

Mayor • Bob J Stevenson  
City Manager • Alex R. Jensen  
Asst. City Manager • James S. Mason

• Finance Department •  
Tracy R. Probert • Director  
Telephone: (801) 336-3880  
Fax: (801) 336-3889

June 5, 2014

### City Manager's Budget Message

To: Members of the Layton City Governing Body

Transmitted herewith is the proposed budget for fiscal year 2014-2015. The schedules and information contained herein represent the estimated revenues and expenditures for the year.

Ordinance 14-12 has been prepared to adopt the proposed budget and set the property tax rate equal to the certified tax rate or .001896, as determined by the Davis County Clerk/Auditor and the Utah State Tax Commission.

The proposed budget does not include a property tax increase or increases in City utility fees. However, citizens will see an increase in their utility bills. The North Davis Sewer District (NDS) has approved a treatment cost increase of \$3.00 per residential connection. This cost is proposed to be passed on to Layton City sanitary sewer customers and will result in an increase in the amount paid for sewer service by utility customers. There are also increases in these areas for non-residential users which will be included in the consolidated fee schedule.

Revenues for all funds, excluding transfers, budgeted uses of fund balance and the estimated effect of the NDS rate increase, are \$55,113,585. This is an increase of \$2,013,303 or 3.8%. Revenue sources such as sales and energy tax have been steadily increasing the last three years. Over the past two budget cycles the City remained conservative in its estimation of these and other revenues following the recession. This budget more fully recognizes revenues that have returned or increased over the past few years. Revenues for development impact fees, building permits and utility fees have returned to historical levels during the current fiscal year as projected. These revenues are projected to remain at those levels for the coming year.

Expenditures for all funds, excluding transfers to other funds, budgeted uses of fund balance and net assets, and the estimated effect of the NDS rate increase, are \$59,504,382. This is an increase of \$3,402,559 or 5.9%. This increase is attributable to two main areas of the City, streets and parks. Projects in streets were increased substantially in this budget as a requirement to pay for the City's share of various Utah Department of Transportation projects in the City. For the most part, these increases are not being funded by general revenues. Other sources of revenue such as, road funds and impact fees are being used due to the nature of the projects. The budget also includes approval for partial funding of a new park in the northeast section of the City.



# Layton City Corporation



**Fiscal Year Budget  
2014—2015**

This page left blank intentionally

# **Layton City Corporation**

## **Layton, Utah**

### **Adopted Budget**

#### **Fiscal Year 2014 – 2015**

**Prepared by:  
Finance Department**

## TABLE OF CONTENTS

<b>Introductory Section:</b>	
City Manager’s Budget Message .....	iv
Ordinance 14-12 Adopting a budget and certified tax rate .....	vi
City Organization Chart .....	vii
Layton City Operational Statement.....	viii
Using This Budget Document.....	ix
<b>I City Wide Schedules:</b>	
Chart of City Funds .....	1
City Wide Summary of Revenues, Expenditures and Expenses.....	2
Combining Schedule of Revenues and Expenditures, Other Governmental Funds.....	4
Combining Schedule of Revenues and Expenses, Other Proprietary Funds .....	6
<b>II Revenues:</b>	
Schedule of Revenues and Other Financing Sources by Fund and Type .....	7
Graph: Revenues and Other Financing Sources by Type .....	7
Schedule of City Revenues .....	8
Graph: Revenues by Fund .....	9
Graph: Revenues by Type.....	9
Schedule of Revenues and Other Financing Sources by Fund and Source .....	10
<b>III Expenditures and Expenses Summaries:</b>	
Schedule of Expenditures and Expenses, All Funds by Department and Type.....	15
Graph: Expenditures and Expenses by Department.....	15
Schedule of Expenditures and Expenses, All Funds by Fund and Type.....	16
Graph: Expenditures and Expenses by Type .....	16
Schedule of Expenditures, General Fund by Department/Division and Type .....	17
Graph: General Fund Expenditures by Type .....	17
<b>IV Sundry Schedules and Graphs:</b>	
Schedule of Inter-fund Transfers .....	18
Schedule of Taxable Property Assessed Valuation .....	19
Graph: Assessed Property Value and Population .....	19
Schedule of Layton City Population and Employees.....	20
Graph: City Employees Compared to Population.....	20
Schedule of Property Tax Rates - All Overlapping Governments or Agencies.....	21
Graph: Property Tax Rates Comparison .....	21
Schedule of Percentage of Property Tax by Agency - All Overlapping Governments or Agencies .....	22
Graph: Percentage of Property Tax by Agency .....	22
Schedule of Property Tax Collected and Taxable Value Last Ten Fiscal Years .....	23
Graph: Property Tax Collected and Taxable Property Value .....	23
Schedule of Municipal Indebtedness .....	24
<b>V Department Expenditures and Expenses:</b>	
Administration .....	25
Legal .....	28
Legal Division .....	31
Victim Services Division.....	32
Management Services .....	33
Administrative Services Division .....	36
Facility Maintenance Division.....	37
Information Systems Division .....	38
Finance.....	39
Finance Division.....	42
Refuse Division .....	43
UIA Telecom Division .....	44

**TABLE OF CONTENTS (Continued)**

Police .....	45
Administration Division .....	48
Patrol Division .....	49
Support Services Division .....	50
Communications Division .....	51
Alcohol Enforcement Division .....	52
Emergency Dispatch Services Division.....	53
Davis Metro Narcotics Strike Force Division.....	54
Fire .....	55
Fire Operations Division .....	58
Emergency Medical Services Division.....	59
Community and Economic Development .....	60
Community Development Division .....	63
Community Development Block Grant Division .....	64
Redevelopment Agency Division .....	65
Economic Development Agency Division .....	66
Public Works .....	67
Streets Division.....	70
Shop Division .....	71
Engineering Division.....	72
B & C Road Division.....	73
Street Lighting Division .....	74
Water Division.....	75
Storm Sewer Division.....	76
Sewer Division .....	77
Parks and Recreation .....	78
Administration Division .....	81
Recreation Division .....	82
Parks Division.....	83
Museum Division .....	84
Swimming Pool Division.....	85
Athletic Programs Division .....	86
Non-departmental .....	87
General Fund .....	89
Impact Fee Fund .....	90
Debt Service Fund .....	91
Capital Projects Fund.....	92

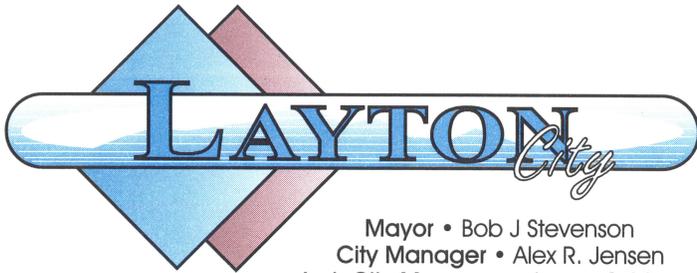
**VI Enterprise Funds, GAAP Basis:**

Water Fund .....	93
Storm Sewer Fund .....	94
Sewer Fund .....	95
Refuse Fund .....	96
Street Lighting Fund .....	97
Swimming Pool Fund .....	98
Telecom Infrastructure Fund .....	99
Emergency Medical Services Fund .....	100
Athletic Programs Fund .....	101

**VII Capital Projects and Miscellaneous:**

Capital Improvement Plan Summary .....	102
Contributions to Outside Agencies .....	104
2014-2015 Schedule of Compensation for Statutory and Elected Officers .....	104
Glossary .....	105

This page left blank intentionally



Mayor • Bob J Stevenson  
City Manager • Alex R. Jensen  
Asst. City Manager • James S. Mason

• Council Members •

Joyce F. Brown  
Tom Day  
Jory Francis  
Scott Freitag  
Joy Petro

June 5, 2014

City Manager's Budget Message

To: Members of the Layton City Governing Body

Transmitted herewith is the proposed budget for fiscal year 2014-2015. The schedules and information contained herein represent the estimated revenues and expenditures for the year.

Ordinance 14-12 has been prepared to adopt the proposed budget and set the property tax rate equal to the certified tax rate or .001878, as determined by the Davis County Clerk/Auditor and the Utah State Tax Commission.

The proposed budget does not include a property tax increase or increases in City utility fees. However, citizens will see an increase in their utility bills. The North Davis Sewer District (NDS) has approved a treatment cost increase of \$3.00 per residential connection. This cost is proposed to be passed on to Layton City sanitary sewer customers and will result in an increase in the amount paid for sewer service by utility customers. There are also increases in these areas for non-residential users which will be included in the consolidated fee schedule.

Revenues for all funds, excluding transfers, budgeted uses of fund balance and the estimated effect of the NDS rate increase, are \$55,113,585. This is an increase of \$2,013,303 or 3.8%. Revenue sources such as sales and energy tax have been steadily increasing the last three years. Over the past two budget cycles the City remained conservative in its estimation of these and other revenues following the recession. This budget more fully recognizes revenues that have returned or increased over the past few years. Revenues for development impact fees, building permits and utility fees have returned to historical levels during the current fiscal year as projected. These revenues are projected to remain at those levels for the coming year.

Expenditures for all funds, excluding transfers to other funds, budgeted uses of fund balance and net assets, and the estimated effect of the NDS rate increase, are \$59,504,382. This is an increase of \$3,402,559 or 5.9%. This increase is attributable to two main areas of the City, streets and parks. Projects in streets were increased substantially in this budget as a requirement to pay for the City's share of various Utah Department of Transportation projects in the City. For the most part, these increases are not being funded by general revenues. Other sources of revenue such as, road funds and impact fees are being used due to the nature of the projects. The budget also includes approval for partial funding of a new park in the northeast section of the City.



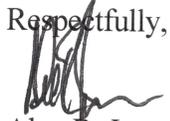
All of the City's expenditures have been reviewed carefully. Those approved have been deemed necessary for the City to maintain its current high level of quality service to the community. In addition to current period revenues, \$4,565,795 of prior year fund balances and net assets will be appropriated.

Expenditures for the General Fund, excluding transfers to other funds and budgeted uses of fund balance, are \$26,477,687. This is an increase of \$1,283,485 or 5%. Just over \$764,000 of this increase is proposed for merit wage increases and to cover the increased cost of employee retirement and health benefits. This budget proposes a merit increase for employees of approximately 3%. The remainder of the increase is attributable to capital equipment replacement needs.

Personnel positions will be increased by 2 full-time equivalent positions. This will include one full-time position in community development and one part-time position in recreation. There will also be one position in the police department that will be upgraded from part-time to full-time.

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

Respectfully,



Alex R. Jensen  
City Manager



ORDINANCE 14-12

**ADOPTING THE BUDGET AND PROPERTY TAX RATE FOR LAYTON CITY FOR FISCAL YEAR JULY 1, 2014, THROUGH JUNE 30, 2015; 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 5, 2014, 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 5, 2014, 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 property tax rate equal to the certified property tax rate, as defined in the Utah State Code and 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, 2014, 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, 2014, 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 **5th day of June, 2014.**

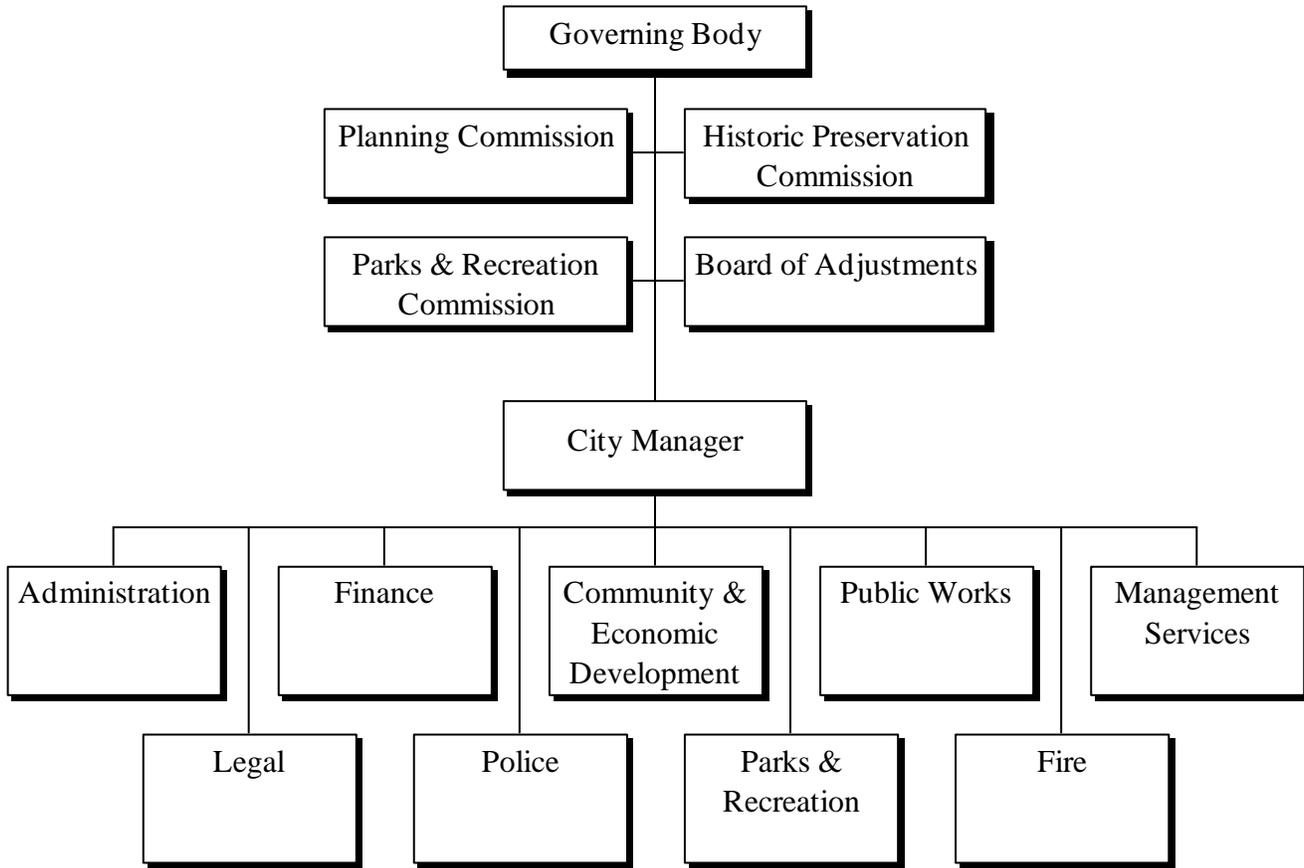


ATTEST:

  
THIEDA WELLMAN, City Recorder

  
ROBERT J STEVENSON, Mayor

# 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 2014-2015. 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](http://www.laytoncity.org).

---

---

# Layton City Corporation

---

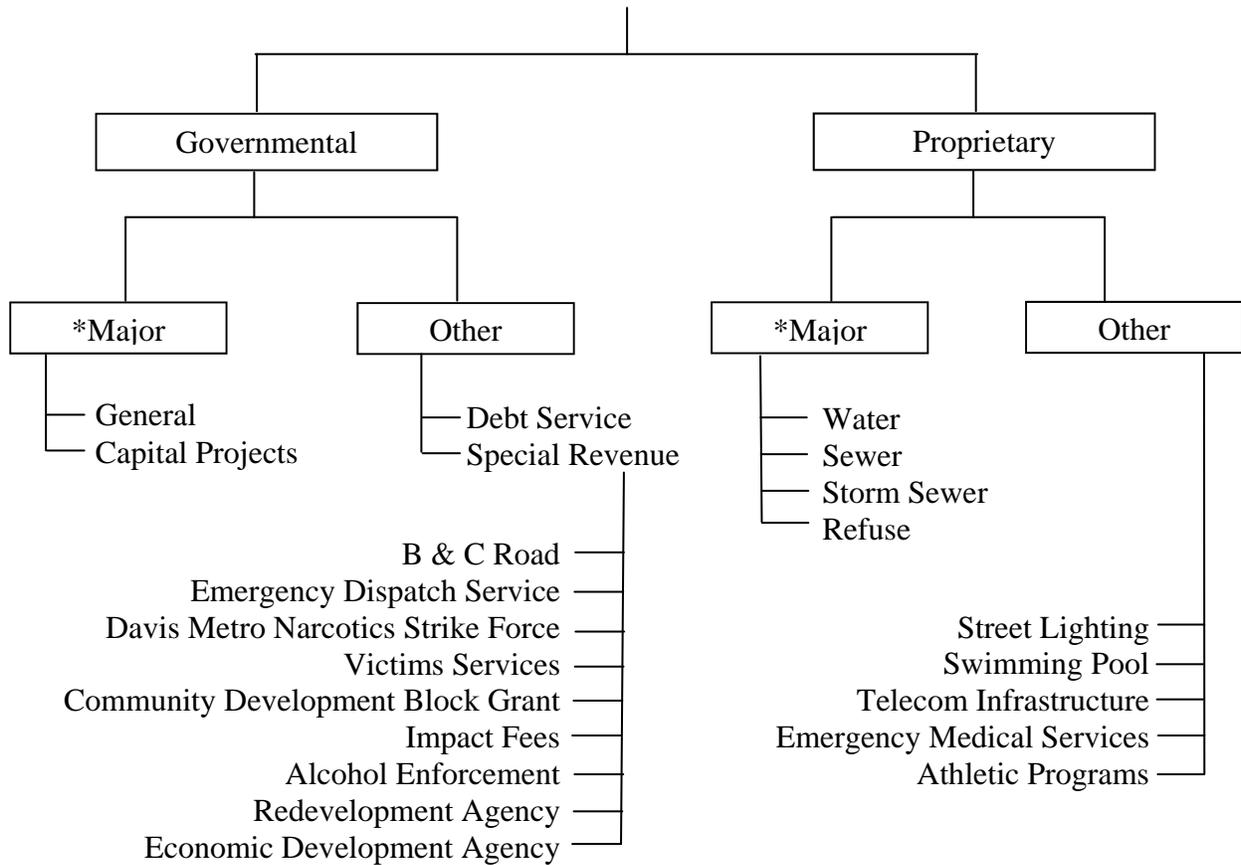
---

## Section I

### City Wide Schedules

This page left blank intentionally

# 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
<b>Revenues:</b>				
Property tax	\$ 6,488,041	\$ -	\$ 840,000	\$ 7,328,041
Uniform vehicle fees	500,000	-	-	500,000
General sales and use tax	12,100,000	-	-	12,100,000
Franchise tax	1,100,000	-	-	1,100,000
Telecommunications tax	950,000	-	-	950,000
Energy sales and use tax	3,700,000	-	-	3,700,000
Transient room tax	150,000	-	-	150,000
Permits and licenses	1,050,000	-	-	1,050,000
Intergovernmental	200,000	-	2,891,057	3,091,057
Charges for services	700,000	-	500,000	1,200,000
Interest	70,000	-	8,500	78,500
Fines and forfeitures	275,000	-	-	275,000
Miscellaneous	972,213	-	-	972,213
Impact fees	-	-	1,325,000	1,325,000
Subtotal	28,255,254		5,564,557	33,819,811
Transfers from other funds	227,162	3,412,730	2,707,951	6,347,843
Appropriation of fund balance/net assets	1,777,747	-	1,488,956	3,266,703
<b>Total revenues</b>	<b>\$ 30,260,163</b>	<b>\$ 3,412,730</b>	<b>\$ 9,761,464</b>	<b>\$ 43,434,357</b>
<b>Expenditures and expenses:</b>				
Personnel	\$ 21,385,832	\$ -	\$ 859,277	\$ 22,245,109
Operations	4,126,315	-	1,551,034	5,677,349
Capital equipment	935,540	-	75,000	1,010,540
Capital projects	-	3,412,730	620,946	4,033,676
Debt service	-	-	2,997,477	2,997,477
Contingency	30,000	-	-	30,000
Subtotal	26,477,687	3,412,730	6,103,734	35,994,151
Transfers to other funds	3,782,476	-	3,503,205	7,285,681
Budgeted increase in fund balance/net assets	-	-	154,525	154,525
<b>Total expenditures and expenses</b>	<b>\$30,260,163</b>	<b>\$3,412,730</b>	<b>\$9,761,464</b>	<b>\$43,434,357</b>

(1) Schedules on following pages

Major Proprietary Funds				(1) Other Proprietary Funds	Total Proprietary Funds	City Wide Totals
Water	Storm Sewer	Sewer	Refuse			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,328,041
-	-	-	-	-	-	500,000
-	-	-	-	-	-	12,100,000
-	-	-	-	-	-	1,100,000
-	-	-	-	-	-	950,000
-	-	-	-	-	-	3,700,000
-	-	-	-	-	-	150,000
-	-	-	-	-	-	1,050,000
-	-	-	-	649,485	649,485	3,740,542
6,318,000	2,210,000	6,707,861	2,775,000	3,332,573	21,343,434	22,543,434
11,000	10,200	8,000	1,500	800	31,500	110,000
-	-	-	-	-	-	275,000
2,000	-	2,000	-	99,355	103,355	1,075,568
166,000	220,000	-	-	-	386,000	1,711,000
6,497,000	2,440,200	6,717,861	2,776,500	4,082,213	22,513,774	56,333,585
-	-	-	-	1,165,000	1,165,000	7,512,843
432,623	298,406	493,500	47,565	206,525	1,478,619	4,745,322
<u>\$ 6,929,623</u>	<u>\$ 2,738,606</u>	<u>\$ 7,211,361</u>	<u>\$ 2,824,065</u>	<u>\$ 5,453,738</u>	<u>\$ 25,157,393</u>	<u>\$ 68,591,750</u>
\$ 1,233,324	\$ 543,525	\$ 768,172	\$ 72,914	\$ 2,711,446	\$ 5,329,381	\$ 27,574,490
3,114,121	587,573	4,975,424	2,720,401	1,918,292	13,315,811	18,993,160
129,001	69,250	81,241	30,750	824,000	1,134,242	2,144,782
2,359,797	1,242,000	1,349,000	-	-	4,950,797	8,984,473
-	-	-	-	-	-	2,997,477
-	-	-	-	-	-	30,000
6,836,243	2,442,348	7,173,837	2,824,065	5,453,738	24,730,231	60,724,382
93,380	96,258	37,524	-	-	227,162	7,512,843
-	200,000	-	-	-	200,000	354,525
<u>\$6,929,623</u>	<u>\$2,738,606</u>	<u>\$7,211,361</u>	<u>\$2,824,065</u>	<u>\$5,453,738</u>	<u>\$25,157,393</u>	<u>\$68,591,750</u>

LAYTON CITY CORPORATION

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES  
OTHER GOVERNMENTAL FUNDS

	Special Revenue			
	B & C Road	Emergency Dispatch Service	Davis Metro	
			Strike Force	Victims Services
Revenues:				
Property tax	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,050,100	-	418,411	47,070
Charges for services	-	500,000	-	-
Impact fees	-	-	-	-
Interest	-	1,500	-	-
Miscellaneous	-	-	-	-
Transfers from other funds	-	-	-	33,000
Appropriation of fund balance	-	125,631	55,595	-
Total revenues	\$ 2,050,100	\$ 627,131	\$ 474,006	\$ 80,070
Expenditures:				
Personnel	\$ 91,023	\$ 364,857	\$ 142,901	\$ 75,730
Operations	934,077	187,274	331,105	4,340
Capital equipment	-	75,000	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Transfers to other funds	1,025,000	-	-	-
Budgeted increase in fund balance	-	-	-	-
Total expenditures	\$ 2,050,100	\$ 627,131	\$ 474,006	\$ 80,070

Special Revenue					Debt Service	Total Other Governmental Funds
Community Development Block Grant	Impact Fee	Alcohol Enforcement	Redevelopment Agency	Economic Development Agency	Debt Service	
\$ -	\$ -	\$ -	\$ 340,000	\$ 500,000	\$ -	\$ 840,000
307,476	-	68,000	-	-	-	2,891,057
-	-	-	-	-	-	500,000
-	1,325,000	-	-	-	-	1,325,000
-	7,000	-	-	-	-	8,500
-	-	-	-	-	-	-
-	-	17,376	-	-	2,657,575	2,707,951
-	1,307,730	-	-	-	-	1,488,956
<u>\$ 307,476</u>	<u>\$ 2,639,730</u>	<u>\$ 85,376</u>	<u>\$ 340,000</u>	<u>\$ 500,000</u>	<u>\$ 2,657,575</u>	<u>\$ 9,761,464</u>
\$ 51,112	\$ -	\$ 84,476	\$ 24,589	\$ 24,589	\$ -	\$ 859,277
65,338	7,000	900	10,500	10,500	-	1,551,034
-	-	-	-	-	-	75,000
191,026	-	-	304,911	125,009	-	620,946
-	-	-	-	339,902	2,657,575	2,997,477
-	2,478,205	-	-	-	-	3,503,205
-	154,525	-	-	-	-	154,525
<u>\$ 307,476</u>	<u>\$ 2,639,730</u>	<u>\$ 85,376</u>	<u>\$ 340,000</u>	<u>\$ 500,000</u>	<u>\$ 2,657,575</u>	<u>\$ 9,761,464</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
<b>Revenues:</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ 649,485	\$ -	\$ 649,485
Charges for services	600,000	372,100	20,473	2,020,000	320,000	3,332,573
Interest				800		800
Rents and leases						-
Miscellaneous		45,355		54,000		99,355
Transfers from other funds	465,000	475,000	225,000			1,165,000
Appropriation of fund net assets		33,223		173,302		206,525
<b>Total revenues</b>	<b>\$ 1,065,000</b>	<b>\$ 925,678</b>	<b>\$ 245,473</b>	<b>\$ 2,897,587</b>	<b>\$ 320,000</b>	<b>\$ 5,453,738</b>
<b>Expenses:</b>						
Personnel	\$ -	\$ 574,205	\$ -	\$ 2,030,105	\$ 107,136	\$ 2,711,446
Operations	421,000	331,473	245,473	707,482	212,864	1,918,292
Capital equipment/projects	644,000	20,000	-	160,000	-	824,000
Transfers to other funds	-	-	-	-	-	-
Budgeted increase in net assets	-	-	-	-	-	-
<b>Total expenses</b>	<b>\$ 1,065,000</b>	<b>\$ 925,678</b>	<b>\$ 245,473</b>	<b>\$ 2,897,587</b>	<b>\$ 320,000</b>	<b>\$ 5,453,738</b>

---

---

# Layton City Corporation

---

---

## Section II

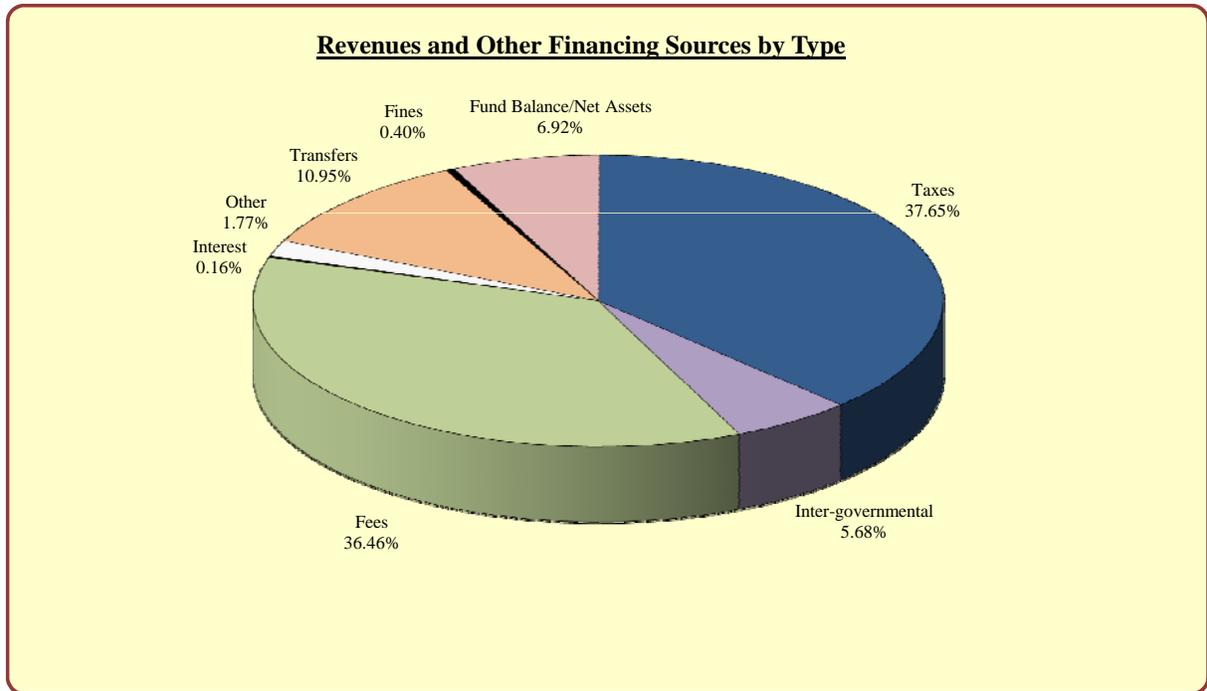
### Revenues

This page left blank intentionally

### 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	\$ 24,988,041	\$ 356,500	\$ 1,457,500	\$ 275,000	\$ 70,000	\$ 1,108,213	\$ 227,162	\$ 1,777,747	\$ 30,260,163	
B & C Road		2,050,000			100				2,050,100	
Alcohol Enforcement		68,000					17,376		85,376	
Emergency Dispatch			500,000		1,500			125,631	627,131	
Davis Metro Narcotics Strike Force		418,411						55,595	474,006	
Victim Services		47,070					33,000		80,070	
Community Development Block Grant		307,476							307,476	
Redevelopment Agency	340,000								340,000	
Economic Development Agency	500,000								500,000	
Impact Fee			1,325,000		7,000			1,307,730	2,639,730	
Debt Service							2,657,575		2,657,575	
Capital Projects							3,412,730		3,412,730	
Street Lighting	*		600,000				465,000		1,065,000	
Water	*		6,484,000		11,000	2,000		432,623	6,929,623	
Storm Sewer	*		2,430,000		10,200			298,406	2,738,606	
Sewer	*		6,707,861		8,000	2,000		493,500	7,211,361	
Refuse	*		2,775,000		1,500			47,565	2,824,065	
UIA Infrastructure	*		20,473				225,000		245,473	
Athletic Programs	*		320,000						320,000	
Swimming Pool	*		372,100				45,355	475,000	925,678	
Emergency Medical Services	*	649,485	2,020,000		800	54,000		173,302	2,897,587	
<b>Total</b>	<b>\$ 25,828,041</b>	<b>\$ 3,896,942</b>	<b>\$ 25,011,934</b>	<b>\$ 275,000</b>	<b>\$ 110,100</b>	<b>\$ 1,211,568</b>	<b>\$ 7,512,843</b>	<b>\$ 4,745,322</b>	<b>\$ 68,591,750</b>	

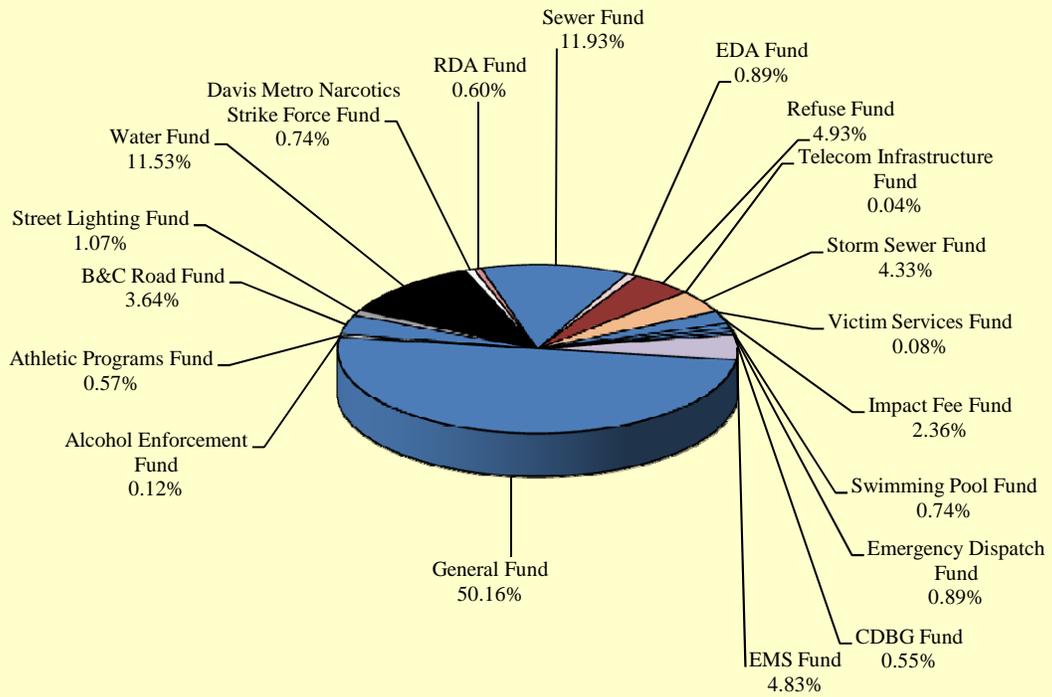
\* Enterprise funds are depicted here on the same basis as governmental funds for summary purposes. See GAAP basis in section VI.



