374	\$71,991	\$74,174	\$74,174	\$76,326

Description	Prior Years Actual Revenues			2012-13		2013-14
	2009-10	2010-11	2011-12	Current Year		Projected
				Budgeted	Estimated	
CDBG grant	\$461,643	\$329,928	\$203,203	\$288,000	\$286,960	\$253,000
CDBG-R grant	40,676	50,536				
EECBG grant	218,012	369,182	1,204			
Housing rehabilitation program		1,500	7,500			
Use/Appropriation of fund balance						
Total CDBG Fund	\$720,331	\$751,146	\$211,907	\$288,000	\$286,960	\$253,000

Schedule of Revenues and Other Financing Sources By Fund and Source

REDEVELOPMENT AGENCY FUND

Description	Prior Years Actual Revenues			2012-13		2013-14
	2009-10	2010-11	2011-12	Current Year		Projected
				Budgeted	Estimated	
Property tax increment	\$261,457	\$316,480	\$380,104	\$300,000	\$300,000	\$324,000
Interest and sundry	1,924	1,346	4,248			
Use/Appropriation of fund balance	2,988				600,000	
Total Redevelopment Agency Fund	\$266,369	\$317,826	\$384,352	\$300,000	\$900,000	\$324,000

ECONOMIC DEVELOPMENT AGENCY FUND

Description	Prior Years Actual Revenues			2012-13		2013-14
	2009-10	2010-11	2011-12	Current Year		Projected
				Budgeted	Estimated	
Property tax increment			\$288,861	\$359,935	\$496,900	\$500,000
Interest			1,094			
Telecom infrastructure agreement			122,661			
Use/Appropriation of fund balance		\$142,174				
Total Redevelopment Agency Fund		\$142,174	\$412,616	\$359,935	\$496,900	\$500,000

IMPACT FEE FUND

Description	Prior Years Actual Revenues			2012-13		2013-14
	2009-10	2010-11	2011-12	Current Year		Projected
				Budgeted	Estimated	
Park impact fee	\$363,403	\$305,021	\$563,859	\$420,000	\$900,000	\$350,000
Transportation impact fee	827,315	702,601	1,079,612	600,000	1,200,000	600,000
Public safety impact fee	328,523	136,811	234,383	150,000	300,000	150,000
Interest	6,704	4,486	6,817		9,500	7,000
Use/Appropriation of fund balance						
Park impact fee		282,183				61,538
Transportation impact fee		430,245				
Public safety impact fee				398,077	578,077	
Total Impact Fee Fund	\$1,525,945	\$1,861,347	\$1,884,671	\$1,568,077	\$2,987,577	\$1,168,538

DEBT SERVICE FUND

Description	Prior Years Actual Revenues			2012-13		2013-14
	2009-10	2010-11	2011-12	Current Year		Projected
				Budgeted	Estimated	
Lease - state of Utah	\$376,668					
Transient room tax						
Interest	11,221	6,951	1,069	\$500	\$500	
Transfer from impact fee fund - parks		420,100	320,000	418,975	418,975	\$412,538
Transfer from general fund	1,000	1,834,240	2,104,508	1,906,098	1,906,098	2,189,530
Use/Appropriation of fund balance	1,608,780		69,163	416,365	416,365	
Total Debt Service Fund	\$1,997,669	\$2,261,291	\$2,494,740	\$2,741,938	\$2,741,938	\$2,602,068

CAPITAL PROJECTS FUND

Description	Prior Years Actual Revenues			2012-13		2013-14
	2009-10	2010-11	2011-12	Current Year		Projected
				Budgeted	Estimated	
Grants for fire equipment						
Developer payments & contributions	\$506,747					
Gain on disposal of capital assets	493,125					
Transfer from general fund	5,762		100,000	295,000	398,656	295,000
Transfer from impact fee fund	915,700	1,303,900	818,000	\$626,367	626,367	\$495,000
Transfer from rda fund	266,369					
Transfer from storm sewer fund			300,000			
Transfer from b & c road fund	793,955	801,894	960,000	310,000	340,000	650,000
Use/Appropriation of fund balance	2,016,224	557,014	991,991	1,167,633	1,167,633	
Total Capital Projects Fund	\$4,997,882	\$2,662,808	\$3,169,991	\$2,399,000	\$2,532,656	\$1,440,000

Schedule of Revenues and Other Financing Sources By Fund and Source

STREET LIGHTING FUND

Description	Prior Years Actual Revenues			2012-13		2013-14
	2009-10	2010-11	2011-12	Current Year		Projected
				Budgeted	Estimated	
Street lighting fees						\$468,000
Contractor lighting fixture fees						\$100,000
Transfer from general fund						189,846
Use/Appropriation of fund balance						
Total Street Lighting Fund						\$757,846

WATER FUND

Description	Prior Years Actual Revenues			2012-13		2013-14
	2009-10	2010-11	2011-12	Current Year		Projected
				Budgeted	Estimated	
Service fees	\$4,807,711	\$5,187,376	\$5,584,551	\$5,623,845	\$5,623,845	\$5,623,845
Turn off fees	52,946	54,414	50,975	58,000	58,000	58,000
Water connection fees	18,529	46,702	58,561	10,000	10,000	10,000
Meters sold	39,760	40,980	60,140	40,000	40,000	40,000
Bad debts recovered	3,263	3,620	3,925	2,000	2,000	2,000
Interest	15,153	9,485	15,453	11,000	11,000	11,000
Sundry	4,109	8,822	2,488	2,000	2,000	2,000
Impact fee	221,400	124,500	248,034	166,000	166,000	166,000
Exaction fee		6,314	12,607			
Late fee	99,680	104,160	102,300	108,000	108,000	108,000
Gain on disposal of capital assets	630					
Developer payments	174,050					
Use/Appropriation of net assets	424,918			850,530	1,040,780	1,361,841
Total Water Fund	\$5,862,149	\$5,586,373	\$6,139,034	\$6,871,375	\$7,061,625	\$7,382,686

STORM SEWER FUND

Description	Prior Years Actual Revenues			2012-13		2013-14
	2009-10	2010-11	2011-12	Current Year		Projected
				Budgeted	Estimated	
Storm sewer fees	\$2,156,315	\$2,171,713	\$2,191,977	\$2,210,000	\$2,210,000	\$2,210,000
Impact fee	317,334	317,238	153,450	224,750	480,000	220,000
Interest	8,610	9,504	14,916	10,200	10,200	10,200
Sundry	901	39,396	1,600			
Developer payments	525,696	(20,516)	24,491			
Transfer from general fund						
Use/Appropriation of net assets	62,023	122,026	331,688			370,566
Total Storm Sewer Fund	\$3,070,879	\$2,639,361	\$2,718,122	\$2,444,950	\$2,700,200	\$2,810,766

SEWER FUND

Description	Prior Years Actual Revenues			2012-13		2013-14
	2009-10	2010-11	2011-12	Current Year		Projected
				Budgeted	Estimated	
Service fees	\$4,059,639	\$4,205,024	\$4,564,998	\$4,989,094	\$4,989,094	\$5,481,651
Sewer connection fees	9,406	17,011	27,189	5,000	5,000	5,000
Interest	10,174	6,710	8,863	8,000	8,000	8,000
Sundry	10,269	3,080	4,320	2,000	2,000	2,000
Use/Appropriation of net assets	4,695			62,460	86,710	15,156
Total Sewer Fund	\$4,094,183	\$4,231,825	\$4,605,370	\$5,066,554	\$5,090,804	\$5,511,807

REFUSE FUND

Description	Prior Years Actual Revenues			2012-13		2013-14
	2009-10	2010-11	2011-12	Current Year		Projected
				Budgeted	Estimated	
Service fees	\$2,508,811	\$2,530,248	\$2,563,867	\$2,737,650	\$2,746,000	\$2,760,930
Interest	4,793	2,135	2,165		1,500	1,500
Use/Appropriation of net assets	83,490	90,584	102,104			
Total Refuse Fund	\$2,597,094	\$2,622,967	\$2,668,136	\$2,737,650	\$2,747,500	\$2,762,430

Schedule of Revenues and Other Financing Sources By Fund and Source

UIA TELECOM INFRASTRUCTURE FUND

Description	Prior Years Actual Revenues			2012-13		2013-14
	2009-10	2010-11	2011-12	Current Year		Projected
				Budgeted	Estimated	
Service fees			\$8,335	\$260	\$16,510	\$19,510
Administrative fees			405		813	963
Interest						
Transfer from general fund					179,400	342,000
Total UIA Telecom Infrastructure Fund			\$8,740	\$260	\$196,723	\$362,473

ATHLETIC PROGRAM FUND

Description	Prior Years Actual Revenues			2012-13		2013-14
	2009-10	2010-11	2011-12	Current Year		Projected
				Budgeted	Estimated	
Program fees	\$314,792	\$317,845	\$327,528	\$320,000	\$320,000	\$320,000
Use/Appropriation of net assets	1,435	5,677				
Total Athletic Program Fund	\$316,227	\$323,522	\$327,528	\$320,000	\$320,000	\$320,000

SWIMMING POOL FUND

Description	Prior Years Actual Revenues			2012-13		2013-14
	2009-10	2010-11	2011-12	Current Year		Projected
				Budgeted	Estimated	
Pool admissions	\$222,865	\$225,994	\$247,917	\$225,000	\$225,000	\$225,000
Concessions, gross profit	7,138	10,650	9,951	8,500	8,500	8,500
Locker fee	1,384	883	1,086	600	600	600
Lessons	79,883	77,037	93,012	76,000	76,000	76,000
Raft rental	42,363	44,661	53,705	44,000	44,000	44,000
Racket ball admissions	13,325	12,586	14,868	12,500	12,500	12,500
Group reservations	30,997	30,750	32,063	25,000	25,000	25,000
Sales tax payable	(14,302)	(18,964)	(20,560)	(19,500)	(19,500)	(19,500)
Sundry	27	(72)	140			
Rent - parks and recreation	45,355	45,355	45,355	45,355	45,355	45,355
Transfer from general fund	478,724	468,413	481,636	475,762	475,762	475,000
Use/Appropriation of net assets						99,816
Total Swimming Pool Fund	\$907,759	\$897,293	\$959,173	\$893,217	\$893,217	\$992,271

EMERGENCY MEDICAL SERVICES FUND

Description	Prior Years Actual Revenues			2012-13		2013-14
	2009-10	2010-11	2011-12	Current Year		Projected
				Budgeted	Estimated	
Service fees	\$2,810,927	\$3,115,681	\$3,316,496	\$3,320,000	\$3,320,000	\$3,320,000
Medicaid and other allowances	(885,234)	(1,219,875)	(1,284,878)	(1,400,000)	(1,400,000)	(1,400,000)
EMS supplies grant		11,851	7,024			
Homeland security grant						
Interest	4,410	2,105	1,685	800	800	800
Sundry	4,029	450	2,115			
Bad debt recovery	46,652	47,631	43,737	54,000	54,000	54,000
Gain on sale of capital assets		10,000				
Contribution from Davis County	601,950	618,850	625,000	630,000	630,000	630,000
Transfer from general fund						
Use/Appropriation of net assets	238,331	8,555	105,916	150,562	30,795	91,504
Total Emergency Medical Services Fund	\$2,821,065	\$2,595,248	\$2,817,095	\$2,755,362	\$2,635,595	\$2,696,304

TOTAL REVENUE & OTHER FINANCING SOURCES - ALL FUNDS

\$61,689,337



Layton City Corporation

Section III

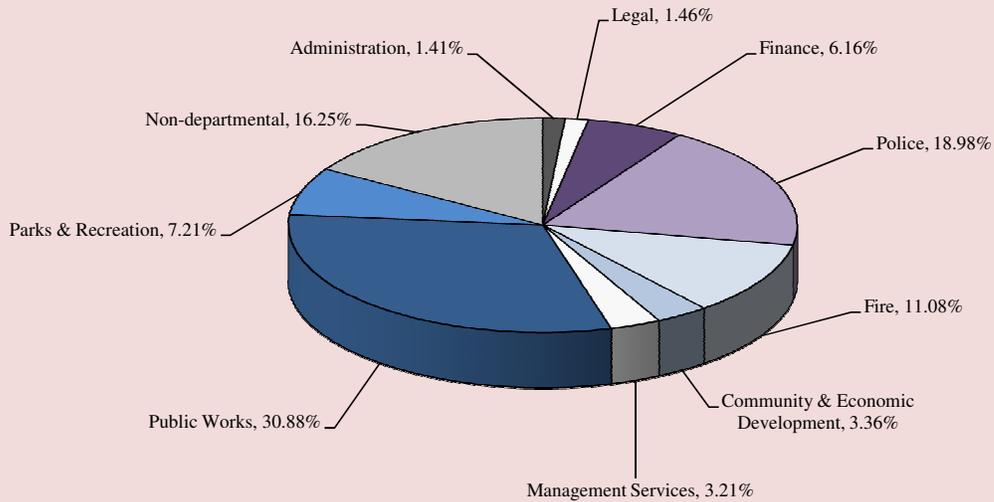
Expenditures and Expenses Summaries

Schedule of Expenditures and Expenses All Funds by Department and Type

Department	Personnel	Operations	Capital Equipment/ Projects	Debt Service	Contingency	Transfers	Budgeted Fund Balance/ Net Assets	Totals
Administration	\$467,190	\$347,345			\$30,000			\$844,535
Legal	771,651	78,789						850,440
Management Services	1,344,425	563,513	196,752					2,104,690
Finance	641,641	3,177,024					\$23,125	3,841,790
Police	9,456,421	1,823,356	245,306					11,525,083
Fire	5,500,510	1,062,883	29,030					6,592,423
Community Development	1,105,599	381,504	636,665	\$165,273				2,289,041
Public Works	4,381,945	9,433,448	5,483,700	363,490		\$869,837		20,532,420
Parks and Recreation	2,852,557	1,281,958	172,917					4,307,432
Non-departmental	67,863		1,440,000	2,602,068		4,430,552	261,000	8,801,483
Total	\$26,589,802	\$18,149,820	\$8,204,370	\$3,130,831	\$30,000	\$5,300,389	\$284,125	\$61,689,337

Note: Enterprise funds are integrated into the departments and depicted on the same basis as governmental funds. They are shown separately on a GAAP basis in section VI.
Non-departmental includes capital projects fund, debt service fund, impact fee fund, and general fund transfers.

Expenditures & Expenses by Department

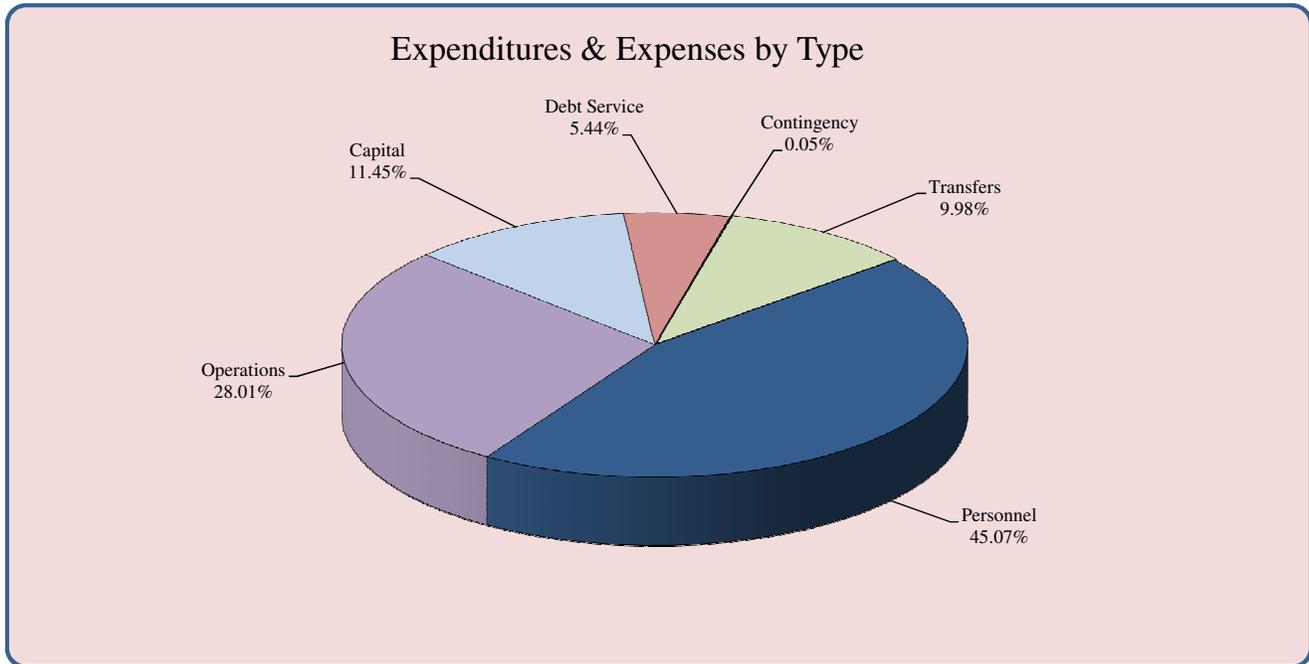


Schedule of Expenditures and Expenses

All Funds by Fund and Type

Fund	Personnel	Operations	Capital		Contingency	Transfers	Budgeted	
			Equipment/ Projects	Debt Service			Fund Balance/ Net Assets	Totals
General	\$20,618,934	\$3,958,573	\$586,695		\$30,000	\$3,523,014		\$28,717,216
B & C Road	86,433	1,165,449				650,000		1,901,882
Alcohol Enforcement	79,265							79,265
Emergency Dispatch	349,751	205,834						555,585
Davis Metro Narcotics Strike Force	136,765	338,109						474,874
Victim Services	71,986	4,340						76,326
Community Development Block Grant	33,200	55,350	164,450					253,000
Redevelopment Agency		10,500	313,500					324,000
Economic Development Agency		202,672	132,055	\$165,273				500,000
Impact Fee						907,538	261,000	1,168,538
Debt Service				2,602,068				2,602,068
Capital Projects			1,440,000					1,440,000
Street Lighting	* 109,500	319,846	328,500					757,846
Water	* 988,370	3,052,192	2,887,150	363,490		91,484		7,382,686
Storm Sewer	* 500,420	568,093	1,650,150			92,103		2,810,766
Sewer	* 1,007,242	3,885,165	583,150			36,250		5,511,807
Refuse	* 68,524	2,670,781					23,125	2,762,430
Swimming Pool	* 558,796	323,475	110,000					992,271
Emergency Medical Services	* 1,980,616	706,968	8,720					2,696,304
Athletic Programs	*	320,000						320,000
Telecom Infrastructure		362,473						362,473
Total	\$26,589,802	\$18,149,820	\$8,204,370	\$3,130,831	\$30,000	\$5,300,389	\$284,125	\$61,689,337

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

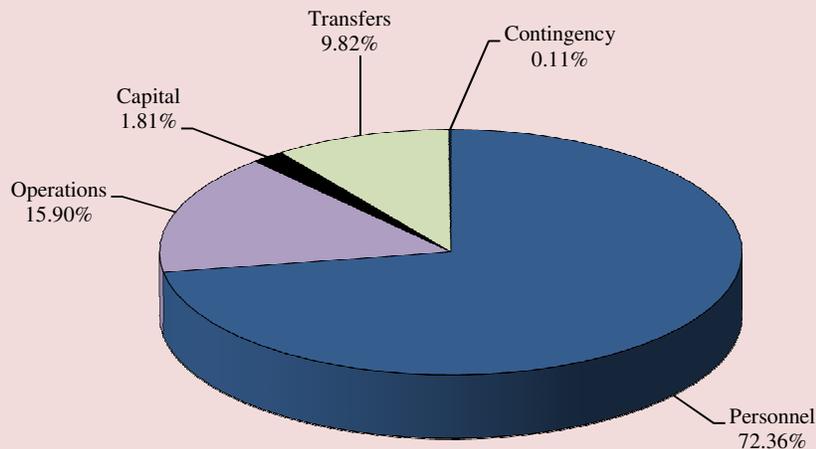


Schedule of Expenditures

General Fund by Department/Division and Type

Department/Division	Personnel	Operations	Capital			Transfers	Totals
			Equipment	Contingency			
Administration	\$467,190	\$347,345		\$30,000		\$844,535	
Legal	699,665	74,449				774,114	
Administrative Services	420,101	277,233				697,334	
Facility Maintenance	276,821	156,584	106,252			539,657	
Information Systems	647,503	129,696	90,500			867,699	
Finance	573,117	143,770				716,887	
Police Administration	865,842	504,099	62,097			1,432,038	
Patrol	4,649,598	509,549	79,452			5,238,599	
Support Services	2,725,663	164,466	103,757			2,993,886	
Communications	649,537	101,299				750,836	
Fire	3,519,894	355,915	20,310			3,896,119	
Community Development	1,072,399	112,982	26,660			1,212,041	
Streets	1,121,594	375,454	17,000			1,514,048	
Shop	331,256	47,136	7,600			385,992	
Engineering	237,130	20,113	10,150			267,393	
Parks and Recreation Admin.	246,488	12,353				258,841	
Recreation	399,627	146,879	6,240			552,746	
Parks	1,578,307	456,976	56,677			2,091,960	
Museum	69,339	22,275				91,614	
Nondepartmental	67,863				\$3,523,014	3,590,877	
Total	\$20,618,934	\$3,958,573	\$586,695	\$30,000	\$3,523,014	\$28,717,216	

General Fund Expenditures by Type





Layton City Corporation

Section IV

Sundry Schedules and Graphs

Schedule of Inter-fund Transfers

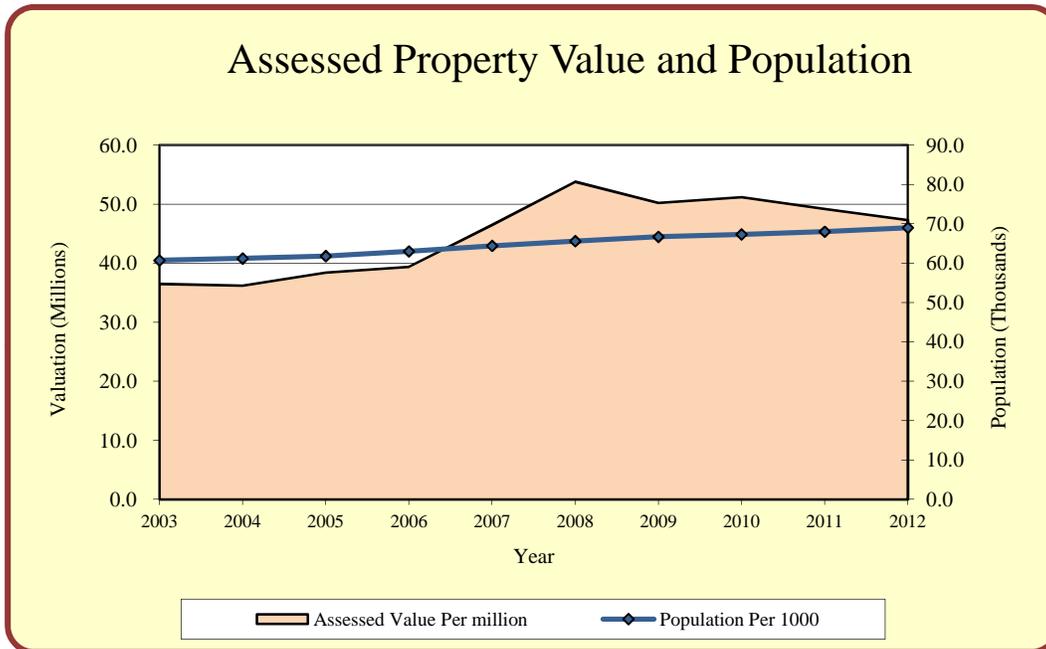
Fiscal Year Budget 2013 - 2014

Fund	From	To
General fund	\$3,523,014	
Victim services fund		\$31,638
Debt service fund		2,189,530
Capital projects fund		295,000
Street lighting fund		189,846
Swimming pool fund		475,000
UIA telecom fund		342,000
B&C road fund	\$650,000	
Capital projects fund		\$650,000
Impact fee fund	\$907,538	
Capital projects fund		\$495,000
Debt service fund		412,538
Water fund	\$91,484	
General fund		\$91,484
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
2003	\$2,213,086,313	60,671	\$36,476,839
2004	\$2,220,158,794	61,215	\$36,268,215
2005	\$2,375,536,363	61,753	\$38,468,356
2006	\$2,484,865,713	62,952	\$39,472,387
2007	\$2,994,470,244	64,413	\$46,488,601
2008	\$3,513,378,058	65,317	\$53,789,642
2009	\$3,354,243,922	66,747	\$50,253,104
2010	\$3,451,657,273	67,311	\$51,279,245
2011	\$3,357,987,313	68,229	\$49,216,423
2012	\$3,269,180,775	69,194	\$47,246,593

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

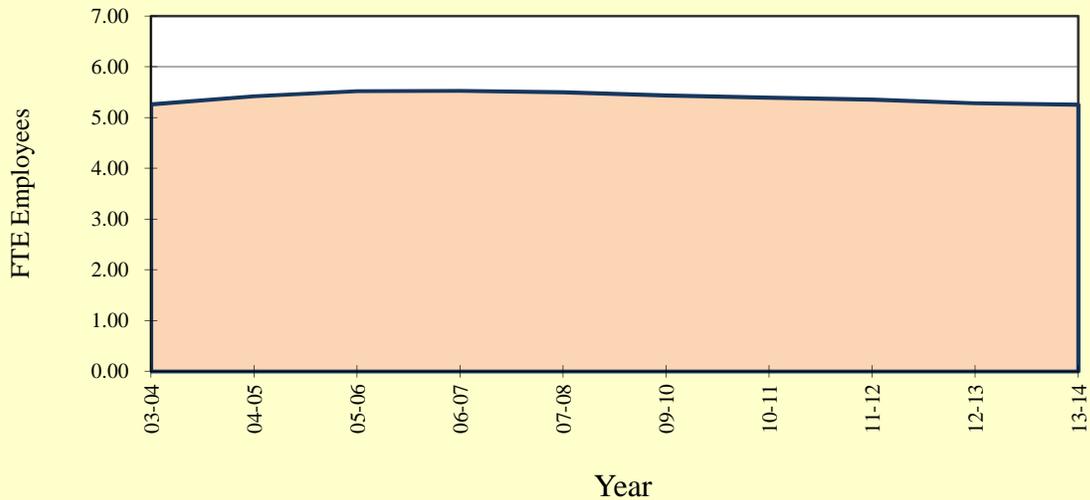


Schedule of Layton City Population and Employees

Year	Full-time Employees	Part-time Temporary (FTE) Employees	(FTE) Full-time Equivalent	Population	(FTE) Employees Per 1,000 Population
03-04	269	53.10	322.10	61,215	5.26
04-05	279	55.85	334.85	61,753	5.42
05-06	284	63.75	347.75	62,952	5.52
06-07	289	67.13	356.13	64,413	5.53
07-08	295	66.03	361.03	65,645	5.50
09-10	297	66.03	363.03	66,747	5.44
10-11	297	66.03	363.03	67,311	5.39
11-12	300	65.59	365.59	68,229	5.36
12-13	300	65.59	365.59	69,194	5.28
13-14	302	66.59	368.59	70,140	5.26

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

City Employees Per 1,000 Population

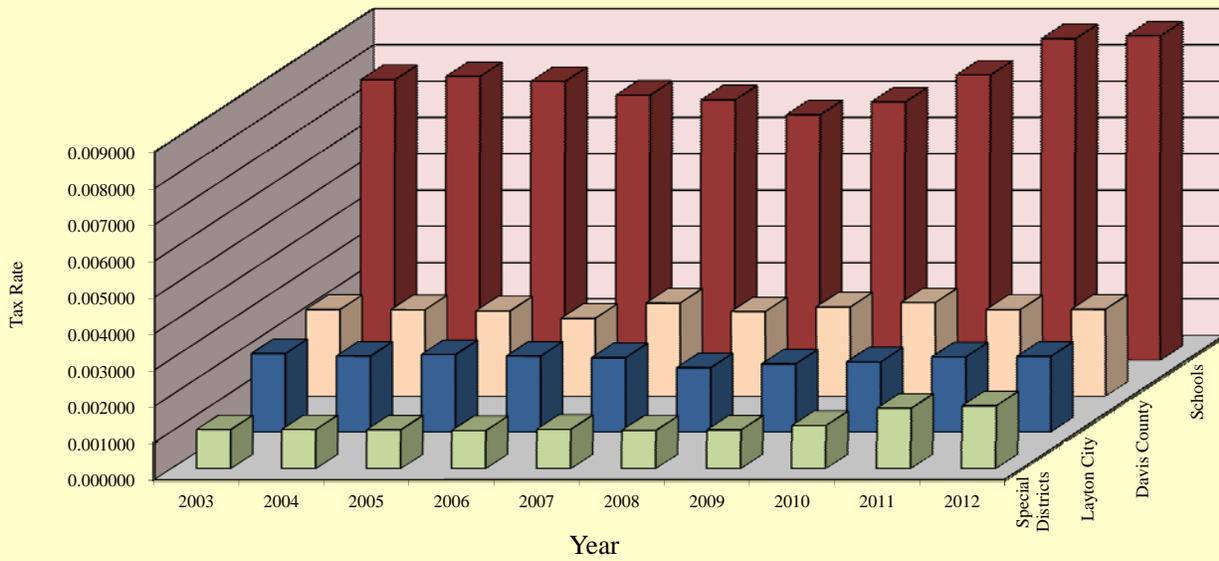


Schedule of Property Tax Rates

All Overlapping Governments or Agencies

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Schools	0.007731	0.007821	0.007684	0.007305	0.007176	0.006764	0.007118	0.007860	0.008861	0.008941
Davis County	0.002388	0.002380	0.002347	0.002142	0.002564	0.002329	0.002456	0.002576	0.002383	0.002391
Layton City	0.002161	0.002092	0.002134	0.002092	0.002047	0.001771	0.001876	0.001933	0.002068	0.002084
Special Districts	0.001053	0.001054	0.001047	0.001027	0.001062	0.001032	0.001044	0.001168	0.001641	0.001709
Totals	0.013333	0.013347	0.013212	0.012566	0.012849	0.011896	0.012494	0.013537	0.014953	0.015125