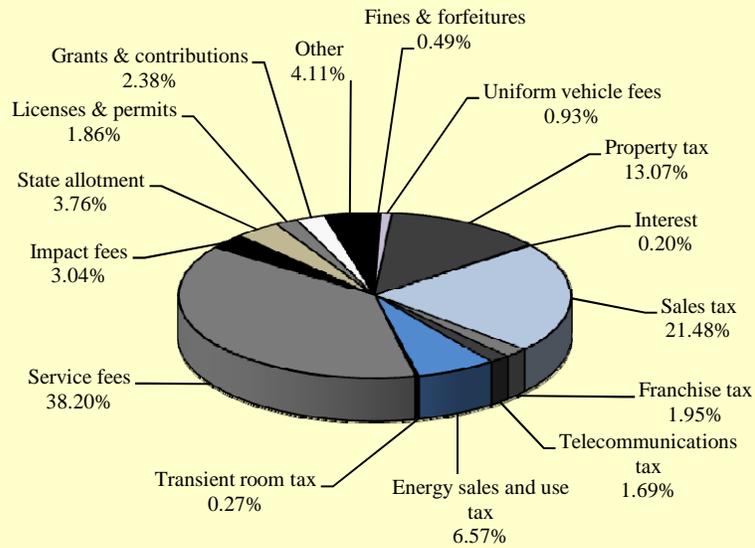
Schedule of City Revenues for Fiscal Year 2014-2015

	Projected
<b>General Fund:</b>	
Property taxes	\$6,487,412
Uniform vehicle fees	525,000
General sales and use taxes	12,100,000
Franchise taxes	1,100,000
Telecommunications taxes	950,000
Energy sales and use taxes	3,700,000
Transient room tax	150,000
Business license fees	300,000
Building permit fees	750,000
Interest	70,000
Fines and forfeitures	275,000
Other	1,847,842
<b>Total General Fund</b>	<b>\$28,255,254</b>
<b>B &amp; C Road Fund:</b>	
State class c allotment	\$2,050,100
<b>Alcohol Enforcement Fund</b>	
State liquor fund allotment	\$68,000
<b>Emergency Dispatch Fund:</b>	
Service fees	\$500,000
Interest	1,500
<b>Total Emergency Dispatch Fund</b>	<b>\$501,500</b>
<b>Davis Metro Narcotics Strike Force Fund:</b>	
Grants	\$335,120
Assessments to cities & other	83,291
<b>Total Davis Metro Narcotics Strike Force Fund</b>	<b>\$418,411</b>
<b>Victim Services Fund:</b>	
Grant allotments	\$47,070
<b>Community Development Block Grant Fund:</b>	
Housing and Urban Development grant	\$307,476
<b>Redevelopment Agency Fund:</b>	
Property tax increment	\$340,000
<b>Economic Development Agency Fund:</b>	
Property tax increment	\$500,000
<b>Impact Fee Fund:</b>	
Park impact fees	\$425,000
Transportation impact fees	750,000
Public safety impact fees	150,000
Interest	7,000
<b>Total Impact Fee Fund</b>	<b>\$1,332,000</b>
<b>Street Lighting Fund</b>	
Service fees	\$500,000
Other	100,000
<b>Total Street Lighting Fund</b>	<b>\$600,000</b>
<b>Water Fund:</b>	
Service fees	\$6,100,000
Interest	11,000
Impact fees	166,000
Connection fees & other	220,000
<b>Total Water Fund</b>	<b>\$6,497,000</b>
<b>Storm Sewer Fund:</b>	
Service fees	\$2,210,000
Impact fees	220,000
Interest	10,200
<b>Total Sewer Fund</b>	<b>\$2,440,200</b>
<b>Sewer Fund:</b>	
Service fees	\$6,702,861
Interest	8,000
Connection fees & other	7,000
<b>Total Storm Sewer Fund</b>	<b>\$6,717,861</b>
<b>Refuse Fund:</b>	
Service fees	\$2,775,000
Interest	1,500
<b>Total Refuse Fund</b>	<b>\$2,776,500</b>
<b>Telecom Infrastructure Fund</b>	
Service fees	\$19,260
Other	\$1,213
<b>Total Telecom Infrastructure Fund</b>	<b>\$20,473</b>
<b>Athletic programs Fund:</b>	
Service fees	\$320,000
<b>Swimming Pool Fund:</b>	
Service fees	\$372,100
Other	45,355
<b>Total Swimming Pool Fund</b>	<b>\$417,455</b>
<b>Emergency Medical Services Fund:</b>	
Service fees	\$2,020,000
Interest	800
County contribution	649,485
Bad debt recovery & other	54,000
<b>Total Emergency Medical Services Fund</b>	<b>\$2,724,285</b>
<b>Total City Revenues</b>	<b>\$56,333,585</b>

### Revenues by Fund



### Revenues by Type



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

### GENERAL FUND

Description	Prior Years Actual Revenues			2013-14		2014-15
	2010-11	2011-12	2012-13	Current Year		Projected
				Budgeted	Estimated	
Property taxes, current	\$6,005,597	\$6,382,521	\$6,583,112	\$6,245,903	\$6,600,000	\$6,367,412
Property taxes, prior years	153,382	113,863	146,369	250,000	120,000	120,000
Uniform vehicle fee	549,484	510,270	498,246	525,000	525,000	500,000
General sales and use tax	10,518,822	11,283,192	11,705,575	11,585,000	11,900,000	12,100,000
Franchise tax	939,351	952,886	1,061,016	1,040,000	1,040,000	1,100,000
Telecommunications tax	950,743	1,065,292	985,008	950,000	950,000	950,000
Energy sales and use tax	3,394,533	3,335,995	3,659,998	3,400,000	3,600,000	3,700,000
Transient room tax	150,535	159,336	154,075	150,000	150,000	150,000
Payment in lieu of property tax	647	629	634	629	629	629
Total taxes	22,663,094	23,803,984	24,794,033	24,146,532	24,885,629	24,988,041
Business license fees	302,081	299,809	300,403	300,000	300,000	300,000
Building permit fees	721,074	940,667	1,199,030	900,000	900,000	750,000
Total permits and licenses	1,023,155	1,240,476	1,499,433	1,200,000	1,200,000	1,050,000
State liquor allotment	70,662	67,591				
State and federal grants	295,177	258,888	206,806		80,000	200,000
RDA payback agreement		168,409	207,597	165,000	165,000	156,500
Total intergovernmental	365,839	494,888	414,403	165,000	245,000	356,500
Zoning and subdivision fees	34,879	42,068	44,325	35,000	35,000	35,000
Street lighting fees	48,000	96,700	124,540			
Sale of maps or publications	4,429	1,208	8,619	500	2,700	500
Special protective services	328,742	417,914	497,314	275,000	463,671	275,000
Slurry seal and trench fees	51,830	35,407	43,469	52,000	52,000	52,000
Fire academy fee	20,300	25,900	23,400		12,600	25,000
Recreation fees	18,369	31,284	54,119	20,000	20,000	20,000
Total charges for services	506,549	650,481	795,786	382,500	585,971	407,500
Fines and forfeitures	239,567	317,959	298,145	275,000	275,000	275,000
Interest	65,735	53,713	90,777	70,000	70,000	70,000
Rents and leases	572,725	586,043	602,853	570,000	570,000	570,000
Gain on disposal of capital assets	158,931	37,287	129,035	50,000	50,000	50,000
Sale of material and supplies	16,036	17,009	16,570	16,000	16,000	16,000
Sundry	466,053	408,470	384,718	466,132	469,317	472,213
Total other	1,519,047	1,420,481	1,522,098	1,447,132	1,450,317	1,453,213
Total revenue	26,077,684	27,610,310	29,025,753	27,341,164	28,366,917	28,255,254
Transfer from other funds	179,178	216,273	249,606	219,837	219,837	227,162
Special items						
Use/Appropriation of fund balance				1,156,215		1,777,747
Total General Fund	\$26,256,862	\$27,826,583	\$29,275,359	\$28,717,216	\$28,586,754	\$30,260,163

### B & C ROAD FUND

Description	Prior Years Actual Revenues			2013-14		2014-15
	2010-11	2011-12	2012-13	Current Year		Projected
				Budgeted	Estimated	
State class c allotment	\$1,944,291	\$1,984,157	\$1,984,157	\$1,901,882	\$2,010,000	\$2,050,000
Interest and sundry	779	1,229	1,229			100
Use/Appropriation of fund balance		125,663	125,663		86,574	
Total B & C Road Fund	\$1,945,070	\$2,111,049	\$2,111,049	\$1,901,882	\$2,096,574	\$2,050,100

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

### ALCOHOL ENFORCEMENT FUND

Description	Prior Years Actual Revenues			2013-14		2014-15
	2010-11	2011-12	2012-13	Current Year		Projected
				Budgeted	Estimated	
State liquor fund allotment				\$79,265	\$68,000	\$68,000
Transfer from general fund					12,165	17,376
<b>Total Alcohol Enforcement Fund</b>				<b>\$79,265</b>	<b>\$80,165</b>	<b>\$85,376</b>

### EMERGENCY DISPATCH FUND

Description	Prior Years Actual Revenues			2013-14		2014-15
	2010-11	2011-12	2012-13	Current Year		Projected
				Budgeted	Estimated	
911 fee	\$449,209	\$510,807	\$510,807	\$452,000	\$452,000	\$500,000
Interest	1,775	2,329	2,329	1,500	1,500	1,500
State EMS grant						
PSIC grant	2,365	6,574	6,574			
Utah 911 grant	36,889					
Transfer from general fund		1,644	1,644			
Use/Appropriation of fund balance	31,759			102,085	170,765	125,631
<b>Total Emergency Dispatch Fund</b>	<b>\$521,997</b>	<b>\$521,354</b>	<b>\$521,354</b>	<b>\$555,585</b>	<b>\$624,265</b>	<b>\$627,131</b>

### DAVIS METRO NARCOTICS STRIKE FORCE FUND

Description	Prior Years Actual Revenues			2013-14		2014-15
	2010-11	2011-12	2012-13	Current Year		Projected
				Budgeted	Estimated	
HIDTA grant	\$90,940	\$95,504	\$95,504	\$107,163	\$107,163	\$135,434
NADDI grant		5,000	5,000			
SAFG grant	162,285	19,783	19,783			75,000
STFG grant	121,349	215,565	215,565	225,000	225,000	124,686
Homeland security grant						
Assessments - other cities	60,101	60,101	60,101	103,766	60,101	83,291
Forfeited seizures	1,353	14,297	14,297			
Restitution	12,119	15,216	15,216	5,000	8,821	
Interest	1,984	2,182	2,182		3,126	
Sundry		85	85			
Gain on disposal of capital assets	37,900	27,500	27,500	4,000	4,000	
Use/Appropriation of fund balance				29,945	18,190	55,595
<b>Total Metro Narcotics Strike Force Fund</b>	<b>\$488,031</b>	<b>\$455,233</b>	<b>\$455,233</b>	<b>\$474,874</b>	<b>\$426,401</b>	<b>\$474,006</b>

### VICTIM SERVICES FUND

Description	Prior Years Actual Revenues			2013-14		2014-15
	2010-11	2011-12	2012-13	Current Year		Projected
				Budgeted	Estimated	
VOCA grant	\$49,374	\$49,494	\$49,494	\$44,688	\$49,643	\$47,070
Transfer from general fund - grant match	20,000	22,497	22,497	31,638	24,531	33,000
Use/Appropriation of fund balance						
<b>Total Victim Services Fund</b>	<b>\$69,374</b>	<b>\$71,991</b>	<b>\$71,991</b>	<b>\$76,326</b>	<b>\$74,174</b>	<b>\$80,070</b>

### COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Description	Prior Years Actual Revenues			2013-14		2014-15
	2010-11	2011-12	2012-13	Current Year		Projected
				Budgeted	Estimated	
CDBG grant	\$329,928	\$203,203	\$203,203	\$253,000	\$286,960	\$307,476
CDBG-R grant	50,536					
EECBG grant	369,182	1,204	1,204			
Housing rehabilitation program	1,500	7,500	7,500			
Use/Appropriation of fund balance						
<b>Total CDBG Fund</b>	<b>\$751,146</b>	<b>\$211,907</b>	<b>\$211,907</b>	<b>\$253,000</b>	<b>\$286,960</b>	<b>\$307,476</b>

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

Description	Prior Years Actual Revenues			2013-14		2014-15
	2010-11	2011-12	2012-13	Current Year		Projected
				Budgeted	Estimated	
Property tax increment	\$316,480	\$380,104	\$380,104	\$324,000	\$300,000	\$340,000
Interest and sundry	1,346	4,248	4,248			
Use/Appropriation of fund balance					600,000	
<b>Total Redevelopment Agency Fund</b>	<b>\$317,826</b>	<b>\$384,352</b>	<b>\$384,352</b>	<b>\$324,000</b>	<b>\$900,000</b>	<b>\$340,000</b>

Description	Prior Years Actual Revenues			2013-14		2014-15
	2010-11	2011-12	2012-13	Current Year		Projected
				Budgeted	Estimated	
Property tax increment		\$288,861	\$288,861	\$500,000	\$496,900	\$500,000
Interest		1,094	1,094			
Telecom infrastructure agreement		122,661	122,661			
Use/Appropriation of fund balance	\$142,174					
<b>Total Redevelopment Agency Fund</b>	<b>\$142,174</b>	<b>\$412,616</b>	<b>\$412,616</b>	<b>\$500,000</b>	<b>\$496,900</b>	<b>\$500,000</b>

Description	Prior Years Actual Revenues			2013-14		2014-15
	2010-11	2011-12	2012-13	Current Year		Projected
				Budgeted	Estimated	
Park impact fee	\$305,021	\$563,859	\$563,859	\$350,000	\$900,000	\$425,000
Transportation impact fee	702,601	1,079,612	1,079,612	600,000	1,200,000	750,000
Public safety impact fee	136,811	234,383	234,383	150,000	300,000	150,000
Interest	4,486	6,817	6,817	7,000	9,500	7,000
Use/Appropriation of fund balance						
Park impact fee	282,183			61,538		675,000
Transportation impact fee	430,245					632,730
Public safety impact fee					578,077	
<b>Total Impact Fee Fund</b>	<b>\$1,861,347</b>	<b>\$1,884,671</b>	<b>\$1,884,671</b>	<b>\$1,168,538</b>	<b>\$2,987,577</b>	<b>\$2,639,730</b>

Description	Prior Years Actual Revenues			2013-14		2014-15
	2010-11	2011-12	2012-13	Current Year		Projected
				Budgeted	Estimated	
Lease - state of Utah						
Transient room tax						
Interest	\$6,951	\$1,069	\$1,069		\$500	
Transfer from impact fee fund - parks	420,100	320,000	320,000	\$412,538	418,975	\$420,475
Transfer from general fund	1,834,240	2,104,508	2,104,508	2,189,530	1,906,098	2,237,100
Use/Appropriation of fund balance		69,163	69,163		416,365	
<b>Total Debt Service Fund</b>	<b>\$2,261,291</b>	<b>\$2,494,740</b>	<b>\$2,494,740</b>	<b>\$2,602,068</b>	<b>\$2,741,938</b>	<b>\$2,657,575</b>

Description	Prior Years Actual Revenues			2013-14		2014-15
	2010-11	2011-12	2012-13	Current Year		Projected
				Budgeted	Estimated	
Grants for fire equipment						
Developer payments & contributions						
Gain on disposal of capital assets						
Transfer from general fund		\$100,000	\$100,000	\$295,000	\$398,656	\$330,000
Transfer from impact fee fund	1,303,900	818,000	818,000	495,000	626,367	2,057,730
Transfer from rda fund						
Transfer from storm sewer fund		300,000	300,000			
Transfer from b & c road fund	801,894	960,000	960,000	650,000	340,000	1,025,000
Use/Appropriation of fund balance	557,014	991,991	991,991		1,167,633	
<b>Total Capital Projects Fund</b>	<b>\$2,662,808</b>	<b>\$3,169,991</b>	<b>\$3,169,991</b>	<b>\$1,440,000</b>	<b>\$2,532,656</b>	<b>\$3,412,730</b>

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

### STREET LIGHTING FUND

Description	Prior Years Actual Revenues			2013-14		2014-15
	2010-11	2011-12	2012-13	Current Year		Projected
				Budgeted	Estimated	
Street lighting fees				\$468,000	\$468,000	\$500,000
Contractor lighting fixture fees				100,000	165,000	100,000
Transfer from general fund				189,846	295,646	465,000
Use/Appropriation of fund balance						
<b>Total Street Lighting Fund</b>				<b>\$757,846</b>	<b>\$928,646</b>	<b>\$1,065,000</b>

### WATER FUND

Description	Prior Years Actual Revenues			2013-14		2014-15
	2010-11	2011-12	2012-13	Current Year		Projected
				Budgeted	Estimated	
Service fees	\$5,187,376	\$5,584,551	\$5,584,551	\$5,623,845	\$5,623,845	\$6,100,000
Turn off fees	54,414	50,975	50,975	58,000	58,000	58,000
Water connection fees	46,702	58,561	58,561	10,000	10,000	10,000
Meters sold	40,980	60,140	60,140	40,000	40,000	40,000
Bad debts recovered	3,620	3,925	3,925	2,000	2,000	2,000
Interest	9,485	15,453	15,453	11,000	11,000	11,000
Sundry	8,822	2,488	2,488	2,000	2,000	2,000
Impact fee	124,500	248,034	248,034	166,000	166,000	166,000
Exaction fee	6,314	12,607	12,607			
Late fee	104,160	102,300	102,300	108,000	108,000	108,000
Gain on disposal of capital assets						
Developer payments						
Use/Appropriation of net assets				1,361,841	1,040,780	432,623
<b>Total Water Fund</b>	<b>\$5,586,373</b>	<b>\$6,139,034</b>	<b>\$6,139,034</b>	<b>\$7,382,686</b>	<b>\$7,061,625</b>	<b>\$6,929,623</b>

### STORM SEWER FUND

Description	Prior Years Actual Revenues			2013-14		2014-15
	2010-11	2011-12	2012-13	Current Year		Projected
				Budgeted	Estimated	
Storm sewer fees	\$2,171,713	\$2,191,977	\$2,191,977	\$2,210,000	\$2,210,000	\$2,210,000
Impact fee	317,238	153,450	153,450	220,000	480,000	220,000
Interest	9,504	14,916	14,916	10,200	10,200	10,200
Sundry	39,396	1,600	1,600			
Developer payments	(20,516)	24,491	24,491			
Transfer from general fund						
Use/Appropriation of net assets	122,026	331,688	331,688	370,566		298,406
<b>Total Storm Sewer Fund</b>	<b>\$2,639,361</b>	<b>\$2,718,122</b>	<b>\$2,718,122</b>	<b>\$2,810,766</b>	<b>\$2,700,200</b>	<b>\$2,738,606</b>

### SEWER FUND

Description	Prior Years Actual Revenues			2013-14		2014-15
	2010-11	2011-12	2012-13	Current Year		Projected
				Budgeted	Estimated	
Service fees	\$4,205,024	\$4,564,998	\$4,564,998	\$5,481,651	\$4,989,094	\$6,702,861
Sewer connection fees	17,011	27,189	27,189	5,000	5,000	5,000
Interest	6,710	8,863	8,863	8,000	8,000	8,000
Sundry	3,080	4,320	4,320	2,000	2,000	2,000
Use/Appropriation of net assets				15,156	86,710	493,500
<b>Total Sewer Fund</b>	<b>\$4,231,825</b>	<b>\$4,605,370</b>	<b>\$4,605,370</b>	<b>\$5,511,807</b>	<b>\$5,090,804</b>	<b>\$7,211,361</b>

### REFUSE FUND

Description	Prior Years Actual Revenues			2013-14		2014-15
	2010-11	2011-12	2012-13	Current Year		Projected
				Budgeted	Estimated	
Service fees	\$2,530,248	\$2,563,867	\$2,563,867	\$2,760,930	\$2,746,000	\$2,775,000
Interest	2,135	2,165	2,165	1,500	1,500	1,500
Use/Appropriation of net assets	90,584	102,104	102,104			47,565
<b>Total Refuse Fund</b>	<b>\$2,622,967</b>	<b>\$2,668,136</b>	<b>\$2,668,136</b>	<b>\$2,762,430</b>	<b>\$2,747,500</b>	<b>\$2,824,065</b>

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

### UIA TELECOM INFRASTRUCTURE FUND

Description	Prior Years Actual Revenues			2013-14		2014-15
	2010-11	2011-12	2012-13	Current Year		Projected
				Budgeted	Estimated	
Service fees		\$8,335	\$8,335	\$19,510	\$16,510	\$19,510
Administrative fees		405	405	963	813	963
Interest						
Transfer from general fund				342,000	179,400	225,000
<b>Total UIA Telecom Infrastructure Fund</b>		<b>\$8,740</b>	<b>\$8,740</b>	<b>\$362,473</b>	<b>\$196,723</b>	<b>\$245,473</b>

### ATHLETIC PROGRAM FUND

Description	Prior Years Actual Revenues			2013-14		2014-15
	2010-11	2011-12	2012-13	Current Year		Projected
				Budgeted	Estimated	
Program fees	\$317,845	\$327,528	\$327,528	\$320,000	\$320,000	\$320,000
Use/Appropriation of net assets	5,677					
<b>Total Athletic Program Fund</b>	<b>\$323,522</b>	<b>\$327,528</b>	<b>\$327,528</b>	<b>\$320,000</b>	<b>\$320,000</b>	<b>\$320,000</b>

### SWIMMING POOL FUND

Description	Prior Years Actual Revenues			2013-14		2014-15
	2010-11	2011-12	2012-13	Current Year		Projected
				Budgeted	Estimated	
Pool admissions	\$225,994	\$247,917	\$247,917	\$225,000	\$225,000	\$225,000
Concessions, gross profit	10,650	9,951	9,951	8,500	8,500	8,500
Locker fee	883	1,086	1,086	600	600	600
Lessons	77,037	93,012	93,012	76,000	76,000	76,000
Raft rental	44,661	53,705	53,705	44,000	44,000	44,000
Racket ball admissions	12,586	14,868	14,868	12,500	12,500	12,500
Group reservations	30,750	32,063	32,063	25,000	25,000	25,000
Sales tax payable	(18,964)	(20,560)	(20,560)	(19,500)	(19,500)	(19,500)
Sundry	(72)	140	140			
Rent - parks and recreation	45,355	45,355	45,355	45,355	45,355	45,355
Transfer from general fund	468,413	481,636	481,636	475,000	475,000	475,000
Use/Appropriation of net assets				101,898	103,044	33,223
<b>Total Swimming Pool Fund</b>	<b>\$897,293</b>	<b>\$959,173</b>	<b>\$959,173</b>	<b>\$994,353</b>	<b>\$995,499</b>	<b>\$925,678</b>

### EMERGENCY MEDICAL SERVICES FUND

Description	Prior Years Actual Revenues			2013-14		2014-15
	2010-11	2011-12	2012-13	Current Year		Projected
				Budgeted	Estimated	
Service fees	\$3,115,681	\$3,316,496	\$3,316,496	\$3,320,000	\$3,320,000	\$3,420,000
Medicaid and other allowances	(1,219,875)	(1,284,878)	(1,284,878)	(1,400,000)	(1,400,000)	(1,400,000)
EMS supplies grant	11,851	7,024	7,024			
Homeland security grant						
Interest	2,105	1,685	1,685	800	800	800
Sundry	450	2,115	2,115			
Bad debt recovery	47,631	43,737	43,737	54,000	54,000	54,000
Gain on sale of capital assets	10,000					
Contribution from Davis County	618,850	625,000	625,000	630,000	630,000	649,485
Transfer from general fund						
Use/Appropriation of net assets	8,555	105,916	105,916	91,504	30,795	173,302
<b>Total Emergency Medical Services Fund</b>	<b>\$2,595,248</b>	<b>\$2,817,095</b>	<b>\$2,817,095</b>	<b>\$2,696,304</b>	<b>\$2,635,595</b>	<b>\$2,897,587</b>

TOTAL REVENUE & OTHER FINANCING SOURCES - ALL FUNDS

\$68,591,750

---

---

# Layton City Corporation

---

---

## Section III

### Expenditures and Expenses Summaries

This page left blank intentionally

## Schedule of Expenditures and Expenses

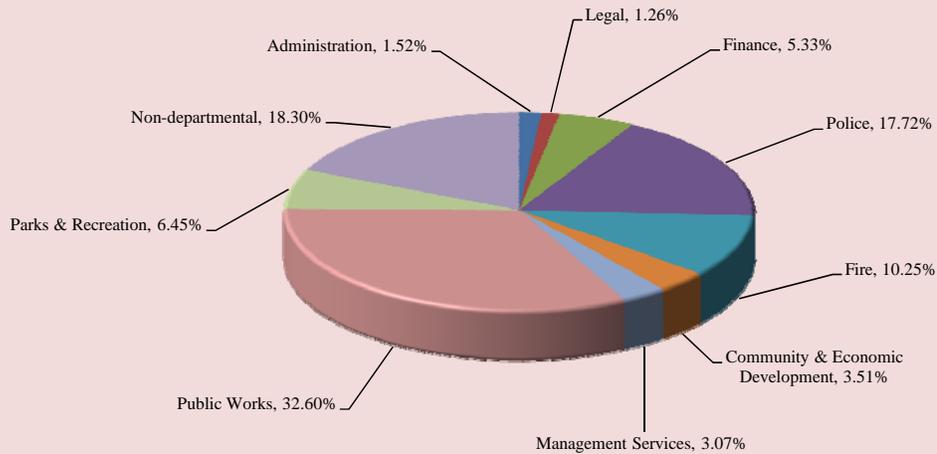
### All Funds by Department and Type

Department	Personnel	Operations	Capital			Transfers	Budgeted Fund Balance/ Net Assets	Totals
			Equipment/ Projects	Debt Service	Contingency			
Administration	\$ 564,318	\$ 410,635	\$ 35,000	\$ -	\$ 30,000	\$ -	\$ -	\$ 1,039,953
Legal	783,920	79,079	-	-	-	-	-	862,999
Management Services	1,415,544	582,071	108,500	-	-	-	-	2,106,115
Finance	570,760	3,044,639	38,250	-	-	-	-	3,653,649
Police	9,818,325	1,832,648	504,259	-	-	-	-	12,155,232
Fire	5,732,771	1,090,478	204,800	-	-	-	-	7,028,049
Community Development	1,214,929	201,760	647,606	339,902	-	-	-	2,404,197
Public Works	4,350,743	10,537,750	6,022,539	-	-	1,252,162	200,000	22,363,194
Parks and Recreation	3,060,568	1,207,100	155,571	-	-	-	-	4,423,239
Non-departmental	62,612	7,000	3,412,730	2,657,575	-	6,260,681	154,525	12,555,123
<b>Total</b>	<b>\$ 27,574,490</b>	<b>\$18,993,160</b>	<b>\$ 11,129,255</b>	<b>\$ 2,997,477</b>	<b>\$ 30,000</b>	<b>\$ 7,512,843</b>	<b>\$ 354,525</b>	<b>\$ 68,591,750</b>

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

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

### Expenditures & Expenses by Department



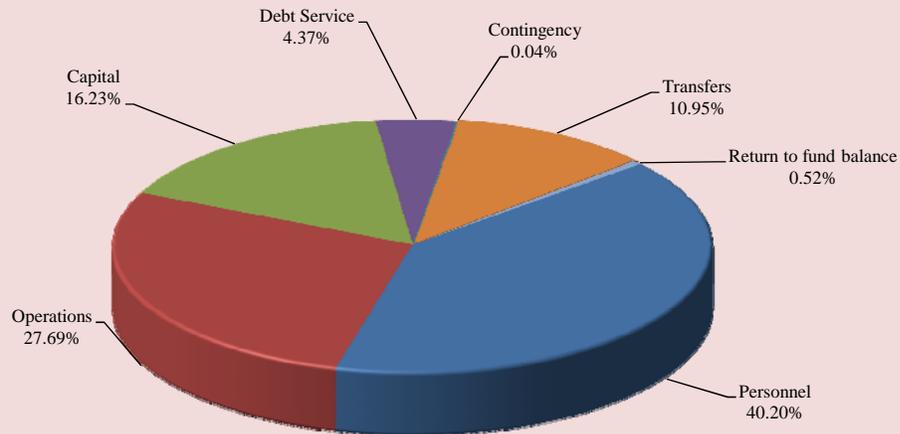
## Schedule of Expenditures and Expenses

All Funds by Fund and Type

Fund	Personnel	Operations	Capital			Contingency	Transfers	Budgeted Fund Balance/ Net Assets	Totals
			Equipment/ Projects	Debt Service					
General	\$ 21,385,832	\$ 4,126,315	\$ 935,540	\$ -	\$ 30,000	\$ 3,782,476	\$ -	\$ 30,260,163	
B & C Road	91,023	934,077	-	-	-	1,025,000	-	2,050,100	
Alcohol Enforcement	84,476	900	-	-	-	-	-	85,376	
Emergency Dispatch	364,857	187,274	75,000	-	-	-	-	627,131	
Davis Metro Narcotics Strike Force	142,901	331,105	-	-	-	-	-	474,006	
Victim Services	75,730	4,340	-	-	-	-	-	80,070	
Community Development Block Grant	51,112	65,338	191,026	-	-	-	-	307,476	
Redevelopment Agency	24,589	10,500	304,911	-	-	-	-	340,000	
Economic Development Agency	24,589	10,500	125,009	339,902	-	-	-	500,000	
Impact Fee	-	7,000	-	-	-	2,478,205	154,525	2,639,730	
Debt Service	-	-	-	2,657,575	-	-	-	2,657,575	
Capital Projects	-	-	3,412,730	-	-	-	-	3,412,730	
Street Lighting	*	421,000	644,000	-	-	-	-	1,065,000	
Water	*	1,233,324	3,114,121	2,488,798	-	93,380	-	6,929,623	
Storm Sewer	*	543,525	587,573	1,311,250	-	96,258	200,000	2,738,606	
Sewer	*	768,172	4,975,424	1,430,241	-	37,524	-	7,211,361	
Refuse	*	72,914	2,720,401	30,750	-	-	-	2,824,065	
Swimming Pool	*	574,205	331,473	20,000	-	-	-	925,678	
Emergency Medical Services	*	2,030,105	707,482	160,000	-	-	-	2,897,587	
Athletic Programs	*	107,136	212,864	-	-	-	-	320,000	
Telecom Infrastructure	-	245,473	-	-	-	-	-	245,473	
Total	\$ 27,574,490	\$ 18,993,160	\$ 11,129,255	\$ 2,997,477	\$ 30,000	\$ 7,512,843	\$ 354,525	\$ 68,591,750	

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

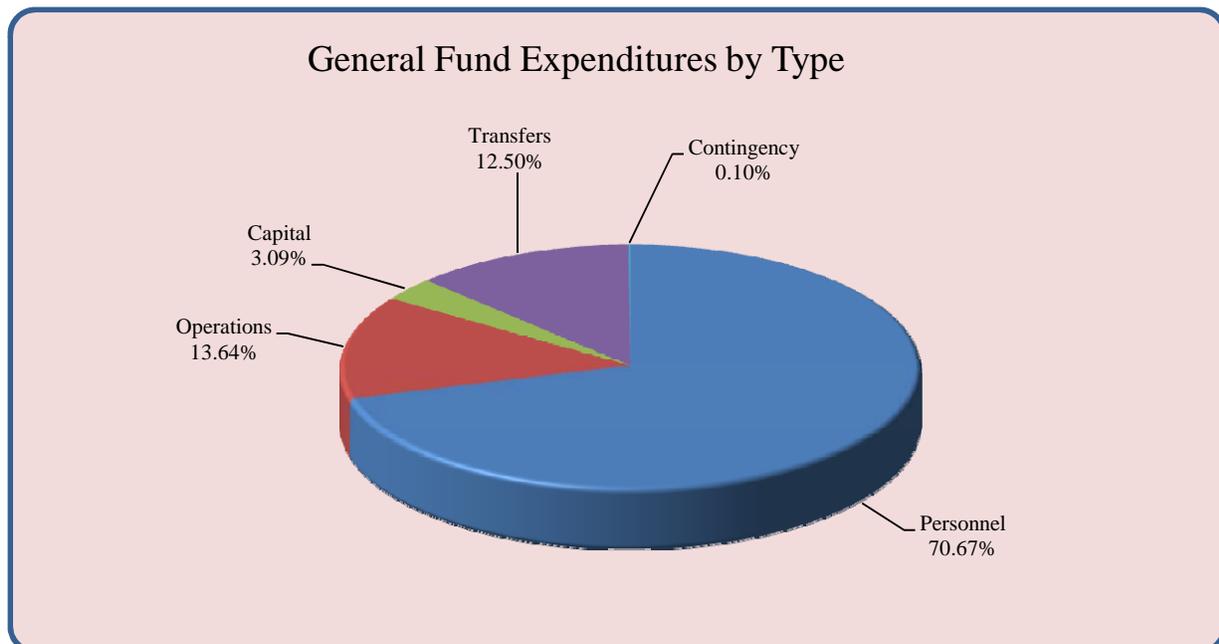
### Expenditures & Expenses by Type



## Schedule of Expenditures

### General Fund by Department/Division and Type

Department/Division	Capital					Totals
	Personnel	Operations	Equipment	Contingency	Transfers	
Administration	\$ 564,318	\$ 410,635	\$ 35,000	\$ 30,000	\$ -	\$ 1,039,953
Legal	708,190	74,739	-	-	-	782,929
Administrative Services	444,918	290,677	-	-	-	735,595
Facility Maintenance	286,576	163,030	25,000	-	-	474,606
Information Systems	684,050	128,364	83,500	-	-	895,914
Finance	497,846	78,765	7,500	-	-	584,111
Police Administration	897,953	508,963	18,324	-	-	1,425,240
Patrol	4,711,261	529,633	380,300	-	-	5,621,194
Support Services	2,939,286	173,474	30,635	-	-	3,143,395
Communications	677,591	101,299	-	-	-	778,890
Fire	3,702,666	382,996	44,800	-	-	4,130,462
Community Development	1,114,639	115,422	26,660	-	-	1,256,721
Streets	1,124,745	428,656	135,750	-	-	1,689,151
Shop	341,700	47,136	-	-	-	388,836
Engineering	248,254	29,763	12,500	-	-	290,517
Parks and Recreation Admin.	254,882	13,553	-	-	-	268,435
Recreation	397,968	153,239	36,500	-	-	587,707
Parks	1,654,567	473,796	99,071	-	-	2,227,434
Museum	71,810	22,175	-	-	-	93,985
Nondepartmental	62,612	-	-	-	3,782,476	3,845,088
<b>Total</b>	<b>\$ 21,385,832</b>	<b>\$ 4,126,315</b>	<b>\$ 935,540</b>	<b>\$ 30,000</b>	<b>\$ 3,782,476</b>	<b>\$ 30,260,163</b>



This page left blank intentionally

---

---

# Layton City Corporation

---

---

## Section IV

### Sundry Schedules and Graphs

This page left blank intentionally

## Schedule of Inter-fund Transfers

Fiscal Year Budget 2014 - 2015

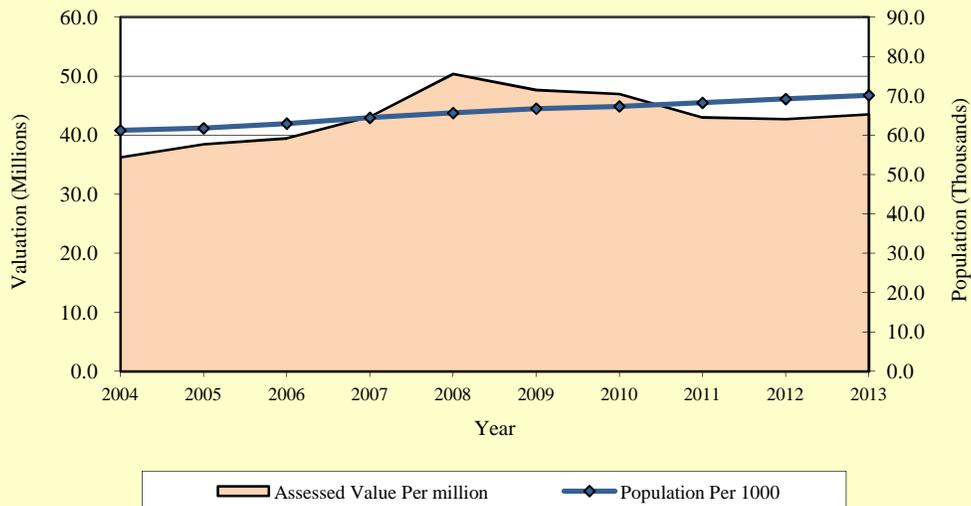
Fund	From	To
General fund	\$ 3,782,476	
Victim services fund		\$ 33,000
Alcohol enforcement fund		17,376
Debt service fund		2,237,100
Capital projects fund		330,000
Street lighting fund		465,000
Swimming pool fund		475,000
UIA telecom fund		225,000
B&C road fund	\$ 1,025,000	
Capital projects fund		\$ 1,025,000
Impact fee fund	\$ 2,478,205	
Capital projects fund		\$ 2,057,730
Debt service fund		420,475
Water fund	\$ 93,380	
General fund		\$ 93,380
Storm sewer fund	\$ 96,258	
General fund		\$ 96,258
Sewer fund	\$ 37,524	
General fund		\$ 37,524

## Schedule of Taxable Property Assessed Valuation

Calendar Year	Taxable Property Assessed Value	City Population		Assessed Value Per 1,000 Population
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	\$2,778,711,033	64,413		\$43,138,979
2008	\$3,307,297,247	65,645		\$50,381,556
2009	\$3,180,591,320	66,747		\$47,651,450
2010	\$3,163,371,064	67,311	(1)	\$46,996,346
2011	\$2,935,009,225	68,229		\$43,017,034
2012	\$2,956,824,465	69,194		\$42,732,382
2013	\$3,052,738,400	70,140		\$43,523,502

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

### Assessed Property Value and Population

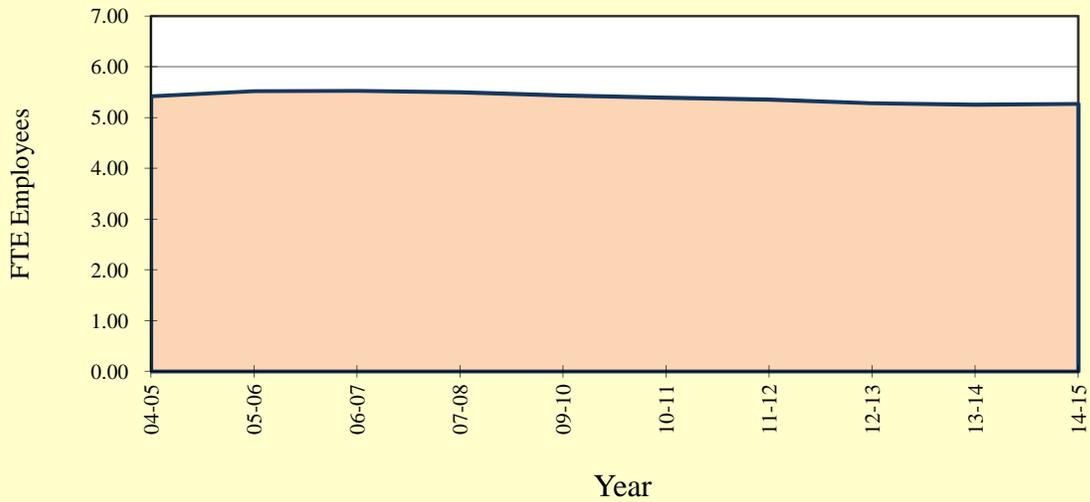


## Schedule of Layton City Population and Employees

Year	Full-time Employees	Part-time Temporary (FTE) Employees	(FTE) Full-time Equivalent	Population	(FTE) Employees Per 1,000 Population
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 (1)	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
14-15	304	66.00	370.00	70,184	5.27