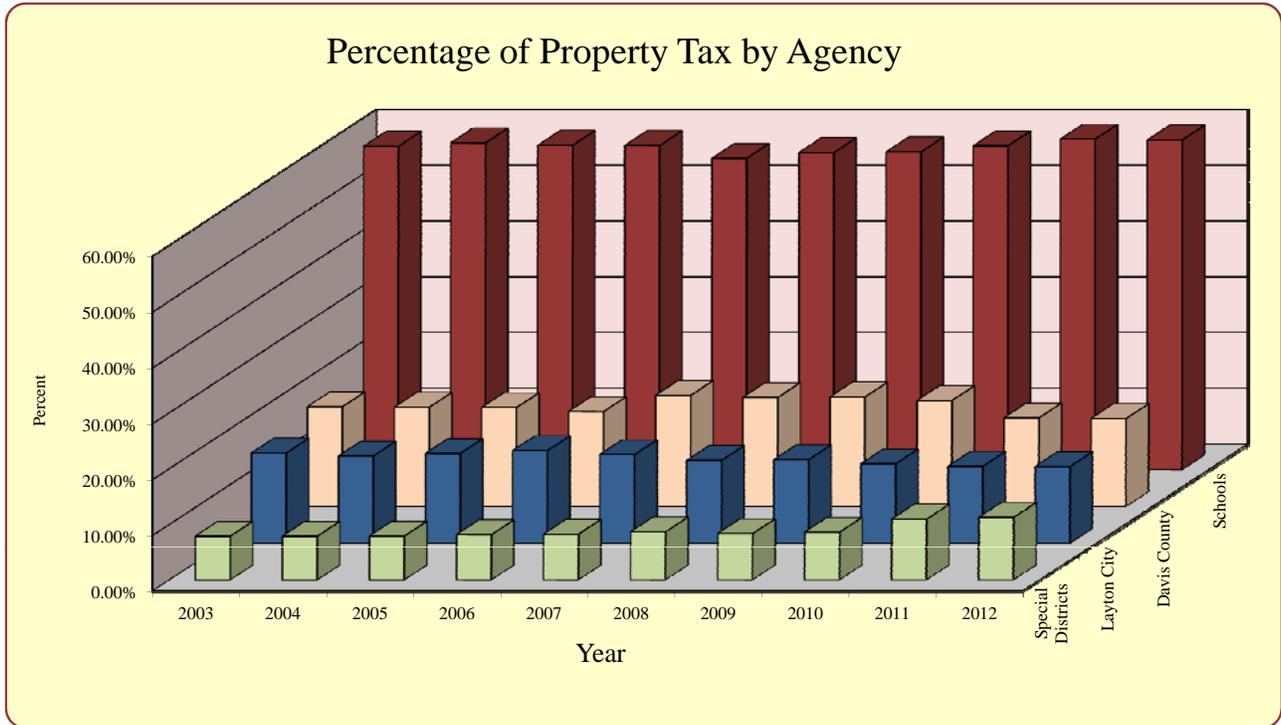
Property Tax Rates Comparison



Schedule of Percentage of Property Tax by Agency

All Overlapping Governments or Agencies

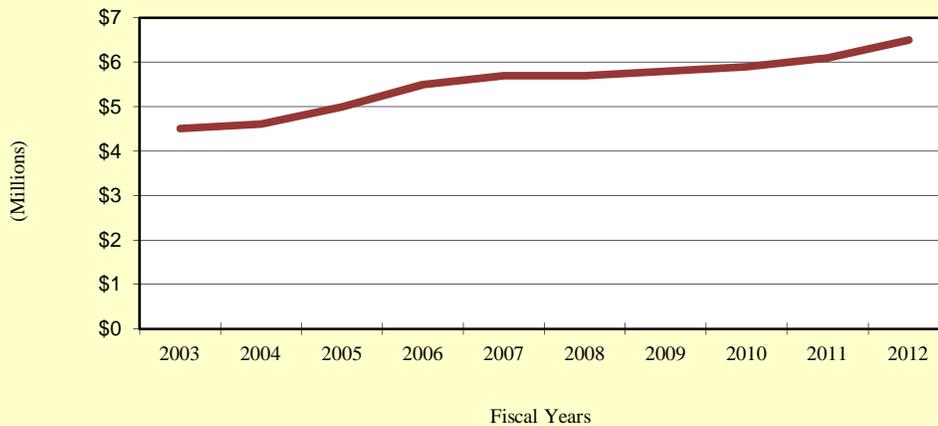
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Schools	57.98%	58.60%	58.16%	58.13%	55.85%	56.86%	56.97%	58.06%	59.26%	59.11%
Davis County	17.91%	17.83%	17.76%	17.05%	19.95%	19.58%	19.66%	19.03%	15.94%	15.81%
Layton City	16.21%	15.67%	16.15%	16.65%	15.93%	14.89%	15.02%	14.28%	13.83%	13.78%
Special Districts	7.90%	7.90%	7.92%	8.17%	8.27%	8.68%	8.36%	8.63%	10.97%	11.30%
Totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%



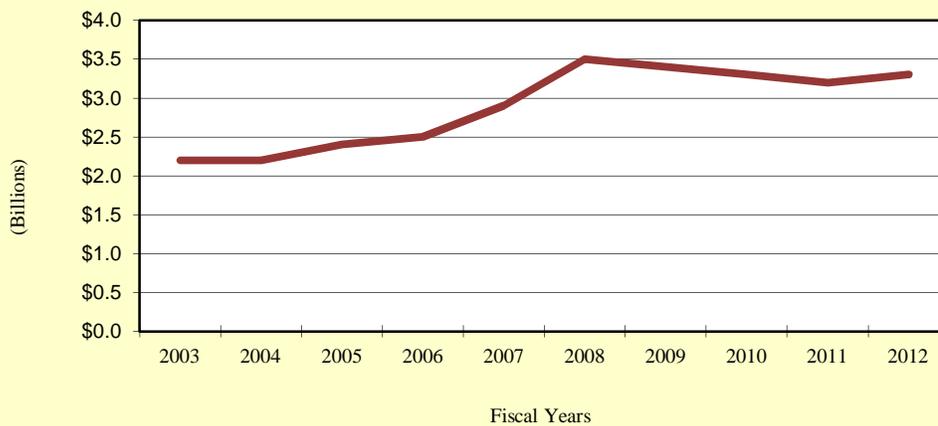
Schedule of Property Tax Collected and Taxable Property Value Last Ten Years

Fiscal Year	Tax Collected	Taxable Value
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	\$6,158,979	\$3,232,072,713
2012	\$6,496,384	\$3,268,633,204

Property Tax Collected



Taxable Property Value



Schedule of Municipal Indebtedness

Type & Name	Total Amount Issued	Year Issued	Term	Net Interest Rate	Principal Balance 7/1/2013	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
Total Debt	\$12,950,000				\$4,885,000	\$590,000	\$189,278	\$1,049,916

- (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.



Layton City Corporation

Section V

Department
Expenditures and Expenses

Administration Department

Department Executive: Alex R. Jensen
City Manager

Expenditures Budget

2013 – 2014

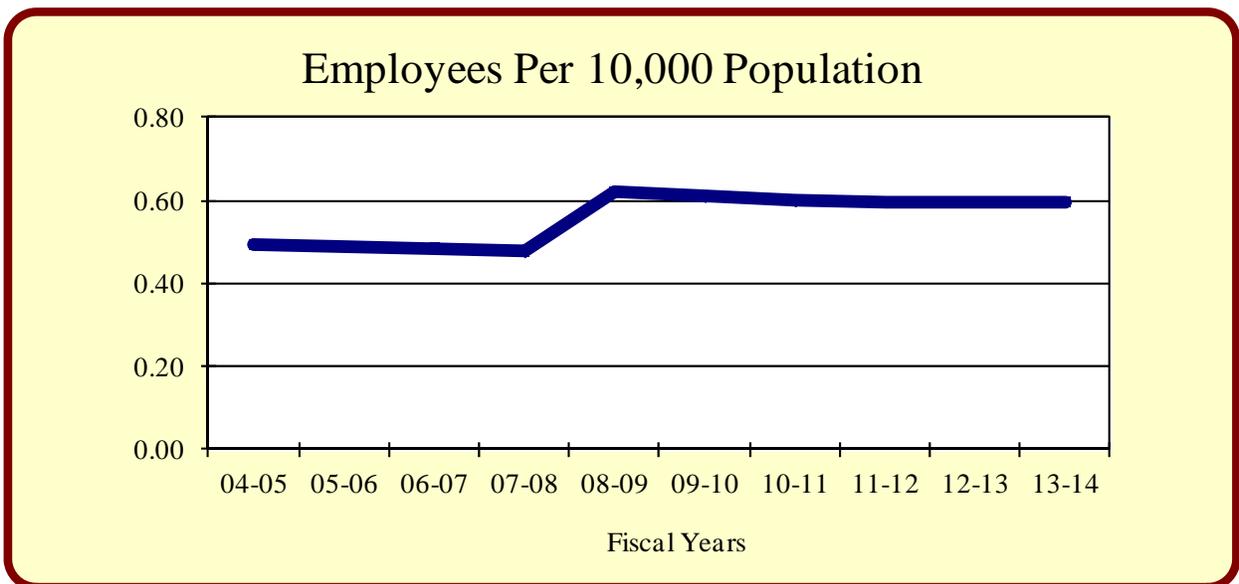
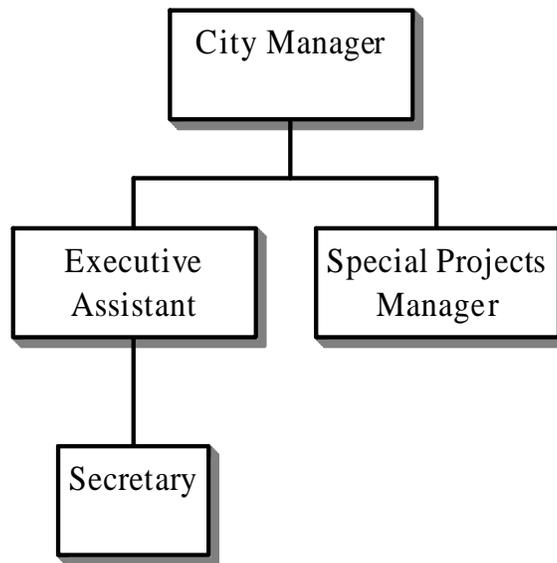
Divisions

None

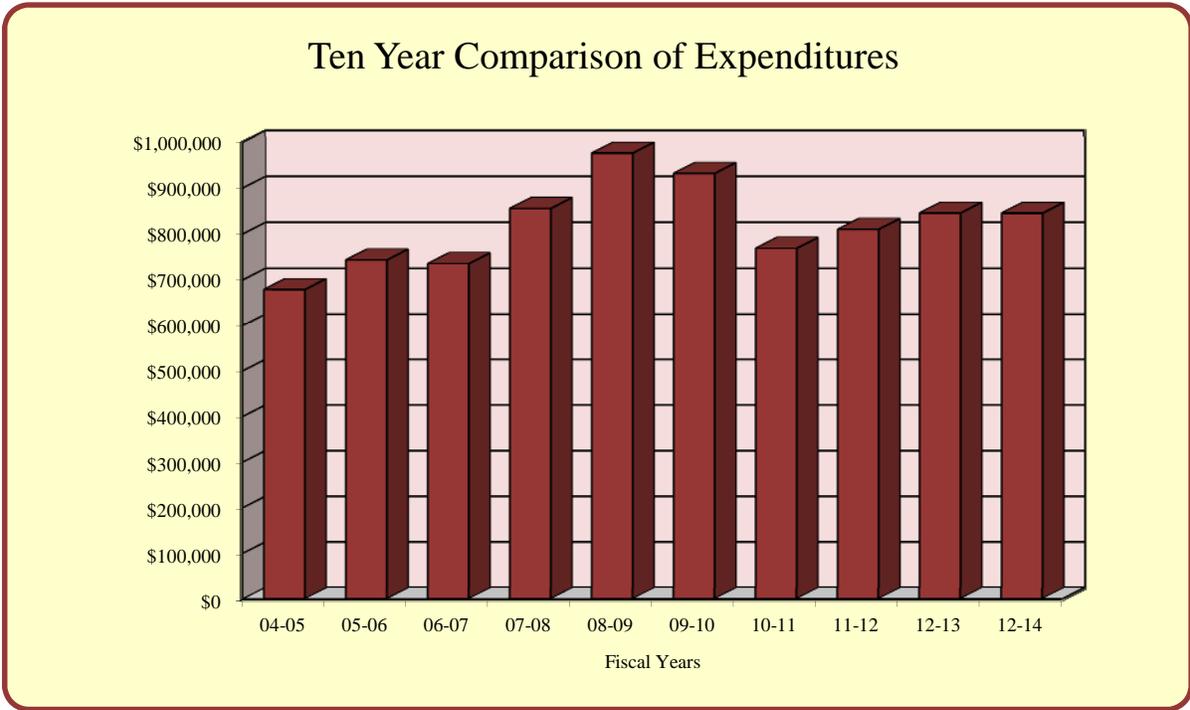
Mission

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

Administration Department Organization Chart



Administration Department					
Summary					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$525,976	\$421,611	\$435,625	\$446,991	\$467,190
Operations	371,530	346,464	373,677	338,533	347,345
Capital equipment	33,577			31,814	
Contingency				27,500	30,000
Total expenditures	\$931,083	\$768,075	\$809,302	\$844,838	\$844,535



Legal Department

Department Executive: Gary R. Crane
City Attorney

Expenditures Budget

2013 – 2014

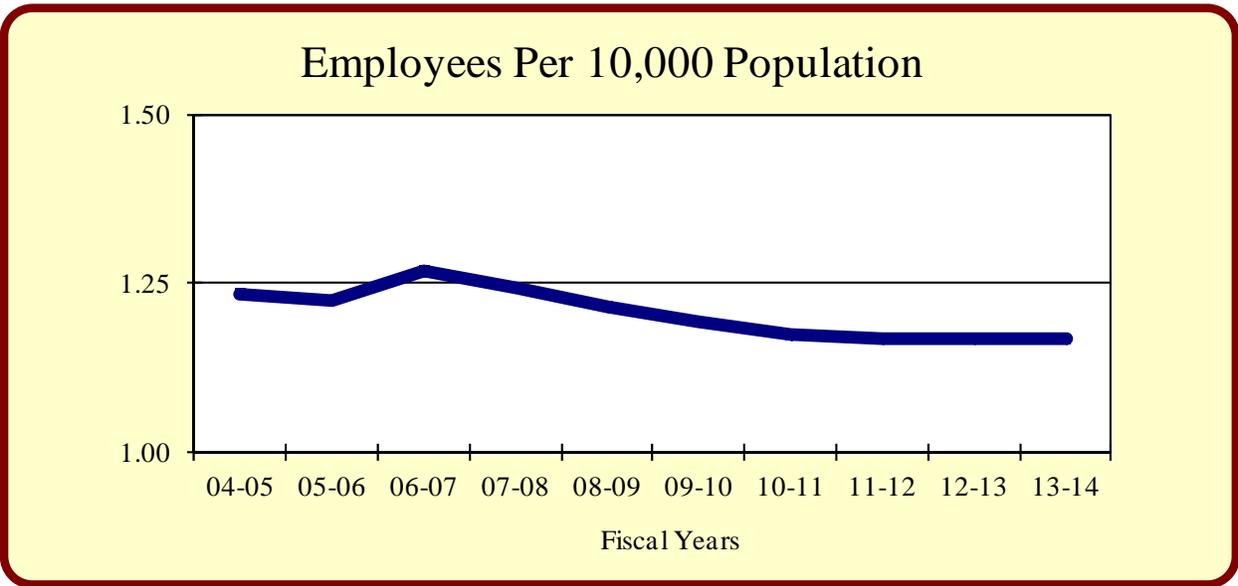
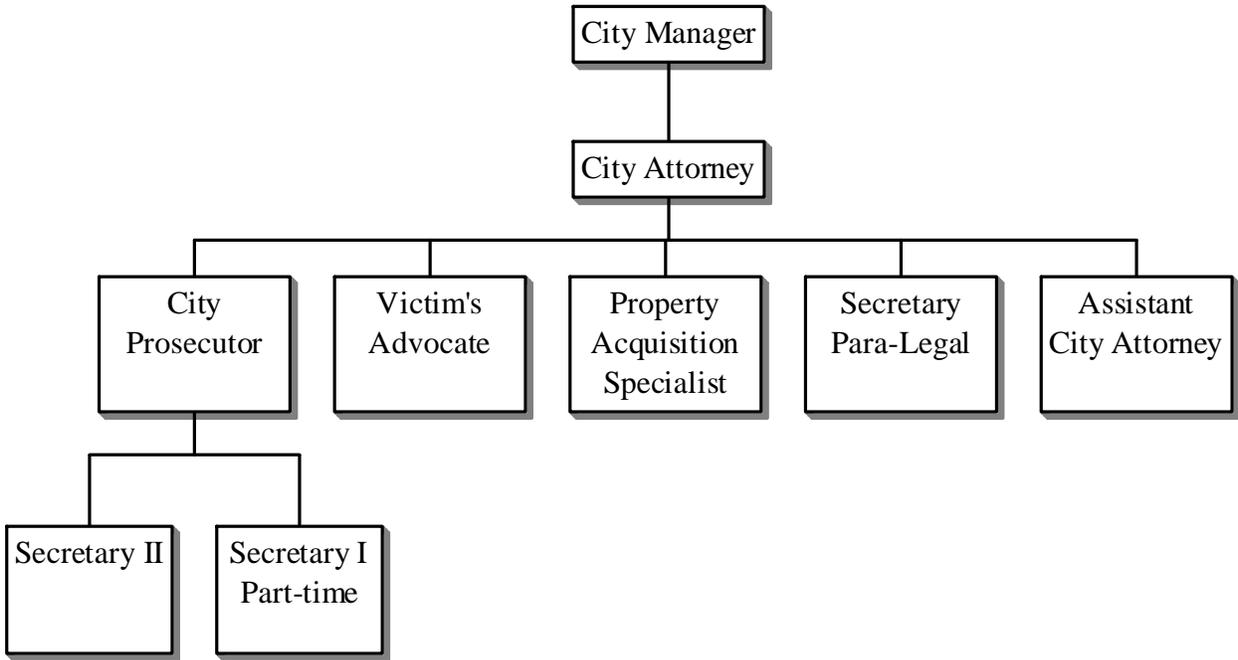
Divisions

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

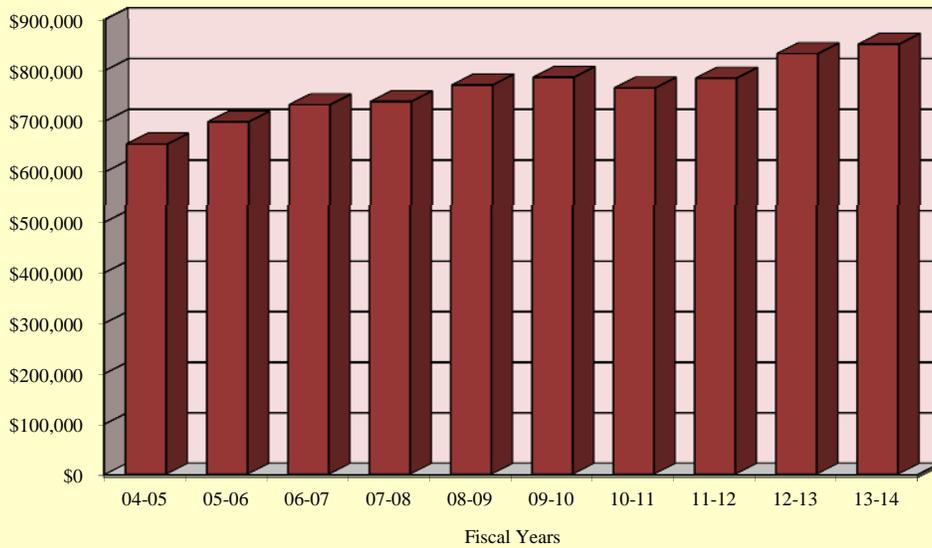


Legal Department

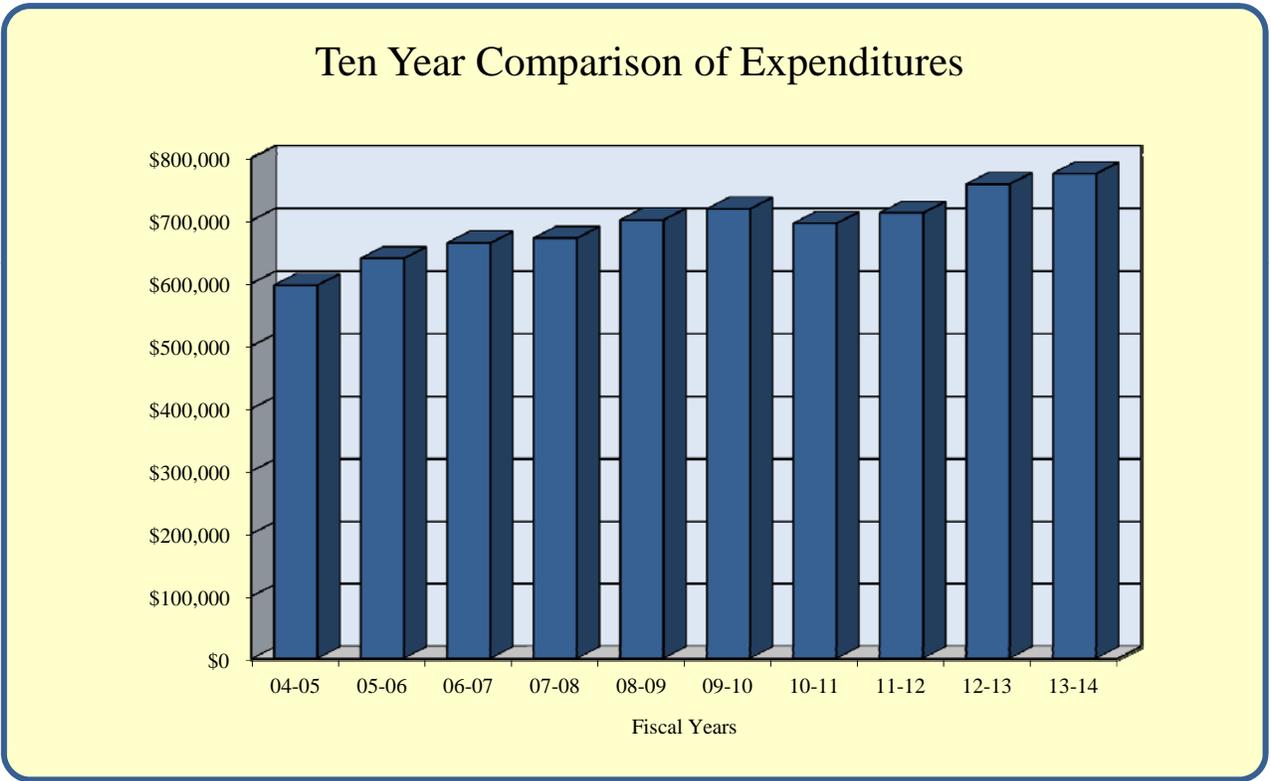
Summary Expenditure Budget

	Prior Years Actual			Current Year Estimate 2012-13	Proposed Budget 2013-14
	2009-10	2010-11	2011-12		
Personnel	\$725,102	\$693,673	\$720,104	\$752,809	\$771,651
Operations	59,459	62,019	61,293	78,789	78,789
Capital equipment		7,906			
Total expenditures	784,561	763,598	781,397	831,598	850,440
Actual/Budgeted increase in fund balance	668	574	1,994		
Totals	\$785,229	\$764,172	\$783,391	\$831,598	\$850,440

Ten Year Comparison of Expenditures



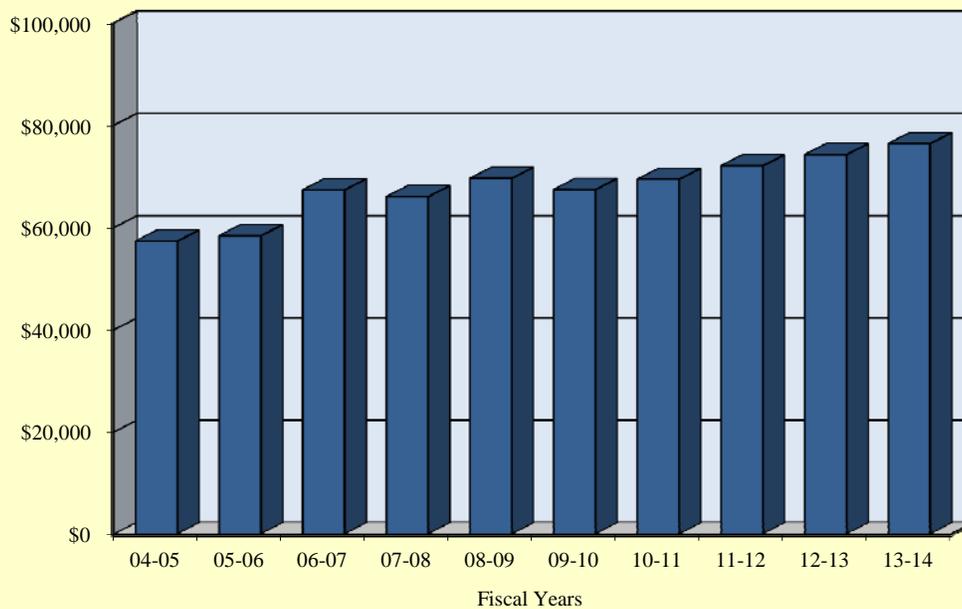
Legal Department Legal Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate 2012-13	Proposed Budget 2013-14
	2009-10	2010-11	2011-12		
Personnel	\$660,554	\$627,625	\$652,706	\$682,975	\$699,665
Operations	57,316	59,267	58,694	74,449	74,449
Capital equipment		7,906			
Total expenditures	\$717,870	\$694,798	\$711,400	\$757,424	\$774,114



Legal Department
Victim Services Division
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$64,548	\$66,048	\$67,398	\$69,834	\$71,986
Operations	2,143	2,752	2,599	4,340	4,340
Capital equipment					
Total expenditures	66,691	68,800	69,997	74,174	76,326
Actual/Budgeted increase in fund balance	668	574	1,994		
Totals	\$67,359	\$69,374	\$71,991	\$74,174	\$76,326

Ten Year Comparison of Expenditures



Management Services Department

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

Expenditures Budget

2013 – 2014

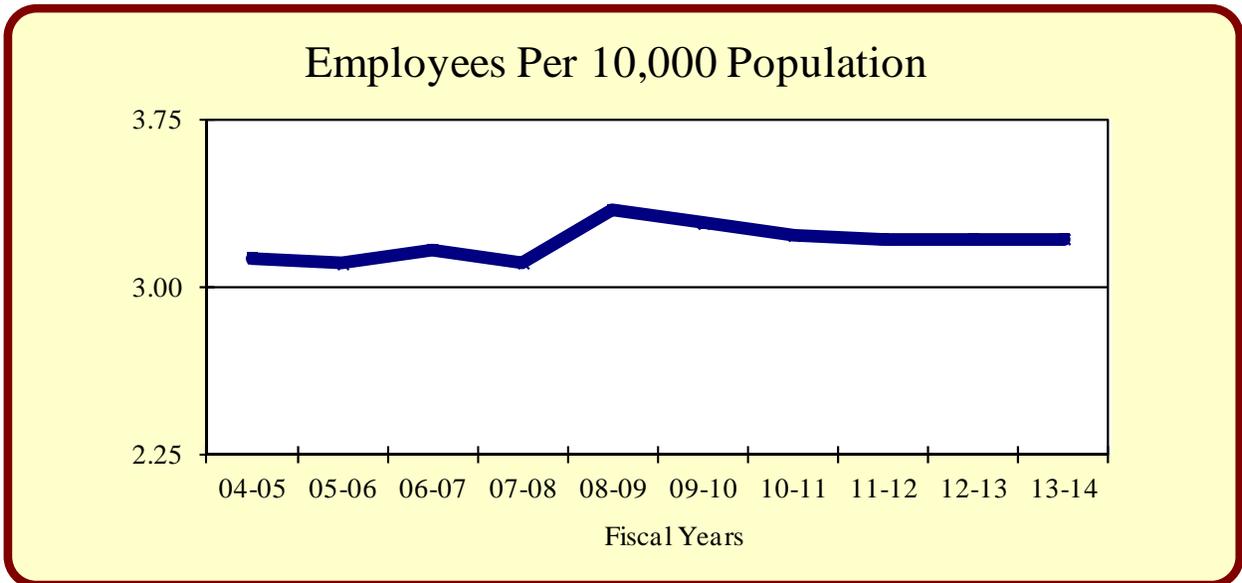
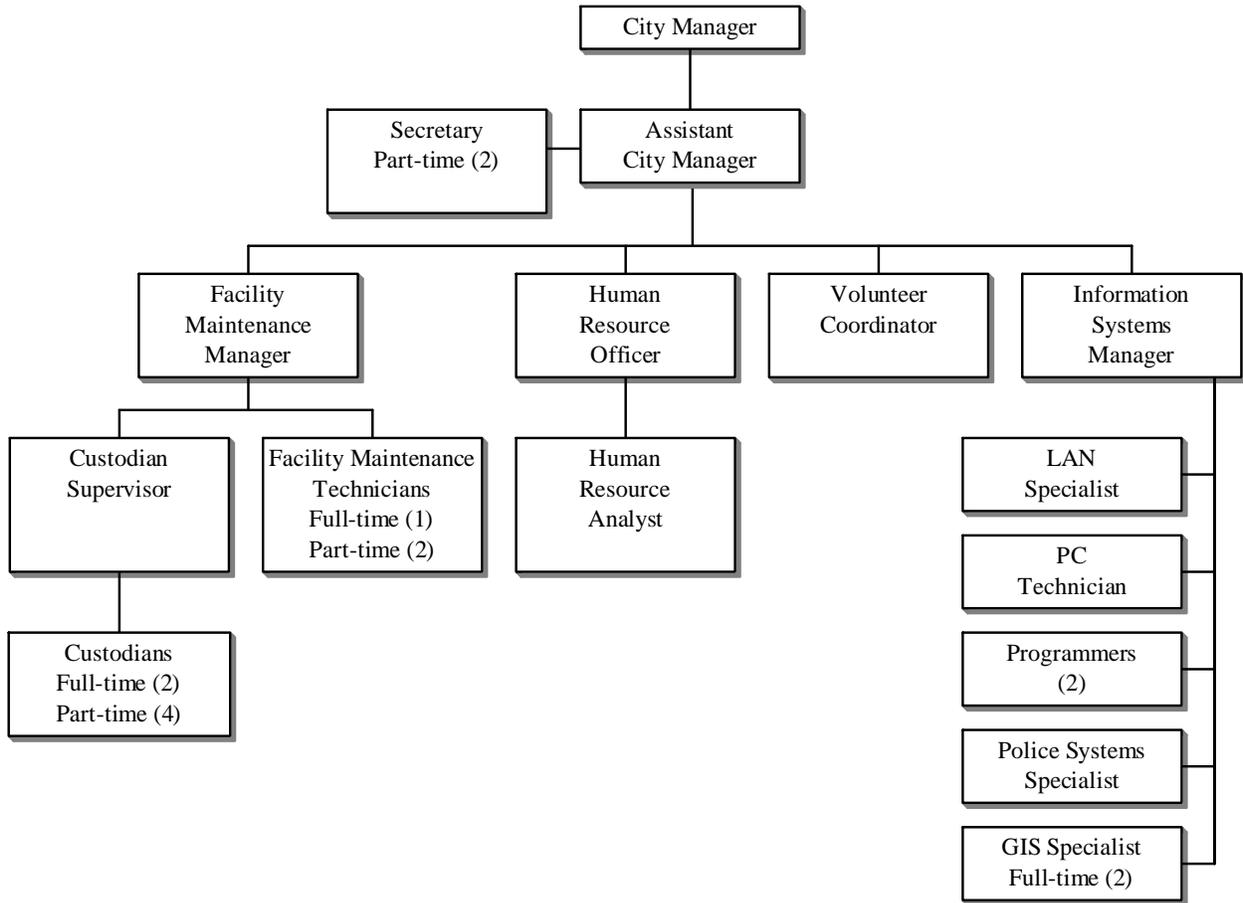
Divisions