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

### City Employees Per 1,000 Population

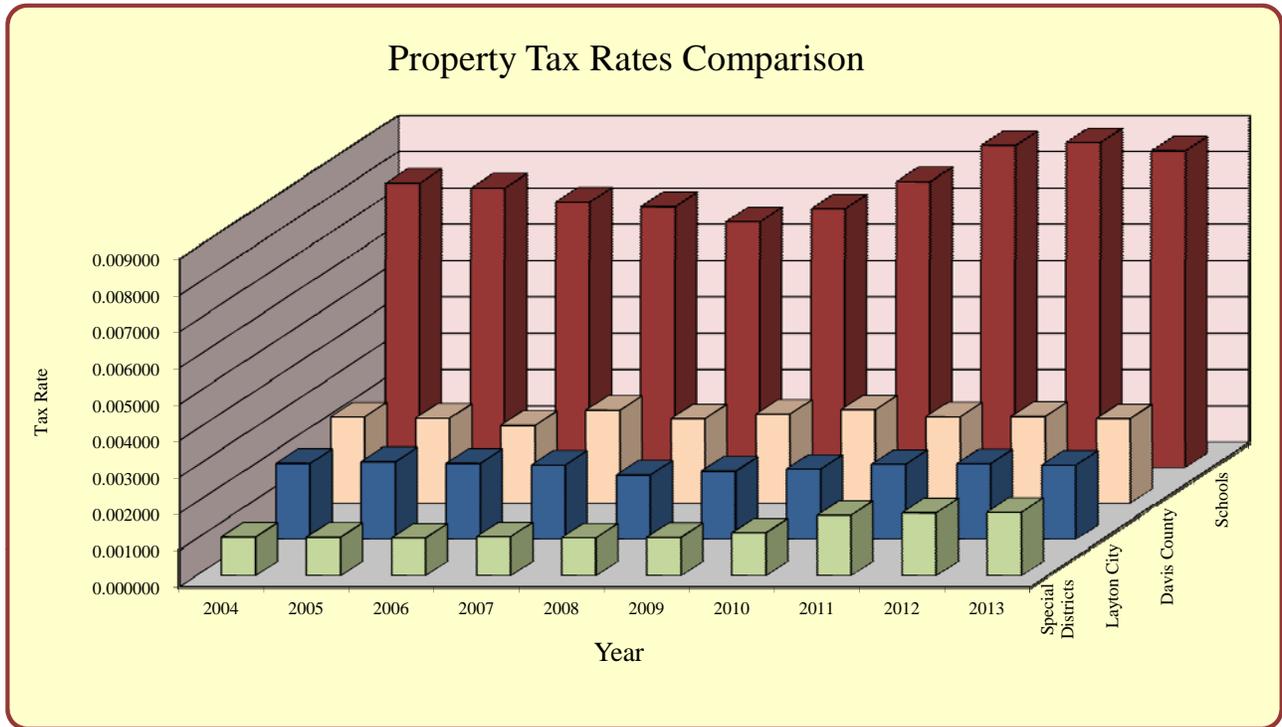


## Schedule of Property Tax Rates

All Overlapping Governments or Agencies

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Schools	0.007821	0.007684	0.007305	0.007176	0.006764	0.007118	0.007860	0.008861	0.008941	0.008710
Davis County	0.002380	0.002347	0.002142	0.002564	0.002329	0.002456	0.002576	0.002383	0.002391	0.002331
Layton City	0.002092	0.002134	0.002092	0.002047	0.001771	0.001876	0.001933	0.002068	0.002084	0.002046
Special Districts	0.001054	0.001047	0.001027	0.001062	0.001032	0.001044	0.001168	0.001641	0.001709	0.001727
Totals	0.013347	0.013212	0.012566	0.012849	0.011896	0.012494	0.013537	0.014953	0.015125	0.014814

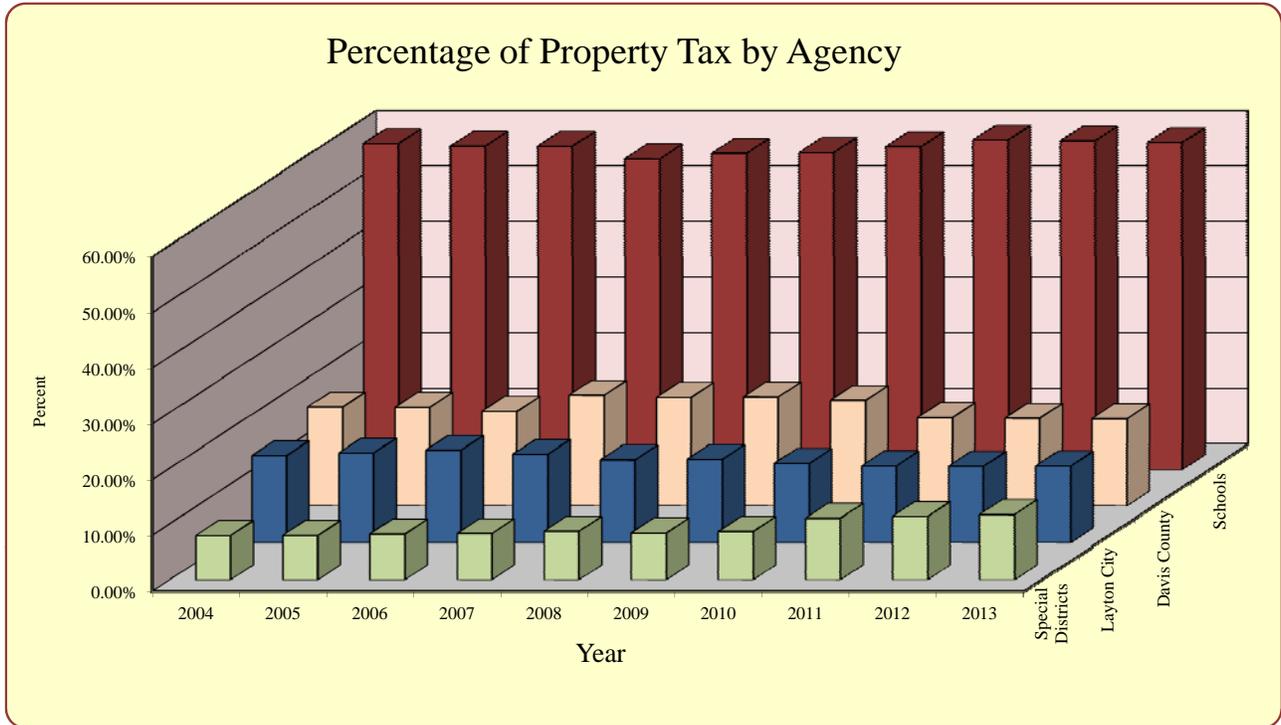
Utah State Tax Commission - Report 610 - Area Tax Rates



## Schedule of Percentage of Property Tax by Agency

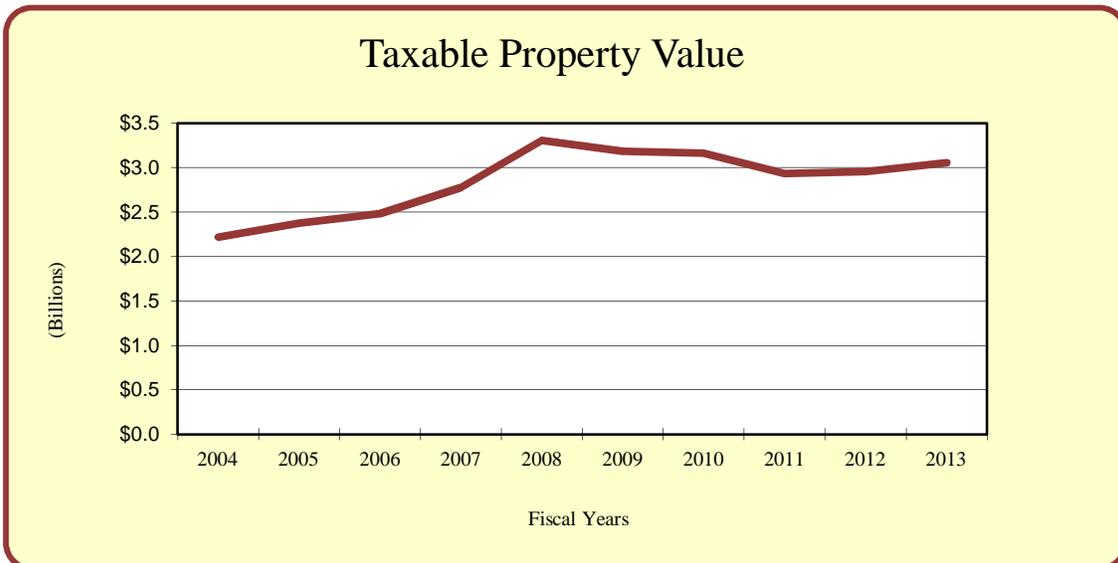
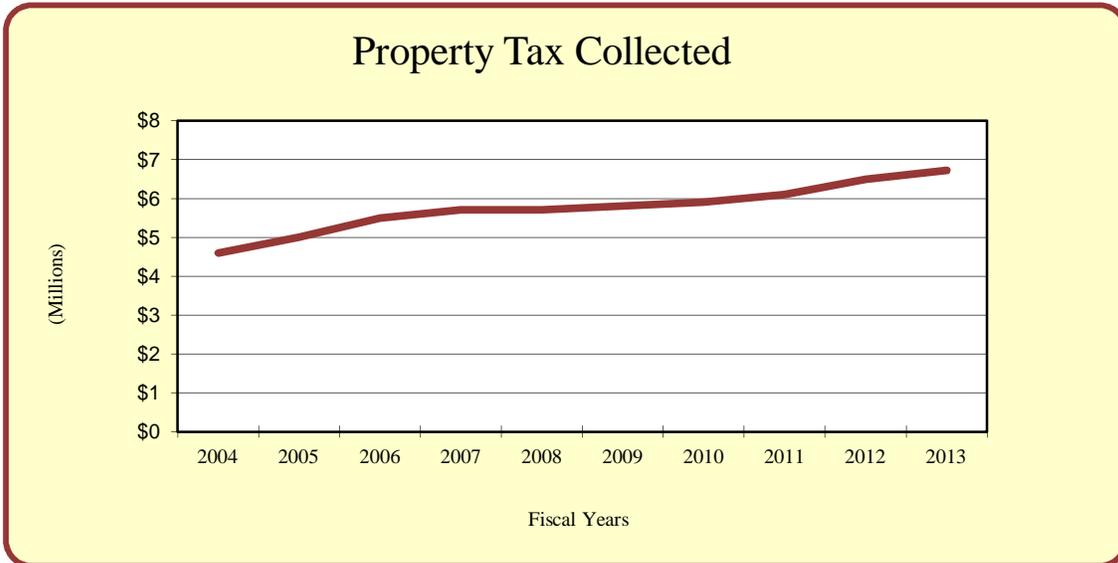
All Overlapping Governments or Agencies

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Schools	58.60%	58.16%	58.13%	55.85%	56.86%	56.97%	58.06%	59.26%	59.11%	58.80%
Davis County	17.83%	17.76%	17.05%	19.95%	19.58%	19.66%	19.03%	15.94%	15.81%	15.74%
Layton City	15.67%	16.15%	16.65%	15.93%	14.89%	15.02%	14.28%	13.83%	13.78%	13.81%
Special Districts	7.90%	7.92%	8.17%	8.27%	8.68%	8.36%	8.63%	10.97%	11.30%	11.66%
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
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	\$2,778,711,033
2008	\$5,695,145	\$3,307,297,247
2009	\$5,772,541	\$3,180,591,320
2010	\$5,892,362	\$3,163,371,064
2011	\$6,158,979	\$2,935,009,225
2012	\$6,496,384	\$2,956,824,465
2013	\$6,729,480	\$3,052,738,400



## Schedule of Municipal Indebtedness

Type & Name	Total Amount Issued	Year Issued	Term	Net Interest Rate	Principal Balance 7/1/2014	2014/15 Principal Payment	2014/15 Interest Payment	Future Interest Payments
Revenue Obligations: Sales tax issue (1)	\$5,210,000	2006	18 yrs	4.09%	\$3,690,000	\$270,000	\$147,975	\$735,912
<b>Total Debt</b>	<b>\$5,210,000</b>				<b>\$3,690,000</b>	<b>\$270,000</b>	<b>\$147,975</b>	<b>\$735,912</b>

(1) Used to finance the purchase of approximately 42 acres of land for future park expansion adjacent to the Ellison Park.

This page left blank intentionally

---

---

# Layton City Corporation

---

---

## Section V

Department  
Expenditures and Expenses

This page left blank intentionally

# Administration Department

---

---

Department Executive: Alex R. Jensen  
City Manager

## Expenditures Budget

2014 – 2015

---

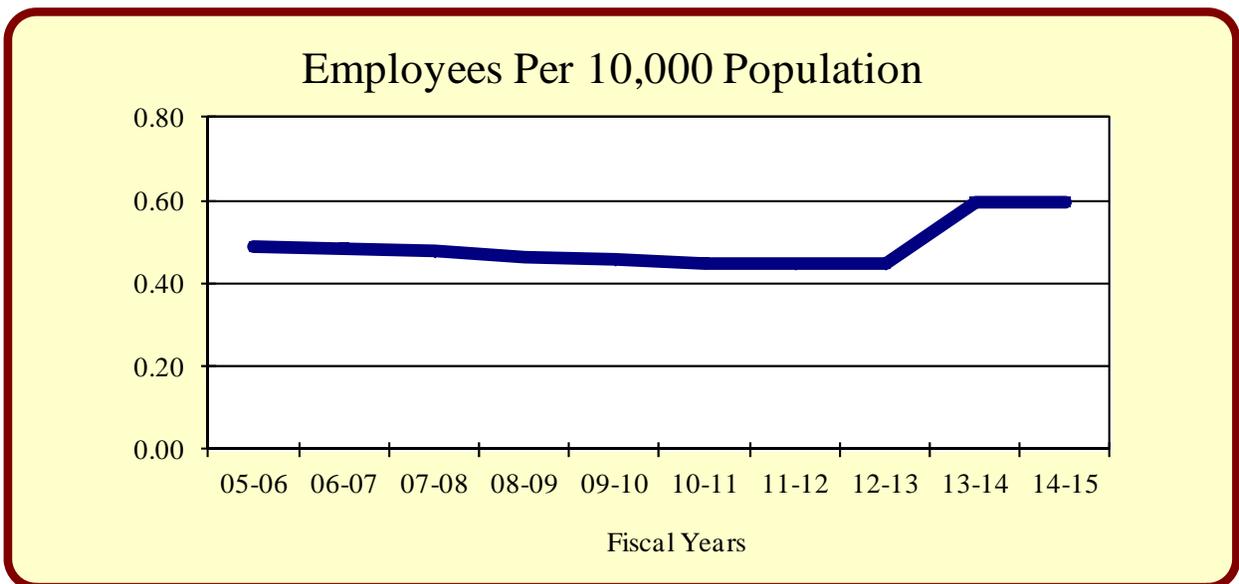
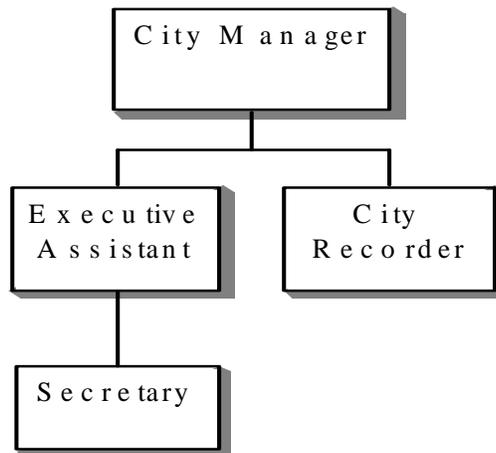
### Divisions

City Recorder

### 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

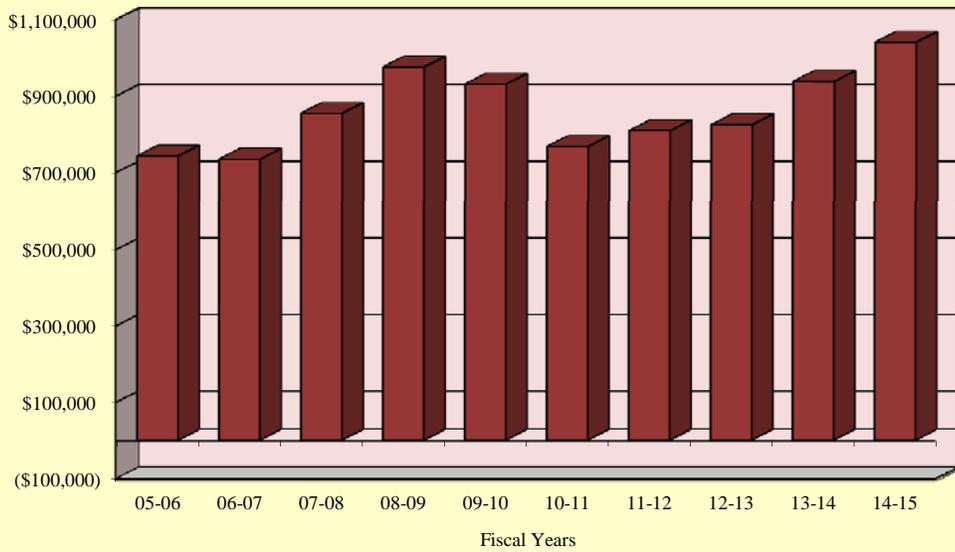


### Administration Department

Summary  
Expenditure Budget

	Prior Years Actual			Current Year Estimate 2013-14	Proposed Budget 2014-15
	2010-11	2011-12	2012-13		
Personnel	\$ 421,611	\$ 435,625	\$ 440,102	\$ 551,385	\$ 564,318
Operations	346,464	373,677	352,734	356,218	410,635
Capital equipment	-	-	31,814	-	35,000
Contingency	-	-	-	30,000	30,000
<b>Total expenditures</b>	<b>\$ 768,075</b>	<b>\$ 809,302</b>	<b>\$ 824,650</b>	<b>\$ 937,603</b>	<b>\$ 1,039,953</b>

### Ten Year Comparison of Expenditures



# Legal Department

---

---

Department Executive: Gary R. Crane  
City Attorney

## Expenditures Budget

2014 – 2015

---

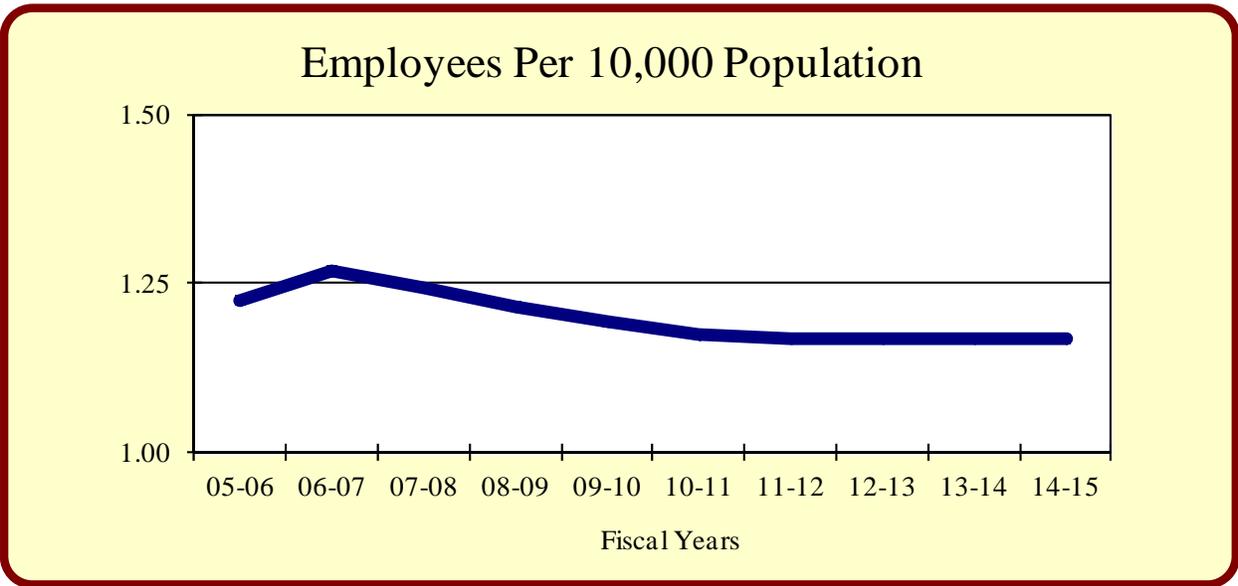
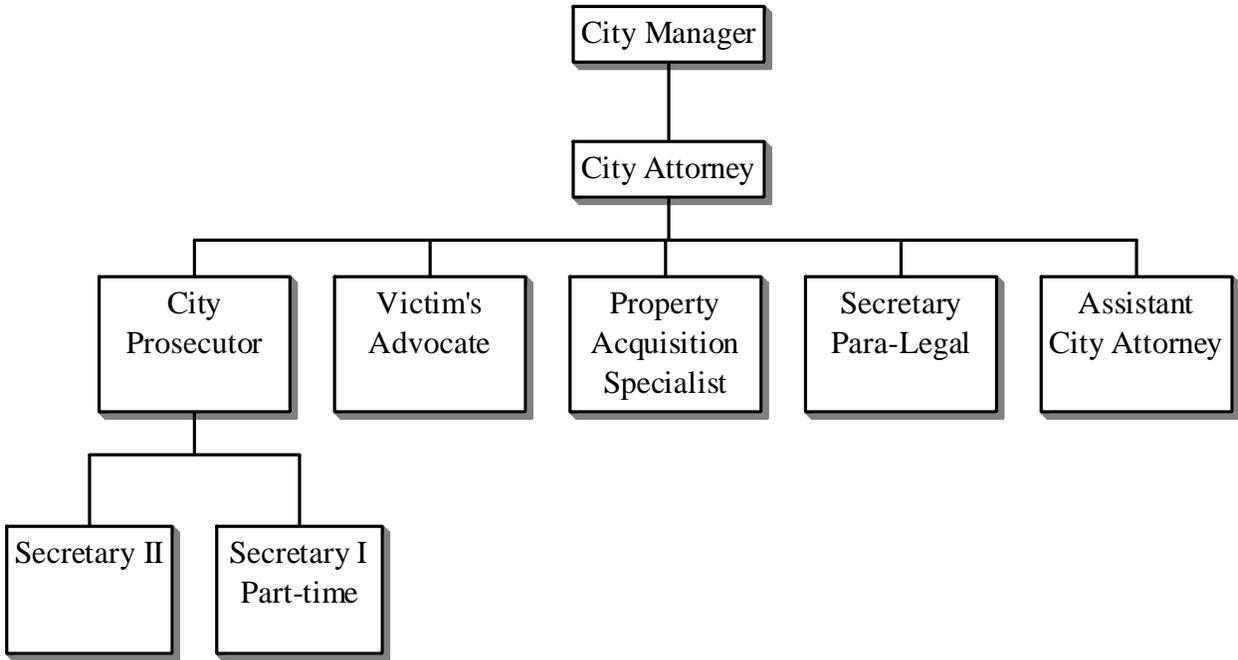
### Divisions

1. Legal
2. Victim Services

### Mission

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

# Legal Department Organization Chart

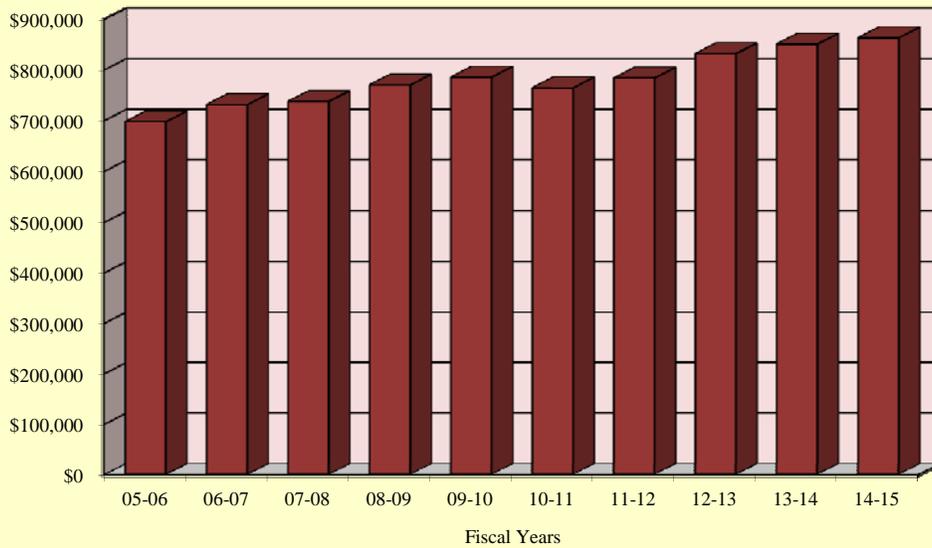


## Legal Department

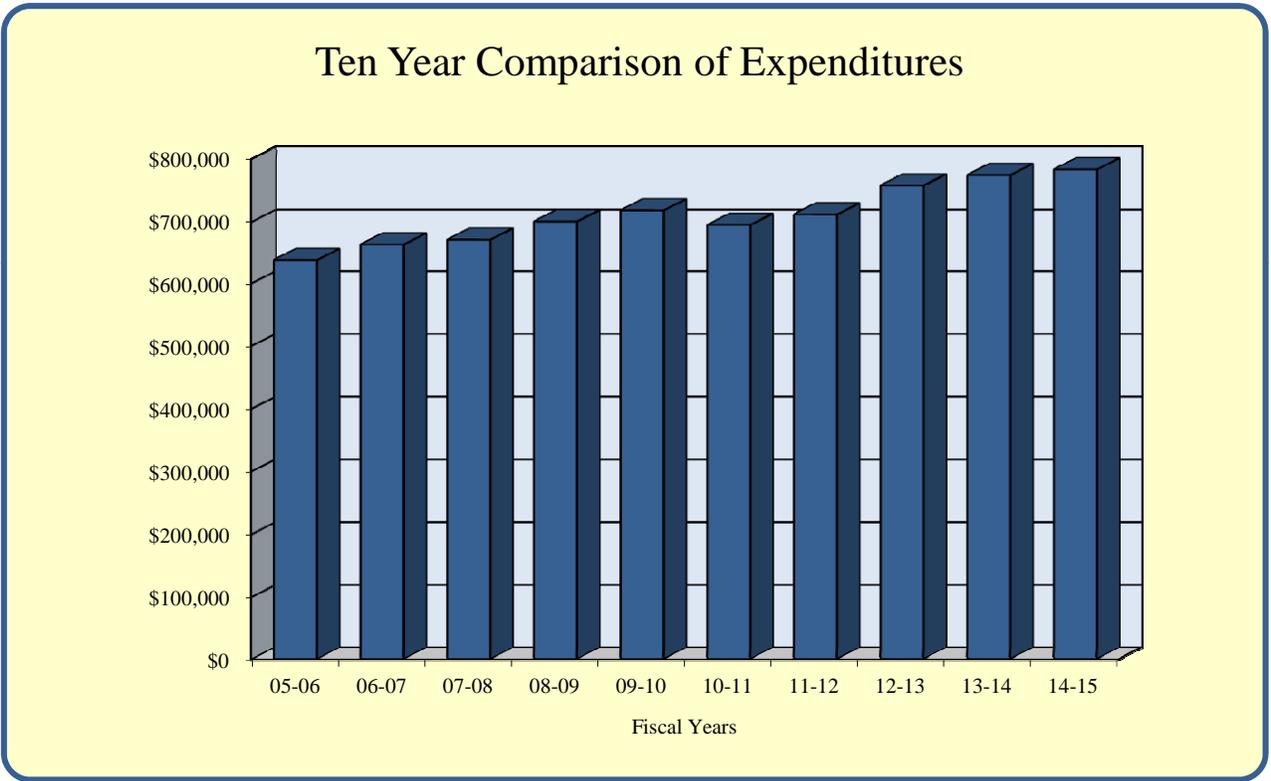
### Summary Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 693,673	\$ 720,104	\$ 741,570	\$ 769,629	\$ 783,920
Operations	62,019	61,293	59,657	78,814	79,079
Capital equipment	7,906	-	-	-	-
<b>Total expenditures</b>	763,598	781,397	801,227	848,443	862,999
Actual/Budgeted increase in fund balance	574	1,994	1,875	-	-
<b>Totals</b>	\$ 764,172	\$ 783,391	\$ 803,102	\$ 848,443	\$ 862,999

### Ten Year Comparison of Expenditures



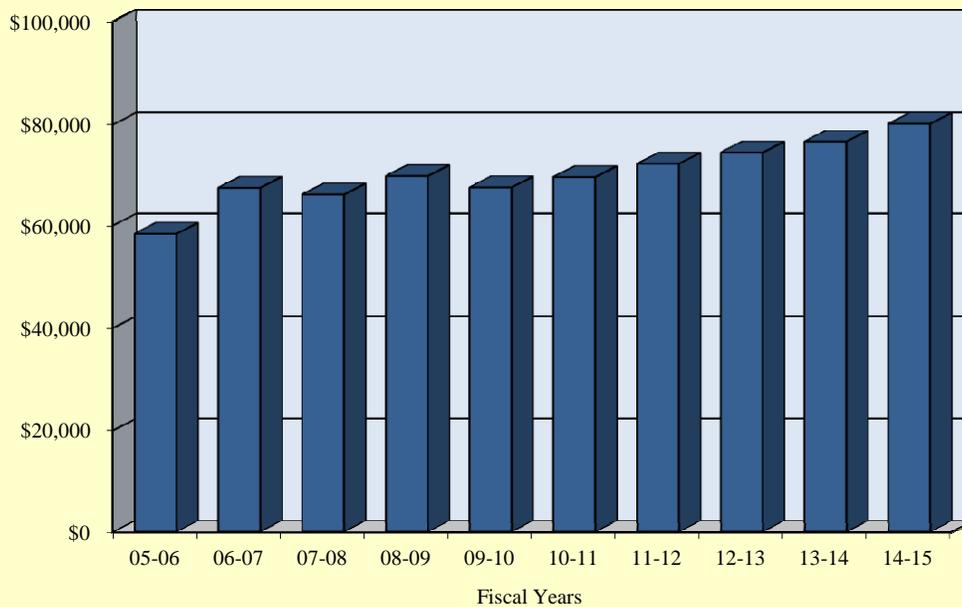
<b>Legal Department</b> Legal Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 627,625	\$ 652,706	\$ 671,880	\$ 697,070	\$ 708,190
Operations	59,267	58,694	57,038	74,474	74,739
Capital equipment	7,906	-	-	-	-
<b>Total expenditures</b>	<b>\$ 694,798</b>	<b>\$ 711,400</b>	<b>\$ 728,918</b>	<b>\$ 771,544</b>	<b>\$ 782,929</b>



**Legal Department**  
Victim Services Division  
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 66,048	\$ 67,398	\$ 69,690	\$ 72,559	\$ 75,730
Operations	2,752	2,599	2,619	4,340	4,340
Capital equipment					
<b>Total expenditures</b>	68,800	69,997	72,309	76,899	80,070
Actual/Budgeted increase in fund balance	574	1,994	1,875	-	-
Totals	\$ 69,374	\$ 71,991	\$ 74,184	\$ 76,899	\$ 80,070

**Ten Year Comparison of Expenditures**



# Management Services Department

---

---

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

## Expenditures Budget

2014 – 2015

---

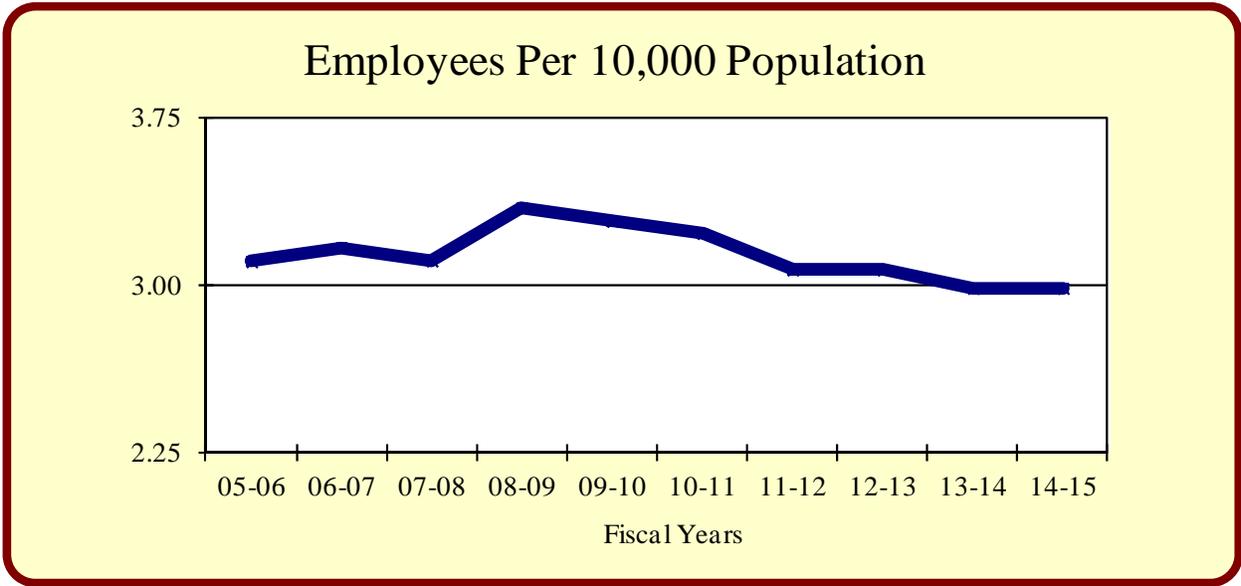
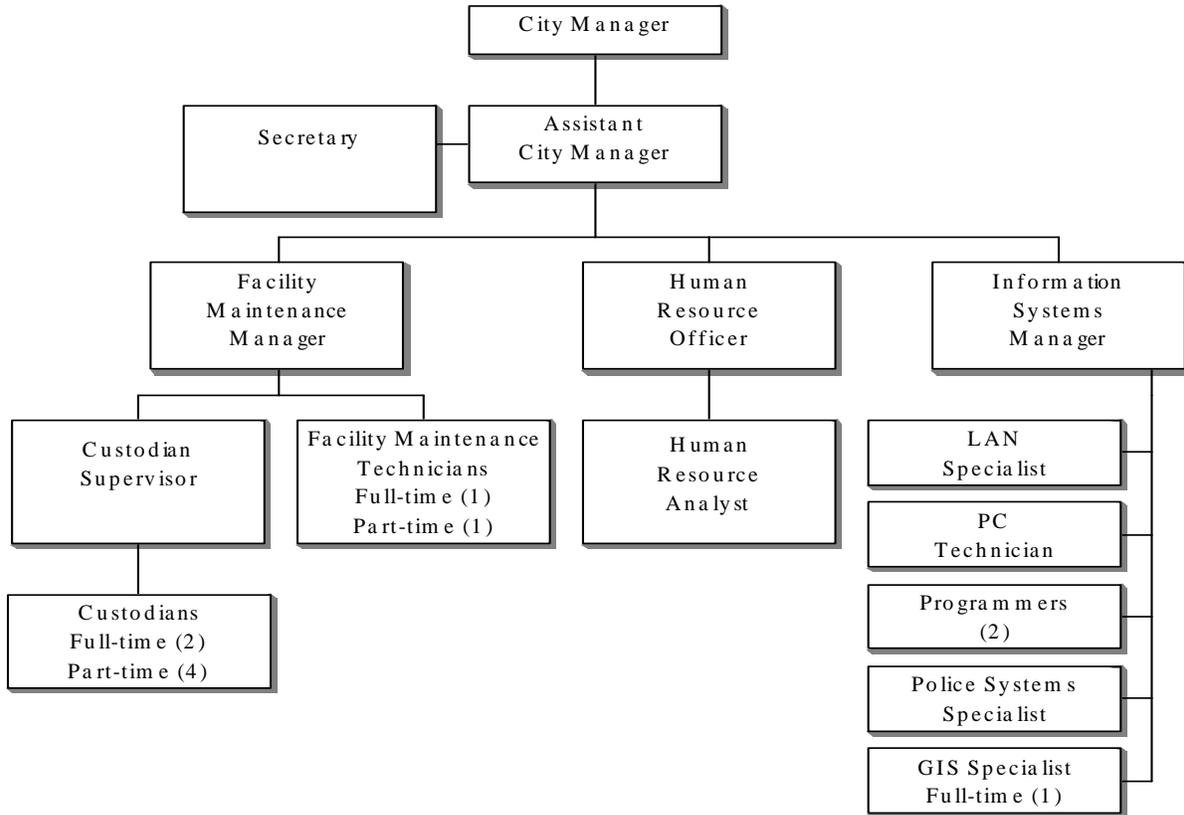
### Divisions

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

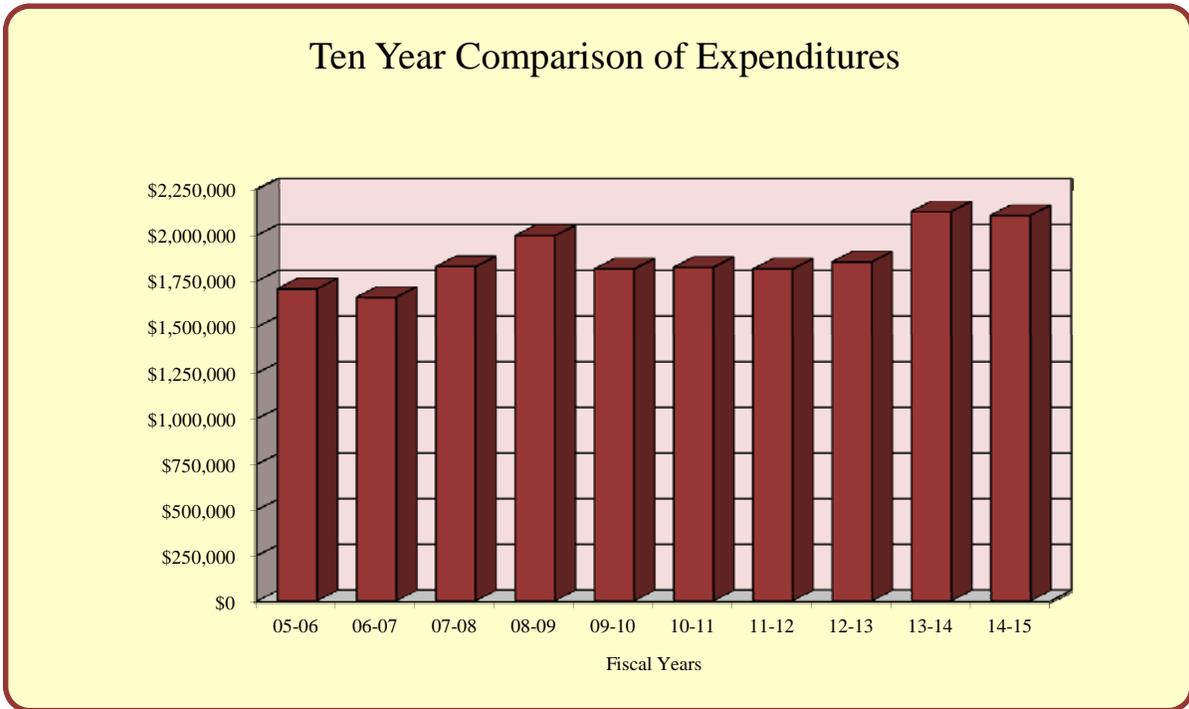
### Mission

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



<b>Management Services Department</b>					
Summary					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13		
	2013-14	2014-15			
Personnel	\$ 1,213,742	\$ 1,229,368	\$ 1,276,142	\$ 1,354,387	\$ 1,415,544
Operations	575,658	557,935	547,398	564,073	582,071
Capital equipment	34,028	26,563	29,745	239,494	108,500
<b>Total expenditures</b>	<b>\$ 1,823,428</b>	<b>\$ 1,813,866</b>	<b>\$ 1,853,285</b>	<b>\$ 2,157,954</b>	<b>\$ 2,106,115</b>