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

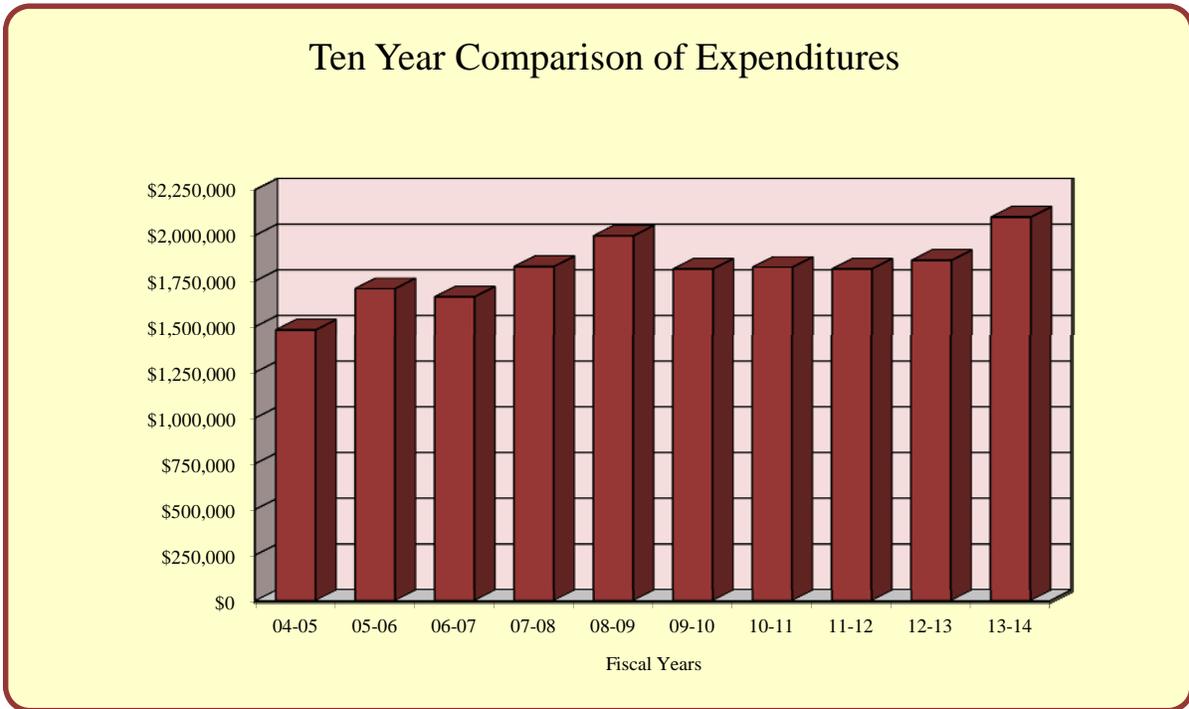
Mission

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
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$1,181,292	\$1,213,742	\$1,229,368	\$1,276,180	\$1,344,425
Operations	589,234	575,658	557,935	554,163	563,513
Capital equipment	43,375	34,028	26,563	30,600	196,752
Total expenditures	\$1,813,901	\$1,823,428	\$1,813,866	\$1,860,943	\$2,104,690



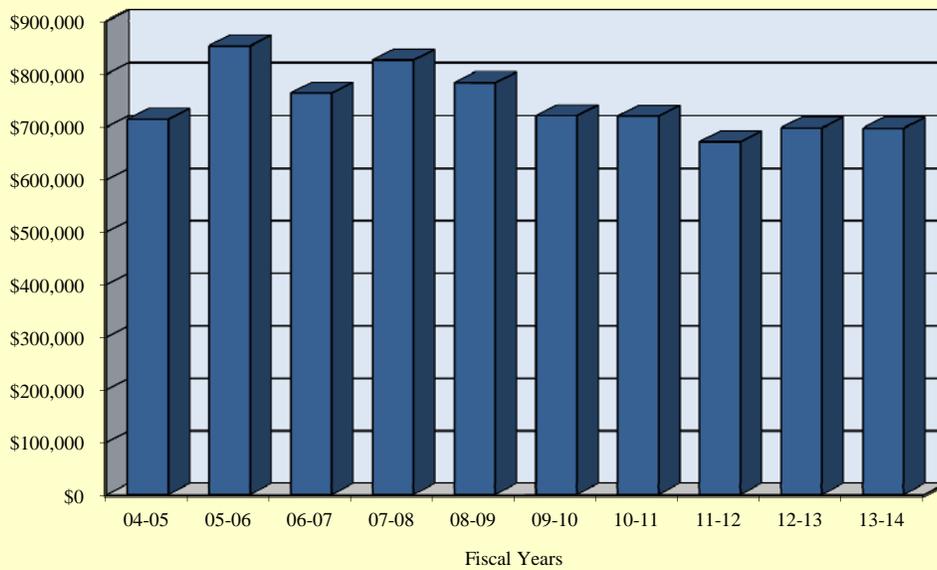
Management Services Department

Administrative Services Division

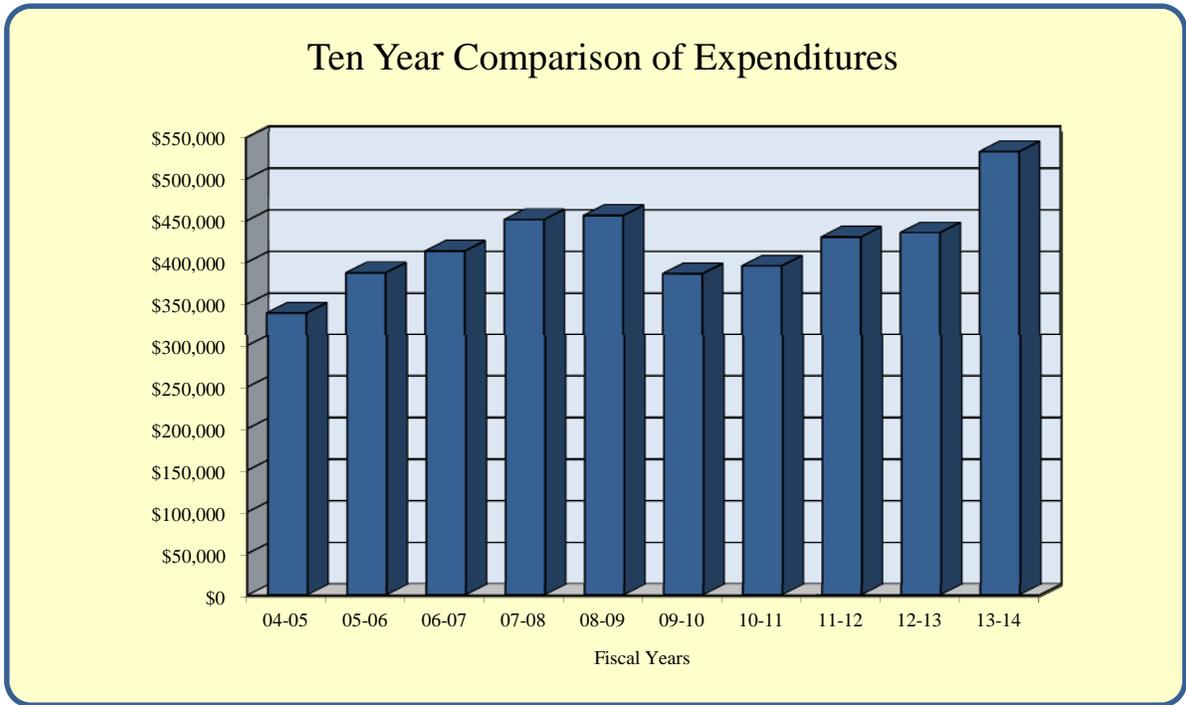
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$351,406	\$357,758	\$359,045	\$394,101	\$420,101
Operations	361,700	362,568	312,641	303,936	277,233
Capital equipment	7,906				
Total expenditures	\$721,012	\$720,326	\$671,686	\$698,037	\$697,334

Ten Year Comparison of Expenditures



Management Services Department					
Facility Maintenance Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate 2012-13	Proposed Budget 2013-14
	2009-10	2010-11	2011-12		
Personnel	\$254,061	\$262,889	\$266,227	\$262,680	\$276,821
Operations	126,577	132,836	161,578	162,462	156,584
Capital equipment	5,720		2,500	10,400	106,252
Total expenditures	\$386,358	\$395,725	\$430,305	\$435,542	\$539,657



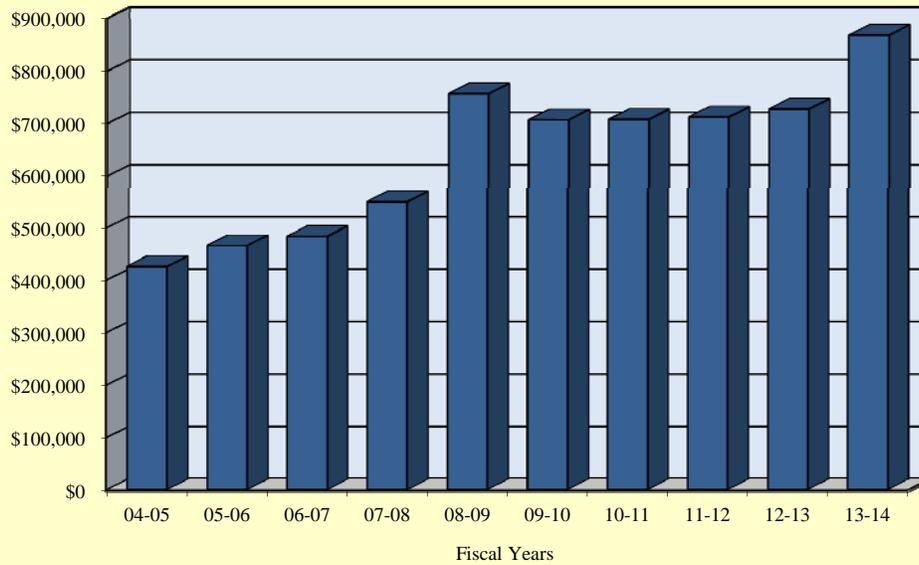
Management Services Department

Information Systems Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$575,825	\$593,095	\$604,096	\$619,399	\$647,503
Operations	100,957	80,254	83,716	87,765	129,696
Capital equipment	29,749	34,028	24,063	20,200	90,500
Total expenditures	\$706,531	\$707,377	\$711,875	\$727,364	\$867,699

Ten Year Comparison of Expenditures



Finance Department

Department Executive: Tracy R. Probert, CPA
Director

Expenditures and Expenses Budget

2013 – 2014

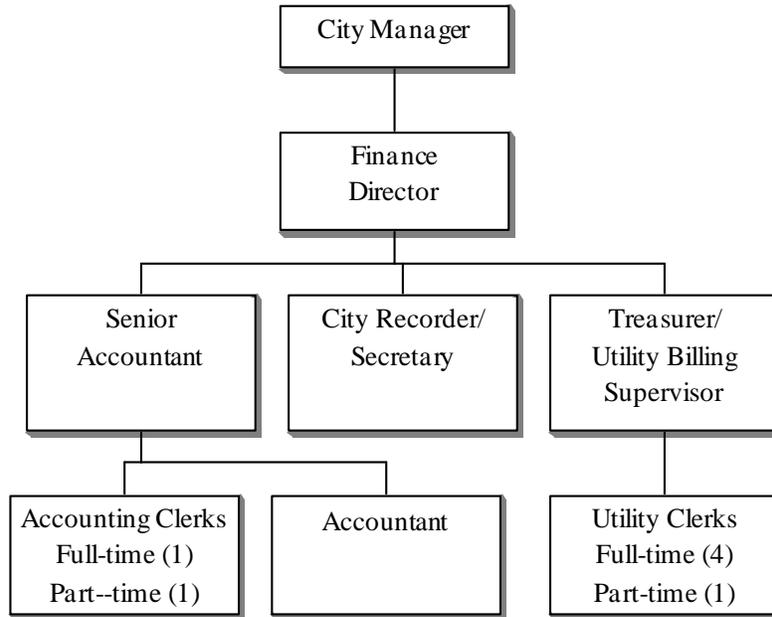
Divisions

1. Finance
2. Refuse
3. Telecom Infrastructure

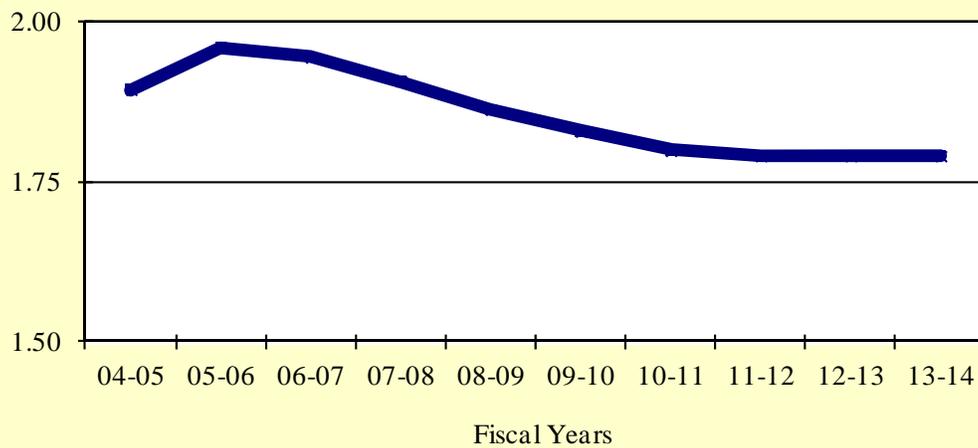
Mission

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

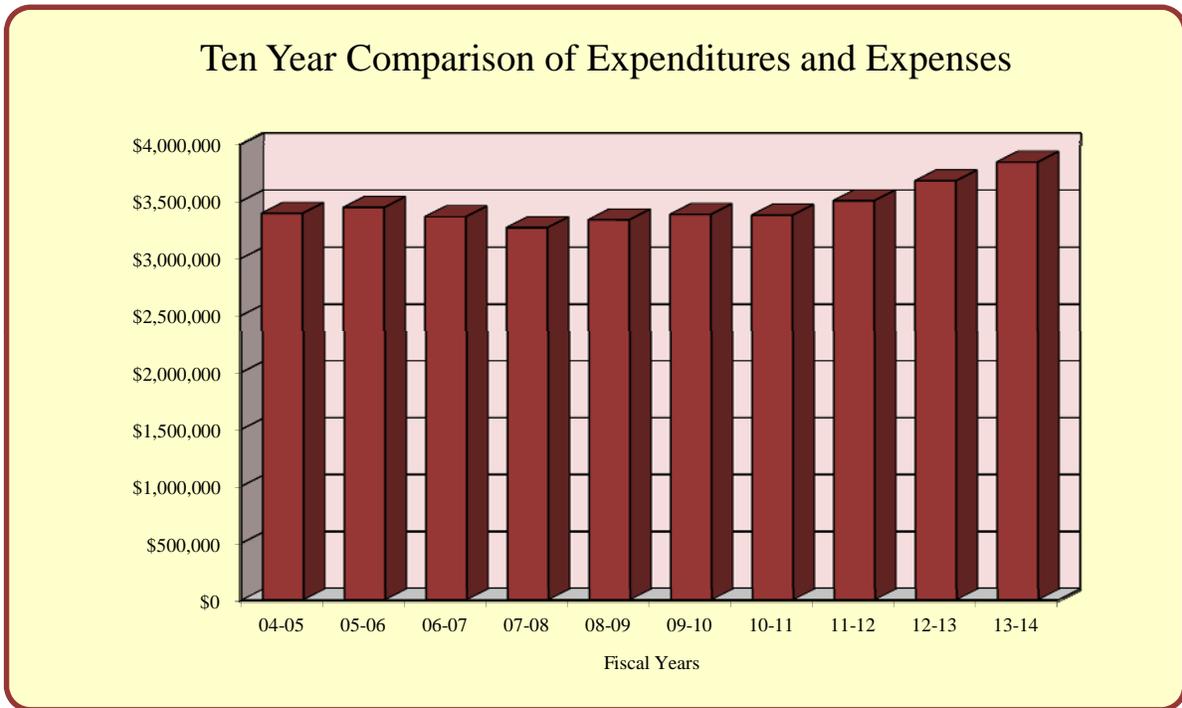
Finance Department Organization Chart



Employees Per 10,000 Population



Finance Department					
Summary					
Expenditure and Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$697,915	\$709,873	\$719,050	\$662,911	\$641,641
Operations	2,675,545	2,663,366	2,769,434	3,001,012	3,177,024
Capital equipment	11,539	4,922	15,818		
Transfers					
Total expenditures and expenses	3,384,999	3,378,161	3,504,302	3,663,923	3,818,665
Actual/Budgeted increase in net assets			487	14,900	23,125
Totals	\$3,384,999	\$3,378,161	\$3,504,789	\$3,678,823	\$3,841,790

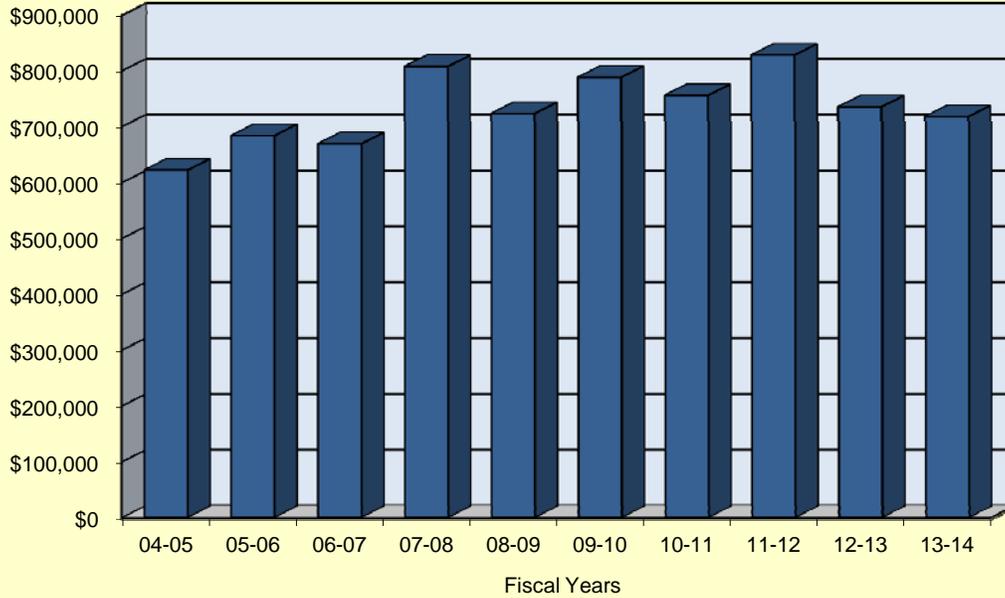


Finance Department

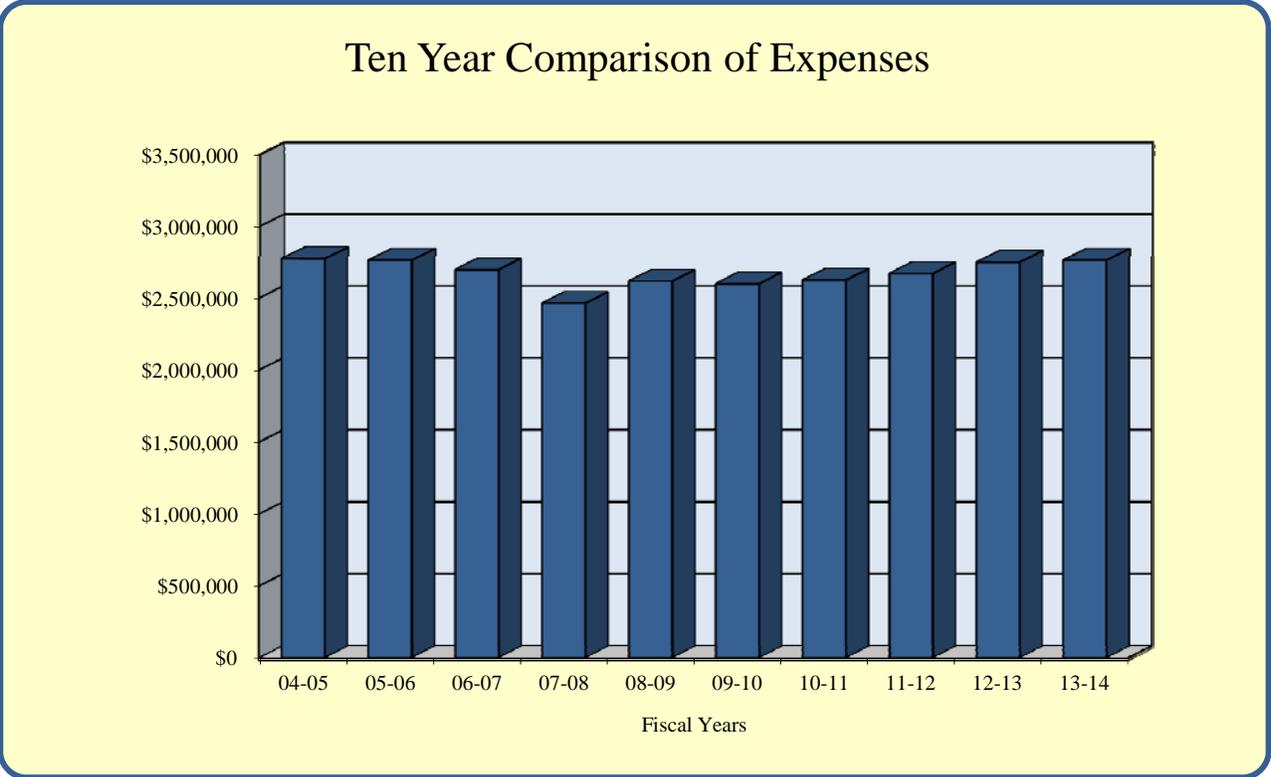
Finance Division
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$630,507	\$641,189	\$654,202	\$591,385	\$573,117
Operations	145,859	109,083	157,893	143,215	143,770
Capital equipment	11,539	4,922	15,818		
Total expenditures	\$787,905	\$755,194	\$827,913	\$734,600	\$716,887

Ten Year Comparison of Expenditures



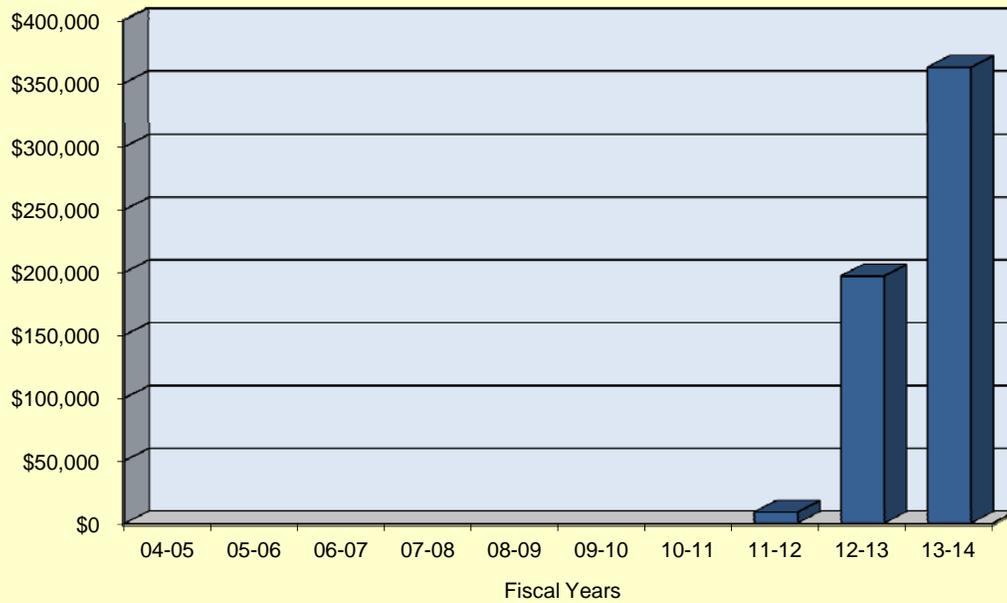
Finance Department					
Refuse Division					
Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$67,408	\$68,684	\$64,848	\$71,526	\$68,524
Operations	2,529,686	2,554,283	2,603,288	2,661,074	2,670,781
Capital equipment					
Transfer					
Total expenses	2,597,094	2,622,967	2,668,136	2,732,600	2,739,305
Budgeted increase in net assets				14,900	23,125
Totals	\$2,597,094	\$2,622,967	\$2,668,136	\$2,747,500	\$2,762,430



Finance Department
 Telecom Infrastructure Division
 Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel					
Operations			\$8,253	\$196,723	\$362,473
Capital equipment					
Total expenditures	0	0	8,253	196,723	362,473
Actual/budgeted increase in fund balance			487		
Totals	\$0	\$0	\$8,740	\$196,723	\$362,473

Ten Year Comparison of Expenditures



Police Department

Department Executive: Terry M. Keefe
Chief

Expenditures Budget

2013 – 2014

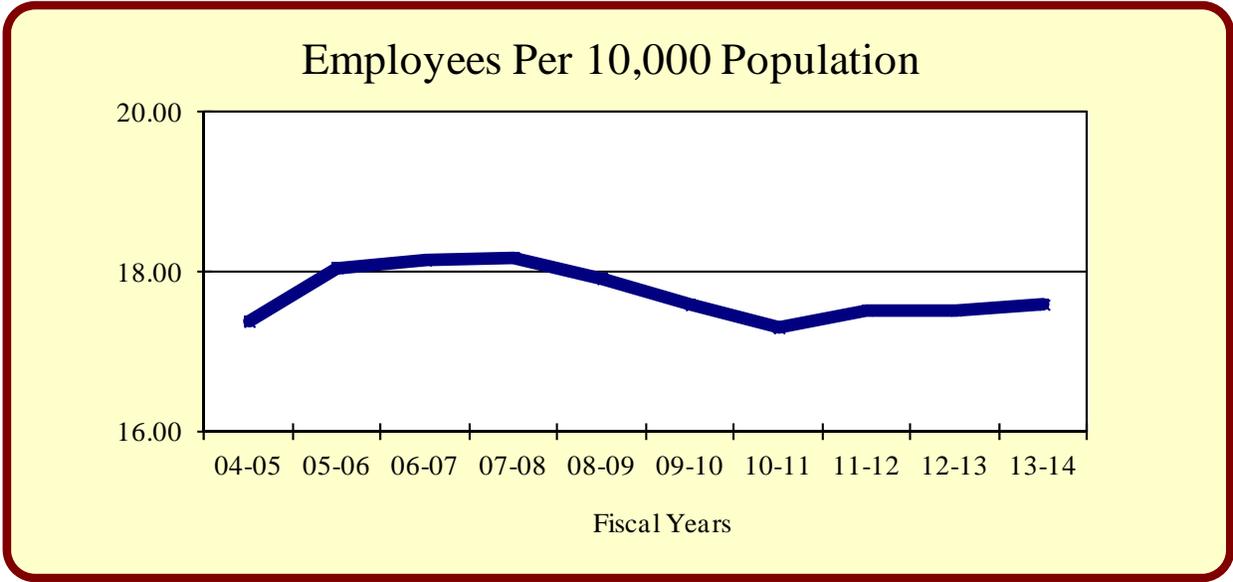
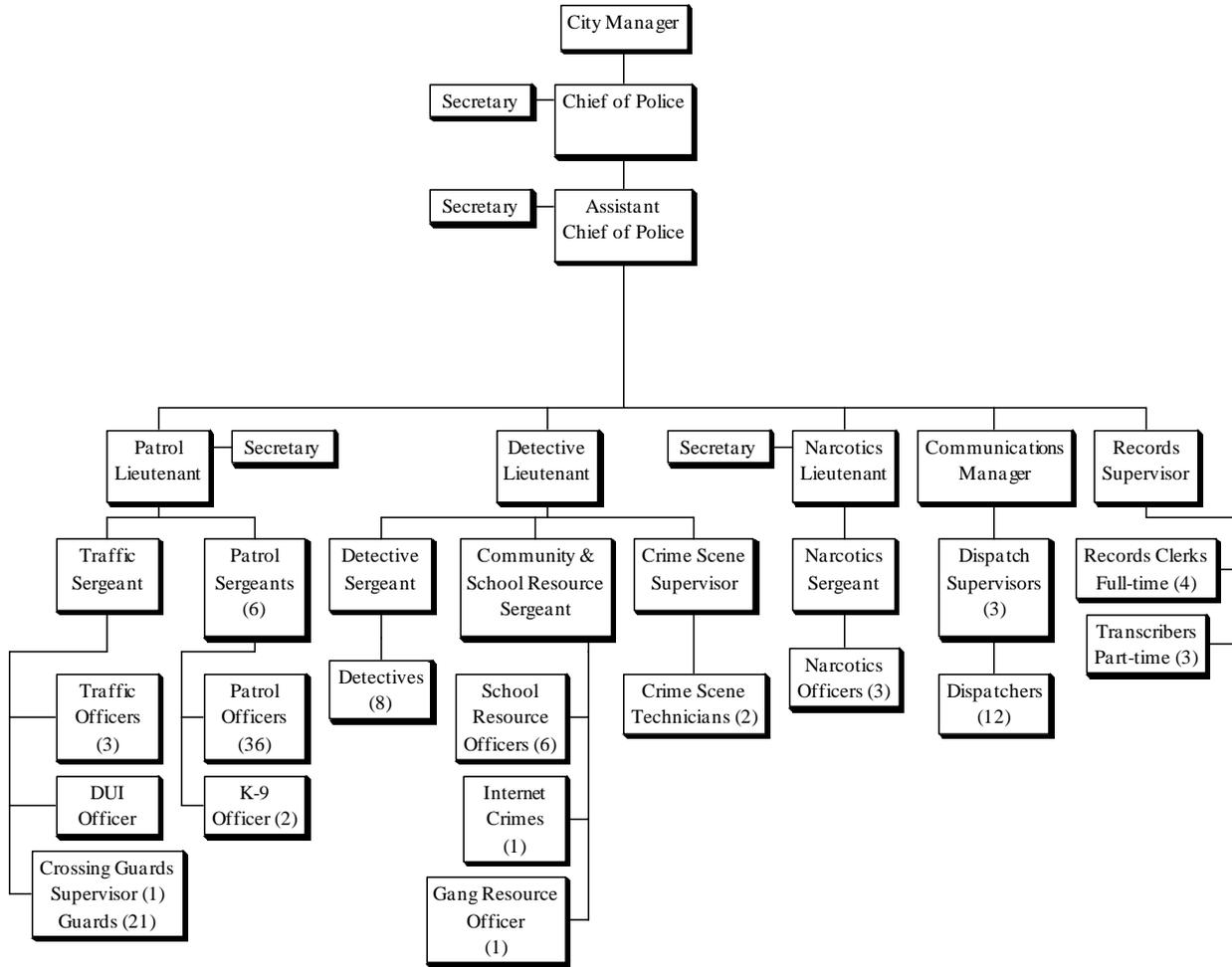
Divisions

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

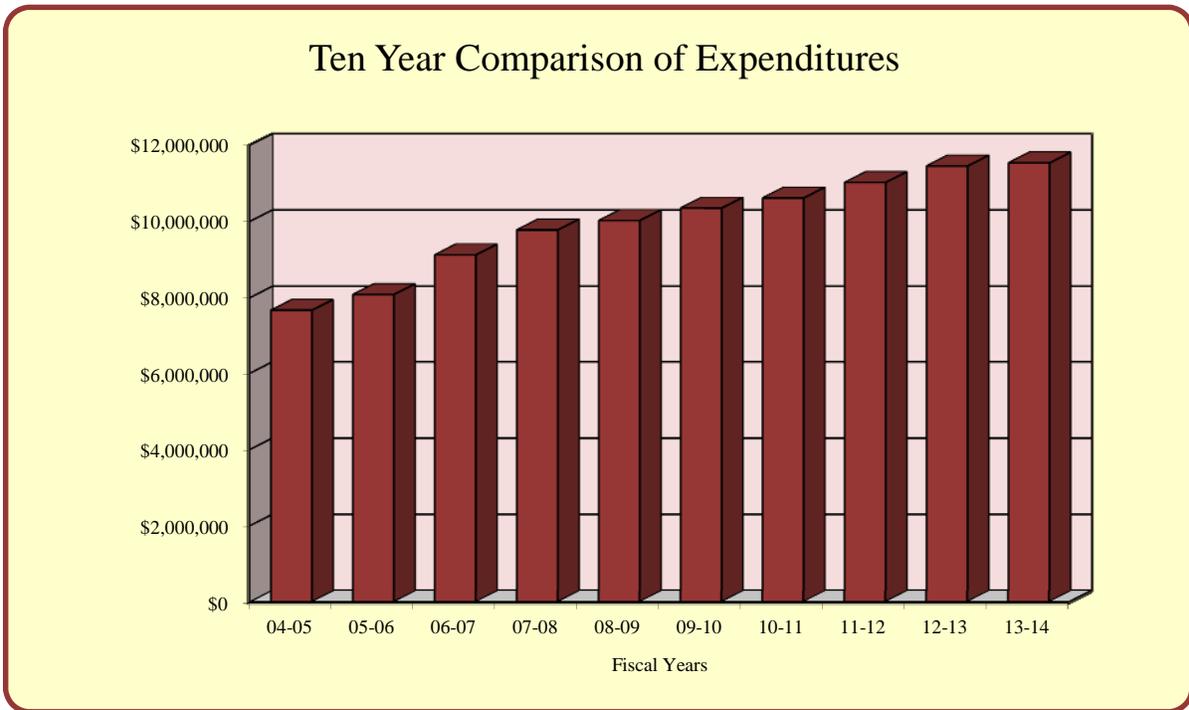
Mission

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.