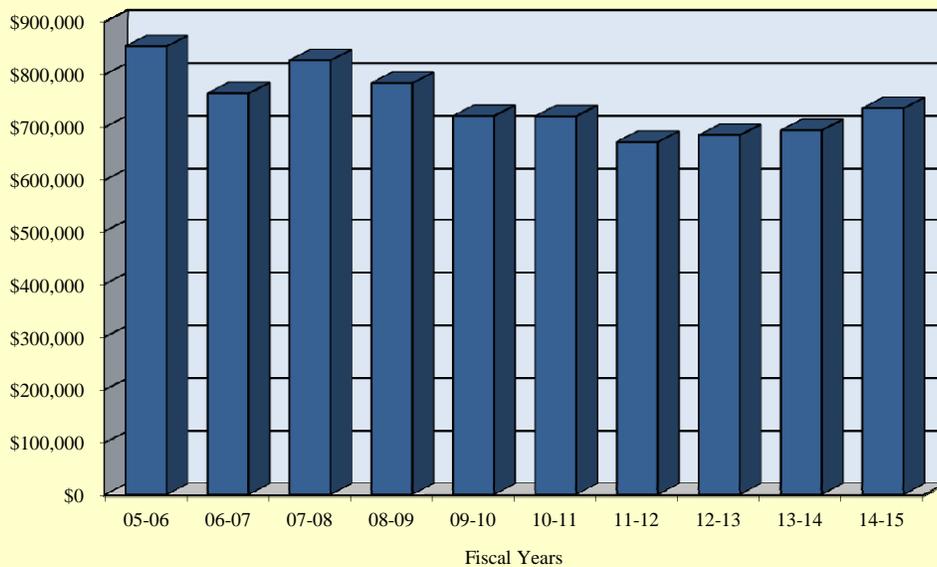
## Management Services Department

Administrative Services Division

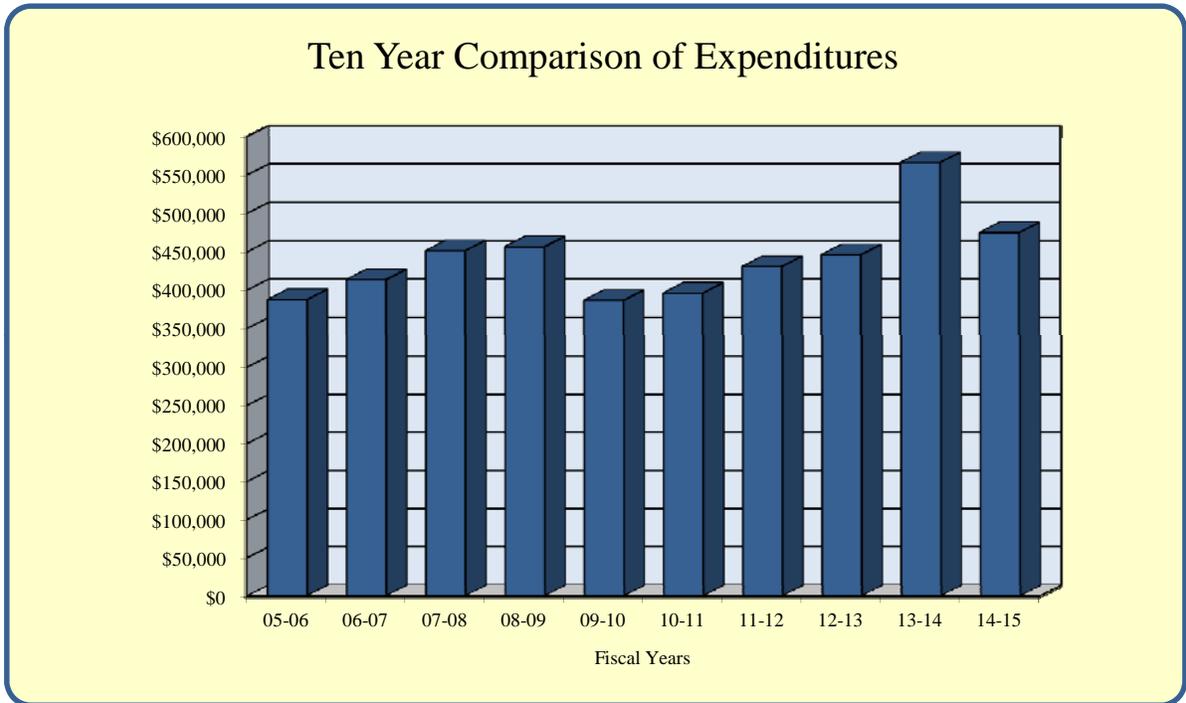
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 357,758	\$ 359,045	\$ 374,297	\$ 423,679	\$ 444,918
Operations	362,568	312,641	310,231	270,048	290,677
Capital equipment					
<b>Total expenditures</b>	<b>\$ 720,326</b>	<b>\$ 671,686</b>	<b>\$ 684,528</b>	<b>\$ 693,727</b>	<b>\$ 735,595</b>

### Ten Year Comparison of Expenditures



<b>Management Services Department</b>					
Facility Maintenance Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 262,889	\$ 266,227	\$ 273,005	\$ 278,398	\$ 286,576
Operations	132,836	161,578	161,934	163,941	163,030
Capital equipment	-	2,500	10,832	123,494	25,000
<b>Total expenditures</b>	<b>\$ 395,725</b>	<b>\$ 430,305</b>	<b>\$ 445,771</b>	<b>\$ 565,833</b>	<b>\$ 474,606</b>



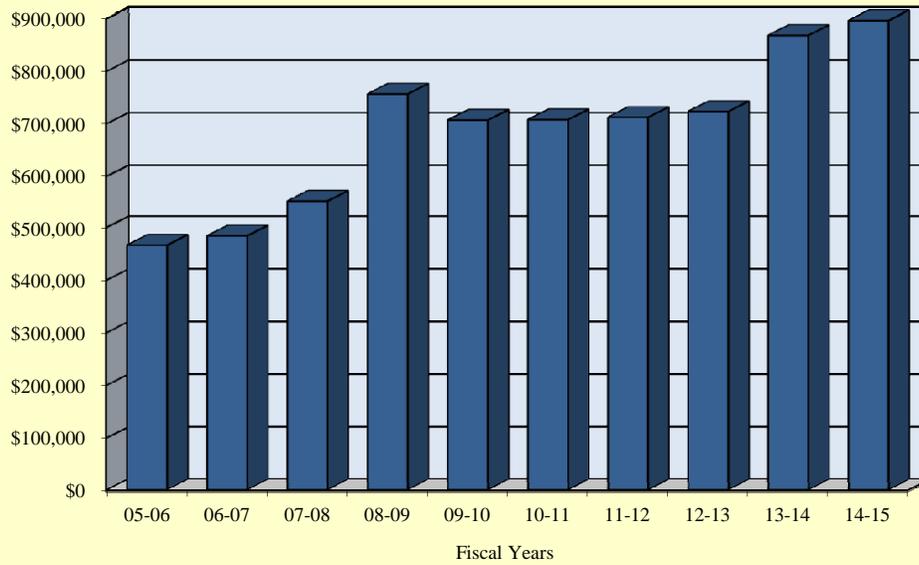
### Management Services Department

Information Systems Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 593,095	\$ 604,096	\$ 628,840	\$ 652,310	\$ 684,050
Operations	80,254	83,716	75,233	130,084	128,364
Capital equipment	34,028	24,063	18,913	116,000	83,500
<b>Total expenditures</b>	<b>\$ 707,377</b>	<b>\$ 711,875</b>	<b>\$ 722,986</b>	<b>\$ 898,394</b>	<b>\$ 895,914</b>

### Ten Year Comparison of Expenditures



# Finance Department

---

---

Department Executive: Tracy R. Probert, CPA  
Director

## Expenditures and Expenses Budget

### 2014 – 2015

---

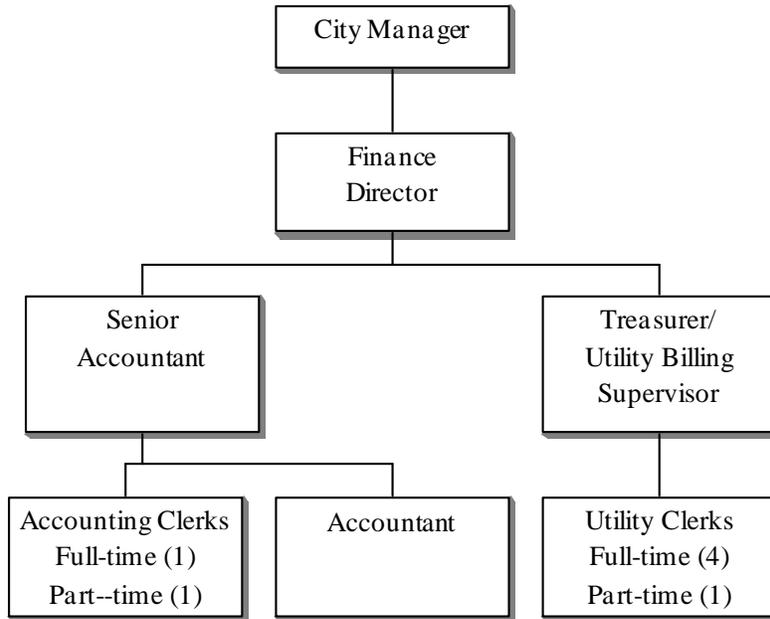
#### Divisions

1. Finance
2. Refuse
3. Telecom Infrastructure

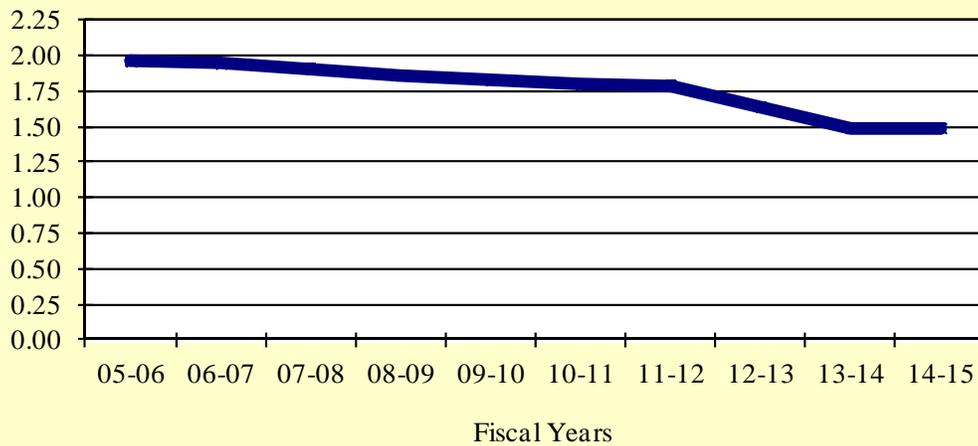
#### Mission

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

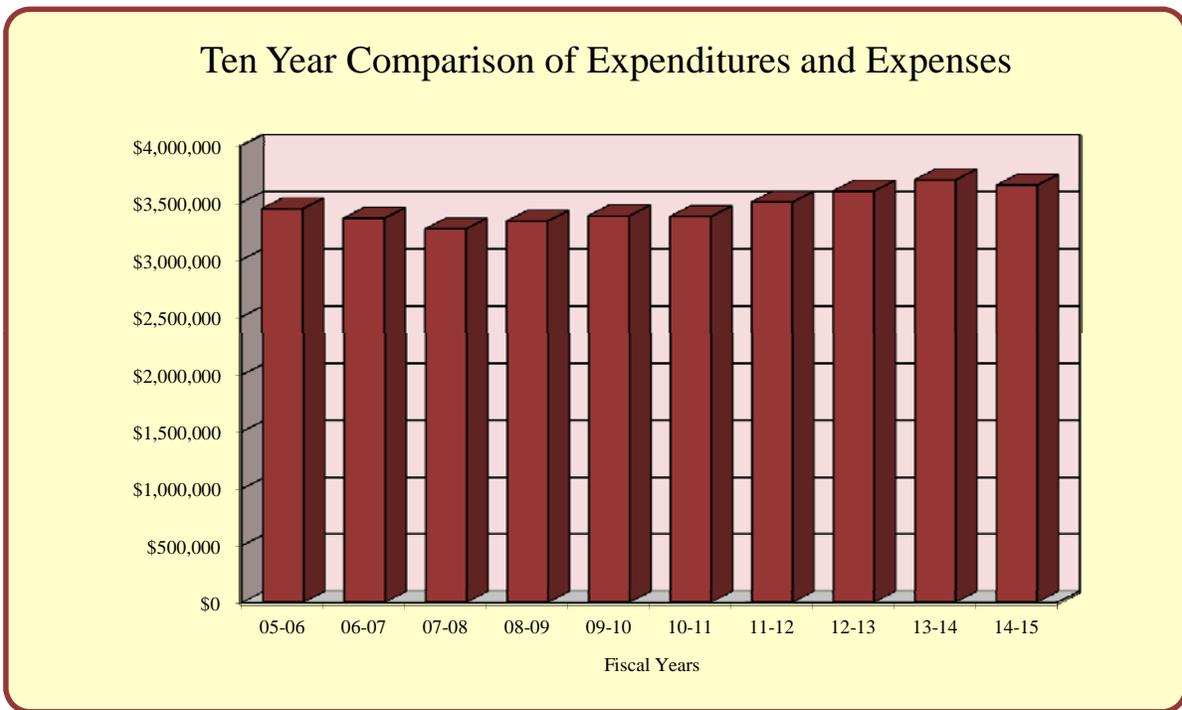
# Finance Department Organization Chart



## Employees Per 10,000 Population



<b>Finance Department</b>					
Summary					
Expenditure and Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 709,873	\$ 719,050	\$ 633,565	\$ 553,407	\$ 570,760
Operations	2,663,366	2,769,434	2,926,603	3,125,579	3,044,639
Capital equipment	4,922	15,818	7,500	-	38,250
Transfers	-	-	-	-	-
<b>Total expenditures and expenses</b>	3,378,161	3,504,302	3,567,668	3,678,986	3,653,649
Actual/Budgeted increase in net assets	-	487	34,435	23,125	-
<b>Totals</b>	<b>\$ 3,378,161</b>	<b>\$ 3,504,789</b>	<b>\$ 3,602,103</b>	<b>\$ 3,702,111</b>	<b>\$ 3,653,649</b>

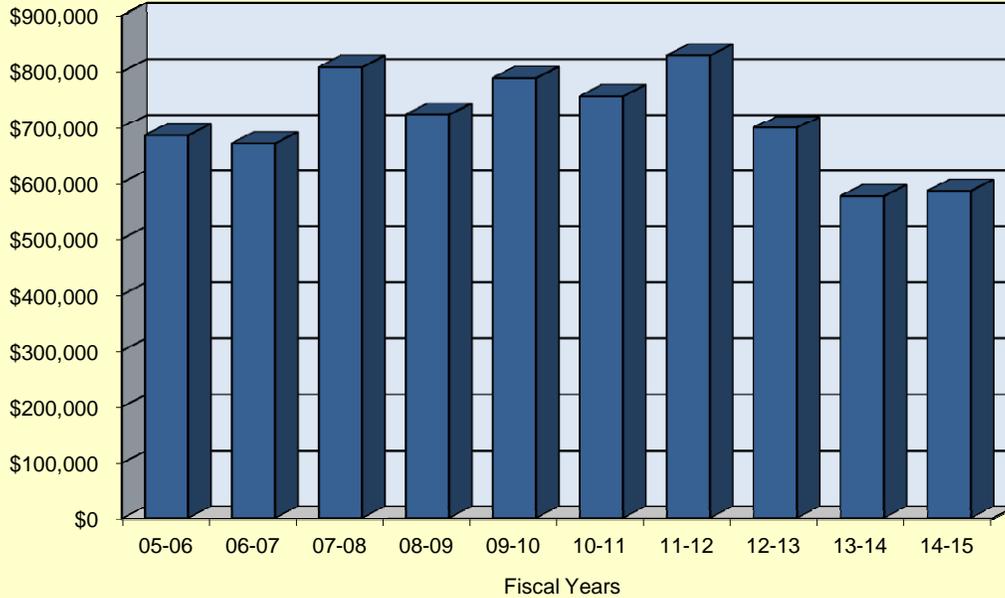


## Finance Department

Finance Division  
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 641,189	\$ 654,202	\$ 566,723	\$ 482,349	\$ 497,846
Operations	109,083	157,893	123,165	92,325	78,765
Capital equipment	4,922	15,818	7,500	-	7,500
<b>Total expenditures</b>	<b>\$ 755,194</b>	<b>\$ 827,913</b>	<b>\$ 697,388</b>	<b>\$ 574,674</b>	<b>\$ 584,111</b>

### Ten Year Comparison of Expenditures

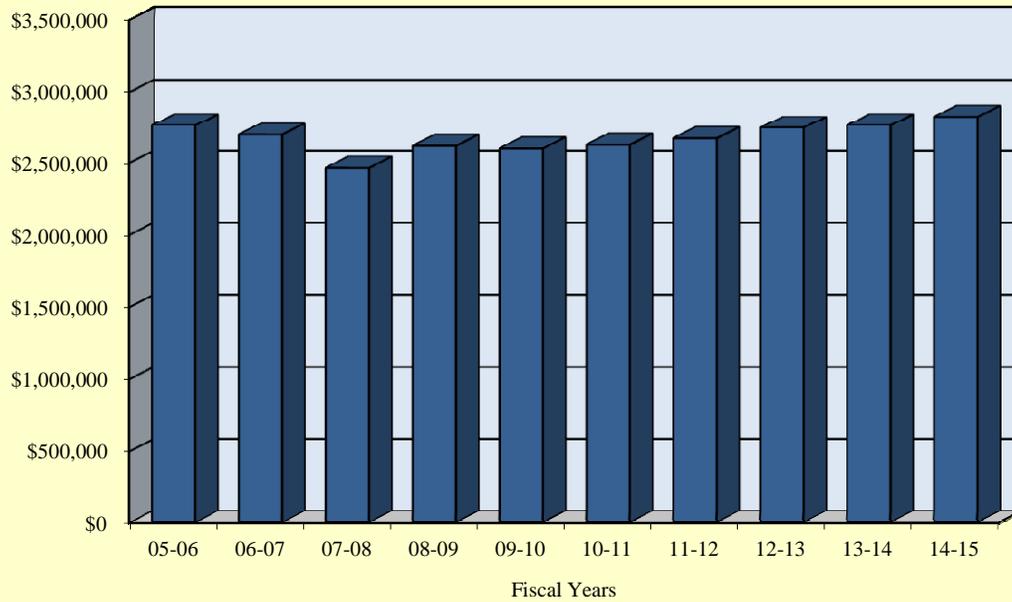


### Finance Department

Refuse Division  
Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 68,684	\$ 64,848	\$ 66,842	\$ 71,058	\$ 72,914
Operations	2,554,283	2,603,288	2,643,184	2,670,781	2,720,401
Capital equipment					30,750
Transfer					
<b>Total expenses</b>	2,622,967	2,668,136	2,710,026	2,741,839	2,824,065
Budgeted increase in net assets			34,435	23,125	
<b>Totals</b>	\$ 2,622,967	\$ 2,668,136	\$ 2,744,461	\$ 2,764,964	\$ 2,824,065

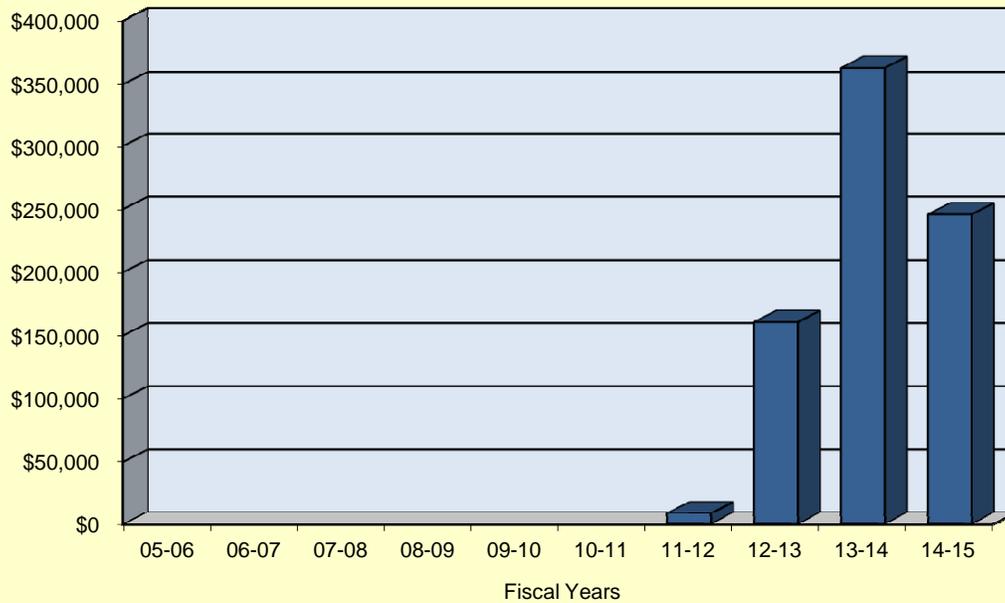
### Ten Year Comparison of Expenses



**Finance Department**  
 Telecom Infrastructure Division  
 Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel					
Operations		\$ 8,253	\$ 160,254	\$ 362,473	\$ 245,473
Capital equipment					
<b>Total expenditures</b>	-	8,253	160,254	362,473	245,473
Actual/budgeted increase in fund balance		487			
<b>Totals</b>	\$ -	\$ 8,740	\$ 160,254	\$ 362,473	\$ 245,473

**Ten Year Comparison of Expenditures**



# Police Department

---

---

Department Executive: Terry M. Keefe  
Chief

## Expenditures Budget

### 2014 – 2015

---

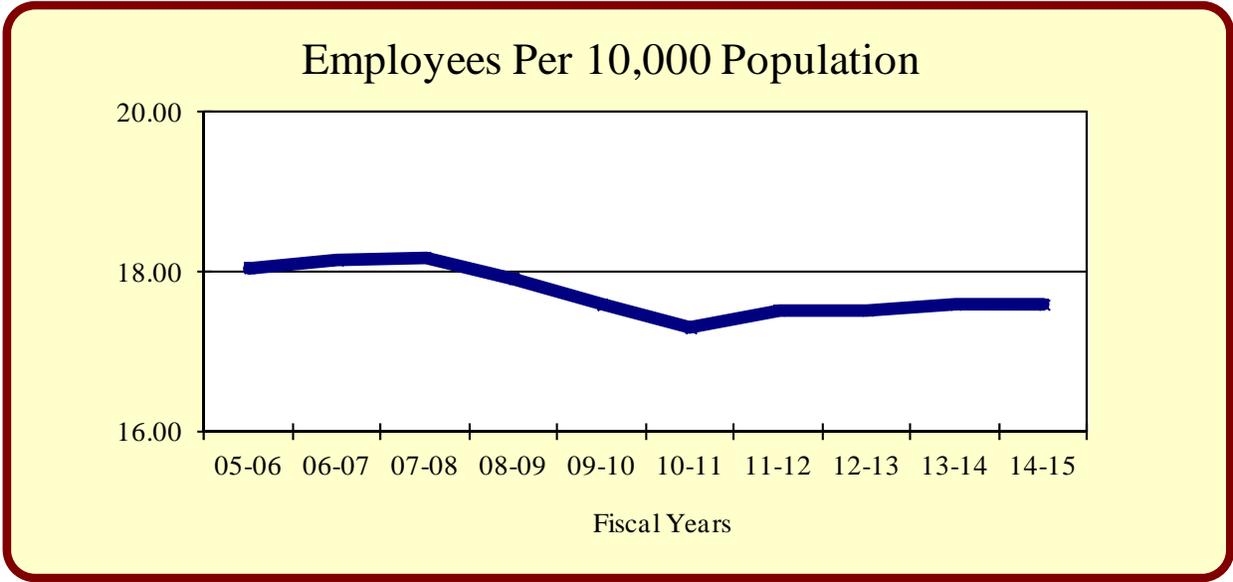
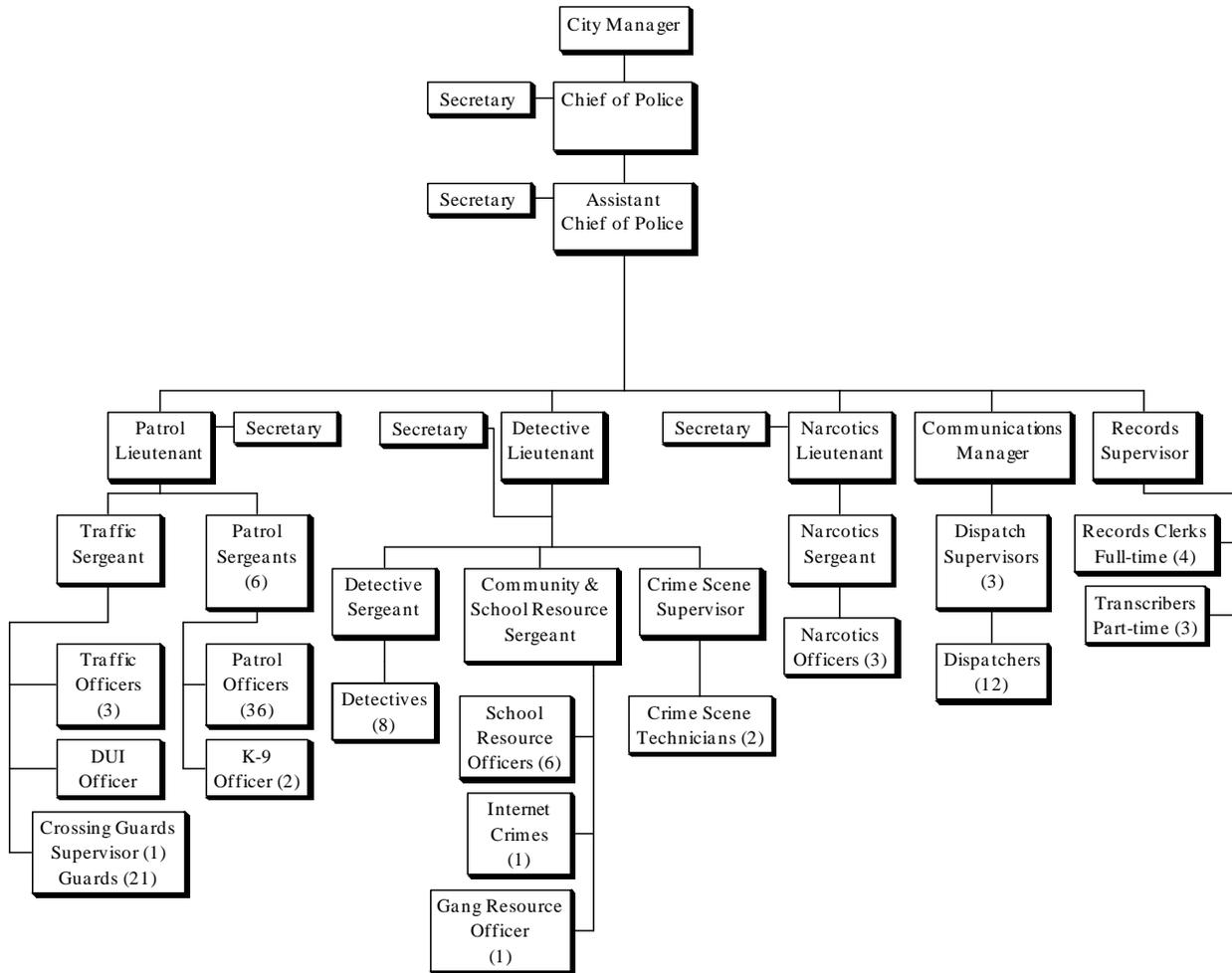
#### Divisions

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



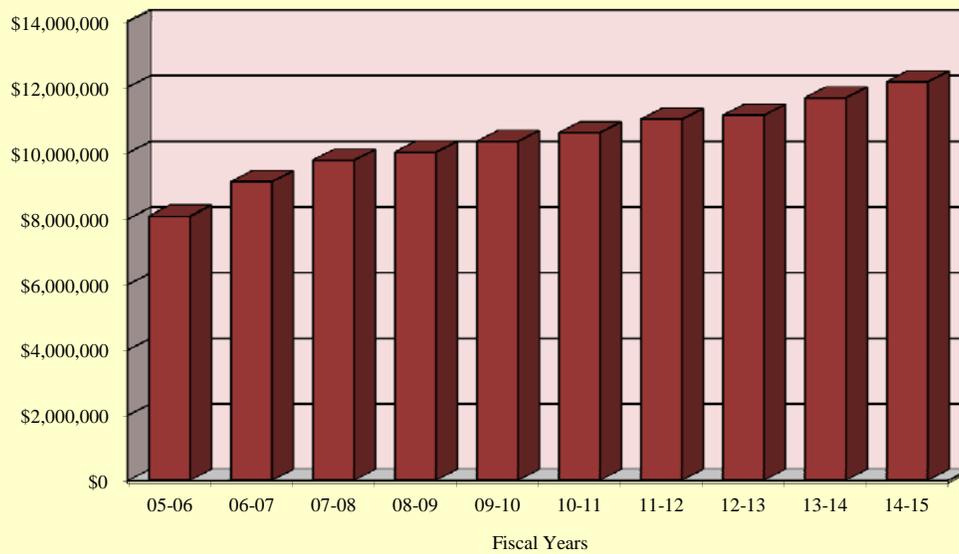
## Police Department

### Summary

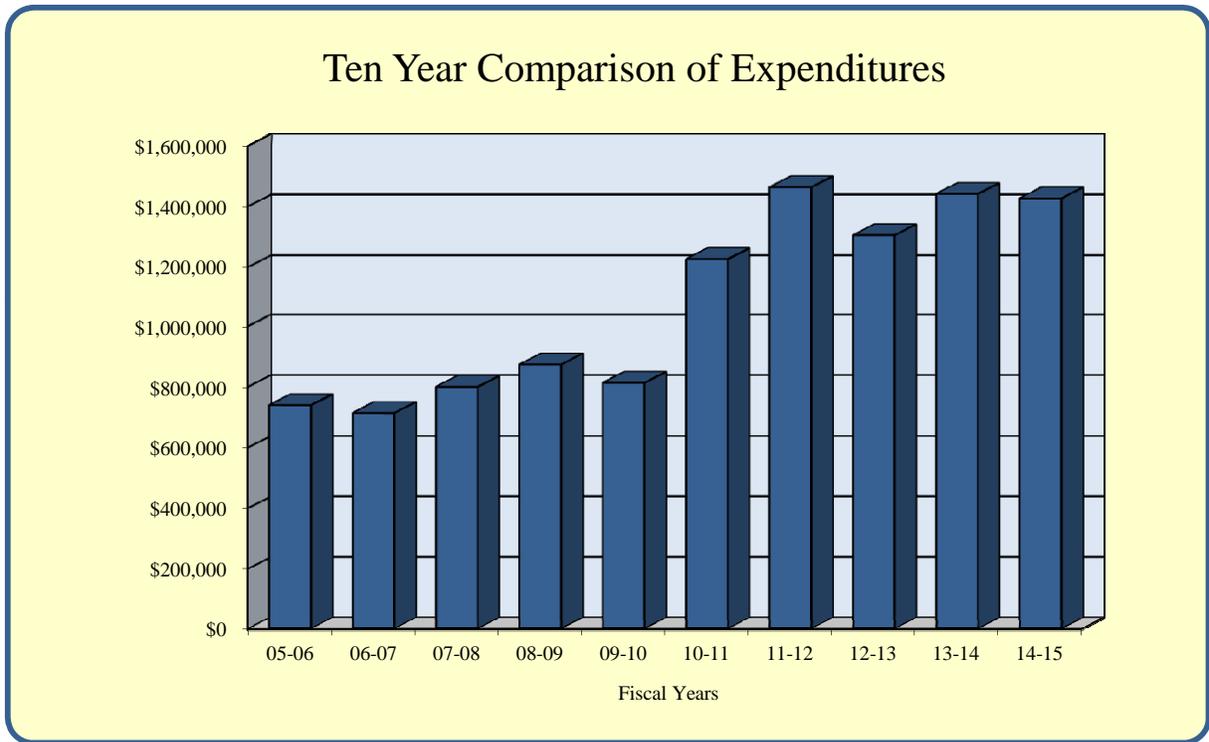
#### Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 8,604,363	\$ 8,911,355	\$ 8,977,524	\$ 9,500,604	\$ 9,818,325
Operations	1,712,999	1,744,909	1,570,743	1,853,908	1,832,648
Capital equipment	275,641	231,582	495,939	310,171	504,259
<b>Total expenditures</b>	10,593,003	10,887,846	11,044,206	11,664,683	12,155,232
Budgeted increase in fund balance	11,457	123,839	81,800	-	-
<b>Totals</b>	\$ 10,604,460	\$ 11,011,685	\$ 11,126,006	\$ 11,664,683	\$ 12,155,232

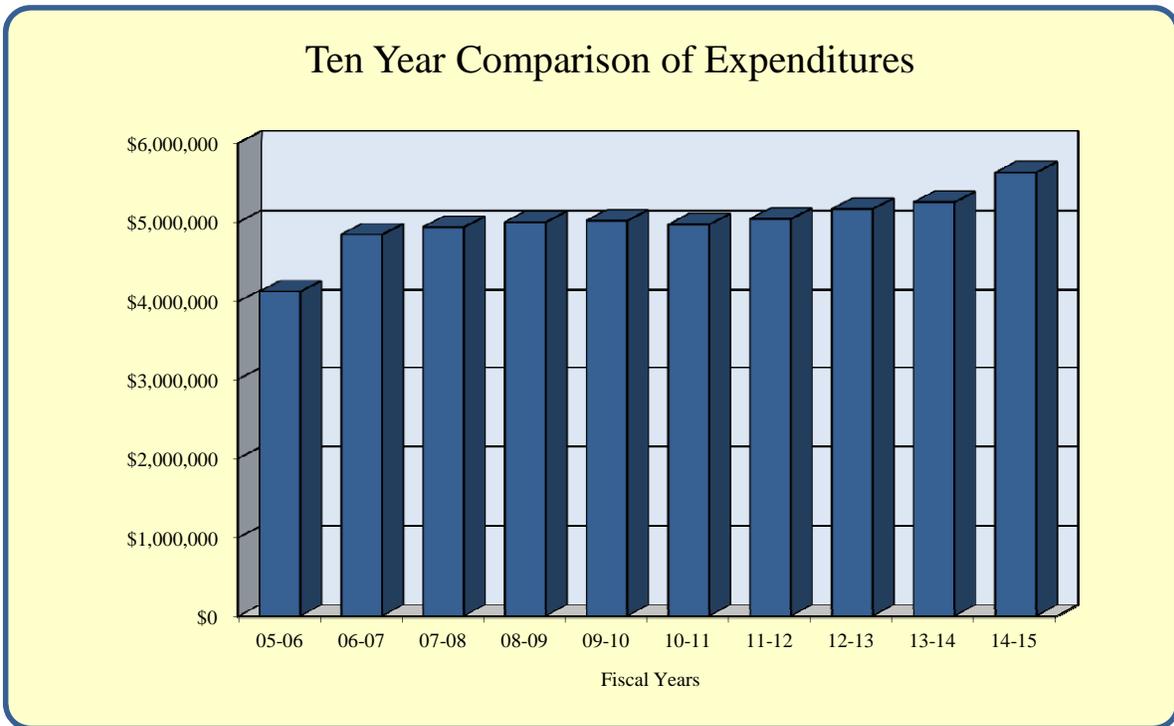
### Ten Year Comparison of Expenditures



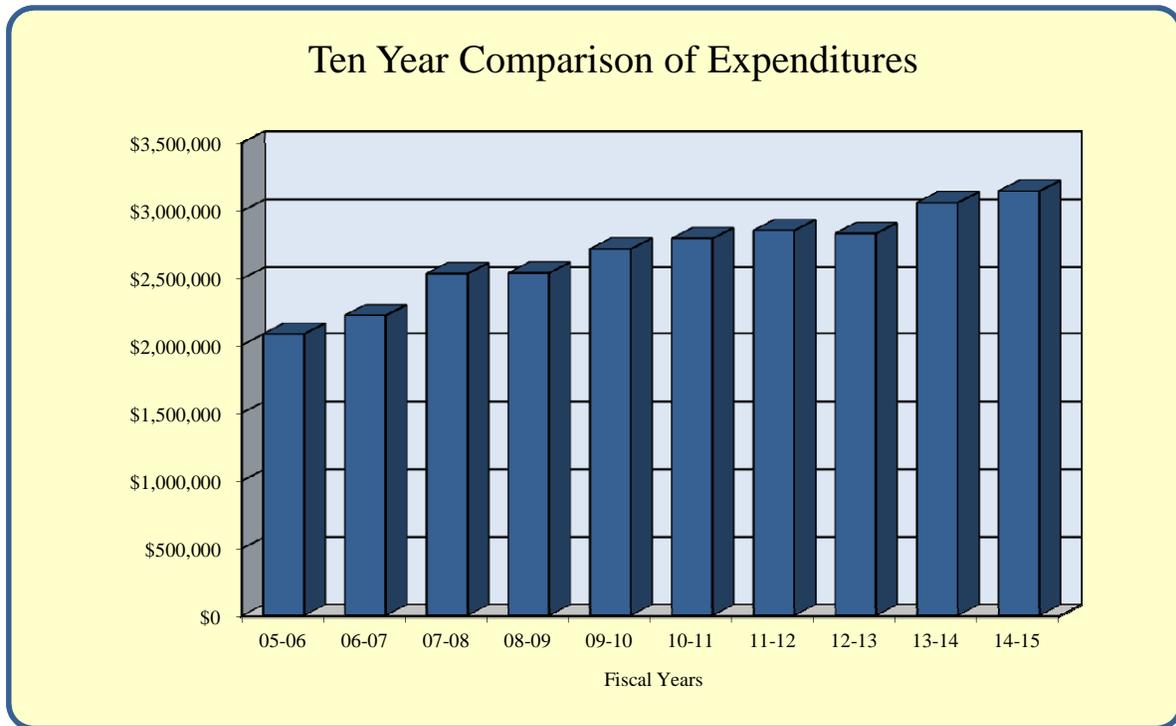
<b>Police Department</b>					
Administration Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 793,958	\$ 905,695	\$ 841,029	\$ 873,907	\$ 897,953
Operations	431,282	520,885	463,090	504,258	508,963
Capital equipment	-	35,600	-	62,097	18,324
<b>Total expenditures</b>	\$ 1,225,240	\$ 1,462,180	\$ 1,304,119	\$ 1,440,262	\$ 1,425,240