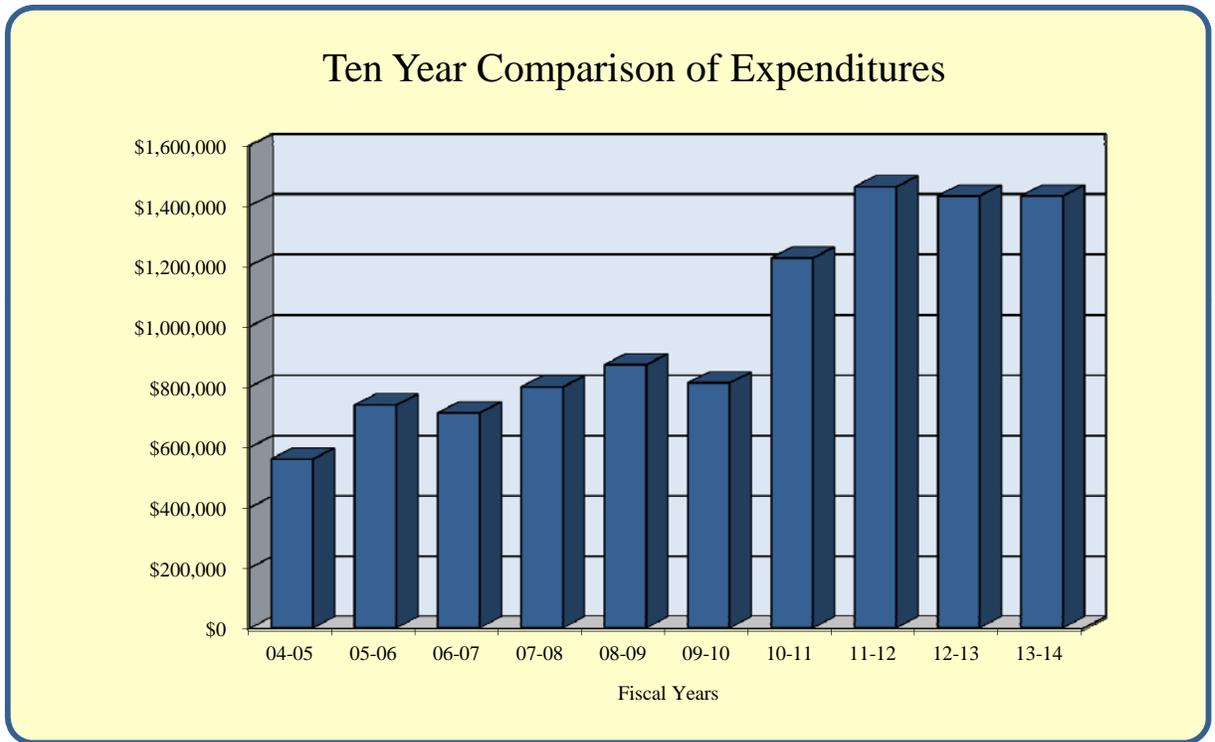
Police Department



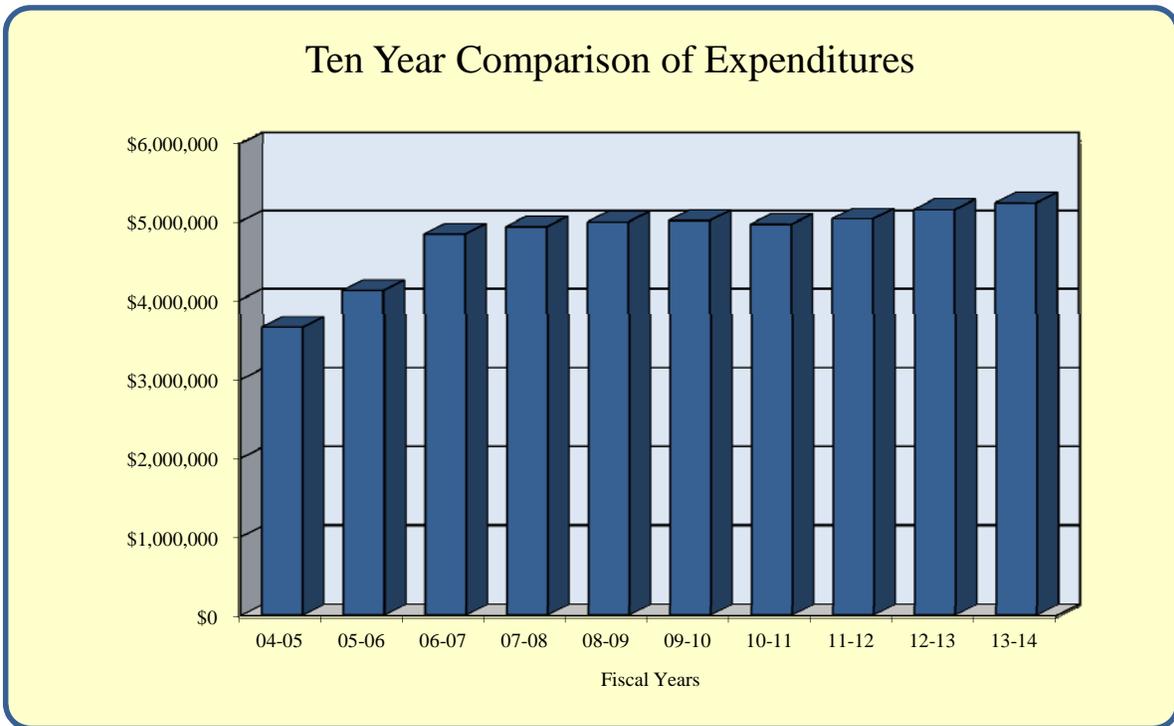
Police Department					
Summary					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate 2012-13	Proposed Budget 2013-14
	2009-10	2010-11	2011-12		
Personnel	\$8,292,173	\$8,604,363	\$8,911,355	\$9,414,973	\$9,456,421
Operations	1,465,135	1,712,999	1,744,909	1,620,047	1,823,356
Capital equipment	583,365	275,641	231,582	408,500	245,306
Total expenditures	10,340,673	10,593,003	10,887,846	11,443,520	11,525,083
Budgeted increase in fund balance		11,457	123,839		
Totals	\$10,340,673	\$10,604,460	\$11,011,685	\$11,443,520	\$11,525,083



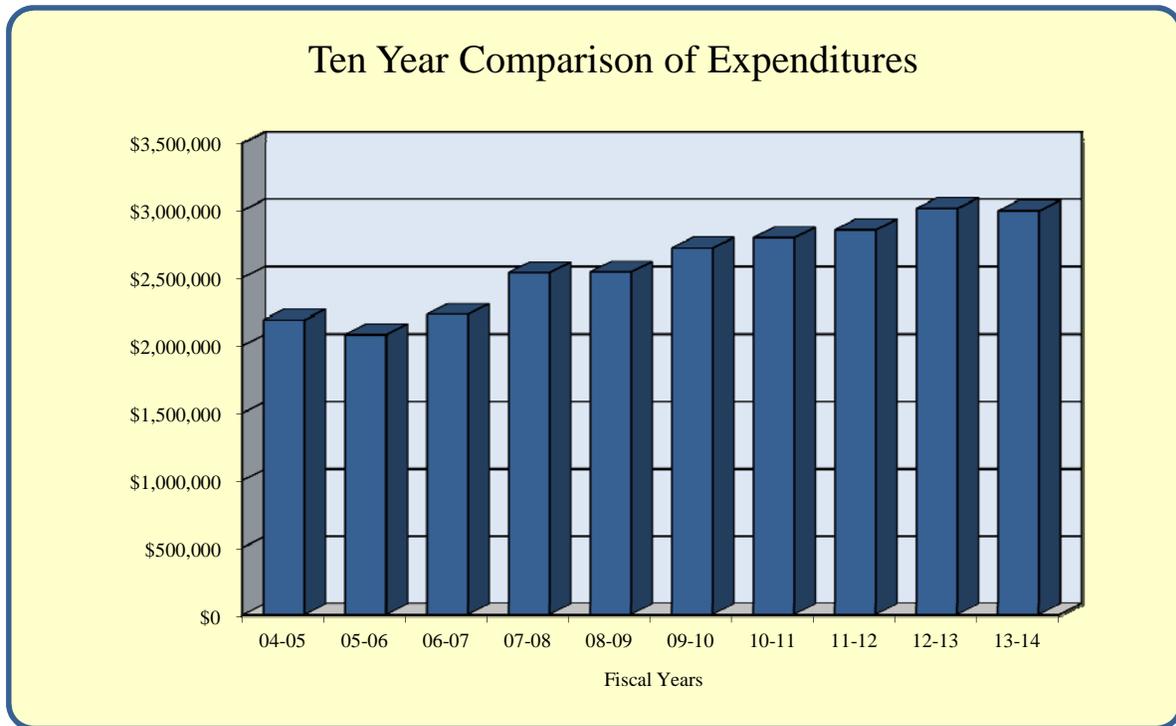
Police Department					
Administration Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12		
				2012-13	2013-14
Personnel	\$532,792	\$793,958	\$905,695	\$938,283	\$865,842
Operations	279,522	431,282	520,885	493,514	504,099
Capital equipment			35,600		62,097
Total expenditures	\$812,314	\$1,225,240	\$1,462,180	\$1,431,797	\$1,432,038



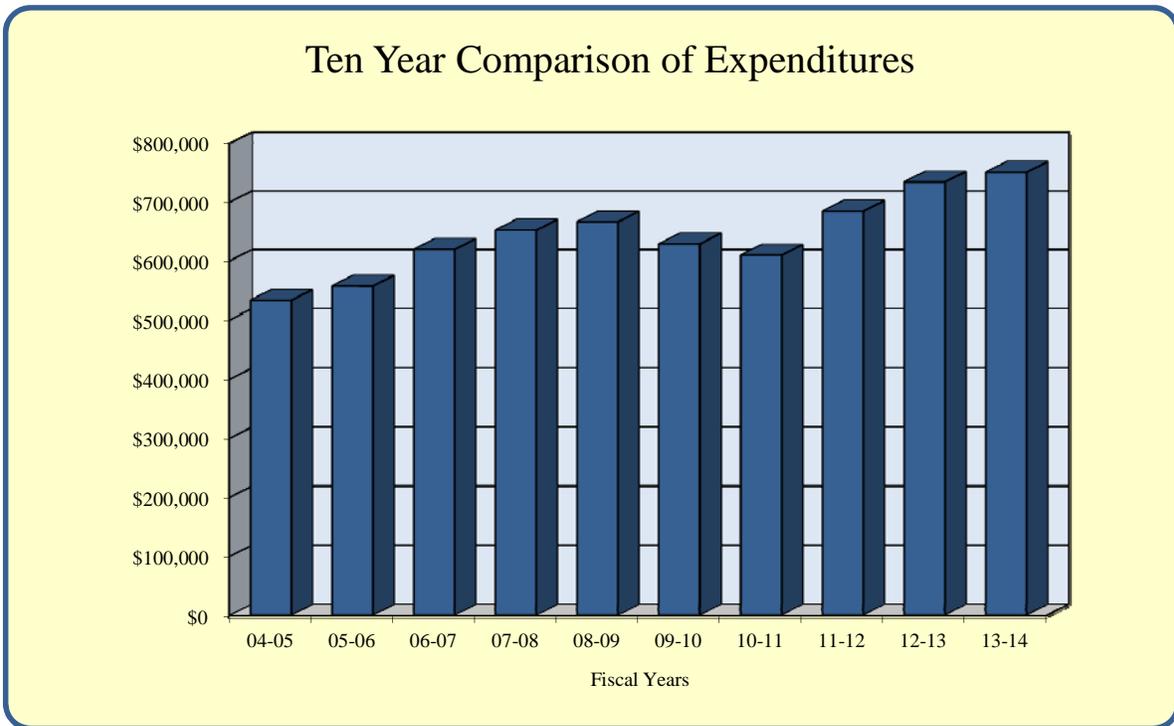
Police Department					
Patrol Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12		
	2012-13	2013-14			
Personnel	\$4,318,960	\$4,255,096	\$4,300,189	\$4,531,680	\$4,649,598
Operations	606,657	553,892	585,540	434,518	509,549
Capital equipment	87,917	156,260	148,683	186,700	79,452
Total expenditures	\$5,013,534	\$4,965,248	\$5,034,412	\$5,152,898	\$5,238,599



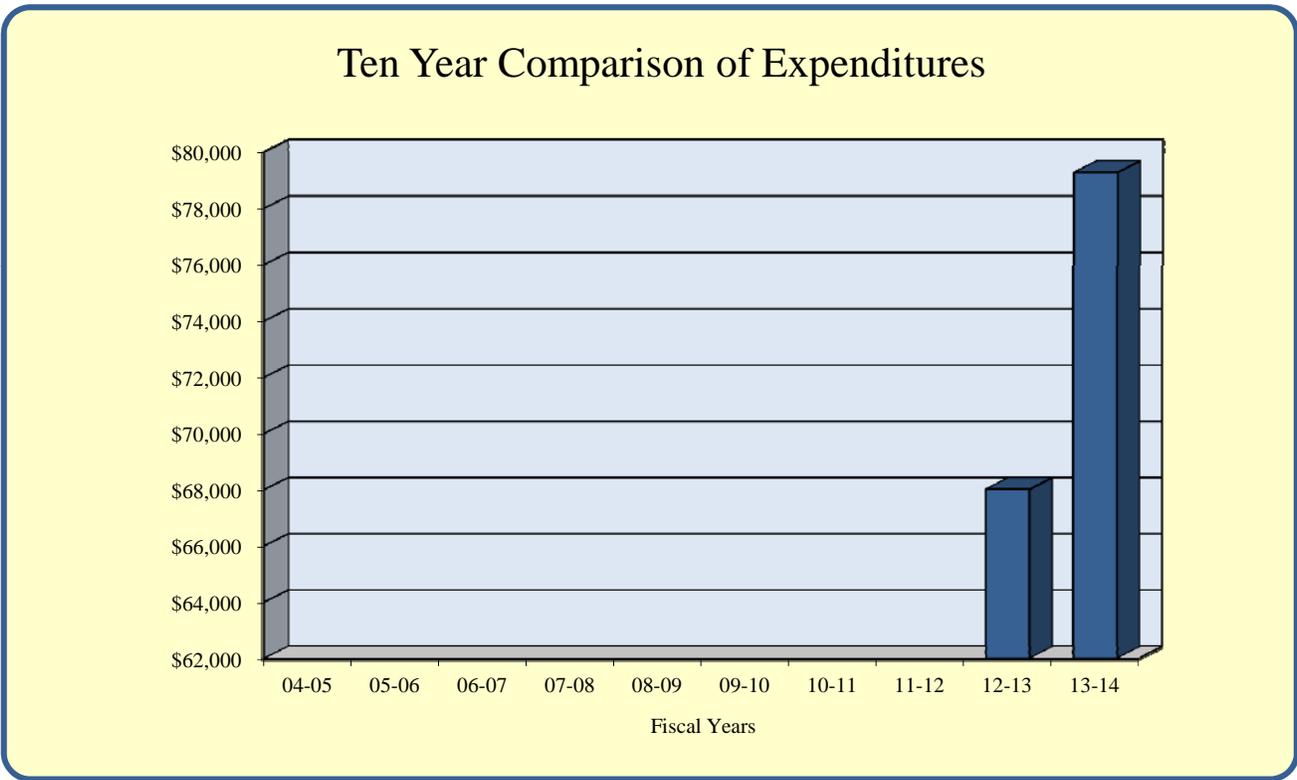
Police Department Support Services Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$2,460,080	\$2,588,391	\$2,654,728	\$2,761,709	\$2,725,663
Operations	183,083	177,805	166,841	169,076	164,466
Capital equipment	74,532	28,313	32,581	82,250	103,757
Total expenditures	\$2,717,695	\$2,794,509	\$2,854,150	\$3,013,035	\$2,993,886



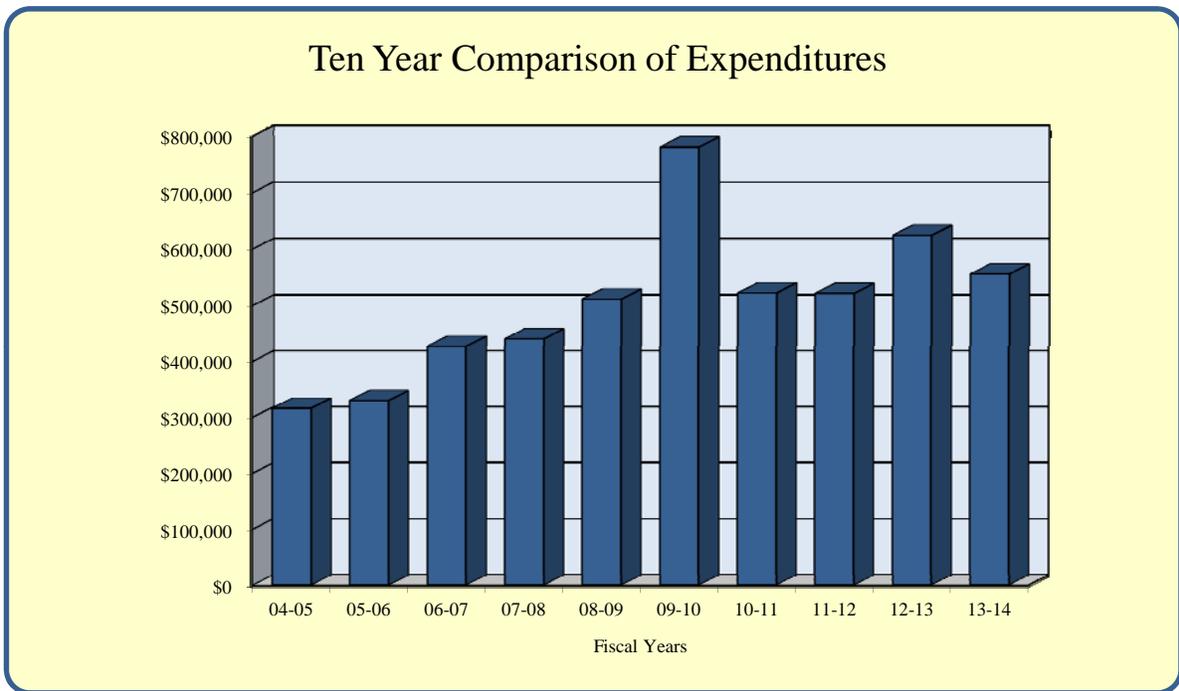
Police Department Communications Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$553,472	\$527,186	\$591,316	\$632,186	\$649,537
Operations	75,058	82,249	93,040	101,885	101,299
Capital equipment					
Total expenditures	\$628,530	\$609,435	\$684,356	\$734,071	\$750,836



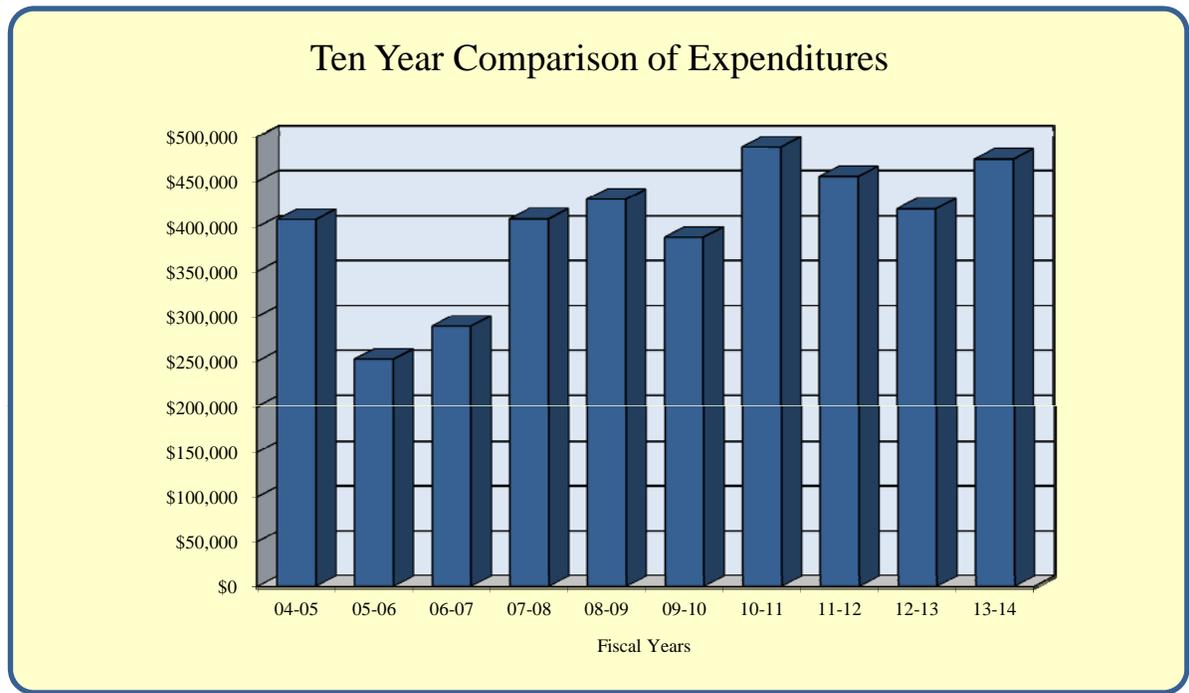
Police Department					
Alcohol Enforcement Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel				\$68,000	\$79,265
Operations					
Capital equipment					
Totals	\$0	\$0	\$0	\$68,000	\$79,265



Police Department					
Emergency Dispatch Services Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12		
Personnel	\$305,044	\$309,943	\$329,520	\$341,687	\$349,751
Operations	114,652	200,008	111,130	143,028	205,834
Capital equipment	361,286	12,046	7,218	139,550	
Total expenditures	780,982	521,997	447,868	624,265	555,585
Actual/Budgeted increase in fund balance			73,486		
Totals	\$780,982	\$521,997	\$521,354	\$624,265	\$555,585



Police Department					
Davis Metro Narcotics Strike Force Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12		
				2012-13	2013-14
Personnel	\$121,825	\$129,789	\$129,907	\$141,428	\$136,765
Operations	206,163	267,763	267,473	278,026	338,109
Capital equipment	59,630	79,022	7,500		
Total expenditures	387,618	476,574	404,880	419,454	474,874
Actual/Budgeted increase in fund balance		11,457	50,353		
Totals	\$387,618	\$488,031	\$455,233	\$419,454	\$474,874



Fire Department

Department Executive: Kevin Ward
Chief

Expenditures and Expenses Budget

2013 – 2014

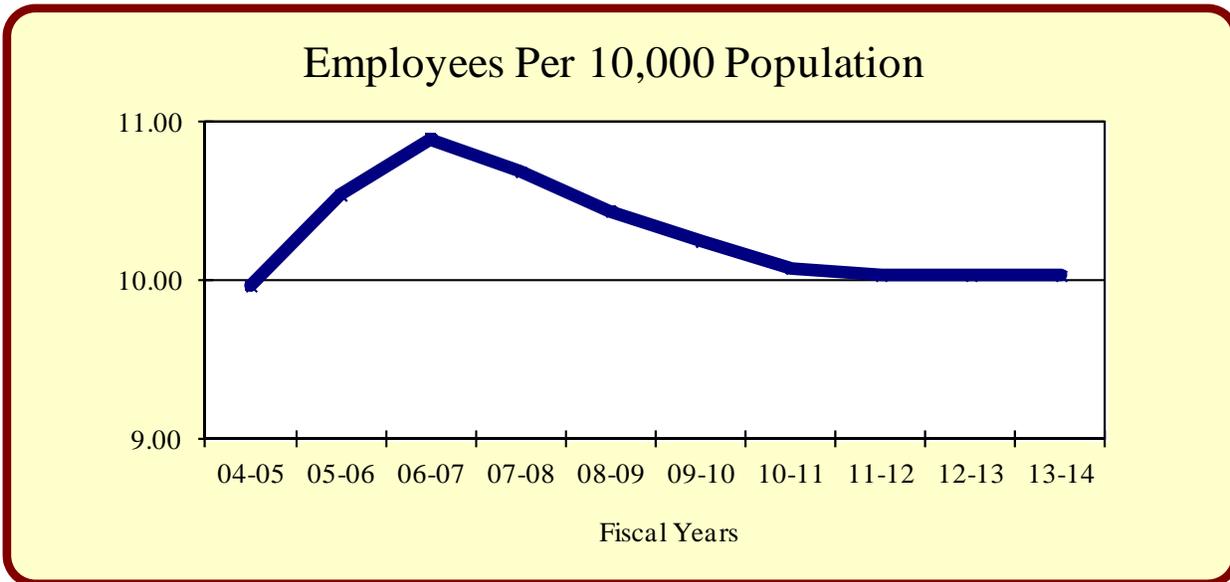
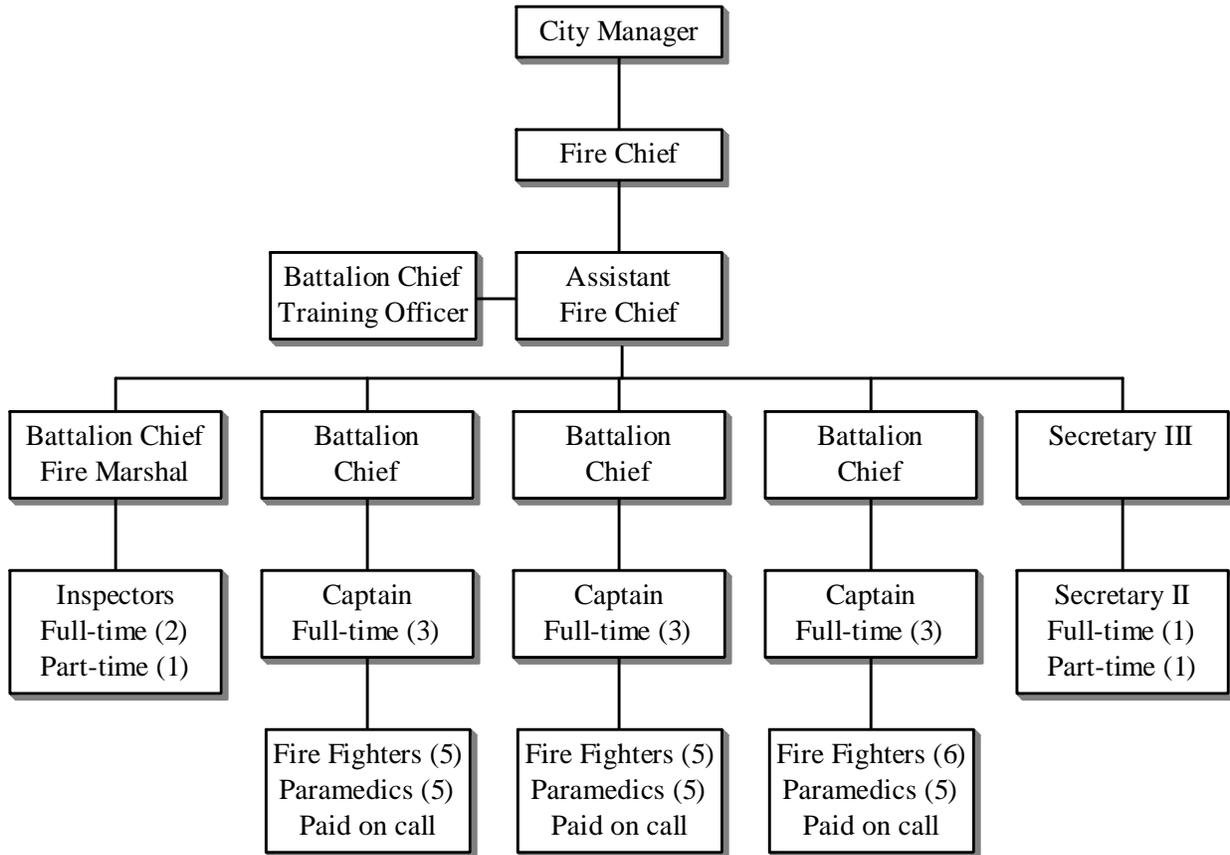
Divisions

1. Fire
2. Emergency Medical Services

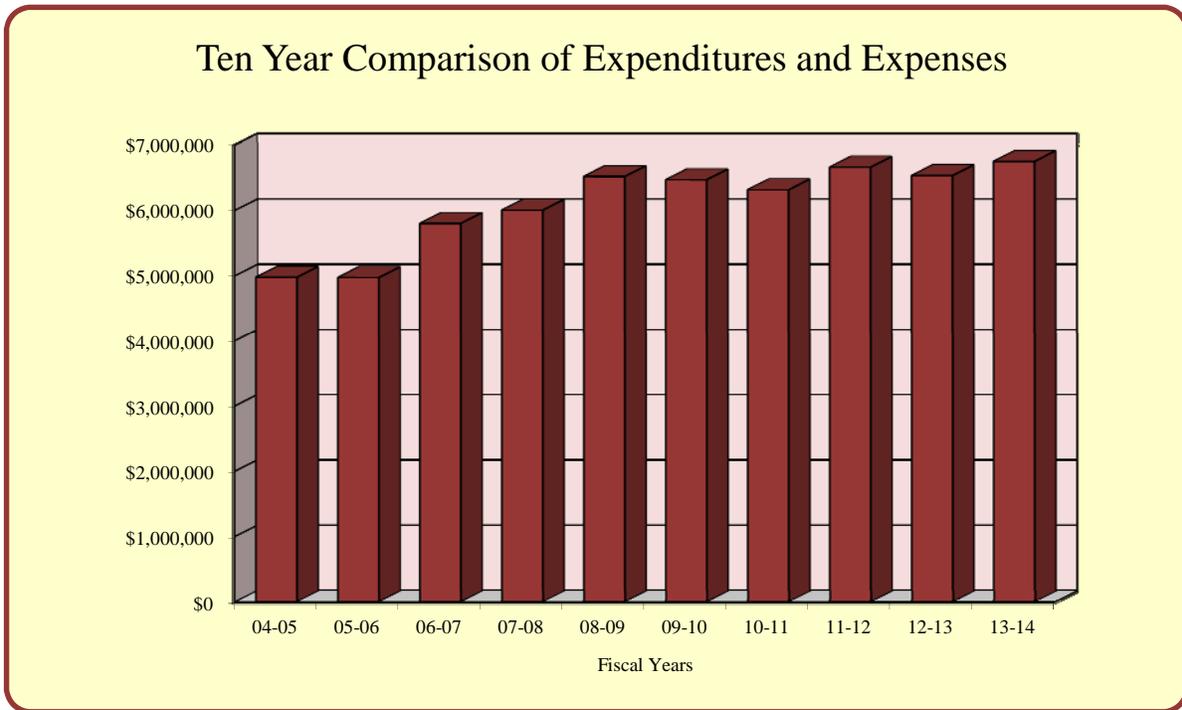
Mission

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

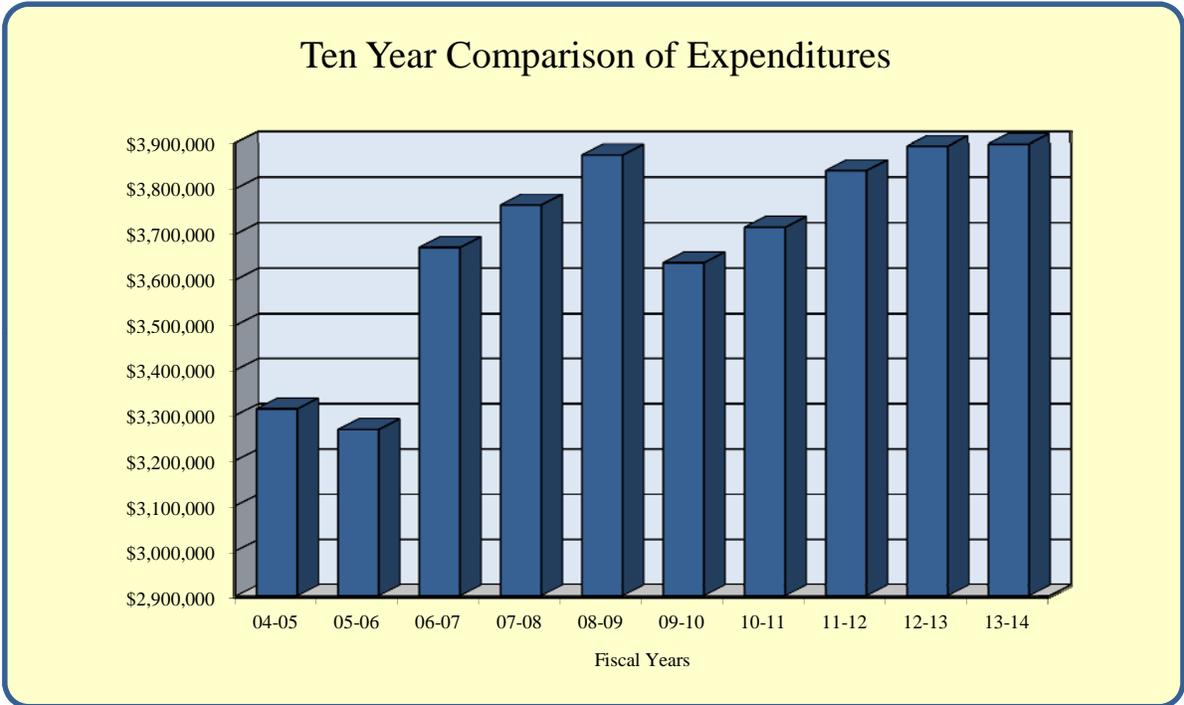
Fire Department Organization Chart



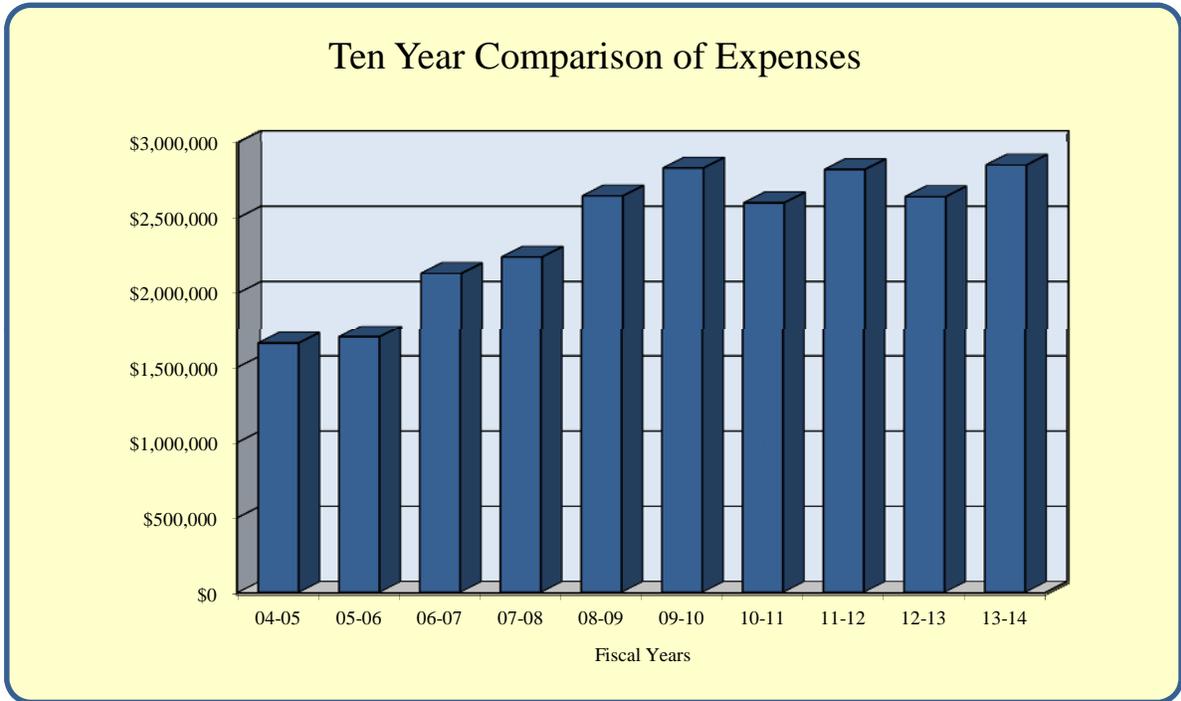
Fire Department					
Summary					
Expenditure and Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$5,005,271	\$5,091,547	\$5,214,134	\$5,332,985	\$5,500,510
Operations	1,173,289	1,067,612	1,153,163	1,054,397	1,062,883
Capital equipment	284,529	150,199	252,772	139,998	29,030
Transfer to other funds			35,550		
Total expenditures and expenses	6,463,089	6,309,358	6,655,619	6,527,380	6,592,423
Actual/Budgeted increase in net assets					
Totals	\$6,463,089	\$6,309,358	\$6,655,619	\$6,527,380	\$6,592,423



Fire Department					
Fire Operations Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12		
				2012-13	2013-14
Personnel	\$3,190,042	\$3,345,995	\$3,353,319	\$3,399,465	\$3,519,894
Operations	330,713	368,115	369,645	365,555	355,915
Capital equipment	115,821		115,560	126,765	20,310
Total expenditures	\$3,636,576	\$3,714,110	\$3,838,524	\$3,891,785	\$3,896,119



Fire Department					
Emergency Medical Services Division					
Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12		
				2012-13	2013-14
Personnel	\$1,815,229	\$1,745,552	\$1,860,815	\$1,933,520	\$1,980,616
Operations	842,576	699,497	783,518	688,842	706,968
Capital equipment	168,708	150,199	137,212	13,233	8,720
Transfer to other funds			35,550		
Total expenses	2,826,513	2,595,248	2,817,095	2,635,595	2,696,304
Budgeted increase in net assets					
Totals	\$2,826,513	\$2,595,248	\$2,817,095	\$2,635,595	\$2,696,304



Community and Economic Development Department

Department Executive: William T. Wright
Director

Expenditures Budget

2013 – 2014

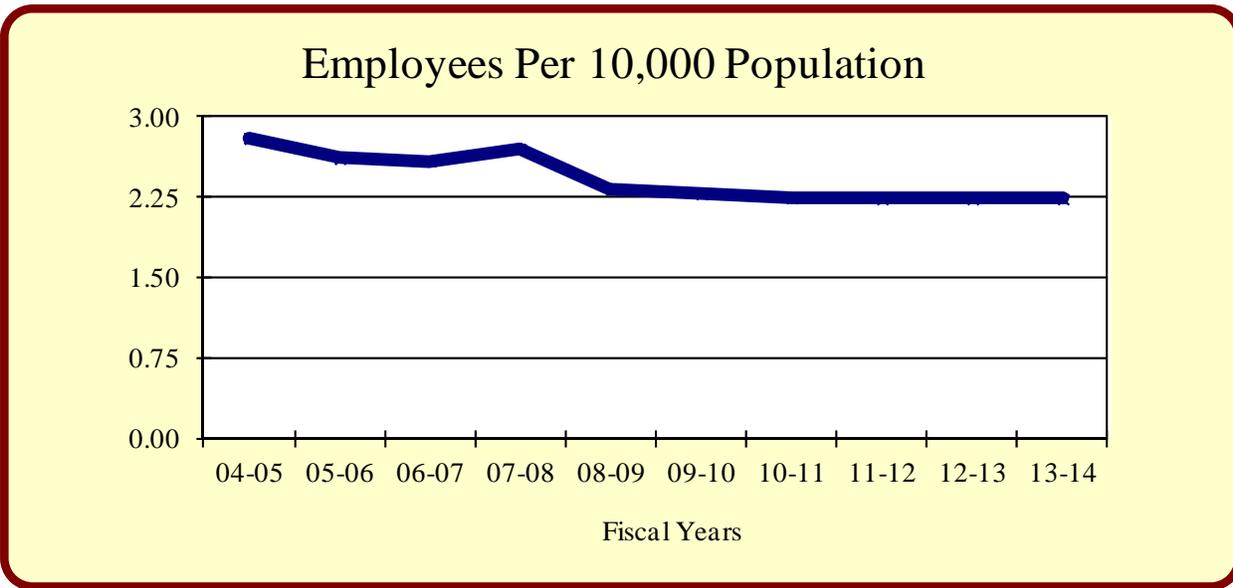
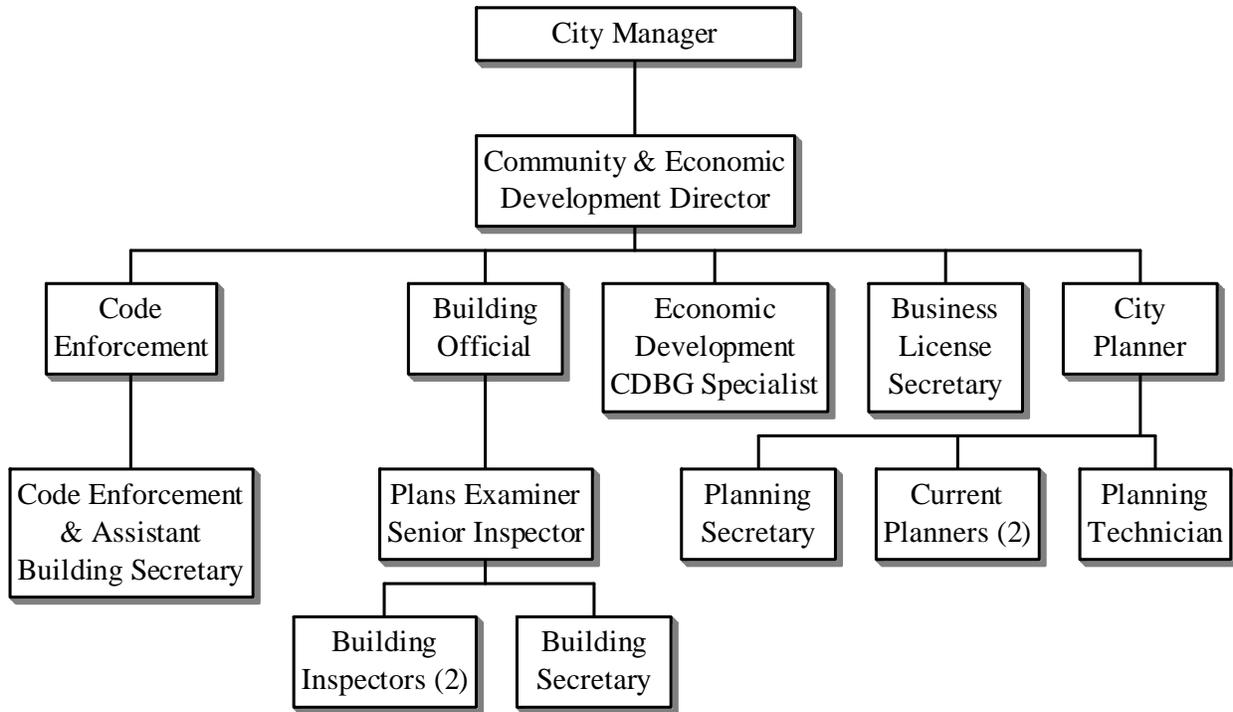
Divisions

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

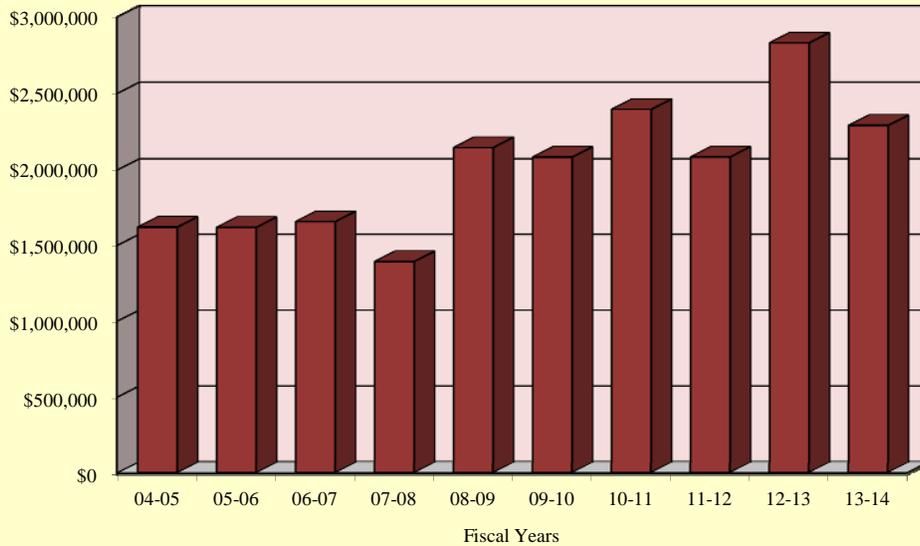


Community and Economic Development Department

Summary Expenditure Budget

	Prior Years Actual			Current Year Estimate 2012-13	Proposed Budget 2013-14
	2009-10	2010-11	2011-12		
Personnel	\$1,055,508	\$1,042,721	\$1,036,130	\$1,072,839	\$1,105,599
Operations	\$155,990	\$256,116	\$250,470	\$375,468	\$381,504
Capital equipment					26,660
Capital projects - housing	394,110				
Capital projects - other	210,012	780,301	106,289	1,076,896	610,005
Debt service - loan repayment			168,409	165,273	165,273
Transfers	266,369				
Special items					
Total expenditures	2,081,989	2,079,138	1,561,298	2,690,476	2,289,041
Actual/Budgeted increase in fund balance		314,926	522,059	136,965	
Totals	\$2,081,989	\$2,394,064	\$2,083,357	\$2,827,441	\$2,289,041

Ten Year Comparison of Expenditures



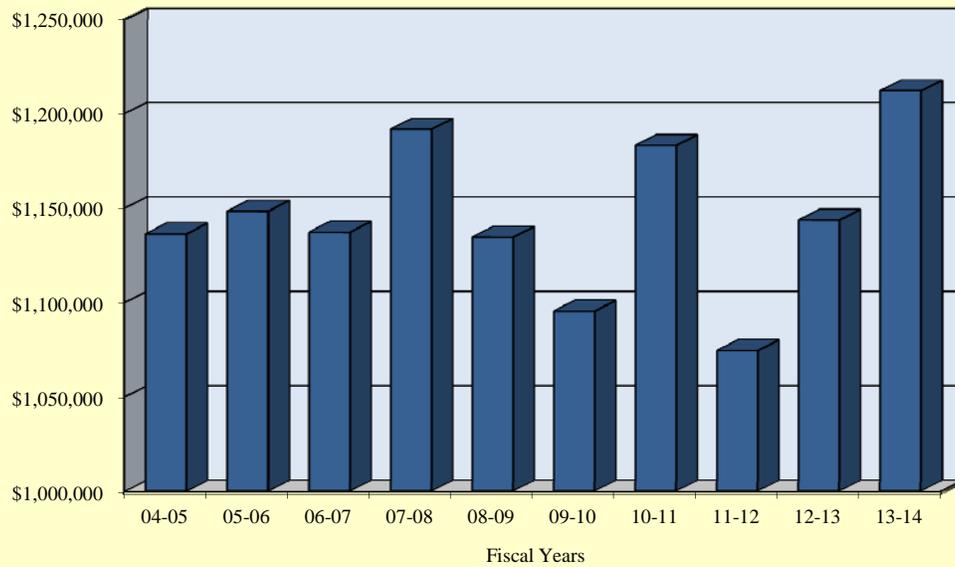
Community and Economic Development Department

Community Development Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12		
				2012-13	2013-14
Personnel	\$1,025,396	\$1,009,650	\$1,005,591	\$1,031,839	\$1,072,399
Operations	69,893	173,268	68,891	111,742	112,982
Capital equipment					26,660
Total expenditures	\$1,095,289	\$1,182,918	\$1,074,482	\$1,143,581	\$1,212,041

Ten Year Comparison of Expenditures



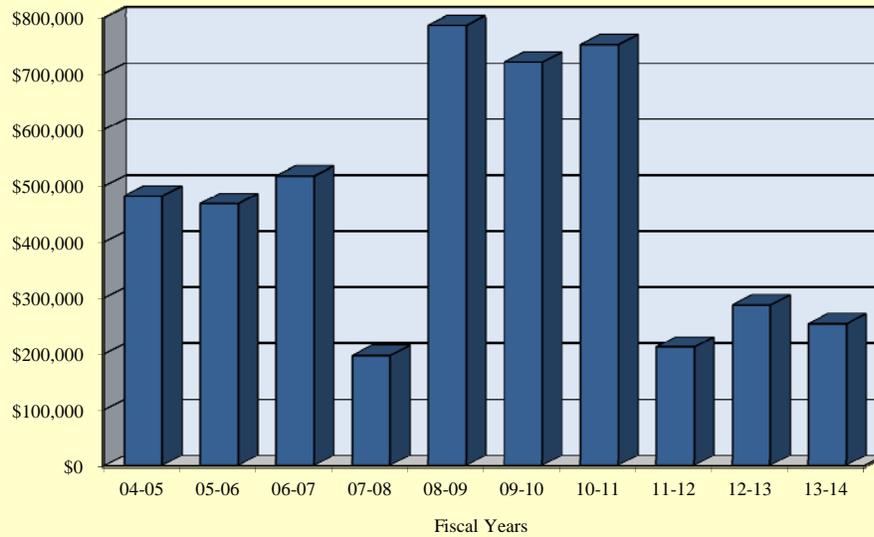
Community and Economic Development Department

Community Development Block Grant Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12		
Personnel	\$30,112	\$33,071	\$30,539	\$41,000	\$33,200
Operations	86,097	79,948	75,079	58,564	55,350
Capital equipment					
Capital projects - housing	394,110				
Capital projects - other	210,012	638,127	106,289	187,396	164,450
Transfers					
Special items					
Total expenditures	720,331	751,146	211,907	286,960	253,000

Ten Year Comparison of Expenditures

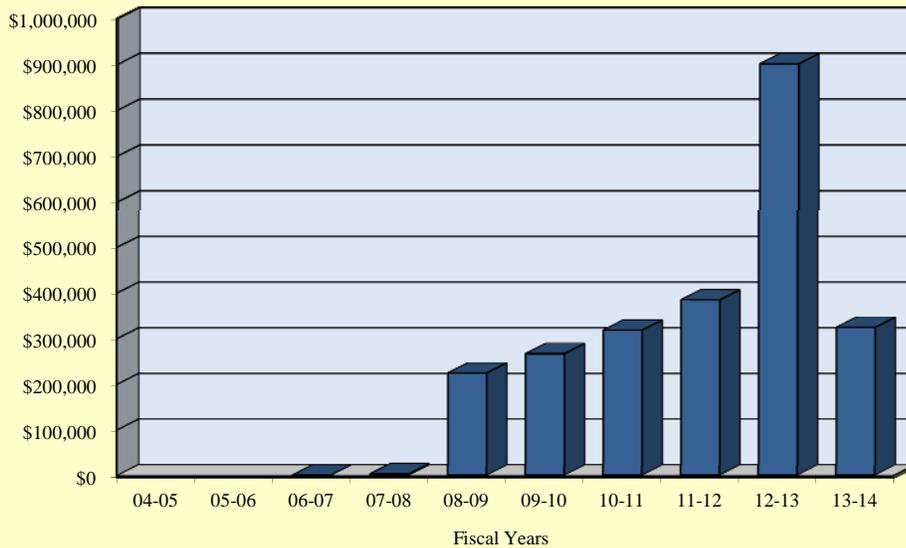


Community and Economic Development Department

Redevelopment Agency Division
Expenditure Budget

	Prior Years Actual			Current Year Estimate 2012-13	Proposed Budget 2013-14
	2009-10	2010-11	2011-12		
Personnel					
Operations		\$2,900		\$10,500	\$10,500
Capital equipment					
Capital projects				889,500	313,500
Transfer to other funds	\$266,369				
Total expenditures	266,369	2,900		900,000	324,000
Actual/Budgeted increase in fund balance		314,926	384,352		
Totals	\$266,369	\$317,826	\$384,352	\$900,000	\$324,000

Ten Year Comparison of Expenditures

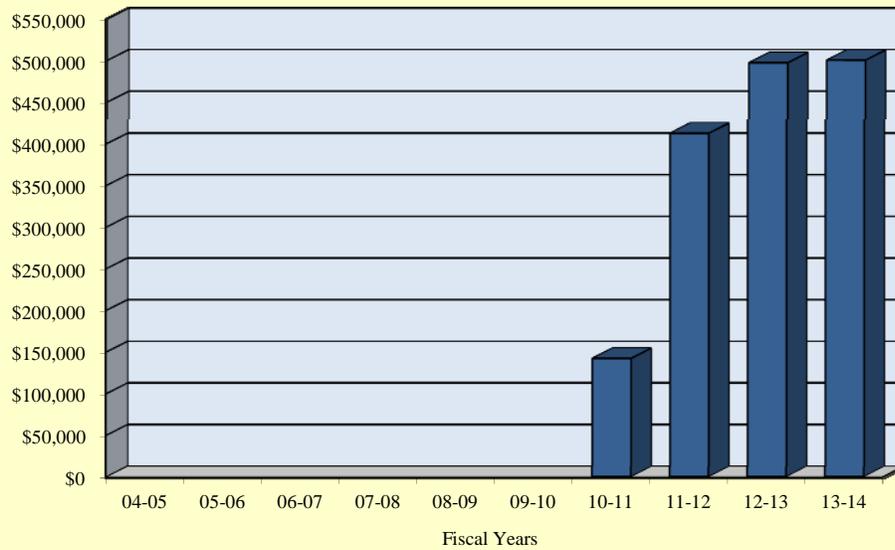


Community and Economic Development Department

Economic Development Agency Division
Expenditure Budget

	Prior Years Actual			Current Year Estimate 2012-13	Proposed Budget 2013-14
	2009-10	2010-11	2011-12		
Personnel					
Operations			\$106,500	\$194,662	\$202,672
Capital equipment					
Capital projects		\$142,174			132,055
Debt service - loan repayment			\$168,409	165,273	165,273
Transfer to other funds					
Total expenditures		\$142,174	\$274,909	\$359,935	500,000
Actual/budgeted increase in fund balance			\$137,707	136,965	
Totals		\$142,174	\$412,616	\$496,900	\$500,000