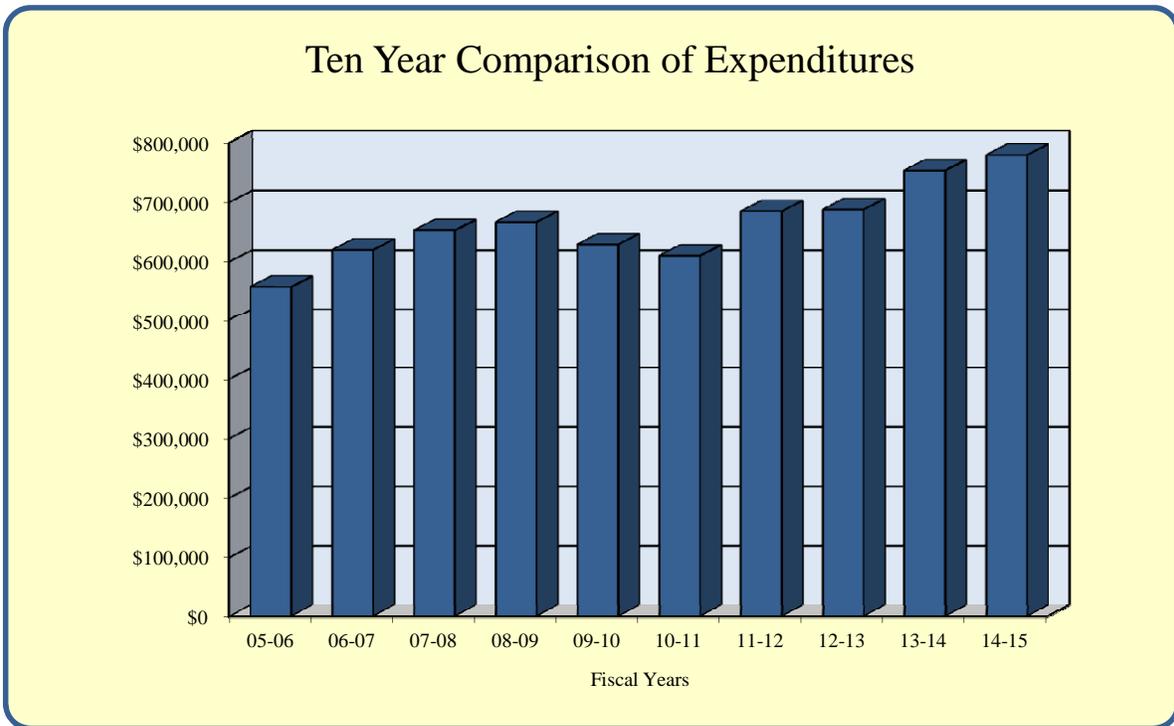
<b>Police Department</b>					
Patrol Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 4,255,096	\$ 4,300,189	\$ 4,405,089	\$ 4,615,038	\$ 4,711,261
Operations	553,892	585,540	447,758	509,549	529,633
Capital equipment	156,260	148,683	308,397	121,771	380,300
<b>Total expenditures</b>	<b>\$ 4,965,248</b>	<b>\$ 5,034,412</b>	<b>\$ 5,161,244</b>	<b>\$ 5,246,358</b>	<b>\$ 5,621,194</b>



<b>Police Department</b> Support Services Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 2,588,391	\$ 2,654,728	\$ 2,594,819	\$ 2,787,863	\$ 2,939,286
Operations	177,805	166,841	153,588	166,836	173,474
Capital equipment	28,313	32,581	82,893	103,757	30,635
<b>Total expenditures</b>	<b>\$ 2,794,509</b>	<b>\$ 2,854,150</b>	<b>\$ 2,831,300</b>	<b>\$ 3,058,456</b>	<b>\$ 3,143,395</b>



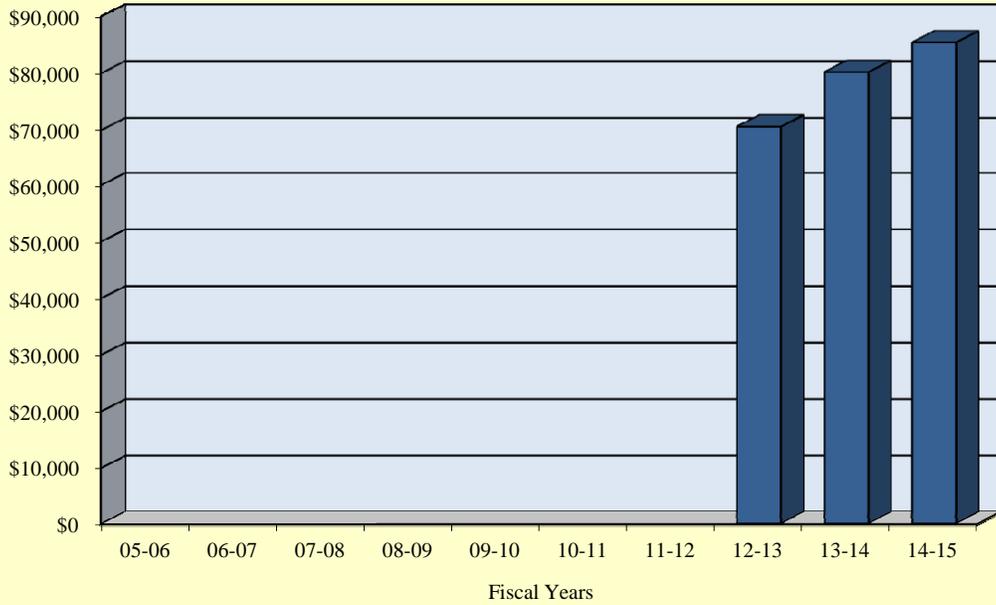
<b>Police Department</b> Communications Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 527,186	\$ 591,316	\$ 589,130	\$ 651,639	\$ 677,591
Operations	82,249	93,040	89,058	101,299	101,299
Capital equipment					
<b>Total expenditures</b>	<b>\$ 609,435</b>	<b>\$ 684,356</b>	<b>\$ 678,188</b>	<b>\$ 752,938</b>	<b>\$ 778,890</b>



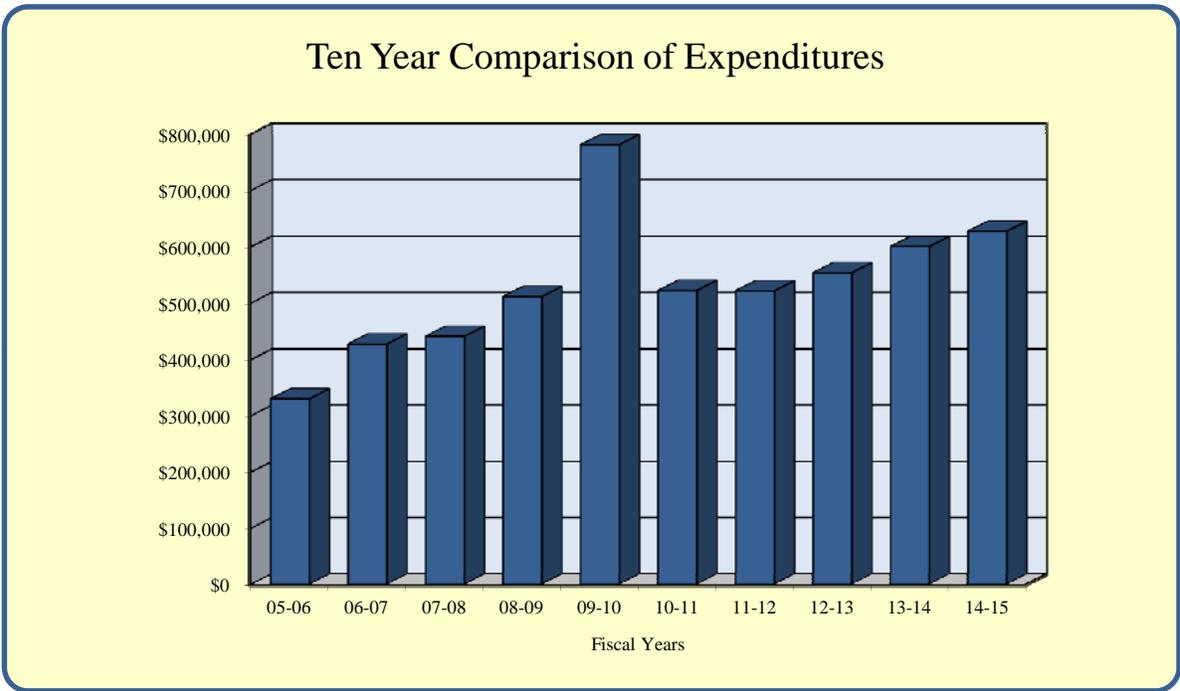
**Police Department**  
 Alcohol Enforcement Division  
 Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ -	\$ -	\$ 70,130	\$ 79,265	\$ 84,476
Operations	-	-	450	900	900
Capital equipment					
<b>Totals</b>	\$ -	\$ -	\$ 70,580	\$ 68,000	\$ 85,376

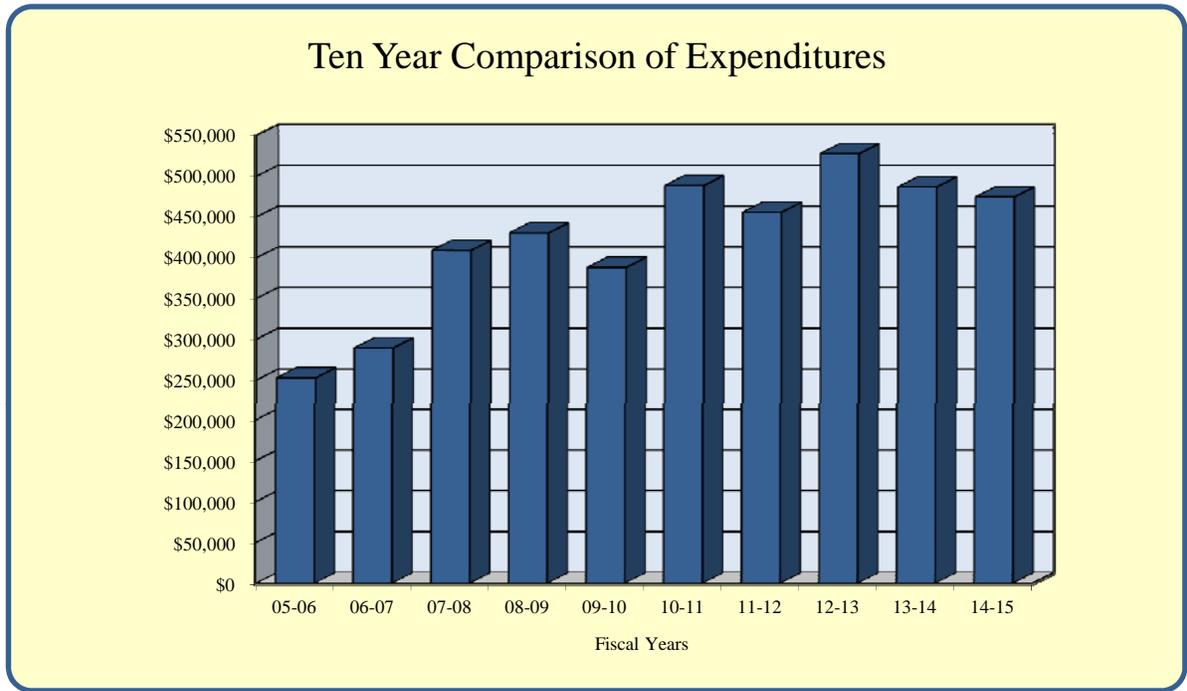
**Ten Year Comparison of Expenditures**



<b>Police Department</b>					
Emergency Dispatch Services Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13		
Personnel	\$ 309,943	\$ 329,520	\$ 341,687	\$ 350,883	\$ 364,857
Operations	200,008	111,130	107,085	226,834	187,274
Capital equipment	12,046	7,218	104,649	22,546	75,000
<b>Total expenditures</b>	521,997	447,868	553,421	600,263	627,131
Actual/Budgeted increase in fund balance		73,486			
Totals	\$ 521,997	\$ 521,354	\$ 553,421	\$ 600,263	\$ 627,131



<b>Police Department</b>					
Davis Metro Narcotics Strike Force Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13		
				2013-14	2014-15
Personnel	\$ 129,789	\$ 129,907	\$ 135,640	\$ 142,009	\$ 142,901
Operations	267,763	267,473	309,714	344,232	331,105
Capital equipment	79,022	7,500	-		
<b>Total expenditures</b>	476,574	404,880	445,354	486,241	474,006
Actual/Budgeted increase in fund balance	11,457	50,353	81,800		
Totals	\$ 488,031	\$ 455,233	\$ 527,154	\$ 486,241	\$ 474,006



# Fire Department

---

---

Department Executive: Kevin Ward  
Chief

## Expenditures and Expenses Budget

### 2014 – 2015

---

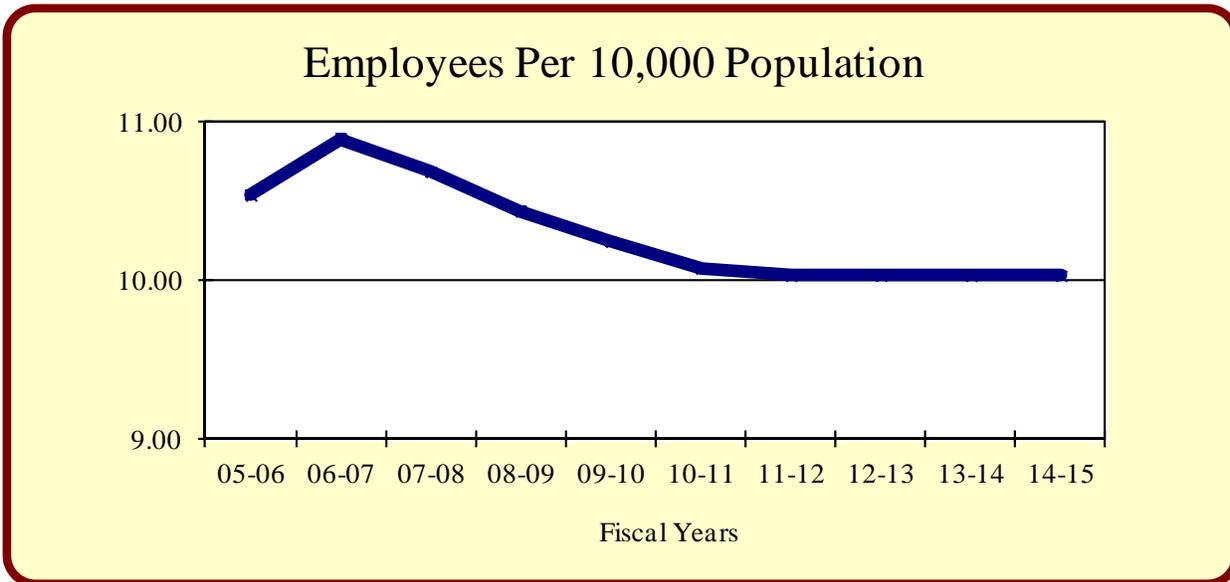
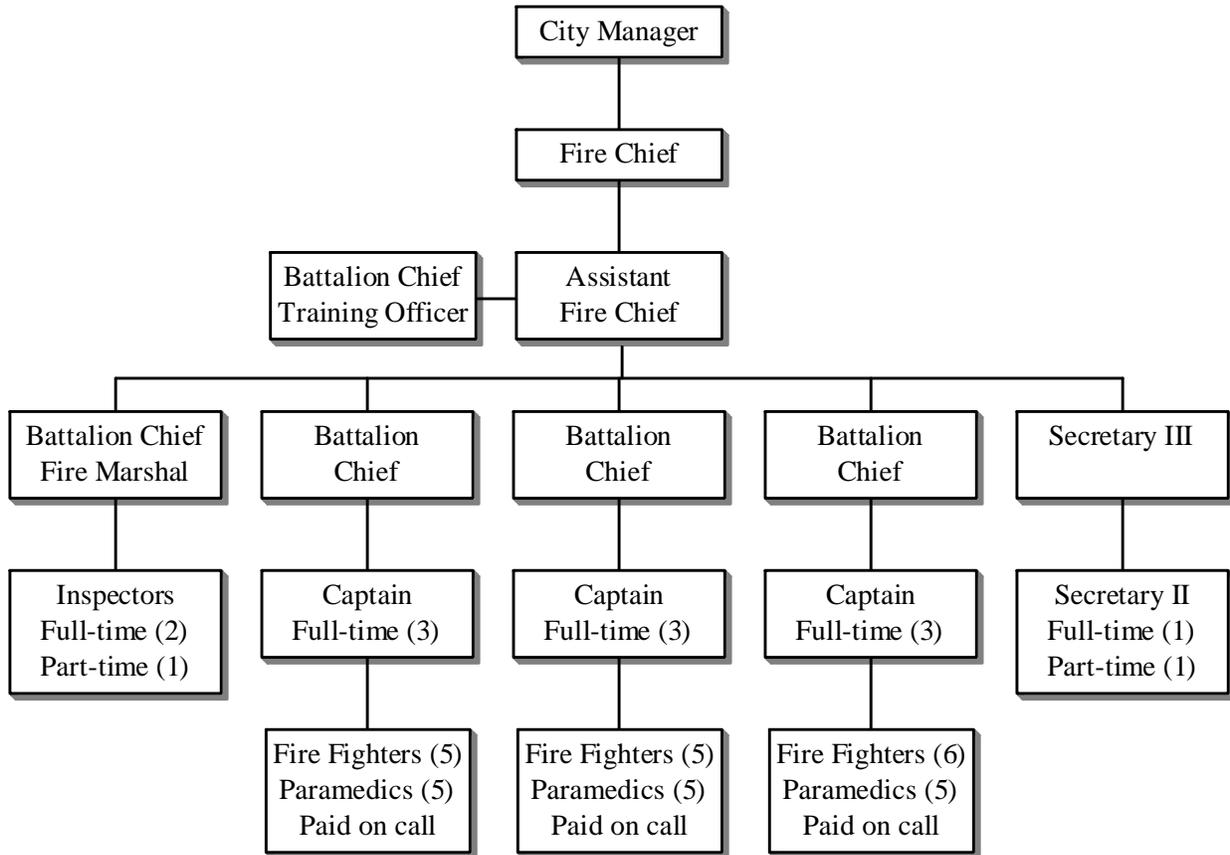
#### Divisions

1. Fire
2. Emergency Medical Services

#### Mission

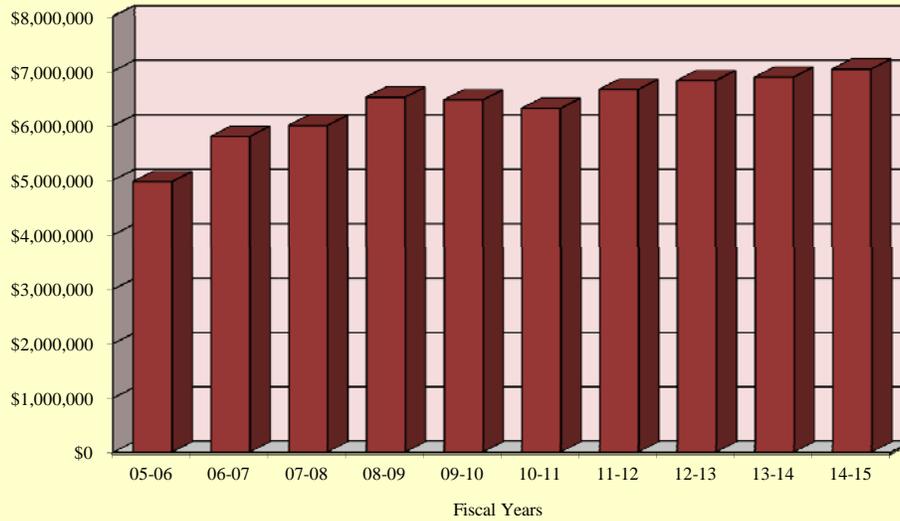
Provide a program of fire prevention, protection and suppression; to control hazardous material incidents and provide first responder emergency medical services for the community.

# Fire Department Organization Chart

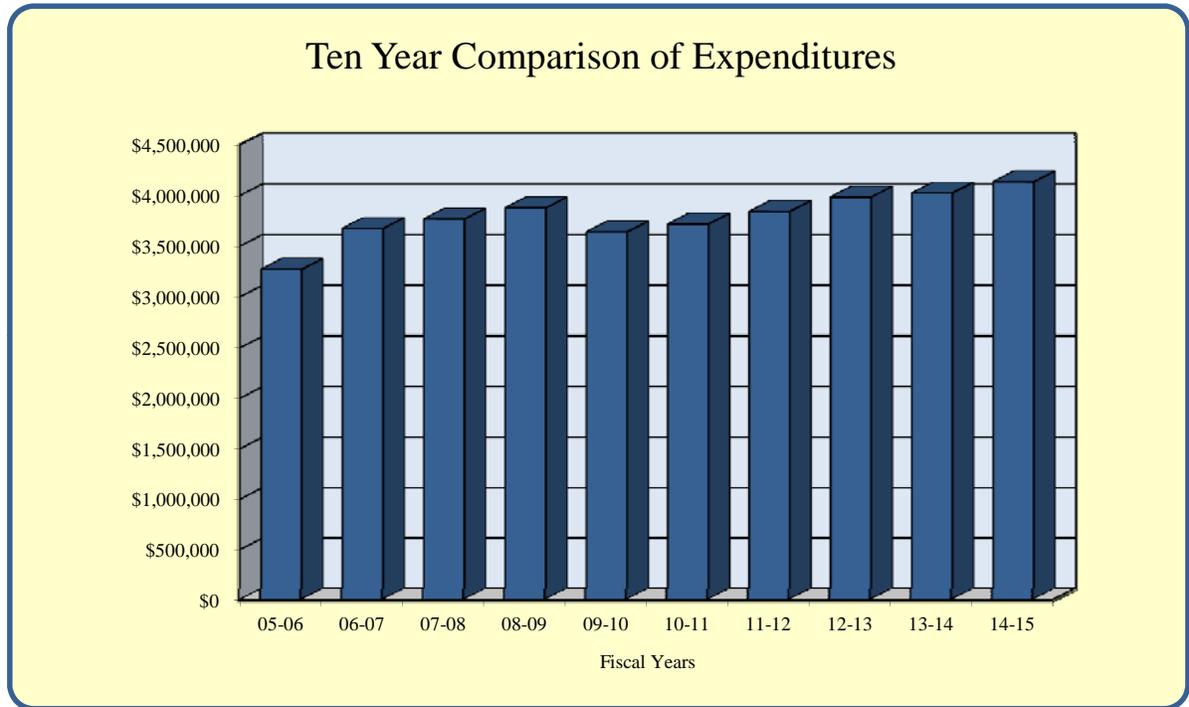


<b>Fire Department</b>					
Summary					
Expenditure and Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 5,091,547	\$ 5,214,134	\$ 5,285,481	\$ 5,561,838	\$ 5,732,771
Operations	1,067,612	1,153,163	1,087,570	1,083,601	1,090,478
Capital equipment	150,199	252,772	196,303	234,113	204,800
Transfer to other funds	-	35,550	35,550	-	-
<b>Total expenditures and expenses</b>	6,309,358	6,655,619	6,604,904	6,879,552	7,028,049
Actual/Budgeted increase in net assets	-	-	248,422	-	-
<b>Totals</b>	\$ 6,309,358	\$ 6,655,619	\$ 6,853,326	\$ 6,879,552	\$ 7,028,049

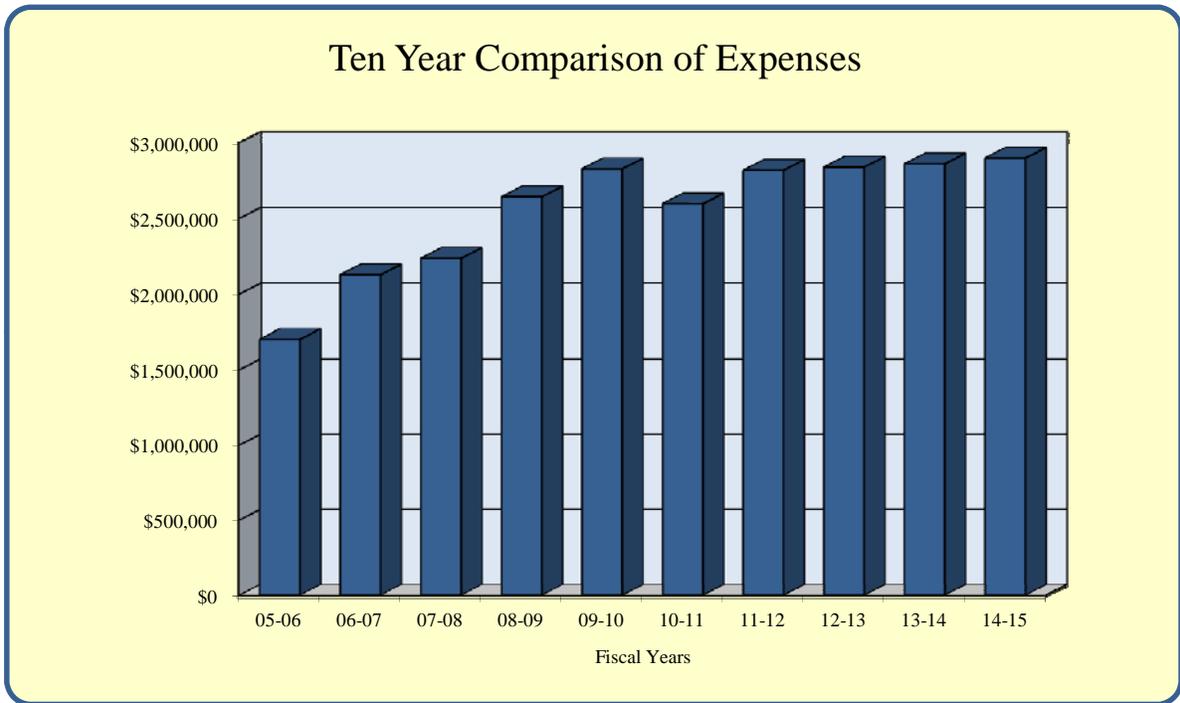
**Ten Year Comparison of Expenditures and Expenses**



<b>Fire Department</b> Fire Operations Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 3,345,995	\$ 3,353,319	\$ 3,389,719	\$ 3,578,041	\$ 3,702,666
Operations	368,115	369,645	407,031	376,633	382,996
Capital equipment	-	115,560	183,070	65,810	44,800
<b>Total expenditures</b>	<b>\$ 3,714,110</b>	<b>\$ 3,838,524</b>	<b>\$ 3,979,820</b>	<b>\$ 4,020,484</b>	<b>\$ 4,130,462</b>



<b>Fire Department</b> Emergency Medical Services Division Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 1,745,552	\$ 1,860,815	\$ 1,895,762	\$ 1,983,797	\$ 2,030,105
Operations	699,497	783,518	680,539	706,968	707,482
Capital equipment	150,199	137,212	13,233	168,303	160,000
Transfer to other funds	-	35,550	35,550	-	-
<b>Total expenses</b>	2,595,248	2,817,095	2,625,084	2,859,068	2,897,587
Budgeted increase in net assets			248,422		
<b>Totals</b>	\$ 2,595,248	\$ 2,817,095	\$ 2,873,506	\$ 2,859,068	\$ 2,897,587



# Community and Economic Development Department

---

---

Department Executive: William T. Wright  
Director

## Expenditures Budget

2014 – 2015

---

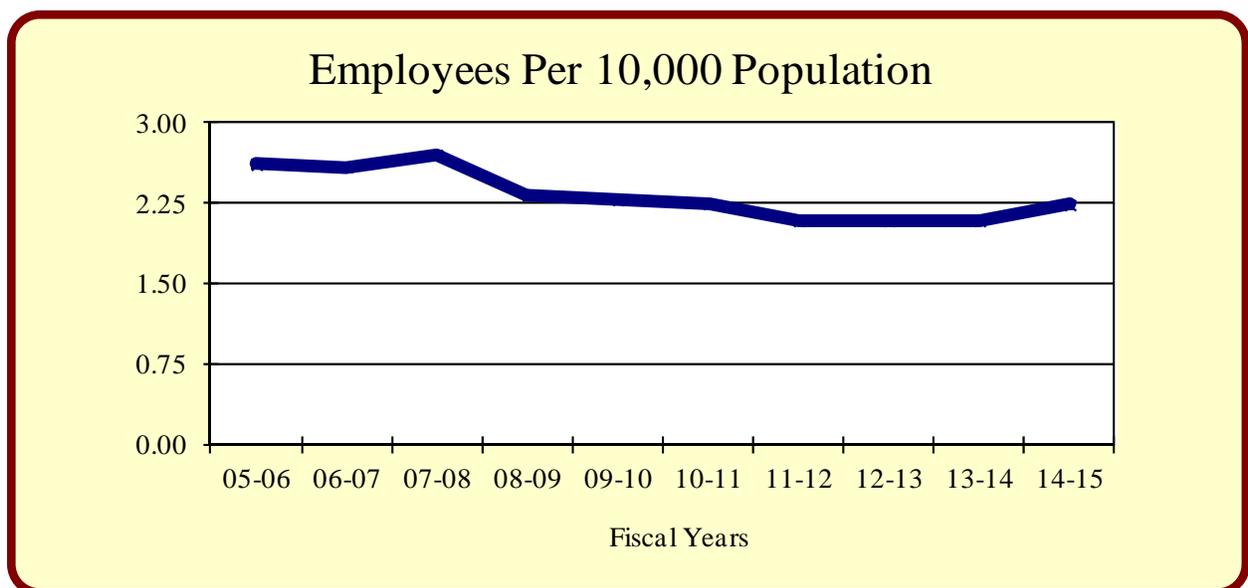
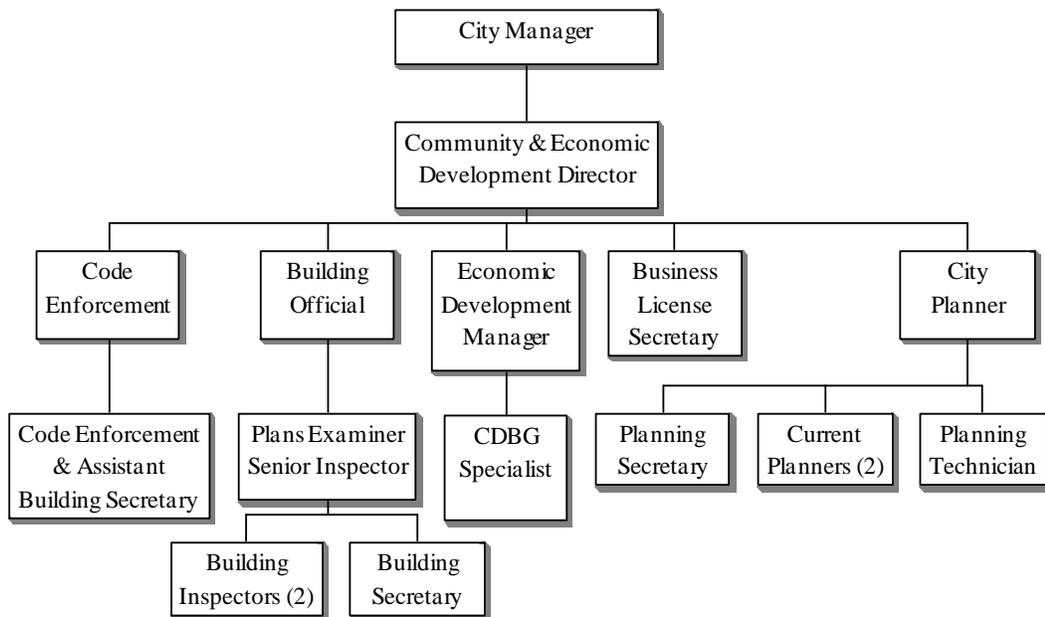
### Divisions

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

### Mission

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

# Community and Economic Development Department Organization Chart

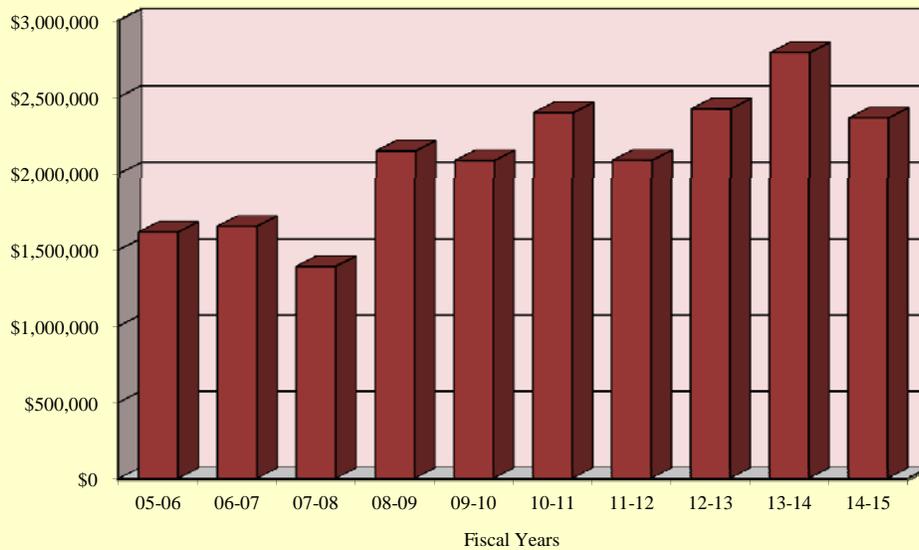


## Community and Economic Development Department

### Summary Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 1,042,721	\$ 1,036,130	\$ 1,057,379	\$ 1,108,193	\$ 1,214,929
Operations	256,116	143,970	134,718	192,732	201,760
Capital equipment	-	-	-	26,660	26,660
Capital projects - housing	-	-	-	-	-
Capital projects - other	780,301	106,289	812,693	1,100,282	620,946
Debt service - loan repayment	-	274,909	374,647	357,445	339,902
Transfers	-	-	37,500	-	-
Special items	-	-	-	-	-
<b>Total expenditures</b>	2,079,138	1,561,298	2,416,937	2,785,312	2,404,197
Actual/Budgeted increase in fund balance	314,926	384,352	40,228	-	-
<b>Totals</b>	\$ 2,394,064	\$ 1,945,650	\$ 2,457,165	\$ 2,785,312	\$ 2,404,197

### Ten Year Comparison of Expenditures



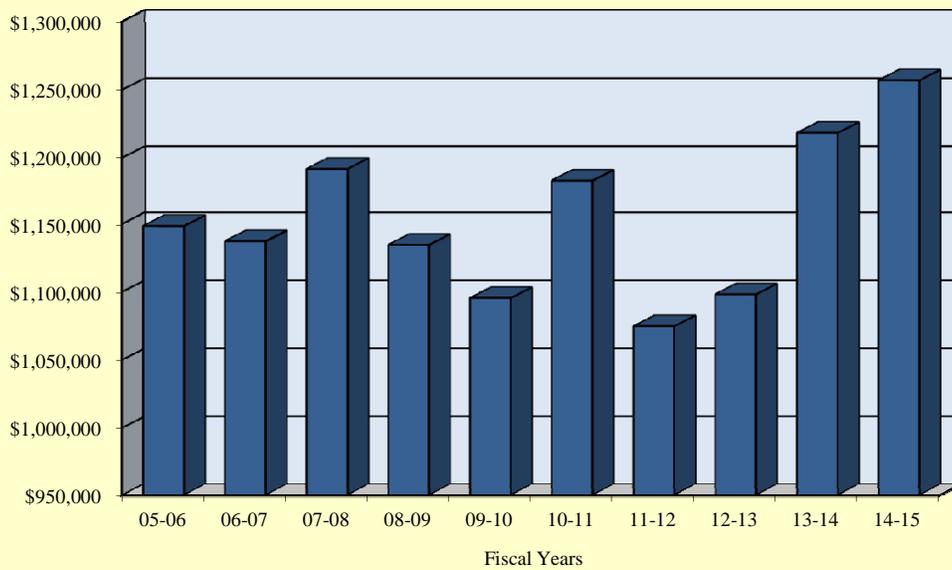
## Community and Economic Development Department

Community Development Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 1,009,650	\$ 1,005,591	\$ 1,023,387	\$ 1,074,993	\$ 1,114,639
Operations	173,268	68,891	74,604	116,382	115,422
Capital equipment	-	-	-	26,660	26,660
<b>Total expenditures</b>	<b>\$ 1,182,918</b>	<b>\$ 1,074,482</b>	<b>\$ 1,097,991</b>	<b>\$ 1,218,035</b>	<b>\$ 1,256,721</b>

### Ten Year Comparison of Expenditures



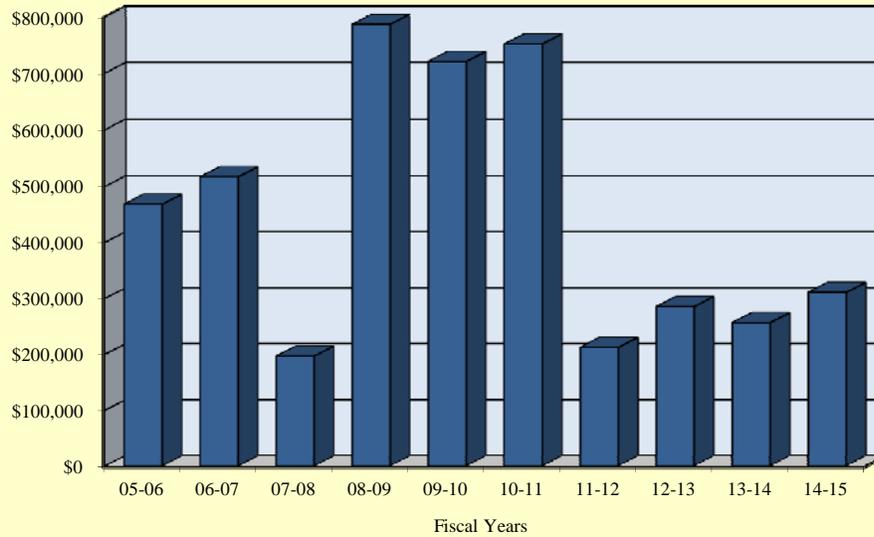
### Community and Economic Development Department

Community Development Block Grant Division

Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 33,071	\$ 30,539	\$ 33,992	\$ 33,200	\$ 51,112
Operations	79,948	75,079	52,830	55,350	65,338
Capital equipment					
Capital projects - housing					
Capital projects - other	638,127	106,289	198,150	167,450	191,026
Transfers					
Special items					
<b>Total expenditures</b>	<b>\$ 751,146</b>	<b>\$ 211,907</b>	<b>\$ 284,972</b>	<b>\$ 256,000</b>	<b>\$ 307,476</b>

### Ten Year Comparison of Expenditures

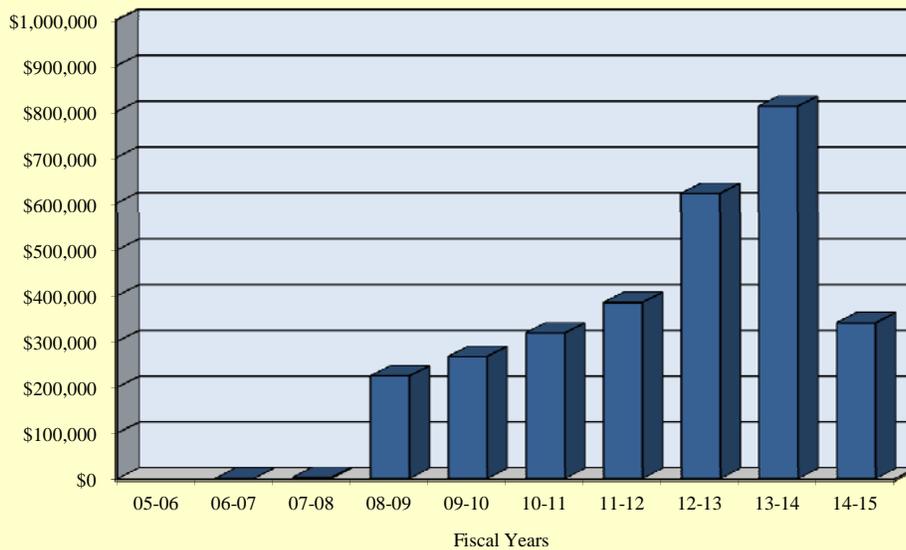


### Community and Economic Development Department

Redevelopment Agency Division  
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 24,589
Operations	2,900		6,213	10,500	10,500
Capital equipment	-	-	-	-	-
Capital projects	-	-	614,543	800,777	304,911
Transfer to other funds	-	-	37,500	-	-
<b>Total expenditures</b>	<b>2,900</b>	<b>-</b>	<b>658,256</b>	<b>811,277</b>	<b>340,000</b>
Actual/Budgeted increase in fund balance	314,926	384,352	-	-	-
<b>Totals</b>	<b>\$ 317,826</b>	<b>\$ 384,352</b>	<b>\$ 658,256</b>	<b>\$ 811,277</b>	<b>\$ 340,000</b>

### Ten Year Comparison of Expenditures

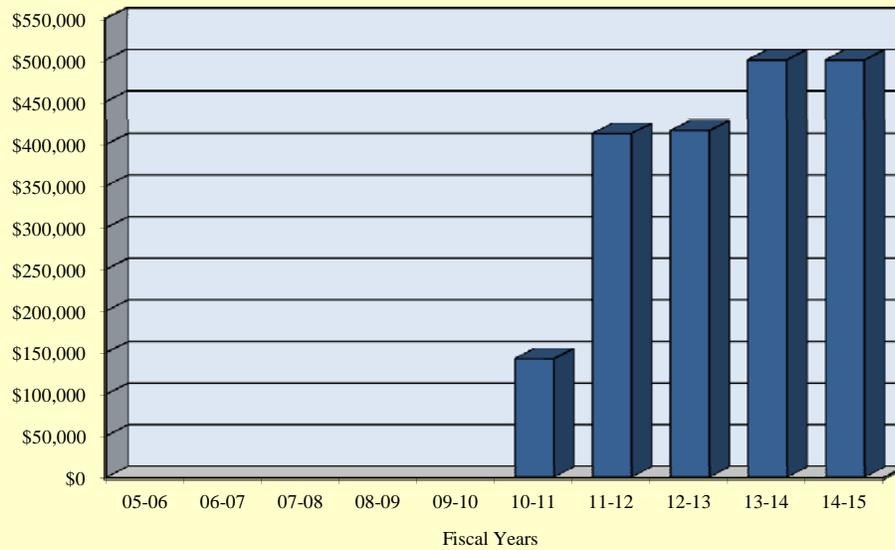


### Community and Economic Development Department

Economic Development Agency Division  
Expenditure Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 24,589
Operations	-	-	1,071	10,500	10,500
Capital equipment	-	-	-	-	-
Capital projects	142,174	-	-	132,055	125,009
Debt service - loan repayment		274,909	374,647	357,445	339,902
Transfer to other funds	-	-	-	-	-
<b>Total expenditures</b>	142,174	274,909	375,718	500,000	500,000
Actual/budgeted increase in fund balance	-	-	40,228	-	-
<b>Totals</b>	\$ 142,174	\$ 274,909	\$ 415,946	\$ 500,000	\$ 500,000

### Ten Year Comparison of Expenditures



# Public Works Department

---

---

Department Executive: Terry R. Coburn  
Director

## Expenditures and Expenses Budget

### 2014 – 2015

---

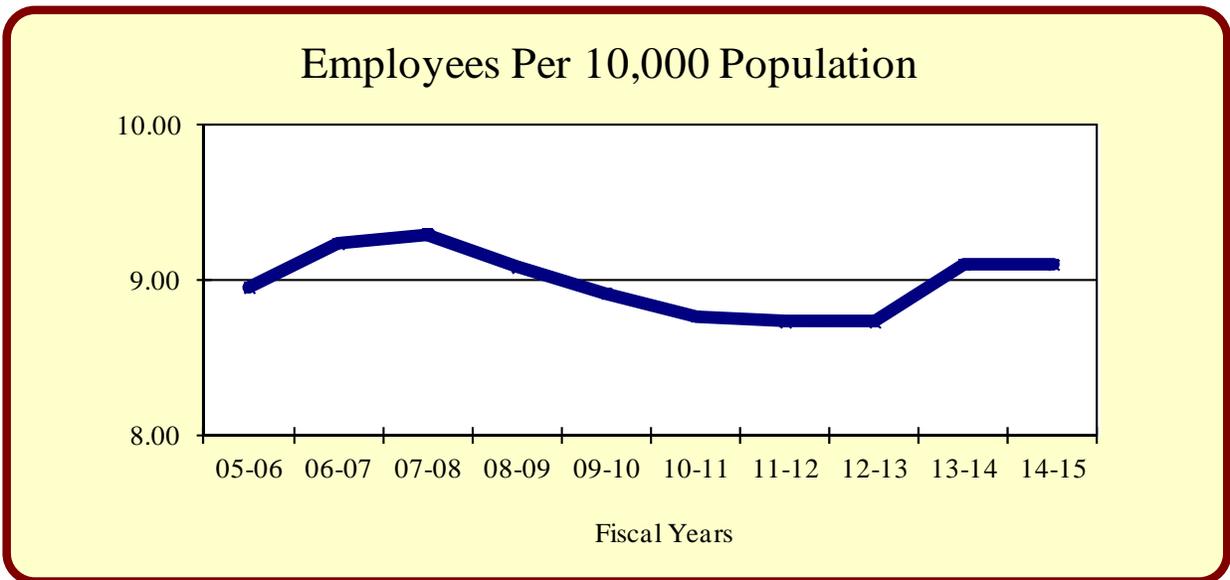
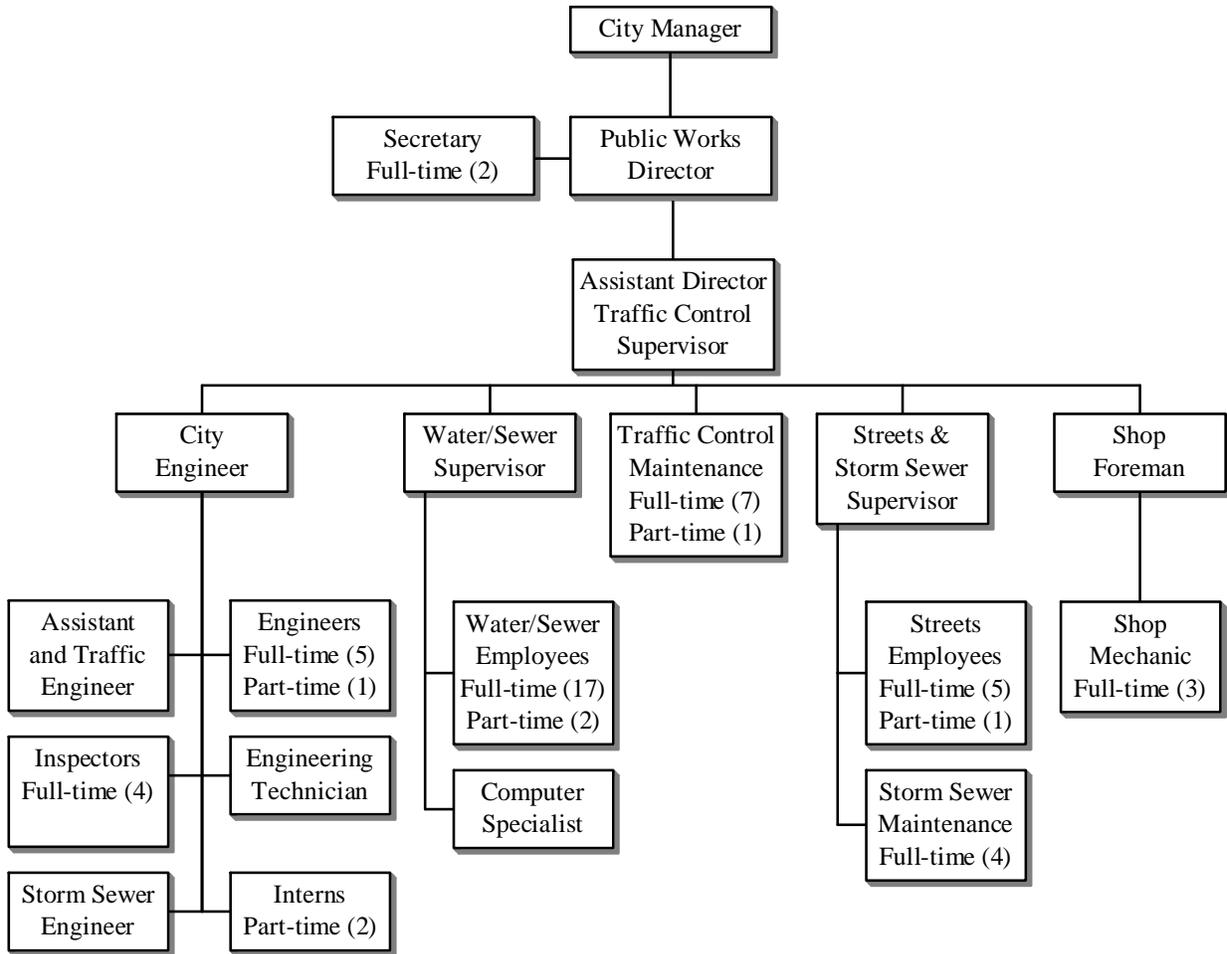
#### Divisions

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

#### Mission

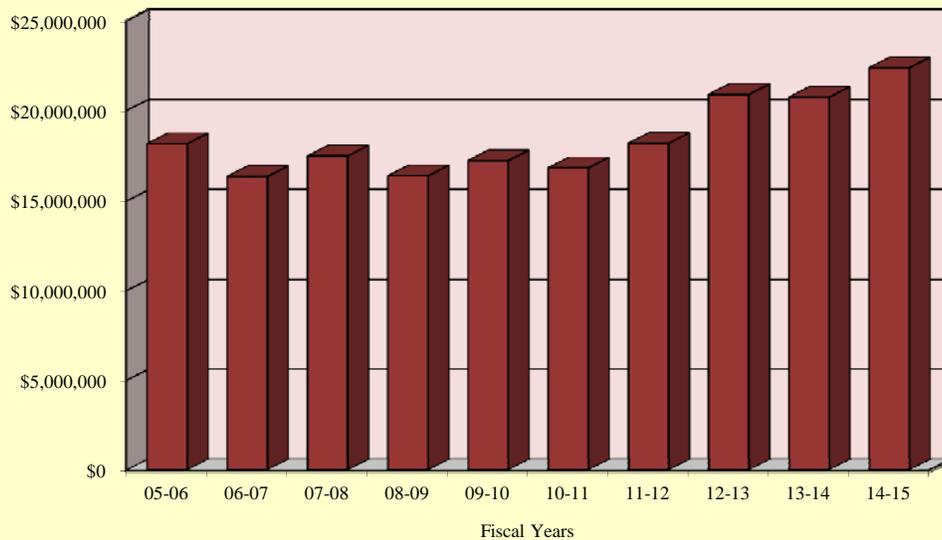
Provide citizens, visitors and businesses with safe and adequate services for: 1) culinary water; 2) streets; 3) sewage disposal; 4) storm sewer; and 5) refuse disposal. Provide services in such a way as to enhance the health, safety and comfort of those being served.

# Public Works Department Organization Chart

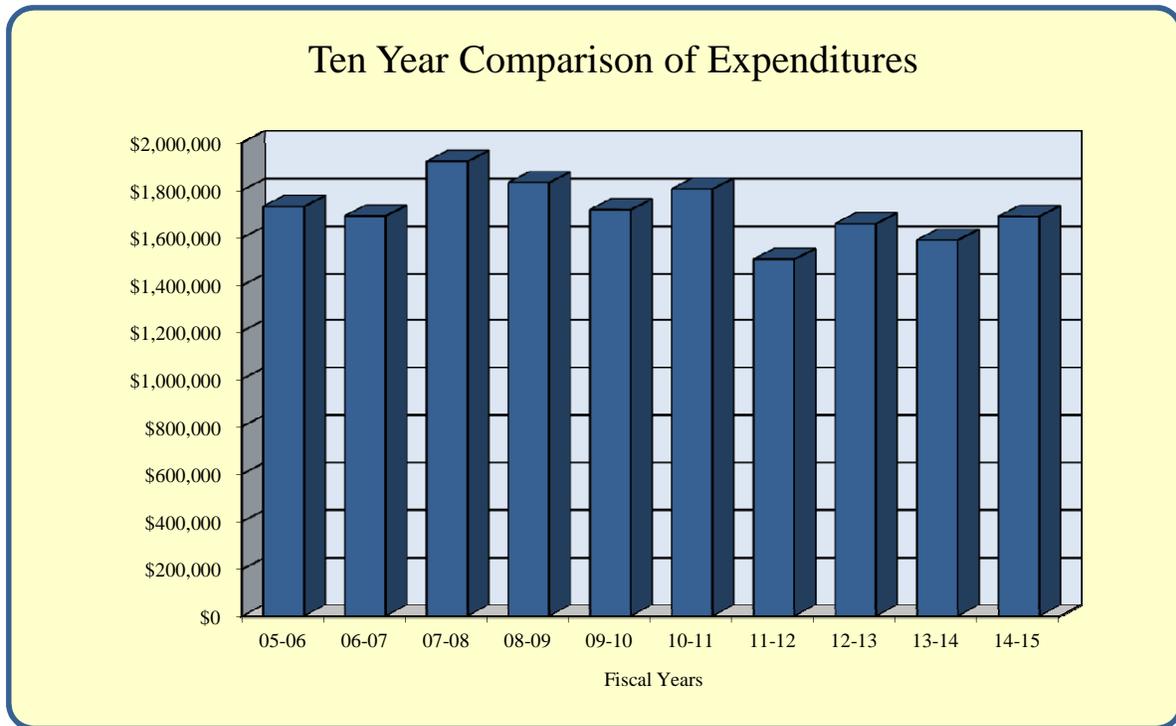


<b>Public Works Department</b>					
Summary					
Expenditure and Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13		
Personnel	\$ 4,101,641	\$ 4,052,867	\$ 4,225,550	\$ 4,481,588	\$ 4,350,742
Operations	7,827,207	8,933,008	9,596,245	9,736,636	10,537,751
Capital equipment	53,955	189,532	159,167	296,676	427,742
Capital projects	1,597,619	1,357,099	4,922,076	4,779,621	5,594,797
Debt service	367,242	367,847	359,967	363,491	-
Transfers	981,072	1,476,273	589,606	869,837	1,252,162
<b>Total expenditures and expenses</b>	<b>14,928,736</b>	<b>16,376,626</b>	<b>19,852,611</b>	<b>20,527,849</b>	<b>22,163,194</b>
Actual/Budgeted increase in fund balance/net assets	1,845,810	1,769,495	1,029,675	201,817	200,000
Totals	\$ 16,774,546	\$ 18,146,121	\$ 20,882,286	\$ 20,729,666	\$ 22,363,194

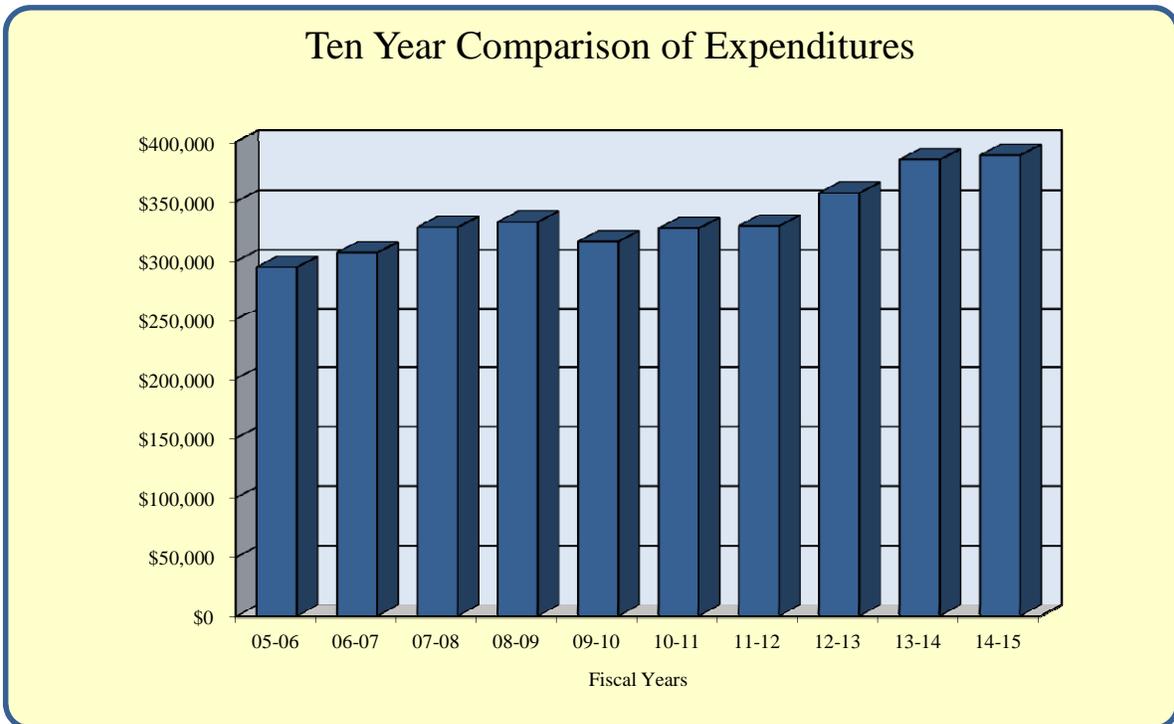
**Ten Year Comparison of Expenditures and Expenses**



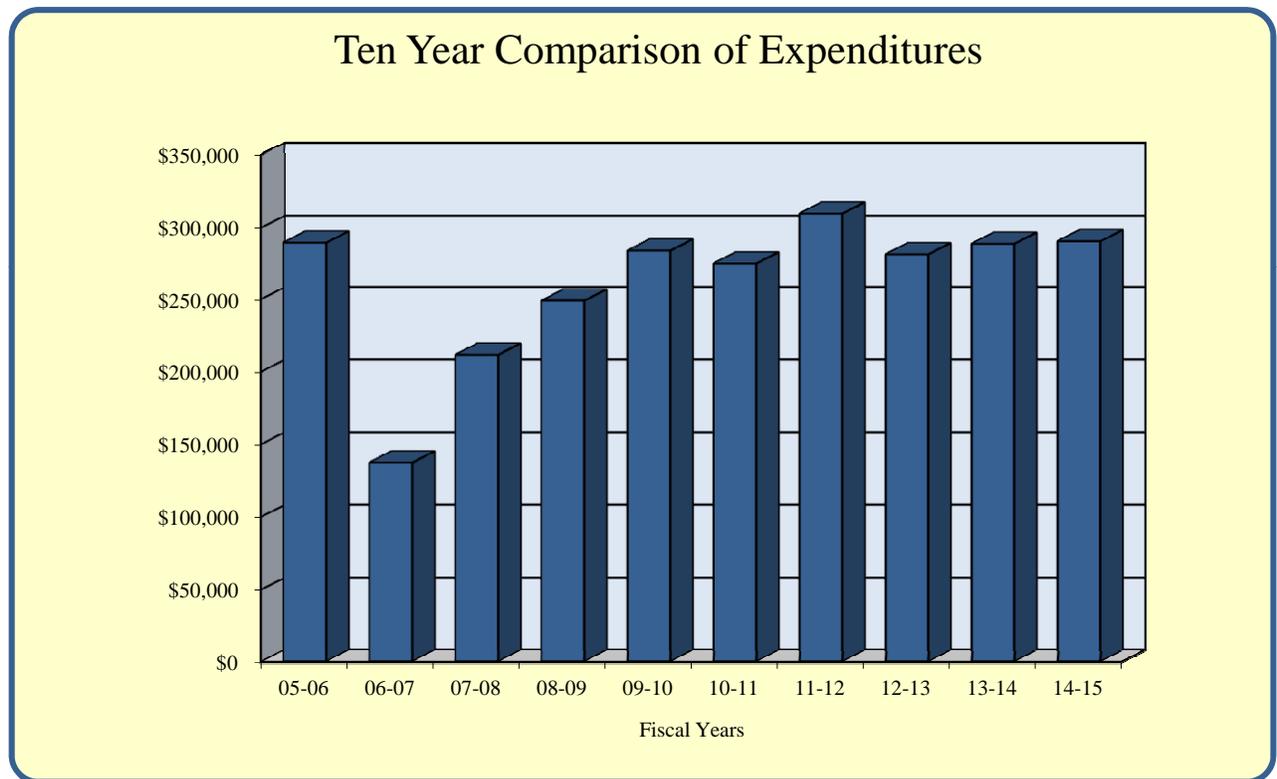
<b>Public Works Department</b>					
Streets Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 1,069,944	\$ 1,043,338	\$ 1,090,659	\$ 1,121,508	\$ 1,124,745
Operations	688,066	355,587	531,373	451,146	428,656
Capital equipment	46,455	109,607	36,577	17,000	135,750
<b>Total expenditures</b>	<b>\$ 1,804,465</b>	<b>\$ 1,508,532</b>	<b>\$ 1,658,609</b>	<b>\$ 1,589,654</b>	<b>\$ 1,689,151</b>



<b>Public Works Department</b>					
Shop Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 288,821	\$ 290,940	\$ 300,053	\$ 330,346	\$ 341,700
Operations	38,550	38,426	40,930	47,136	47,136
Capital equipment	-	-	16,075	7,600	-
<b>Total expenditures</b>	<b>\$ 327,371</b>	<b>\$ 329,366</b>	<b>\$ 357,058</b>	<b>\$ 385,082</b>	<b>\$ 388,836</b>

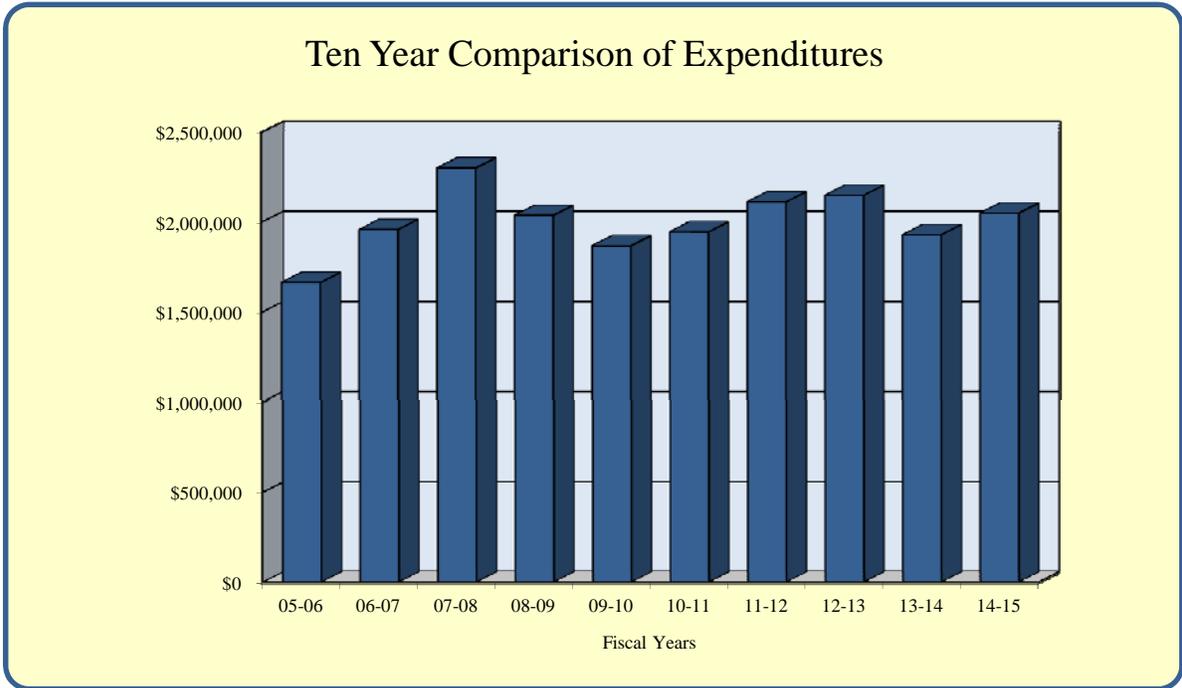


<b>Public Works Department</b> Engineering Division Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 231,309	\$ 249,390	\$ 256,530	\$ 257,067	\$ 248,254
Operations	8,772	11,028	22,321	23,850	29,763
Capital equipment	-	15,278	2,750	7,881	12,500
<b>Total expenditures</b>	<b>\$ 240,081</b>	<b>\$ 275,696</b>	<b>\$ 281,601</b>	<b>\$ 288,798</b>	<b>\$ 290,517</b>



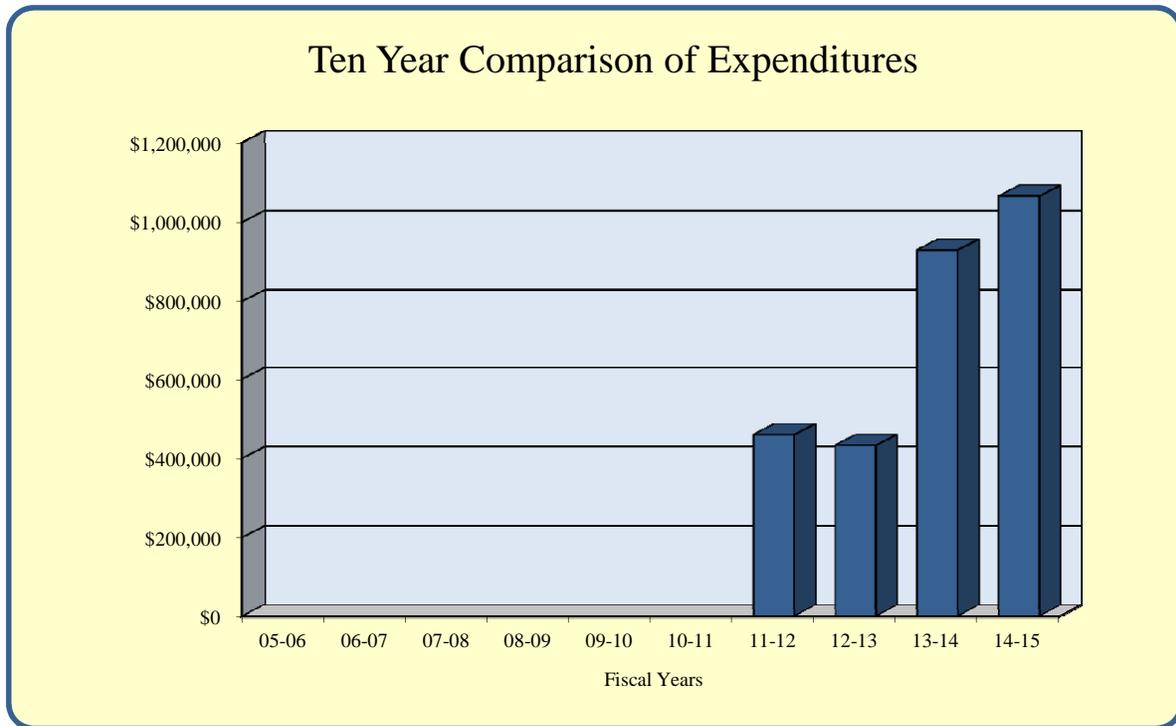
Note: Prior to July 2005 the engineering function was previously included in the streets division.

<b>Public Works Department</b>					
B & C Road Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 78,849	\$ 80,188	\$ 82,400	\$ 82,774	\$ 91,022
Operations	864,231	1,060,861	1,695,780	1,196,867	934,078
Transfers	801,894	970,000	370,000	650,000	1,025,000
<b>Total expenditures</b>	<b>1,744,974</b>	<b>2,111,049</b>	<b>2,148,180</b>	<b>1,929,641</b>	<b>2,050,100</b>
Actual/Budgeted increase in fund balance	200,096				
Totals	\$ 1,945,070	\$ 2,111,049	\$ 2,148,180	\$ 1,929,641	\$ 2,050,100

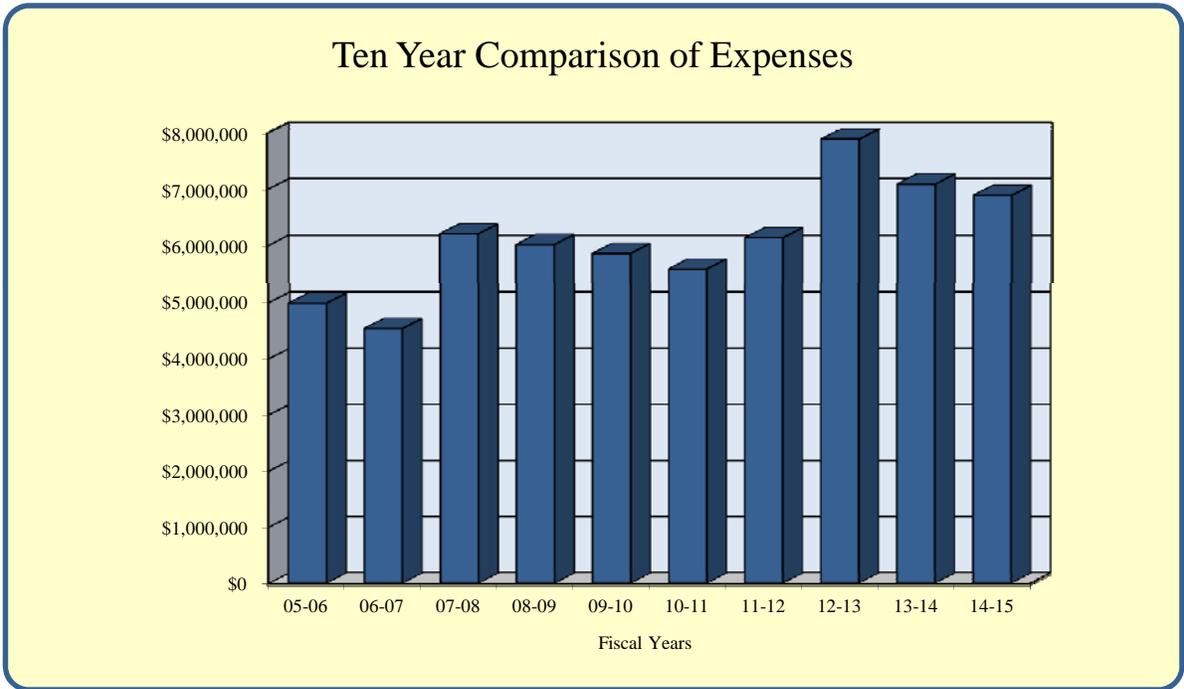


<b>Public Works Department</b>					
Street Lighting Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operations	-	458,952	432,035	600,146	421,000
Capital equipment	-	-	-	118,500	-
Capital projects	-	-	-	210,000	644,000
<b>Total expenditures</b>	\$ -	\$ 458,952	\$ 432,035	\$ 928,646	\$ 1,065,000

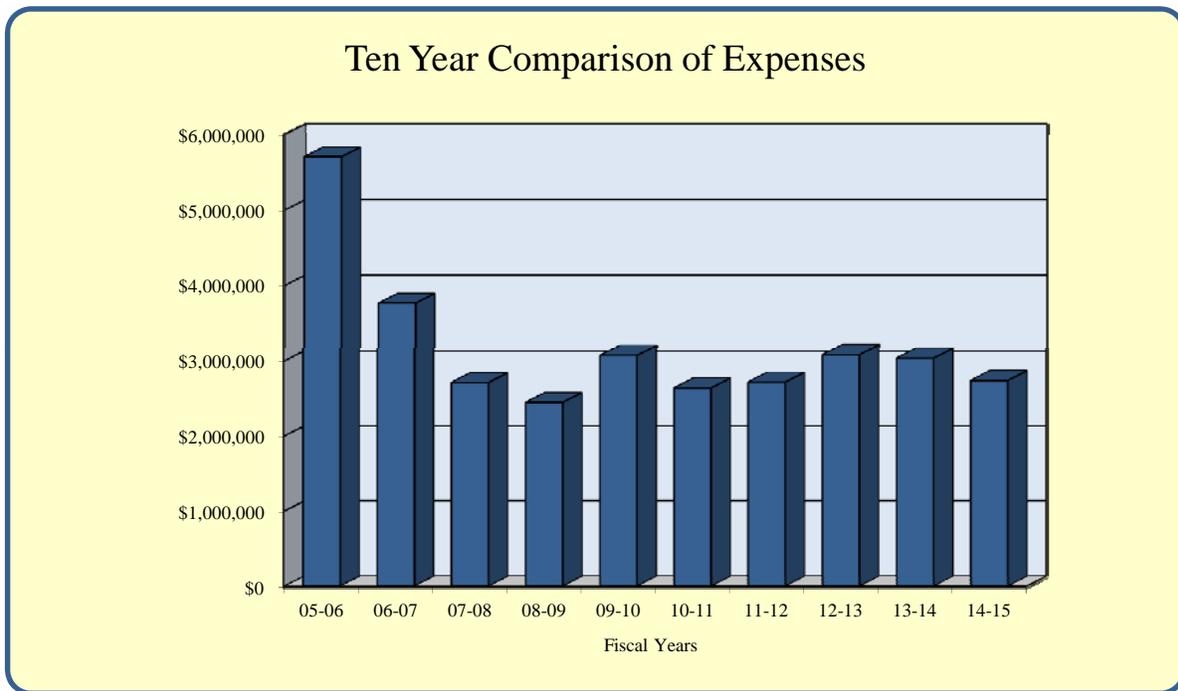
Note: In 2013-14 the street lighting division will begin operating as an enterprise fund.