Ten Year Comparison of Expenditures



Public Works Department

Department Executive: Terry R. Coburn
Director

Expenditures and Expenses Budget

2013 – 2014

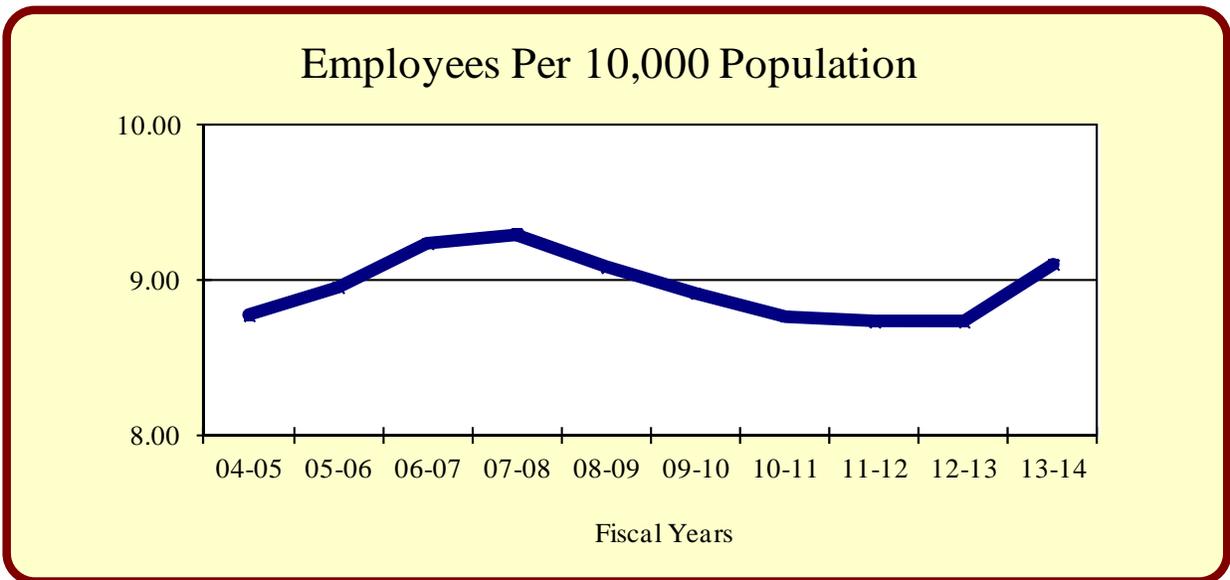
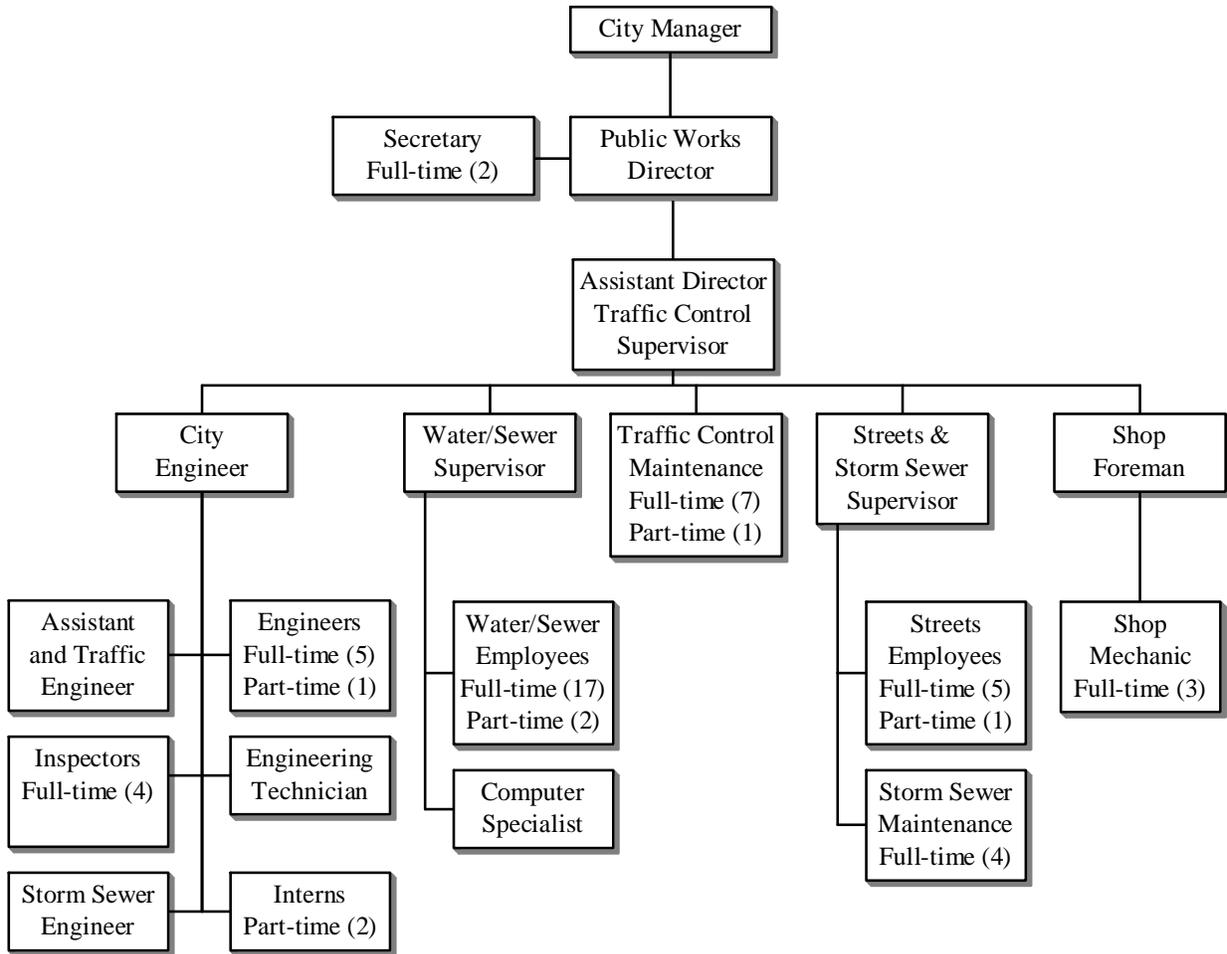
Divisions

1. Streets
2. Shop
3. Engineering
4. B & C Road
5. Street Lighting
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

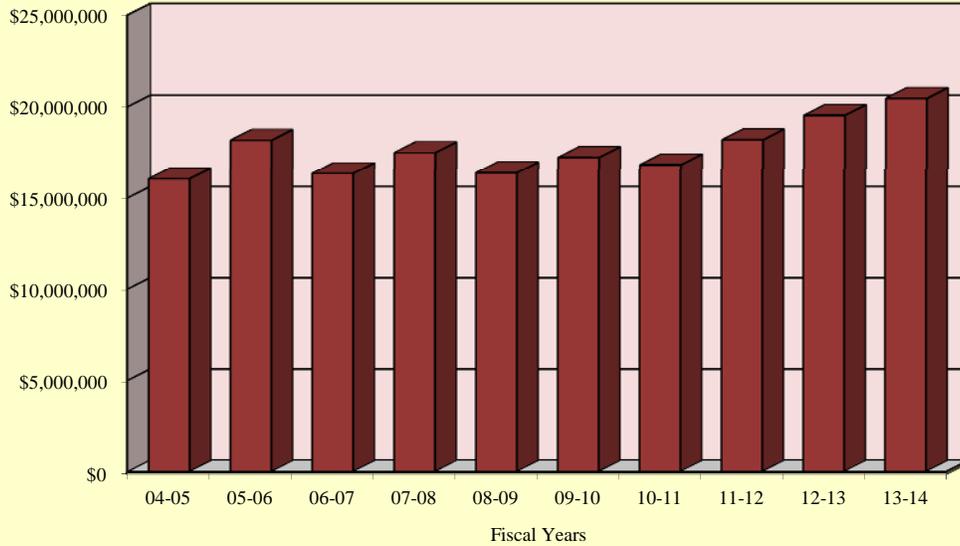


Public Works Department

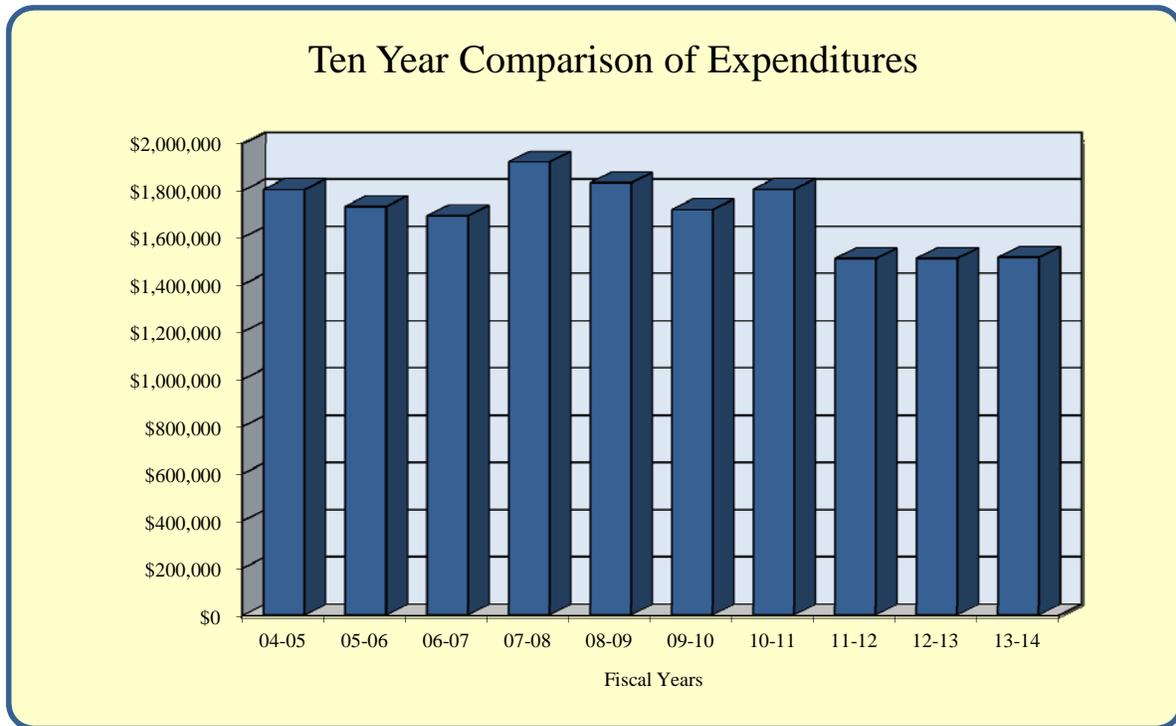
Summary Expenditure and Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$4,047,063	\$4,101,641	\$4,052,867	\$4,133,221	\$4,381,945
Operations	7,886,954	7,862,443	8,963,702	9,597,483	9,433,448
Capital equipment	37,117	53,955	189,532	180,425	526,700
Capital projects	3,375,289	1,597,619	1,357,099	3,589,200	4,957,000
Debt service	361,896	367,242	367,847	365,303	363,490
Transfers	952,861	981,072	1,476,273	559,606	869,837
Total expenditures and expenses	16,661,180	14,963,972	16,407,320	18,425,238	20,532,420
Actual/Budgeted increase in fund balance/net assets	551,445	1,845,810	1,769,495	1,079,417	
Totals	\$17,212,625	\$16,809,782	\$18,176,815	\$19,504,655	\$20,532,420

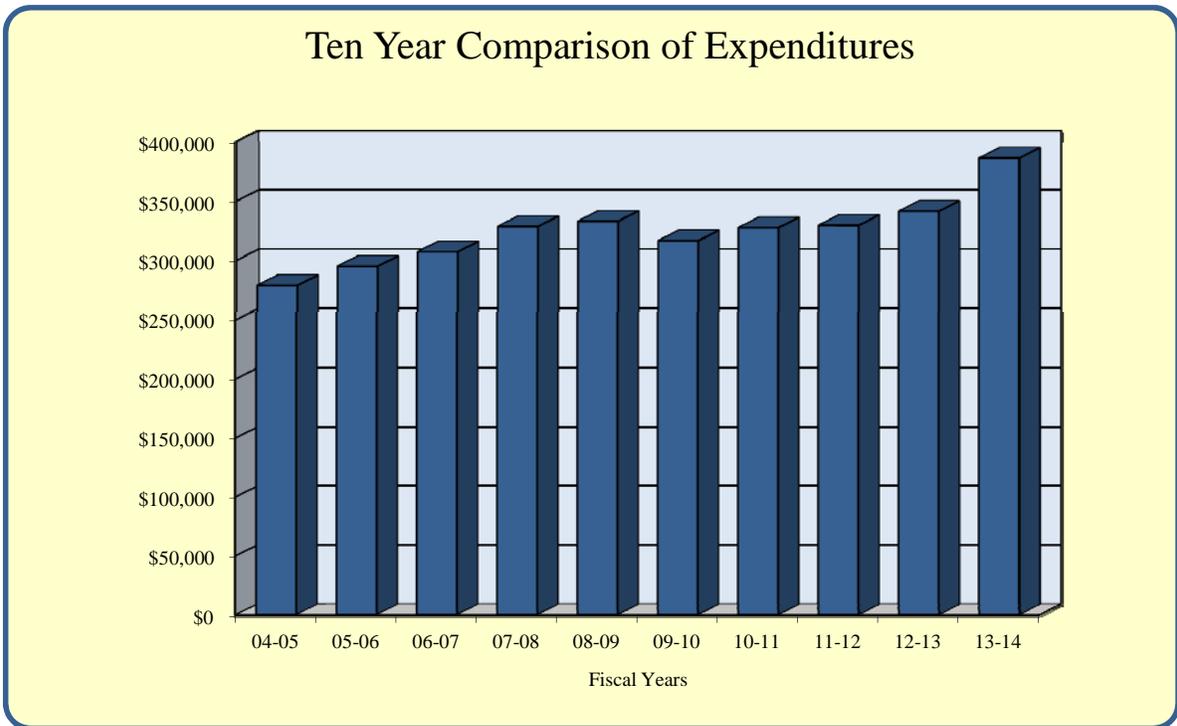
Ten Year Comparison of Expenditures and Expenses



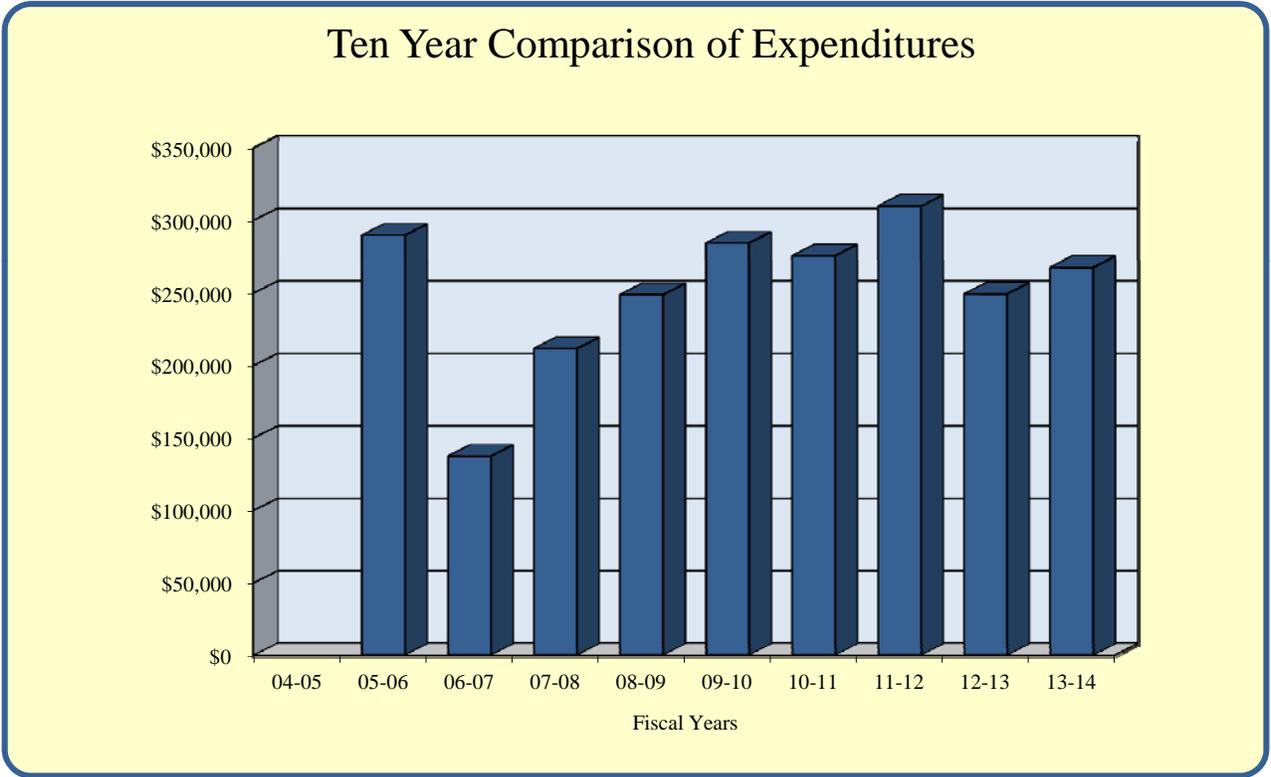
Public Works Department					
Streets Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$1,070,000	\$1,069,944	\$1,043,338	\$1,094,623	\$1,121,594
Operations	647,602	688,066	355,587	363,454	375,454
Capital equipment		46,455	109,607	52,000	17,000
Total expenditures	\$1,717,602	\$1,804,465	\$1,508,532	\$1,510,077	\$1,514,048



Public Works Department					
Shop Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$280,555	\$288,821	\$290,940	\$294,081	\$331,256
Operations	35,738	38,550	38,426	47,136	47,136
Capital equipment					7,600
Total expenditures	\$316,293	\$327,371	\$329,366	\$341,217	\$385,992

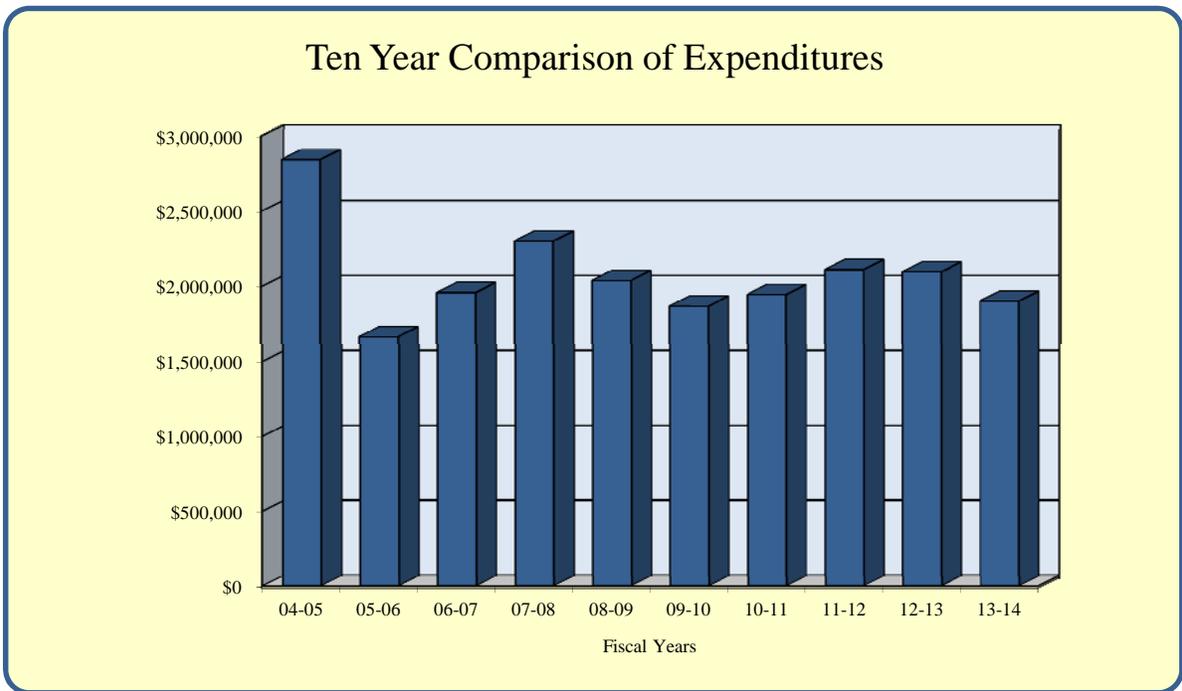


Public Works Department					
Engineering Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$234,271	\$231,309	\$249,390	\$227,545	\$237,130
Operations	43,426	44,008	44,827	18,863	20,113
Capital equipment	6,405		15,278	2,750	10,150
Total expenditures	\$284,102	\$275,317	\$309,495	\$249,158	\$267,393



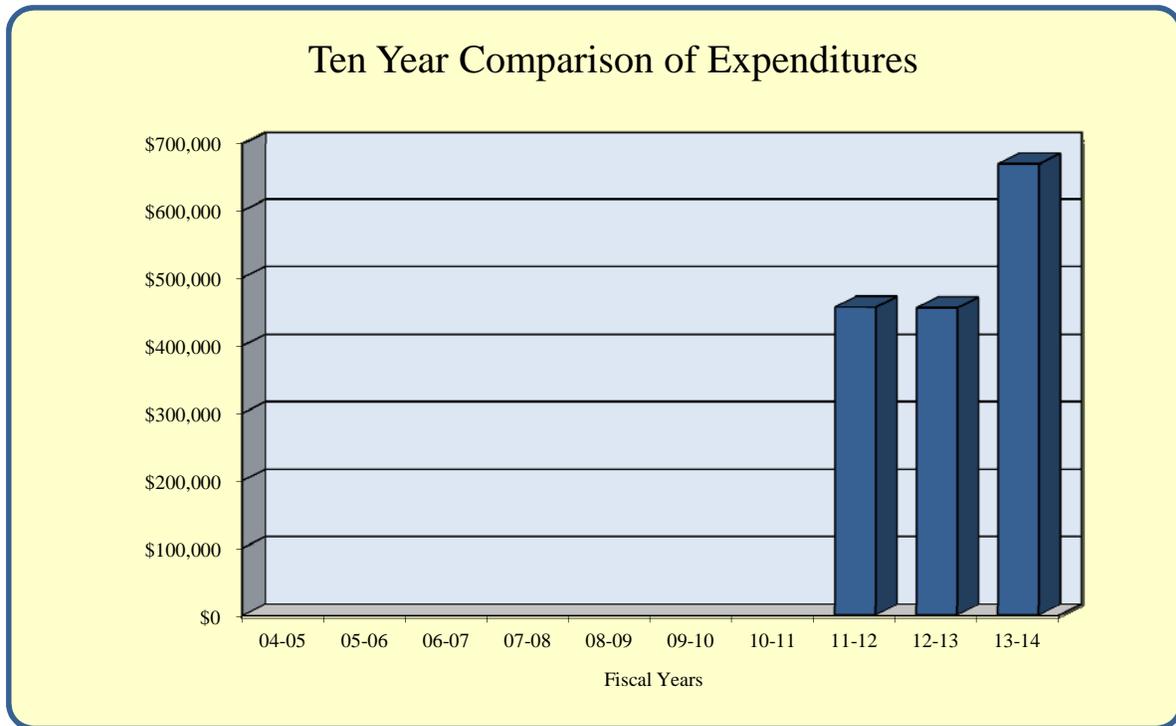
Note: Prior to July 2005 the engineering function was previously included in the streets division.

Public Works Department					
B & C Road Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12		
Personnel	\$76,646	\$78,849	\$80,188	\$82,774	\$86,433
Operations	996,816	864,231	1,060,861	1,673,800	1,165,449
Capital equipment					
Capital projects					
Transfers	793,955	801,894	970,000	340,000	650,000
Total expenditures	1,867,417	1,744,974	2,111,049	2,096,574	1,901,882
Actual/Budgeted increase in fund balance		200,096			
Totals	\$1,867,417	\$1,945,070	\$2,111,049	\$2,096,574	\$1,901,882

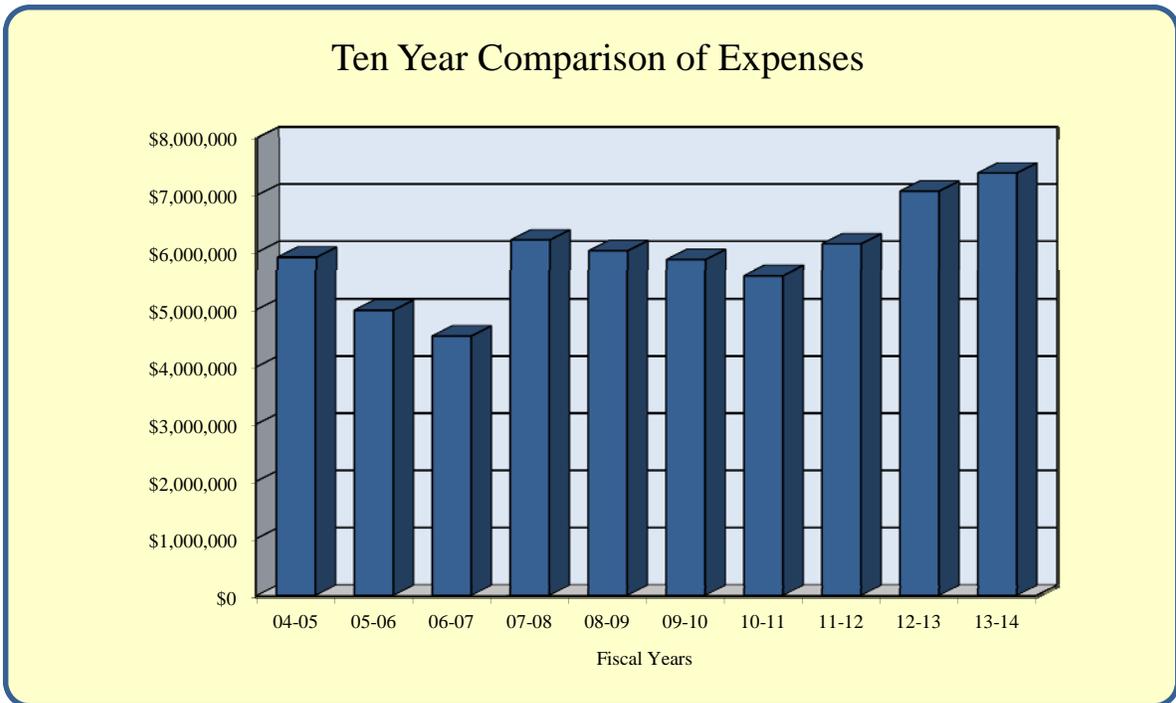


Public Works Department					
Street Lighting Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel					\$109,500
Operations			455,847	\$455,000	319,846
Capital equipment					328,500
Total expenditures	\$0	\$0	\$455,847	\$455,000	\$757,846

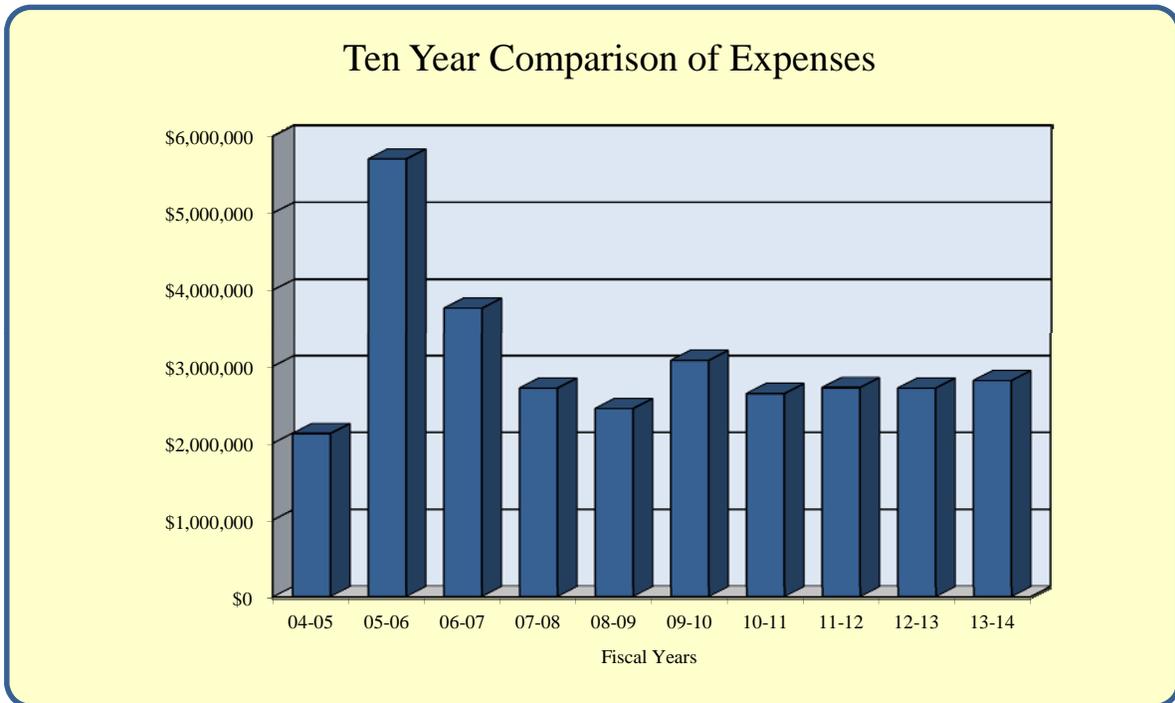
Note: In 2013-14 the street lighting division will begin operating as an enterprise fund.



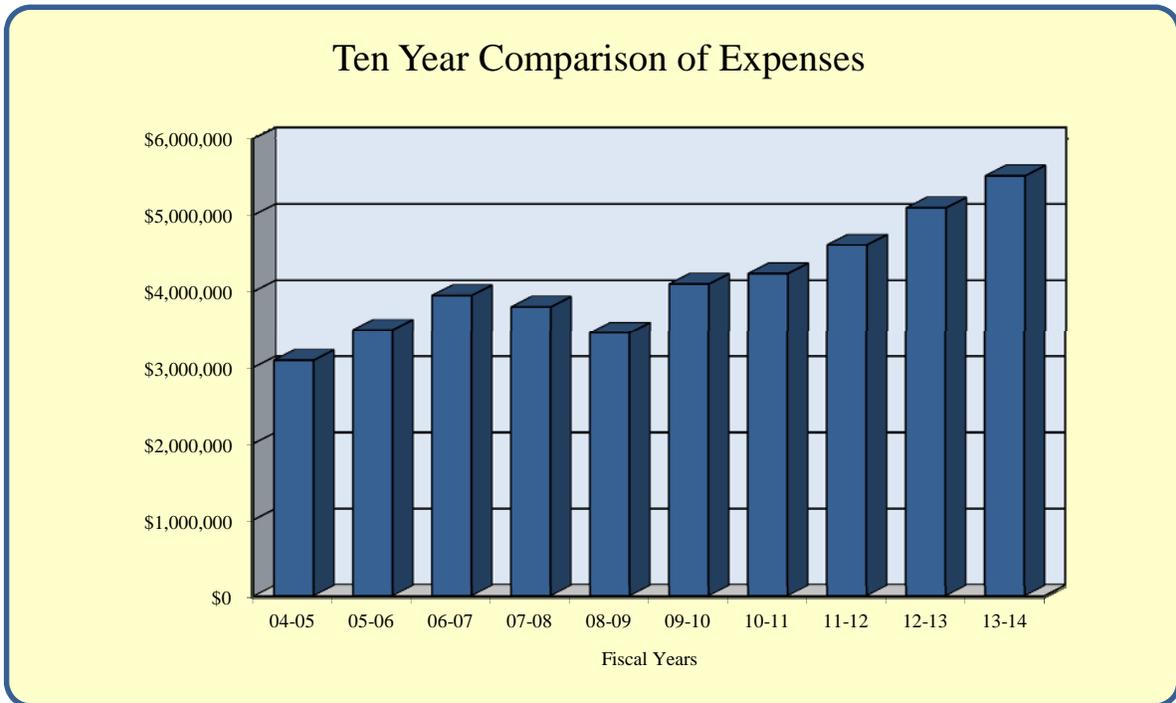
Public Works Department					
Water Division					
Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$990,991	\$1,017,811	\$985,641	\$991,081	\$988,370
Operations	3,064,085	2,823,208	3,303,101	3,064,313	3,052,192
Capital equipment			44,456	37,675	75,150
Capital projects	1,376,157	553,841	341,549	2,512,000	2,812,000
Debt service	361,896	367,242	367,847	365,303	363,490
Transfers	69,020	76,206	81,733	91,253	91,484
Total expenses	5,862,149	4,838,308	5,124,327	7,061,625	7,382,686
Actual/Budgeted increase in net assets		748,065	1,014,707		
Totals	\$5,862,149	\$5,586,373	\$6,139,034	\$7,061,625	\$7,382,686



Public Works Department					
Storm Sewer Division					
Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$451,046	\$464,007	\$461,427	\$476,210	\$500,420
Operations	608,341	531,944	573,968	567,020	568,093
Capital equipment		7,500		58,250	10,150
Capital projects	1,395,018	878,869	801,787	427,200	1,640,000
Transfers	65,029	73,777	392,233	92,103	92,103
Total expenses	2,519,434	1,956,097	2,229,415	1,620,783	2,810,766
Actual/Budgeted increase in net assets	551,445	683,264	488,707	1,079,417	
Totals	\$3,070,879	\$2,639,361	\$2,718,122	\$2,700,200	\$2,810,766



Public Works Department					
Sewer Division					
Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$943,554	\$950,900	\$941,943	\$966,907	\$1,007,242
Operations	2,490,946	2,872,436	3,131,085	3,407,897	3,885,165
Capital equipment	30,712		20,191	29,750	78,150
Capital projects	604,114	164,909	213,763	650,000	505,000
Transfers	24,857	29,195	32,307	36,250	36,250
Total expenses	4,094,183	4,017,440	4,339,289	5,090,804	5,511,807
Actual/Budgeted increase in net assets		214,385	266,081		
Totals	\$4,094,183	\$4,231,825	\$4,605,370	\$5,090,804	\$5,511,807



Parks and Recreation Department

Department Executive: David R. Price
Director

Expenditures and Expenses Budget

2013 – 2014

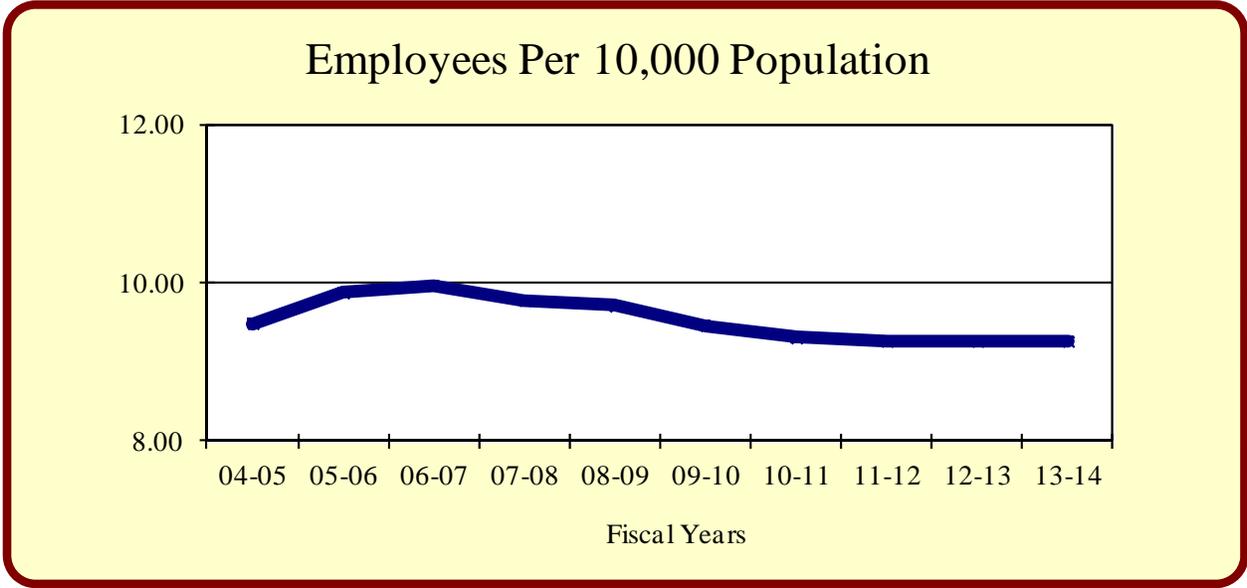
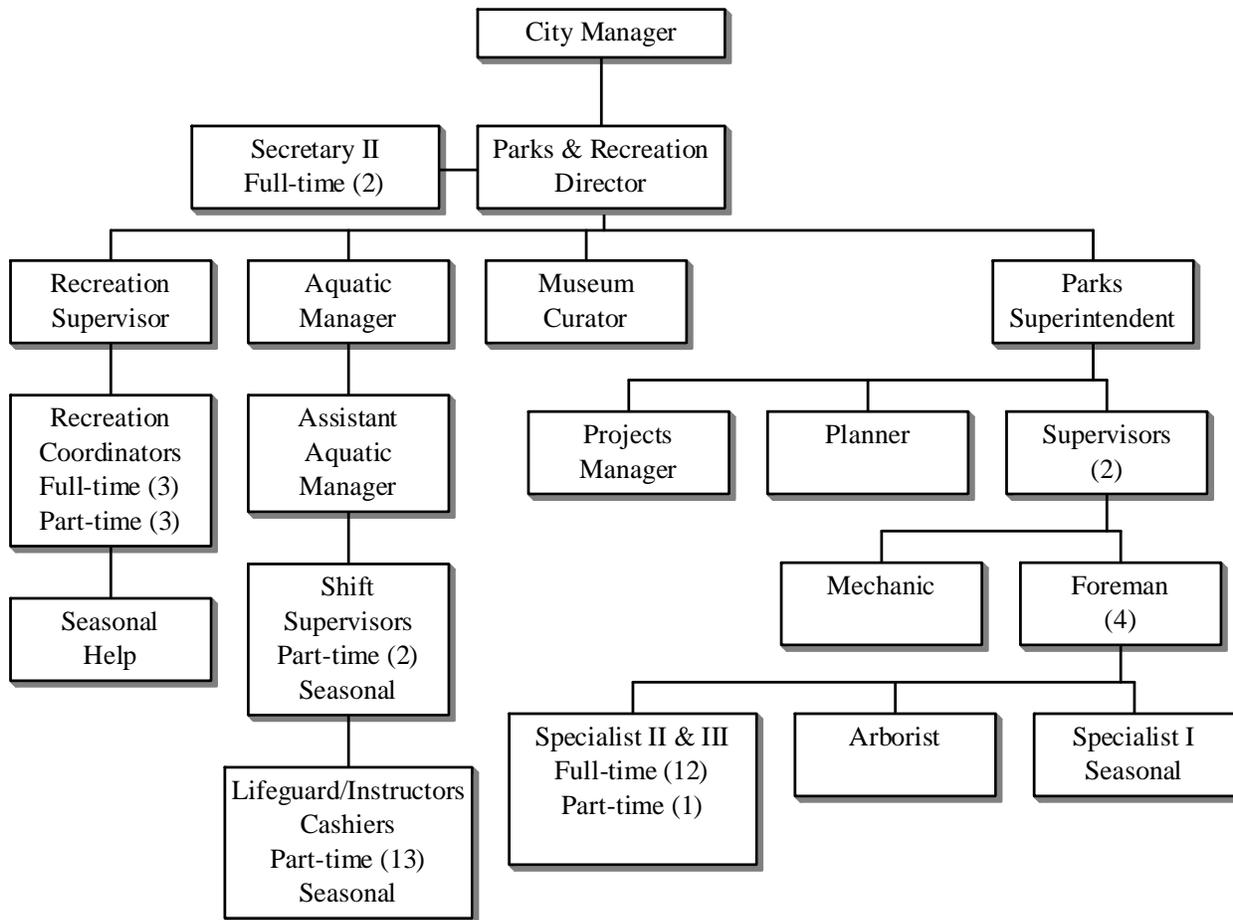
Divisions

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

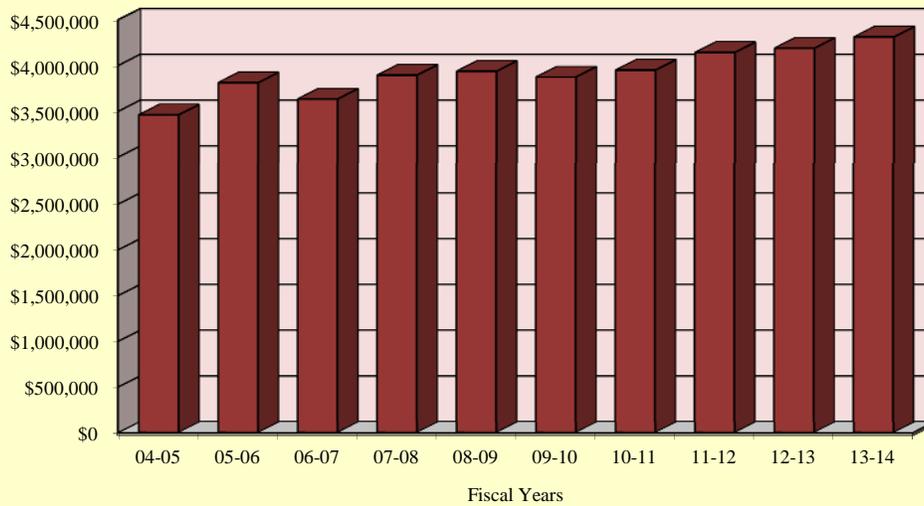


Parks and Recreation Department

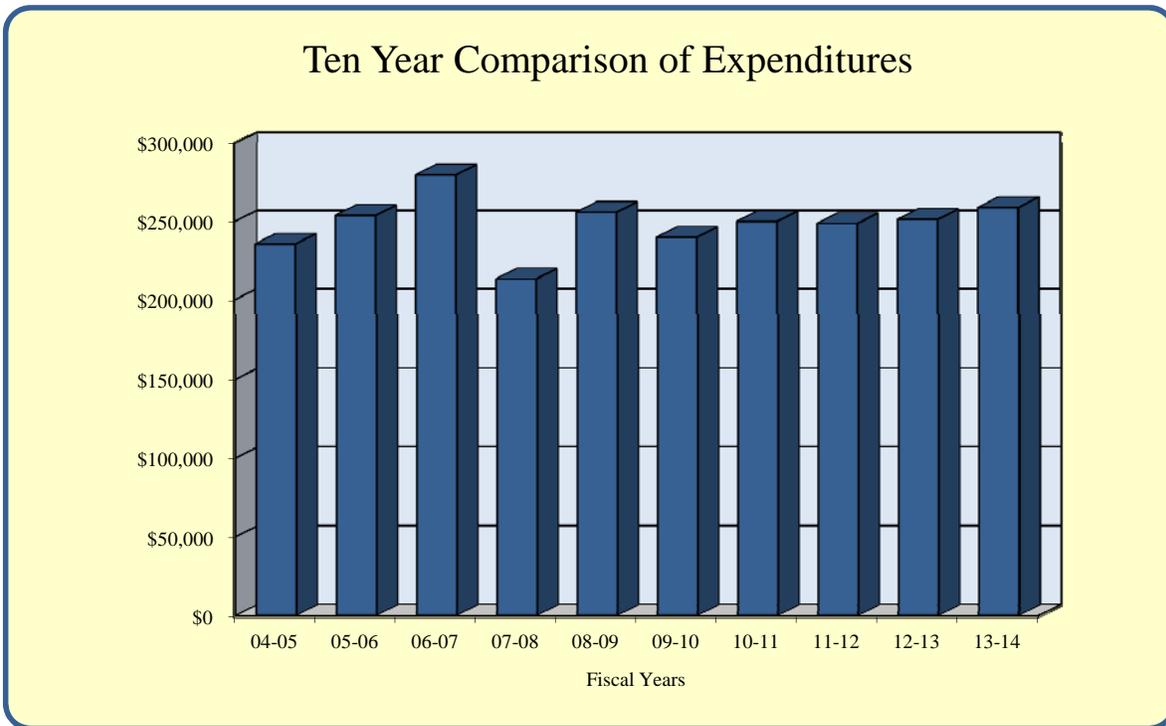
Summary Expenditure and Expense Budget

	Prior Years Actual			Current Year Estimate 2012-13	Proposed Budget 2013-14
	2009-10	2010-11	2011-12		
Personnel	\$2,693,405	\$2,741,106	\$2,808,908	\$2,836,590	\$2,852,557
Operations	1,076,230	1,116,204	1,143,156	1,266,338	1,281,958
Capital equipment	88,462	33,516	146,894	81,750	172,917
Total expenditures and expenses	3,858,097	3,890,826	4,098,958	4,184,678	4,307,432
Budgeted increase in net assets	11,916	54,577	39,216		
Totals	\$3,870,013	\$3,945,403	\$4,138,174	\$4,184,678	\$4,307,432

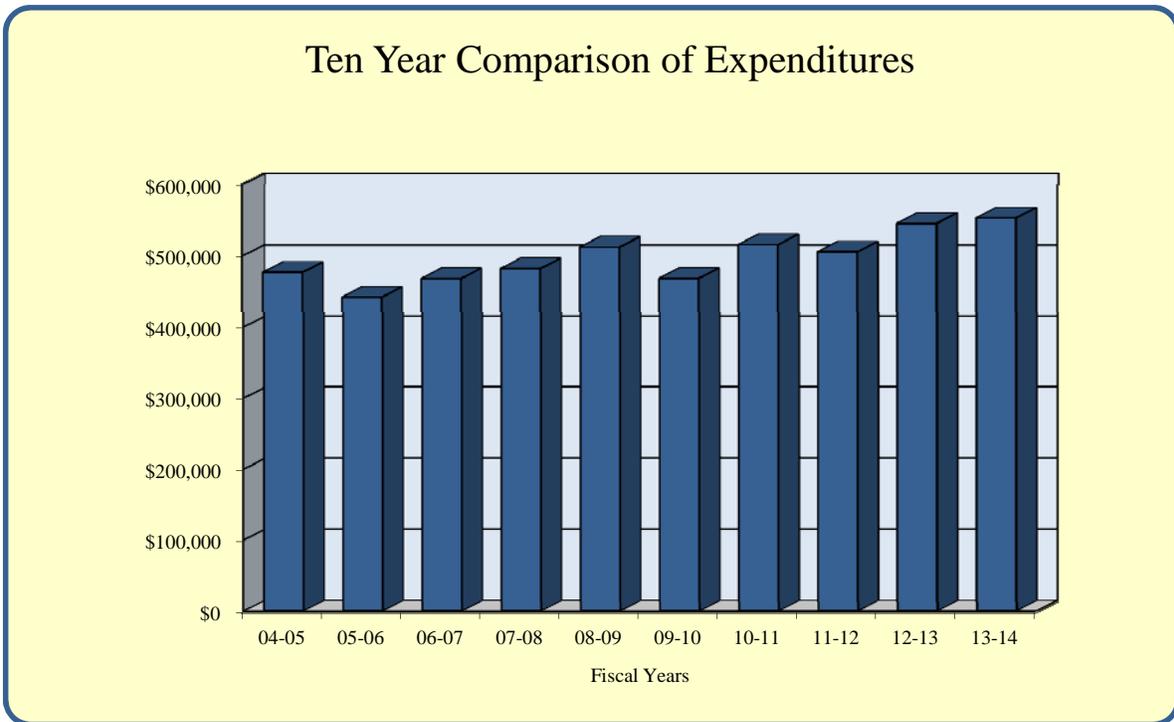
Ten Year Comparison of Expenditures and Expenses



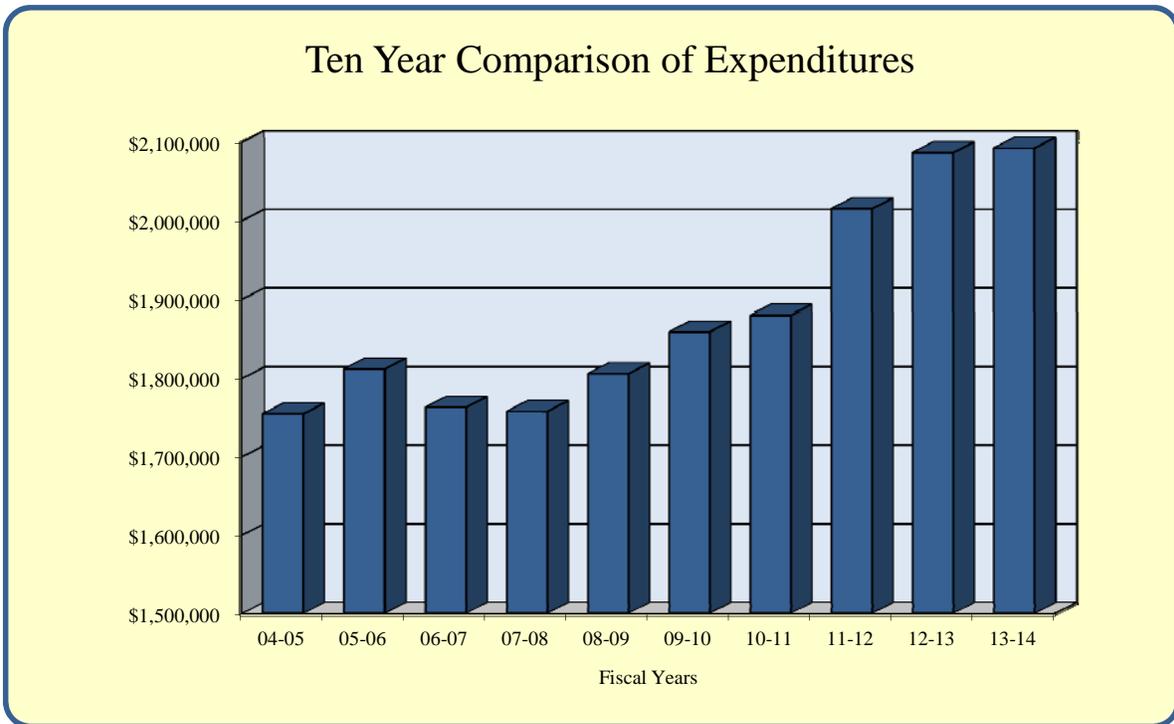
Parks and Recreation Department					
Administration Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$231,252	\$234,470	\$239,797	\$240,664	\$246,488
Operations	8,609	8,013	8,867	10,603	12,353
Capital equipment		7,516			
Total expenditures	\$239,861	\$249,999	\$248,664	\$251,267	\$258,841



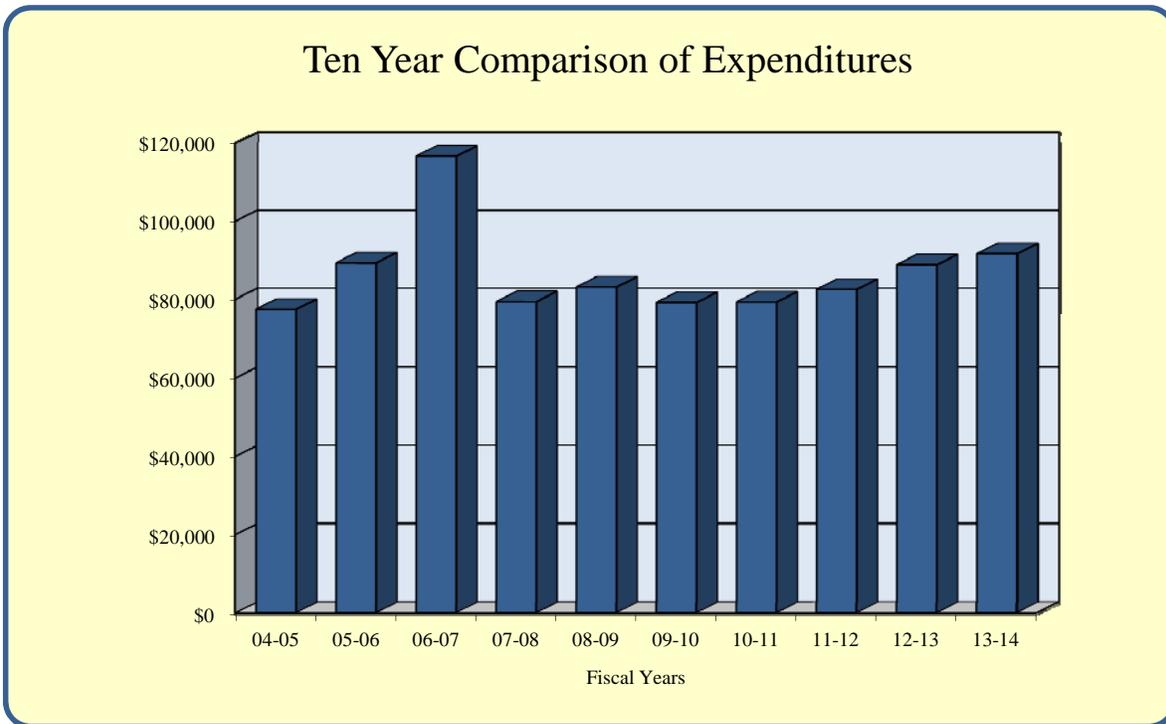
Parks and Recreation Department					
Recreation Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12		
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$343,682	\$377,013	\$369,074	\$389,108	\$399,627
Operations	124,538	138,454	129,201	145,979	146,879
Capital equipment			7,110	10,000	6,240
Total expenditures	\$468,220	\$515,467	\$505,385	\$545,087	\$552,746



Parks and Recreation Department					
Parks Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$1,404,426	\$1,435,626	\$1,469,639	\$1,584,764	\$1,578,307
Operations	409,486	418,260	448,344	442,772	456,976
Capital equipment	44,901	26,000	96,934	58,750	56,677
Total expenditures	\$1,858,813	\$1,879,886	\$2,014,917	\$2,086,286	\$2,091,960



Parks and Recreation Department					
Museum Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12		
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$61,974	\$63,989	\$66,804	\$66,796	\$69,339
Operations	17,159	15,247	15,703	22,025	22,275
Capital equipment					
Total expenditures	\$79,133	\$79,236	\$82,507	\$88,821	\$91,614



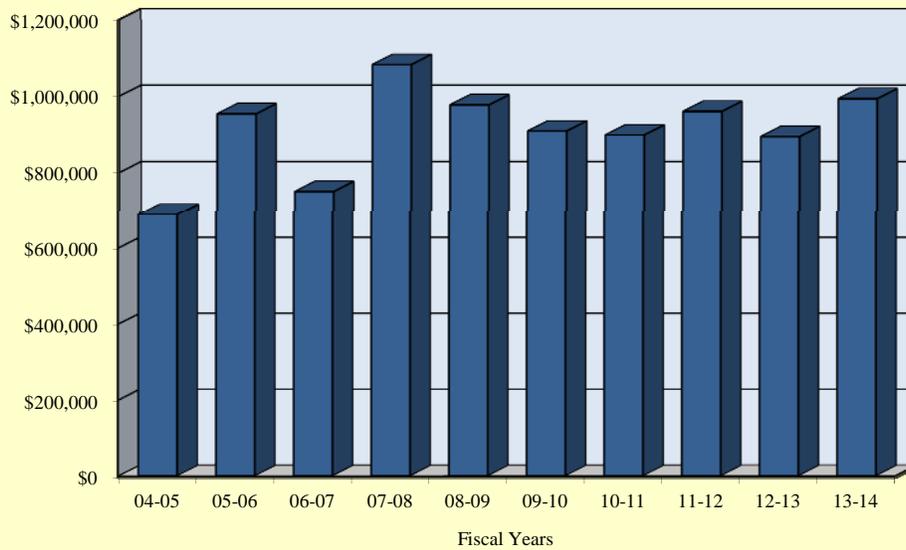
Parks and Recreation Department

Swimming Pool Division

Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$528,340	\$521,677	\$563,620	\$555,258	\$558,796
Operations	323,942	321,039	341,087	324,959	323,475
Capital equipment	43,561		42,850	13,000	110,000
Total expenditures and expenses	895,843	842,716	947,557	893,217	992,271
Actual/Budgeted increase in net assets	11,916	54,577	11,616		
Totals	\$907,759	\$897,293	\$959,173	\$893,217	\$992,271

Ten Year Comparison of Expenses



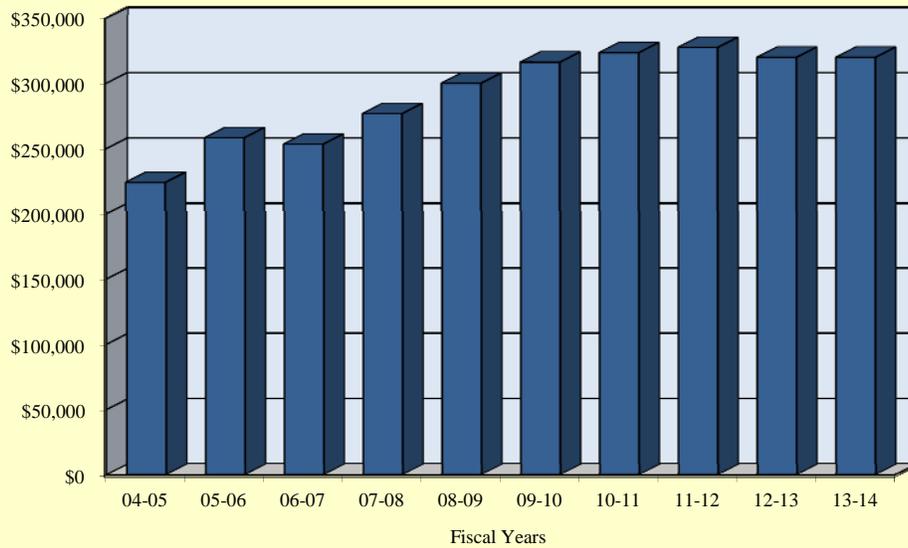
Parks and Recreation Department

Athletic Programs Division

Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel	\$123,731	\$108,331	\$99,974		
Operations	192,496	215,191	199,954	320,000	320,000
Capital equipment					
Total expenditures and expenses	316,227	323,522	299,928	320,000	320,000
Actual/Budgeted increase in net assets			27,600		
Totals	\$316,227	\$323,522	\$327,528	\$320,000	\$320,000

Ten Year Comparison of Expenses



Non-departmental

Expenditures Budget

2013 – 2014

Divisions

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

Description

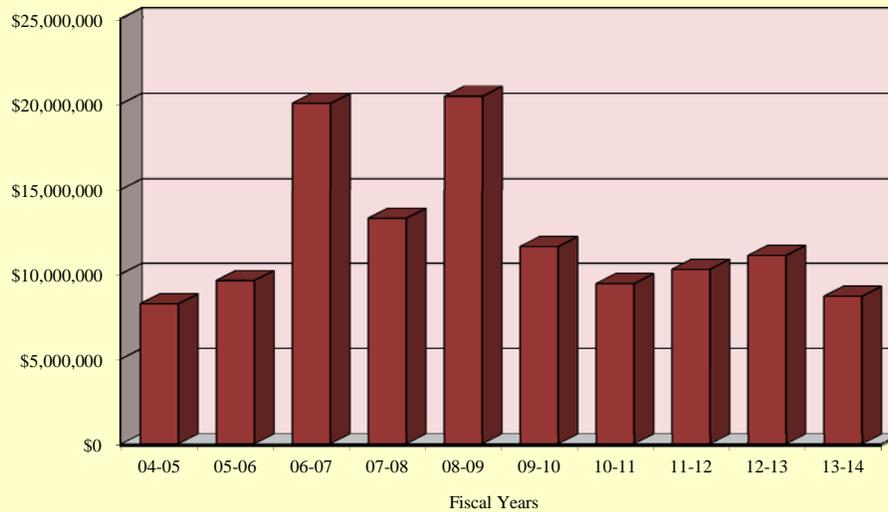
These budgets are not specific to any department and are grouped in this non-departmental designation.