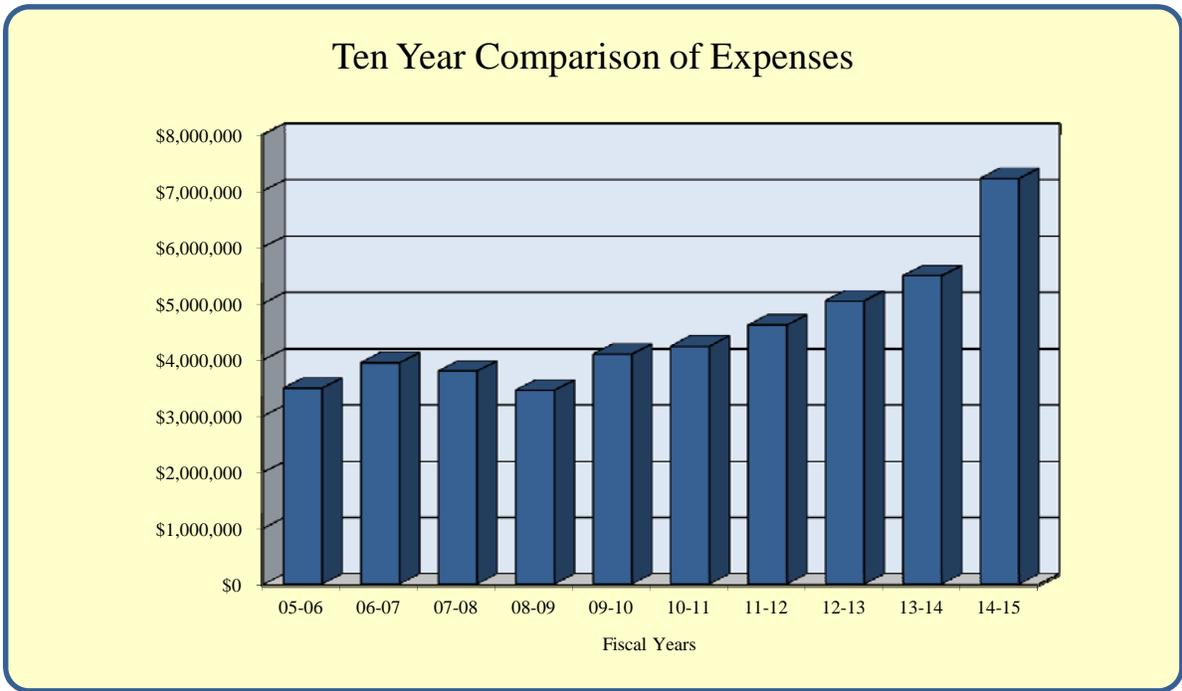
<b>Public Works Department</b>					
Water Division Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13		
Personnel	\$ 1,017,811	\$ 985,641	\$ 1,023,400	\$ 1,202,410	\$ 1,233,324
Operations	2,823,208	3,303,101	3,016,928	3,086,013	3,114,121
Capital equipment	-	44,456	32,894	69,295	129,001
Capital projects	553,841	341,549	3,362,481	2,279,621	2,359,797
Debt service	367,242	367,847	359,967	363,491	-
Transfers	76,206	81,733	91,253	91,484	93,380
<b>Total expenses</b>	<b>4,838,308</b>	<b>5,124,327</b>	<b>7,886,923</b>	<b>7,092,314</b>	<b>6,929,623</b>
Actual/Budgeted increase in net assets	748,065	1,014,707	-	-	-
Totals	\$ 5,586,373	\$ 6,139,034	\$ 7,886,923	\$ 7,092,314	\$ 6,929,623



<b>Public Works Department</b>					
Storm Sewer Division					
Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13		
Personnel	\$ 464,007	\$ 461,427	\$ 491,453	\$ 523,938	\$ 543,525
Operations	531,944	573,968	503,258	568,093	587,573
Capital equipment	7,500	-	55,290	10,150	69,250
Capital projects	878,869	801,787	909,595	1,640,000	1,242,000
Transfers	73,777	392,233	92,103	92,103	96,258
<b>Total expenses</b>	<b>1,956,097</b>	<b>2,229,415</b>	<b>2,051,699</b>	<b>2,834,284</b>	<b>2,538,606</b>
Actual/Budgeted increase in net assets	683,264	488,707	1,029,675	201,817	200,000
Totals	\$ 2,639,361	\$ 2,718,122	\$ 3,081,374	\$ 3,036,101	\$ 2,738,606



<b>Public Works Department</b>					
Sewer Division					
Expense Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 950,900	\$ 941,943	\$ 981,055	\$ 963,545	\$ 768,172
Operations	2,872,436	3,131,085	3,353,620	3,763,385	4,975,424
Capital equipment	-	20,191	15,581	66,250	81,241
Capital projects	164,909	213,763	650,000	650,000	1,349,000
Transfers	29,195	32,307	36,250	36,250	37,524
<b>Total expenses</b>	<b>4,017,440</b>	<b>4,339,289</b>	<b>5,036,506</b>	<b>5,479,430</b>	<b>7,211,361</b>
Actual/Budgeted increase in net assets	214,385	266,081	-	-	-
Totals	\$ 4,231,825	\$ 4,605,370	\$ 5,036,506	\$ 5,479,430	\$ 7,211,361



# Parks and Recreation Department

---

---

Department Executive: David R. Price  
Director

## Expenditures and Expenses Budget

### 2014 – 2015

---

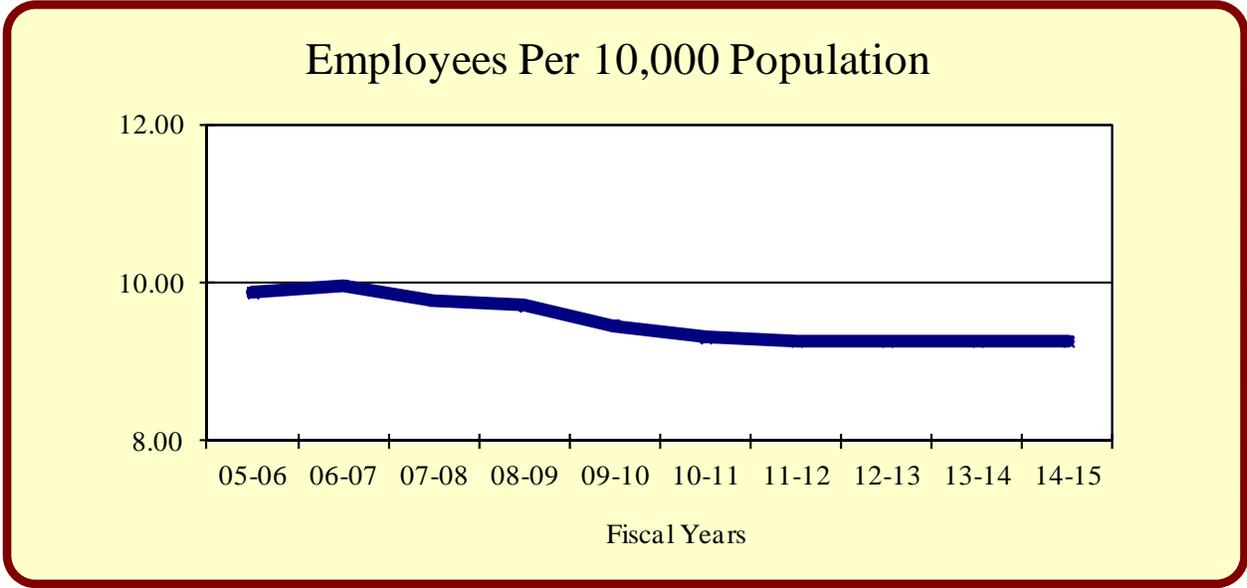
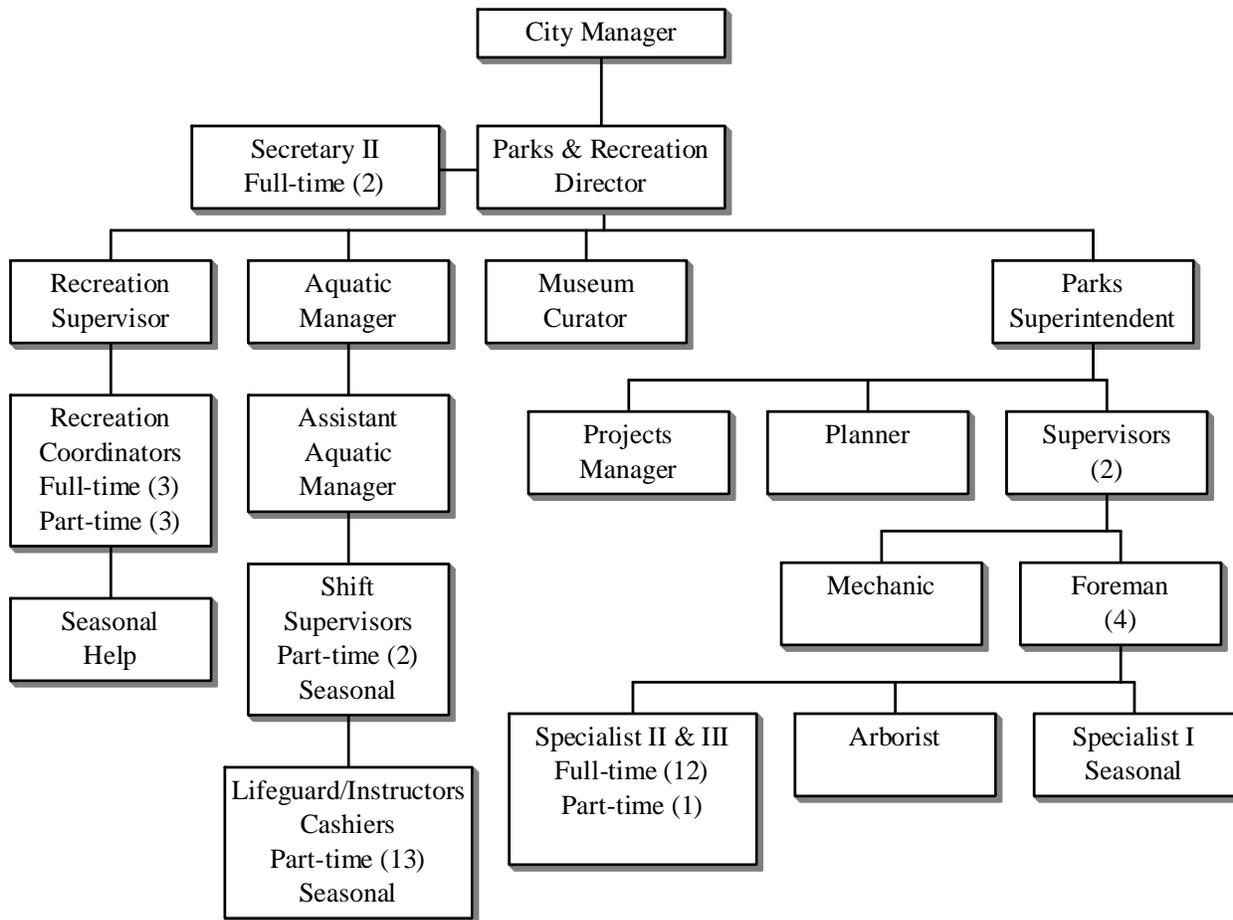
#### Divisions

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



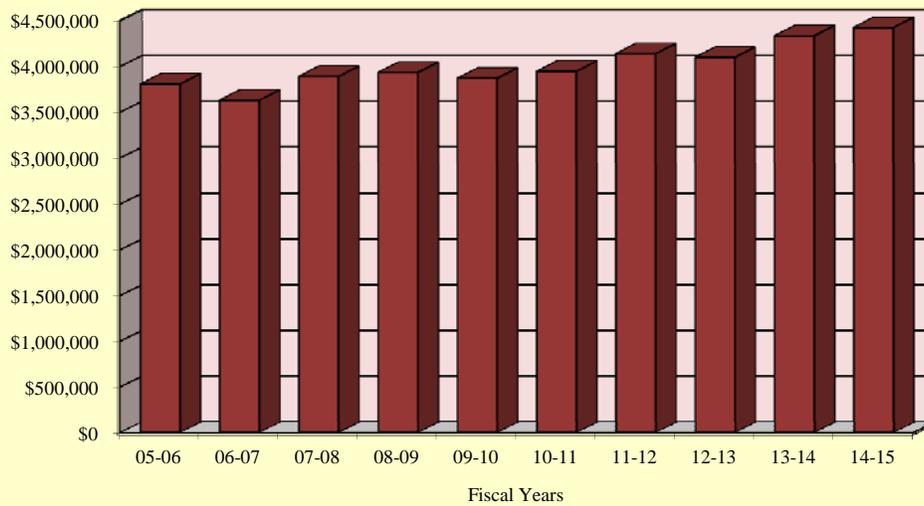
## Parks and Recreation Department

### Summary

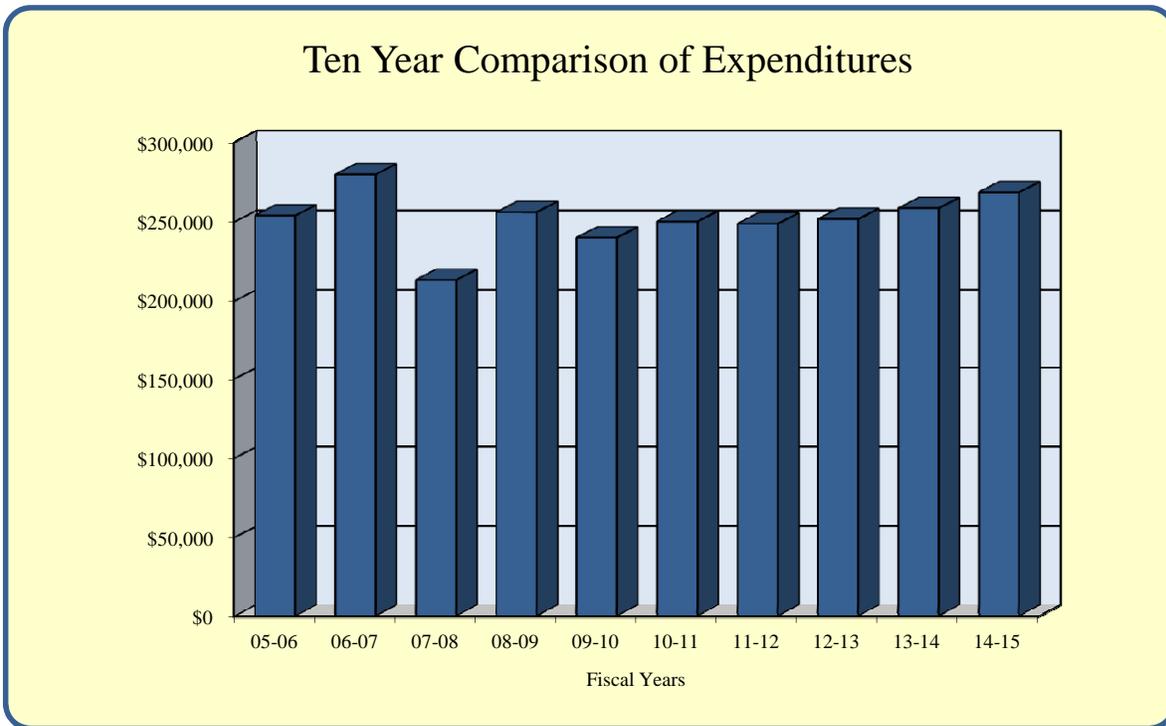
#### Expenditure and Expense Budget

	Prior Years Actual			Current Year Estimate 2013-14	Proposed Budget 2014-15
	2010-11	2011-12	2012-13		
Personnel	\$ 2,741,106	\$ 2,808,908	\$ 2,798,520	\$ 2,964,960	\$ 3,060,568
Operations	1,116,204	1,143,156	1,167,711	1,191,585	1,207,100
Capital equipment	33,516	146,894	80,844	176,576	155,571
<b>Total expenditures and expenses</b>	3,890,826	4,098,958	4,047,075	4,333,121	4,423,239
Budgeted increase in net assets	54,577	39,216	49,916	-	-
<b>Totals</b>	<b>\$ 3,945,403</b>	<b>\$ 4,138,174</b>	<b>\$ 4,096,991</b>	<b>\$ 4,333,121</b>	<b>\$ 4,423,239</b>

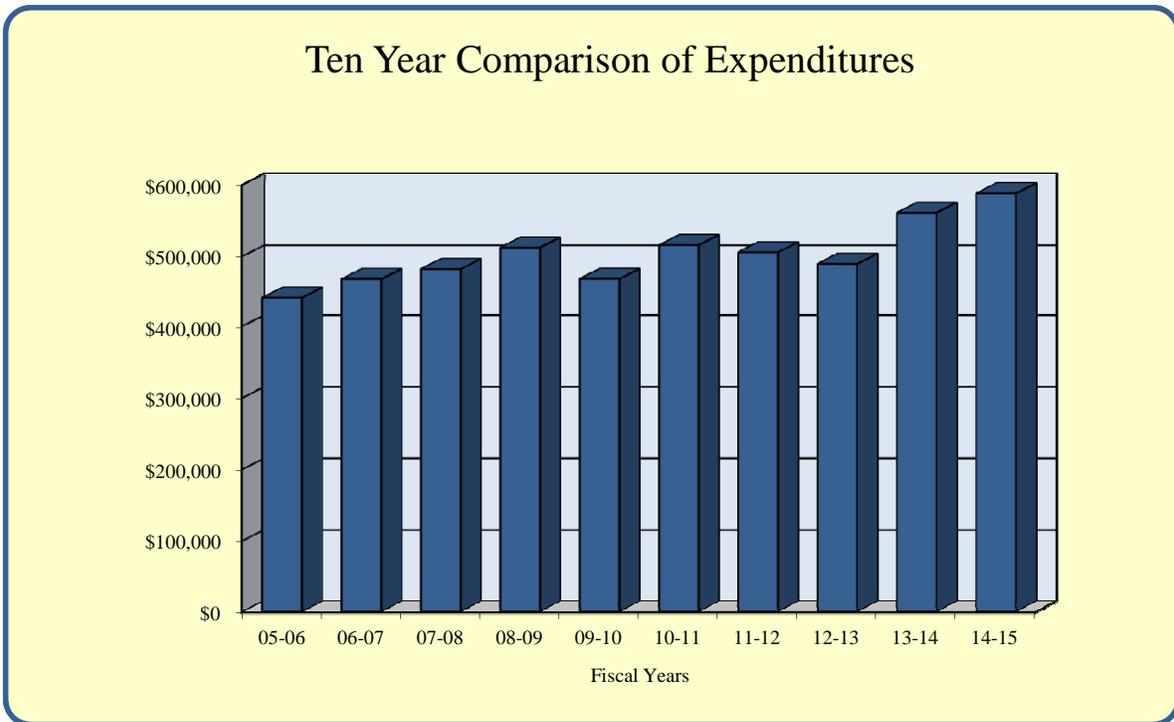
### Ten Year Comparison of Expenditures and Expenses



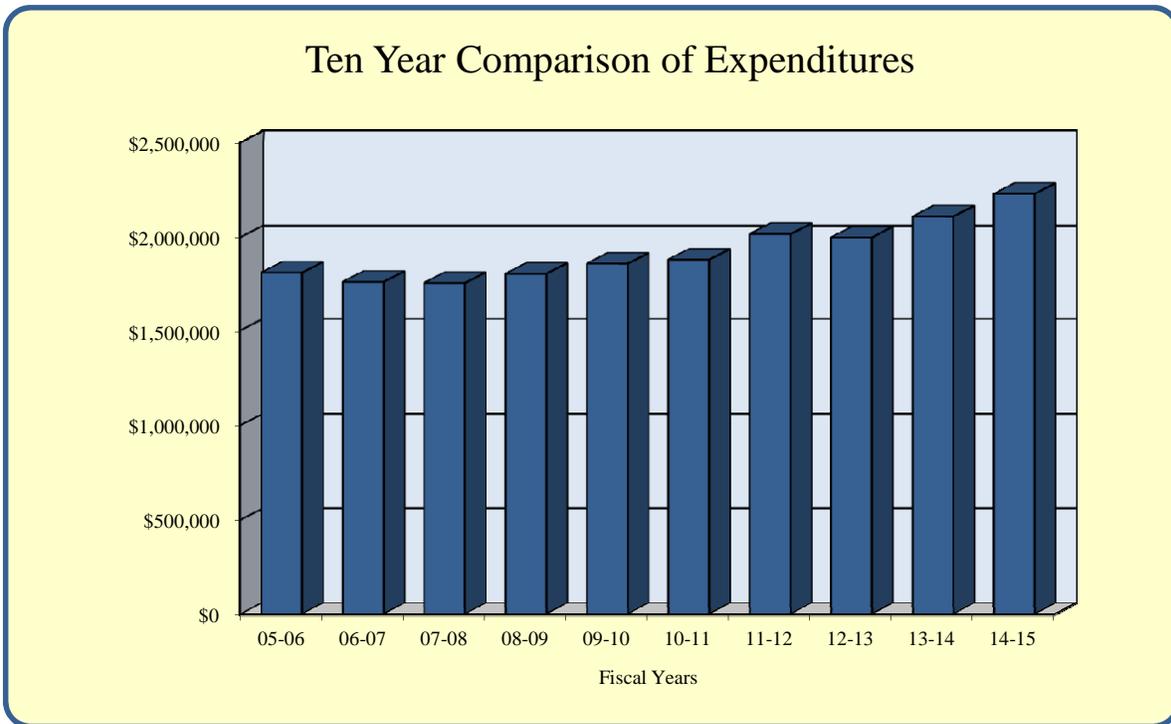
<b>Parks and Recreation Department</b>					
Administration Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 234,470	\$ 239,797	\$ 242,466	\$ 245,971	\$ 254,882
Operations	8,013	8,867	9,100	12,442	13,553
Capital equipment	7,516	-	-	-	-
<b>Total expenditures</b>	<b>\$ 249,999</b>	<b>\$ 248,664</b>	<b>\$ 251,566</b>	<b>\$ 258,413</b>	<b>\$ 268,435</b>



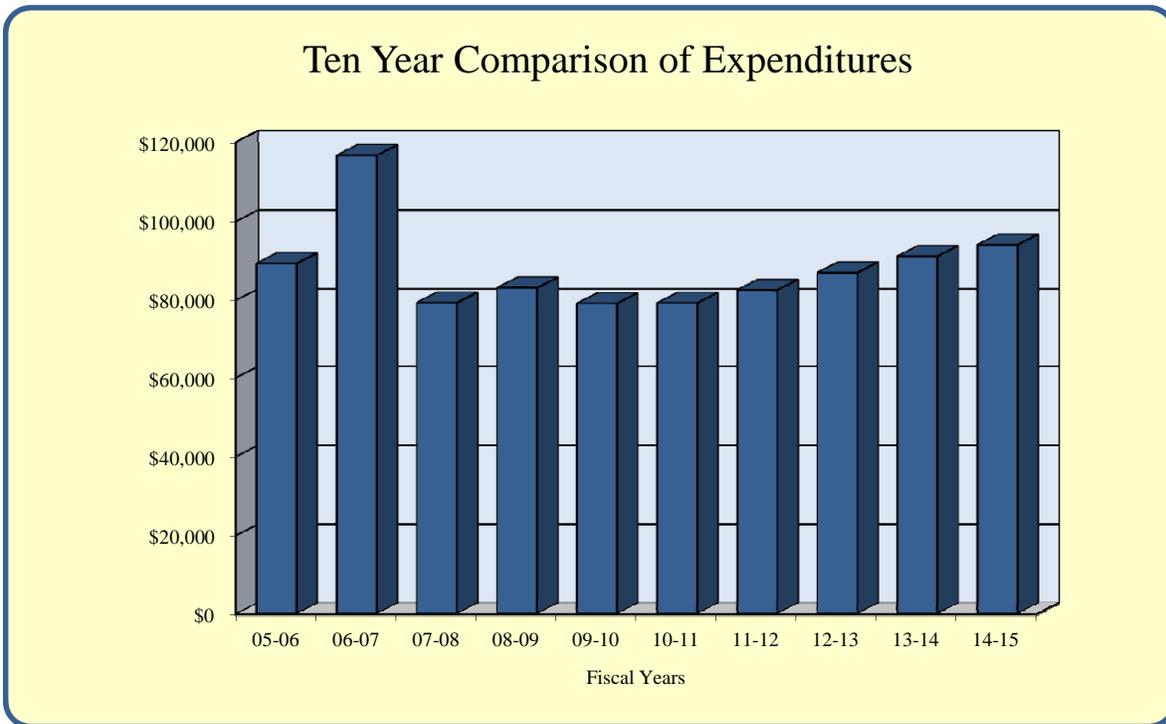
<b>Parks and Recreation Department</b>					
Recreation Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 377,013	\$ 369,074	\$ 357,817	\$ 397,921	\$ 397,968
Operations	138,454	129,201	119,053	156,541	153,239
Capital equipment	-	7,110	12,374	6,240	36,500
<b>Total expenditures</b>	<b>\$ 515,467</b>	<b>\$ 505,385</b>	<b>\$ 489,244</b>	<b>\$ 560,702</b>	<b>\$ 587,707</b>



<b>Parks and Recreation Department</b>					
Parks Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 1,435,626	\$ 1,469,639	\$ 1,456,000	\$ 1,584,674	\$ 1,654,567
Operations	418,260	448,344	485,255	462,396	473,796
Capital equipment	26,000	96,934	56,124	60,336	99,071
<b>Total expenditures</b>	<b>\$ 1,879,886</b>	<b>\$ 2,014,917</b>	<b>\$ 1,997,379</b>	<b>\$ 2,107,406</b>	<b>\$ 2,227,434</b>



<b>Parks and Recreation Department</b>					
Museum Division					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 63,989	\$ 66,804	\$ 68,990	\$ 68,826	\$ 71,810
Operations	15,247	15,703	17,919	22,275	22,175
Capital equipment					
<b>Total expenditures</b>	<b>\$ 79,236</b>	<b>\$ 82,507</b>	<b>\$ 86,909</b>	<b>\$ 91,101</b>	<b>\$ 93,985</b>



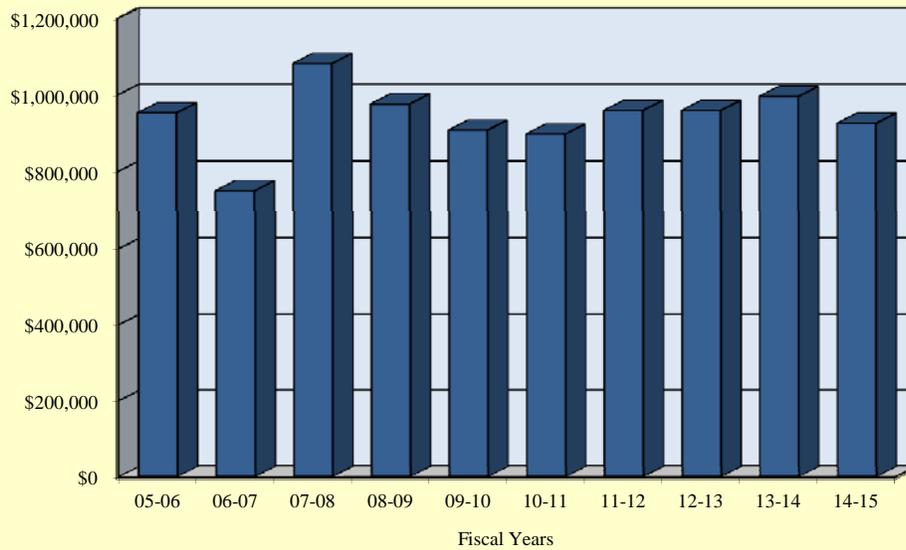
### Parks and Recreation Department

Swimming Pool Division

Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 521,677	\$ 563,620	\$ 571,610	\$ 560,432	\$ 574,205
Operations	321,039	341,087	339,309	325,067	331,473
Capital equipment	-	42,850	12,346	110,000	20,000
<b>Total expenditures and expenses</b>	842,716	947,557	923,265	995,499	925,678
Actual/Budgeted increase in net assets	54,577	11,616	33,824	-	-
<b>Totals</b>	<b>\$ 897,293</b>	<b>\$ 959,173</b>	<b>\$ 957,089</b>	<b>\$ 995,499</b>	<b>\$ 925,678</b>

### Ten Year Comparison of Expenses



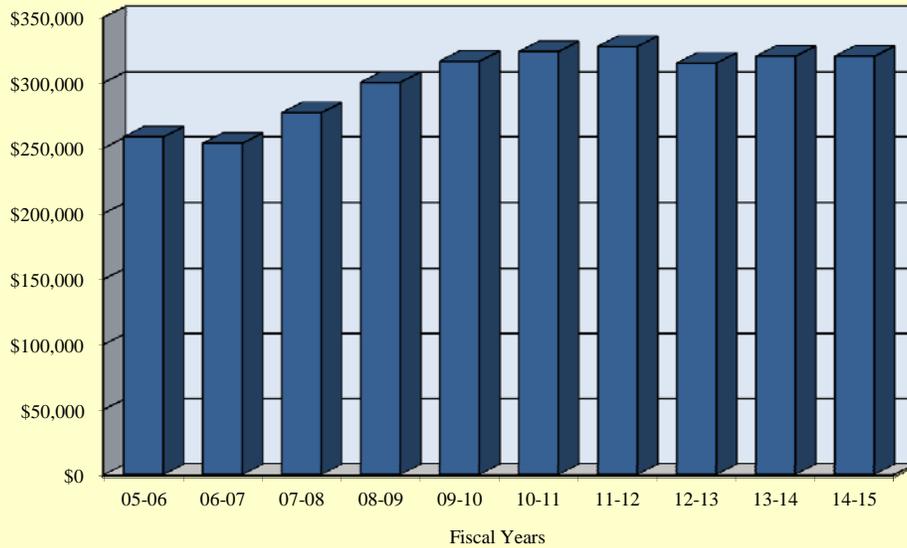
### Parks and Recreation Department

Athletic Programs Division

Expense Budget

	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ 108,331	\$ 99,974	\$ 101,637	\$ 107,136	\$ 107,136
Operations	215,191	199,954	197,075	212,864	212,864
<b>Total expenditures and expenses</b>	323,522	299,928	298,712	320,000	320,000
Actual/Budgeted increase in net assets		27,600	16,092		
<b>Totals</b>	<b>\$ 323,522</b>	<b>\$ 327,528</b>	<b>\$ 314,804</b>	<b>\$ 320,000</b>	<b>\$ 320,000</b>

### Ten Year Comparison of Expenses



# Non-departmental

---

---

## Expenditures Budget

2014 – 2015

---

### Divisions

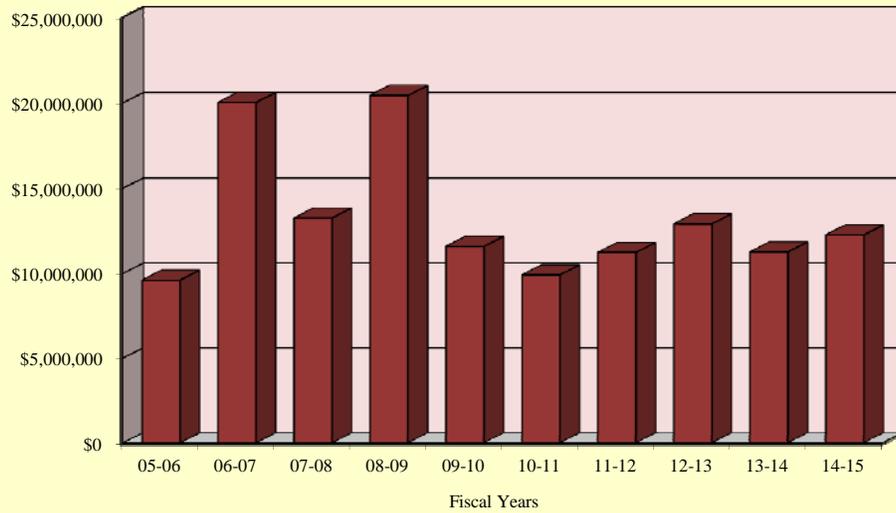
1. General Fund
2. Debt Service Fund
3. Impact Fee Fund
4. Capital Projects Fund

### Description

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

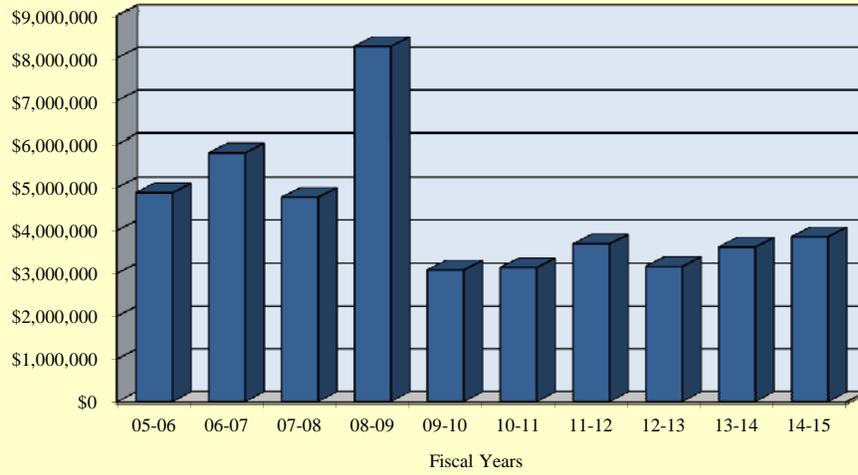
<b>Non-departmental</b>					
Summary					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ -	\$ -	\$ -	\$ 82,349.00	\$ 62,612.00
Operations	-	57,273	21,185	7,000	7,000
Capital projects	2,662,808	3,169,991	3,128,081	3,735,495	3,412,730
Debt service	421,100	415,850	418,975	412,538	420,475
UTOPIA pledge payments	1,559,250	2,078,890	2,326,540	2,189,530	2,237,100
Transfers	4,848,547	4,818,285	4,505,969	4,430,552	6,260,681
<b>Total expenditures</b>	<b>9,491,705</b>	<b>10,540,289</b>	<b>10,400,750</b>	<b>10,857,464</b>	<b>12,400,598</b>
Actual/Budgeted increase in fund balance	418,288	689,398	2,516,351	405,000	154,525
Totals	\$ 9,909,993	\$ 11,229,687	\$ 12,917,101	\$ 11,262,464	\$ 12,555,123

**Ten Year Comparison of Expenditures**



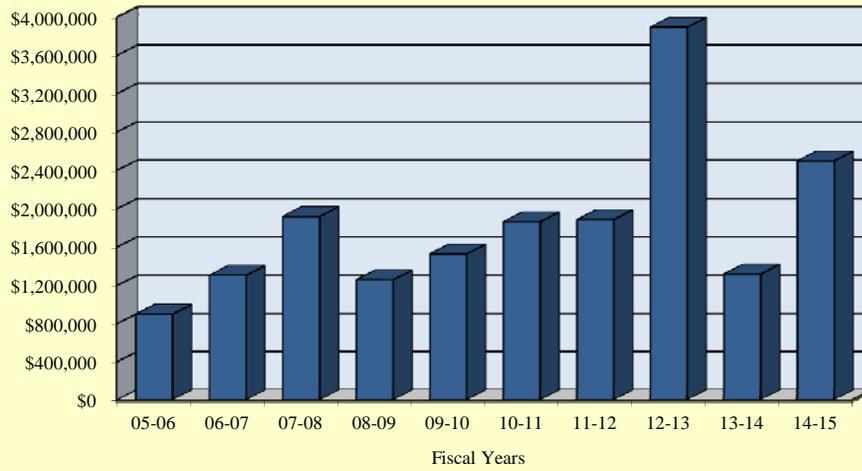
<b>Non-departmental</b>					
General Fund					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Personnel	\$ -	\$ -	\$ -	\$ 82,349	\$ 62,612
Operations					
Capital equipment					
Debt service					
Transfers	3,124,547	3,680,285	3,153,677	3,523,014	3,782,476
<b>Total expenditures</b>	<b>3,124,547</b>	<b>3,680,285</b>	<b>3,153,677</b>	<b>3,605,363</b>	<b>3,845,088</b>
Actual/Budgeted increase in fund balance					
Totals	\$ 3,124,547	\$ 3,680,285	\$ 3,153,677	\$ 3,605,363	\$ 3,845,088