Non-departmental

Summary Expenditure Budget

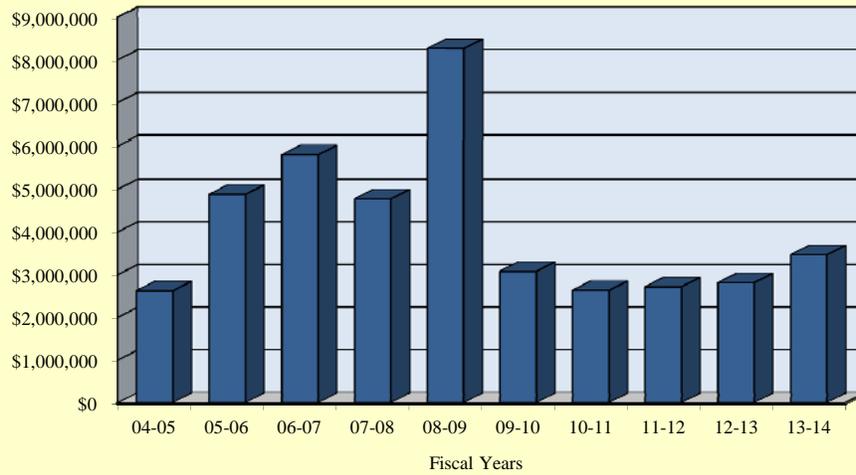
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12	2012-13	2013-14
Personnel					\$67,863
Operations			57,273		
Capital equipment					
Capital projects	\$4,997,882	\$2,662,808	\$3,169,991	\$2,532,656	1,440,000
Debt service	883,417	421,100	415,850	418,975	412,538
UTOPIA pledge payments	1,114,252	1,559,250	2,078,890	2,322,963	2,189,530
Transfers	1,418,549	4,046,653	3,848,285	4,157,339	4,430,552
Total expenditures	8,414,100	8,689,811	9,570,289	9,431,933	8,540,483
Actual/Budgeted increase in fund balance	3,178,370	721,595	689,398	1,635,285	261,000
Totals	\$11,592,470	\$9,411,406	\$10,259,687	\$11,067,218	\$8,801,483

Ten Year Comparison of Expenditures



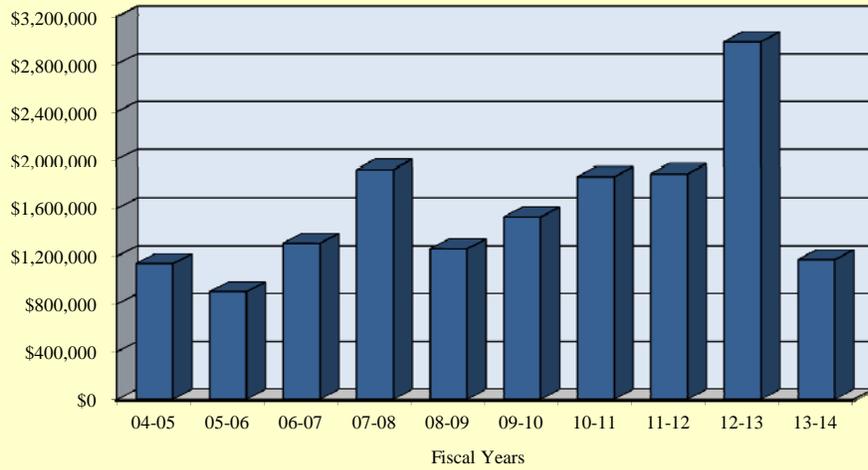
Non-departmental					
General Fund					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12		
Personnel					\$67,863
Operations					
Capital equipment					
Debt service					
Transfers	\$502,849	\$2,322,653	\$2,710,285	\$2,805,047	3,523,014
Total expenditures	502,849	2,322,653	2,710,285	2,805,047	3,590,877
Actual/Budgeted increase in fund balance	2,568,125	303,307			
Totals	\$3,070,974	\$2,625,960	\$2,710,285	\$2,805,047	\$3,590,877

Ten Year Comparison of Expenditures



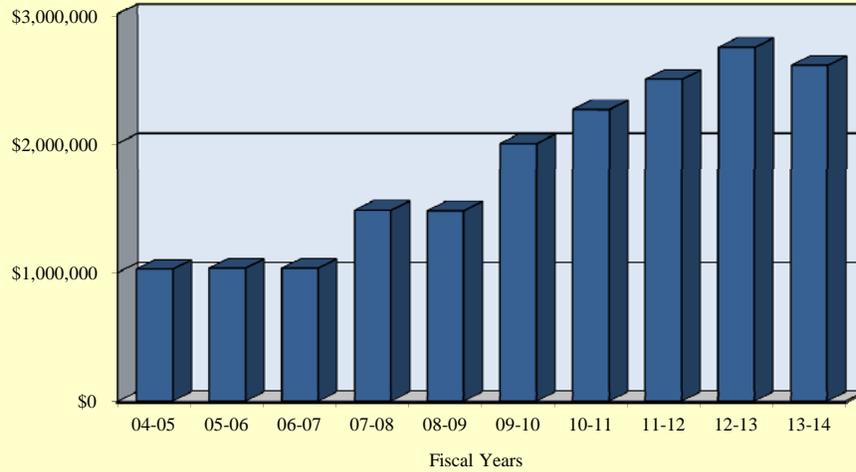
Non-departmental					
Impact Fee Fund					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate 2012-13	Proposed Budget 2013-14
	2009-10	2010-11	2011-12		
Personnel					
Operations			57,273		
Capital equipment					
Debt service					
Transfers	\$915,700	\$1,724,000	\$1,138,000	\$1,352,292	\$907,538
Total expenditures	915,700	1,724,000	1,195,273	1,352,292	907,538
Actual/Budgeted increase in fund balance	610,245	137,347	689,398	1,635,285	261,000
Totals	\$1,525,945	\$1,861,347	\$1,884,671	\$2,987,577	\$1,168,538

Ten Year Comparison of Expenditures



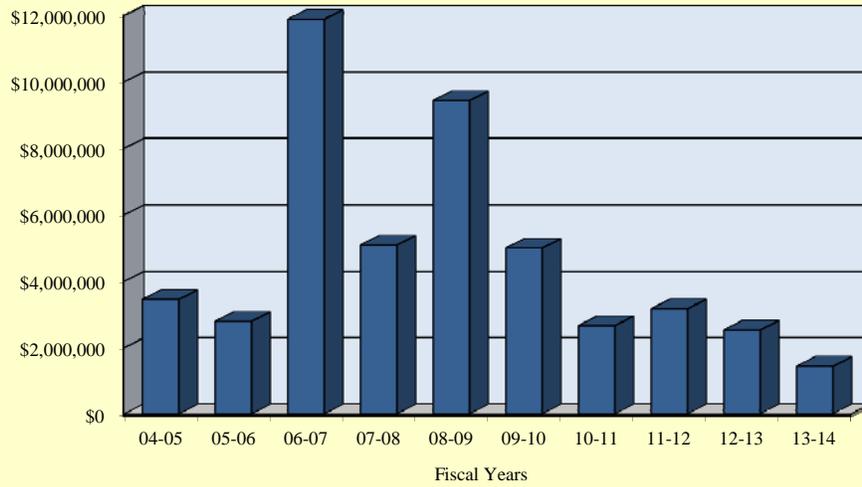
Non-departmental					
Debt Service Fund					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2011-12		
Personnel					
Operations					
Capital equipment					
Debt service	\$883,417	\$421,100	\$415,850	\$418,975	\$412,538
UTOPIA pledge payments	1,114,252	1,559,250	2,078,890	2,322,963	2,189,530
Total expenditures	1,997,669	1,980,350	2,494,740	2,741,938	2,602,068
Actual/Budgeted increase in fund balance		280,941			
Totals	\$1,997,669	\$2,261,291	\$2,494,740	\$2,741,938	\$2,602,068

Ten Year Comparison of Expenditures



Non-departmental Capital Projects Fund Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2009-10	2010-11	2012-13	2012-13	2013-14
Personnel					
Operations					
Capital projects	\$4,997,882	\$2,662,808	\$3,169,991	\$2,532,656	\$1,440,000
Debt service					
Transfers					
Total expenditures	4,997,882	2,662,808	3,169,991	2,532,656	1,440,000
Actual/Budgeted increase in fund balance					
Totals	\$4,997,882	\$2,662,808	\$3,169,991	\$2,532,656	\$1,440,000

Ten Year Comparison of Expenditures





Layton City Corporation

Section VI

Enterprise Funds
GAAP Basis Schedules

Water Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2012-13	Current Year Estimate 2012-13	Proposed Budget 2013-14
	2009-10	2010-11	2011-12			
Revenues:						
Water sales	\$4,807,703	\$5,187,376	\$5,582,305	\$5,623,845	\$5,623,845	\$5,623,845
Turn off fees	52,946	54,414	50,975	58,000	58,000	58,000
Meter sales	39,760	40,980	60,140	40,000	40,000	40,000
Bad debts recovered	3,263	3,620	3,925	2,000	2,000	2,000
Bad debt write-off	(27,792)	(37,376)	(42,618)		(35,000)	(35,000)
Late fees	99,680	104,160	102,300	108,000	108,000	108,000
Sundry	4,118	8,822	4,735	2,000	2,000	2,000
Total revenues	4,979,678	5,361,996	5,761,762	5,833,845	5,798,845	5,798,845
Expenses:						
Personnel	990,991	1,017,811	985,641	991,081	991,081	988,370
Operations	3,036,293	2,785,832	3,260,483	2,882,988	3,029,313	3,017,192
Depreciation	818,325	844,181	874,404	785,000	874,000	874,000
Total operating expenses	4,845,609	4,647,824	5,120,528	4,659,069	4,894,394	4,879,562
Operating income	134,069	714,172	641,234	1,174,776	904,451	919,283
Nonoperating revenues (expenses):						
Interest income	15,153	9,485	15,452	11,000	11,000	11,000
Water connection fees	18,529	46,702	58,561	10,000	10,000	10,000
Water impact fees	221,400	124,500	248,034	166,000	166,000	166,000
Exaction fees		6,314	12,607			
Gain on sale of capital assets	630					
Developer payments	174,050					
Interest expense and agents fees	(51,896)	(42,242)	(32,847)	(20,303)	(20,303)	(8,490)
Income	511,935	858,931	943,041	1,341,473	1,071,148	1,097,793
Transfers and contributions:						
Transfers in						
Transfers out						
Transfers out for taxes in lieu	(69,020)	(76,206)	(81,733)	(91,253)	(91,253)	(91,484)
Contributed water lines and water stock	1,267,691	782,211	503,748			
Changes in net assets	\$1,710,606	\$1,564,936	\$1,365,056	\$1,250,220	\$979,895	\$1,006,309

Reconciliation to Cash

Changes in net assets	\$1,710,606	\$1,564,936	\$1,365,056	\$1,250,220	\$979,895	\$1,006,309
Add depreciation	818,325	844,181	874,404	785,000	874,000	874,000
Capital projects and equipment	(1,376,157)	(553,841)	(386,005)	(2,540,750)	(2,549,675)	(2,887,150)
Less contributed capital	(1,267,691)	(782,211)	(503,748)			
Debt service principal	(310,000)	(325,000)	(335,000)	(345,000)	(345,000)	(355,000)
Net changes to assets and liabilities	183,810	(61,955)	(464,019)			
Cash and equivalents at beginning of year	1,637,325	1,396,218	2,082,328	2,171,879	2,298,531	1,257,751
Cash and equivalents at end of year	1,396,218	2,082,328	2,633,016	1,321,349	1,257,751	(104,090)
Less cash for carryover projects	(242,190)	(551,455)	(334,485)			
Available cash and equivalents	\$1,154,028	\$1,530,873	\$2,298,531	\$1,321,349	\$1,257,751	(\$104,090)

Reconciliation to Non GAAP Basis

Total operating expenses	\$4,845,609	\$4,647,824	\$5,120,528	\$4,659,069	\$4,894,394	\$4,879,562
Capital projects and equipment	1,376,157	553,841	386,005	2,540,750	2,549,675	2,887,150
Bad debt write-off	27,792	37,376	42,618		35,000	35,000
Debt principal	310,000	325,000	335,000	345,000	345,000	355,000
Interest expense	51,896	42,242	32,847	20,303	20,303	8,490
Transfers out for taxes in lieu	69,020	76,206	81,733	91,253	91,253	91,484
Transfers out						
Depreciation	(818,325)	(844,181)	(874,404)	(785,000)	(874,000)	(874,000)
Actual/Budgeted increase in net assets		748,065	1,014,707			
Total expenses and increase in net assets, non GAAP basis	\$5,862,149	\$5,586,373	\$6,139,034	\$6,871,375	\$7,061,625	\$7,382,686

Storm Sewer Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2012-13	Current Year Estimate 2012-13	Proposed Budget 2013-14
	2009-10	2010-11	2011-12			
Revenues:						
Storm sewer fees	\$2,156,315	\$2,171,713	\$2,191,977	\$2,210,000	\$2,210,000	\$2,210,000
Sundry	128,540	18,880	1,600			
Total revenues	2,284,855	2,190,593	2,193,577	2,210,000	2,210,000	2,210,000
Expenses:						
Personnel	451,046	464,008	461,427	476,210	476,210	500,420
Operations	608,341	531,945	573,968	565,420	567,020	568,093
Depreciation	802,354	861,791	898,457	750,000	898,000	898,000
Total operating expenses	1,861,741	1,857,744	1,933,852	1,791,630	1,941,230	1,966,513
Operating income	423,114	332,849	259,725	418,370	268,770	243,487
Nonoperating revenues:						
Interest	8,609	9,504	14,916	10,200	10,200	10,200
Developer payments	398,057		24,491			
Impact fees east area	194,299	293,153	59,885	208,900	320,000	200,000
Impact fees central area	35,236	17,345	39,147	15,850	152,000	20,000
Impact fees west area	87,799	6,740	54,418		8,000	
Income	1,147,114	659,591	452,582	653,320	758,970	473,687
Transfers and contributions:						
Transfers in						
Transfers out for taxes in lieu	(65,029)	(73,777)	(82,233)	(92,103)	(92,103)	(92,103)
Transfer out			(310,000)			
Contributed storm sewer lines	1,288,923	1,250,947	70,393			
Changes in net assets	\$2,371,008	\$1,836,761	\$130,742	\$561,217	\$666,867	\$381,584

Reconciliation to Cash

Changes in net assets	\$2,371,008	\$1,836,761	\$130,742	\$561,217	\$666,867	\$381,584
Add depreciation	802,354	861,791	898,457	750,000	898,000	898,000
Capital projects and equipment	(1,395,018)	(886,369)	(801,787)	(479,950)	(485,450)	(1,650,150)
Less capital contributions	(1,288,923)	(1,250,947)	(70,393)			
Net changes to assets and liabilities	(423,992)	36,926	(47,223)			
Cash and equivalents at beginning of year	1,549,192	1,614,621	2,212,783	1,649,583	1,446,580	2,525,997
Cash and equivalents at end of year	1,614,621	2,212,783	2,322,579	2,480,850	2,525,997	2,155,431
Less cash for carryover projects	(401,876)	(887,585)	(875,999)			
Available cash and equivalents	\$1,212,745	\$1,325,198	\$1,446,580	\$2,480,850	\$2,525,997	\$2,155,431

Reconciliation to Non GAAP Basis

Total operating expenses	\$1,861,741	\$1,857,744	\$1,933,852	\$1,791,630	\$1,941,230	\$1,966,513
Capital projects and equipment	1,395,018	886,369	801,787	479,950	485,450	1,650,150
Transfer fee in lieu	65,029	73,777	82,233	92,103	92,103	92,103
Transfer to other funds			310,000			
Depreciation	(802,354)	(861,791)	(898,457)	(750,000)	(898,000)	(898,000)
Actual/Budgeted increase in net assets	551,445	683,262	488,707	831,267	1,079,417	
Total expenses and increase in net assets, non GAAP basis	\$3,070,879	\$2,639,361	\$2,718,122	\$2,444,950	\$2,700,200	\$2,810,766

Sewer Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2012-13	Current Year Estimate 2012-13	Proposed Budget 2013-14
	2009-10	2010-11	2011-12			
Revenues:						
Sewer fees	\$4,059,639	\$4,205,024	\$4,564,998	\$4,989,094	\$4,989,094	\$5,481,651
Sundry	10,269	3,080	4,320	2,000	2,000	2,000
Total revenues	4,069,908	4,208,104	4,569,318	4,991,094	4,991,094	5,483,651
Expenses:						
Personnel	943,554	950,900	941,943	966,907	966,907	1,007,242
Operations	2,490,946	2,872,436	3,131,085	3,389,147	3,407,897	3,885,165
Depreciation	420,932	417,779	434,085	385,000	434,085	434,085
Total operating expenses	3,855,432	4,241,115	4,507,113	4,741,054	4,808,889	5,326,492
Operating income (loss)	214,476	(33,011)	62,205	250,040	182,205	157,159
Nonoperating revenues:						
Interest income	10,174	6,709	8,863	8,000	8,000	8,000
Sewer connection fees	9,406	17,011	27,189	5,000	5,000	5,000
Income (loss)	234,056	(9,291)	98,257	263,040	195,205	170,159
Transfers and contributions:						
Transfers out for taxes in lieu	(24,857)	(29,195)	(32,307)	(36,250)	(36,250)	(36,250)
Contributed sewer lines	817,964	408,142	26,640			
Changes in net assets	\$1,027,163	\$369,656	\$92,590	\$226,790	\$158,955	\$133,909

Reconciliation to Cash

Changes in net assets	\$1,027,163	\$369,656	\$92,590	\$226,790	\$158,955	\$133,909
Add depreciation	420,932	417,779	434,085	385,000	434,085	434,085
Capital projects and equipment	(634,826)	(164,909)	(233,954)	(674,250)	(679,750)	(583,150)
Less contributed capital	(817,964)	(408,142)	(26,640)			
Loan repaid by water fund	53,692					
Net changes to assets and liabilities	34,592	(409,355)	74,804			
Cash and equivalents at beginning of year	1,367,050	1,450,639	1,255,668	1,414,302	1,330,720	1,244,010
Cash and equivalents at end of year	1,450,639	1,255,668	1,596,553	1,351,842	1,244,010	1,228,854
Less cash for carryover projects	(228,300)	(292,400)	(265,833)			
Available cash and equivalents	\$1,222,339	\$963,268	\$1,330,720	\$1,351,842	\$1,244,010	\$1,228,854

Reconciliation to Non GAAP Basis

Total operating expenses	\$3,855,432	\$4,241,115	\$4,507,113	\$4,741,054	\$4,808,889	\$5,326,492
Capital projects and equipment	634,826	164,909	233,954	674,250	679,750	583,150
Transfers out	24,857	29,195	32,307	36,250	36,250	36,250
Depreciation	(420,932)	(417,779)	(434,085)	(385,000)	(434,085)	(434,085)
Actual/Budgeted increase in net assets		214,385	266,081			
Total expenses and increase in net assets, non GAAP basis	\$4,094,183	\$4,231,825	\$4,605,370	\$5,066,554	\$5,090,804	\$5,511,807

Refuse Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2012-13	Current Year Estimate 2012-13	Proposed Budget 2013-14
	2009-10	2010-11	2011-12			
Revenues:						
Service fees	\$2,508,811	\$2,530,248	\$2,563,867	\$2,737,650	\$2,746,000	\$2,760,930
Total revenues	2,508,811	2,530,248	2,563,867	2,737,650	2,746,000	2,760,930
Expenses:						
Personnel	67,408	68,684	64,848	71,526	71,526	68,524
Operations	2,529,686	2,554,283	2,603,288	2,626,986	2,661,074	2,670,781
Total operating expenses	2,597,094	2,622,967	2,668,136	2,698,512	2,732,600	2,739,305
Operating income (loss)	(88,283)	(92,719)	(104,269)	39,138	13,400	21,625
Non operating revenues:						
Interest income	4,793	2,135	2,165		1,500	1,500
Changes in net assets	(\$83,490)	(\$90,584)	(\$102,104)	\$39,138	\$14,900	\$23,125

Reconciliation to Cash

Changes in net assets	(\$83,490)	(\$90,584)	(\$102,104)	\$39,138	\$14,900	\$23,125
Net changes to assets and liabilities	23,761	863	73			
Cash balance at beginning of year	514,259	454,530	364,809	242,201	262,778	277,678
Cash balance at end of year	\$454,530	\$364,809	\$262,778	\$281,339	\$277,678	\$300,803

Reconciliation to Non GAAP Basis

Total operating expenses	\$2,597,094	\$2,622,967	\$2,668,136	\$2,698,512	\$2,732,600	\$2,739,305
Actual/Budgeted increase in net assets				39,138	14,900	23,125
Total expenses and increase in net assets, non GAAP basis	\$2,597,094	\$2,622,967	\$2,668,136	\$2,737,650	\$2,747,500	\$2,762,430

Street Lighting Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2012-13	Current Year Estimate 2012-13	Proposed Budget 2013-14
	2009-10	2010-11	2011-12			
Revenues:						
Street lighting fees						\$468,000
Contractor lighting fixture fees						100,000
Total revenues						568,000
Expenses:						
Personnel						109,500
Operations						319,846
Total operating expenses						429,346
Operating income						138,654
Transfers and contributions:						
Transfers in						189,846
Changes in net assets						\$328,500

Reconciliation to Cash

Changes in net assets						\$328,500
Capital projects and equipment						(328,500)
Net changes to assets and liabilities						
Cash and equivalents at beginning of year						0
Cash and equivalents at end of year						0
Less cash for carryover projects						
Available cash and equivalents						\$0

Reconciliation to Non GAAP Basis

Total operating expenses						\$429,346
Capital projects and equipment						328,500
Debt service payment to general fund						
Total expenses and increase in net assets, non GAAP basis						\$757,846

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
	2009-10	2010-11	2010-11			
Revenues:						
Admissions	\$222,865	\$225,994	\$247,638	\$225,000	\$225,000	\$225,000
Locker fees	1,384	883	1,086	600	600	600
Lessons	79,883	77,037	93,012	76,000	76,000	76,000
Raft rentals	42,363	44,661	53,706	44,000	44,000	44,000
Racket ball admissions	13,325	12,586	14,868	12,500	12,500	12,500
Concessions gross profit	7,138	10,650	9,951	8,500	8,500	8,500
Group reservations	30,997	30,750	32,063	25,000	25,000	25,000
Sales tax	(14,302)	(18,964)	(20,560)	(19,500)	(19,500)	(19,500)
Office rental income	18,790	18,790	18,787	18,790	18,790	18,790
Gym and pool trade	26,565	26,565	26,568	26,565	26,565	26,565
Sundry	27	(72)	140			
Total revenues	429,035	428,880	477,259	417,455	417,455	417,455
Expenses:						
Personnel	528,340	521,676	563,620	555,258	555,258	558,796
Operations	324,745	321,040	341,087	324,959	324,959	323,475
Depreciation	59,292	65,678	65,678	60,000	65,678	65,678
Total operating expenses	912,377	908,394	970,385	940,217	945,895	947,949
Operating loss	(483,342)	(479,514)	(493,126)	(522,762)	(528,440)	(530,494)
Non operating income:						
Contributed capital						
Loss	(483,342)	(479,514)	(493,126)	(522,762)	(528,440)	(530,494)
Transfers:						
Transfers in	478,724	468,413	481,636	475,762	475,762	475,000
Change in net assets	(\$4,618)	(\$11,101)	(\$11,490)	(\$47,000)	(\$52,678)	(\$55,494)

Reconciliation to Cash

Change in net assets	(\$4,618)	(\$11,101)	(\$11,490)	(\$47,000)	(\$52,678)	(\$55,494)
Add depreciation	59,292	65,678	65,678	60,000	65,678	65,678
Capital projects and equipment	(42,758)		(42,850)	(13,000)	(13,000)	(110,000)
Net changes to assets and liabilities	6,481	(6,856)	(35,784)			
Cash and equivalents at beginning of year	253,909	272,306	320,027	320,027	295,581	295,581
Cash and equivalents at end of year	\$272,306	\$320,027	\$295,581	\$320,027	\$295,581	\$195,765



Reconciliation to Non GAAP Basis

Total operating expenses	\$912,377	\$908,394	\$970,385	\$940,217	\$945,895	\$947,949
Capital projects and equipment	42,758		42,850	13,000	13,000	110,000
Depreciation	(59,292)	(65,678)	(65,678)	(60,000)	(65,678)	(65,678)
Actual/Budgeted increase in net assets	11,916	54,577	11,616			
Total expenses and increase in net assets, non GAAP basis	\$907,759	\$897,293	\$959,173	\$893,217	\$893,217	\$992,271

Telecom Infrastructure Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2012-13	Current Year Estimate 2012-13	Proposed Budget 2013-14
	2009-10	2010-11	2011-12			
Revenues:						
Service fees	\$0	\$0	\$8,740	\$260	\$17,323	\$20,473
Total revenues	0	0	8,740	260	17,323	20,473
Expenses:						
Personnel						
Operations			8,252	260	196,723	362,473
Total operating expenses	0	0	8,252	260	196,723	362,473
Operating income (loss)	0	0	488	0	(179,400)	(342,000)
Non operating revenues:						
Transfer from general fund					179,400	342,000
Changes in net assets	\$0	\$0	\$488	\$0	\$0	\$0

Reconciliation to Cash

Changes in net assets	\$0	\$0	\$488	\$0	\$0	\$0
Net changes to assets and liabilities			(395)			
Cash balance at beginning of year			0	93	93	93
Cash balance at end of year	\$0	\$0	\$93	\$93	\$93	\$93

Reconciliation to Non GAAP Basis

Total operating expenses	\$0	\$0	\$8,252	\$260	\$196,723	\$362,473
Actual/Budgeted increase in net assets			488			
Total expenses and increase in net assets, non GAAP basis	\$0	\$0	\$8,740	\$260	\$196,723	\$362,473

Emergency Medical Services Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2012-13	Current Year Estimate 2012-13	Proposed Budget 2013-14
	2009-10	2010-11	2011-12			
Revenues:						
EMS grants		\$11,851	\$7,024			
Paramedic fees - county	\$18,092	18,480	15,357	\$16,000	\$16,000	\$16,000
Paramedic fees - city	284,700	274,141	266,396	285,000	285,000	285,000
Transportation fees	2,298,672	2,640,010	2,830,975	2,800,000	2,800,000	2,800,000
Supply fees	209,464	183,050	203,768	219,000	219,000	219,000
Medicaid allowance	(885,235)	(1,219,875)	(1,284,878)	(1,400,000)	(1,400,000)	(1,400,000)
Bad debt recovered	46,652	47,631	43,737	54,000	54,000	54,000
Bad debt write-off	(544,421)	(398,737)	(459,237)	(385,000)	(385,000)	(385,000)
Sundry	4,029	450	2,115			
Total revenues	1,431,953	1,557,001	1,625,257	1,589,000	1,589,000	1,589,000
Expenses:						
Personnel	1,815,229	1,745,552	1,860,815	1,933,520	1,933,520	1,980,616
Operations	300,879	300,759	324,281	291,842	303,842	321,968
Depreciation	77,866	102,357	132,397	77,254	132,397	132,397
Total operating expenses	2,193,974	2,148,668	2,317,493	2,302,616	2,369,759	2,434,981
Operating (loss)	(762,021)	(591,667)	(692,236)	(713,616)	(780,759)	(845,981)
Nonoperating revenues:						
Interest income	4,410	2,105	1,685	800	800	800
Gain (loss) on sale of fixed assets		10,000	(35,550)			
Transfers and contributions:						
Transfers in						
Davis County contribution	601,950	618,850	625,000	630,000	630,000	630,000
Change in net assets	(\$155,661)	\$39,288	(\$101,101)	(\$82,816)	(\$149,959)	(\$210,821)

Reconciliation to Cash

Change in net assets	(\$155,661)	\$39,288	(\$101,101)	(\$82,816)	(\$149,959)	(\$210,821)
Add depreciation	77,866	102,357	132,397	77,254	132,397	132,397
Capital projects and equipment	(165,984)	(150,200)	(137,212)	(145,000)	(13,233)	(8,720)
Net change in assets and liabilities	72,419	(19,449)	34,330			
Cash and equivalents at beginning of year	542,975	371,615	343,611	315,693	272,025	241,230
Cash and equivalents at end of year	\$371,615	\$343,611	\$272,025	\$165,131	\$241,230	\$154,086

Reconciliation to Non GAAP Basis

Total operating expense	\$2,193,974	\$2,148,668	\$2,317,493	\$2,302,616	\$2,369,759	\$2,434,981
Capital projects and equipment	165,984	150,200	137,212	145,000	13,233	8,720
Bad debt write-off	544,421	398,737	459,237	385,000	385,000	385,000
Loss on sale of assets			35,550			
Depreciation	(77,866)	(102,357)	(132,397)	(77,254)	(132,397)	(132,397)
Actual/Budgeted increase in net assets						
Total expenses and increase in net assets, non GAAP basis	\$2,826,513	\$2,595,248	\$2,817,095	\$2,755,362	\$2,635,595	\$2,696,304

Athletic Programs Fund

Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2012-13	Current Year Estimate 2012-13	Proposed Budget 2013-14
	2009-10	2010-11	2011-12			
Revenues:						
Athletic program fees	\$314,792	\$317,845	\$327,528	\$320,000	\$320,000	\$320,000
Total revenues	314,792	317,845	327,528	320,000	320,000	320,000
Expenses:						
Personnel	123,731	108,331	99,974			
Operations	192,496	215,191	199,954	320,000	320,000	320,000
Depreciation						
Total operating expenses	316,227	323,522	299,928	320,000	320,000	320,000
Changes in net assets	(\$1,435)	(\$5,677)	\$27,600			

Reconciliation to Cash

Changes in net assets	(\$1,435)	(\$5,677)	\$27,600			
Depreciation						
Net changes to assets and liabilities	15,991	(11,363)	18,758			
Cash and equivalents at beginning of year	67,435	81,991	64,951	\$64,951	\$111,309	\$111,309
Cash and equivalents at end of year	\$81,991	\$64,951	\$111,309	\$64,951	\$111,309	\$111,309

Reconciliation to Non GAAP Basis

Total operating expenses	\$316,227	\$323,522	\$299,928	\$320,000	\$320,000	\$320,000
Depreciation						
Actual/Budgeted increase in net assets			27,600			
Total expenses and increase in net assets, non GAAP basis	\$316,227	\$323,522	\$327,528	\$320,000	\$320,000	\$320,000



Layton City Corporation

Section VII

Capital Projects
And Miscellaneous

Capital Improvement Plan Summary 2013/2014

Governmental Fund Projects Department/Division Project Description	Current Year Projects Total	Funding Sources					
		General Fund	Impact Fees	Class C Road Funds	Grants	Enterprise Funds	
						Revenues	Impact Fees
Fire Department:							
Fire Division							
Refurbish engine #1	\$150,000	\$150,000					
Public Works Department:							
Streets Division							
Signal at Fairfield Road and Cherry Lane	110,000		110,000				
Master transportation plan, CIP and Impact Fee	110,000		110,000				
Layton Parkway, Angel Street to 1700 West	220,000		220,000				
Developer reimbursements	55,000		55,000				
Asphalt paver	165,000			\$165,000			
East Gentile, 700 North to 1000 North	60,000			60,000			
Sidewalk repair and replacement	236,000			236,000			
Asphalt zipper	125,000			125,000			
Roller and Trailer	64,000			64,000			
Parks and Recreation Department:							
Parks Division							
Road resurface at Ellison Park	100,000	100,000					
Roof replacement at maintenance building	45,000	45,000					
Total Governmental Funds	\$1,440,000	\$295,000	\$495,000	\$650,000			

Enterprise Fund Projects Project Description	Current Year Projects Total	Funding Sources					
		General Fund	Special Revenue Funds	Grants	Enterprise Funds		
					Revenues	Impact Fees	
Pool Fund:							
Replaster small pool	\$110,000					110,000	
Total Pool Fund	\$110,000					\$110,000	
Street Lighting Fund:							
Subdivision street lighting	70,000					70,000	
One ton aerial lift truck	118,500	88,500				30,000	
Wasatch Drive	140,000					140,000	
Total Street Lighting Fund	\$328,500	\$88,500				\$240,000	
Water Fund:							
Water line repairs	\$300,000					\$300,000	
Well rehabilitation	150,000					150,000	
Cherry Lane, Oakridge to Valley View	280,000					280,000	
Weber Basin trilateral	1,082,000					1,082,000	
Oakridge tank and booster station	900,000					535,000	\$365,000
Water master plan, CIP and impact fee	100,000						\$100,000
Total Water Fund	\$2,812,000					\$2,347,000	\$465,000
Sewer Fund:							
Sewer line repairs	\$150,000					\$150,000	
Brookhurst outfall	100,000					100,000	
Diamond street	80,000					80,000	
Sugar street, 2600 East and Heritage Street	60,000					60,000	
Sanitary sewer management plan	115,000					115,000	
Total Sewer Fund	\$505,000					\$505,000	
Storm Sewer Fund:							
Storm Sewer Fund - East Area:							
Miscellaneous storm drain repairs	\$100,000					\$100,000	
East Gentile, 700 North to 1000 North	50,000					50,000	
Chapel Hills storm drain and detention pond	100,000					100,000	
Pinewood Drive, 2500 East to 2800 East	300,000					300,000	
Quail Point, Hillsboro, Snow Creek and 3250 East	175,000					175,000	
Gordon, 2000 East	70,000						\$70,000
Detention pond, Boynton Road 75 South	320,000						320,000
Replace street sweeper	255,000					255,000	
Storm Sewer Fund - Central Area:							
285 West, 1675 North to 1925 North	220,000					220,000	
Storm Sewer Fund - West Area:							
Developer reimbursements, (detention Roberts Farms)	50,000						50,000
Total Storm Sewer Fund	\$1,640,000					\$1,200,000	\$440,000
Total Enterprise Funds	\$5,395,500	\$88,500				\$4,402,000	\$905,000
All Funds Total	\$6,835,500	\$383,500	\$495,000	\$650,000		\$4,402,000	\$905,000

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
HAFB Military Affairs Committee	2,000
Safe Harbor	500
	<hr/>
Total contributions	<u><u>\$61,100</u></u>

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.

2013-2014 SCHEDULE OF COMPENSATION		
ELECTED OFFICERS COMPENSATION		
Mayor	\$21,800	Per year
Council members	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
<p>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.</p>		

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.