Ten Year Comparison of Expenditures



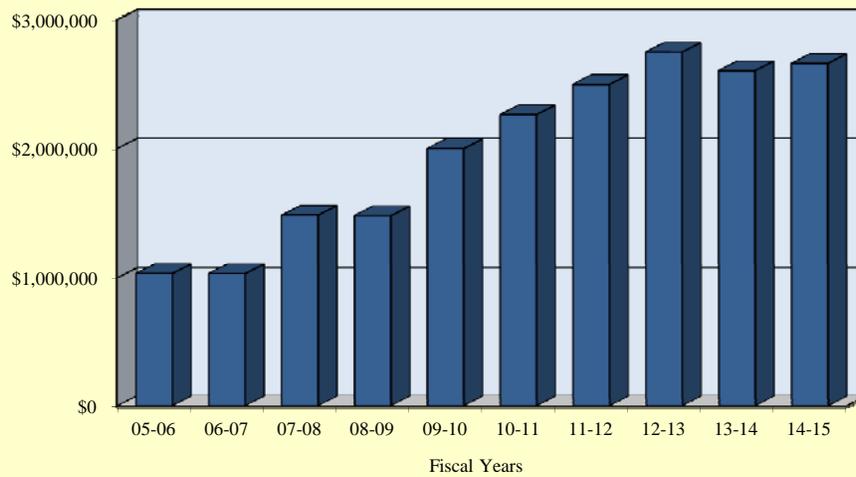
<b>Non-departmental</b>					
Impact Fee Fund					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Operations	\$ -	\$ 57,273	\$ 21,185	\$ 7,000	\$ 7,000
Transfers	1,724,000	1,138,000	1,352,292	907,538	2,478,205
<b>Total expenditures</b>	1,724,000	1,195,273	1,373,477	914,538	2,485,205
Actual/Budgeted increase in fund balance	137,347	689,398	2,516,351	405,000	154,525
Totals	\$ 1,861,347	\$ 1,884,671	\$ 3,889,828	\$ 1,319,538	\$ 2,639,730

**Ten Year Comparison of Expenditures**



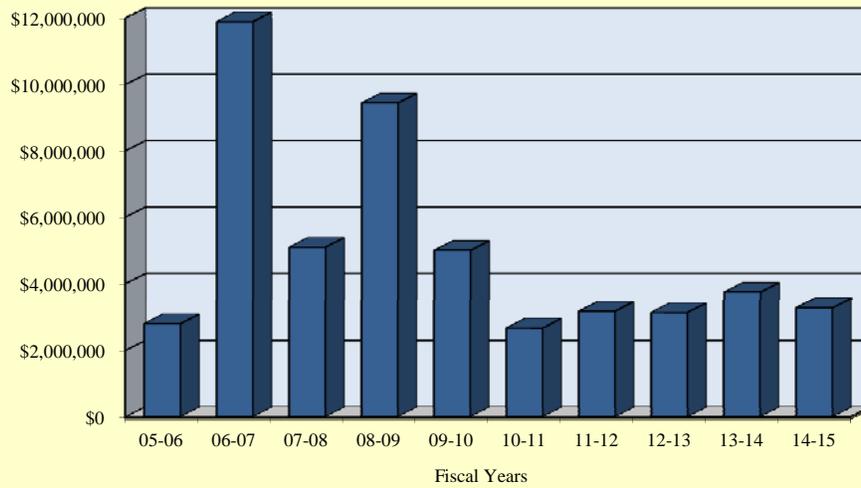
<b>Non-departmental</b>					
Debt Service Fund					
Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2011-12	2012-13	2013-14	2014-15
Debt service	\$ 421,100	\$ 415,850	\$ 418,975	\$ 412,538	\$ 420,475
UTOPIA pledge payments	1,559,250	2,078,890	2,326,540	2,189,530	2,237,100
<b>Total expenditures</b>	<b>1,980,350</b>	<b>2,494,740</b>	<b>2,745,515</b>	<b>2,602,068</b>	<b>2,657,575</b>
Actual/Budgeted increase in fund balance	280,941				
Totals	\$ 2,261,291	\$ 2,494,740	\$ 2,745,515	\$ 2,602,068	\$ 2,657,575

Ten Year Comparison of Expenditures



<b>Non-departmental</b> Capital Projects Fund Expenditure Budget					
	Prior Years Actual			Current Year Estimate	Proposed Budget
	2010-11	2012-13	2012-13		
			2013-14		2014-15
Capital projects	\$ 2,662,808	\$ 3,169,991	\$ 3,128,081	\$ 3,735,495	\$ 3,412,730
<b>Total expenditures</b>	2,662,808	3,169,991	3,128,081	3,735,495	3,412,730
Actual/Budgeted increase in fund balance					
Totals	\$ 2,662,808	\$ 3,169,991	\$ 3,128,081	\$ 3,735,495	\$ 3,412,730

Ten Year Comparison of Expenditures



---

---

# Layton City Corporation

---

---

## Section VI

Enterprise Funds  
GAAP Basis Schedules

This page left blank intentionally

## Water Fund

### Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2013-14	Current Year Estimate 2013-14	Proposed Budget 2014-15
	2010-11	2011-12	2012-13			
<b>Revenues:</b>						
Water sales	\$5,187,376	\$5,582,305	\$6,194,867	\$5,623,845	\$6,100,000	\$6,100,000
Turn off fees	54,414	50,975	48,450	58,000	58,000	58,000
Meter sales	40,980	60,140	78,640	40,000	40,000	40,000
Bad debts recovered	3,620	3,925	6,176	2,000	2,000	2,000
Bad debt write-off	(37,376)	(42,618)	(34,921)		(35,000)	(35,000)
Late fees	104,160	102,300	103,000	108,000	108,000	108,000
Sundry	8,822	4,735	5,915	2,000	2,000	2,000
<b>Total revenues</b>	<b>5,361,996</b>	<b>5,761,762</b>	<b>6,402,127</b>	<b>5,833,845</b>	<b>6,275,000</b>	<b>6,275,000</b>
<b>Expenses:</b>						
Personnel	1,017,811	985,641	1,023,400	988,370	1,202,410	1,233,324
Operations	2,785,832	3,260,483	3,064,232	3,028,980	3,051,013	3,079,121
Depreciation	844,181	874,404	881,080	874,000	874,000	874,000
<b>Total operating expenses</b>	<b>4,647,824</b>	<b>5,120,528</b>	<b>4,968,712</b>	<b>4,891,350</b>	<b>5,127,423</b>	<b>5,186,445</b>
<b>Operating income</b>	<b>714,172</b>	<b>641,234</b>	<b>1,433,415</b>	<b>942,495</b>	<b>1,147,577</b>	<b>1,088,555</b>
<b>Nonoperating revenues (expenses):</b>						
Interest income	9,485	15,452	18,429	11,000	11,000	11,000
Water connection fees	46,702	58,561	107,006	10,000	10,000	10,000
Water impact fees	124,500	248,034	362,850	166,000	166,000	166,000
Exaction fees	6,314	12,607	14,207			
Gain on sale of capital assets			37,994			
Developer payments						
Interest expense and agents fees	(42,242)	(32,847)	(21,298)	(8,490)	(20,303)	
<b>Income</b>	<b>858,931</b>	<b>943,041</b>	<b>1,952,603</b>	<b>1,121,005</b>	<b>1,314,274</b>	<b>1,275,555</b>
<b>Transfers and contributions:</b>						
Transfers in						
Transfers out						
Transfers out for taxes in lieu	(76,206)	(81,733)	(91,253)	(91,484)	(91,484)	(93,380)
Contributed water lines and water stock	782,211	503,748	732,253			
<b>Changes in net assets</b>	<b>\$1,564,936</b>	<b>\$1,365,056</b>	<b>\$2,593,603</b>	<b>\$1,029,521</b>	<b>\$1,222,790</b>	<b>\$1,182,175</b>

### Reconciliation to Cash

Changes in net assets	\$1,564,936	\$1,365,056	\$2,593,603	\$1,029,521	\$1,222,790	\$1,182,175
Add depreciation	844,181	874,404	881,080	874,000	874,000	874,000
Capital projects and equipment	(553,841)	(386,005)	(3,395,375)	(2,887,150)	(2,348,916)	(2,488,798)
Less contributed capital	(782,211)	(503,748)	(732,253)			
Debt service principal	(325,000)	(335,000)	(345,000)	(355,000)	(355,000)	
Net changes to assets and liabilities	(61,955)	(464,019)	465,623			
Cash and equivalents at beginning of year	1,396,218	2,082,328	2,633,016	2,100,694	1,556,640	949,514
Cash and equivalents at end of year	2,082,328	2,633,016	2,100,694	762,065	949,514	516,891
Less cash for carryover projects	(551,455)	(334,485)	(544,054)			
<b>Available cash and equivalents</b>	<b>\$1,530,873</b>	<b>\$2,298,531</b>	<b>\$1,556,640</b>	<b>\$762,065</b>	<b>\$949,514</b>	<b>\$516,891</b>

### Reconciliation to Non GAAP Basis

Total operating expenses	\$4,647,824	\$5,120,528	\$4,968,712	\$4,891,350	\$5,127,423	\$5,186,445
Capital projects and equipment	553,841	386,005	3,410,550	2,887,150	2,348,916	2,488,798
Bad debt write-off	37,376	42,618	34,921		35,000	35,000
Debt principal	325,000	335,000	345,000	355,000	355,000	
Interest expense	42,242	32,847	21,298	8,490	8,490	
Transfers out for taxes in lieu	76,206	81,733	91,253	91,484	91,484	93,380
Transfers out						
Depreciation	(844,181)	(874,404)	(881,080)	(874,000)	(874,000)	(874,000)
Actual/Budgeted increase in net assets	748,065	1,014,707				
<b>Total expenses and increase in net assets, non GAAP basis</b>	<b>\$5,586,373</b>	<b>\$6,139,034</b>	<b>\$7,990,654</b>	<b>\$7,359,474</b>	<b>\$7,092,313</b>	<b>\$6,929,623</b>

## Storm Sewer Fund

### Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2013-14	Current Year Estimate 2013-14	Proposed Budget 2014-15
	2010-11	2011-12	2012-13			
<b>Revenues:</b>						
Storm sewer fees	\$2,171,713	\$2,191,977	\$2,210,842	\$2,210,000	\$2,210,000	\$2,210,000
Sundry	18,880	1,600				
Total revenues	2,190,593	2,193,577	2,210,842	2,210,000	2,210,000	2,210,000
<b>Expenses:</b>						
Personnel	464,008	461,427	491,453	500,420	523,938	543,525
Operations	531,945	573,968	968,040	568,093	568,093	587,573
Depreciation	861,791	898,457	905,892	898,000	898,000	898,000
Total operating expenses	1,857,744	1,933,852	2,365,385	1,966,513	1,990,031	2,029,098
Operating income	332,849	259,725	(154,543)	243,487	219,969	180,902
<b>Nonoperating revenues:</b>						
Interest	9,504	14,916	19,220	10,200	10,200	10,200
Developer payments		24,491	325,000			
Impact fees east area	293,153	59,885	320,279	200,000	331,519	200,000
Impact fees central area	17,345	39,147	195,658	20,000	62,086	20,000
Impact fees west area	6,740	54,418	10,375		189,731	
Income	659,591	452,582	715,989	473,687	813,505	411,102
<b>Transfers and contributions:</b>						
Transfers in						
Transfers out for taxes in lieu	(73,777)	(82,233)	(92,103)	(92,103)	(92,103)	(96,258)
Transfer out		(310,000)				
Contributed storm sewer lines	1,250,947	70,393	530,172			
Changes in net assets	\$1,836,761	\$130,742	\$1,154,058	\$381,584	\$721,402	\$314,844

### Reconciliation to Cash

Changes in net assets	\$1,836,761	\$130,742	\$1,154,058	\$381,584	\$721,402	\$314,844
Add depreciation	861,791	898,457	905,892	898,000	898,000	898,000
Capital projects and equipment	(886,369)	(801,787)	(500,103)	(1,650,150)	(1,650,150)	(1,311,250)
Less capital contributions	(1,250,947)	(70,393)	(530,172)			
Net changes to assets and liabilities	36,926	(47,223)	32,276			
Cash and equivalents at beginning of year	1,614,621	2,212,783	2,322,579	3,384,530	3,310,243	3,279,495
Cash and equivalents at end of year	2,212,783	2,322,579	3,384,530	3,013,964	3,279,495	3,181,089
Less cash for carryover projects	(887,585)	(875,999)	(74,287)			
Available cash and equivalents	\$1,325,198	\$1,446,580	\$3,310,243	\$3,013,964	\$3,279,495	\$3,181,089

### Reconciliation to Non GAAP Basis

Total operating expenses	\$1,857,744	\$1,933,852	\$2,365,385	\$1,966,513	\$1,990,031	\$2,029,098
Capital projects and equipment	886,369	801,787	500,103	1,650,150	1,650,150	1,311,250
Transfer fee in lieu	73,777	82,233	92,103	92,103	92,103	96,258
Transfer to other funds		310,000				
Depreciation	(861,791)	(898,457)	(905,892)	(898,000)	(898,000)	(898,000)
Actual/Budgeted increase in net assets	683,264	488,707	1,029,675		201,817	200,000
Total expenses and increase in net assets, non GAAP basis	\$2,639,363	\$2,718,122	\$3,081,374	\$2,810,766	\$3,036,101	\$2,738,606

## Sewer Fund

### Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2013-14	Current Year Estimate 2013-14	Proposed Budget 2014-15
	2010-11	2011-12	2012-13			
<b>Revenues:</b>						
Sewer fees	\$4,205,024	\$4,564,998	\$4,726,452	\$5,481,651	\$5,429,091	\$6,702,861
Sundry	3,080	4,320	10,309	2,000	2,000	2,000
Total revenues	4,208,104	4,569,318	4,736,761	5,483,651	5,431,091	6,704,861
<b>Expenses:</b>						
Personnel	950,900	941,943	981,056	1,007,242	963,545	768,172
Operations	2,872,436	3,131,085	3,529,542	3,766,385	3,763,385	4,975,424
Depreciation	417,779	434,085	406,470	434,085	434,085	434,085
Total operating expenses	4,241,115	4,507,113	4,917,068	5,207,712	5,161,015	6,177,681
Operating income (loss)	(33,011)	62,205	(180,307)	275,939	270,076	527,180
<b>Nonoperating revenues:</b>						
Interest income	6,709	8,863	9,767	8,000	8,000	8,000
Sewer connection fees	17,011	27,189	314,022	5,000	5,000	5,000
Income (loss)	(9,291)	98,257	143,482	288,939	283,076	540,180
<b>Transfers and contributions:</b>						
Transfers out for taxes in lieu	(29,195)	(32,307)	(36,250)	(36,250)	(36,250)	(37,524)
Contributed sewer lines	408,142	26,640	171,539			
Changes in net assets	\$369,656	\$92,590	\$278,771	\$252,689	\$246,826	\$502,656

### Reconciliation to Cash

Changes in net assets	\$369,656	\$92,590	\$278,771	\$252,689	\$246,826	\$502,656
Add depreciation	417,779	434,085	406,470	434,085	434,085	434,085
Capital projects and equipment	(164,909)	(233,954)	(489,659)	(710,750)	(716,250)	(1,430,241)
Less contributed capital	(408,142)	(26,640)	(171,539)			
Loan repaid by water fund						
Net changes to assets and liabilities	(409,355)	74,804	127,864			
Cash and equivalents at beginning of year	1,450,639	1,255,668	1,596,553	1,316,080	1,316,080	1,280,741
Cash and equivalents at end of year	1,255,668	1,596,553	1,748,460	1,292,104	1,280,741	787,241
Less cash for carryover projects	(292,400)	(265,833)	(432,380)			
Available cash and equivalents	\$963,268	\$1,330,720	\$1,316,080	\$1,292,104	\$1,280,741	\$787,241

### Reconciliation to Non GAAP Basis

Total operating expenses	\$4,241,115	\$4,507,113	\$4,917,068	\$5,207,712	\$5,161,015	\$6,177,681
Capital projects and equipment	164,909	233,954	489,659	710,750	716,250	1,430,241
Transfers out	29,195	32,307	36,250	36,250	36,250	37,524
Depreciation	(417,779)	(434,085)	(406,470)	(434,085)	(434,085)	(434,085)
Actual/Budgeted increase in net assets	214,385	266,081				
Total expenses and increase in net assets, non GAAP basis	\$4,231,825	\$4,605,370	\$5,036,507	\$5,520,627	\$5,479,430	\$7,211,361

## Refuse Fund

### Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2013-14	Current Year Estimate 2013-14	Proposed Budget 2014-15
	2010-11	2011-12	2012-13			
Revenues:						
Service fees	\$2,530,248	\$2,563,867	\$2,741,668	\$2,763,464	\$2,763,464	\$2,775,000
Total revenues	2,530,248	2,563,867	2,741,668	2,763,464	2,763,464	2,775,000
Expenses:						
Personnel	68,684	64,848	66,842	71,058	71,058	72,914
Operations	2,554,283	2,603,288	2,643,184	2,670,781	2,670,781	2,720,401
Total operating expenses	2,622,967	2,668,136	2,710,026	2,741,839	2,741,839	2,793,315
Operating income (loss)	(92,719)	(104,269)	31,642	21,625	21,625	(18,315)
Non operating revenues:						
Interest income	2,135	2,165	2,794	1,500	1,500	1,500
Changes in net assets	(\$90,584)	(\$102,104)	\$34,436	\$23,125	\$23,125	(\$16,815)

### Reconciliation to Cash

Changes in net assets	(\$90,584)	(\$102,104)	\$34,436	\$23,125	\$23,125	(\$16,815)
Net changes to assets and liabilities	863	73	(33,818)			
Cash balance at beginning of year	454,530	364,809	262,778	263,396	263,396	286,521
Cash balance at end of year	\$364,809	\$262,778	\$263,396	\$286,521	\$286,521	\$269,706

### Reconciliation to Non GAAP Basis

Total operating expenses	\$2,622,967	\$2,668,136	\$2,710,026	\$2,741,839	\$2,741,839	\$2,793,315
Capital equipment						\$30,750
Actual/Budgeted increase in net assets			34,435	23,125	23,125	
Total expenses and increase in net assets, non GAAP basis	\$2,622,967	\$2,668,136	\$2,744,461	\$2,764,964	\$2,764,964	\$2,824,065

# Street Lighting Fund

## Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2013-14	Current Year Estimate 2013-14	Proposed Budget 2013-14
	2010-11	2011-12	2012-13			
Revenues:						
Street lighting fees				\$468,000	\$468,000	\$500,000
Contractor lighting fixture fees				100,000	165,000	100,000
Total revenues				568,000	633,000	600,000
Expenses:						
Personnel				109,500		0
Operations				319,846	600,146	421,000
Total operating expenses				429,346	600,146	421,000
Operating income				138,654	32,854	179,000
Transfers and contributions:						
Transfers in				189,846	295,646	465,000
Changes in net assets				\$328,500	\$328,500	\$644,000

## Reconciliation to Cash

Changes in net assets				\$328,500	\$328,500	\$644,000
Capital projects and equipment				(328,500)	(328,500)	(644,000)
Net changes to assets and liabilities						
Cash and equivalents at beginning of year				0	0	0
Cash and equivalents at end of year				0	0	0
Less cash for carryover projects						
Available cash and equivalents				\$0	\$0	\$0

## Reconciliation to Non GAAP Basis

Total operating expenses				\$429,346	\$600,146	\$421,000
Capital projects and equipment				328,500	328,500	644,000
Debt service payment to general fund						
Total expenses and increase in net assets, non GAAP basis				\$757,846	\$928,646	\$1,065,000

## Swimming Pool Fund

### Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2013-14	Current Year Estimate 2013-14	Proposed Budget 2014-15
	2010-11	2011-12	2012-13			
<b>Revenues:</b>						
Admissions	\$225,994	\$247,638	\$252,215	\$225,000	\$225,000	\$225,000
Locker fees	883	1,086	870	600	600	600
Lessons	77,037	93,012	99,403	76,000	76,000	76,000
Raft rentals	44,661	53,706	44,415	44,000	44,000	44,000
Racket ball admissions	12,586	14,868	14,628	12,500	12,500	12,500
Concessions gross profit	10,650	9,951	14,680	8,500	8,500	8,500
Group reservations	30,750	32,063	31,360	25,000	25,000	25,000
Sales tax	(18,964)	(20,560)	(21,830)	(19,500)	(19,500)	(19,500)
Office rental income	18,790	18,787	18,790	18,790	18,790	18,790
Gym and pool trade	26,565	26,568	26,565	26,565	26,565	26,565
Sundry	(72)	140	231			
<b>Total revenues</b>	<b>428,880</b>	<b>477,259</b>	<b>481,327</b>	<b>417,455</b>	<b>417,455</b>	<b>417,455</b>
<b>Expenses:</b>						
Personnel	521,676	563,620	571,610	560,432	560,432	574,205
Operations	321,040	341,087	339,309	323,921	325,067	331,473
Depreciation	65,678	65,678	74,248	74,248	74,248	74,248
<b>Total operating expenses</b>	<b>908,394</b>	<b>970,385</b>	<b>985,167</b>	<b>958,601</b>	<b>959,747</b>	<b>979,926</b>
Operating loss	(479,514)	(493,126)	(503,840)	(541,146)	(542,292)	(562,471)
<b>Non operating income:</b>						
Contributed capital						
Loss	(479,514)	(493,126)	(503,840)	(541,146)	(542,292)	(562,471)
<b>Transfers:</b>						
Transfers in	468,413	481,636	475,762	475,000	475,000	475,000
Change in net assets	(\$11,101)	(\$11,490)	(\$28,078)	(\$66,146)	(\$67,292)	(\$87,471)

### Reconciliation to Cash

Change in net assets	(\$11,101)	(\$11,490)	(\$28,078)	(\$66,146)	(\$67,292)	(\$87,471)
Add depreciation	65,678	65,678	74,248	74,248	74,248	74,248
Capital projects and equipment		(42,850)	(12,346)	(110,000)	(110,000)	(20,000)
Net changes to assets and liabilities	(6,856)	(35,784)	(7,517)			
Cash and equivalents at beginning of year	272,306	320,027	295,581	321,888	321,888	218,844
Cash and equivalents at end of year	\$320,027	\$295,581	\$321,888	\$219,990	\$218,844	\$185,621

### Reconciliation to Non GAAP Basis

Total operating expenses	\$908,394	\$970,385	\$985,167	\$958,601	\$959,747	\$979,926
Capital projects and equipment		42,850	12,346	110,000	110,000	20,000
Depreciation	(65,678)	(65,678)	(74,248)	(74,248)	(74,248)	(74,248)
Actual/Budgeted increase in net assets	54,577	11,616	33,824			
Total expenses and increase in net assets, non GAAP basis	\$897,293	\$959,173	\$957,089	\$994,353	\$995,499	\$925,678

## Telecom Infrastructure Fund

### Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2013-14	Current Year Estimate 2013-14	Proposed Budget 2014-15
	2010-11	2011-12	2012-13			
Revenues:						
Service fees		\$8,740	\$16,776	\$20,473	\$20,473	\$20,473
Total revenues		8,740	16,776	20,473	20,473	20,473
Expenses:						
Personnel						
Operations		8,252	160,255	362,473	362,473	245,473
Total operating expenses		8,252	160,255	362,473	362,473	245,473
Operating income (loss)		488	(143,479)	(342,000)	(342,000)	(225,000)
Non operating revenues:						
Interest			125			
Transfer from general fund			142,265	342,000	342,000	225,000
Changes in net assets		\$488	(\$1,089)	\$0	\$0	\$0

### Reconciliation to Cash

Changes in net assets		\$488	(\$1,089)	\$0	\$0	\$0
Net changes to assets and liabilities		(395)	549			
Cash balance at beginning of year		0	93	(447)	(447)	(447)
Cash balance at end of year		\$93	(\$447)	(\$447)	(\$447)	(\$447)

### Reconciliation to Non GAAP Basis

Total operating expenses		\$8,252	\$160,255	\$362,473	\$362,473	\$245,473
Actual/Budgeted increase in net assets		488				
Total expenses and increase in net assets, non GAAP basis		\$8,740	\$160,255	\$362,473	\$362,473	\$245,473

## Emergency Medical Services Fund

### Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2013-14	Current Year Estimate 2013-14	Proposed Budget 2013-14
	2010-11	2011-12	2012-13			
<b>Revenues:</b>						
EMS grants	\$11,851	\$7,024	\$19,560			
Paramedic fees - county	18,480	15,357	15,516	\$16,000	\$16,000	\$16,000
Paramedic fees - city	274,141	266,396	285,791	285,000	285,000	285,000
Transportation fees	2,640,010	2,830,975	2,888,386	2,800,000	2,800,000	2,900,000
Supply fees	183,050	203,768	212,711	219,000	219,000	219,000
Medicaid allowance	(1,219,875)	(1,284,878)	(1,413,776)	(1,400,000)	(1,400,000)	(1,400,000)
Bad debt recovered	47,631	43,737	55,538	54,000	54,000	54,000
Bad debt write-off	(398,737)	(459,237)	(378,875)	(385,000)	(385,000)	(385,000)
Sundry	450	2,115	134,913			
<b>Total revenues</b>	<b>1,557,001</b>	<b>1,625,257</b>	<b>1,819,764</b>	<b>1,589,000</b>	<b>1,589,000</b>	<b>1,689,000</b>
<b>Expenses:</b>						
Personnel	1,745,552	1,860,815	1,895,762	1,983,797	1,983,797	2,030,105
Operations	300,759	324,281	301,664	321,968	321,968	322,482
Depreciation	102,357	132,397	100,286	100,286	100,286	100,286
<b>Total operating expenses</b>	<b>2,148,668</b>	<b>2,317,493</b>	<b>2,297,712</b>	<b>2,406,051</b>	<b>2,406,051</b>	<b>2,452,873</b>
<b>Operating (loss)</b>	<b>(591,667)</b>	<b>(692,236)</b>	<b>(477,948)</b>	<b>(817,051)</b>	<b>(817,051)</b>	<b>(763,873)</b>
<b>Nonoperating revenues:</b>						
Interest income	2,105	1,685	2,192	800	800	800
Gain (loss) on sale of fixed assets	10,000	(35,550)				
<b>Transfers and contributions:</b>						
Transfers in						
Davis County contribution	618,850	625,000	637,125	630,000	649,485	649,485
Change in net assets	\$39,288	(\$101,101)	\$161,369	(\$181,891)	(\$166,766)	(\$109,228)

### Reconciliation to Cash

Change in net assets	\$39,288	(\$101,101)	\$161,369	(\$181,891)	(\$166,766)	(\$109,228)
Add depreciation	102,357	132,397	100,286	100,286	100,286	100,286
Capital projects and equipment	(150,200)	(137,212)	(13,233)	(168,303)	(168,303)	(160,000)
<b>Net change in assets and liabilities</b>	<b>(19,449)</b>	<b>34,330</b>	<b>(34,161)</b>			
Cash and equivalents at beginning of year	371,615	343,611	272,025	486,286	486,286	251,503
<b>Cash and equivalents at end of year</b>	<b>\$343,611</b>	<b>\$272,025</b>	<b>\$486,286</b>	<b>\$236,378</b>	<b>\$251,503</b>	<b>\$82,561</b>

### Reconciliation to Non GAAP Basis

Total operating expense	\$2,148,668	\$2,317,493	\$2,297,712	\$2,406,051	\$2,406,051	\$2,452,873
Capital projects and equipment	150,200	137,212	13,233	168,303	168,303	160,000
Bad debt write-off	398,737	459,237	378,875	385,000	385,000	385,000
Loss on sale of assets		35,550	35,550			
Depreciation	(102,357)	(132,397)	(100,286)	(100,286)	(100,286)	(100,286)
<b>Actual/Budgeted increase in net assets</b>						
<b>Total expenses and increase in net assets, non GAAP basis</b>	<b>\$2,595,248</b>	<b>\$2,817,095</b>	<b>\$2,625,084</b>	<b>\$2,859,068</b>	<b>\$2,859,068</b>	<b>\$2,897,587</b>

## Athletic Programs Fund

### Revenues and Expenses - GAAP Basis

	Prior Years Actual Revenues & Expenses			Approved Budget 2013-14	Current Year Estimate 2013-14	Proposed Budget 2014-15
	2010-11	2011-12	2012-13			
Revenues:						
Athletic program fees	\$317,845	\$327,528	\$314,804	\$320,000	\$320,000	\$320,000
Total revenues	317,845	327,528	314,804	320,000	320,000	320,000
Expenses:						
Personnel	108,331	99,974	101,637	107,136	107,136	107,136
Operations	215,191	199,954	197,075	212,864	212,864	212,864
Depreciation						
Total operating expenses	323,522	299,928	298,712	320,000	320,000	320,000
Changes in net assets	(\$5,677)	\$27,600	\$16,092			

### Reconciliation to Cash

Changes in net assets	(\$5,677)	\$27,600	\$16,092			
Depreciation						
Net changes to assets and liabilities	(11,363)	18,758	(29,329)			
Cash and equivalents at beginning of year	81,991	64,951	111,309	\$98,072	\$98,072	\$98,072
Cash and equivalents at end of year	\$64,951	\$111,309	\$98,072	\$98,072	\$98,072	\$98,072

### Reconciliation to Non GAAP Basis

Total operating expenses	\$323,522	\$299,928	\$298,712	\$320,000	\$320,000	\$320,000
Depreciation						
Actual/Budgeted increase in net assets		27,600	16,092			
Total expenses and increase in net assets, non GAAP basis	\$323,522	\$327,528	\$314,804	\$320,000	\$320,000	\$320,000

This page left blank intentionally

---

---

# Layton City Corporation

---

---

## Section VII

Capital Projects  
And Miscellaneous

This page left blank intentionally

**GENERAL FUND**  
**Capital Improvement Plan Summary**  
**2014/2015**

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
<b>Finance</b>							
<b>Accounting Division</b>							
ERP Financial System (Financial, cashiering)	\$ 100,000	\$ 100,000					
<b>Public Works Department:</b>							
<b>Streets Division</b>							
Sidewalk repair and replacement	300,000			\$ 300,000			
Bobtail Dump/snowplow Truck (2)	250,000			250,000			
Backhoe	100,000			100,000			
Developer reimbursements	100,000		\$ 100,000				
Antelope & I-15 Frontage Road Improvements (2000-2250 North)	450,000		450,000				
Antelope (Woodland Park to 2200 West) Improvements - UDOT	110,000			110,000			
Hillfield Improvements - UDOT	120,000			120,000			
Layton Parkway, 1475 West to 1750 West - Walls	130,000		130,000				
Antelope Dr. and Church St. Improvements - Roundabout	440,000		440,000				
Antelope Dr. and Oak Forest Drive Improvements - Roundabout	262,730		262,730				
Street Widening/Cul-de-sac improvements/Hillfield median	145,000			145,000			
Ellison Park temporary Parking	50,000	50,000					
<b>Parks and Recreation Department:</b>							
<b>Parks Division</b>							
Neighborhood park construction (Northeast site)	675,000		675,000				
Antelope & Hobbs HWY 89 UDOT - Landscaping	80,000	80,000					
Conference center area improvements	100,000	100,000					
<b>Total Governmental Funds</b>	<b>\$ 3,412,730</b>	<b>\$ 330,000</b>	<b>\$ 2,057,730</b>	<b>\$ 1,025,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ENTERPRISE FUNDS**  
**Capital Improvement Plan Summary**  
**2014/2015**

Enterprise Fund Projects Project Description	Current Year Projects Total	Funding Sources					
		General Fund		Special Revenue Funds	Grants	Enterprise Funds	
						Revenues	Impact Fees
<b>Street Lighting Fund:</b>							
Layton Parkway, 1475 West to 2200 West	\$ 55,000					\$ 55,000	
Antelope and Hobbs Drive Improvements at Highway 89 - UDOT	294,000					294,000	
Antelope & I-15 Frontage Road Imp. (2000-2250 North) - UDOT	60,000					60,000	
Antelope (Woodland Park to 2200 West) Improvements	150,000					150,000	
Antelope Dr. and Church St. Improvements	50,000					50,000	
Antelope Dr. and Oak Forest Drive Improvements	35,000					35,000	
<b>Total Street Lighting Fund</b>	<b>\$ 644,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 644,000</b>	
<b>Water Fund:</b>							
Water line repairs	\$300,000					\$300,000	
Well rehabilitation - Public Works Shop	175,000					175,000	
Antelope & Hobbs Drive Improvements at Highway 89 - UDOT	350,000					350,000	
Fernwood Booster Station Replacement	590,000					280,000	310,000
Antelope & I-15 Frontage Road Improvements	75,000					75,000	
Antelope (Woodland Park to 2200 West) Improvements	75,000					75,000	
Antelope Dr. and Church St. Improvements	86,797					86,797	
Evergreen Water Line Replacement - 4"	175,000					175,000	
Hydro Excavator - 1/3 cost	133,000					133,000	
10-Wheel Dump Truck - 1/2 cost	70,000					70,000	
Talbot Street 8" line replacement	235,000					235,000	
East Gentile Tank Demolition	80,000					80,000	
Drinking Water Source Protection Plan	15,000					15,000	
<b>Total Water Fund</b>	<b>\$ 2,359,797</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,049,797</b>	<b>\$ 310,000</b>
<b>Sewer Fund:</b>							
Sewer line repairs	\$ 150,000					\$ 150,000	
Talbot Street line replacement	170,000					170,000	
Barbara Street (925 North) line replacement	110,000					110,000	
Beacon Avenue (650 East) line replacement	110,000					110,000	
Church Street line replacement	200,000					200,000	
Snoqualmie Slip Line	100,000					100,000	
Elm Street line replacement	180,000					180,000	
Hydro Excavator - 1/3 cost	134,000					134,000	
10-Wheel Dump Truck - 1/2 cost	70,000					70,000	
Televise existing lines	125,000					125,000	
<b>Total Sewer Fund</b>	<b>\$ 1,349,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,349,000</b>	

**ENTERPRISE FUNDS**  
**Capital Improvement Plan Summary**  
**2014/2015**

Enterprise Fund Projects Project Description	Current Year Projects Total	Funding Sources					
		General Fund		Special Revenue Funds	Grants	Enterprise Funds	
						Revenues	Impact Fees
<b>Storm Sewer Fund:</b>							
<b>Storm Sewer Fund - East Area:</b>							
Miscellaneous storm drain repairs	\$ 50,000					\$ 50,000	
Antelope Drive and Oak Forest	20,000					20,000	
Antelope Drive and Church Street	80,000					80,000	
750 South Land Drain replacement (Country creek)	185,000					185,000	
1150 East Land Drain replacement (Walburk)	95,000					95,000	
1500 North Land Drain replacement	135,000					135,000	
Antelope and I-15 Frontage Road	80,000					80,000	
<b>Storm Sewer Fund:</b>							
<b>Storm Sewer Fund - Central Area:</b>							
Miscellaneous storm drain repairs	50,000					50,000	
Heather & Bonnie, Adamswood & Snowcreek, etc.	150,000					150,000	
Update City Contour Map w/ LiDAR	125,000						125,000
<b>Storm Sewer Fund:</b>							
<b>Storm Sewer Fund - West Area:</b>							
Miscellaneous storm drain repairs	\$ 50,000					\$ 50,000	
Hydro Excavator - 1/3 cost	133,000					133,000	
Developer reimbursement - Detention Pond - Roberts Farms	89,000						\$ 89,000
<b>Total Storm Sewer Fund</b>	<b>\$ 1,242,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,028,000</b>	<b>\$ 214,000</b>
<b>Pool Fund:</b>							
Remodel front lobby and cashier's desk	\$ 20,000	\$ -				\$ 20,000	
<b>Total Pool Fund</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<b>EMS Fund:</b>							
Ambulance remount	\$ 160,000	\$ -				\$ 160,000	
<b>Total Pool Fund</b>	<b>\$ 160,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 160,000</b>	<b>\$ -</b>
<b>Total Enterprise Funds</b>	<b>\$ 5,774,797</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,250,797</b>	<b>\$ 524,000</b>
<b>All Funds Total</b>	<b>\$ 9,187,527</b>	<b>\$ 330,000</b>	<b>\$ 2,057,730</b>	<b>\$ 1,025,000</b>	<b>\$ -</b>	<b>\$ 5,250,797</b>	<b>\$ 524,000</b>

<b>Contributions to Outside Agencies</b>	
Davis Arts Council	50,000
Layton High graduation bash	200
Northridge High graduation bash	200
Community Action Council	33,000
Boys and girls club	1,000
Davis Citizens Coalition Against Violence	800
	800
Total contributions	\$85,200

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.

<b>2014-2015 SCHEDULE OF COMPENSATION</b>		
<b>ELECTED OFFICERS COMPENSATION</b>		
Mayor	\$21,800	Per year
Council members	13,130	Per year
<b>STATUTORY OFFICERS; WAGE RANGES</b>		
	Per Annum	
	Minimum	Maximum
City Attorney	\$91,536	\$137,310
City Engineer	71,846	104,184
Police Chief	87,220	130,837
Finance Director	79,197	118,802
City Recorder	51,299	71,825
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.